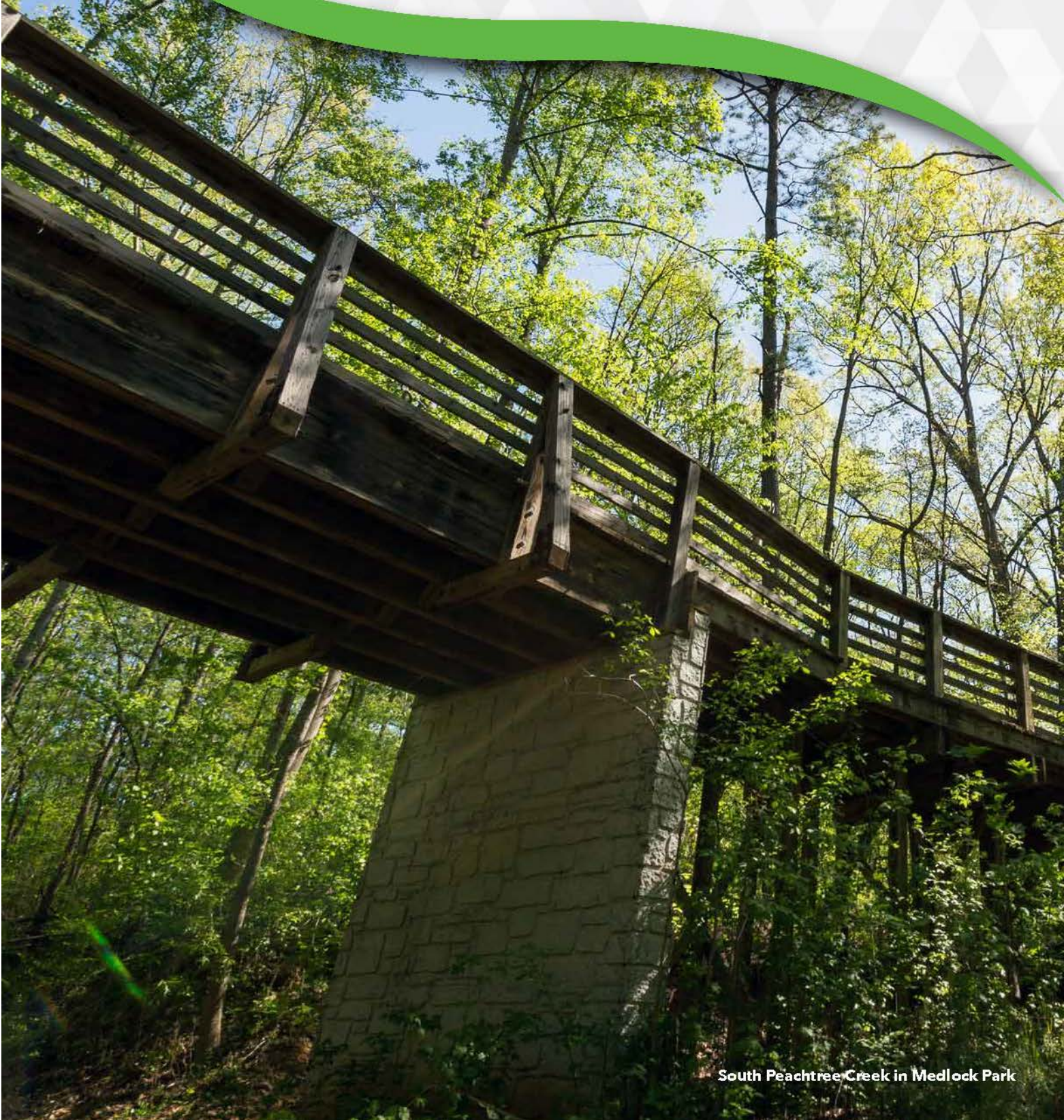




DeKalb County  
GEORGIA

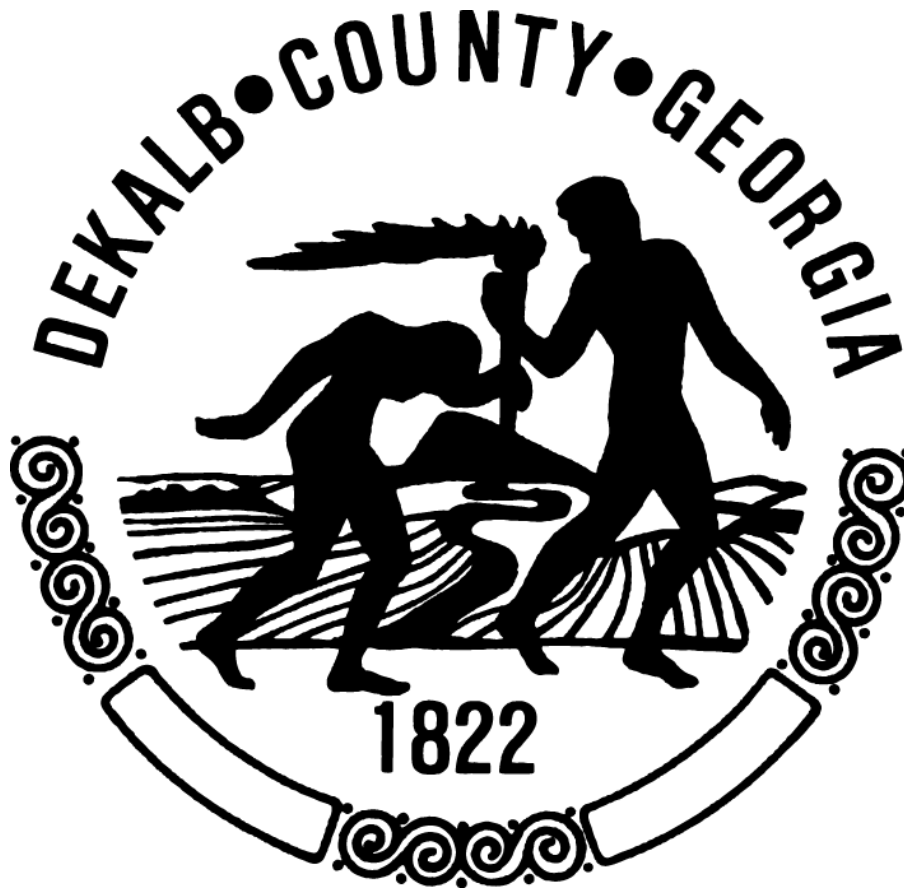
# 2018 Annual Budget



South Peachtree Creek in Medlock Park

**This page intentionally left blank.**

2018 Budget Document  
DeKalb County, Georgia  
For the Fiscal Year Starting January 1, 2018



Chief Executive Officer Michael Thurmond  
Commissioner Nancy Jester, District 1  
Commissioner and Presiding Officer Jeff Rader, District 2  
Commissioner Larry Johnson, District 3  
Commissioner and Deputy Presiding Officer Steve Bradshaw, District 4  
Commissioner Mereda Davis Johnson, District 5  
Commissioner Kathie Gannon, District 6  
Commissioner Gregory Adams, District 7

## **County Staff**

Executive Assistant Zachary L. Williams

County Clerk Barbara Sanders

Director Office of Management and Budget J. Jay Vinicki

Deputy Director Office of Management and Budget Tanikia Jackson

Budget and Finance, Capital & Grants Staff: Malissa Bush, John Horn, Titi Olagbegi, Belinda Reaves, Deborah Sherman, T. J. Sigler, and Robert Warren

*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, 2017. 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.*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of De Kalb**

**Georgia**

For the Fiscal Year Beginning

**January 1, 2017**

*Christopher P. Morrill*

Executive Director

**Introduction**

It's In DeKalb ..... 1  
DeKalb County in Georgia Map ..... 3  
DeKalb County and Cities Map ..... 4  
DeKalb County Commission Districts ..... 5  
Organizational Chart of DeKalb County, Georgia ..... 6

**Executive Summary**

Budget Message/Transmittal Letter ..... 7  
Tax Digest History ..... 14  
Millage Rate History ..... 15  
Full-Time Filled & Funded Positions Schedule ..... 18  
Budget Plan and Process - Narrative ..... 20  
Budget Planning and Implementation Process ..... 23  
Fiscal Policies ..... 24

**Operating Funds**

Operating Funds..... 29  
Fund Structure ..... 30  
Tax Funds ..... 36  
Tax Funds - Revenue..... 46  
Special Revenue Funds..... 51  
Special Revenue Funds - Revenue ..... 66  
Enterprise Funds ..... 70  
Enterprise Funds - Revenue ..... 77  
Internal Services Funds ..... 79  
Internal Service Funds - Revenue..... 85  
Revenue Bonds Lease Funds ..... 87  
Revenue Bond Funds - Revenue..... 90

**Department Summaries**

Airport - DeKalb Peachtree Airport (PDK) ..... 91  
Animal Services ..... 95  
Beautification ..... 98  
Board of Commissioners (BOC)..... 102  
Budget (Office of Management and Budget, OMB) ..... 105  
Chief Executive Officer..... 108  
Child Advocacy Center ..... 112  
Citizen Help Center (311)..... 115  
Clerk of Superior Court ..... 118  
Communications ..... 121  
Community Development ..... 123  
Community Service Board (CSB)..... 125  
Contributions to Capital Projects..... 128  
Cooperative Extension Service ..... 130  
County Jail Fund ..... 134  
Debt Function ..... 135  
Debt Service - Miscellaneous Tax Funds..... 140  
DeKalb Emergency Management Agency (DEMA)..... 142

District Attorney.....	144
Drug Abuse Treatment and Education Fund (DATE).....	147
Economic Development .....	149
Elections (Also Registrar & Elections).....	152
Ethics Board .....	155
Executive Assistant (Also Chief Operating Officer).....	157
Facilities Management.....	158
Family and Children Services (DFACS), Department of.....	161
Finance.....	163
Fire Rescue .....	167
Fleet Management.....	171
Geographic Information Systems (GIS) .....	174
Grady Memorial Hospital.....	177
Health Board .....	179
Hotel / Motel Tax .....	182
Human Resources and Merit System.....	183
Human Services.....	186
Innovation and Technology.....	189
Internal Audit .....	192
Juvenile Court.....	194
Law .....	197
Library .....	200
Magistrate Court .....	203
Medical Examiner .....	206
Non-Departmental.....	209
Parks and Recreation .....	212
Planning and Sustainability.....	216
Police .....	222
Probate Court.....	227
Property Appraisal & Assessment.....	230
Public Defender .....	233
Public Works Director .....	236
Purchasing and Contracting.....	238
Rental Motor Vehicle Tax.....	242
Risk Management Fund .....	244
Roads and Drainage.....	246
Sanitation.....	249
Sheriff's Office .....	253
Solicitor General.....	256
State Court.....	259
Stormwater.....	262
Superior Court .....	264
Tax Commissioner .....	267
Traffic Division of State Court.....	271
Transportation .....	273
Vehicle Replacement.....	277
Victim Assistance Fund.....	279
Watershed Management, Department of (DWM).....	280
Workers' Compensation Fund .....	286

**Capital**

Capital Improvement Projects .....	288
Capital Improvement Projects – Funding Sources .....	288
Capital Improvement Projects – Expenditures by Fund .....	289
Impact of Capital Investments on Operating Budget .....	290
2001 G.O. Bonds – Parks.....	291
2006 G.O. Bonds – Transportation, Parks & Libraries .....	295
Airport Capital Projects.....	299
EPA Brownfield Loan Projects .....	301
Capital Projects – General .....	302
HOST Capital Projects .....	333
HUD Section 108 Loan Projects.....	335
Sanitation Capital Projects .....	336
Special Purpose Local Option Sales Tax (SPLOST) .....	337
Stormwater Management Capital Projects .....	338
Urban Redevelopment Agency Projects .....	341
Watershed Management Construction Projects.....	342
Watershed Management Bonds Projects .....	343
Watershed Management Renewal & Extension Projects.....	346

**Supplemental**

Budget Resolution.....	351
Statistics .....	363
Acronyms .....	373
Glossary .....	375





## 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. At one time, it contained the entirety of the City of Atlanta and much of what was to become Fulton County. During the Civil War (1861-65), much of the Battle of Atlanta took place in DeKalb County, particularly along the railroad heading west toward Atlanta. DeKalb's economy was chiefly agrarian during the first half of the twentieth century. The county was once known for its granite quarries and dairy farms. In the second half of the twentieth century, the county population grew rapidly and DeKalb became increasingly urbanized.

## Overview

DeKalb 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 the county's boundaries. The industrial mix includes retail and wholesale trade, health services, tourism, communications, with both major corporations and small establishments represented. Approximately 30% of the population lives in the incorporated areas, which include Avondale Estates, Brookhaven, Chamblee, Clarkston, Decatur (County Seat), Doraville, Dunwoody, Lithonia, Pine Lake, Stone Mountain, Stonecrest, Tucker, and a portion of the City of Atlanta.

## 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 the seven commissioners are elected by district. All commissioners and the Chief Executive Officer serve four-year staggered terms. The Commission 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 of Ordinances.

## County Services

DeKalb County provides the following services to virtually all areas of the county: fire and emergency medical protection (except Decatur and Atlanta), sewage collection and treatment, water supply and distribution,



Michelle Obama Trail

refuse collection and disposal, library services, public health services, court services, and animal control service. DeKalb County provides the following services to unincorporated areas: police, highway construction and maintenance, building inspection, recreation facilities, and planning and land use services. The county government has 6,366 funded full-time positions. 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.



Commerce Drive street sign

### 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 provided by the Metro Atlanta Rapid Transit Authority (MARTA) 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 of Georgia.



MARTA bus shelter on Panola Road

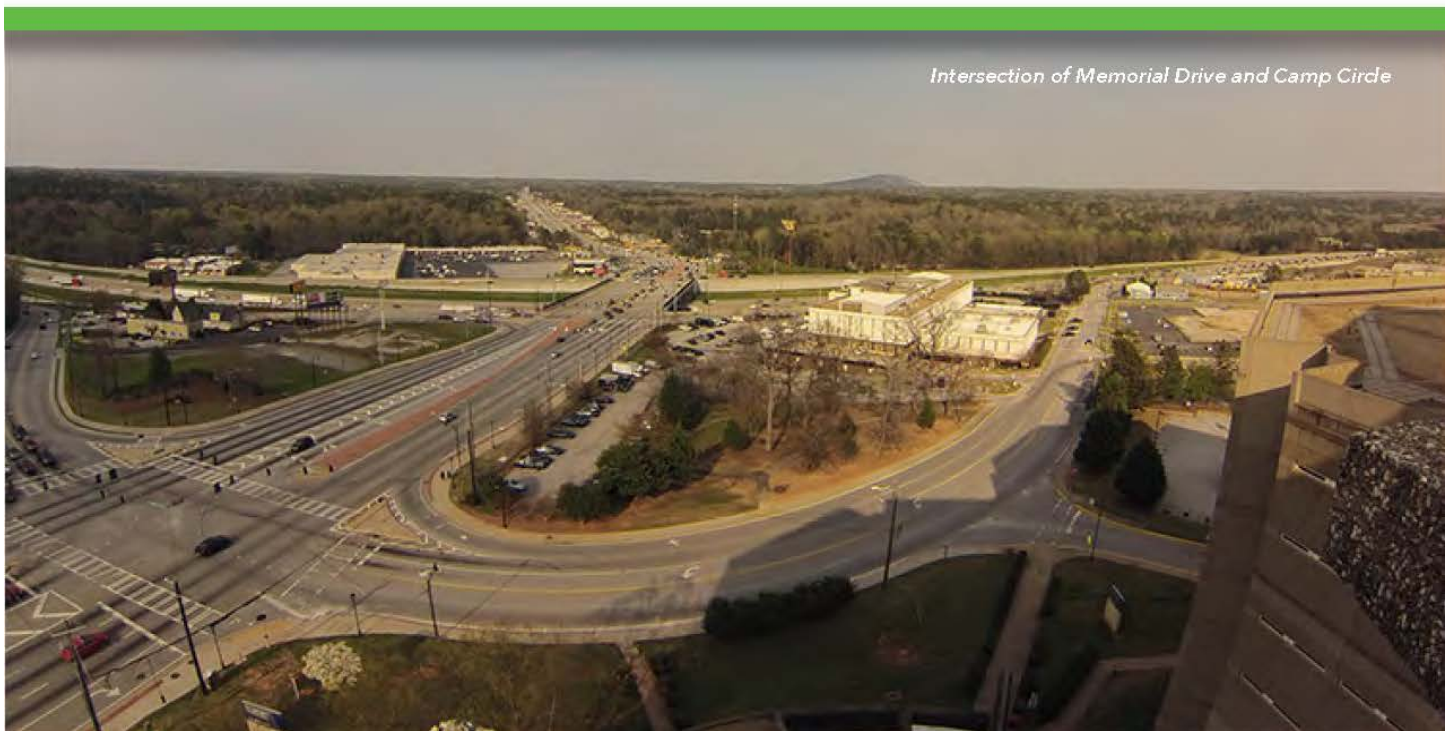
### Education

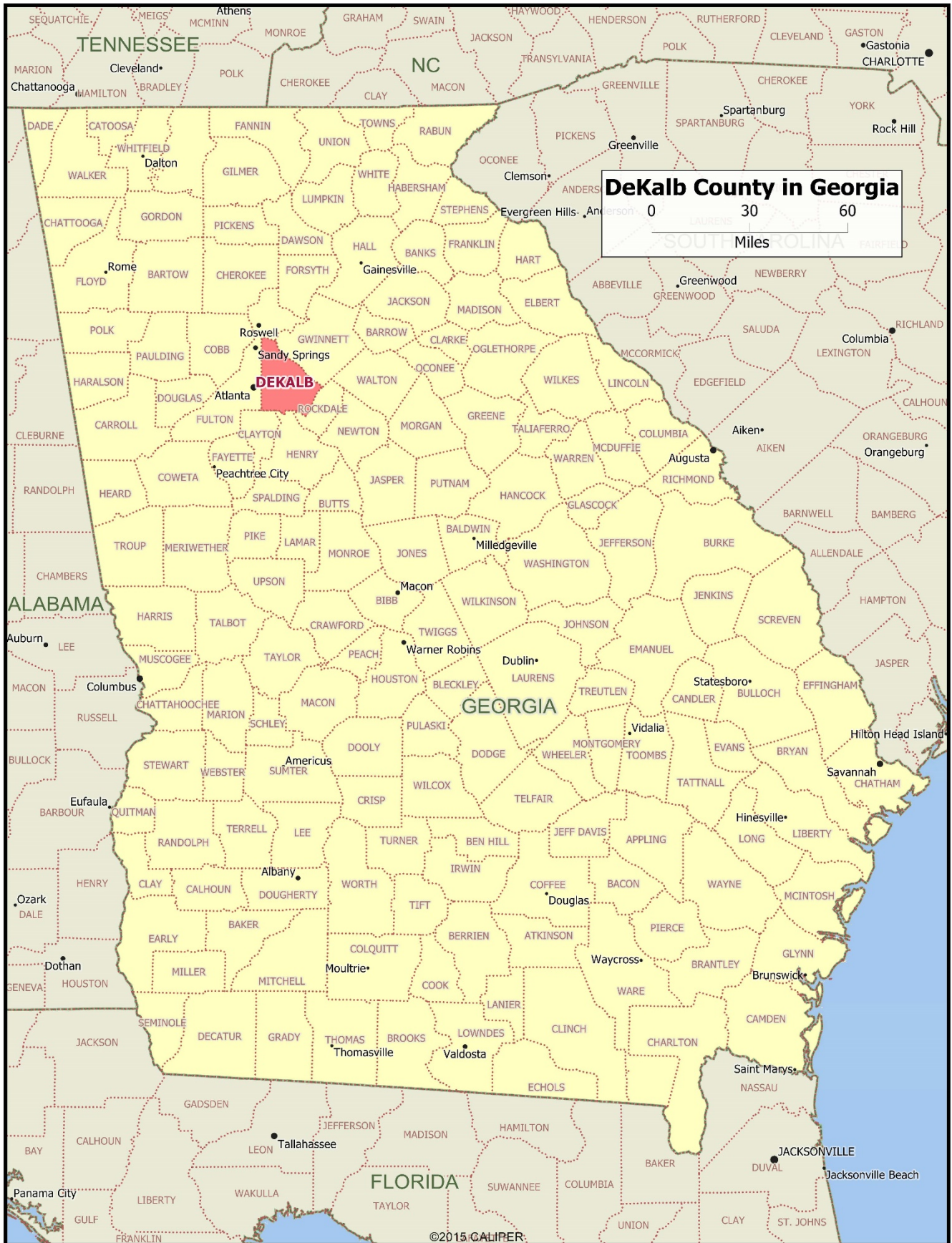
The DeKalb County Board of Education, the 3rd largest public school system in the state, provides primary and secondary education to 102,000 students K-12 to students outside certain incorporated areas. There are 76 elementary schools, 19 middle schools, 22 high schools, 9 charter schools, and 15 other education programs. The county is home to several great colleges and universities, such as Agnes Scott College, Columbia Theological Seminary, Emory University, Georgia State University's Perimeter College, Luther Rice University, Oglethorpe University, and the Atlanta campus of Mercer University. Technical schools include DeVry Institute and Georgia Piedmont Technical College.

### Healthcare

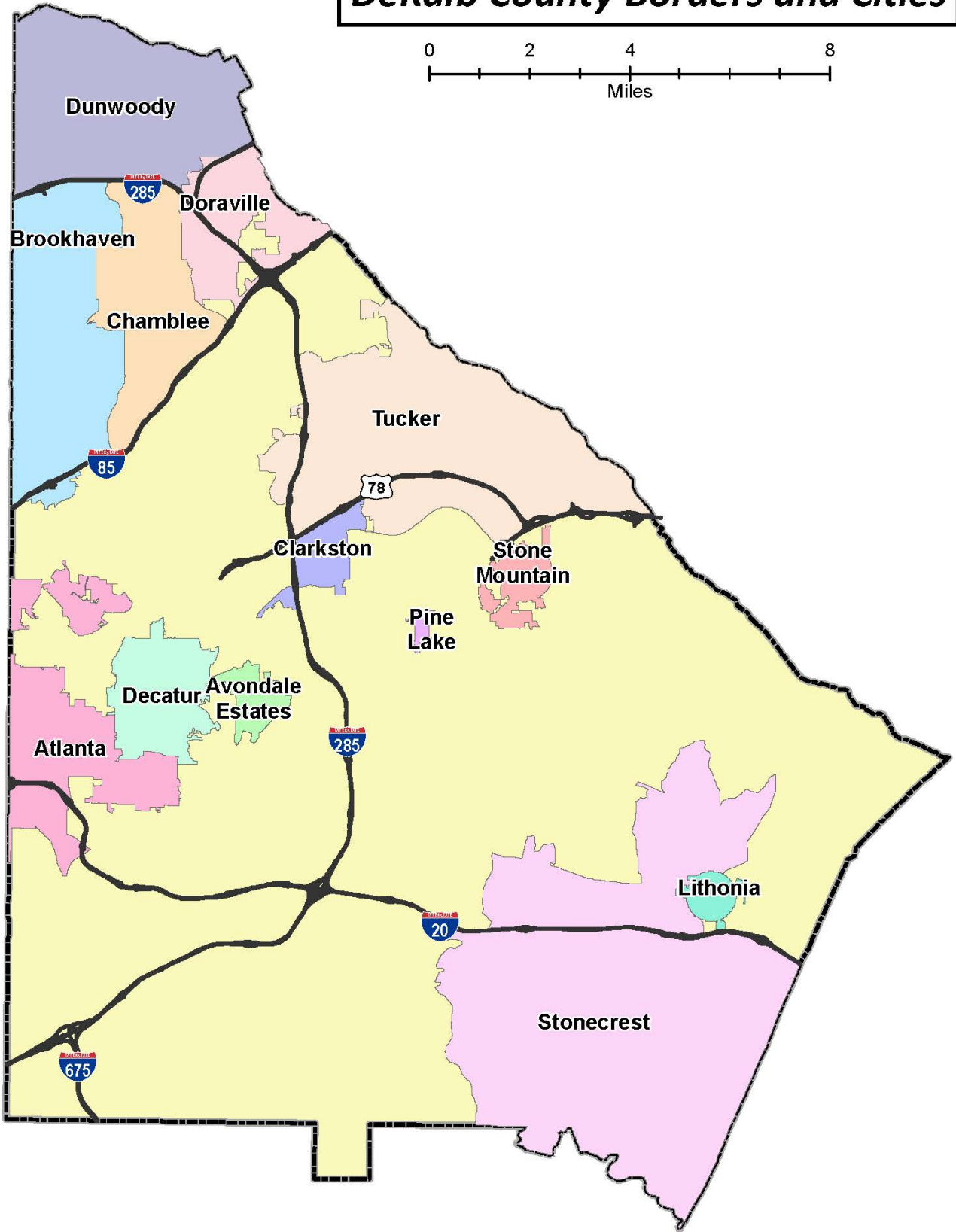
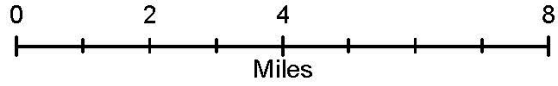
DeKalb County has an extensive array of hospitals, research and educational facilities, along with qualified healthcare professionals, and has become one of Southeast's major medical centers. Hospitals include Children Healthcare's at Egleston Hospital, Decatur (Atlanta) VA Medical Center, DeKalb Medical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

*Intersection of Memorial Drive and Camp Circle*

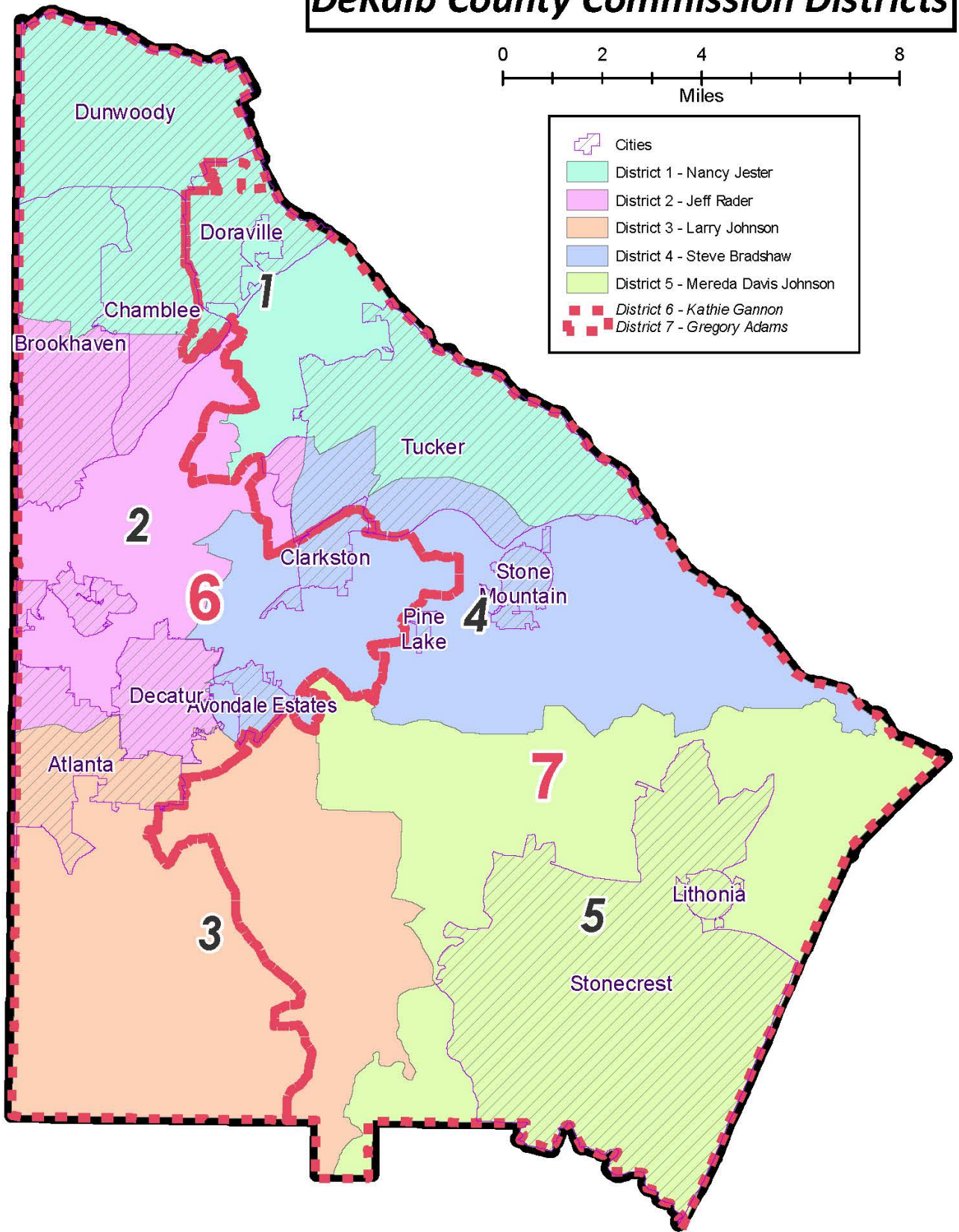
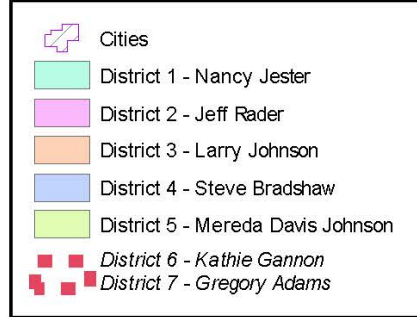
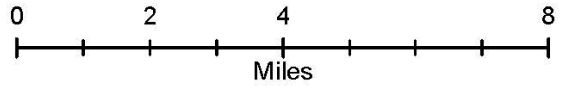




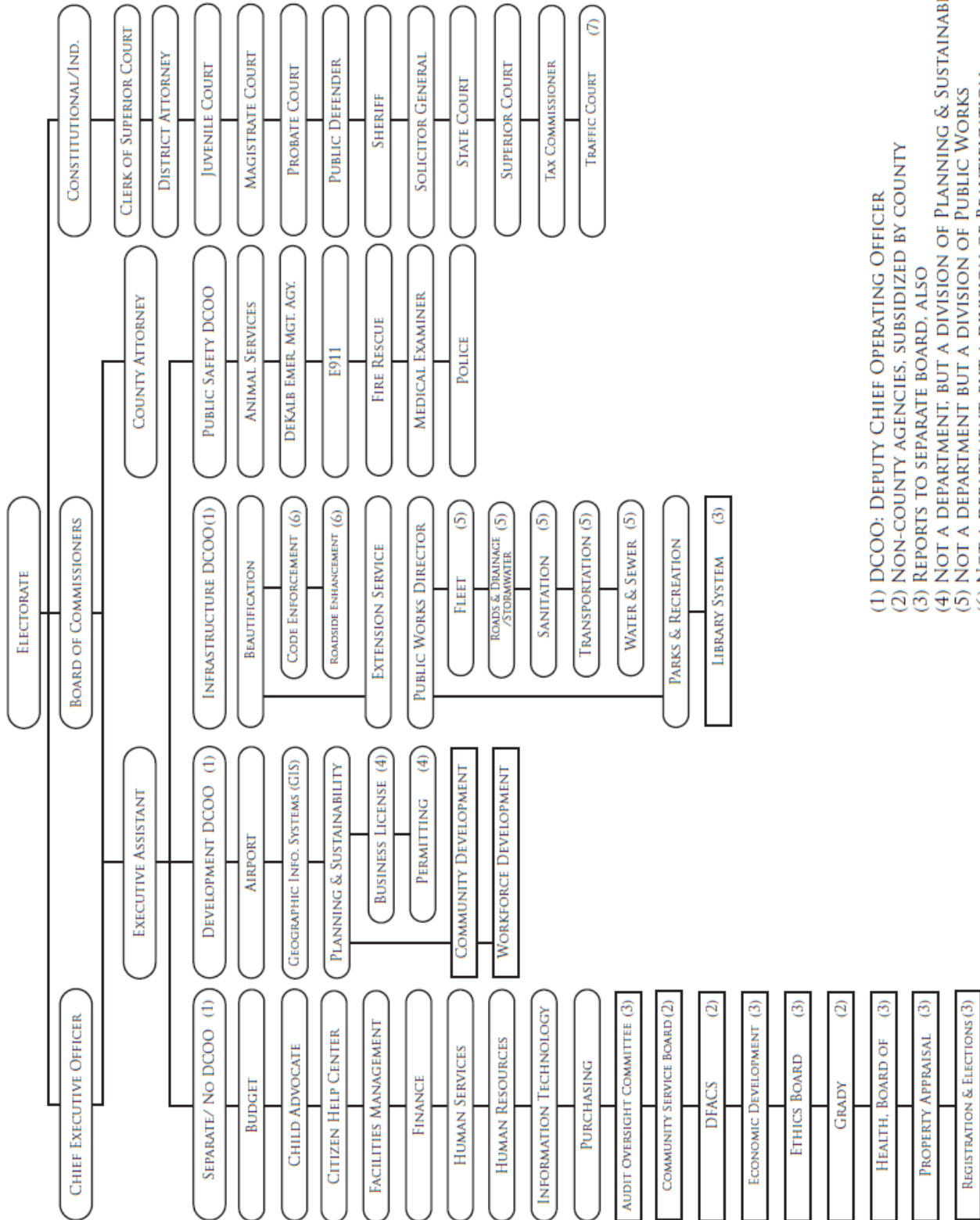
# DeKalb County Borders and Cities



# DeKalb County Commission Districts



# Organizational Chart of DeKalb County, Georgia



- (1) DCOO: DEPUTY CHIEF OPERATING OFFICER
- (2) NON-COUNTY AGENCIES, SUBSIDIZED BY COUNTY
- (3) REPORTS TO SEPARATE BOARD, ALSO
- (4) NOT A DEPARTMENT, BUT A DIVISION OF PLANNING & SUSTAINABILITY
- (5) NOT A DEPARTMENT, BUT A DIVISION OF PUBLIC WORKS
- (6) NOT A DEPARTMENT, BUT A DIVISION OF BEAUTIFICATION
- (7) TECHNICALLY A DIVISION OF THE STATE COURT

## Budget Overview

As required by law, the FY18 Budget was presented to the DeKalb County Board of Commissioners (BOC) by Chief Executive Officer Michael Thurmond on December 15, 2017. This was the CEO's first full annual budget submittal. The FY17 Budget was a transitional budget worked on between the previous administration and the new one.

The County's Organizational Act (charter) allows the BOC to deliberate on the budget until the end of February. The BOC passed the budget by a 6-1 vote on February 27, 2018.

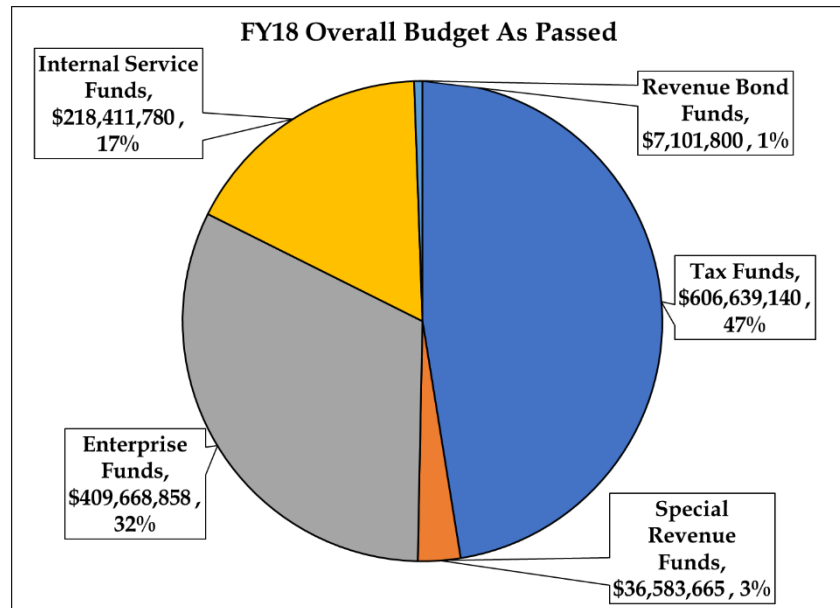
The overall operating budget of \$1.2 billion had a tax funds budget of \$606.6 million. The tax funds budget was passed with a surplus of \$3.2 million. This surplus fulfilled the CEO's promise in 2017 to deliver a tax funds budget without a structural deficit.

The CEO set the primary strategic goal for FY18 as financial stability. The key parts of this goal were (a) to eliminate the tax funds deficit, (b) to strengthen fund balance, and (c) to stabilize millage rates.

Setting this as the framework, the CEO then designated priorities and issues, which the budget was to address. They were strengthening financial stability; improving public safety; preventing juvenile delinquency and crime; supporting competitive salary and benefits; delivering customer focused services; and supporting libraries, parks, and recreational facilities.

Upon submittal of the proposed FY18 Budget, CEO Thurmond fulfilled the promise created during his first year in office – that the FY18 tax funds budget would not be proposed with a deficit as the budget he inherited in FY17 was created. The budget he inherited had a \$26.8 million deficit in its original form.

At midyear 2017, the CEO set forth a directive that all new revenue anticipated at that time would be dedicated to fund balance. That action lowered the deficit to \$2.3 million. The promise was also made that the next year's budget would not have a deficit. The CEO's submitted budget to the Board in December 2017 came with an initial \$7.0 million surplus.

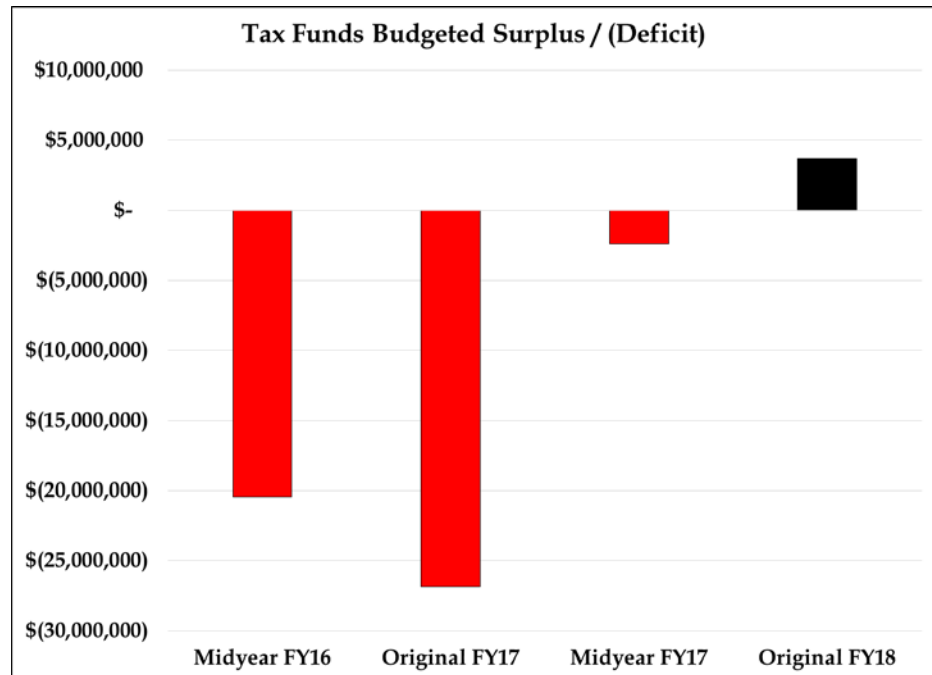


## FY18 Budget Process

The CEO's proposed budget was reviewed by the Board through its committee structure for two and one half months. Each committee of the Board reviewed budgets in its portfolio, recommending changes to the Board's budget committee, which then reviewed them in aggregate and made an overall recommendation.

Upon passage, the Board used some of the surplus to increase the CEO's proposed 2% pay raise to 3%, to fund an Atlanta Regional Commission traffic study, to fully fund the county's film commission, to add five positions to Juvenile Court, along with other smaller adjustments. Even with these additions, the final approved tax funds budget still retained a \$3.7 million surplus.

Additional step-by-step parts of the mechanics of the budget process are included on pages 20 through 23.



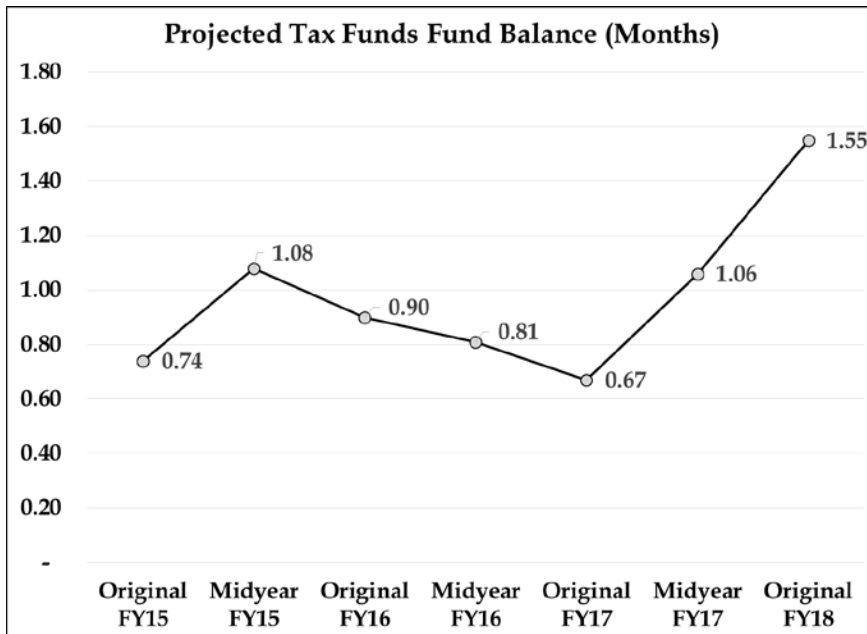
## Strategic Goals & Strategies

DeKalb County was one of the counties in the nation hit incredibly hard by the economic downturn of 2008 forward. While tax digest and revenue growth have started to occur in the past few years, the CEO inherited a financial system, which was still operating using crisis management techniques to stabilize finances.

With that in mind, the CEO set forth that financial stability would be the main strategic goal of 2018. He would accomplish this through a multi-prong approach.

The first leg of creating financial stability would be done by eliminating the tax funds deficit. Historically, the County would pass a budget with a structural deficit in it, knowing that high underspending rates would effectively make it balance by year's end. The budget for 2018 was developed with an eye on what could actually be spent and the number of positions that could actually be filled. Through this effort, it was submitted to the Board with a \$7.0 million surplus, effectively creating a swing of \$33.8 million from the budget inherited by the administration one year earlier.





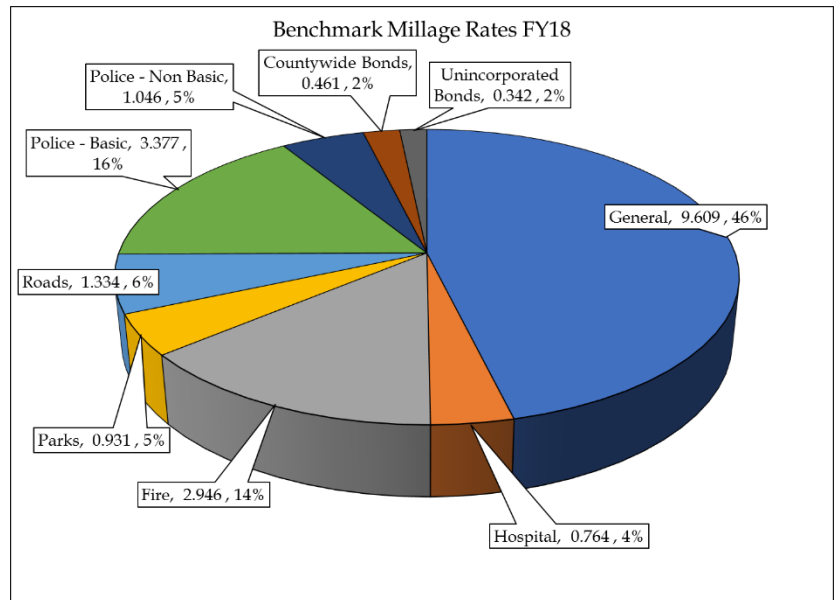
The second leg in creating financial stability focused on strengthening fund balance. The budget as originally proposed in 2017 only had 0.67 month fund balance remaining at the end of the year. With the aforementioned dedication of new revenue to fund balance, the midyear 2017 budget was projected to end with 1.06 of a month reserve (\$53.5 million).

The third leg was millage rate stability. The County has seven separate tax levies and has historically used adjustments in those millage's to maintain a consistent benchmark area, but in individual areas of the county rates might fluctuate if they did not participate in all tax districts. The CEO set forth a directive that millage rates would maintain stability going forward and not fluctuate as a management tool.

**Short-term Organization-Wide**

**Factors** Even though the Great Recession is basically a decade past, DeKalb County is still seeing effects from that event. DeKalb County voters put in place in 2007 a "freeze" on the assessed value of homesteaded properties. As an example, a house purchased at \$250,000 had its maximum taxable value frozen at that amount until it sells to a new owner, even if the assessed value increases.

At the peak value of the net countywide digest in 2008, all property in the county was valued at \$27.4 billion. However, \$2.2 billion of that value was exempted. That equated to 8.0% of property. When housing prices plummeted, it created a new floor for the frozen value (when a property sold at the lower value).

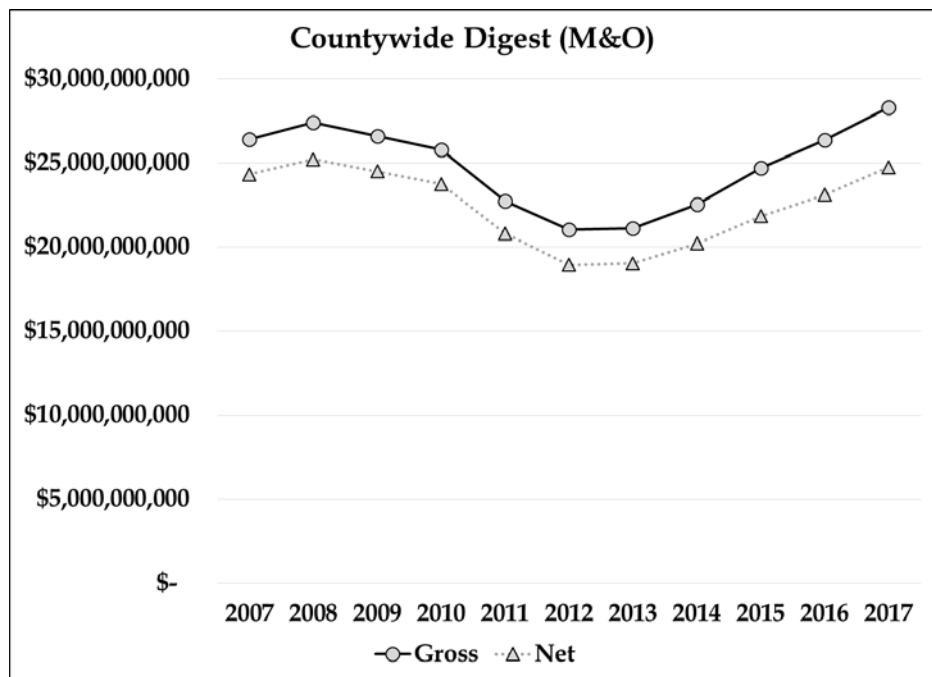


The escalation of home prices in recent years has brought the gross digest value back to \$28.3 billion. However, now the exempted amount of property is now at \$3.6 billion. That equates to 12.6% of property - a 157% increase over the amount at the all-time net value high amount of 8.0%. In essence, the main source of county revenue, property taxes, was hurt during the Great Recession and received a permanent reduction due to the increase of exemptions percentages.

A second major factor influencing the 2018 budget is that of incorporation and annexations. For the past 10 years, areas of the county that were unincorporated and thereby served wholly by the county have decreased from 85.70% to 40.96%.

The cities of Brookhaven, Dunwoody, Tucker, and Stonecrest did not exist 10 years ago. Their creation has redirected revenue back to those areas as cities take over services. Indirectly, it creates stress on providing common services like police, parks, and roads, in the unincorporated areas. The newest cities of Stonecrest and Tucker are, for 2018, still going to participate in most services provided by the county. However, discussions of future year agreements are still in development.

Finally, the voters of DeKalb approved a new one cent sales tax (SPLOST – Special Purpose Local Option Sales Tax) which is dedicated to capital projects. The county has never had this revenue stream before and typically paid for most of these projects with property tax dollars and bonds. The major efforts that SPLOST will be spent on over six years are transportation and public safety. This new penny frees up the funding that was dedicated toward public safety and transportation efforts.



Tied to the SPLOST was a separate measure passed by the votes called EHOST (Equalized Homestead Option Sales Tax). This measure took the existing tax (HOST – Homestead Option Sales Tax) and made it so that 100% went to property tax savings. The previous law had only 80% go toward reductions. It also changed the distribution to focus on countywide rates first.

## Priorities and Issues

CEO Michael Thurmond, in his second year of office, set six priorities for his 2018 budget. The following is from his inaugural year.

**Strengthening Financial Stability** This past year, the administration had roughly 15 days to review the budget before its submittal to the Board, due to taking office on January 1. During the review process, the CEO discovered a long standing informal policy concerning deficit spending in the tax funds. Those budgets had generally been prepared with an aggregate deficit, meaning current revenues were exceeded by current expenditures. His administration promised at midyear FY2017 that the FY2018 budget would not be proposed with a structural aggregate deficit. As promised, a tax funds surplus was delivered to the Board on December 15.

**Improving Public Safety** The CEO's administration also has as a 2018 priority that of crime prevention and reduction. The budget includes \$7.9 million to fund 155 sworn police positions above current staffing levels. In order to attract the best police recruits in the area, there is an additional \$500,000 of funding available to expand recruiting efforts. The budget also includes \$4 million to fully fund the late-2017 recruit class for Fire (40 positions) including a grant match of \$1.2 million to staff an additional 45 positions.

CEO Funding for FY18 Priorities	(\$M)
<b>Improving Public Safety</b>	<b>\$ 6.6</b>
<b>Preventing Juvenile Delinquency and Crime</b>	<b>\$ 0.9</b>
<b>More Competitive Salary and Benefits</b>	<b>\$ 3.4</b>
<b>Customer Focused Service Delivery</b>	<b>\$ 7.0</b>
<b>Other</b>	<b>\$ 1.9</b>
<b>Total</b>	<b>\$19.8</b>

**Preventing Juvenile Delinquency and Crime** It is proven that youth who are presented with better opportunities and options are less likely to become involved in criminal activities. The 2018 budget sets this as a priority by including \$300,000 for WorkSource DeKalb to continue and expand DeKalb youth summer internship opportunities. This program employed 300 youth in 2017 giving them practical experience before they enter the workforce and in 2018, the goal will be to employ 400 youth.

With the same eye toward crime prevention, the budget includes \$250,000 to create additional afterschool programs through the Department of Recreation, Parks and Cultural Affairs to give youth more opportunities to channel their energies in productive ways along with \$250,000 for crime prevention programming in Police specifically targeted toward youth in high-crime areas.

**Support Competitive Salary and Benefits** CEO Thurmond indicated that addressing compensation was a long-neglected area to be confronted in FY2018. In an effort to create a more competitive salary structure for DeKalb County employees, he proposed to include \$3.7 million for a 2 percent increase for all employees who have not received an increase or promotion since the compensation and classification increase in FY2016. The Board, in its final approval, increased this amount to 3 percent.

Additionally, the budget included increasing the minimum hourly wage of all employees to \$14 an hour. For 2018, those full- and regular part-time employees who make less than \$14 an hour will be increased to that rate.

Finally, this budget keeps all county-related benefit funding at \$11,000 per employee so that all premiums and co-pays remain at the same level for the FY18-19 benefit year. However, to lessen the burden on employees, this budget proposes a one-time health benefit premium holiday where all employees' premiums will be waived for one check during the first six months of 2018.

**Customer Focused Service Delivery** One of the highest priorities in this upcoming year is improving the customer service experience of DeKalb citizens. The administration is dedicating \$250,000 in Human Resources funding to develop a comprehensive program to enhance the customer service experience throughout the entire county enterprise. Citizens of DeKalb interact with county staff every day. Whether they are visiting libraries, enjoying parks and recreation centers, or paying water bills and applying for permits, every touch point with a county employee should be first class. The budget funds training to ensure that all employees can provide stellar customer service. This initiative will be developed over the first part of 2018 with a rollout throughout the year.

**Support Libraries, Parks and Recreation Facilities** Once 2018 is in full swing, the county will focus on leveraging current resources to ensure that its libraries, parks and recreation facilities are kept in a sustainable manner.

First, the administration is reviewing how county facilities and grounds are currently maintained. There has been an inconsistent approach to this management over the years. Going forward, park-related facilities and grounds will be maintained by Parks. County facilities and grounds will be maintained by Facilities. This budget takes the current level of funding and splits it between those departments.

Second, with SPLOST funds dedicated to repairing the County Courthouse Complex and Bobby Burgess Building, additional repair funds are available by maintaining current budget levels. The Facilities Department will reprioritize this funding to attack the list of most important repairs not covered by SPLOST. This budget also adds \$800,000 of funding for custodial services throughout the county. Buildings that citizens enter into every day need to be cleaned and maintained.

Next, this budget restores in general operating funds a library book budget of \$2 million. There is also an additional \$367,000 of partial year funding for the opening of the Ellenwood library.

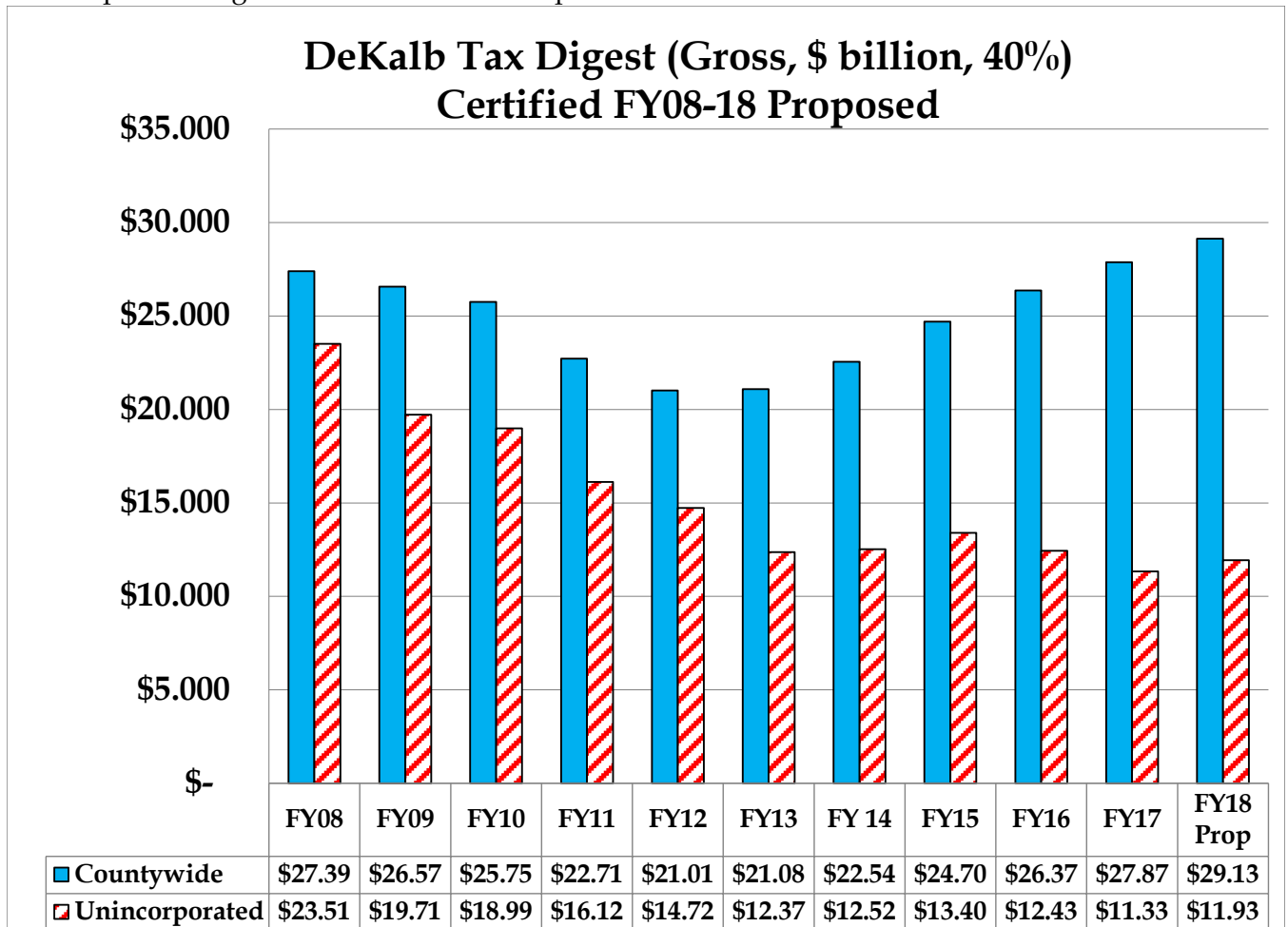
**Long Range Financial Plans** The FY18 Budget expanded on a long-range effort to improve financial planning in multiple areas. The first and primary area was preparing three-year forecasts for every tax fund. Some funds, especially those with debt, already have long-range forecasts; however, the county staff discovered an area of weakness in examining the Tax Funds. The forecasts for the FY18 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 gross digest for 2018 is \$29.135 billion. While that is an increase of 4.53% from the previous year, it is 6.4% greater than the county’s pre-recession peak year of 2008, which was \$27.394 billion.

Aside from the economic downturn’s effect on property values, the incorporations of Dunwoody, Brookhaven, Tucker, and now Stonecrest have had a major influence on the unincorporated digest. A major factor creating a drag upon the digest is the property tax freeze. As more homesteaded properties regain value due to economic recovery, the property tax freeze erodes the value of the increase because the homestead value approaches and often surpasses the frozen value of the property. The projected 2018 gross value, \$11.934 billion, of the unincorporated digest is 49.2% less than the peak of 2008 of \$23.512 billion.

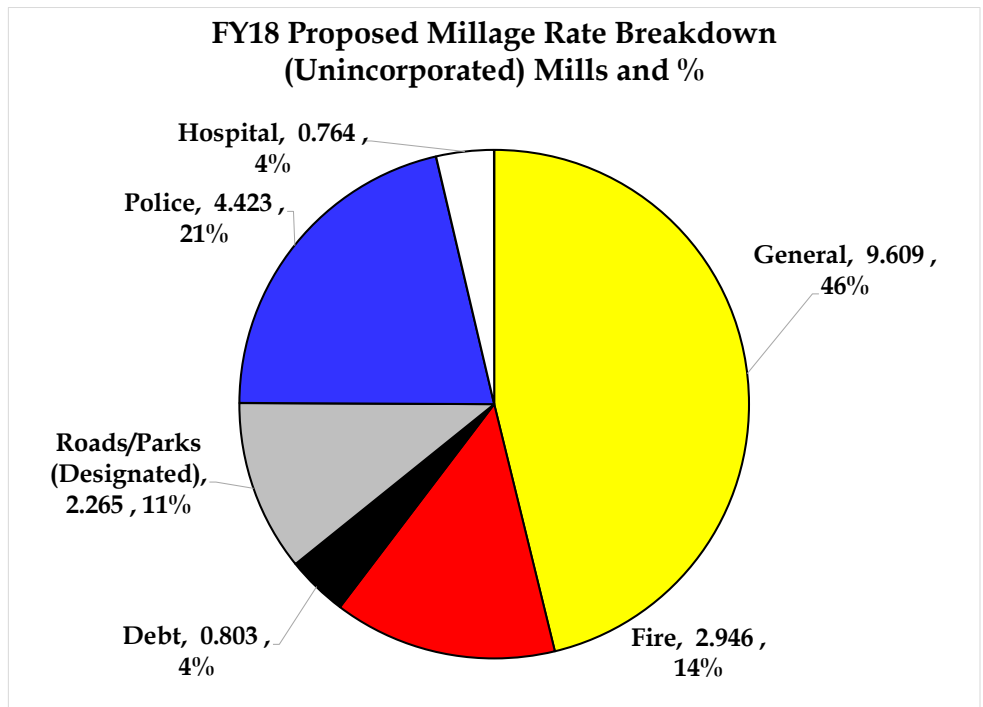


## Millage Rate History

The County’s overall tax rate consists of taxes levied by the county, the school system, and until 2016 the state. If a property is within an incorporated area, then a city tax is also levied. Taxes are levied based on a 40% assessment of property’s Fair Market Value (FMV). A millage rate (tax rate) is then applied which is a tax on every \$1,000 worth of property. (Example: \$200,000 house FMV has an assessed value of \$80,000, which is taxed at three mills, is \$240.) DeKalb County also has a HOST (Homestead Option Sales Tax) where sales taxes are used to forgive a portion of the property tax bill. HOST only applies to homesteaded property and does not apply to the school levy. HOST applies to all non-bond tax funds. Year 2018 will be the last year that there is HOST tax relief. Beginning in April 2018, the eHOST will be implemented which applies tax relief to only countywide digests, i.e., General Fund and Hospital Fund.

Since 2007, the combined rate has increased from 39.300 mills to 44.190 mills. Most of that increase was from action by the county in 2011 in response to the economic downturn. For FY17, schools represent over half of the millage (52.8%) with the county having the remainder.

The county’s rate has changed over the years, not only in the amount, but also in how it is distributed. In 2007, there were only six levies (General, Designated Services, Fire, Hospital, and two Bonds). Starting in 2011, the county broke out Police Services as its own tax rate out of the Designated Services Fund. This was to afford 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. A new service delivery strategy was negotiated in 2016. 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 2018, the initial budget proposed a steady tax rate. Of the total 20.81 rate, the General Fund was 46% of the total levy, Police at 21%, Fire at 14%, Designated at 11%, Hospital at 4%, and Debt at 4%.

# 2018 Annual Budget | DeKalb County, Georgia

## History of DeKalb County Millage Rates

		FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18 Prop
General		7.990	8.000	8.000	9.430	10.430	10.710	8.220	10.390	8.760	8.693	9.609
Hospital		0.840	0.960	0.960	0.880	0.940	0.800	0.800	0.890	0.740	0.740	0.764
Combined Countywide Operational Rate		8.830	8.960	8.960	10.310	11.370	11.510	9.020	11.280	9.500	9.433	10.373
Include (except Decatur and Atlanta):												
Fire		2.540	2.460	2.460	2.700	3.290	2.820	2.870	2.750	2.570	3.080	2.946
Include County Bonds for everyone; Unincorporated if Unincorporated (exceptions for Dunwoody, Brookhaven, and Tucker):												
Unincorporated Debt Service		1.450	1.370	1.370	0.940	1.720	1.920	1.670	0.630	0.010	0.367	0.461
Countywide Debt Service		0.510	0.570	0.570	0.870	0.700	-	0.010	0.010	0.480	0.427	0.342
Atlanta	Old Special Tax District	-	-	-	-	-	-	-	-	-	-	-
Avondale	Old Special Tax District	2.100	2.120	-	-	-	-	-	-	-	-	-
Brookhaven	Old Special Tax District	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Old Special Tax District	0.850	0.860	-	-	-	-	-	-	-	-	-
Clarkston	Old Special Tax District	1.770	1.790	-	-	-	-	-	-	-	-	-
Decatur	Old Special Tax District	1.120	1.130	-	-	-	-	-	-	-	-	-
Doraville	Old Special Tax District	1.180	1.200	-	-	-	-	-	-	-	-	-
Dunwoody	Old Special Tax District	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Old Special Tax District	1.840	1.860	-	-	-	-	-	-	-	-	-
Pine Lake	Old Special Tax District	2.100	2.120	-	-	-	-	-	-	-	-	-
Stone Mountain	Old Special Tax District	1.580	1.590	-	-	-	-	-	-	-	-	-
Stonecrest	Old Special Tax District	-	-	-	-	-	-	-	-	-	-	-
Tucker	Old Special Tax District	-	-	-	-	-	-	-	-	-	-	-
Unincorporated	Old Special Tax District	2.740	3.500	-	-	-	-	-	-	-	-	-
Atlanta	Parks	-	-	-	-	-	-	-	-	-	-	-
Avondale	Parks	-	-	0.180	-	-	-	-	-	-	-	-
Brookhaven	Parks	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Parks	-	-	0.180	-	-	-	-	-	-	-	-
Clarkston	Parks	-	-	0.180	-	-	-	-	-	-	-	-
Decatur	Parks	-	-	0.180	-	-	-	-	-	-	-	-
Doraville	Parks	-	-	0.180	-	-	-	-	-	-	-	-
Dunwoody	Parks	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Parks	-	-	0.180	0.200	0.140	0.160	0.200	0.210	0.317	0.124	0.124
Pine Lake	Parks	-	-	0.180	0.200	0.140	0.160	0.200	0.210	0.317	0.124	0.124
Stone Mountain	Parks	-	-	0.180	-	-	-	-	-	-	-	-
Stonecrest	Parks	-	-	-	-	-	-	-	-	-	0.931	0.931
Tucker	Parks	-	-	-	-	-	-	-	0.400	0.400	0.931	0.931
Unincorporated	Parks	-	-	0.180	0.200	0.140	0.320	0.490	0.400	0.400	0.931	0.931
Atlanta	Roads	-	-	-	-	-	-	-	-	-	-	-
Avondale	Roads	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.528	-	-
Brookhaven	Roads	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Roads	-	-	0.280	0.250	0.160	0.190	0.270	0.370	-	-	-
Clarkston	Roads	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.528	-	-
Decatur	Roads	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.528	-	-
Doraville	Roads	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.528	-	-
Dunwoody	Roads	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Roads	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.528	-	-
Pine Lake	Roads	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.528	-	-
Stone Mountain	Roads	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.528	-	-
Stonecrest	Roads	-	-	-	-	-	-	-	-	-	1.480	1.334
Tucker	Roads	-	-	-	-	-	-	-	1.900	1.900	1.480	1.334
Unincorporated	Roads	-	-	0.280	0.250	0.160	0.390	0.970	1.050	1.900	1.480	1.334



## History of DeKalb County Millage Rates

		FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18 Prop
Atlanta	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Avondale	Police - Basic	-	-	1.590	1.370	1.320	2.470	-	-	-	-	-
Brookhaven	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Police - Basic	-	-	0.380	-	-	-	-	-	-	-	-
Clarkston	Police - Basic	-	-	1.280	1.110	1.080	2.040	1.760	1.550	1.421	0.572	0.572
Decatur	Police - Basic	-	-	0.640	-	-	-	-	-	-	-	-
Doraville	Police - Basic	-	-	0.710	-	-	-	-	-	-	-	-
Dunwoody	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Police - Basic	-	-	1.340	1.160	1.130	2.120	2.050	1.620	1.498	0.593	0.593
Pine Lake	Police - Basic	-	-	1.590	1.370	1.320	2.470	2.390	1.920	1.803	0.677	0.677
Stone Mountain	Police - Basic	-	-	1.080	-	-	-	-	-	-	-	-
Stonecrest	Police - Basic	-	-	-	-	-	-	-	-	-	4.046	3.377
Tucker	Police - Basic	-	-	-	-	-	-	-	-	5.480	4.046	3.377
Unincorporated	Police - Basic	-	-	2.920	4.500	3.570	3.490	5.160	4.220	5.480	4.046	3.377
Atlanta	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Avondale	Police - Non-Basic	-	-	0.070	0.440	0.440	0.690	0.620	0.600	0.569	0.179	0.179
Brookhaven	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Police - Non-Basic	-	-	0.020	0.110	0.130	0.240	0.190	0.160	0.111	0.073	0.073
Clarkston	Police - Non-Basic	-	-	0.050	0.350	0.360	0.580	0.500	0.490	0.449	0.151	0.151
Decatur	Police - Non-Basic	-	-	0.030	0.180	0.200	0.330	0.280	0.260	0.207	0.095	0.095
Doraville	Police - Non-Basic	-	-	0.030	-	-	-	-	-	-	-	-
Dunwoody	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Police - Non-Basic	-	-	0.060	0.370	0.370	0.600	0.530	0.510	0.473	0.156	0.156
Pine Lake	Police - Non-Basic	-	-	0.070	0.440	0.440	0.690	0.620	0.600	0.569	0.179	0.179
Stone Mountain	Police - Non-Basic	-	-	0.050	0.300	0.310	0.500	0.440	0.420	0.376	0.134	0.134
Stonecrest	Police - Non-Basic	-	-	-	-	-	-	-	-	-	1.046	1.046
Tucker	Police - Non-Basic	-	-	-	-	-	-	-	-	0.470	1.046	1.046
Unincorporated	Police - Non-Basic	-	-	0.120	1.440	0.260	0.760	1.020	0.470	0.470	1.046	1.046
<b>Total Unincorporated</b>		<b>16.070</b>	<b>16.860</b>	<b>16.860</b>	<b>21.210</b>	<b>21.210</b>	<b>21.210</b>	<b>21.210</b>	<b>20.810</b>	<b>20.810</b>	<b>20.810</b>	<b>20.810</b>
Atlanta		9.340	9.530	9.530	11.180	12.070	11.510	9.030	11.290	9.980	9.860	10.715
Avondale		13.980	14.110	14.110	15.940	17.280	17.680	12.790	15.010	13.647	13.119	13.840
Brookhaven		-	-	-	-	-	16.250	13.570	14.670	12.560	13.307	14.122
Chamblee		12.730	12.850	12.850	14.240	15.650	14.760	12.360	14.570	12.661	13.013	13.734
Clarkston		13.650	13.780	13.780	15.590	16.960	17.140	14.430	16.450	14.948	13.663	14.384
Decatur		10.460	10.660	10.660	11.610	12.430	12.030	9.580	11.920	10.715	9.955	10.810
Doraville		13.060	13.190	13.190	14.130	15.520	14.520	12.170	14.410	13.078	12.940	13.661
Dunwoody		-	13.360	13.360	14.820	17.080	16.250	13.570	14.670	12.560	13.307	14.122
Lithonia		13.720	13.850	13.850	15.860	17.160	17.400	14.950	16.750	15.366	13.813	14.534
Pine Lake		13.980	14.110	14.110	16.140	17.420	17.840	15.380	17.140	15.767	13.920	14.641
Stone Mountain		13.460	13.580	13.580	14.430	15.830	15.020	12.610	14.830	13.454	13.074	13.795
Stonecrest		-	-	-	-	-	-	-	-	-	20.810	20.810
Tucker		-	-	-	-	-	-	-	-	20.810	20.810	20.810
Unincorporated		16.070	16.860	16.860	21.210	21.210	21.210	21.210	20.810	20.810	20.810	20.810
HOST Factor		58.3%	56.6%	56.6%	46.0%	59.0%	66.0%	57.7%	44.0%	47.7%	43.2%	10.70%
eHOST Factor (General / Hospital)		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	84.60%
Combined HOST / eHOST Factor (General / Hospital)		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	86.27%
Benchmark Rate		FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18 Prop
General		7.990	8.000	8.000	9.430	10.430	10.710	8.220	10.390	8.760	8.693	9.609
Hospital		0.840	0.960	0.960	0.880	0.940	0.800	0.800	0.890	0.740	0.740	0.764
Fire		2.540	2.460	2.460	2.700	3.290	2.820	2.870	2.750	2.570	3.080	2.946
Unincorporated Bonds		1.450	1.370	1.370	0.940	1.720	1.920	1.670	0.630	0.010	0.367	0.461
Countywide Bonds		0.510	0.570	0.570	0.870	0.700	-	0.010	0.010	0.480	0.427	0.342
Designated		2.740	3.500	0.460	0.450	0.300	0.710	1.460	1.450	2.300	2.411	2.265
Police		-	-	3.040	5.940	3.830	4.250	6.180	4.690	5.950	5.092	4.423
<b>Total</b>		<b>16.070</b>	<b>16.860</b>	<b>16.860</b>	<b>21.210</b>	<b>21.210</b>	<b>21.210</b>	<b>21.210</b>	<b>20.810</b>	<b>20.810</b>	<b>20.810</b>	<b>20.810</b>

**Full-Time Authorized & Filled Positions Schedule**

Filled positions are reported as December 31<sup>st</sup> of each year. Please check department schedules for detailed explanations.

	FY15 Filled	FY16 Filled	FY17 Filled	FY18 Funded
<b>TAX FUNDS</b>				
<b>100 -General</b>				
Animal Services	-	18	19	22
Board Of Commissioners	32	32	33	34
Budget (OMB)	8	7	7	8
Chief Executive Officer	25	23	23	30
Child Advocate's Office	27	25	26	28
Citizens Help Center	-	-	-	2
Clerk of Superior Court	89	87	86	87
Communications	-	9	-	-
Community Service Board	-	-	-	-
Cooperative Extension	11	11	11	13
DEMA (DeKalb Emergency Management Agency)	-	1	2	4
District Attorney	162	134	149	143
Economic Development	-	-	-	-
Elections	14	14	13	14
Ethics Board	-	1	3	3
Executive Assistant	12	9	-	-
Facilities Management	47	43	43	52
Family And Children Services (DFACS)	-	-	-	-
Finance	76	71	61	68
Fire & Rescue Services	96	80	-	-
Geographic Information Systems	20	19	20	20
Health, Board of	-	-	-	-
Human Resources & Merit System	30	31	32	33
Human Services Department	27	29	30	32
Information Technology	79	69	71	71
Internal Audit Office	-	1	13	13
Juvenile Court	80	76	73	82
Law Department	27	26	30	30
Library	194	215	236	239
Magistrate Court	14	15	15	16
Medical Examiner	16	12	16	16
Non-Departmental	-	-	-	-
Planning & Sustainability	14	14	12	14
Police Services	46	22	22	22
Probate Court	23	22	24	25
Property Appraisal & Assessment	61	62	60	66
Public Defender	82	82	83	83
Public Works Director	5	5	5	6
Purchasing and Contracting	30	32	29	33
Sheriff	774	744	755	770
Solicitor General, State Court	87	85	88	85
State Court	184	183	184	186
Superior Court	82	84	84	86
Tax Commissioner	94	90	93	95
<b>100 -GENERAL Total</b>	<b>2,568</b>	<b>2,483</b>	<b>2,451</b>	<b>2,531</b>
<b>270 -FIRE</b>				
Debt Service	-	-	-	-
Fire & Rescue Services	529	528	623	626
Non-Departmental	-	-	-	-
<b>270 -FIRE Total</b>	<b>529</b>	<b>528</b>	<b>623</b>	<b>626</b>

**Full-Time Authorized & Filled Positions Schedule (continued)**

	FY15 Filled	FY16 Filled	FY17 Filled	FY18 Funded
<b>271 -DESIGNATED</b>				
Debt Service	-	-	-	-
Non-Departmental	-	-	-	-
Parks	109	101	95	109
Roads And Drainage	119	123	117	131
Transportation	16	16	14	17
<b>271 -DESIGNATED Total</b>	<b>244</b>	<b>240</b>	<b>226</b>	<b>257</b>
<b>272 -UNINCORPORATED</b>				
Beautification	-	-	116	128
Economic Development	-	-	-	-
Non-Departmental	-	-	-	-
Planning & Sustainability.	64	61	17	17
Traffic Division (State Court)	46	49	50	52
<b>272 -UNINCORPORATED Total</b>	<b>110</b>	<b>110</b>	<b>183</b>	<b>197</b>
<b>274 -POLICE</b>				
Debt Service	-	-	-	-
Non-Departmental	-	-	-	-
Police Services	895	835	793	936
<b>274 -POLICE Total</b>	<b>895</b>	<b>835</b>	<b>793</b>	<b>936</b>
<b>TAX FUNDS Total</b>	<b>4,346</b>	<b>4,196</b>	<b>4,276</b>	<b>4,547</b>
<b>SPECIAL REVENUE FUNDS</b>				
201 - Development Fund: Planning & Sustainability	39	44	44	54
203 - PEG Support Fund: Chief Executive Officer	1	1	3	1
205 - Foreclosure Registry Fund: Beautification	-	-	-	-
205 - Foreclosure Registry Fund: Planning & Sustainability	7	4	-	-
206 - Victim Assistance Fund	-	-	-	-
207 - Recreation Fund	-	-	-	-
208 - Juvenile Court Fund	-	-	-	-
209 - Drug Abuse Treatment and Education Fund	-	-	-	-
211 - Street Light Fund: Transportation	1	-	1	1
212 - Speed Hump Maintenance Fund: Roads And Drainage	2	1	2	2
215 - Emergency Telephone System Fund: E-911	109	114	109	124
<b>SPECIAL REVENUE FUND Total</b>	<b>159</b>	<b>164</b>	<b>159</b>	<b>182</b>
<b>ENTERPRISE FUNDS</b>				
511 - W&S Operating Fund: Finance	70	41	57	65
511 - W&S Operating Fund: Watershed Management	565	599	657	687
541 - Sanitation Fund	614	623	551	575
551 - Airport Fund	21	22	21	24
581 - Stormwater Fund	86	82	85	118
<b>ENTERPRISE FUNDS Total</b>	<b>1,356</b>	<b>1,367</b>	<b>1,371</b>	<b>1,469</b>
<b>INTERNAL SERVICES FUNDS</b>				
621 - Vehicle Replacement Fund	-	-	-	-
631 - Risk Management Fund	-	-	10	11
632 - Workers Compensation Fund	-	-	3	5
611 - Fleet Management Fund	130	134	131	152
<b>INTERNAL SERVICES FUNDS Total</b>	<b>130</b>	<b>134</b>	<b>144</b>	<b>168</b>
<b>Grand Total</b>	<b>5,991</b>	<b>5,861</b>	<b>5,950</b>	<b>6,366</b>

### **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). DeKalb County adopts an annual budget and utilizes a calendar fiscal year.

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

#### **Internal Budget Preparation (August)**

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. The budget staff projects the revenue projection conservatively to account for fluctuations in the economy and digest. Based on the revenue projection and fund balance review, departments and elected officials submit budget requests at or under the FY 2017 levels.

Departments may request additional funding in excess of base budgets for new projects. Department heads and elected officials must submit a program enhancement or capital project request with a written justification for additional funding for new or increased levels of service.

Revenue projections for a county as large as DeKalb are intricate. Each source of funding uses different methods, such as straight line and last 12-month performance. For the largest source (property tax), multiple approaches are prepared from trend analysis to econometric approaches. The most widely used approach for smaller items are adjusted trend analyses where known modifications are sometimes entered into the equations.

#### **Departmental Budget Preparation (September - October)**

Budget staff distributes budget instructions to departments and elected officials in developing their budgets. The departmental budget requests include a narrative, activity measures data, the departments' missions, goals/objectives, and performance measures. The base budget instructions were distributed to departments and elected officials in mid-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 (Georgia Code § 36-81-3), DeKalb County adopts a balanced budget, which means budgeted appropriation/expenditures must be equal to budgeted anticipations/revenues.

### **Budget Review and Analysis (October – December)**

Departments submit budget requests in October. Departments and elected officials generating revenue in the operating tax funds and the non-tax funds were required to submit a revenue request. Budget staff reviews departmental requests and makes recommendations to the CEO. The CEO reviews recommendations and makes modifications, if necessary.

The capital committee, required per county code (Sec. 2-113), meets and reviews the capital requests from departments and elected officials. The committee generally accepts the priorities of the departments that have a dedicated source of funding. For tax funds, the committee ranks projects and segregate them into “SPLOST eligible” and general tax funded projects. Tax funds departments compete for resources.

The CEO submits a complete budget to the BOC by December 15.

### **Board of Commissioners Review and Adoption (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 are conducted at various locations in the county in January for citizen information and input. The BOC utilizes their Finance, Audit, and Budget Committee as well as other committees to examine the budget and make recommendations to the full board. The BOC meets with department directors to discuss budget requests as necessary. The department directors prepare presentations to explain their need for increased funding and the overall benefit to the stakeholders of the county.

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.

County law (Section 17) mandates budget adoption 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.*

### **Mid-Year Review (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 requests department heads and elected officials to submit items missed during the adopted budget stage or new items that will 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. County staff advertises the amended budget to the public and the BOC adopts the budget 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 shortened the gap between accounting statements and those that form the budget. Unfortunately, there are some distortions between year-end 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, 2018, budget staff estimated starting fund balances with the plan to adjust to actual amount at mid-year after the completion of the 2017 audit.

### Budget Planning and Implementation Process

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Internal Budget Preparation</b>												
Review property tax digest, develop and test improvements for the budget cycle and update training materials												
Conduct budget training sessions and kickoff meeting												
Distribute salary projections and interfund charges to elected officials/department heads												
<b>Department Budget Preparation</b>												
Department heads/elected officials submit program enhancements and operating/capital improvement plan (CIP) budget requests												
<b>Budget Review and Analysis</b>												
Audit, review and analyze program enhancements and CIP requests												
Review initial revenue anticipation												
Conduct capital committee meetings												
Prepare and submit operating budget recommendations to Chief Executive Officer (CEO)												
CEO submits recommended budget to Board of Commissioners (BOC)												
<b>BOC Review and Adoption</b>												
BOC reviews recommended budget												
CEO and BOC hold public hearings and publish recommended budget in newspaper												
BOC adopts operating budget												
<b>Mid-Year Review</b>												
Review final property tax digest and fund balance												
Department heads/elected officials submit amended budget request												
Calculate final millage rates, analyze budget requests, and submit adjustments to CEO												
CEO submits amended budget to BOC												
CEO and BOC holds public hearings and publishes amended budget in newspaper												
BOC reviews and adopts amended budget												

## 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 appropriated 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. These policies are being reviewed to conform.
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.
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 CIP 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 CIP.
5. The balances of appropriations within budget for capital projects at year-end will be appropriated 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.

### **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 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 ensure proper stewardship of public property.
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.
  - 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.

## 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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 290,912,984	\$ 340,403,811	\$ 320,164,887	\$ 265,887,358
31 - Taxes	\$ 470,706,030	\$ 456,183,251	\$ 497,075,307	\$ 511,408,148
32 - Licenses and Permits	\$ 26,641,324	\$ 24,614,133	\$ 27,126,000	\$ 22,951,673
33 - Intergovernmental	\$ 2,641,567	\$ 2,839,684	\$ 1,485,505	\$ 4,496,147
34 - Charges for Services	\$ 473,945,852	\$ 465,742,429	\$ 464,162,006	\$ 452,508,366
35 - Fines and Forfeitures	\$ 19,823,886	\$ 19,669,282	\$ 21,537,831	\$ 20,851,198
36 - Investment Income	\$ 463,001	\$ 800,463	\$ 1,982,433	\$ 1,216,697
37 - Contributions	\$ -	\$ 48,000	\$ 5	\$ -
38 - Miscellaneous	\$ 24,933,633	\$ 4,961,787	\$ 30,989,761	\$ 30,562,764
39 - Other Fin. Sources	\$ 152,187,511	\$ 253,237,371	\$ 82,937,679	\$ 76,682,105
40 - Payroll Deductions	\$ 88,858,351	\$ 87,375,671	\$ 95,491,363	\$ 94,000,000
Revenue Total	\$ 1,260,201,154	\$ 1,315,472,071	\$ 1,222,787,891	\$ 1,214,677,098
51 - Salaries & Benefits	\$ 431,882,797	\$ 435,121,118	\$ 457,123,877	\$ 487,638,377
52 - Purch / Contr Svcs	\$ 105,930,432	\$ 111,395,302	\$ 104,750,903	\$ 146,396,606
53 - Supplies	\$ 73,481,720	\$ 70,106,454	\$ 68,453,300	\$ 84,974,637
54 - Capital Outlays	\$ 32,053,491	\$ 19,793,284	\$ 677,424	\$ 80,029,425
55 - Interfund Charges	\$ 104,970,325	\$ 105,666,757	\$ 164,010,854	\$ 107,389,036
56 - Depreciation	\$ -	\$ -	\$ 10,559	\$ -
57 - Other Costs	\$ 64,843,004	\$ 53,054,687	\$ 47,977,528	\$ 48,506,106
58 - Debt Service	\$ 68,675,269	\$ 92,764,802	\$ 96,518,106	\$ 112,385,681
61 - Other Fin. Uses	\$ 240,189,022	\$ 377,218,063	\$ 114,404,718	\$ 115,936,648
70 - Retirement Svcs	\$ 1,146,561	\$ 951,427	\$ 29,963	\$ 1,151,482
71 - Payroll Liabilities	\$ 87,540,577	\$ 69,639,102	\$ 79,338,273	\$ 94,000,000
99 - Holding Accounts	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 1,210,713,197	\$ 1,335,710,995	\$ 1,133,295,505	\$ 1,278,407,998
Fund Balance - Ending	\$ 340,400,941	\$ 320,164,887	\$ 409,657,273	\$ 202,156,458
Gain/(Use) of Fund Balance	\$ 49,487,957	\$ (20,238,924)	\$ 89,492,386	\$ (63,730,900)
Adopted Budget				\$ 1,480,564,456

### Fund Structure

DeKalb County has six major types of funds: tax funds, special revenue funds, enterprise funds, internal service funds, capital project funds, and revenue bond 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 within the unincorporated area of the county. These funds are designated by law for use in promoting conventions and tourism.
- 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 are dedicated to (1) prior to 2018, making the lease payments to the Development Authority of DeKalb County to amortize the indebtedness for the arts center (12/1/17 maturation), and (2) beginning in 2018, appropriate expenditures such as the maintenance and operation of the Callanwolde Fine Arts Center, ARTS Center, Spruill Center for the Arts and the Porter Sanford Performing Arts Center.
- Speed Hump - This revenue is a special assessment levied against properties benefiting from speed humps.
- 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.

**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 Peachtree-DeKalb (PDK) 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 ensure 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.
- 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 renovation of the 9-story Courthouse and building and equipping the Animal Shelter.
- 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.
- SPLOST – Accounts for projects funded by the Special Purpose Local Option Sales Tax, which was approved by a referendum of the voters in November 2017.
- W&S Renewal and Extension – Accounts for transactions related to Water & Sewer capital replacements, additions, extension, and improvements and future development or expansion of the Water & Sewer system.
- W&S Construction – Accounts for proceeds of various bond series and local government contributions associated with the Water & Sewer construction projects. Payments are made in accordance with the bond resolution and local government agreements.
- Sanitation Capital Projects – Accounts for funds for capital projects funded by, and related to, the Sanitation Fund.
- Airport Capital Projects – Accounts for funds for capital projects funded by, and related to, the Airport Fund.
- Stormwater Utility 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.

DeKalb County, Georgia  
Fund Structure

Tax Funds (\$685,151,707)

- General
- Special Tax District - Designated Services
- Special Tax District - Unincorporated
- Hospital
- Police Services

Special Revenue Funds (\$50,799,735)

- County Jail
- Development
- Drug Abuse Treatment
- E-911
- Foreclosure Registry
- Grants -In-Aid
- Hotel / Motel Tax
- Juvenile Services
- Law Enforcement Confiscated Monies
- Public Education & Govt Access
- Recreation
- Rental Motor Vehicle Excise Tax
- Revenue Bonds Lease Payments
- Speed Hump
- Street Light
- Urban Redevelopment Agency
- Victim Assistance

Internal Service Funds (\$235,596,102)

- Fleet Maintenance
- Vehicle Replacment
- Risk Management
- Workers' Compensation

Enterprise Funds (\$501,620,510)

- Sanitation Operating
- Water & Sewer
  - Water & Sewer Operating
  - Water & Sewer Sinking
- Airport Operating
- Stormwater Operating

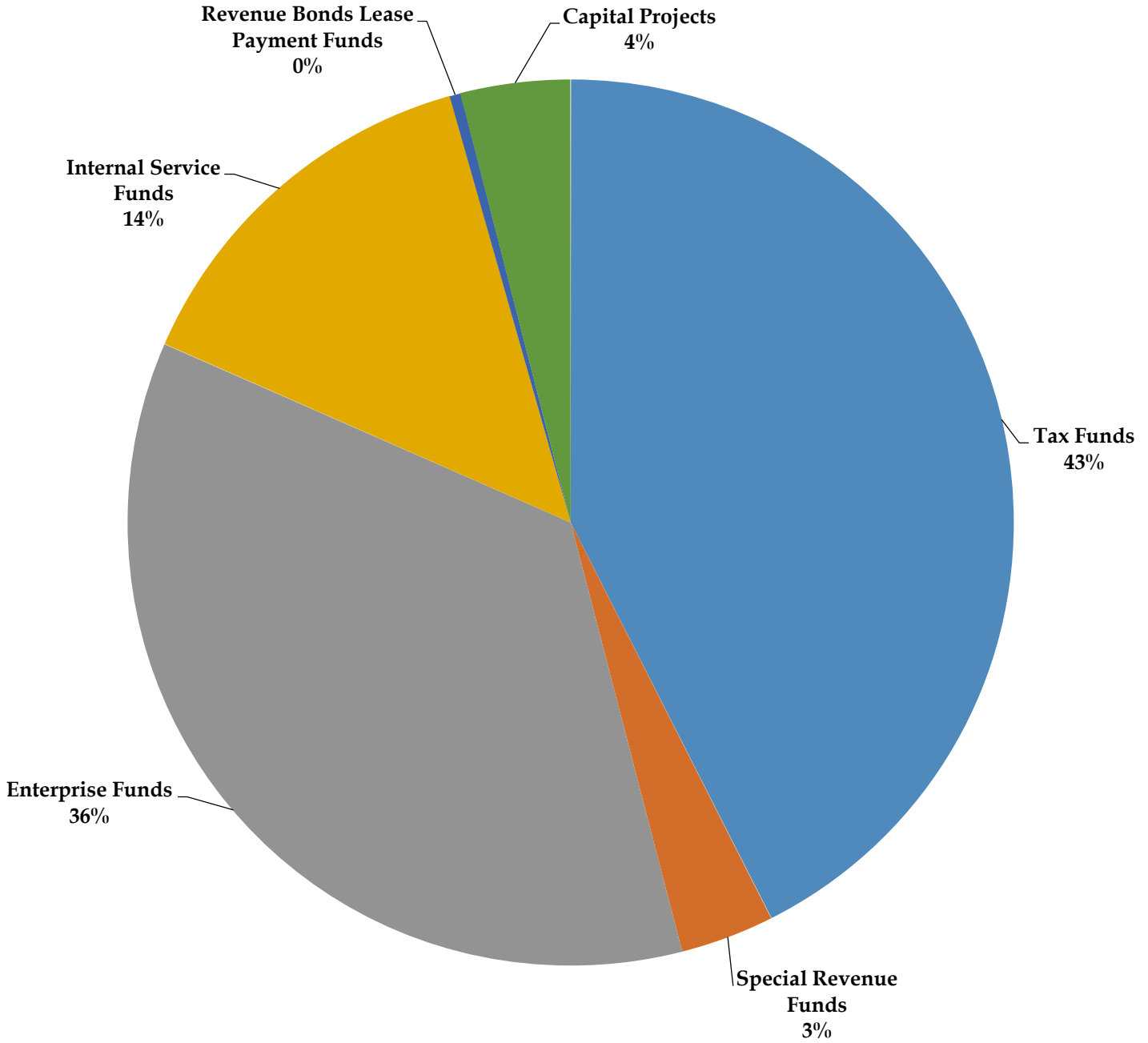
Revenue Bonds Lease Payment Funds (\$7,396,400)

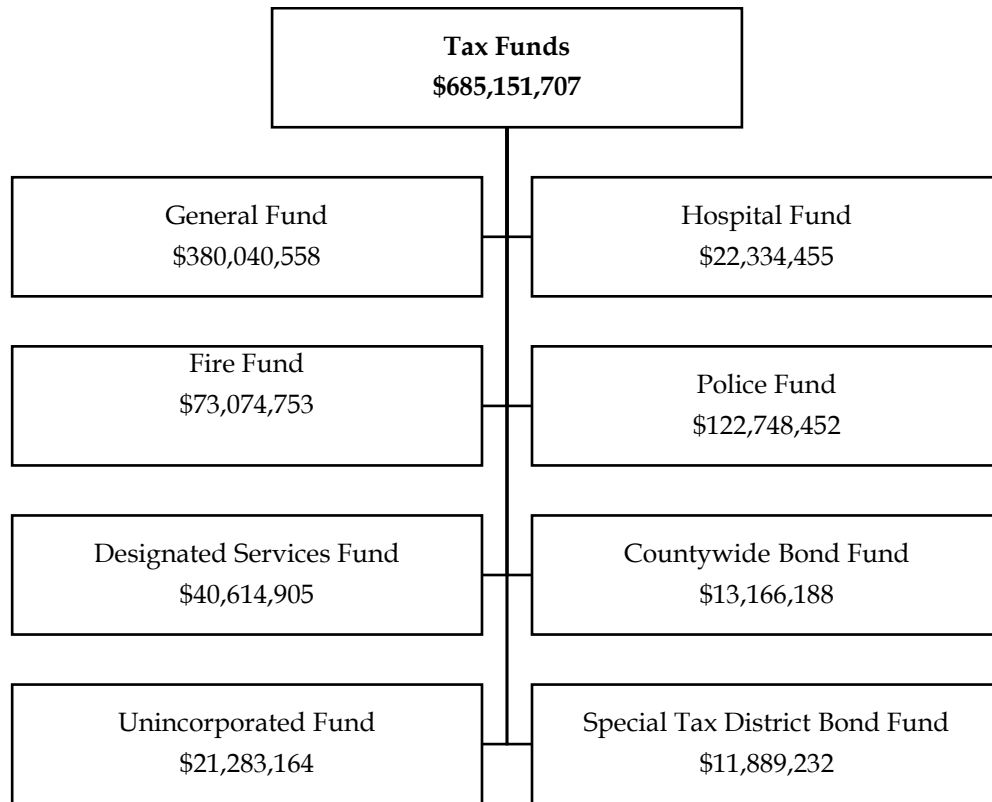
- Building Authority (Juvenile) Lease Payments
- Public Safety & Judicial Facility Authority
- Urban Redevelopment Agency Bonds Debt Seervice

Capital Projects (\$12,024,495)

- General Obligation Bonds
- Certificates of Participaton
- Capital Projects
- Greenspace Program
- HOST Capital
- W&S Renewal & Extension
- W&S Construction
- W&S Capital Projects
- Airport Capital Projects
- Stormwater Capital Projects

### Fund Structure





## Tax Funds

### Tax Funds Definition

The Tax Funds group consists of eight funds where the primary source of revenue is derived 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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 43,781,379	\$ 57,089,729	\$ 53,219,638	\$ 74,787,174
31 - Taxes	\$ 463,675,088	\$ 448,605,860	\$ 491,728,091	\$ 505,858,148
32 - Licenses and Permits	\$ 19,500,069	\$ 16,785,138	\$ 19,107,389	\$ 14,365,753
33 - Intergovernmental	\$ 1,771,138	\$ 2,058,035	\$ 798,496	\$ 3,770,147
34 - Charges for Services	\$ 48,335,473	\$ 53,081,497	\$ 51,352,941	\$ 50,417,376
35 - Fines and Forfeitures	\$ 17,812,140	\$ 17,775,620	\$ 19,665,203	\$ 19,050,198
36 - Investment Income	\$ 162,832	\$ 232,095	\$ 545,696	\$ -
37 - Contributions	\$ -	\$ 48,000	\$ 5	\$ -
38 - Miscellaneous	\$ 4,569,012	\$ 5,495,865	\$ 7,097,551	\$ 7,278,430
39 - Other Fin. Sources	\$ 14,534,926	\$ 181,048,498	\$ 13,807,800	\$ 9,624,481
Revenue Total	\$ 570,360,677	\$ 725,130,609	\$ 604,103,172	\$ 610,364,533
51 - Salaries & Benefits	\$ 323,366,508	\$ 330,662,152	\$ 343,408,054	\$ 363,806,046
52 - Purch / Contr Svcs	\$ 65,938,367	\$ 66,011,322	\$ 67,910,722	\$ 85,266,076
53 - Supplies	\$ 22,488,731	\$ 25,406,270	\$ 19,046,720	\$ 28,504,021
54 - Capital Outlays	\$ 1,167,760	\$ 2,425,851	\$ 1,747,442	\$ 2,233,636
55 - Interfund Charges	\$ 51,746,559	\$ 50,841,737	\$ 53,731,938	\$ 54,674,546
57 - Other Costs	\$ 43,208,962	\$ 32,422,847	\$ 31,136,177	\$ 24,459,077
58 - Debt Service	\$ 33,120,671	\$ 18,975,570	\$ 22,521,059	\$ 37,865,862
61 - Other Fin. Uses	\$ 15,125,527	\$ 201,481,208	\$ 27,695,805	\$ 8,933,113
70 - Retirement Svcs	\$ 892,112	\$ 773,741	\$ 29,963	\$ 897,033
Expense Total	\$ 557,055,197	\$ 729,000,699	\$ 567,227,880	\$ 606,639,410
Fund Balance - Ending	\$ 57,086,858	\$ 53,219,638	\$ 90,094,930	\$ 78,512,297
Gain/(Use) of Fund Balance	\$ 13,305,479	\$ (3,870,090)	\$ 36,875,292	\$ 3,725,123
Adopted Budget				\$ 685,151,707

## 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 also has a planned use of fund balance for capital and one-time costs.

### General Fund (Fund 100) - Financials by Common Objects Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 23,993,714	\$ 51,008,000	\$ 41,417,607	\$ 34,912,280
31 - Taxes	\$ 264,711,693	\$ 233,042,389	\$ 251,498,822	\$ 273,607,150
32 - Licenses and Permits	\$ 1,750	\$ 1,000	\$ 5,490	\$ 300
33 - Intergovernmental	\$ 1,771,138	\$ 2,058,035	\$ 798,496	\$ 2,770,147
34 - Charges for Services	\$ 46,452,001	\$ 51,169,180	\$ 49,522,843	\$ 48,092,916
35 - Fines and Forfeitures	\$ 8,854,178	\$ 9,680,425	\$ 10,420,560	\$ 10,020,821
36 - Investment Income	\$ 135,548	\$ 229,536	\$ 543,135	\$ -
38 - Miscellaneous	\$ 4,110,893	\$ 4,766,151	\$ 6,709,103	\$ 6,880,926
39 - Other Fin. Sources	\$ 1,677,664	\$ 8,347,505	\$ 7,576,369	\$ 3,756,018
Revenue Total	\$ 327,714,865	\$ 309,294,221	\$ 327,074,817	\$ 345,128,278
51 - Salaries & Benefits	\$ 187,877,635	\$ 198,144,769	\$ 197,438,276	\$ 208,791,085
52 - Purch / Contr Svcs	\$ 58,345,736	\$ 58,005,465	\$ 59,792,402	\$ 73,459,252
53 - Supplies	\$ 15,808,816	\$ 15,467,704	\$ 12,061,610	\$ 18,177,679
54 - Capital Outlays	\$ 1,124,847	\$ 2,143,047	\$ 1,575,936	\$ 1,838,136
55 - Interfund Charges	\$ 1,552,687	\$ 5,475,371	\$ 5,931,960	\$ 6,792,354
57 - Other Costs	\$ 17,092,752	\$ 10,477,172	\$ 10,561,750	\$ 11,137,125
58 - Debt Service	\$ 3,369,978	\$ 2,260,935	\$ 4,271,309	\$ 8,374,449
61 - Other Fin. Uses	\$ 15,027,156	\$ 26,404,743	\$ 18,189,487	\$ 6,279,542
70 - Retirement Svcs	\$ 503,843	\$ 505,407	\$ 29,963	\$ 508,765
Expense Total	\$ 300,703,450	\$ 318,884,614	\$ 309,852,693	\$ 335,358,387
Fund Balance - Ending	\$ 51,005,130	\$ 41,417,607	\$ 58,639,731	\$ 44,682,171
Gain/(Use) of Fund Balance	\$ 27,011,415	\$ (9,590,393)	\$ 17,222,124	\$ 9,769,891
Adopted Budget				\$ 380,040,558

**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.

**Fire Fund (Fund 270) - Financials by Common Objects Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 1,008,091	\$ 1,022,967	\$ 380,143	\$ 6,004,940
31 - Taxes	\$ 56,040,710	\$ 52,925,901	\$ 87,618,052	\$ 64,895,456
33 - Intergovernmental	\$ -	\$ -	\$ -	\$ 1,000,000
34 - Charges for Services	\$ 756,868	\$ 699,777	\$ 558,272	\$ 637,000
35 - Fines and Forfeitures	\$ -	\$ -	\$ 280	\$ 336
36 - Investment Income	\$ -	\$ -	\$ -	\$ -
37 - Contributions	\$ -	\$ -	\$ 5	\$ -
38 - Miscellaneous	\$ 43,139	\$ 12,550	\$ 7,497	\$ 6,464
39 - Other Fin. Sources	\$ -	\$ -	\$ 141,248	\$ 530,557
Revenue Total	\$ 56,840,717	\$ 53,638,228	\$ 88,325,354	\$ 67,069,813
51 - Salaries & Benefits	\$ 40,448,197	\$ 39,217,768	\$ 47,503,127	\$ 49,593,384
52 - Purch / Contr Svcs	\$ 1,504,950	\$ 1,512,943	\$ 1,605,980	\$ 2,533,418
53 - Supplies	\$ 1,515,100	\$ 2,256,029	\$ 2,417,935	\$ 2,353,380
54 - Capital Outlays	\$ 11,914	\$ 252,602	\$ 126,150	\$ 230,000
55 - Interfund Charges	\$ 12,011,676	\$ 10,509,841	\$ 12,151,904	\$ 12,165,774
57 - Other Costs	\$ 1,181,909	\$ 12,000	\$ 12,000	\$ 12,000
61 - Other Fin. Uses	\$ 15,000	\$ 382,774	\$ 260,275	\$ 739,437
70 - Retirement Svcs	\$ 137,094	\$ 137,094	\$ -	\$ 137,094
Expense Total	\$ 56,825,841	\$ 54,281,052	\$ 64,077,372	\$ 67,764,487
Fund Balance - Ending	\$ 1,022,967	\$ 380,143	\$ 24,628,126	\$ 5,310,266
Gain/(Use) of Fund Balance	\$ 14,876	\$ (642,824)	\$ 24,247,983	\$ (694,674)
Adopted Budget				\$ 73,074,753

## 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. However, 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.

## Designated Fund (Fund 271) - Financials by Common Objects Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 1,298,897	\$ 404,644	\$ 2,443,424	\$ 4,772,411
31 - Taxes	\$ 18,834,004	\$ 28,485,595	\$ 11,327,642	\$ 28,459,692
34 - Charges for Services	\$ 687,832	\$ 747,761	\$ 813,139	\$ 1,226,500
36 - Investment Income	\$ 4,017	\$ -	\$ -	\$ -
37 - Contributions	\$ -	\$ 48,000	\$ -	\$ -
38 - Miscellaneous	\$ 276,167	\$ 160,730	\$ 176,907	\$ 194,302
39 - Other Fin. Sources	\$ 12,978,199	\$ 13,271,980	\$ 6,097,477	\$ 5,962,000
Revenue Total	\$ 32,780,219	\$ 42,714,065	\$ 18,415,166	\$ 35,842,494
51 - Salaries & Benefits	\$ 17,764,343	\$ 17,596,071	\$ 18,100,974	\$ 19,447,484
52 - Purch / Contr Svcs	\$ 3,061,248	\$ 2,044,304	\$ 2,828,979	\$ 3,312,485
53 - Supplies	\$ 3,230,902	\$ 5,266,165	\$ 2,840,395	\$ 5,518,263
54 - Capital Outlays	\$ 2,353	\$ 9,682	\$ 7,818	\$ 6,500
55 - Interfund Charges	\$ 6,607,505	\$ 10,545,307	\$ 9,014,937	\$ 9,431,304
57 - Other Costs	\$ 2,859,259	\$ 375,000	\$ 375,000	\$ 375,000
61 - Other Fin. Uses	\$ 35,000	\$ 4,724,894	\$ 5,840,387	\$ -
70 - Retirement Svcs	\$ 113,861	\$ 113,861	\$ -	\$ 65,813
Expense Total	\$ 33,674,472	\$ 40,675,284	\$ 39,008,489	\$ 38,156,849
Fund Balance - Ending	\$ 404,644	\$ 2,443,424	\$ (18,149,899)	\$ 2,458,056
Gain/(Use) of Fund Balance	\$ (894,253)	\$ 2,038,780	\$ (20,593,323)	\$ (2,314,355)
Adopted Budget				\$ 40,614,905



**Unincorporated Fund - Description**

The Unincorporated Fund delivers services to the unincorporated areas of the county, primarily Traffic Court (previously Recorder’s Court), 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 State Court – Traffic Division.

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.

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 2,474,893	\$ 1,694,706	\$ 2,014,384	\$ 2,032,854
31 - Taxes	\$ 31,197,384	\$ 32,277,047	\$ 4,755,935	\$ 4,747,214
32 - Licenses and Permits	\$ 19,049,316	\$ 16,357,556	\$ 18,739,054	\$ 13,975,453
35 - Fines and Forfeitures	\$ 8,957,962	\$ 8,095,195	\$ 9,244,363	\$ 9,029,041
36 - Investment Income	\$ -	\$ 2,559	\$ 2,562	\$ -
38 - Miscellaneous	\$ 25,449	\$ 236,823	\$ (66,591)	\$ (76,398)
39 - Other Fin. Sources	\$ (49,055,535)	\$ (43,158,764)	\$ (15,572,543)	\$ (8,425,000)
Revenue Total	\$ 10,174,576	\$ 13,810,416	\$ 17,102,779	\$ 19,250,310
51 - Salaries & Benefits	\$ 6,378,253	\$ 7,395,875	\$ 11,799,964	\$ 12,806,224
52 - Purch / Contr Svcs	\$ 1,667,979	\$ 1,356,041	\$ 1,778,851	\$ 1,987,892
53 - Supplies	\$ 147,661	\$ 178,466	\$ 284,975	\$ 445,904
54 - Capital Outlays	\$ 4,603	\$ 10,412	\$ 31,418	\$ 9,000
55 - Interfund Charges	\$ 2,285,055	\$ 2,036,782	\$ 2,929,047	\$ 2,798,392
57 - Other Costs	\$ 438,832	\$ 1,527,711	\$ 3,450	\$ -
61 - Other Fin. Uses	\$ 15,000	\$ 968,071	\$ 590,004	\$ 328,814
70 - Retirement Svcs	\$ 17,380	\$ 17,379	\$ -	\$ 17,379
Expense Total	\$ 10,954,763	\$ 13,490,737	\$ 17,417,709	\$ 18,393,605
Fund Balance - Ending	\$ 1,694,706	\$ 2,014,384	\$ 1,699,455	\$ 2,889,559
Gain/(Use) of Fund Balance	\$ (780,187)	\$ 319,678	\$ (314,929)	\$ 856,705
Adopted Budget				\$ 21,283,164

**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 has recovered from a deficit situation.

**Hospital Fund (Fund 273) - Financials by Common Objects Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ (1,049,132)	\$ 1,179,954	\$ (1,082,777)	\$ 754,308
31 - Taxes	\$ 20,359,234	\$ 17,648,999	\$ 19,123,338	\$ 21,580,147
36 - Investment Income	\$ -	\$ -	\$ -	\$ -
39 - Other Fin. Sources	\$ -	\$ -	\$ 2,553,431	\$ -
Revenue Total	\$ 20,359,234	\$ 17,648,999	\$ 21,676,769	\$ 21,580,147
52 - Purch / Contr Svcs	\$ 9,157	\$ 700	\$ 700	\$ 100,000
57 - Other Costs	\$ 18,120,291	\$ 19,911,029	\$ 20,183,977	\$ 12,934,952
58 - Debt Service	\$ 700	\$ -	\$ -	\$ 7,464,125
Expense Total	\$ 18,130,148	\$ 19,911,729	\$ 20,184,677	\$ 20,499,077
Fund Balance - Ending	\$ 1,179,954	\$ (1,082,777)	\$ 409,315	\$ 1,835,378
Gain/(Use) of Fund Balance	\$ 2,229,086	\$ (2,262,730)	\$ 1,492,092	\$ 1,081,070
Adopted Budget				\$ 22,334,455

**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 evolved from the Special Tax District - Designated Fund in 2011 to allow revenue to be dedicated to policing functions. A small portion of Police operations is paid for in the General Fund. That funding is primarily 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**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 5,118,515	\$ (2,977,086)	\$ 7,044,026	\$ 23,272,563
31 - Taxes	\$ 58,966,218	\$ 72,466,868	\$ 98,868,464	\$ 90,550,887
32 - Licenses and Permits	\$ 449,003	\$ 426,582	\$ 362,846	\$ 390,000
34 - Charges for Services	\$ 438,771	\$ 464,780	\$ 458,686	\$ 460,960
36 - Investment Income	\$ 18,626	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 113,365	\$ 319,612	\$ 270,634	\$ 273,136
39 - Other Fin. Sources	\$ 38,934,598	\$ 34,306,324	\$ 13,011,819	\$ 7,800,906
Revenue Total	\$ 98,920,580	\$ 107,984,165	\$ 112,972,449	\$ 99,475,889
51 - Salaries & Benefits	\$ 70,898,080	\$ 68,307,668	\$ 68,565,713	\$ 73,167,869
52 - Purch / Contr Svcs	\$ 1,348,947	\$ 3,091,869	\$ 1,903,811	\$ 3,857,629
53 - Supplies	\$ 1,786,251	\$ 2,237,906	\$ 1,441,805	\$ 2,008,795
54 - Capital Outlays	\$ 24,043	\$ 10,109	\$ 6,121	\$ 150,000
55 - Interfund Charges	\$ 29,289,636	\$ 22,274,435	\$ 23,704,090	\$ 23,486,722
57 - Other Costs	\$ 3,515,919	\$ 119,934	\$ -	\$ -
61 - Other Fin. Uses	\$ 33,371	\$ 1,921,132	\$ 2,815,652	\$ 1,585,320
70 - Retirement Svcs	\$ 119,934	\$ -	\$ -	\$ 167,982
Expense Total	\$ 107,016,181	\$ 97,963,053	\$ 98,437,192	\$ 104,424,317
Fund Balance - Ending	\$ (2,977,086)	\$ 7,044,026	\$ 21,579,283	\$ 18,324,135
Gain/(Use) of Fund Balance	\$ (8,095,601)	\$ 10,021,112	\$ 14,535,257	\$ (4,948,428)
Adopted Budget				\$ 122,748,452

**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 for \$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 matured on January 1, 2014, 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.

**Countywide Bond Fund (Fund 410) - Financials by Common Objects Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 3,293,107	\$ 1,685,582	\$ 1,122,764	\$ 1,319,264
31 - Taxes	\$ 618,284	\$ 11,043,351	\$ 11,101,070	\$ 11,846,924
36 - Investment Income	\$ 3,041	\$ -	\$ -	\$ -
Revenue Total	\$ 621,325	\$ 11,043,351	\$ 11,101,070	\$ 11,846,924
52 - Purch / Contr Svcs	\$ 350	\$ -	\$ -	\$ 13,600
58 - Debt Service	\$ 2,228,500	\$ 11,606,169	\$ 11,679,200	\$ 11,747,500
Expense Total	\$ 2,228,850	\$ 11,606,169	\$ 11,679,200	\$ 11,761,100
Fund Balance - Ending	\$ 1,685,582	\$ 1,122,764	\$ 544,634	\$ 1,405,088
Gain/(Use) of Fund Balance	\$ (1,607,525)	\$ (562,818)	\$ (578,130)	\$ 85,824
Adopted Budget				\$ 13,166,188

## 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 was 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.

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 7,643,295	\$ 3,070,962	\$ (119,934)	\$ 1,718,554
31 - Taxes	\$ 12,947,561	\$ 715,710	\$ 7,434,768	\$ 10,170,678
36 - Investment Income	\$ 1,600	\$ -	\$ -	\$ -
39 - Other Fin. Sources	\$ 10,000,000	\$ 168,281,454	\$ -	\$ -
Revenue Total	\$ 22,949,160	\$ 168,997,164	\$ 7,434,768	\$ 10,170,678
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ 1,800
58 - Debt Service	\$ 27,521,493	\$ 5,108,467	\$ 6,570,550	\$ 10,279,788
61 - Other Fin. Uses	\$ -	\$ 167,079,594	\$ -	\$ -
Expense Total	\$ 27,521,493	\$ 172,188,061	\$ 6,570,550	\$ 10,281,588
Fund Balance - Ending	\$ 3,070,962	\$ (119,934)	\$ 744,285	\$ 1,607,644
Gain/(Use) of Fund Balance	\$ (4,572,332)	\$ (3,190,896)	\$ 864,219	\$ (110,910)
Adopted Budget				\$ 11,889,232

## Tax Funds - Revenue

This section describes 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 2017, taxes contributed 81.40% 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.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Real Property Taxes - Current Year	252,761,648	247,567,025	280,923,270	275,735,408
Real Property Taxes - Prior Year	8,251,676	8,597,489	11,063,471	10,729,916
Total Real Property Taxes	261,013,324	256,164,514	291,986,741	286,465,324

### Personal Property Taxes

Ad valorem taxes on Business Personal Property 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 such as furniture & fixtures, machinery & equipment, computer equipment and inventory.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Personal Property Taxes - Current Year	26,190,968	24,027,543	24,965,464	25,884,535
Personal Property Taxes - Prior Year	568,183	664,122	822,935	840,668
Total Personal Property Taxes	26,759,151	24,691,665	25,788,399	26,725,203

**Public Utility Taxes**

Ad valorem taxes on Public Utility property are also authorized by O.C.G.A. § 48-5-3: Taxable Property. Public Utility Taxes are collected on the assessed value of public utility property as of January 1 of each year. The digest for Public Utilities is generally generated later in the year than the digests for real property taxes. It is also generated by the State and not by the county.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Public Utility Taxes	7,800,346	6,217,190	8,714,927	7,089,988

**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 is collected each year that the vehicle is owned. The FY17 unaudited number was \$6.5 million. 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 is collected at the time of purchase instead. This is a one-time tax for as long as the individual or business owns the vehicle. This tax is collected under O.C.G.A § 48-5C-1. In addition, the state is supposed to “true up” the ad valorem taxes so that the amount received by the county equals the amount received in 2012.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Motor Vehicle Ad Valorem Taxes	12,372,649	8,811,013	6,508,553	6,161,576
Motor Vehicle Title Taxes	2,952,046	0		
Motor Vehicle TAVT True Up	18,201,682	17,397,446	18,905,531	20,080,116
Total Motor Vehicle Taxes	33,526,377	26,208,458	25,414,084	26,241,692

**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 8¢: 1¢ for MARTA, 1¢ for the Board of Education, 4¢ for the State, and 2¢ for DeKalb County.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
HOST Sales tax	93,137,783	92,014,159	94,435,736	23,697,173

The HOST Sales Tax was originally started in 1997 for providing homestead property tax relief. Each year the DeKalb County Board of Commissioners determines the split between homeowner tax relief and capital improvements as part of the mid-year budget. With the passage of the SPLOST and e-Host referendum, HOST sales taxes will be paused while the SPLOST and e-Host are effective.

**e-HOST: Equalized Homestead Option Sales Taxes**

In 2017, the Georgia General Assembly enacted legislation for DeKalb County to hold a referendum to establish a Special Purpose Local Option Sales Tax (SPLOST) for capital projects. Allied with this legislation would be an equalized HOST (E-HOST) to replace the current HOST. The referendum was held and approved in November 2017 with both items being

approved. Starting on April 1, 2018, the county’s sales tax increased 1¢ when the SPLOST became effective. The e-Host revenue will be used to forgive up to 100% of homesteaded property owners countywide property taxes. If funds are available once all countywide property taxes are forgiven, the excess funds will be used to forgive other county and municipal property taxes.

**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. This tax is levied at the rate of one percent of the life insurance premiums collected within DeKalb County. For 2017, this revenue was receipted in the STD - Police Fund (274). It was previously receipted in the STD - Unincorporated Fund (272). Per the enabling legislation, this funding can only be used for the following services within the unincorporated area of the county: 1) police protection, 2) fire protection, 3) garbage and solid waste collection, 4) curbs, sidewalks, and street lights, and 5) such other services for the primary benefit of the unincorporated areas of the county.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Life & Property & Casualty Taxes	26,449,871	27,254,946	29,163,810	29,163,810

**Licenses & Permits**

For 2017, Licenses & Permits contributed 3.16% of the total revenue to the Tax Funds. Business License - General represents the largest source of revenue within 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 license fees.

**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 based on gross receipts and number of employees. The occupation tax, as known as the business license, is imposed per O.C.G.A § 38-13-9.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Business License - General	11,535,515	12,519,112	8,339,325	8,428,490

**Charges for Services**

For 2017, Charges for Services contributed 8.50% 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.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
General Administrative Charge	31,007,429	35,510,952	33,251,691	32,890,276
Fire Marshall Charges	756,858	699,777	558,257	635,000
Information Systems Charges	77,402	418,129	424,478	209,745
GIS Charges	8,520			
Total General Administrative Charges	47,064,223	36,628,858	64,931,526	70,555,877

Note: In FY 15, the overall method to calculate Information Systems Charges was incorporated into the General Administrative Charge in a countywide overhaul.

### Fines and Forfeitures

For 2017, Fines and Forfeitures contributed 3.26% of the total revenue to the Tax Funds. Recorders Court revenues were replaced by State Court – Traffic Division revenues in 2015. They are the major Fines and Forfeitures contributor. Other minor revenue items are Clerk of Superior Court, State Court, and Probate Court.

### Recorders Court / State Court – Traffic Division

This is the court of standing for the adjudication of traffic misdemeanors and all ordinance violations in unincorporated DeKalb County. 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.

In 2015, the Traffic Division of State Court was constituted to replace the Recorders Court of DeKalb County. Most functions were transferred directly to this court, along with Magistrate Court.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Recorders Court	4,409,834	-663		
Recorders Court - Court Costs	389,270	425		
State Court - Traffic Division	4,158,858	7,535,202	7,100,535	6,927,526
State Court Costs		598,571	1,434,038	1,373,854
	8,957,962	8,133,534	8,534,573	8,301,380

### Miscellaneous

For 2017, Miscellaneous contributed 1.17% 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 on MARTA bus shelters), and true other miscellaneous revenue.

### Other Financing Sources

For 2017, Other Financing Sources contributed 2.29% of the total revenue to the Tax Funds.

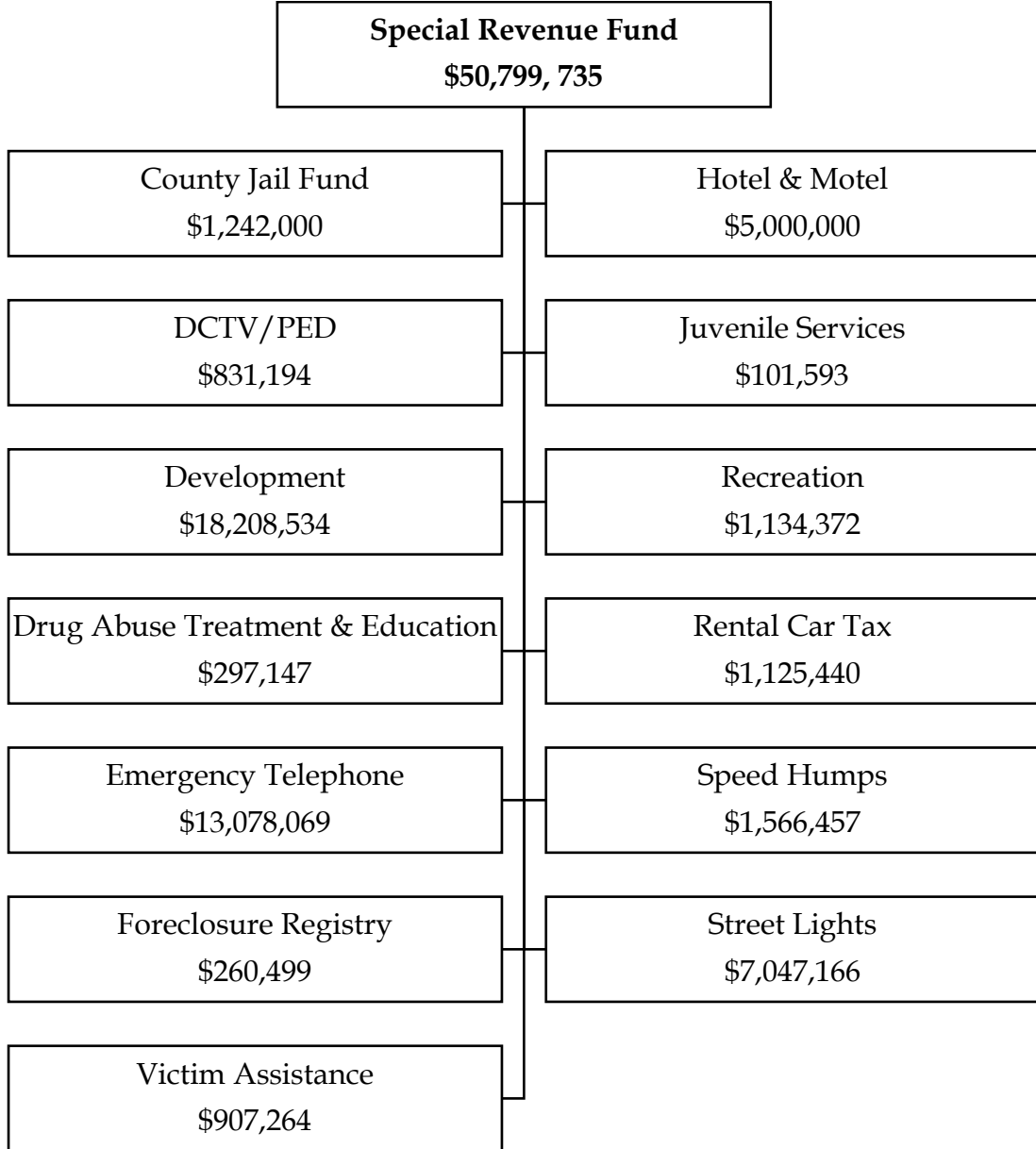
## Transfers To / From

This is the mechanism for transferring revenue to one fund from another 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.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Transfer from STD-DS Fund	-12,978,199	-11,528,780	-4,284,579	-2,875,000
Transfer from STD-Unincorporated Fund	51,912,797	46,432,910	17,197,765	10,500,000
Transfer from Police Services Fund	-38,934,598	-32,588,692	-11,452,721	-6,415,680
	-	2,315,438	1,460,465	1,209,320

During 2016, the 2006 Transportation, Special Transportation, Parks & Greenspace, and Libraries bonds were refinanced resulting in \$143.4 million in bond proceeds and \$24.9 million as a premium on the sale of the bonds. These amounts were deducted from the category of Other Financing Sources in calculating revenues for 2016. This action resulted in a one-time receipt of revenue of \$143.4 million in bond proceeds and \$24.9 million in premium on the sale of bonds. Although this revenue would normally be shown as part of the Transfers To /From category, it is believed that it distorts the actual revenues received.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Revenue Bond Proceeds		143,355,000		
Premium on Sales of Bonds		24,926,454		



**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.

**Special Revenue Funds - Financials by Common Objects Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 15,196,948	\$ 18,997,802	\$ 20,030,505	\$ 17,816,848
31 - Taxes	\$ 7,030,942	\$ 7,577,391	\$ 5,347,215	\$ 5,550,000
32 - Licenses and Permits	\$ 7,141,255	\$ 7,828,994	\$ 8,018,611	\$ 8,585,920
33 - Intergovernmental	\$ 685,917	\$ 565,138	\$ 520,178	\$ 526,000
34 - Charges for Services	\$ 6,470,320	\$ 6,485,728	\$ 6,611,892	\$ 6,434,967
35 - Fines and Forfeitures	\$ 2,011,746	\$ 1,888,045	\$ 1,872,369	\$ 1,801,000
36 - Investment Income	\$ 9,725	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 10,913,863	\$ 10,935,245	\$ 11,029,393	\$ 10,085,000
Revenue Total	\$ 34,263,770	\$ 35,280,541	\$ 33,399,657	\$ 32,982,887
51 - Salaries & Benefits	\$ 11,259,524	\$ 12,376,337	\$ 12,822,760	\$ 14,602,274
52 - Purch / Contr Svcs	\$ 2,435,159	\$ 2,868,512	\$ 3,305,678	\$ 4,010,824
53 - Supplies	\$ 5,620,117	\$ 4,376,926	\$ 5,048,091	\$ 5,664,234
54 - Capital Outlays	\$ 24,060	\$ 460,640	\$ 299,766	\$ 256,309
55 - Interfund Charges	\$ 925,215	\$ 1,737,128	\$ 1,677,675	\$ 1,662,034
57 - Other Costs	\$ 3,046,460	\$ 2,706,660	\$ 1,886,106	\$ 3,499,023
58 - Debt Service	\$ 705,375	\$ 709,625	\$ 705,375	\$ 4,000
61 - Other Fin. Uses	\$ 6,422,384	\$ 8,987,389	\$ 7,151,511	\$ 6,862,830
70 - Retirement Svcs	\$ 24,622	\$ 24,622	\$ -	\$ 24,622
Expense Total	\$ 30,462,916	\$ 34,247,838	\$ 32,896,961	\$ 36,586,150
Fund Balance - Ending	\$ 18,997,802	\$ 20,030,505	\$ 20,533,200	\$ 14,213,585
Gain/(Use) of Fund Balance	\$ 3,800,853	\$ 1,032,703	\$ 502,696	\$ (3,603,263)
Adopted Budget				\$ 50,799,735

**Development Fund - Description**

The Development fund 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 that are directly related to services associated with processing and issuance of permits. These expenses include, but are not limited to technology,

plan review, inspections, training, and administrative overhead. The development fund balance will remain healthy this year.

### Development Fund (Fund 201) - Financials by Common Objects Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 2,077,969	\$ 4,855,885	\$ 5,838,424	\$ 9,155,817
32 - Licenses and Permits	\$ 7,141,255	\$ 7,828,994	\$ 8,018,611	\$ 8,585,920
34 - Charges for Services	\$ 353,005	\$ 464,292	\$ 474,113	\$ 466,797
36 - Investment Income	\$ 2,258	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 10,944	\$ -	\$ 829,599	\$ -
Revenue Total	\$ 7,507,462	\$ 8,293,286	\$ 9,322,323	\$ 9,052,717
51 - Salaries & Benefits	\$ 2,284,787	\$ 2,977,458	\$ 3,521,728	\$ 4,194,310
52 - Purch / Contr Svcs	\$ 214,521	\$ 751,099	\$ 476,765	\$ 1,013,464
53 - Supplies	\$ 29,632	\$ 34,598	\$ 50,900	\$ 164,501
54 - Capital Outlays	\$ 21,335	\$ -	\$ 12,116	\$ 51,309
55 - Interfund Charges	\$ 840,387	\$ 1,642,076	\$ 1,521,963	\$ 1,508,995
57 - Other Costs	\$ 527,654	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 800,346	\$ 1,894,633	\$ 247,490	\$ 314,379
70 - Retirement Svcs	\$ 10,884	\$ 10,884	\$ -	\$ 10,884
Expense Total	\$ 4,729,547	\$ 7,310,748	\$ 5,830,961	\$ 7,257,842
Fund Balance - Ending	\$ 4,855,885	\$ 5,838,424	\$ 9,329,785	\$ 10,950,692
Gain/(Use) of Fund Balance	\$ 2,777,916	\$ 982,539	\$ 3,491,361	\$ 1,794,875
Adopted Budget				\$ 18,208,534

## 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.

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 1,733,933	\$ 1,632,106	\$ 1,437,832	\$ 746,194
36 - Investment Income	\$ 1,236	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 86,352	\$ 62,347	\$ 516,449	\$ 85,000
Revenue Total	\$ 87,588	\$ 62,347	\$ 516,449	\$ 85,000
51 - Salaries & Benefits	\$ 62,809	\$ 58,759	\$ 126,911	\$ 72,033
52 - Purch / Contr Svcs	\$ 81,868	\$ 129,978	\$ 559,118	\$ 323,434
53 - Supplies	\$ 38,938	\$ 52,403	\$ 55,759	\$ 150,607
54 - Capital Outlays	\$ 5,800	\$ 15,480	\$ 10,849	\$ 80,000
55 - Interfund Charges	\$ -	\$ -	\$ 29,100	\$ -
Expense Total	\$ 189,415	\$ 256,620	\$ 781,736	\$ 626,074
Fund Balance - Ending	\$ 1,632,106	\$ 1,437,832	\$ 1,172,545	\$ 205,120
Gain/(Use) of Fund Balance	\$ (101,828)	\$ (194,273)	\$ (265,288)	\$ (541,074)
Adopted Budget				\$ 831,194

**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 allows the County to implement the "Jail Construction and Staffing Act" which provides for the imposition and collection of this assessment. The primary source of revenue is fines and forfeited bonds. Use of proceeds include constructing, operating and staffing county jails, county correctional institutions and detention facilities, or revenue can be pledged as security for the payment of bonds issued for the construction of such facilities.

**County Jail Fund (Fund 204) - Financials by Common Objects Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ -	\$ 337,579	\$ -	\$ -
33 - Intergovernmental	\$ 135,284	\$ 121,122	\$ 104,374	\$ 101,000
35 - Fines and Forfeitures	\$ 1,235,919	\$ 1,168,121	\$ 1,201,427	\$ 1,141,000
Revenue Total	\$ 1,371,202	\$ 1,289,243	\$ 1,305,801	\$ 1,242,000
53 - Supplies	\$ -	\$ (158)	\$ -	\$ -
61 - Other Fin. Uses	\$ 1,033,624	\$ 1,626,980	\$ 1,305,801	\$ 1,242,000
Expense Total	\$ 1,033,624	\$ 1,626,822	\$ 1,305,801	\$ 1,242,000
Fund Balance - Ending	\$ 337,579	\$ 0	\$ 0	\$ 0
Gain/(Use) of Fund Balance	\$ 337,579	\$ (337,579)	\$ 0	\$ 0
Adopted Budget				\$ 1,242,000

**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.

**Foreclosure Registry Fund (Fund 205) - Financials by Common Objects Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 677,030	\$ 473,016	\$ 163,229	\$ 150,499
34 - Charges for Services	\$ 210,070	\$ 147,825	\$ 98,400	\$ 110,000
38 - Miscellaneous	\$ -	\$ (100)	\$ (300)	\$ -
Revenue Total	\$ 210,070	\$ 147,725	\$ 98,100	\$ 110,000
51 - Salaries & Benefits	\$ 376,377	\$ 424,856	\$ (6,866)	\$ -
52 - Purch / Contr Svcs	\$ 35,625	\$ 27,395	\$ 24,350	\$ 43,485
53 - Supplies	\$ 1,008	\$ 4,920	\$ (736)	\$ 4,652
54 - Capital Outlays	\$ 1,075	\$ 341	\$ -	\$ 5,000
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 200,000
Expense Total	\$ 414,084	\$ 457,512	\$ 16,748	\$ 253,137
Fund Balance - Ending	\$ 473,016	\$ 163,229	\$ 244,581	\$ 7,362
Gain/(Use) of Fund Balance	\$ (204,014)	\$ (309,787)	\$ 81,352	\$ (143,137)
Adopted Budget				\$ 260,499



**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. 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 victim assistance program costs associated with the District Attorney's and Solicitor's office should receive priority, any remaining dollars will be allocated to eligible non-profit organizations that administer victim assistance programs. This fund always budgets to a zero fund balance.

**Victim Assistance Fund (Fund 206) - Financials by Common Objects Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 49,999	\$ 283,347	\$ 83,765	\$ 32,264
33 - Intergovernmental	\$ 550,633	\$ 444,016	\$ 415,804	\$ 425,000
35 - Fines and Forfeitures	\$ 483,577	\$ 500,920	\$ 467,269	\$ 450,000
Revenue Total	\$ 1,034,210	\$ 944,936	\$ 883,073	\$ 875,000
52 - Purch / Contr Svcs	\$ 17,863	\$ 20,171	\$ 19,255	\$ 20,000
57 - Other Costs	\$ -	\$ -	\$ -	\$ 37,711
61 - Other Fin. Uses	\$ 783,000	\$ 1,124,347	\$ 779,565	\$ 849,553
Expense Total	\$ 800,863	\$ 1,144,518	\$ 798,820	\$ 907,264
Fund Balance - Ending	\$ 283,347	\$ 83,765	\$ 168,019	\$ 0
Gain/(Use) of Fund Balance	\$ 233,348	\$ (199,581)	\$ 84,253	\$ (32,264)
Adopted Budget				\$ 907,264

**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 proceeds 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 sufficient participants registered to cover the operating cost, the program will be cancelled. This fund is experiencing issues maintaining a healthy fund balance and corrective actions are being implemented.

**Recreation Fund (Fund 207) - Financials by Common Objects Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ (40,990)	\$ 13,365	\$ 228,731	\$ 220,372
34 - Charges for Services	\$ 904,106	\$ 910,854	\$ 991,254	\$ 914,000
36 - Investment Income	\$ 127	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 9,386	\$ 4,389	\$ 3,738	\$ -
Revenue Total	\$ 913,619	\$ 915,243	\$ 994,992	\$ 914,000
51 - Salaries & Benefits	\$ 734,972	\$ 609,301	\$ 545,864	\$ 586,961
52 - Purch / Contr Svcs	\$ 48,968	\$ 13,269	\$ 151,188	\$ 266,786
53 - Supplies	\$ 75,323	\$ 77,308	\$ 138,765	\$ 280,625
54 - Capital Outlays	\$ -	\$ -	\$ 8,510	\$ -
Expense Total	\$ 859,263	\$ 699,878	\$ 844,327	\$ 1,134,372
Fund Balance - Ending	\$ 13,365	\$ 228,731	\$ 379,396	\$ 0
Gain/(Use) of Fund Balance	\$ 54,356	\$ 215,365	\$ 150,665	\$ (220,372)
Adopted Budget				\$ 1,134,372

**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**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 115,729	\$ 30,384	\$ 45,332	\$ 51,593
34 - Charges for Services	\$ 21,920	\$ 49,974	\$ 61,658	\$ 50,000
36 - Investment Income	\$ 117	\$ -	\$ -	\$ -
Revenue Total	\$ 22,037	\$ 49,974	\$ 61,658	\$ 50,000
52 - Purch / Contr Svcs	\$ 100,415	\$ 33,279	\$ 40,163	\$ 91,593
61 - Other Fin. Uses	\$ 6,967	\$ 1,747	\$ 8,391	\$ 10,000
Expense Total	\$ 107,382	\$ 35,026	\$ 48,554	\$ 101,593
Fund Balance - Ending	\$ 30,384	\$ 45,332	\$ 58,435	\$ 0
Gain/(Use) of Fund Balance	\$ (85,345)	\$ 14,948	\$ 13,103	\$ (51,593)
Adopted Budget				\$ 101,593

## 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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 219,847	\$ 197,224	\$ 181,412	\$ 87,147
35 - Fines and Forfeitures	\$ 292,251	\$ 219,003	\$ 203,672	\$ 210,000
36 - Investment Income	\$ 168	\$ -	\$ -	\$ -
Revenue Total	\$ 292,419	\$ 219,003	\$ 203,672	\$ 210,000
52 - Purch / Contr Svcs	\$ 288,179	\$ 222,813	\$ 231,224	\$ 290,160
53 - Supplies	\$ 26,863	\$ 12,002	\$ 10,815	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 6,987
Expense Total	\$ 315,042	\$ 234,815	\$ 242,039	\$ 297,147
Fund Balance - Ending	\$ 197,224	\$ 181,412	\$ 143,045	\$ 0
Gain/(Use) of Fund Balance	\$ (22,623)	\$ (15,812)	\$ (38,366)	\$ (87,147)
Adopted Budget				\$ 297,147

**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 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. The approved budget for this fund has budgeted a zero fund balance.

**Street Lights Fund (Fund 211) - Financials by Common Objects Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 2,149,466	\$ 1,406,674	\$ 1,976,992	\$ 2,442,996
31 - Taxes	\$ -	\$ 35,380	\$ -	\$ -
34 - Charges for Services	\$ 4,680,720	\$ 4,618,777	\$ 4,668,816	\$ 4,604,170
36 - Investment Income	\$ 282	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ -	\$ 766	\$ -	\$ -
Revenue Total	\$ 4,681,003	\$ 4,654,922	\$ 4,668,816	\$ 4,604,170
51 - Salaries & Benefits	\$ 113,465	\$ 31,281	\$ 29,208	\$ 91,221
52 - Purch / Contr Svcs	\$ 150	\$ 200	\$ -	\$ -
53 - Supplies	\$ 5,310,179	\$ 4,053,124	\$ 4,627,872	\$ 4,790,775
57 - Other Costs	\$ -	\$ -	\$ -	\$ 1,266,825
Expense Total	\$ 5,423,794	\$ 4,084,604	\$ 4,657,079	\$ 6,148,821
Fund Balance - Ending	\$ 1,406,674	\$ 1,976,992	\$ 1,988,728	\$ 898,345
Gain/(Use) of Fund Balance	\$ (742,791)	\$ 570,318	\$ 11,736	\$ (1,544,651)
Adopted Budget				\$ 7,047,166

## 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 of a \$25 annual maintenance fee charged within the Speed Hump Districts. These funds help support required maintenance for the Speed Hump Maintenance Program.

### Speed Humps Fund (Fund 212) - Financials by Common Objects Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 1,415,204	\$ 1,522,798	\$ 1,127,570	\$ 1,276,457
31 - Taxes	\$ -	\$ 1,977	\$ -	\$ -
34 - Charges for Services	\$ 296,422	\$ 289,766	\$ 306,340	\$ 290,000
36 - Investment Income	\$ 835	\$ -	\$ -	\$ -
Revenue Total	\$ 297,257	\$ 291,742	\$ 306,340	\$ 290,000
51 - Salaries & Benefits	\$ 188,596	\$ 177,404	\$ 113,633	\$ 189,357
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ 45,900
53 - Supplies	\$ 1,066	\$ 9,568	\$ -	\$ 101,074
61 - Other Fin. Uses	\$ -	\$ 500,000	\$ -	\$ -
Expense Total	\$ 189,662	\$ 686,971	\$ 113,633	\$ 336,331
Fund Balance - Ending	\$ 1,522,798	\$ 1,127,570	\$ 1,320,277	\$ 1,230,126
Gain/(Use) of Fund Balance	\$ 107,595	\$ (395,229)	\$ 192,708	\$ (46,331)
Adopted Budget				\$ 1,566,457

**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 works with the increase in demand.

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 4,047,682	\$ 5,487,830	\$ 5,677,558	\$ 3,078,069
34 - Charges for Services	\$ 4,077	\$ 4,241	\$ 11,311	\$ -
36 - Investment Income	\$ 4,024	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 10,807,181	\$ 10,867,843	\$ 9,679,907	\$ 10,000,000
Revenue Total	\$ 10,815,282	\$ 10,872,084	\$ 9,691,219	\$ 10,000,000
51 - Salaries & Benefits	\$ 7,498,519	\$ 8,097,279	\$ 8,492,284	\$ 9,468,392
52 - Purch / Contr Svcs	\$ 1,645,091	\$ 1,670,306	\$ 1,796,928	\$ 1,866,002
53 - Supplies	\$ 137,107	\$ 133,162	\$ 164,717	\$ 172,000
54 - Capital Outlays	\$ (4,150)	\$ 444,819	\$ 268,291	\$ 120,000
55 - Interfund Charges	\$ 84,828	\$ 95,052	\$ 126,612	\$ 153,039
61 - Other Fin. Uses	\$ -	\$ 228,000	\$ 2,714,483	\$ 1,284,898
70 - Retirement Svcs	\$ 13,738	\$ 13,738	\$ -	\$ 13,738
Expense Total	\$ 9,375,134	\$ 10,682,356	\$ 13,563,314	\$ 13,078,069
Fund Balance - Ending	\$ 5,487,830	\$ 5,677,558	\$ 1,805,462	\$ 0
Gain/(Use) of Fund Balance	\$ 1,440,149	\$ 189,728	\$ (3,872,096)	\$ (3,078,069)
Adopted Budget				\$ 13,078,069

**Hotel/Motel Fund - Description**

This fund allows for the eight percent 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 Board of Commissioners (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.

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 2,072,205	\$ 2,159,559	\$ 2,645,131	\$ -
31 - Taxes	\$ 6,404,607	\$ 6,803,914	\$ 4,652,859	\$ 5,000,000
Revenue Total	\$ 6,404,607	\$ 6,803,914	\$ 4,652,859	\$ 5,000,000
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ 50,000
57 - Other Costs	\$ 2,518,806	\$ 2,706,660	\$ 1,886,106	\$ 2,187,500
61 - Other Fin. Uses	\$ 3,798,447	\$ 3,611,682	\$ 2,095,781	\$ 1,875,000
Expense Total	\$ 6,317,253	\$ 6,318,343	\$ 3,981,887	\$ 4,112,500
Fund Balance - Ending	\$ 2,159,559	\$ 2,645,131	\$ 3,316,103	\$ 887,500
Gain/(Use) of Fund Balance	\$ 87,354	\$ 485,572	\$ 670,972	\$ 887,500
Adopted Budget				\$ 5,000,000



**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 were 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 (payoff December 2017) 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. Starting in 2018, these funds will be used for the maintenance and operation of the Callanwolde Fine Arts Center, Spruill Center for the Arts, ARTS Center, and the Porter Sanford Performing Arts Center by the Recreation, Parks, and Cultural Affairs Department.

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 678,874	\$ 598,034	\$ 624,530	\$ 575,440
31 - Taxes	\$ 626,336	\$ 736,120	\$ 694,356	\$ 550,000
36 - Investment Income	\$ 678	\$ -	\$ -	\$ -
Revenue Total	\$ 627,014	\$ 736,120	\$ 694,356	\$ 550,000
52 - Purch / Contr Svcs	\$ 2,478	\$ -	\$ 6,687	\$ -
58 - Debt Service	\$ 705,375	\$ 709,625	\$ 705,375	\$ 4,000
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 1,087,000
Expense Total	\$ 707,853	\$ 709,625	\$ 712,062	\$ 1,091,000
Fund Balance - Ending	\$ 598,034	\$ 624,530	\$ 606,824	\$ 34,440
Gain/(Use) of Fund Balance	\$ (80,839)	\$ 26,495	\$ (17,706)	\$ (541,000)
Adopted Budget				\$ 1,125,440

## Special Revenue Fund – Revenue

This group of funds operates specific programs or activities as required by law or Board of Commissioners’ policy. Sources of revenue include 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 2017, the following line items accounted for 93.54% of the fund’s revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Local Operating Grants	135,284	121,122	104,374	101,000
State Court	735,084	873,745	840,868	217,500
Recorders Court	230,924			616,000
Sheriff	251,175	250,570	276,189	280,000

### Development Fund

This fund accounts 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 2017, the following line items accounted for 98.57% of the fund’s revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Certificates of Occupancy	165,177	127,817	154,262	156,070
Development Permits	359,353	375,210	357,280	208,100
Inspection Fee - Building	4,067,360	4,585,898	4,839,538	6,214,910
Inspection Fee - Electrical	1,212,023	1,341,586	1,266,106	736,950
Inspection Fee - Heating & Air	597,123	729,771	688,613	476,945
Inspection Fee - Plumbing	664,028	568,672	605,144	732,700
Technology Fees	327,833	431,677	448,211	
Other Miscellaneous Revenue	13,064		829,599	

**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 used for drug abuse treatment and education programs relating to controlled substances, alcohol, and marijuana for drug court. In 2017, the following line items accounted for 100% of the fund’s revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
DUI Participation	292,251	219,003	203,672	210,000

**Emergency Telephone Fund**

This 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. As the E-911 operator staffing is paid out of this revenue, the current cap is causing strains on the funds. In 2017, the following line items accounted for 99.88% of the fund’s revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Telephone Commissions - Wired	4,195,545	5,037,131	3,488,254	3,580,000
Telephone Commissions - Wireless	4,746,565	4,182,991	5,552,760	5,900,000
Telephone Commissions - VOIP	311,454	2,174		
Other Miscellaneous Revenue	1,553,616	1,645,547	638,894	520,000

**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 one-time 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 revenue derived from the registration of vacant property according to DeKalb County Ordinance Article IV, Section 18-1116. In 2017, the following line items accounted for 100% of the fund’s revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Foreclosure Registry Fees	86,770	59,150	74,600	65,000
Vacant Property Fees	123,300	88,675	23,800	45,000

**Grants-In-Aid Fund**

This fund contains grant-funded programs to be accounted for separately and distinctly from other funds relating to the county. As the revenue is often received and expended in multiple fiscal years, Grants are accounted for in the Oracle Project and Grants (PnG) module, which is a sub-set of the General Ledger. Sources of revenue include federal and state grants, local match contributions from private corporations, and other agency funding.

**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 levies an 8% excise tax. In 2017, the following line items accounted for 100% of the fund's revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Hotel / Motel Fund	6,404,607	6,803,914	4,652,859	5,000,000

**Juvenile Services Fund**

This fund operates 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 2017, the following line items accounted for 100.00% of the fund's revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Supervision Fees	21,920	49,974	61,658	50,000

**Law Enforcement Confiscated Monies Fund**

This fund was created by the Board of Commissioners 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 2015, this fund was reconfigured from an operating fund to a grant-like project based fund. It is tracked via Oracle's Projects and Grants module.

**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 2017, the following line items accounted for 100.00% of the fund's revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
P.E.G. Contribution	90,310	86,352	62,347	90,000

**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 Board of Commissioners 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 2017, the following line items accounted for 99.50% of the fund's revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Parks & Recreation Program	904,106	910,806	989,973	914,000

**Rental Motor Vehicle Excise Tax**

This fund 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 2017, the following line items accounted for 100.00% of the fund’s revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Rental Motor Vehicles Excise Tax	626,336	736,120	694,356	550,000

**Speed Humps Fund**

The county has established an annual maintenance fee of \$25 to cover the costs of installation and maintenance of traffic calming devices. This fund handles that assessment. It is authorized by Section 17-128 (c) of the County Code. In 2017, the following line items accounted for 100.00% of the fund’s revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Speed Hump Assessments	296,422	289,766	306,340	290,000

**Street Light Fund**

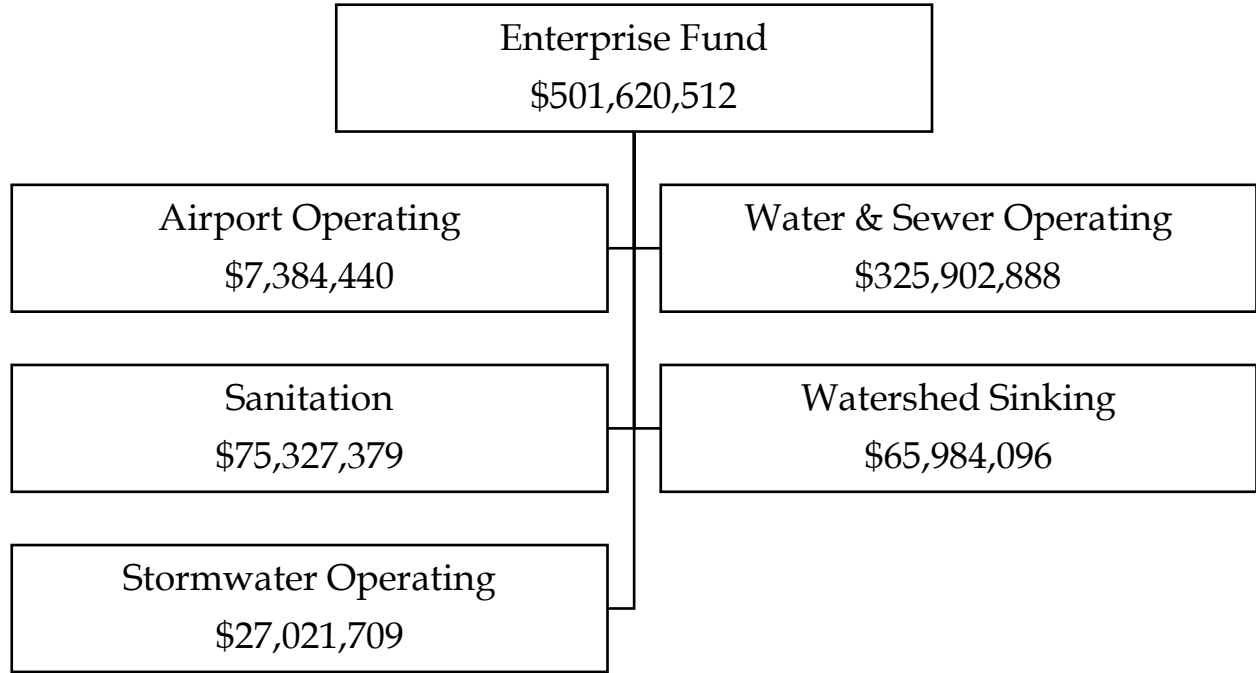
This fund accounts for all revenues and expenditures associated with existing and new street light districts within the county. Citizens petition the Board of Commissioners requesting street lights within a subdivision. Street light assessment fees are based upon the actual cost to the county to install and operate the streetlights. This fee is levied on the annual property tax assessment. In 2017, the following line items accounted for 100.00% of the fund’s revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Street Light Assessments	4,680,720	4,618,777	4,668,816	4,604,170

**Victim Assistance Fund**

This fund is for DeKalb County’s 5% penalty assessment imposed upon criminal offense fines to fund victim assistance programs (O.C.G.A § 15-21-131). The Board of Commissioners 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 2017, the following line items accounted for 100% of the fund’s revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Local Operating Grants	550,633	444,016	415,804	425,000
Victim Assistance Fines	483,577	500,920	467,269	450,000



## 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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 185,918,144	\$ 210,051,730	\$ 194,508,965	\$ 105,071,330
34 - Charges for Services	\$ 343,818,465	\$ 342,685,021	\$ 335,370,603	\$ 323,471,927
35 - Fines and Forfeitures	\$ -	\$ 5,617	\$ 260	\$ -
36 - Investment Income	\$ 277,514	\$ 568,369	\$ 1,436,737	\$ 1,216,697
38 - Miscellaneous	\$ 6,335,875	\$ 4,710,662	\$ 6,215,507	\$ 5,802,934
39 - Other Fin. Sources	\$ 67,273,363	\$ 69,850,900	\$ 66,095,842	\$ 66,057,624
Revenue Total	\$ 417,705,217	\$ 417,820,569	\$ 409,118,948	\$ 396,549,182
51 - Salaries & Benefits	\$ 88,878,445	\$ 83,467,286	\$ 89,521,845	\$ 96,827,546
52 - Purch / Contr Svcs	\$ 27,507,184	\$ 30,724,986	\$ 23,706,140	\$ 44,977,011
53 - Supplies	\$ 31,802,698	\$ 28,377,818	\$ 31,298,119	\$ 37,950,064
54 - Capital Outlays	\$ 702,992	\$ 1,000,562	\$ 849,538	\$ 2,450,254
55 - Interfund Charges	\$ 45,721,079	\$ 41,255,867	\$ 97,948,474	\$ 41,054,382
56 - Depreciation	\$ -	\$ -	\$ 10,559	\$ -
57 - Other Costs	\$ 17,647,446	\$ 17,675,896	\$ 14,787,892	\$ 18,863,245
58 - Debt Service	\$ 30,510,225	\$ 66,709,984	\$ 66,951,512	\$ 67,207,419
61 - Other Fin. Uses	\$ 150,603,329	\$ 164,029,466	\$ 77,597,988	\$ 100,140,705
70 - Retirement Svcs	\$ 198,232	\$ 121,469	\$ -	\$ 198,232
99 - Holding Accounts	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 393,571,631	\$ 433,363,334	\$ 402,672,067	\$ 409,668,858
Fund Balance - Ending	\$ 210,051,730	\$ 194,508,965	\$ 200,955,847	\$ 91,951,654
Gain/(Use) of Fund Balance	\$ 24,133,586	\$ (15,542,765)	\$ 6,446,881	\$ (13,119,676)
Adopted Budget				\$ 501,620,512

**Airport Operating Fund - Description**

The Airport Operating Fund is used to fiscally account for the day-to-day operation and maintenance of the 700+ acres of airport land. DeKalb Peachtree Airport is an attractive, safe, and alternative use of air travel to other metro Atlanta airports. The Airport is using fund balance for one-time capital maintenance.

**Airport Operating Fund (Fund 551) - Financials by Common Objects Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 8,513,831	\$ 7,266,486	\$ 5,345,578	\$ 2,162,440
34 - Charges for Services	\$ 3,000	\$ 3,324	\$ -	\$ -
36 - Investment Income	\$ 11,650	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 5,422,555	\$ 5,053,773	\$ 5,668,945	\$ 5,222,000
Revenue Total	\$ 5,437,204	\$ 5,057,097	\$ 5,668,945	\$ 5,222,000
51 - Salaries & Benefits	\$ 1,385,730	\$ 1,412,358	\$ 1,520,719	\$ 1,670,446
52 - Purch / Contr Svcs	\$ 156,860	\$ 84,075	\$ 107,660	\$ 186,945
53 - Supplies	\$ 475,055	\$ 445,792	\$ 471,846	\$ 574,968
55 - Interfund Charges	\$ 453,808	\$ 415,178	\$ 398,385	\$ 420,593
57 - Other Costs	\$ 203,284	\$ 83,582	\$ 83,582	\$ 83,582
61 - Other Fin. Uses	\$ 4,005,000	\$ 4,532,208	\$ 4,000,000	\$ 2,250,000
70 - Retirement Svcs	\$ 4,812	\$ 4,812	\$ -	\$ 4,812
Expense Total	\$ 6,684,549	\$ 6,978,005	\$ 6,582,191	\$ 5,191,346
Fund Balance - Ending	\$ 7,266,486	\$ 5,345,578	\$ 4,432,332	\$ 2,193,094
Gain/(Use) of Fund Balance	\$ (1,247,345)	\$ (1,920,908)	\$ (913,246)	\$ 30,654
Adopted Budget				\$ 7,384,440

**Sanitation Operating Fund - Description**

The Sanitation operating fund is established to collect financial information related to the collection, compaction, and transfer of solid waste. 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 crews designated to cleanup activities throughout the county.



**Sanitation Operating Fund (Fund 541) - Financials by Common Objects Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 10,526,054	\$ 2,364,426	\$ 4,949,573	\$ 9,397,777
34 - Charges for Services	\$ 63,973,837	\$ 64,977,121	\$ 68,388,813	\$ 65,910,101
36 - Investment Income	\$ -	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 59,210	\$ 28,374	\$ 88,566	\$ 19,501
39 - Other Fin. Sources	\$ 552,857	\$ 4,322,643	\$ -	\$ -
Revenue Total	\$ 64,585,904	\$ 69,328,139	\$ 68,477,379	\$ 65,929,602
51 - Salaries & Benefits	\$ 35,944,846	\$ 32,325,142	\$ 30,271,818	\$ 32,824,087
52 - Purch / Contr Svcs	\$ 6,398,012	\$ 3,864,233	\$ 2,340,294	\$ 3,639,029
53 - Supplies	\$ 3,574,006	\$ 2,757,083	\$ 2,688,252	\$ 3,971,998
54 - Capital Outlays	\$ 16,743	\$ 26,391	\$ 2,172	\$ 13,400
55 - Interfund Charges	\$ 23,966,493	\$ 24,266,062	\$ 22,516,615	\$ 22,206,904
56 - Depreciation	\$ -	\$ -	\$ 274	\$ -
57 - Other Costs	\$ 1,488,604	\$ -	\$ (161,741)	\$ 27,961
58 - Debt Service	\$ 11,888	\$ 930,384	\$ 1,223,324	\$ 1,223,325
61 - Other Fin. Uses	\$ 1,270,177	\$ 2,573,697	\$ 1,500,000	\$ 3,213,511
70 - Retirement Svcs	\$ 76,763	\$ -	\$ -	\$ 76,763
Expense Total	\$ 72,747,533	\$ 66,742,992	\$ 60,381,008	\$ 67,196,978
Fund Balance - Ending	\$ 2,364,426	\$ 4,949,573	\$ 13,045,943	\$ 8,130,401
Gain/(Use) of Fund Balance	\$ (8,161,629)	\$ 2,585,147	\$ 8,096,370	\$ (1,267,376)
Adopted Budget				\$ 75,327,379

**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 address extreme backlog in retention pond cleaning, storm pipes, and road remediation of debris from county owned storm drains.

**Stormwater Fund (Fund 581) - Financials by Common Objects Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 16,691,053	\$ 15,094,336	\$ 15,735,330	\$ 12,351,280
34 - Charges for Services	\$ 14,640,222	\$ 14,720,918	\$ 14,733,305	\$ 14,667,429
36 - Investment Income	\$ 5,978	\$ -	\$ -	\$ 3,000
38 - Miscellaneous	\$ -	\$ 1,964	\$ -	\$ -
Revenue Total	\$ 14,646,200	\$ 14,722,882	\$ 14,733,305	\$ 14,670,429
51 - Salaries & Benefits	\$ 5,374,428	\$ 5,333,714	\$ 5,670,622	\$ 7,242,111
52 - Purch / Contr Svcs	\$ 2,668,192	\$ 3,370,023	\$ 2,020,385	\$ 7,063,968
53 - Supplies	\$ 1,173,690	\$ 1,877,671	\$ 2,459,789	\$ 4,473,706
54 - Capital Outlays	\$ 280	\$ 8,761	\$ 943	\$ 10,396
55 - Interfund Charges	\$ 4,021,326	\$ 1,748,519	\$ 3,923,058	\$ 2,073,063
61 - Other Fin. Uses	\$ 3,005,000	\$ 1,743,200	\$ 1,812,898	\$ 4,000,000
Expense Total	\$ 16,242,917	\$ 14,081,888	\$ 15,887,696	\$ 24,863,244
Fund Balance - Ending	\$ 15,094,336	\$ 15,735,330	\$ 14,580,939	\$ 2,158,465
Gain/(Use) of Fund Balance	\$ (1,596,717)	\$ 640,994	\$ (1,154,391)	\$ (10,192,815)
Adopted Budget				\$ 27,021,709

**Water and Sewer Fund - Description**

The DeKalb County water and sewer system is 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 Management 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 relates to a higher than expected starting fund balance. Most all of this cash will go towards renewal and extension efforts.

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 96,979,974	\$ 95,643,805	\$ 77,569,469	\$ 81,159,833
34 - Charges for Services	\$ 265,201,406	\$ 262,983,658	\$ 252,248,485	\$ 242,894,397
35 - Fines and Forfeitures	\$ -	\$ 5,617	\$ 260	\$ -
36 - Investment Income	\$ 257,595	\$ 566,057	\$ 1,330,594	\$ 1,213,697
38 - Miscellaneous	\$ 603,126	\$ (406,135)	\$ 457,996	\$ 561,433
39 - Other Fin. Sources	\$ -	\$ (1,442,684)	\$ 96,332	\$ 73,528
Revenue Total	\$ 266,062,126	\$ 261,706,512	\$ 254,133,667	\$ 244,743,055
51 - Salaries & Benefits	\$ 46,173,441	\$ 44,396,072	\$ 52,058,685	\$ 55,090,902
52 - Purch / Contr Svcs	\$ 18,284,120	\$ 23,406,655	\$ 19,237,403	\$ 34,087,069
53 - Supplies	\$ 26,579,946	\$ 23,297,271	\$ 25,678,232	\$ 28,929,392
54 - Capital Outlays	\$ 685,970	\$ 965,410	\$ 846,423	\$ 2,426,458
55 - Interfund Charges	\$ 17,279,452	\$ 14,826,108	\$ 71,110,416	\$ 16,353,822
56 - Depreciation	\$ -	\$ -	\$ 10,286	\$ -
57 - Other Costs	\$ 15,955,558	\$ 17,592,314	\$ 14,866,051	\$ 18,751,702
61 - Other Fin. Uses	\$ 142,323,152	\$ 155,180,361	\$ 70,285,090	\$ 90,677,194
70 - Retirement Svcs	\$ 116,657	\$ 116,657	\$ -	\$ 116,657
99 - Holding Accounts	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 267,398,295	\$ 279,780,848	\$ 254,092,586	\$ 246,433,196
Fund Balance - Ending	\$ 95,643,805	\$ 77,569,469	\$ 77,610,550	\$ 79,469,692
Gain/(Use) of Fund Balance	\$ (1,336,169)	\$ (18,074,336)	\$ 41,081	\$ (1,690,141)
Adopted Budget				\$ 325,902,888

**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.

**Watershed Sinking Fund (Fund 514) - Financials by Common Objects Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 53,207,232	\$ 89,682,677	\$ 90,909,016	\$ -
36 - Investment Income	\$ 2,292	\$ 2,312	\$ 106,142	\$ -
38 - Miscellaneous	\$ 250,984	\$ 32,686	\$ 1	\$ -
39 - Other Fin. Sources	\$ 66,720,506	\$ 66,970,941	\$ 65,999,510	\$ 65,984,096
Revenue Total	\$ 66,973,782	\$ 67,005,939	\$ 66,105,653	\$ 65,984,096
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 398	\$ -
55 - Interfund Charges	\$ -	\$ 1	\$ -	\$ -
58 - Debt Service	\$ 30,498,337	\$ 65,779,600	\$ 65,728,188	\$ 65,984,094
Expense Total	\$ 30,498,337	\$ 65,779,600	\$ 65,728,586	\$ 65,984,094
Fund Balance - Ending	\$ 89,682,677	\$ 90,909,016	\$ 91,286,083	\$ 2
Gain/(Use) of Fund Balance	\$ 36,475,445	\$ 1,226,338	\$ 377,067	\$ 2
Adopted Budget				\$ 65,984,096

## Enterprise Funds - Revenue

These funds operate as business-type entities. Users are charged for goods or services in a similar manner as if they were buying from a stand-alone business. Revenue received within the fund is 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 accounts for all revenue generated at DeKalb-Peachtree (PDK) 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 to continue the operations of PDK. In 2017, the following line items accounted for 95.4% of the fund's revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Air Ground Lease Fixed Base	2,586,520	2,314,861	2,642,834	2,401,000
Air Ground Lease Corporate Hanger	340,050	348,323	341,526	340,000
Air Ground T-Hanger	588,978	646,959	573,071	325,000
Air Commercial Fuel Fixed Base	851,246	714,922	915,849	1,171,000
Land Ground Leases	587,153	835,344	939,896	680,000

### Sanitation Fund

This fund accounts 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 fees 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 2017, the following line items accounted for 87.84% of the fund's revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Sanitation - Residential Assessment Fees	41,829,569	42,532,357	42,545,787	42,000,000
Sanitation - Commercial Fees	15,999,846	15,844,138	16,813,239	15,700,000
Sanitation - Recycling Service	103,304	225,291	378,622	350,000
Sanitation - Sale of Electricity	239,019			200,000
Sanitation - Sale of Natural Gas	212,818	375,195	415,623	460,000

### Stormwater Fund

This fund accounts for monies collected for stormwater services and facilities via a charge of \$4.00 per equivalent residential unit (ERU) for the impervious surfaces on that property. All single detached dwelling lots are charged at the rate of one ERU. All other properties are charged for the multiple values of ERUs. These fees are imposed in accordance with DeKalb County Ordinance Section 25-365 and the creation of this utility is authorized by DeKalb County Ordinance Section 25-362. In 2017, the following line items accounted for 100.00% of the fund's revenue.

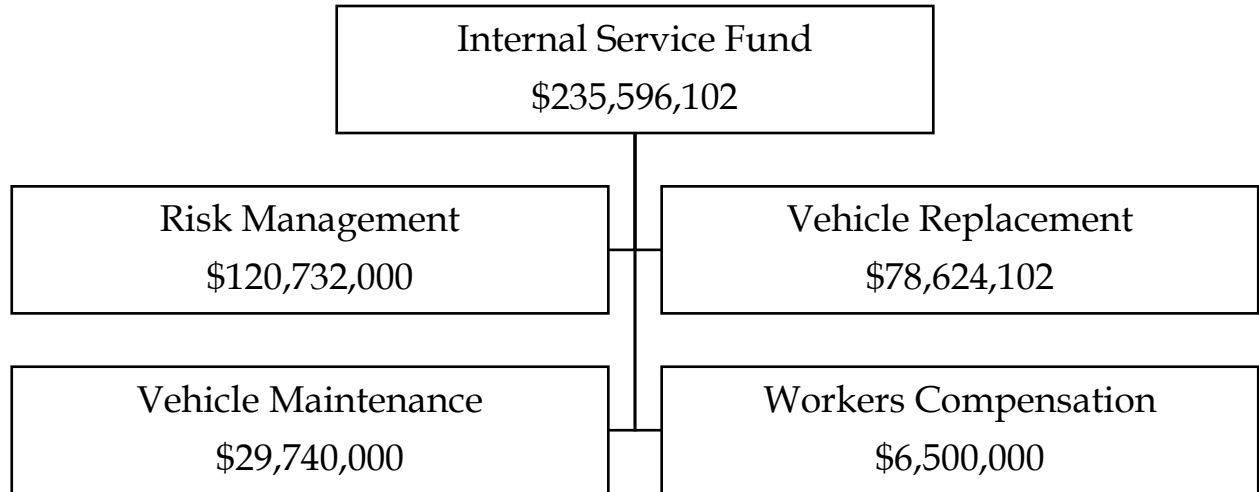
	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Stormwater Fees	14,640,222	14,720,918	14,733,305	14,667,429

### 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), the DeKalb County Raw Water Pumping Station, and more than 5,000 miles of pipe in the distribution and collection system.

The County water and sewer 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 2017, the following line items accounted for 91.29% of the fund's revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Water - Commodity Usage	62,969,502	68,001,990	65,294,478	61,768,217
Water - Readiness to Serve Charge	7,370,899	4,902,206	6,272,268	4,784,310
Sewer - Commodity Usage	164,662,005	163,935,093	147,476,977	153,026,409
Sewer - Readiness to Serve Charge	15,139,592	10,171,935	12,947,982	9,674,640



**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, Vehicle Maintenance Fund, Vehicle Replacement Fund, and Worker's Compensation Fund.

**All Internal Service Funds Combined - Financials by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 42,574,624	\$ 50,581,101	\$ 51,544,713	\$ 68,212,006
33 - Intergovernmental	\$ 184,513	\$ 216,511	\$ 166,831	\$ 200,000
34 - Charges for Services	\$ 75,321,593	\$ 63,490,183	\$ 70,826,571	\$ 72,184,096
36 - Investment Income	\$ 12,819	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 243,630	\$ (18,639,304)	\$ 1,300,712	\$ -
39 - Other Fin. Sources	\$ 5,495,633	\$ 1,601,228	\$ 3,034,037	\$ 1,000,000
40 - Payroll Deductions	\$ 88,858,351	\$ 87,375,671	\$ 95,491,363	\$ 94,000,000
Revenue Total	\$ 170,116,539	\$ 134,044,289	\$ 170,819,515	\$ 167,384,096
51 - Salaries & Benefits	\$ 8,378,319	\$ 8,615,344	\$ 11,371,218	\$ 12,402,511
52 - Purch / Contr Svcs	\$ 10,048,082	\$ 11,789,882	\$ 9,827,764	\$ 12,124,295
53 - Supplies	\$ 13,570,174	\$ 11,945,439	\$ 13,060,370	\$ 12,856,318
54 - Capital Outlays	\$ 30,158,679	\$ 15,906,230	\$ (2,219,322)	\$ 75,089,226
55 - Interfund Charges	\$ 6,577,472	\$ 11,832,025	\$ 10,652,768	\$ 9,998,074
56 - Depreciation	\$ -	\$ (0)	\$ -	\$ -
57 - Other Costs	\$ 940,136	\$ 249,284	\$ 167,353	\$ 1,684,761
58 - Debt Service	\$ 426,489	\$ 351,776	\$ 298,853	\$ 225,000
61 - Other Fin. Uses	\$ 4,438,540	\$ 2,720,000	\$ 1,959,414	\$ -
70 - Retirement Svcs	\$ 31,595	\$ 31,595	\$ -	\$ 31,595
71 - Payroll Liabilities	\$ 87,540,577	\$ 69,639,102	\$ 79,338,273	\$ 94,000,000
Expense Total	\$ 162,110,062	\$ 133,080,677	\$ 124,456,691	\$ 218,411,780
Fund Balance - Ending	\$ 50,581,101	\$ 51,544,713	\$ 97,907,537	\$ 17,184,322
Gain/(Use) of Fund Balance	\$ 8,006,476	\$ 963,612	\$ 46,362,824	\$ (51,027,684)
Adopted Budget				\$ 235,596,102

**Risk Management Fund (Fund 631) - Description**

The Risk Management Fund 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. While from a regulatory and public financial perspective, the Risk Management Fund and the



Worker's Compensation Fund are seen in combination, operationally they are managed separately. Risk Management is generally budgeted to maintain a minimal fund balance sufficient for the contingency of unforeseen health care and liability issues, thus preserving fund balance for the operating funds.

### **Risk Management Fund (Fund 631) - Financials by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 10,043,660	\$ 12,569,740	\$ 13,502,113	\$ 14,500,000
34 - Charges for Services	\$ 11,919,346	\$ 9,099,527	\$ 9,880,910	\$ 12,232,000
38 - Miscellaneous	\$ 10,632	\$ (18,984,539)	\$ 218,381	\$ -
39 - Other Fin. Sources	\$ -	\$ 750,000	\$ -	\$ -
40 - Payroll Deductions	\$ 88,858,351	\$ 87,375,671	\$ 95,491,363	\$ 94,000,000
Revenue Total	\$ 100,788,328	\$ 78,240,659	\$ 105,590,654	\$ 106,232,000
51 - Salaries & Benefits	\$ 127,021	\$ (603,117)	\$ 1,367,286	\$ 1,136,981
52 - Purch / Contr Svcs	\$ 5,363,634	\$ 6,411,365	\$ 5,423,808	\$ 7,925,828
53 - Supplies	\$ 2,114	\$ 5,334	\$ 80,333	\$ 8,000
55 - Interfund Charges	\$ 1,124,016	\$ 1,606,318	\$ 1,808,932	\$ 2,500,000
57 - Other Costs	\$ 239,886	\$ 249,284	\$ 167,353	\$ 300,000
61 - Other Fin. Uses	\$ 3,865,000	\$ -	\$ 1,664,414	\$ -
71 - Payroll Liabilities	\$ 87,540,577	\$ 69,639,102	\$ 79,338,273	\$ 94,000,000
Expense Total	\$ 98,262,248	\$ 77,308,286	\$ 89,850,400	\$ 105,870,809
Fund Balance - Ending	\$ 12,569,740	\$ 13,502,113	\$ 29,242,368	\$ 14,861,191
Gain/(Use) of Fund Balance	\$ 2,526,080	\$ 932,373	\$ 15,740,255	\$ 361,191
Adopted Budget				\$ 120,732,000

**Vehicle Maintenance Fund (Fund 611) - Description**

The Vehicle Maintenance Fund is the funding entity for the Fleet Management Department's preventive maintenance and repair services of county vehicles, and fuel administration to maintain a highly functional, efficient, and economical fleet operation to support vehicle-using departments. The Fleet Management Department is responsible for continuous evaluation of county vehicles to improve efficiency and cost-effectiveness. Additional activities include the ordering and issuing of parts and maintaining inventory.

The Vehicle Maintenance Fund has historically had difficulty maintaining a level fund condition (that is, a fund balance of zero), mainly due to insufficient overhead rates on work orders. Beginning in FY16 the fund started recovering all overhead via a monthly allocation based on a per-unit annual amount. A by-product of this arrangement will include an accurate analysis of direct maintenance rates.

**Vehicle Maintenance Fund (Fund 611) - Financials by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ (255,192)	\$ 119,031	\$ 1,692,403	\$ -
33 - Intergovernmental	\$ 184,513	\$ 216,511	\$ 166,831	\$ 200,000
34 - Charges for Services	\$ 27,686,599	\$ 30,530,012	\$ 28,220,824	\$ 29,540,000
38 - Miscellaneous	\$ 106,307	\$ 165,019	\$ 1,022,175	\$ -
Revenue Total	\$ 27,977,419	\$ 30,911,542	\$ 29,409,831	\$ 29,740,000
51 - Salaries & Benefits	\$ 8,251,298	\$ 9,218,461	\$ 9,703,863	\$ 10,880,368
52 - Purch / Contr Svcs	\$ 4,232,123	\$ 5,041,660	\$ 4,224,215	\$ 3,890,990
53 - Supplies	\$ 13,568,060	\$ 11,940,105	\$ 12,980,037	\$ 12,848,318
54 - Capital Outlays	\$ 4,919	\$ 3,369	\$ (5,065)	\$ 15,655
55 - Interfund Charges	\$ 464,951	\$ 3,102,980	\$ 2,686,635	\$ 2,073,074
57 - Other Costs	\$ 700,250	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 350,000	\$ -	\$ 195,000	\$ -
70 - Retirement Svcs	\$ 31,595	\$ 31,595	\$ -	\$ 31,595
Expense Total	\$ 27,603,196	\$ 29,338,170	\$ 29,784,686	\$ 29,740,000
Fund Balance - Ending	\$ 119,031	\$ 1,692,403	\$ 1,317,548	\$ 0
Gain/(Use) of Fund Balance	\$ 374,223	\$ 1,573,372	\$ (374,855)	\$ 0
Adopted Budget				\$ 29,740,000

**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 units 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 a reserve that is managed contemporaneously with each year's replacement needs. The use of fund balance is distorted in vehicle replacement fund due to the nature of short-term loans and vehicle purchases.

**Vehicle Replacement Fund (Fund 621) - Financials by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 39,113,522	\$ 35,880,419	\$ 37,790,545	\$ 53,712,006
34 - Charges for Services	\$ 26,006,244	\$ 19,160,644	\$ 26,724,837	\$ 23,912,096
36 - Investment Income	\$ 12,819	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ -	\$ 129,631	\$ -	\$ -
39 - Other Fin. Sources	\$ 1,630,633	\$ 851,228	\$ 1,369,623	\$ 1,000,000
Revenue Total	\$ 27,649,696	\$ 20,141,503	\$ 28,094,460	\$ 24,912,096
51 - Salaries & Benefits	\$ -	\$ -	\$ 300	\$ -
52 - Purch / Contr Svcs	\$ 62,352	\$ -	\$ -	\$ 2,400
54 - Capital Outlays	\$ 30,153,760	\$ 15,902,861	\$ (2,214,257)	\$ 75,073,571
55 - Interfund Charges	\$ 16,658	\$ 6,739	\$ 241,460	\$ -
56 - Depreciation	\$ -	\$ (0)	\$ -	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 1,000,000
58 - Debt Service	\$ 426,489	\$ 351,776	\$ 298,853	\$ 225,000
61 - Other Fin. Uses	\$ 223,540	\$ 1,970,000	\$ 100,000	\$ -
Expense Total	\$ 30,882,799	\$ 18,231,376	\$ (1,573,644)	\$ 76,300,971
Fund Balance - Ending	\$ 35,880,419	\$ 37,790,545	\$ 67,458,649	\$ 2,323,131
Gain/(Use) of Fund Balance	\$ (3,233,103)	\$ 1,910,127	\$ 29,668,104	\$ (51,388,875)
Adopted Budget				\$ 78,624,102

**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.

**Workers Compensation Fund (Fund 632) - Financials by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ (6,327,365)	\$ 2,011,911	\$ (1,440,349)	\$ -
34 - Charges for Services	\$ 9,709,404	\$ 4,700,000	\$ 6,000,000	\$ 6,500,000
38 - Miscellaneous	\$ 126,691	\$ 50,585	\$ 60,156	\$ -
39 - Other Fin. Sources	\$ 3,865,000	\$ -	\$ 1,664,414	\$ -
Revenue Total	\$ 13,701,095	\$ 4,750,585	\$ 7,724,570	\$ 6,500,000
51 - Salaries & Benefits	\$ -	\$ -	\$ 299,769	\$ 385,162
52 - Purch / Contr Svcs	\$ 389,973	\$ 336,857	\$ 179,741	\$ 305,077
55 - Interfund Charges	\$ 4,971,846	\$ 7,115,988	\$ 5,915,740	\$ 5,425,000
57 - Other Costs	\$ -	\$ -	\$ -	\$ 384,761
61 - Other Fin. Uses	\$ -	\$ 750,000	\$ -	\$ -
Expense Total	\$ 5,361,819	\$ 8,202,845	\$ 6,395,249	\$ 6,500,000
Fund Balance - Ending	\$ 2,011,911	\$ (1,440,349)	\$ (111,028)	\$ 0
Gain/(Use) of Fund Balance	\$ 8,339,276	\$ (3,452,260)	\$ 1,329,321	\$ 0
Adopted Budget				\$ 6,500,000

**Internal Service Funds – Revenue**

This group of funds 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 pays for the various private insurance and self-insurance claims, premiums, and reserves of the county. 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 the Finance Department’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 2017, the following categories accounted for 99.79% of the fund’s revenue, which is made up of both the county contributions and the employee contributions as well as charges for liability services to tax funds and enterprise funds. These categories contain the payments for each of the insurance products that the county offers to employees and retirees as well as self-insurance for property and casualty coverage.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Charges for Services (self insurance)	11,919,346	9,099,527	9,880,910	12,232,000
Payroll Deductions and Matches	88,858,351	87,375,671	95,491,363	94,000,000

**Vehicle Maintenance Fund**

This fund covers 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. In addition, each department with vehicles is charged via an annual interfund transfer. In 2017, the following line item accounted for 95.96% of the fund’s revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Vehicle Maintenance Charges	27,686,533	30,530,012	28,220,824	29,540,000

**Vehicle Replacement Fund**

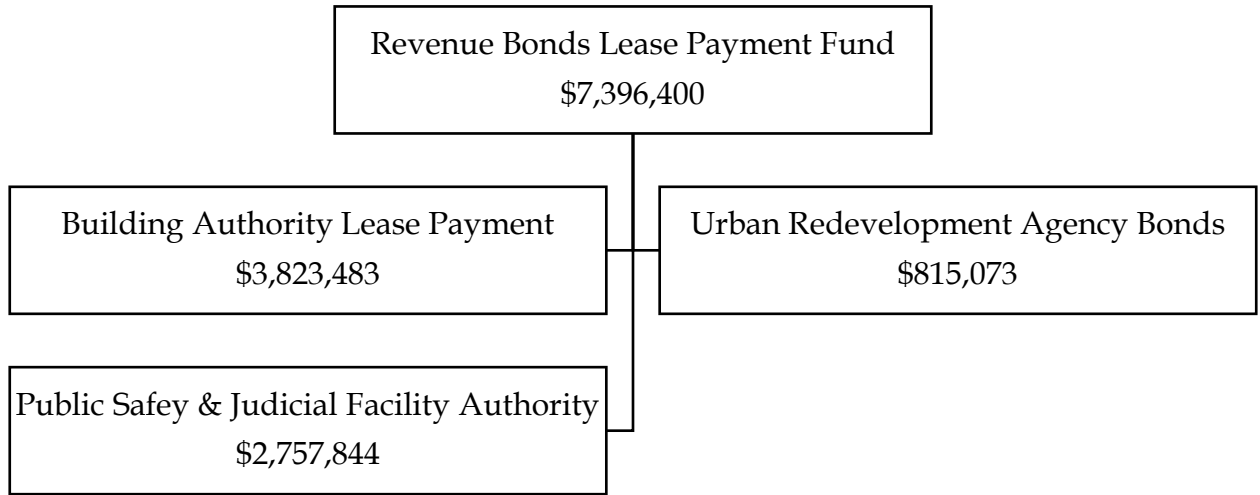
This fund ensures that adequate monies are maintained for the purchase of replacement vehicles at the end of their useful life that were originally purchased by the fund according to the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 11 – Public Works, paragraph (f) – Fleet Maintenance. In 2017, the following line items accounted for 95.12% of the fund’s revenue.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Vehicle Replacement Charges	25,839,720	19,080,640	23,897,265	
Vehicle Addition Charges	166,524	80,004	2,827,572	23,912,096

## 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 2017, the following line items accounted for 100% of the fund's revenue.

	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Unaudited 2017</b>	<b>Budget 2018</b>
Workmans Compensation Insurance	9,709,404	4,700,000	6,000,000	6,500,000
Workers Compensation - Recovery	126,691	50,585	60,156	
Transfer from Insurance Fund	3,865,000		1,664,414	



**Revenue Bonds Lease Funds**

**Revenue Bond Lease Funds Definition**

The Revenue Bond Lease Funds group consists 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 (Fund 412)**

The building fund bonds are dedicated for the construction and furnishing of the Juvenile Justice Center Facility at 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 are used to satisfy the current year’s debt service requirements.

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 175,059	\$ 1,344,190	\$ 54,012	\$ -
36 - Investment Income	\$ -	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 2,704,715	\$ 2,382,504	\$ 3,728,760	\$ 3,823,483
39 - Other Fin. Sources	\$ 23,745,000	\$ -	\$ -	\$ -
Revenue Total	\$ 26,449,715	\$ 2,382,504	\$ 3,728,760	\$ 3,823,483
52 - Purch / Contr Svcs	\$ 574	\$ -	\$ -	\$ 3,000
58 - Debt Service	\$ 1,800,768	\$ 3,672,682	\$ 3,712,754	\$ 3,720,483
61 - Other Fin. Uses	\$ 23,479,243	\$ -	\$ -	\$ -
Expense Total	\$ 25,280,584	\$ 3,672,682	\$ 3,712,754	\$ 3,723,483
Fund Balance - Ending	\$ 1,344,190	\$ 54,012	\$ 70,018	\$ 100,000
Gain/(Use) of Fund Balance	\$ 1,169,131	\$ (1,290,178)	\$ 16,006	\$ 100,000
Adopted Budget				\$ 3,823,483

**Public Safety & Judicial Authority Fund (Fund 413)**

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 lease payment is budgeted in the General Fund, Fire Fund, STD - Unincorporated 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. The 2015 debt service was paid from the refinancing of bond proceeds.

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 3,177,670	\$ 2,265,683	\$ 656,662	\$ -
36 - Investment Income	\$ -	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ -	\$ -	\$ 956,138	\$ 2,757,844
39 - Other Fin. Sources	\$ 40,573,642	\$ -	\$ -	\$ -
Revenue Total	\$ 40,573,642	\$ -	\$ 956,138	\$ 2,757,844
52 - Purch / Contr Svcs	\$ 1,066	\$ 600	\$ 600	\$ 15,400
58 - Debt Service	\$ 1,364,563	\$ 1,608,421	\$ 1,602,844	\$ 2,647,844
61 - Other Fin. Uses	\$ 40,120,000	\$ -	\$ -	\$ -
Expense Total	\$ 41,485,629	\$ 1,609,021	\$ 1,603,444	\$ 2,663,244
Fund Balance - Ending	\$ 2,265,683	\$ 656,662	\$ 9,356	\$ 94,600
Gain/(Use) of Fund Balance	\$ (911,987)	\$ (1,609,021)	\$ (647,306)	\$ 94,600
Adopted Budget				\$ 2,757,844

### **Urban Redevelopment Agency Fund (Fund 414)**

The Urban Redevelopment Agency of DeKalb County issued the Federally Taxable Recovery Zone Economic Development bond on December 8, 2010. As a Recovery Zone Economic Development Bond, the Internal Revenue Service remits 45% of each interest payment to DeKalb County. The purpose of these bonds is to renovate Recorders Court (now State Court - Traffic Division) 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.

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 89,160	\$ 73,578	\$ 150,393	\$ -
36 - Investment Income	\$ 110	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 166,537	\$ 76,815	\$ 661,701	\$ 815,073
39 - Other Fin. Sources	\$ 564,948	\$ 736,744	\$ -	\$ -
Revenue Total	\$ 731,595	\$ 813,559	\$ 661,701	\$ 815,073
58 - Debt Service	\$ 747,178	\$ 736,744	\$ 725,709	\$ 715,073
Expense Total	\$ 747,178	\$ 736,744	\$ 725,709	\$ 715,073
Fund Balance - Ending	\$ 73,578	\$ 150,393	\$ 86,385	\$ 100,000
Gain/(Use) of Fund Balance	\$ (15,582)	\$ 76,815	\$ (64,008)	\$ 100,000
Adopted Budget				\$ 815,073

**Revenue Bond Funds**

This group of funds consists 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 then 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. In 2015, the 2005 Building Fund Revenue Bonds were refinanced. These funds are authorized in the 2013 and 2015 Bond Resolutions. In 2017, 100% of the revenue was received as rental of real estate payments and bond proceeds.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Rental of Real Estate	2,704,715	2,382,504	3,728,760	3,823,483
Revenue Bond Proceeds	23,745,000			

**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, Transportation 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. In 2015, the 2004 Public Safety & Judicial Revenue Bonds were refinanced. These funds are authorized in the 2015 bond resolution. In 2016, the departments did not receive an assessment due to the structure of the 2015 refinancing and the existing fund balance. The fund balance was sufficient to pay the expenditures of the fund. In 2017, 100% of the revenue was received as rental of real estate payments.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Rental of Real Estate			956,138	2,757,844
Revenue Bond Proceeds	36,395,000		-	-

**Urban Redevelopment Agency Fund**

This fund is used to make principal and interest payments for the renovation of Records 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 Internal Revenue Service in the form of an interest payment rebate. In 2017, 100.00% of the revenue was received as in these two categories.

	Actual 2015	Actual 2016	Unaudited 2017	Budget 2018
Rental of Real Estate	-		585,094	660,240
Other Miscellaneous Revenue	166,537	76,815	76,607	154,833
Transfer from General Fund	564,948	736,744	-	-

## Airport - DeKalb Peachtree Airport (PDK)

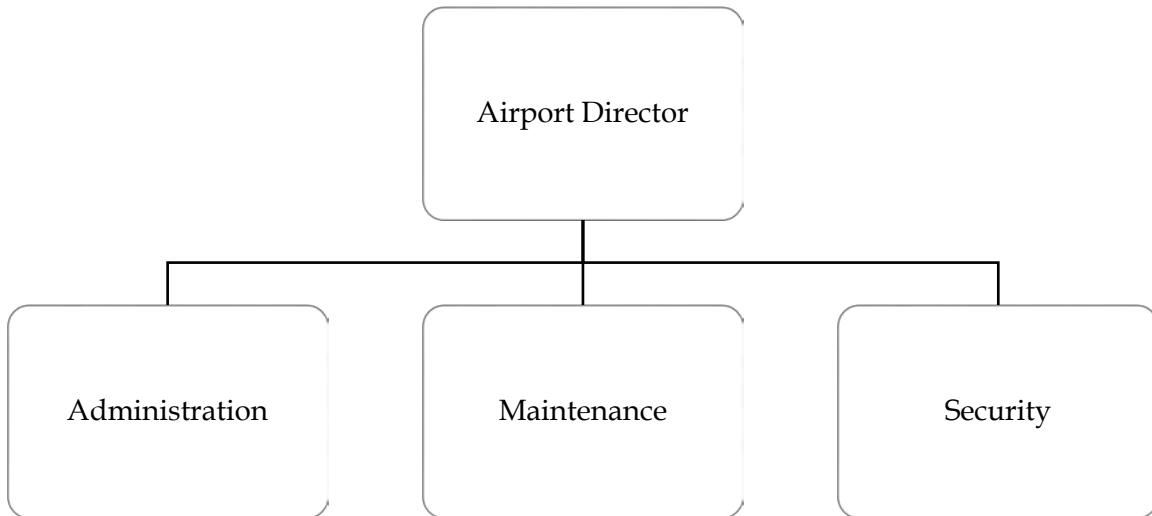
### Airport - Mission Statement

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

PDK is located on a part of old Camp Gordon, a World War I Army training base. The airport lies on 700+ acres of land in the northeastern part of DeKalb County. The airport currently is home to three fixed-wing and one helicopter-fixed based operators and hosts 125 aviation-related tenants. There are about 590 various aircrafts 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 11 p.m. and 6 a.m. local time. Aero-medical and emergency operations are exempt from this request.

### Airport - Organizational Chart



**Airport - Financials (Airport Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 8,513,831	\$ 7,266,486	\$ 5,345,578	\$ 2,162,440
34 - Charges for Services	\$ 3,000	\$ 3,324	\$ -	\$ -
36 - Investment Income	\$ 11,650	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 5,422,555	\$ 5,053,773	\$ 5,668,945	\$ 5,222,000
Revenue Total	\$ 5,437,204	\$ 5,057,097	\$ 5,668,945	\$ 5,222,000
51 - Salaries & Benefits	\$ 1,385,730	\$ 1,412,358	\$ 1,520,719	\$ 1,670,446
52 - Purch / Contr Svcs	\$ 156,860	\$ 84,075	\$ 107,660	\$ 186,945
53 - Supplies	\$ 475,055	\$ 445,792	\$ 471,846	\$ 574,968
55 - Interfund Charges	\$ 453,808	\$ 415,178	\$ 398,385	\$ 420,593
57 - Other Costs	\$ 203,284	\$ 83,582	\$ 83,582	\$ 83,582
61 - Other Fin. Uses	\$ 4,005,000	\$ 4,532,208	\$ 4,000,000	\$ 2,250,000
70 - Retirement Svcs	\$ 4,812	\$ 4,812	\$ -	\$ 4,812
Expense Total	\$ 6,684,549	\$ 6,978,005	\$ 6,582,191	\$ 5,191,346
Fund Balance - Ending	\$ 7,266,486	\$ 5,345,578	\$ 4,432,332	\$ 2,193,094

Gain/(Use) of Fund Balance \$ (1,247,345) \$ (1,920,908) \$ (913,246) \$ 30,654

Adopted Budget \$ 7,384,440

**Airport - Financials (Airport Fund) by Cost Center**

Note: The administrative cost center (08210) contains the Transfer to Airport CIP amount.

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
08210 - Administration	\$ 5,779,270	\$ 6,246,913	\$ 5,837,268	\$ 4,237,679
08220 - Maintenance	\$ 793,678	\$ 731,092	\$ 744,923	\$ 953,667
Expense Total	\$ 6,572,948	\$ 6,978,005	\$ 6,582,191	\$ 5,191,346

**Airport - Financials (Airport Fund) Capital Improvement Program**

Object Description	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Capital Contribution	4,005,000	4,500,000	4,000,000	2,250,000

Note: There is a material difference between CIP fund and Airport CIP Fund.

**Airport - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	23	23	23	24
Filled / Funded	21	22	22	24

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

## Airport - Goals and Objectives

Goal #1: Construction of Engineered Materials & Arrestor System (EMAS) for runway 21L.

Objective #1A: Complete installation of EMAS.

Objective #1B: Relocate localizer.

Goal #2: Rubber Renewal and remarking of runway 3R/21L.

Objective #2A: Remove runway rubber.

Objective #2B: Remark runway.

Goal #3: Installation of Runway light-emitting diode (LED) guard lights.

Objective #3A: Install 21 in ground guard lights.

Objective #3B: Replace seven existing elevated runway guard lights with LEDs.

## Airport - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Zero Airport infrastructure-related aviation incidents	100	100	100	100
Installation of Engineering Material Arresting System (EMAS)	10	30	50	60
Rehabilitation of North and Northeast Ramps	10	50	80	100
Develop and maintain sustainable neighborhoods and communities; Good Neighbor Day Open House and Airshow	100	100	100	100
Complete Emory air quality study	80	100	100	90
KT-hangar, tie-down occupancy	95	95	95	95
Accounts receivable collection	95	95	95	95
Employee recognition programs	100	100	90	100
Zero days main runway down for maintenance	100	100	100	100
Rubber removal & runway remarking Rwy 3R/21L	0	0	0	0
Install 21 runway LED guard lights	0	0	0	0

## Airport - Points of Interest

- Annually, PDK hosts Good Neighbor Day, which includes an open house of the airport, an airshow, and numerous aircrafts on static display. The 2017 PDK Good Neighbor Day occurred on June 10 and commemorated the 100 year anniversary of Camp Gordon – DeKalb-Peachtree Airport. The 2018 PDK Good Neighbor Day is scheduled for May 19.
- The Atlanta Warbird Weekend was held on October 7 – 8, 2017, which celebrated the 75<sup>th</sup> anniversary of the first Tuskegee Airmen graduates and the achievements of African-American pilots in World War II.
- The north & northeast ramp pavement improvement project began in December 2016 and was completed in 2017.
- The airport is building the first EMAS in the state of Georgia on Runway 21L. The Board of Commissioners awarded the construction of this project for \$7.3 million. The work will

be completed in three phases: embankment grading and drainage installation - 90 days, pad construction and electrical installation - 30 days, and EMAS block installation and localizer & shelter installation - 60 days. Installation of the EMAS will help slow or stop an aircraft that overruns the runway.

## Animal Services

### Animal Services - Mission Statement

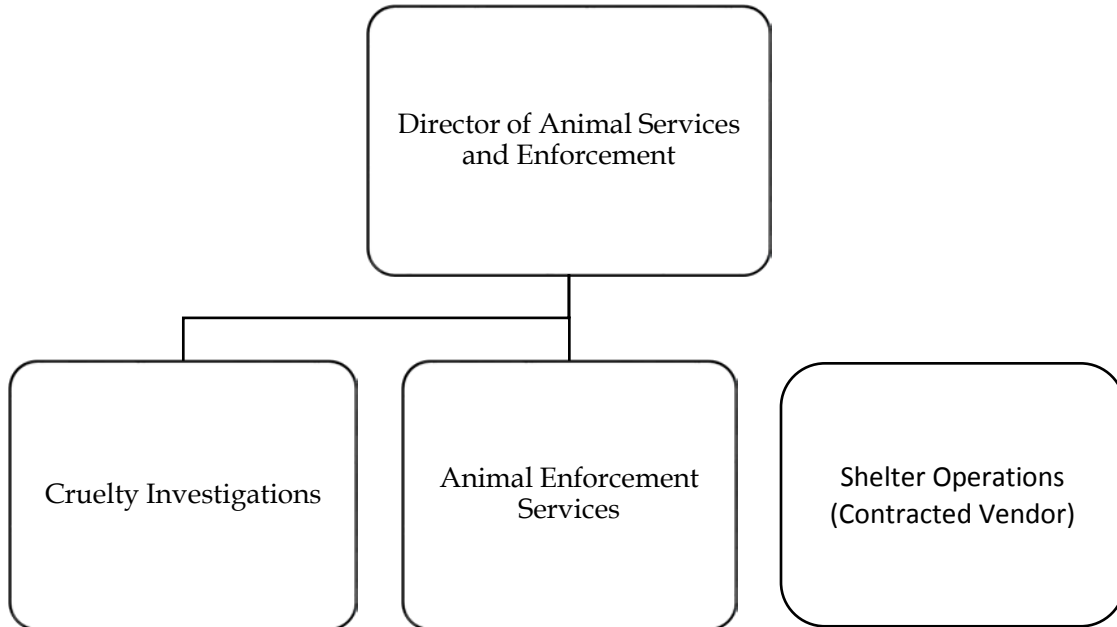
Animal Services is committed to providing efficient, proactive, and compassionate response to mitigate citizens' animal issues and to strictly enforce ordinances and state statutes pertaining to animal welfare and public safety.

### Animal Services - Description

Animal Services is comprised of two major divisions: Enforcement Operations enforces DeKalb County animal ordinances and state statutes relating to animal welfare and public safety countywide. Shelter Operations (outsourced to LifeLine Animal Project since 2013) is responsible for the humane care of homeless or unwanted animals, quarantine animals, and provides adoption, foster, rescue, transfer, and disposal services for sheltered animals.

Animal Services was previously budgeted within the police department, but was established as a standalone department in the 2016 budget.

### Animal Services - Organizational Chart



**Animal Services – Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ -	\$ 1,164,399	\$ 1,219,901	\$ 1,341,834
52 - Purch / Contr Svcs	\$ -	\$ 2,154,690	\$ 2,100,820	\$ 2,115,275
53 - Supplies	\$ -	\$ 98,935	\$ 182,803	\$ 224,609
55 - Interfund Charges	\$ -	\$ 176,757	\$ 226,286	\$ 192,882
61 - Other Fin. Uses	\$ -	\$ -	\$ 158,081	\$ 175,906
Expense Total	\$ -	\$ 3,594,782	\$ 3,887,891	\$ 4,050,506

*Note: Animal Services was budgeted in the General Fund Police Department prior to 2016.*

**Animal Services – Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
04210 - Animal Services	\$ -	\$ 3,594,782	\$ 3,887,891	\$ 4,050,506
Expense Total	\$ -	\$ 3,594,782	\$ 3,887,891	\$ 4,050,506

*Note: Animal Services was budgeted in the General Fund Police Department prior to 2016.*

**Animal Services- Positions**

	FY15	FY16	FY17	FY18 Budget
Full-Time Positions				
Authorized	-	38	38	38
Filled / Funded	-	18	19	22

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Animal Services- Goals and Objectives**

Goal #1: Conduct a minimum of 10 outreach educational programs.

Objective #1A: Conduct five dog bite prevention programs for school-aged children.

Objective #1B: Conduct three programs regarding responsible pet ownership.

Goal #2: Review 2017 complaints to determine problem areas of complaint.

Objective #2A: Allocate one patrol staff person to increase presence in problematic areas.

Goal #3: Coordinate with Code Compliance to conduct two area sweeps.

Objective #3A: Identify and resolve 20 compliance cases in an area sweep.

**Animal Services - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Animal Intake to Shelter	7,497	8,245	8,719	8,000
Animals Adopted	2,353	2,559	3,084	3,000
Animals Transferred to Rescue	2,647	2,879	2,425	2,500
Animals Returned to Owner	882	1,021	993	1,000
Animals Euthanized	1,087	748	900	850
Animal Control Complaints	11,617	10,115	11,171	11,000
Animal Control Citations Issued	1,033	1,029	1,362	1,300



### Animal Services- Points of Interest

- Animal Services' FY18 budget includes a transfer of \$178K to the Police Fund to support the salaries of two sworn police officers dedicated to criminal animal cruelty investigations.
- Animal Shelter grand opening occurred August 2017, including the hiring of five additional animal service officers.
- Marketing and resource material was developed in 2018 to educate citizens in pet ownership.
- The Board of Commissioners passed a resolution to support the goal to achieve a national standard for a no-kill animal shelter

## Beautification

### Beautification - Mission Statement

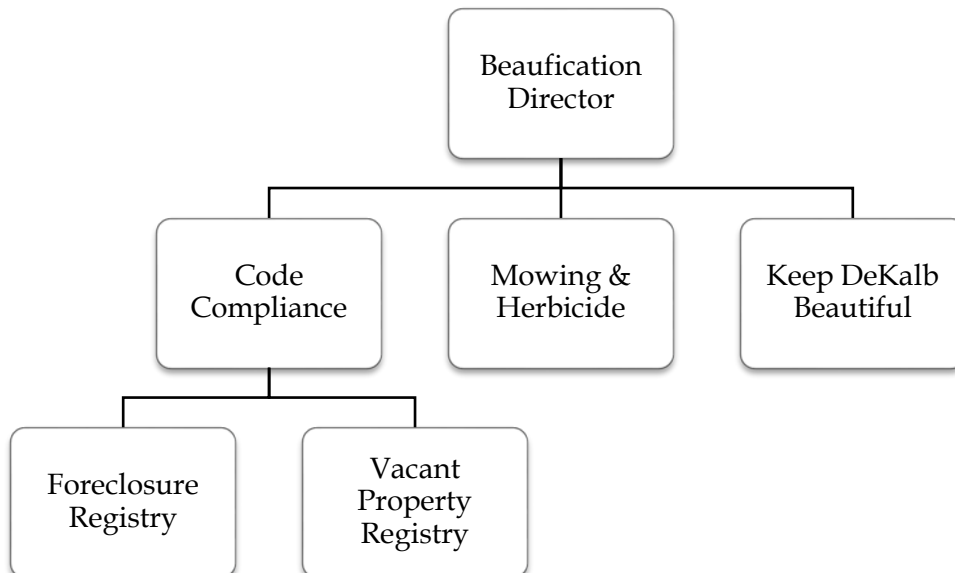
The mission of the Beautification Unit is to improve and maintain the aesthetics of DeKalb County rights-of-way through continual landscaping and the removal of public nuisances through education, empowerment, and enforcement.

### Beautification- Description

The Beautification Unit is an active steward, protecting and enhancing the natural beauty and assets of our community. We promote and foster a beautiful, safe, and healthy community by ongoing enforcement of property standards and the management and maintenance of the county's streets and roadways. The Beautification Unit will provide central coordination of its business units (Code Compliance, Mowing & Herbicide, and Keep DeKalb Beautiful) to develop and implement a unified beautification strategy. Beautification utilizes existing personnel, expertise, and equipment with a refined focus on beautification and policy realignment to improve the appearance and general aesthetics of the streets, business corridors, and residential communities throughout the county.

The Beautification Unit was created as a separate budget entity in FY17 by combining the functions of code compliance, mowing, and herbicide application, Keep DeKalb Beautiful, and the administration of the foreclosure and vacant property registries. These functions were previously the responsibility of the Department of Planning & Sustainability and the Sanitation Department.

### Beautification - Organizational Chart



**Beautification – Financials (Unincorporated Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ 6,960,759	\$ 7,554,166
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 396,734	\$ 879,378
53 - Supplies	\$ -	\$ -	\$ 180,235	\$ 293,328
54 - Capital Outlays	\$ -	\$ -	\$ 23,204	\$ 6,000
55 - Interfund Charges	\$ -	\$ -	\$ 1,262,152	\$ 1,072,616
Expense Total	\$ -	\$ -	\$ 8,823,084	\$ 9,805,488

Note: Prior to FY17, the functions in Beautification – Unincorporated Fund were budgeted in Sanitation – Sanitation Fund and Planning & Sustainability – Unincorporated Fund/Foreclosure Registry Fund.

**Beautification – Financials (Foreclosure Registry Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ (1)	\$ -
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 23,652	\$ 43,485
53 - Supplies	\$ -	\$ -	\$ -	\$ 4,652
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 5,000
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 200,000
Expense Total	\$ -	\$ -	\$ 23,651	\$ 253,137

Note: Prior to FY17, the functions in Beautification – Foreclosure Registry Fund were budgeted in Planning & Sustainability – Foreclosure Registry Fund.

**Beautification – Financials (Unincorporated Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
05820 - Code Compliance	\$ -	\$ -	\$ 4,467,812	\$ 4,605,189
05810 - Keep DeKalb Beautiful	\$ -	\$ -	\$ 4,355,271	\$ 5,200,299
Expense Total	\$ -	\$ -	\$ 8,823,084	\$ 9,805,488

Note: Prior to FY17, the functions in Keep DeKalb Beautiful (05810) and Code Compliance (05820) were budgeted in Sanitation – Sanitation Fund and Planning & Sustainability – Unincorporated Fund/Foreclosure Registry Fund respectively.

**Beautification – Financials (Foreclosure Registry Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
05830 - Foreclosure Registry	\$ -	\$ -	\$ 23,651	\$ 253,137
Expense Total	\$ -	\$ -	\$ 23,651	\$ 253,137

Note: Prior to FY17, the functions in Beautification – Foreclosure Registry Fund were budgeted in Planning & Sustainability – Foreclosure Registry Fund. All positions previously budgeted in the Foreclosure Registry Fund were transferred to the Unincorporated Fund in FY17.

**Beautification- Positions (Unincorporated Fund)**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	-	-	152	152
Filled / Funded	-	-	116	128

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Beautification- Goals and Objectives**

Goal #1: Develop programs to perform proactive assessments via patrol teams/taskforces to pursue the correction of existing violations.

Objective #1A: Conduct quarterly commercial corridor sweeps within targeted commercial zones as identified by the Economic Development Strategic Plan.

Objective #1B: Inspect 100% of vacant residential properties along select commercial corridors based on the Economic Development Strategic Plan.

Goal #2: Develop an enhanced schedule with a robust service reach to ensure countywide coverage.

Objective #2A: Enhance Code Enforcement’s on field coverage, and expand service delivery times to include earlier start and end times, Saturday coverage, as well as evening and off-hour coverage to offer staff a greater opportunity to interact with the community, and provide the residents with enhanced service.

Objective #2B: Enhance and expand Clean Communities Crews (litter abatement) and Roadside Enhancement Crews (mowing and herbicide) service delivery times to include Saturday and off-hour coverage.

Goal #3: Improve quality of place by promoting healthy attractive neighborhoods, commercial areas and through corridors in DeKalb County.

Objective #3A: Increase litter removal over existing service levels.

Objective #3B: Increase countywide mowing activity over existing service levels.

**Beautification - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Number of inspections performed	20,300	33,248	38,747	40,000
Number of service requests received	11,865	14,534	8,452	13,000
Number of warning notices issued	8,890	6,824	6,841	7,000
Number of properties brought into compliance	12,680	14,242	13,185	15,000
Number of citations issued	4,200	6,154	9,979	5,000
Illegal dumpsites serviced	222	860	592	500
Trash collected (tons)	234	618	500	500
Miles mowed	2,899	3,243	1,000	4,200
Foreclosure registry registrations received	914	334	319	500
Vacant registry registrations received	1,272	640	627	400
Foreclosure registry fees collected	\$91,400	\$33,400	\$31,900	\$50,000
Vacant registry fees collected	\$127,200	\$64,000	\$62,700	\$40,000
Vacant registry properties inspected	4,972	4,248	NA	NA

### Beautification- Points of Interest

- Operation Clean Sweep - In collaboration with Roads & Drainage and Sanitation departments, Beautification participated in Operation Clean Sweep – an initiative created by the Chief Executive Officer and the Board of Commissioners to clear grass and debris from roadway drains and curbs, mow rights-of-way, and remove litter. The kickoff date was March 2017.
  - Collected 2,883 bags of debris.
  - Collected 1,409 bags of debris at Metropolitan Atlanta Rapid Transit Authority bus stops (MARTA).
  - Cleared 167 illegal dumpsites.
  - Removed 419 tires from roadways, illegal dump sites, and curbs.
- Holiday Clean Sweep - Beautification participated in Holiday Clean Sweep, another Blight initiative, in partnership with Roads & Drainage and Sanitation departments during the months of November and December.
  - Collected 2,487 bags of debris.
  - Collected 798 bags of debris at MARTA bus stops.
  - Cleared 34 illegal dumpsites.
  - Removed 321 tires from roadways, illegal dump sites, and curbs
- Moreland Avenue Commercial Corridor Sweep – 118 properties brought into compliance.
- Nuisance Abatement – Demolished 37 single-family properties and brought 55 abated properties into compliance.
- Brannon Hill Condominium Demolition – Removed 1,199 tons of debris in Phase 1.
- Seminole Road Landfill Amnesty Day – Processed 550 tons of waste.
- Hurricane Irma Damage Assessment – Inspected 87 properties.
- Total Inspections Completed – 41,868 in 2017.
- Average Response Time – 4.27 days.
- Court fines imposed \$367,603 and suspended \$38,829.
- Hotel/Motel Task Force – Completed 49 sweeps and issued 1,634 citations.
- Multi-Family Enforcement Team – completed 49 sweeps and issued 4,407 citations.
- Foreclosure & Vacant Property Registries – 319 foreclosure registrations and 627 vacant registration.
- Sign Sweeps – Removed 20,790 pounds of signs.
- Interior Code Compliance – 308 complexes with certificates and 21 without certificates (citations issued).
- Mowed approximately 1,000 miles of roadway.
- Herbicide applied to 106 miles of roadway.
- Held six rain barrel workshops.
- Held 18 major cleanups/plantings.
- Painted and deployed over 100 barriers to prevent dumping.
- Deployed 25 trash receptacles at MARTA bus stops.

## Board of Commissioners

### Board of Commissioners - Mission Statement

It is the mission of the Board of Commissioners (BOC) to improve the quality of life for the stakeholders of DeKalb County through governance, representation, and accountability. The Board of Commissioners values the public virtues of honesty, stewardship, and integrity.

### Board of Commissioners - Description

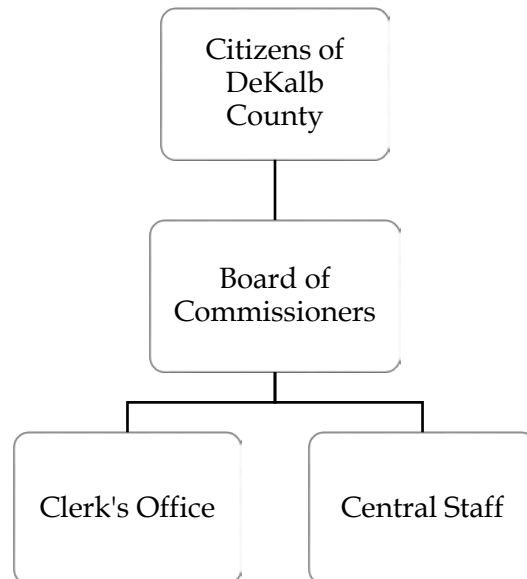
The Board of Commissioners serves as the legislative branch of DeKalb County government. The BOC is comprised of seven part-time commissioners, each elected to a four-year term. DeKalb County is divided into five commission districts as well as two “super districts,” one on the east end of the county and the other on the west end.

The BOC levies taxes and sets fees, appropriates funds for county operations, enacts county ordinances and resolutions, decides all zoning issues, and participates in the appointment and/or approval of board members of several other affiliated authorities and boards.

The BOC currently organizes itself into five functional committees that report findings and recommend actions to the full board which are County Operations; Employee Relations & Public Safety; Finance, Audit, & Budget; Planning, Economic Development, & Community Services; and Public Works & Infrastructure.

The BOC 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 BOC also maintains a central staff to provide it with policy analysis and research on issues being deliberated.

### Board of Commissioners - Organizational Chart



## **Board of Commissioners - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 1,975,044	\$ 2,197,057	\$ 2,704,024	\$ 3,237,211
52 - Purch / Contr Svcs	\$ 302,460	\$ 266,579	\$ 211,339	\$ 537,275
53 - Supplies	\$ 43,087	\$ 75,269	\$ 91,419	\$ 84,801
54 - Capital Outlays	\$ 10,445	\$ 14,149	\$ 1,980	\$ 13,413
55 - Interfund Charges	\$ 37	\$ 350	\$ -	\$ -
57 - Other Costs	\$ -	\$ 325	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 2,331,074</b>	<b>\$ 2,553,729</b>	<b>\$ 3,008,762</b>	<b>\$ 3,872,700</b>

## **Board of Commissioners - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
00201 - District 1	\$ 174,915	\$ 209,437	\$ 297,224	\$ 338,777
00202 - District 2	\$ 263,545	\$ 277,844	\$ 270,221	\$ 338,288
00203 - District 3	\$ 184,487	\$ 217,014	\$ 251,159	\$ 338,055
00204 - District 4	\$ 277,820	\$ 283,341	\$ 242,654	\$ 338,534
00205 - District 5	\$ 100,839	\$ 247,663	\$ 253,807	\$ 338,481
00206 - District 6	\$ 256,002	\$ 256,018	\$ 267,692	\$ 338,358
00207 - District 7	\$ 196,164	\$ 81,002	\$ 276,678	\$ 338,271
00210 - BOC Administration	\$ 465,136	\$ 594,395	\$ 708,199	\$ 864,844
00211 - Clerk's Office	\$ 412,165	\$ 387,017	\$ 441,127	\$ 639,092
<b>Expense Total</b>	<b>\$ 2,331,074</b>	<b>\$ 2,553,729</b>	<b>\$ 3,008,762</b>	<b>\$ 3,872,700</b>

## **Board of Commissioners - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	36	37	37	38
Filled / Funded	32	32	31	31

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

## **Board of Commissioners - Goals and Objectives**

Goal #1: The BOC's Statement of Values include the public virtue of honesty.

Objective #1A: The BOC commits to being honest with each other and its stakeholders by communicating openly and professionally.

Goal #2: The BOC's Statement of Values includes the public virtue of stewardship.

Objective #2A: The BOC believes that accountability and fiscal responsibility are essential for public confidence in government.

Goal #3: The BOCs' Statement of Values includes the public virtue of integrity.

Objective #3A: The BOC adheres to ethical and professional values and behaviors; which include common courtesy, respect, and trust.

## **Board of Commissioners – Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Constituent complaints resolved	700	661	600	700
Preliminary inquiries fielded	350	383	400	400
Legislative request responses	210	308	400	400
Media inquiries fielded	1,000	2,113	3,000	2,000
Media request responses	300	415	500	300
External organizational inquiries	200	278	400	400
External organizational requests	50	60	40	40
Community townhalls	30	10	10	20
Community activities and events	75	90	60	30

## **Board of Commissioners – Points of Interest**

- The BOC holds regular meetings on the 2<sup>nd</sup> and 4<sup>th</sup> Tuesdays of each month. The Committee of the Whole meets on the 1<sup>st</sup> and 3<sup>rd</sup> Tuesdays, when it hears presentations related to matters currently before the board and sets the agenda for the regular meetings.
- Regular meetings of the BOC are televised on DeKalb County Television (locally, channel 23) and via the channel’s various streaming media.
- The Ad Hoc Committee on a Purchasing and Contracting Code (Purchasing Advisory Committee) is a collaboration between the Office of the Independent Internal Auditor and the Board of Commissioners to develop a purchasing code and policy.



## 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 Chief Executive Officer (CEO)/Chief Operating Officer (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.

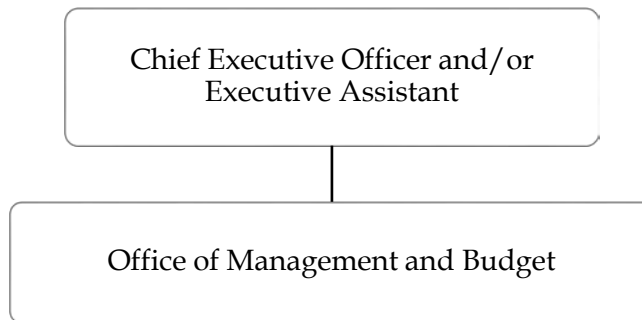
### Budget - Description

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 help establish and enforce day-to-day budgetary, financial, and management policies through the offices of the CEO/COO; to act as the primary research arm for the CEO/COO; and 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.

### Budget- Organizational Chart



**Budget (OMB) - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 558,034	\$ 875,583	\$ 891,782	\$ 911,293
52 - Purch / Contr Svcs	\$ 32,352	\$ 23,952	\$ 49,012	\$ 209,041
53 - Supplies	\$ 4,577	\$ 7,591	\$ 9,367	\$ 10,500
54 - Capital Outlays	\$ 13,203	\$ 1,479	\$ 586	\$ 4,000
Expense Total	\$ 608,166	\$ 908,605	\$ 950,747	\$ 1,134,834

**Budget (OMB) - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
02210 - Budget (OMB)	\$ 608,166	\$ 908,605	\$ 950,747	\$ 1,134,834
Expense Total	\$ 608,166	\$ 908,605	\$ 950,747	\$ 1,134,834

**Budget - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	12	10	10	10
Filled / Funded	8	7	7	8

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Budget - Goals and Objectives**

Goal #1: To provide information to the public policy decision makers so they may make informed choices.

Objective #1A: Receive the Distinguished Budget Award from the Government Financial Officers Association.

Objective #1B: All fourth quarter departmental projections are within 2.5% of final numbers.

Goal #2: To recommend a budget and/or millage rate that reflects the interests of the entire county.

Objective #2A: Receive a 7-0 vote on the February budget proposal.

Objective #2B: Receive a 7-0 vote on the mid-year millage rate.

Objective #2C: Receive a 7-0 vote on the mid-year budget proposal.

Goal #3: To provide appropriate education opportunities to county staff concerning budgetary and operational matters.

Objective #3A: 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 #3B: To receive a 3.5 out of 4 or better in each class taught as to “were the instructors prepared.”

## **Budget - Performance Measures**

Performance Measures	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Est/Goal
Receive Government Finance Officer Association Distinguished Budget Award	Yes	Yes	Yes	Yes (Goal)
100% positive vote of February Budget	No, Pass 4-2	No, Pass 4-2-1	No, 5-2	Yes 7-0 (Goal)
100% positive vote on mid-year tax rate.	No, Pass 4-3	No, Pass 5-1	No, Pass 5-2	Yes 7-0 (Goal)
Average rating for staff of 4.5/5 or better (workshop usefulness)	NA	4.63	4.63	4.5 (Goal)
Average rating for staff of 4.5/5 or better (staff prepared for workshops)	NA	4.76	4.76	4.5 (Goal)
Reduction in budget amendments process by 105 through clarification of need.	378	365	365	329

## **Budget - Points of Interest**

- The Office of Management and Budget (OMB or Budget) staff supported major efforts to ensure successful passage of the Special Purpose Local Option Sales Tax (SPLOST) in 2017.
- OMB and the Innovation & Technology Department began the implementation of Oracle's budgeting application Hyperion/Planning and Budgeting Cloud Services, scheduled to be available for formulation and preparation of the FY19 budget.

## Chief Executive Officer

### Chief Executive Officer - Mission Statement

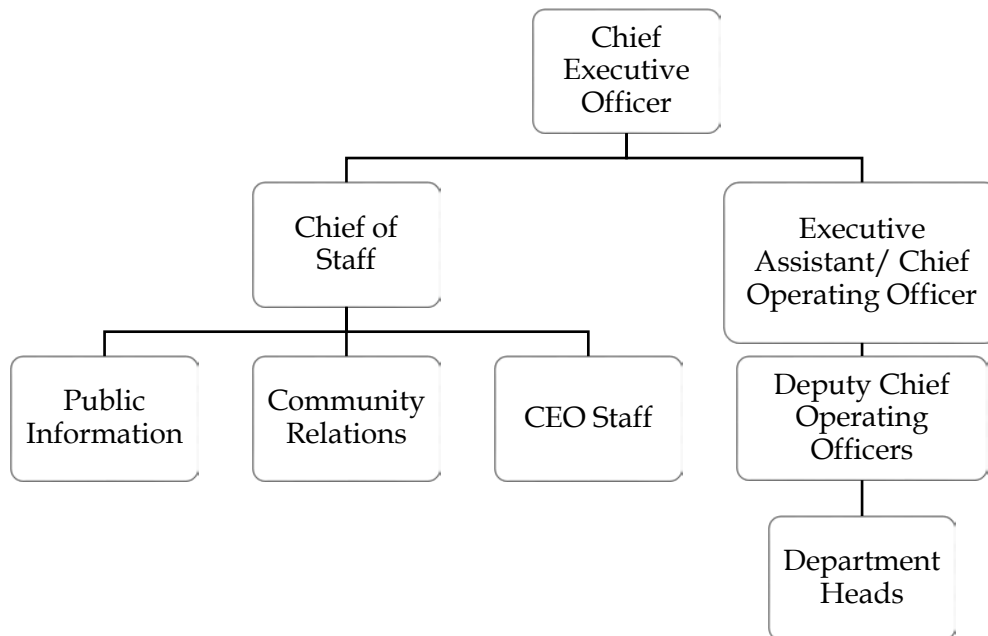
The mission of the Chief Executive Officer (CEO) is to encourage the growth of DeKalb County and promote and develop the prosperity and well-being of all its citizens, businesses, and stakeholders by ensuring the efficient and effective delivery of public services countywide.

### Chief Executive Officer - Description

While providing supervision and direction to the departments of the county government, the CEO carries out, executes, and enforces all ordinances, policies, rules, and regulations of the DeKalb County Board of Commissioners. The chief executive officer also recommends a balanced budget to the Board of Commissioners.

The CEO's Office also includes the Executive Assistant/Chief Operating Officer (COO), who is charged with providing professional day-to-day management of the county, as well as the Department of Communication, which is responsible for countywide communication efforts including public and government access television broadcasting.

### Chief Executive Officer - Organizational Chart



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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 1,439,940	\$ 664,545	\$ 2,810,477	\$ 3,240,826
52 - Purch / Contr Svcs	\$ 167,872	\$ 305,828	\$ 188,446	\$ 815,031
53 - Supplies	\$ 15,026	\$ 5,782	\$ 43,277	\$ 38,450
54 - Capital Outlays	\$ -	\$ -	\$ (197)	\$ 65,000
55 - Interfund Charges	\$ (524,263)	\$ 9,798	\$ 8,701	\$ 4,579
<b>Expense Total</b>	<b>\$ 1,098,576</b>	<b>\$ 985,953</b>	<b>\$ 3,050,704</b>	<b>\$ 4,163,886</b>

*Note: The Office of the Executive Assistant and Communications were budgeted separately from the CEO's Office in FY14-FY16 and FY16 respectively. These figures combine the actuals from those departments in FY14-FY16 with the actuals for the CEO's Office to present consistent expenditures for historical comparisons.*

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ 70,950	\$ 72,033
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 682,947	\$ 323,434
53 - Supplies	\$ -	\$ -	\$ 55,961	\$ 150,607
54 - Capital Outlays	\$ -	\$ -	\$ 16,261	\$ 80,000
55 - Interfund Charges	\$ -	\$ -	\$ 29,100	\$ -
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 855,218</b>	<b>\$ 626,074</b>

*Note: The Public Education and Government Access (PEG) Fund was part of the Communications budget in FY16. These figures combine the actuals from FY16 with the actuals from all other years to present consistent expenditures for historical comparisons.*

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
00110 - Chief Executive Officer	\$ 472,337	\$ 625,765	\$ 341,676	\$ 568,978
00112 - Operations	\$ 28,722	\$ 13,855	\$ 867	\$ 20,465
00114 - Staff	\$ 293,289	\$ 283,995	\$ 461,645	\$ 501,342
00120 - Executive Assistant	\$ 780	\$ 456	\$ 1,053,934	\$ 1,464,982
00140 - Community Relations	\$ -	\$ -	\$ 1,832	\$ 300
00150 - Public Information	\$ 180,404	\$ 5,770	\$ 1,143,723	\$ 1,413,214
00160 - Ofc of Process Imprmts	\$ 123,043	\$ 56,111	\$ 47,028	\$ 194,605
<b>Expense Total</b>	<b>\$ 1,098,576</b>	<b>\$ 985,953</b>	<b>\$ 3,050,704</b>	<b>\$ 4,163,886</b>

*Note: The Office of the Executive Assistant and Communications were budgeted separately from the CEO's Office in FY14-FY16 and FY16 respectively. These figures combine the actuals from those departments in FY14-FY16 with the actuals for the CEO's Office to present consistent expenditures for historical comparisons.*

**Chief Executive Officer - Financials (PEG Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
00170 - PEG Fund Support	\$ -	\$ -	\$ 855,218	\$ 626,074
Expense Total	\$ -	\$ -	\$ 855,218	\$ 626,074

*Note: In FY17, the PEG Fund budget was moved from cost center 10203 to cost center 00170. The figures for FY14-FY16 actuals present expenditures from cost center 10203 to provide consistent figures for historical comparisons.*

**Positions (General Fund)**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	32	35	31	31
Filled / Funded	25	23	23	30

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Positions (PEG Fund)**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	1	1	1	1
Filled / Funded	1	1	1	1

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Chief Executive Officer - Goals and Objectives**

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

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

Goal #2: Provide support and executive leadership, management, and oversight for major cross-departmental initiatives.

Objective #2A: Operation Clean Sweep

Objective #2B: Water billing/CIP/consent decree/sewer capacity

Objective #2C: SPLOST

Objective #2D: Comprehensive blight reduction strategy

Objective #2E: Comprehensive public safety strategy

Objective # 2F: Youth employment initiative.

Goal #3: To improve the responsiveness and transparency within county government operations.

Goal #4: To evaluate and enhance the level of efficiency of services delivered by DeKalb County Government.

Objective #4A: To improve customer service and the customer experience across the DeKalb County Government enterprise.

Goal #5: Respond to open records request from traditional news media and social media.

Goal #6: Ensure consistency and quality with nearly two dozen public information officers in 18 departments by streamlining countywide communications efforts.

Objective # 6A: Countywide branding of written materials

Objective # 6B: Develop consistent messaging across all departments

Goal #7: Continue to grow our social media platforms.

Objective #7A: Get 10K followers on Twitter (currently at 9,102)

Objective #7B: Generate 5,000-page likes (currently at 2,398)

Objective #7C: Get 1,000 followers on Instagram (currently at 438)

### **Chief Executive Officer - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Constituent issues resolved	NA	NA	NA	NA
Community engagement opportunities	NA	NA	NA	NA
Employee morale opportunities	NA	NA	NA	NA
Collaborative partnerships created	NA	NA	NA	NA
Call center escalations	NA	NA	NA	NA
Billing disputes resolved	NA	NA	NA	NA
Blighted properties remedied	NA	NA	NA	NA

### **Chief Executive Officer - Points of Interest**

- Seventy-one percent of DeKalb’s citizens voted in support of SPLOST in November 2017. The approved referendum will generate \$600 million in property tax relief and \$600 million in countywide infrastructure repairs including public safety improvements over the next six years.
- Three hundred and thirty interns (ages 14-24) were guided through DeKalb’s summer youth program and partnered with county businesses.
- Successfully launched Operation Clean Sweep through aggressive measures in reducing blight.
  - Five thousand six hundred tons of debris removed roadways, roadways and MARTA stops
  - Seventy dilapidated properties demolished including apartment units in the Brannon Hills complex
  - Increased resources in the Solicitor’s General’s office to ensure that repeat code violators are held accountable in court.
  - Prioritized building and maintaining a high quality 21<sup>st</sup> century water and sewer system by cleaning 220 miles of sewers, removal of 5.1 tons of debris, inspection of 1,821 stream crossings and invested in \$24 million in sewer repairs and upgrades.

## Child Advocacy Center

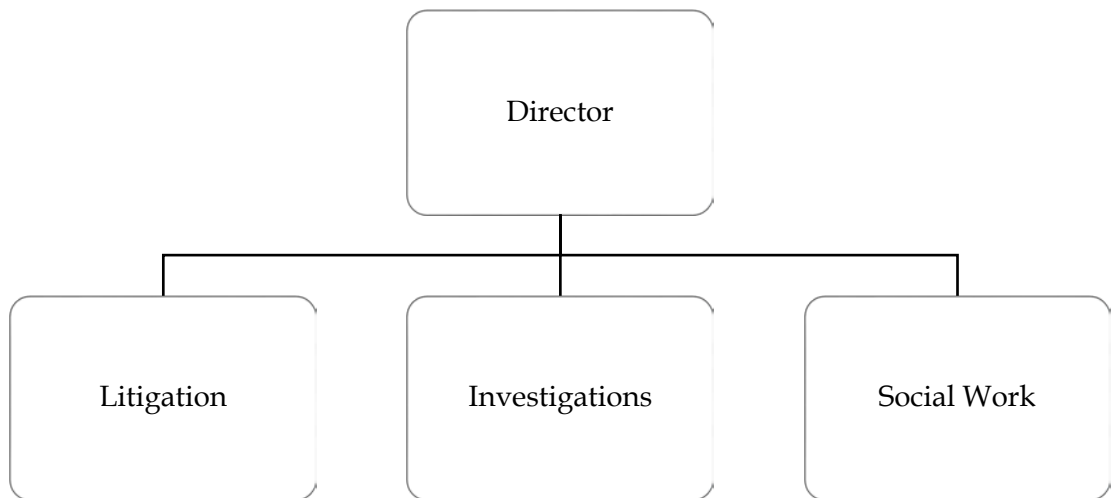
### Child Advocacy Center - Mission Statement

The mission of the DeKalb County Child Advocacy Center is to empower every child that we serve and champion his or her rights through vigorous legal representation and holistic advocacy.

### Child Advocacy Center - Description

The Child Advocacy Center (CAC) represents the legal rights and best interests of abused and neglected children in all dependency matters. The CAC attorneys, investigators, and support staff investigate allegations of abuse and litigate dependency cases that are brought before the Juvenile Court. Child-clients are primarily in foster care and may reside in foster and group homes, residential treatment facilities, or with other caregivers. Approximately 45% of department's workload is conducted outside of the office.

### Child Advocacy Center - Organizational Chart





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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 2,032,029	\$ 2,351,817	\$ 2,438,948	\$ 2,626,997
52 - Purch / Contr Svcs	\$ 216,225	\$ 178,942	\$ 159,967	\$ 169,693
53 - Supplies	\$ 26,637	\$ 18,278	\$ 23,067	\$ 30,600
54 - Capital Outlays	\$ 2,634	\$ 7,259	\$ -	\$ 44,000
55 - Interfund Charges	\$ 936	\$ 4,953	\$ 5,010	\$ 12,827
Expense Total	\$ 2,278,461	\$ 2,561,250	\$ 2,626,992	\$ 2,884,117

**Child Advocacy Center - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
04010 - Child Advocate's Office	\$ 2,278,461	\$ 2,561,250	\$ 2,626,992	\$ 2,884,117
Expense Total	\$ 2,278,461	\$ 2,561,250	\$ 2,626,992	\$ 2,884,117

**Child Advocacy Center - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	26	28	28	30
Filled / Funded	27	25	26	26

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Child Advocacy Center - Goals and Objectives**

Goal #1: To reduce duplicate staff field efforts by 10%.

Objective#1A: Paralegals will confirm client placements prior to 25% of attorney field visits.

Objective #1B: Legal process server on retainer will serve 50% of subpoenas.

Goal #2: To provide targeted rehabilitation and intervention for 30% of clients within 6 months of entering foster care.

Objective #2A: Entire staff will participate in monthly team case staffing to coordinate case preparation and response.

Objective #2B: Retain three social workers to provide case management and consultation for most severe abuse and complex cases.

Goal #3: To provide leadership development and/or child welfare enhanced trial practice training to 75% of staff.

Objective #3A: Implement enhanced child welfare litigation training curriculum with 12 monthly modules for attorneys.

Objective #3B: Define four team lead roles to create opportunities for professional growth for front-line staff.

## Child Advocacy Center - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Child welfare hearings	3,311	3,290	3,154	3,250
Number of child welfare cases handled	1,567	1,470	1,345	1,450
Child -client interviews conducted	5,876	5,926	5,669	4,820
Number of case actions documented	42,964	44,198	48,930	44,250
Miles covered conducting field investigations	88,930	94,184	73,670	69,540
Cases closed; clients achieving permanency	628	527	466	395
Volunteer / intern hours accumulated	2,716	2,310	3,176	2,000

## Child Advocacy Center - Points of Interest

- In December 2017, DeKalb County Child Advocacy Center, along with 100 international leader organizations from around the world, participated in the development of principles for the implementation of the United Nations (UN) General Comment No. 21 on Children in Street Situations. These guiding principles were presented to the UN Committee on the Rights of the Child as integral to the full implementation of the Comment. The principles provide for basic legal rights and treatment of homeless children around the world.
- The CAC's active caseload of children in foster care has exceeded that of all other jurisdictions in Georgia since 2013. Since its inception, the department has represented more than 16,000 abused and neglected children.
- A drastic shortage in DeKalb County foster homes has resulted in more than 50% of the DeKalb County foster children being placed in foster homes outside of DeKalb County.

## Citizen Help Center (311)

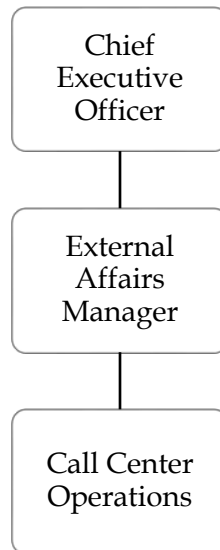
### Citizen Help Center - Mission Statement

The DeKalb County Citizen Help Center strives to bring the county closer to citizens by providing customer service that is efficient, timely, and proactive in delivery. We work to deliver rapid and convenient access to county information and services. Collaborating with our partners, it is our vision to be the preferred and most trusted resource for information and solutions amongst our constituencies across all departments, while decreasing the cost of service delivery.

### Citizen Help Center - Description

The Citizen Help Center serves as a central point of contact for constituents attempting to navigate DeKalb County government and its processes. The Citizen Help Center answers calls for all county departments and agencies, responds to inquiries received via email and social media, submits and provides follow up on service request entered into the constituent engagement portal, uses a Knowledge Base (database) to provide standard and consistent information to the community, creates realistic expectations in the delivery of county services and monitors the service performance of departments by identifying trends and opportunities for improving service delivery. The Citizen Help Center also ensures consistent and accurate documentation of service requests and complaints to include status, updates, tracking as well as actions taken. The Citizen Help Center delivers cohesive end-to-end services that utilize knowledge, information, and business processes that literally integrate systems countywide.

### Citizen Help Center - Organizational Chart



**Citizen Help Center - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ -	\$ 27,526	\$ -	\$ 154,523
52 - Purch / Contr Svcs	\$ -	\$ 103,804	\$ 174,146	\$ 260,070
53 - Supplies	\$ -	\$ 94	\$ 414	\$ 7,000
61 - Other Fin. Uses	\$ -	\$ -	\$ 290,000	\$ -
Expense Total	\$ -	\$ 131,423	\$ 464,560	\$ 421,593

**Citizen Help Center - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
07801 - Citizens Help Center	\$ -	\$ 131,423	\$ 464,560	\$ 421,593
Expense Total	\$ -	\$ 131,423	\$ 464,560	\$ 421,593

**Citizen Help Center - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	-	-	6	6
Filled / Funded	-	-	2	2

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Citizen Help Center - Goals and Objectives**

Goal #1: Reduce operational costs.

Objective #1A: Implement service-cloud technology to realize cost savings.

Objective #1B: Consolidate existing resources to create cost reduction of county budgets.

Goal #2: Improve citizen satisfaction through ease of use and access to constituent engagement portal.

Objective #2A: Create a central intake, management, and resolution center for constituent inquires, service request, and issues.

Objective #2B: Integrate a multichannel communication platform that provides 24-hour access to the county for citizens.

Objective #2C: Relieve citizen frustration and free up county resources by resolving citizen concerns in fewer contacts.

Objective #2D: Improve service request tracking capabilities to better analyze citizen needs for service.

Objective #2E: Provide a central point of information sharing and data for internal stakeholders in outlining metrics, creating benchmarks, and obtaining details on citizen issues.

Goal #3: Increase county operational efficiencies and service delivery through technology.

Objective #3A: Use service-cloud data as predictor of service trends and associated costs.

Objective #3B: Optimize performance through integration of county systems to maximize opportunities for automation.

Objective #3C: Develop performance measures to support implementation of a results based accountability mode.

### Citizen Help Center - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Additional departments on boarded in 311	0	3	NA	2*
# of calls routed to citizen contact center	67,598	68,500	70,390	NA
# of service requests documented in contact center	45,062	60,000	51,142	NA
% of calls answered within 30 seconds or less	93%	95%	9.44%	95%
Call abandonment rates	NA	NA	17.54%	<=2%
# of employees trained	0	3	2	10
Retention rate of contact center staff	NA	NA	NA	6
% of issues resolved upon first contact	NA	NA	NA	NA
% of citizens rating the contact center satisfactory	NA	NA	NA	NA
Dashboards developed for reporting capabilities in tracking response-time	0	0	NA	NA

\*(Non-Emergency 911 & Homelessness Program)

### Citizen Help Center - Points of Interest

- The Citizen Help Center transitioned to a temporary personnel only staffing model in 2016. The 2017 budget included funding for two full-time positions and the current budget provides continuation of that funding while the administration further evaluates the existing structure for areas of improvement.
- The Citizen Help Center is currently updating the existing software system. Phase I user departments includes (311, Sanitation, Code Enforcement, Roads & Drainage, COO/CEO, BOC, UCO/Water Billing)
  - Issue notice to proceed - February 2018
  - Solution Build-Out - March - May 2018
  - Quality Assurance - May - June 2018
  - Training User Acceptance - June - July 2018
  - Go Live - August 2018

## 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 with the most knowledgeable, efficient, professional, courteous and up-to-date services available. The Clerk is committed to ensuring that both judicial and real estate records are accurately filed, recorded, maintained, and available for public access. Utilizing the most current technology advances, the Clerk ensures the integrity of these valuable documents.

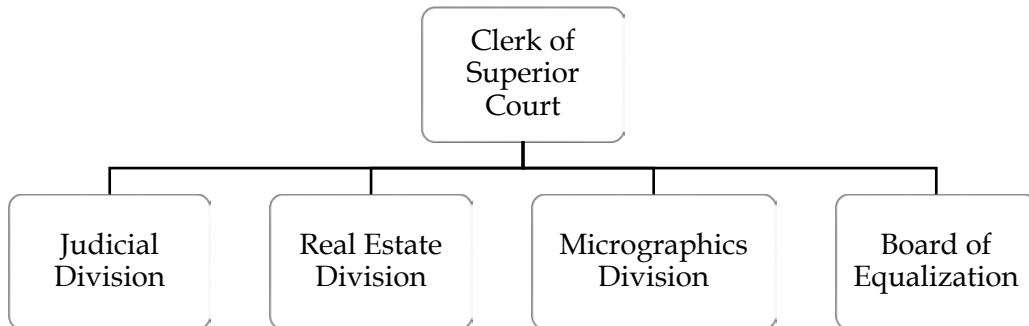
### Clerk of Superior Court - Description

The Office of Clerk of Superior Court is a constitutionally held office mandated by the Georgia Constitution, Official Code of Georgia Annotated, and the Uniform Rules of Court. The Clerk is responsible for filing, recording, and maintaining court records for public inspection, including records pertaining to general civil cases, domestic civil cases, domestic violence cases, criminal indictments, accusations, warrants, real and personal property located in DeKalb County. The Office of the Clerk of Superior Court supports Superior Court judges and Magistrate Court judges.

The Office of the Clerk has a Judicial Division responsible for the management and preservation of records relating to civil and criminal actions as well as adoptions and appeals to the Georgia Supreme and Court of Appeals. The Administration Division is comprised of accounting, budget, human resources, and communication. The Notary Division issues and revokes notary commissions, trade names, and limited partnerships.

The Real Estate Division is responsible for liens, FIFA's (fieri facias), indexing, recording, and verifying all documents relating to real and personal property located in DeKalb County. This Division is also responsible for collection of intangible taxes and transfer taxes. The Micrographic Division is responsible for converting microfilm to digital images. The Office of Clerk is a federal passport agent. The Clerk is the statutory administrator of the Board of Equalization, which facilitates property appeals in DeKalb County.

### Clerk of Superior Court - Organizational Chart



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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 5,838,742	\$ 6,322,845	\$ 6,410,506	\$ 6,526,590
52 - Purch / Contr Svcs	\$ 1,138,379	\$ 977,806	\$ 998,388	\$ 942,763
53 - Supplies	\$ 113,229	\$ 111,799	\$ 129,897	\$ 109,625
54 - Capital Outlays	\$ 6,531	\$ 8,570	\$ 2,199	\$ 3,000
57 - Other Costs	\$ -	\$ 11,206	\$ 10,397	\$ 11,206
61 - Other Fin. Uses	\$ 537,782	\$ -	\$ -	\$ -
Expense Total	\$ 7,634,664	\$ 7,432,225	\$ 7,551,387	\$ 7,593,184

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
03601 - Clerk of Superior Court	\$ 7,237,216	\$ 6,965,639	\$ 7,108,466	\$ 7,100,543
03610 - Clerk of Superior Court	\$ 156	\$ 8	\$ -	\$ -
03611 - Bd. Of Equalization	\$ 397,291	\$ 466,578	\$ 442,921	\$ 492,641
Expense Total	\$ 7,634,664	\$ 7,432,225	\$ 7,551,387	\$ 7,593,184

**Clerk of Superior Court - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	90	90	90	90
Filled / Funded	89	87	86	87

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Clerk of Superior Court - Goals and Objectives**

Goal #1: Implement Phase 4 of Odyssey case management system.

Objective #1A: Allow processing of all court documents, notices, calendars, hearings, transcripts, orders, and sentences electronically, as well as create efficiencies through inter-governmental electronic exchanges.

Objective #1B: Continue to establish an integrated justice interface through Odyssey with judicial partners - Sheriff, District Attorney, Solicitor, Police, and Public Defender. Odyssey allows the District Attorney, defendants, and judges the capability of signing documents in open court that are then applied to the case and the signed documents can be accessed online instantly.

Goal #2: Provide electronic filing (e-file) documents for criminal, civil, trade names, and real estate plats mandated by legislation effective January 1, 2017.

Objective #2A: Provide web-based access to all public documents.

Objective #2B: Provide electronic filing of all Georgia Department of Revenue liens pursuant to Georgia Code #15-6-9-3, effective January 1, 2018.

Goal #3: Provide public access terminal allowing access to e-file portal.

Objective #3A: Provide hourly document turn around.

Objective #3B: Provide annual notary training.

## Clerk of Superior Court - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Criminal counts	7,183	6,579	6,542	6,768
Criminal cases disposed	4,900	4,325	3,993	4,406
Criminal defendants	3,895	3,547	3,996	3,813
Probation revocations	1,488	1,316	1,452	1,419
Arrestment notices	10,153	9,054	10,906	10,038
Civil cases processed	12,947	13,464	16,120	14,375
Contempt/motions	NA	NA	5,920	6,000
Estimated pages intake (judicial)	565,590	592,416	592,416	632,500
Real estate instrument recorded	173,330	185,939	189,455	225,308
Real estate pages assigned	580,535	638,176	644,611	680,000
Property tax liens	NA	NA	23,985	17,093
Number of hearings for Board of Equalization	9,649	9,657	11,000	15,000
Criminal fines and fees	\$ 10,436,629	\$ 10,582,277	\$ 13,009,692	\$ 14,500,000

## Clerk of Superior Court - Points of Interest

- Our implementation of Odyssey case management system was instrumental in allowing DeKalb County to be one of the winners for the 2017 Digital Counties Survey award. This award honors and identifies the best technology practices among U.S. counties, including initiatives that streamline delivery of government services, encourage collaboration and shared services, and benefit citizens while being responsible stewards of taxpayers' resources.
- Provide in-house digital touch screen displays for on-site document search.
- Continue our anti-fraud registry process for real estate transactions.
- Processed 47 appeals and completed 45 adoptions.
- Held two free notary-training classes for the public and trained approximately 400 notaries.
- Scanned over 2 million documents, processed 650,000 images and 860 trade names.
- Implemented mandatory electronic filing through County Document Imaging Management System for all plats (real estate) pursuant to House Bill 1004, effective 1/1/17.



**Communications**

Effective with the adoption of the FY17 budget, the Communications Office was recombined with the CEO's Office. The historical information is presented here for informational purposes.

**Communications - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ -	\$ 839,058	\$ -	\$ -
52 - Purch / Contr Svcs	\$ -	\$ 16,091	\$ -	\$ -
53 - Supplies	\$ -	\$ 1,201	\$ -	\$ -
54 - Capital Outlays	\$ -	\$ 7,144	\$ -	\$ -
Expense Total	\$ -	\$ 863,493	\$ -	\$ -

**Communications - Financials (P.E.G. Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 62,809	\$ 58,759	\$ 55,961	\$ -
52 - Purch / Contr Svcs	\$ 81,868	\$ 129,978	\$ (123,829)	\$ -
53 - Supplies	\$ 38,938	\$ 52,403	\$ (202)	\$ -
54 - Capital Outlays	\$ 5,800	\$ 15,480	\$ (5,412)	\$ -
Expense Total	\$ 189,415	\$ 256,620	\$ (73,482)	\$ -

**Communications - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
00110 - Chief Executive Officer	\$ -	\$ 310,906	\$ -	\$ -
00112 - Operations	\$ -	\$ 552,587	\$ -	\$ -
Expense Total	\$ -	\$ 863,493	\$ -	\$ -

**Communications - Financials (P.E.G. Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
10203 - PEG Support Fund	\$ 189,415	\$ 256,620	\$ (73,482)	\$ -
Expense Total	\$ 189,415	\$ 256,620	\$ (73,482)	\$ -

**Communications (General Fund) - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	-	1	-	-
Filled / Funded	-	1	-	-

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

## Communications (P.E.G. Fund) - Positions

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	1	1	-	-
Filled / Funded	1	1	-	-

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

## Community Development

### Community Development - Mission Statement

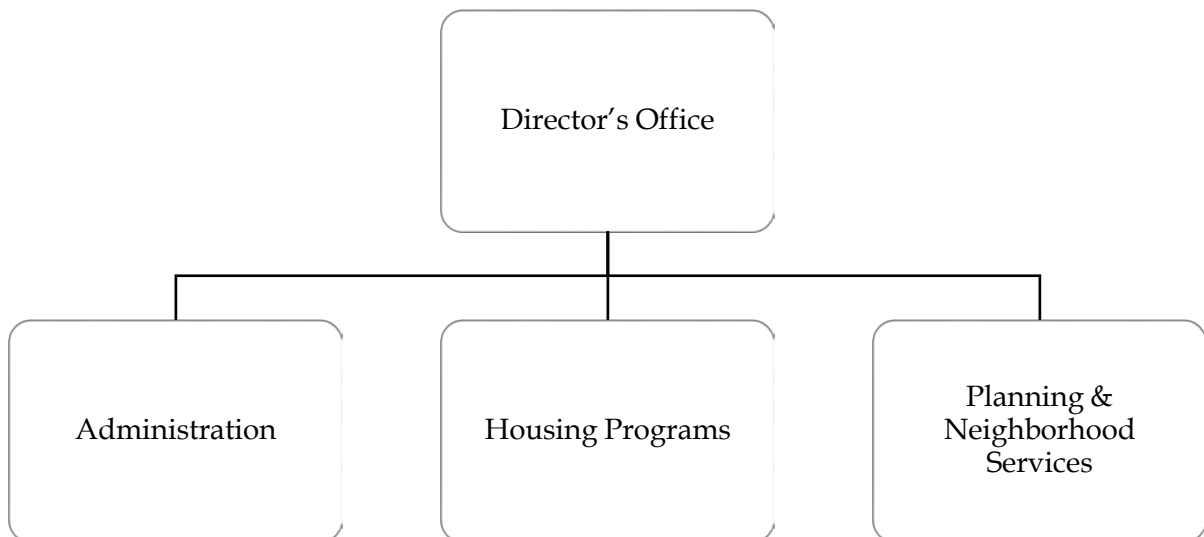
The mission of the Community Development Department is to develop viable urban communities principally benefiting low-to-moderate income persons. We work collaboratively with nonprofit agencies, governmental entities at all levels, the business community, the faith community, residents, and schools to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

### Community Development - Description

The primary funding resource for the Community Development Department is the Community Development Block Grant 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 and the HOME Investment Partnerships Act (HOME). Additionally, the county has received stimulus grants for the Neighborhood Stabilization Program. 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



### 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 - Points of Interest

- The Department of Housing and Urban Development awarded DeKalb County in 2017, a total of \$11,809,147 in entitlement funding: \$4,746,548 through the Community Development Block Grant Program, \$426,683 through the Emergency Solutions Grant (formerly the Emergency Shelter Grant) \$5,002,841 in Continuum of Care Program, and \$1,633,075 through the HOME Investment Partnership Program.
- Anticipated goals for 2018
  - Complete construction of South DeKalb Senior Center Parking
  - Expand the Micro-Enterprise training and Small Business Loan program
  - Acquire a contract through a nonprofit to oversee the Homelessness Assessment Center
  - Complete the design phase for Fire Station #7
  - Fund the design phase for the Tobie Grant Intergeneration Center and initiate preliminary construction phase
  - Complete the design phase for District's Five senior center
  - Obtain HUD Section 108 loan and initiate design phase of District Four senior center
  - Completion of affordable housing
    - Senior Residences at Mercy Park - 9 units - February 2018
    - Avondale Senior Residence - 92 units - June 2018
    - Sterling at Candler -170 units in August 2018

## 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.

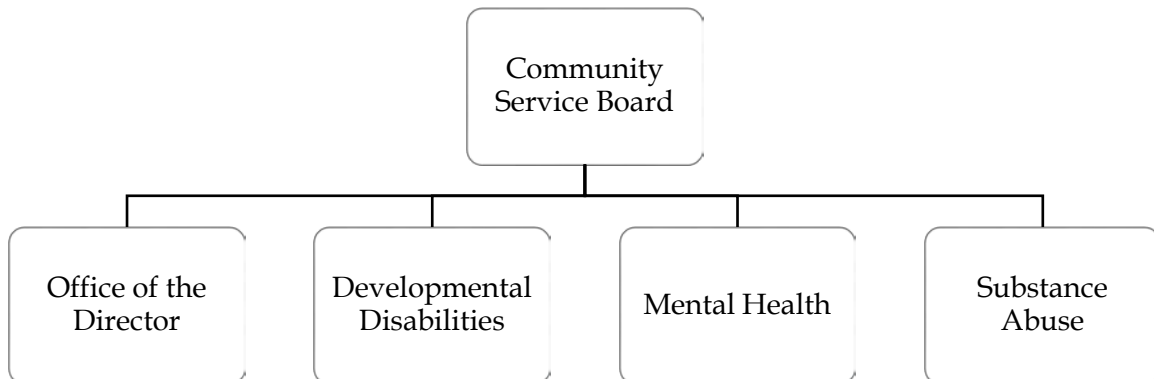
### Community Service Board - Description

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, that includes 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.

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



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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
57 - Other Costs	\$ 1,984,057	\$ 1,984,057	\$ 2,084,057	\$ 2,134,057
Expense Total	\$ 1,984,057	\$ 1,984,057	\$ 2,084,057	\$ 2,134,057

**Community Service Board - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
07201 - Community Service Board	\$ 1,984,057	\$ 1,984,057	\$ 2,084,057	\$ 2,134,057
Expense Total	\$ 1,984,057	\$ 1,984,057	\$ 2,084,057	\$ 2,134,057

**Community Service Board - Goals and Objectives**

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

Objective #1A: Maintain 24/7 access to crisis services through the DeKalb Regional Crisis Center for use by citizens, police, and medical referrals.

Objective #1B: Serve DeKalb County citizens seeking evaluation and care for behavioral health, addiction, and developmental disability services regardless of their ability to pay.

Goal #2: To promote innovation and best practices in services.

Objective #2A: Maintain qualified and skilled staff to deliver high quality care.

Objective #2B: Maintain access to resources and training to develop staff.

Goal #3: To improve the health status of clients.

Objective #3A: Utilize outcome measures to demonstrate impact of care.

Objective #3B: Utilize satisfaction surveys to demonstrate client perception of health status in care with DeKalb CSB.

Goal #4: To involve clients, their families, and the community in planning and public policy development.

Objective #4A: Institute System of Care Coordinator to work with children and families.

## Community Service Board - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Est/Goal
Total Clients	10,597	10,551	10,686	10,751
<b>Clients Served by</b>				
Jail Services and DUI Program	224	224	150	150
DeKalb Co. Drug Court	117	117	117	120
Mobile Response Team	2,065	2,239	1,963	2,085
Crisis Services	1,534	1,640	1,950	2,078
Mental Health Outpatient	6,146	5,526	5,247	6,115
Psychosocial Rehab	196	229	236	270
Addictive Diseases	434	688	704	728
Child & Adolescent	208	580	641	738
Development Disability Day Services	231	208	199	199
Veterans Services	1,481	1,300	770	100
Residential	214	171	157	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.
- 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 used for the county contribution to Homestead Option Sales Tax (HOST) capital outlays and (beginning in FY2018) operating funds' contributions to miscellaneous capital projects, such as public safety and court-related technology projects and various facilities-related projects. Capital contributions from other fund categories, such as the Enterprise Funds, are accounted for in their respective funds. Prior to FY2018, tax funded contributions to miscellaneous capital projects were in each respective fund's Non-Departmental unit.

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. The county match is generally funded from the portion of HOST proceeds designated for capital projects.

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
61 - Other Fin. Uses	\$ 5,499,980	\$ 4,891,824	\$ 1,393,050	\$ 2,535,235
Expense Total	\$ 5,499,980	\$ 4,891,824	\$ 1,393,050	\$ 2,535,235

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
09002 - Contribution To CIP	\$ 5,499,980	\$ 4,891,824	\$ 1,393,050	\$ -
09041 - Opr Contributions	\$ -	\$ -	\$ -	\$ 2,535,235
Expense Total	\$ 5,499,980	\$ 4,891,824	\$ 1,393,050	\$ 2,535,235

### Contributions to Capital Projects (General Fund) - 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 HOST proceeds are divided.
- In FY2018, the county anticipates collecting \$983K in HOST proceeds, a capital outlay contribution is dedicated to the re-pavement of roads.
- Other capital projects include Clerk of Superior Court case management system \$538K; Innovation and Technology (IT) customer resource management \$290K; IT active directory replacement \$525K; and Chamblee library parking lot \$200K.

### Contributions to Capital Projects (Fire Fund) - Financials by Common Object Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 74,899
Expense Total	\$ -	\$ -	\$ -	\$ 74,899

### Contributions to Capital Projects (Fire Fund) - Financials by Cost Center

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
09042 - Opr Contributions	\$ -	\$ -	\$ -	\$ 74,899
Expense Total	\$ -	\$ -	\$ -	\$ 74,899



**Contributions to Capital Projects (Fire Fund) - Points of Interest**

- Capital project budgeted: Year 4 of 5 for Hansen/Project Dox.

**Contributions to Capital Projects (Unincorporated Fund) - Financials by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 328,814
Expense Total	\$ -	\$ -	\$ -	\$ 328,814

**Contributions to Capital Projects (Unincorporated Fund) - Financials by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
09044 - Opr Contributions	\$ -	\$ -	\$ -	\$ 328,814
Expense Total	\$ -	\$ -	\$ -	\$ 328,814

**Contributions to Capital Projects (Unincorporated Fund) - Points of Interest**

- Capital project budgeted: Year 4 of 5 for Hansen/Project Dox.

## Cooperative Extension Service

### Cooperative Extension Service - Mission Statement

The mission of the University of Georgia Cooperative is to enrich the lives of its constituents through educational programming in areas such as agriculture and the environment; youth programming and development; and food and health.

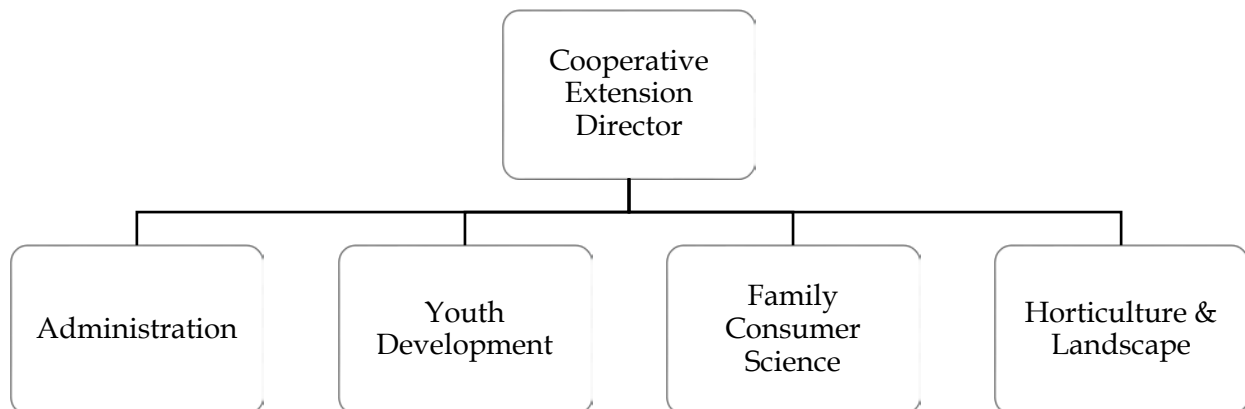
### Cooperative Extension Service - Description

DeKalb County Cooperative Extension works collaboratively with the 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 provide educational services 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 programs, and through media including radio, TV newsletters, and newspaper articles.

### Cooperative Extension - Organizational Chart



**Cooperative Extension - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 504,018	\$ 637,815	\$ 640,729	\$ 807,400
52 - Purch / Contr Svcs	\$ 42,608	\$ 43,381	\$ 56,867	\$ 71,937
53 - Supplies	\$ 27,598	\$ 48,251	\$ 16,252	\$ 132,228
55 - Interfund Charges	\$ 18,010	\$ 13,721	\$ 28,394	\$ 31,980
57 - Other Costs	\$ 722	\$ 844	\$ 5,754	\$ 21,800
Expense Total	\$ 592,956	\$ 744,011	\$ 747,996	\$ 1,065,345

**Cooperative Extension - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
06901 - Administration	\$ 324,461	\$ 419,232	\$ 366,692	\$ 451,023
06910 - Youth Program	\$ 105,569	\$ 146,495	\$ 152,753	\$ 212,486
06930 - Family&Consumer Svc	\$ 30,999	\$ 55,264	\$ 102,506	\$ 233,634
06935 - Horticulture & Lands	\$ 131,926	\$ 123,017	\$ 126,046	\$ 168,202
06940 - Comty Dev.& Prgm	\$ -	\$ 3	\$ -	\$ -
Expense Total	\$ 592,956	\$ 744,011	\$ 747,996	\$ 1,065,345

**Cooperative Extension - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	14	14	14	14
Filled / Funded	11	11	11	13

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Cooperative Extension - Goals and Objectives**

Goal #1: To facilitate jobs and economic development in DeKalb.

Objective #1A: Recruit, train, and utilize two to three AARP (American Association of Retired Persons) workforce participants to support day-to-day operations.

Objective #1B: Train and utilize college interns and county workforce development youth to provide on the job skills.

Objective #1C: Provide educational programs for youth and adults of DeKalb promoting savings, investments, entrepreneurship, and budgeting.

Objective #1D: Provide green industry certification and continue education training to entrepreneurs in the landscaping business.

Goal #2: To enhance public safety.

Objective #2A: Educate 1,000 youth on using drug, alcohol, and tobacco prevention techniques to prevent juvenile delinquency and crime in DeKalb.

Objective #2B: Provide educational programs for youth of DeKalb that addresses bullying, violence prevention, relationship skills, and stress management.

Goal #3: To enhance customer focused service delivery in DeKalb.

Objective #3A: Increase our activity and contact on social media.

Objective #3B: Work closely with DeKalb County Television, Communications, and other media outlets to promote DeKalb County Extension.

Objective #3C: Utilization of focus groups, advisory teams, and surveys to guide in the assessment of community needs.

Goal #4: To create a healthier DeKalb.

Objective #4A: Utilize the Fresh on DeKalb mobile farmers market to provide fresh produce to citizens in DeKalb County. This would include health rocks educational programming and reaching 1,500 students.

Objective #4B: Provide educational programs for citizens of DeKalb promoting health and wellbeing in countywide events that promote health and wellness.

Goal #5: Create more sustainable communities.

Objective #5A: Provide horticulture educational programs focusing on water conservation and sustainable growing practices.

Objective #5B: Provide educational workshops and technical assistance for landscape professionals. Sustain our communities by providing young people opportunities for healthy lifestyle education and civil engagement in their community.

**Cooperative Extension - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Youth reached by programs	2,221	12,415	11,728	30,000
participants in workshops and classes	27,950	36,834	11,989	30,000
Educational workshops and classes	1,947	1,619	1,297	1,700
Plant, soil, insects, and other samples processed	911	900	1,121	1,000
Publications distributed	35,445	23,757	31,781	20,000
# of volunteers	1,139	1,624	512	1,000
Site and home visits performed	727	611	453	500
Telephone and email requests for information department responded to	28,471	34,009	20,367	20,000
Grants and contracts	\$ 197,820	\$ 209,364	\$ 108,044	\$ 100,000
# of opportunities for professional development	10	13	15	12

**Cooperative Extension - Points of Interest**

- Through the Fresh on DeKalb Mobile Market in 2017, Cooperative Extension sold more than 35,601 pounds of fresh produce, visited 11 communities, and served 5,567 direct customers potentially reaching 107,000 county residents.
- DeKalb Expanded Food Nutrition Education Program (EFNEP) provided 509 nutrition education programs to 5,077 EFNEP participants.
- DeKalb County Cooperative Extension conducted 10 chronic disease prevention classes to help 215 people improve their nutrition and increase their physical activity.
- DeKalb County 4-H Youth Development team provided college campus experiences for 49 youths through three college tours.
- DeKalb County 4-H Youth Development has 1,683 youth enrolled and has participated in several 4-H activities.

- Cooperative Extension provided over 140 programs in horticulture and natural resources for over 5,000 residents of DeKalb County.
- Agents wrote more than 78 articles through media outlets reaching potentially reaching over 500,000 readers.
- The DeKalb Extension Master Gardener Volunteers program, with 287 participants, contributed 15,518 hours assisting Cooperative Extension with creating more sustainable communities for DeKalb County citizens. The DeKalb County School Master Gardener Leaders program, with 23 participants, contributed 3,012 hours educating students and parents in after-school and outdoor education to DeKalb County Government and the Board of Education.

**County Jail Fund**

**County Jail Fund - Mission Statement**

The purpose of the County Jail Fund is to account for revenue collected on assessments in criminal and traffic cases, involving violations of ordinances of political subdivisions that can only be used for jail operations and improvements (O.C.G.A 5-21-15).

**County Jail Fund - Description**

In August 1989, the Board of Commissioners adopted “Jail Construction and Staffing Act” which provides for the imposition and collection of the additional 10% penalty assessment on criminal and traffic cases. 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 utilizes this fund with some additional management of the funding through the Office of Management and Budget. Please check their respective organizational charts for details of each one’s operation.

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
53 - Supplies	\$ -	\$ (158)	\$ -	\$ -
61 - Other Fin. Uses	\$ 1,033,624	\$ 1,626,980	\$ 1,186,090	\$ 1,242,000
Expense Total	\$ 1,033,624	\$ 1,626,822	\$ 1,186,090	\$ 1,242,000

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
10204 - County Jail Fund	\$ 1,033,624	\$ 1,626,822	\$ 1,186,090	\$ 1,242,000
Expense Total	\$ 1,033,624	\$ 1,626,822	\$ 1,186,090	\$ 1,242,000

**County Jail Fund - Goals and Objectives**

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

## Debt Function

### Debt Function – Mission Statement

The mission of county-issued debt is to leverage 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 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, 2016:

<u>Bond Type</u>	<u>Fitch</u>	<u>Moody's Investor Services</u>	<u>Standard &amp; 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

DeKalb County, Georgia  
 Computation of Legal Debt Margin (Unaudited)  
 December 31, 2017  
 (in thousands of dollars)

Assessed Value		\$	<b>28,287,783</b>
Debt Limit - 10% of assessed value		\$	2,828,778
Amount of Debt Applicable to Debt Limit:			
Total bonded debt, including premiums	\$	176,345	
Total reserve for general bond debt	\$	573	
Less:			
Total debt applicable to debt limit			176,345
Legal Debt Margin		\$	<b>2,652,433</b>

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. Total reserve for general bonded debt data subject to change upon audit review

### Debt Function – Direct and Overlapping Debt

The following table represents the amount of debt that the residents of DeKalb County are responsible for depending on where they reside. For example, the residents of the City of Dunwoody would be responsible for the Direct Debt, DeKalb County Board of Education debt, and City of Dunwoody debt.



# 2018 Annual Budget | DeKalb County, Georgia

DeKalb County, Georgia			
Computation of Direct and Overlapping Debt (unaudited)			
December 31, 2017			
(in thousands of dollars)			
Category of Debt	Total Amount Outstanding (000s)	% Applicable to the County <sup>3</sup>	Amount of Debt Applicable to DeKalb County
<b>Direct Debt<sup>2</sup>:</b>			
DeKalb County General Obligation Bonds	176,345	100%	176,345
Fulton-DeKalb Hospital Authority - County portion only	-	100%	-
DeKalb County Building Authority	23,395	100%	23,395
DeKalb County Public Safety and Judicial Facilities Authority	67,505	100%	67,505
DeKalb County Urban Redevelopment Authority	5,725	100%	5,725
Development Authority of DeKalb County - Performing Arts Ctr	-	100%	-
ACCG Certificates of Participation 2013 & 2016	22,215	100%	22,215
DeKalb County Capital Leases	10,080	100%	10,080
<b>Total Direct Debt</b>	<b>305,265</b>	<b>100%</b>	<b>305,265</b>
<b>Overlapping Debt:</b>			
DeKalb County Board of Education <sup>1</sup>			
General Obligation Bonds (2017)	131,025	100%	131,025
Certificates of Participation (Qualified School Construction Bond)	63,460	100%	63,460
	194,485		194,485
City of Decatur <sup>1</sup>			
General Obligation Bonds	107,553	100%	107,553
Notes Payable	1,852	100%	1,852
Capital Leases	425	100%	425
Guaranteed Revenue Bonds	42,311	100%	42,311
Certificates of Participation	2,830	100%	2,830
	154,971		154,971
City Schools of Decatur <sup>1</sup>			
General Obligation Bonds	-	100%	-
Certificates of Participation 2010	8,550	100%	8,550
Certificates of Participation 2014	17,085	100%	17,085
	25,635		25,635
City of Atlanta <sup>1</sup>			
General Obligation Bonds	384,058	4.75% <sup>3</sup>	18,243
APSJFA Revenue Bonds	31,280	4.75%	1,486
Solid Waste Management Authority Revenue Bonds	9,360	4.75%	445
Intergovernmental Agreements	376,552	4.75%	17,886
Notes Payable	2,054	4.75%	98
Capital Leases	23,544	4.75%	1,118
Certificates of Participation	33,704	4.75%	1,601
Other	48,434	4.75%	2,301
	908,986		43,177
Atlanta Public Schools <sup>1</sup>			
Certificates of Participation (Education Reform Success, Inc.)	76,740	4.75%	3,645
Capital Leases	768	4.75%	36
	77,508		3,682
City of Dunwoody <sup>2</sup>			
Guaranteed Revenue Bonds	9,900	100%	9,900
	9,900		9,900
<b>Total Overlapping Debt</b>	<b>1,371,485</b>		<b>403,234</b>
<b>Total Direct and Overlapping Debt</b>	<b>1,676,750</b>		<b>708,499</b>
Total Per Capita Direct and Overlapping Debt			\$ 965.26 <sup>4</sup>
<sup>1</sup> As of June 30, 2017			
<sup>2</sup> As of December 31, 2017			
<sup>3</sup> Calculation of City of Atlanta overlapping percentages			
	<u>A.V. (000s)</u>	<u>% of A.V.</u>	
City of Atlanta in Fulton	24,009,999	93.93%	
City of Atlanta in DeKalb	1,552,837	6.07%	
	25,562,836	100.00%	
<sup>4</sup> Based on estimated 2017 population of 734,000			
Includes the refunded bonds which are no longer outstanding due to the issuance of the series 2017 bonds			
Source: DeKalb County Department of Finance as of December 31, 2017			

## Debt Function - Principal and Interest Summary

The following table illustrates the principal and interest which are payable on each bond series until bond maturity.

	COPs (2013 Ref)			Tax Funds COPs (2016)			Hospital (2013 Ref)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
	2018	1,710,000	243,900	1,953,900	1,180,000	192,238	1,372,238	7,190,000	274,125
2019	1,745,000	205,425	1,950,425	1,200,000	172,296	1,372,296	7,290,000	165,525	7,455,525
2020	1,785,000	166,163	1,951,163	1,220,000	152,016	1,372,016	7,390,000	55,425	7,445,425
2021	1,825,000	126,000	1,951,000	1,240,000	131,398	1,371,398			-
2022	1,865,000	84,938	1,949,938	1,265,000	110,442	1,375,442			-
2023	1,910,000	42,975	1,952,975	1,285,000	89,063	1,374,063			-
2024				1,305,000	67,347	1,372,347			-
2025				1,330,000	45,292	1,375,292			-
2026				1,350,000	22,815	1,372,815			-

	Tax Funds Countywide GO (2013 Ref)			Tax Funds Unincorporated GO (2016 Ref)			Non-Tax Funds Building Authority (2013 Ref)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
	2018	10,400,000	1,337,500	11,737,500	3,700,000	6,569,788	10,269,788	945,000	134,550
2019	10,955,000	855,625	11,810,625	8,890,000	6,458,788	15,348,788	965,000	113,288	1,078,288
2020	11,635,000	290,875	11,925,875	9,335,000	6,014,288	15,349,288	980,000	91,575	1,071,575
2021			-	9,800,000	5,547,538	15,347,538	1,005,000	69,525	1,074,525
2022			-	10,285,000	5,057,538	15,342,538	1,030,000	46,913	1,076,913
2023			-	10,750,000	4,543,288	15,293,288	1,055,000	23,738	1,078,738
2024			-	11,270,000	4,005,788	15,275,788			-
2025			-	11,790,000	3,442,288	15,232,288			-
2026			-	12,360,000	2,852,788	15,212,788			-
2027			-	12,945,000	2,234,788	15,179,788			-
2028			-	13,555,000	1,587,538	15,142,538			-
2029			-	14,040,000	1,147,000	15,187,000			-
2030			-	14,635,000	585,400	15,220,400			-

	Non-Tax Funds Building Authority (2015 Ref)			Non-Tax Funds Public Safety & Judicial Facilities (2015 Ref)			Non-Tax Funds Urban Redevelopment (2010)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
	2018	2,270,000	360,933	2,630,933	1,045,000	1,602,844	2,647,844	370,000	344,073
2019	2,315,000	318,711	2,633,711	1,520,000	1,571,494	3,091,494	380,000	321,836	701,836
2020	2,360,000	275,652	2,635,652	1,580,000	1,510,694	3,090,694	390,000	298,998	688,998
2021	2,400,000	231,756	2,631,756	1,660,000	1,431,694	3,091,694	400,000	275,559	675,559
2022	2,450,000	187,116	2,637,116	1,740,000	1,348,694	3,088,694	415,000	251,519	666,519
2023	2,490,000	141,546	2,631,546	1,830,000	1,261,694	3,091,694	425,000	226,577	651,577
2024	2,535,000	95,232	2,630,232	1,920,000	1,170,194	3,090,194	440,000	201,035	641,035
2025	2,585,000	48,081	2,633,081	2,020,000	1,074,194	3,094,194	450,000	174,591	624,591
2026				2,120,000	973,194	3,093,194	465,000	147,546	612,546
2027				2,225,000	867,194	3,092,194	475,000	119,599	594,599
2028				2,335,000	755,944	3,090,944	490,000	91,052	581,052
2029				2,455,000	639,194	3,094,194	505,000	61,603	566,603
2030				2,575,000	516,444	3,091,444	520,000	31,252	551,252
2031				2,705,000	387,694	3,092,694			-
2032				2,795,000	299,781	3,094,781			-
2033				2,885,000	205,450	3,090,450			-
2034				2,985,000	104,475	3,089,475			-

# 2018 Annual Budget | DeKalb County, Georgia

	Water & Sewer (2006B Ref)			Water & Sewer (2010)			Water & Sewer (2011)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2018	6,705,000	12,384,838	19,089,838	1,895,000	910,112	2,805,112	7,865,000	18,270,463	26,135,463
2019	7,060,000	12,032,825	19,092,825	1,950,000	807,024	2,757,024	8,245,000	17,888,213	26,133,213
2020	7,430,000	11,662,175	19,092,175	2,005,000	700,944	2,705,944	8,635,000	17,499,963	26,134,963
2021	7,820,000	11,272,100	19,092,100	2,060,000	591,872	2,651,872	9,035,000	17,098,213	26,133,213
2022	8,225,000	10,861,550	19,086,550	2,115,000	479,808	2,594,808	9,470,000	16,666,863	26,136,863
2023	8,660,000	10,429,738	19,089,738	2,175,000	364,752	2,539,752	9,910,000	16,222,763	26,132,763
2024	19,235,000	9,975,088	29,210,088	2,235,000	246,432	2,481,432	10,430,000	15,702,488	26,132,488
2025	20,240,000	8,965,250	29,205,250	2,295,000	124,848	2,419,848	10,980,000	15,154,913	26,134,913
2026	21,310,000	7,902,650	29,212,650	-	-	-	11,555,000	14,578,463	26,133,463
2027	22,425,000	6,783,875	29,208,875	-	-	-	12,165,000	13,971,825	26,136,825
2028	23,600,000	5,606,563	29,206,563	-	-	-	12,800,000	13,333,163	26,133,163
2029	10,385,000	4,367,563	14,752,563	-	-	-	13,475,000	12,661,163	26,136,163
2030	10,935,000	3,822,350	14,757,350	-	-	-	14,180,000	11,953,725	26,133,725
2031	11,500,000	3,248,263	14,748,263	-	-	-	14,925,000	11,209,275	26,134,275
2032	12,105,000	2,644,513	14,749,513	-	-	-	15,710,000	10,425,713	26,135,713
2033	12,745,000	2,009,000	14,754,000	-	-	-	16,490,000	9,644,775	26,134,775
2034	13,385,000	1,371,750	14,756,750	-	-	-	17,355,000	8,779,050	26,134,050
2035	14,050,000	702,500	14,752,500	-	-	-	18,265,000	7,867,913	26,132,913
2036	-	-	-	-	-	-	19,225,000	6,909,000	26,134,000
2037	-	-	-	-	-	-	20,235,000	5,899,688	26,134,688
2038	-	-	-	-	-	-	21,300,000	4,837,350	26,137,350
2039	-	-	-	-	-	-	22,415,000	3,719,100	26,134,100
2040	-	-	-	-	-	-	23,595,000	2,542,313	26,137,313
2041	-	-	-	-	-	-	24,830,000	1,303,575	26,133,575

	Water & Sewer (2013 Ref)			Water & Sewer (2015 Ref)		
	Principal	Interest	Total	Principal	Interest	Total
2018	6,905,000	5,433,625	12,338,625	2,575,000	3,010,056	5,585,056
2019	7,230,000	5,117,125	12,347,125	2,700,000	2,881,306	5,581,306
2020	7,570,000	4,773,125	12,343,125	2,835,000	2,746,306	5,581,306
2021	7,940,000	4,397,875	12,337,875	2,895,000	2,689,606	5,584,606
2022	8,340,000	4,004,125	12,344,125	2,950,000	2,631,706	5,581,706
2023	8,750,000	3,595,625	12,345,625	3,100,000	2,484,206	5,584,206
2024	-	3,170,875	3,170,875	3,255,000	2,329,206	5,584,206
2025	-	3,170,875	3,170,875	3,420,000	2,166,456	5,586,456
2026	-	3,170,875	3,170,875	3,590,000	1,995,456	5,585,456
2027	-	3,170,875	3,170,875	3,765,000	1,815,956	5,580,956
2028	-	3,170,875	3,170,875	3,955,000	1,627,706	5,582,706
2029	7,800,000	3,170,875	10,970,875	4,150,000	1,429,956	5,579,956
2030	8,185,000	2,780,875	10,965,875	4,360,000	1,222,456	5,582,456
2031	8,595,000	2,371,625	10,966,625	4,505,000	1,080,756	5,585,756
2032	9,025,000	1,941,875	10,966,875	4,655,000	928,713	5,583,713
2033	9,475,000	1,490,625	10,965,625	4,885,000	695,963	5,580,963
2034	9,950,000	1,019,750	10,969,750	5,130,000	451,713	5,581,713
2035	10,445,000	522,250	10,967,250	5,315,000	265,750	5,580,750

**Debt Service - Miscellaneous Tax Funds**

**Debt Service - Miscellaneous Tax Funds - Description**

The Tax Funds have a number of ongoing debt service funding obligations, which are now paid from a Debt Service Miscellaneous department within the four funds bearing these obligations to increase transparency. Prior to FY16, these payments were paid from the Non-Departmental entities. (The General Fund began paying Building Authority debt service from this department in FY15.)

**Debt Service - Misc. Tax Funds - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
52 - Purch / Contr Svcs	\$ 2,704,715	\$ 2,382,504	\$ 3,728,760	\$ 11,000
58 - Debt Service	\$ -	\$ 2,074,715	\$ 4,271,309	\$ 8,374,449
Expense Total	\$ 2,704,715	\$ 4,457,219	\$ 8,000,069	\$ 8,385,449

**Debt Service - Misc. Tax Funds - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
09360 - Debt Service - Gen Func	\$ 2,704,715	\$ 2,382,504	\$ 3,728,760	\$ 3,732,483
09370 - Gen Fund Other	\$ -	\$ 2,074,715	\$ 4,271,309	\$ 4,652,966
Expense Total	\$ 2,704,715	\$ 4,457,219	\$ 8,000,069	\$ 8,385,449

**Debt Service - Misc. Tax Funds (General Fund) - Points of Interest**

- On 9/8/2016, \$12.49 million in Certificate of Placement (COPs) bonds were sold via private placement.
- The bonds were part of the Association of County Commissioners COPs public purpose project program.
- The bonds were used to construct the new Animal Shelter being built next to the DeKalb Peachtree Airport.
- The bonds have a 10-year repayment life.

**Debt Service - Misc. Tax Funds - Financials (Fire Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 280,939	\$ 681,770
Expense Total	\$ -	\$ -	\$ 280,939	\$ 681,770

**Debt Service - Misc. Tax Funds - Financials (Fire Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
09375 - Debt Service - Fire Fur	\$ -	\$ -	\$ 280,939	\$ 681,770
Expense Total	\$ -	\$ -	\$ 280,939	\$ 681,770

**Note: Prior to FY16, payments for most debt occurred in Non-Departmental.**

**Debt Service - Misc. Tax Funds - Financials (Designated Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 31,531	\$ 132,106
Expense Total	\$ -	\$ -	\$ 31,531	\$ 132,106

**Debt Service - Misc. Tax Funds - Financials (Designated Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
09380 - Debt Service - Designa	\$ -	\$ -	\$ 31,531	\$ 132,106
Expense Total	\$ -	\$ -	\$ 31,531	\$ 132,106

**Debt Service - Misc. Tax Funds - Financials (Police Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 474,528	\$ 1,304,148
Expense Total	\$ -	\$ -	\$ 474,528	\$ 1,304,148

**Debt Service - Misc. Tax Funds - Financials (Police Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
09385 - Debt Service - Police F	\$ -	\$ -	\$ 474,528	\$ 1,304,148
Expense Total	\$ -	\$ -	\$ 474,528	\$ 1,304,148

**Note: Prior to FY16, payments for most debt occurred in Non-Departmental.**

## DeKalb Emergency Management Agency (DEMA)

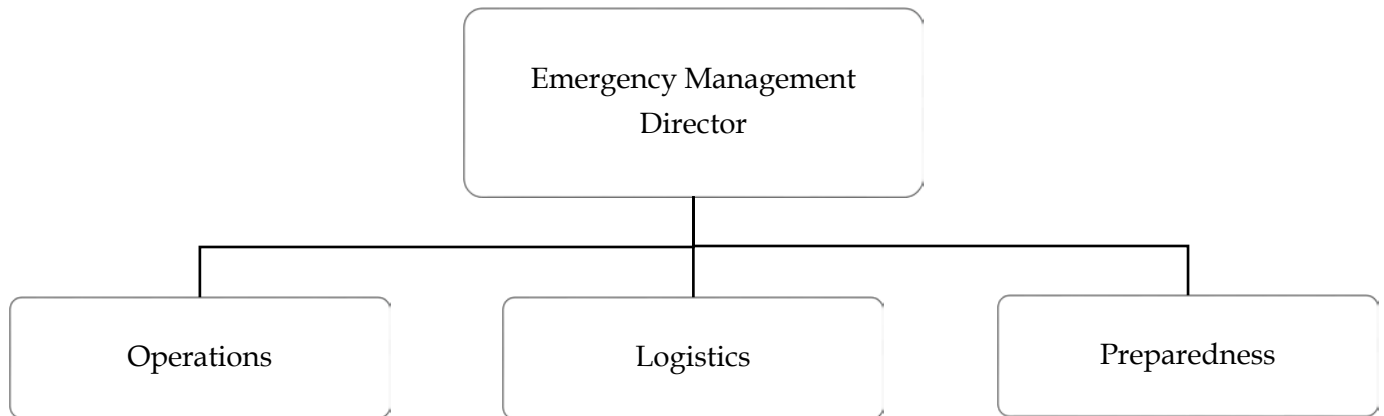
### Emergency Management - Mission Statement

DeKalb County Emergency Management Agency exists to serve the citizens of the county through effective planning, response, and mitigation of natural and man-made disasters.

### Emergency Management - Description

DeKalb Emergency Management Agency (DEMA) provides county-wide emergency management and coordination through prevention, protection, and mitigation against natural and manmade disasters. DEMA maintains and develop local emergency management programs required by state and federal government, maintains the Emergency Operation Center and provides 24-hour coordination of resources for emergencies and disasters.

### Emergency Management - Organizational Chart



### Emergency Management - Financials (General Fund) by Common Object Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ -	\$ 17,834	\$ 81,257	\$ 261,945
52 - Purch / Contr Svcs	\$ -	\$ 102,404	\$ 88,062	\$ 192,283
53 - Supplies	\$ -	\$ 9,389	\$ 4,219	\$ 478,169
54 - Capital Outlays	\$ -	\$ 13,428	\$ 4,669	\$ 9,920
55 - Interfund Charges	\$ -	\$ -	\$ 5,081	\$ 442,815
61 - Other Fin. Uses	\$ -	\$ 122,500	\$ 70,226	\$ 71,426
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ 265,555</b>	<b>\$ 253,513</b>	<b>\$ 1,456,558</b>

Note: DEMA became a separate department in 2016.

### Emergency Management - Financials (General Fund) by Cost Center

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
04410 - Emergency Mgmt	\$ -	\$ 265,555	\$ 253,513	\$ 1,456,558
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ 265,555</b>	<b>\$ 253,513</b>	<b>\$ 1,456,558</b>

## Emergency Management - Positions

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	-	1	2	4
Filled / Funded	-	-	2	2

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

## Emergency Management - Goals and Objectives

**Goal #1:** Ensure efficient operations by hosting a tabletop exercise to test County Emergency Operations Plan.

Objective #1A: Review objectives of tabletop with bold planning to ensure appropriate aspects of the plan will be analyzed.

Objective #1B: Set dates for tabletop and workshops and ensure appropriate departments are invited to participate.

**Goal #2:** Ensure efficient operations by replacing Command vehicle.

Objective #2A: Review current needs for Command vehicle with Fire, Police, and 911.

Objective #2B: Plan specifications for Command vehicle with Motor Maintenance and work with Fleet for replacement.

**Goal #3:** Increase neighborhood empowerment by increasing Community Emergency Response Team (CERT) and Community Emergency Preparedness classes.

Objective #3A: Increase planned number CERT classes and number of CERT instructors available to teach.

Objective #3B: Increase advertisement for CERT classes through social media and local events.

## Emergency Management - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Drills and Exercises	20	26	23	\$ 25
C.E.R.T. Classes	12	5	8	\$ 10
Volunteer Hours	N/A	2,585	3,110	\$ 3,200

## Emergency Management - Points of Interest

- Recognized by the Federal Emergency Management Agency as an outstanding model for using the Next Door App to reach citizens in emergency and non-emergency situations.
- Completed Continuity of Operations tabletop exercise with 24 internal departments.
- Received Federally Declared Disaster funding for Hurricane Irma to recoup 75% of 3.2 million spent in debris removal and emergency protective measures.
- Completed 23 trainings or exercises throughout the year including CERT, First Aid, severe weather, WebEOC (emergency operation center), cardiopulmonary resuscitation, and others.
- Increased participation in Code Red (Emergency Notification System) in the county and cities.

## District Attorney

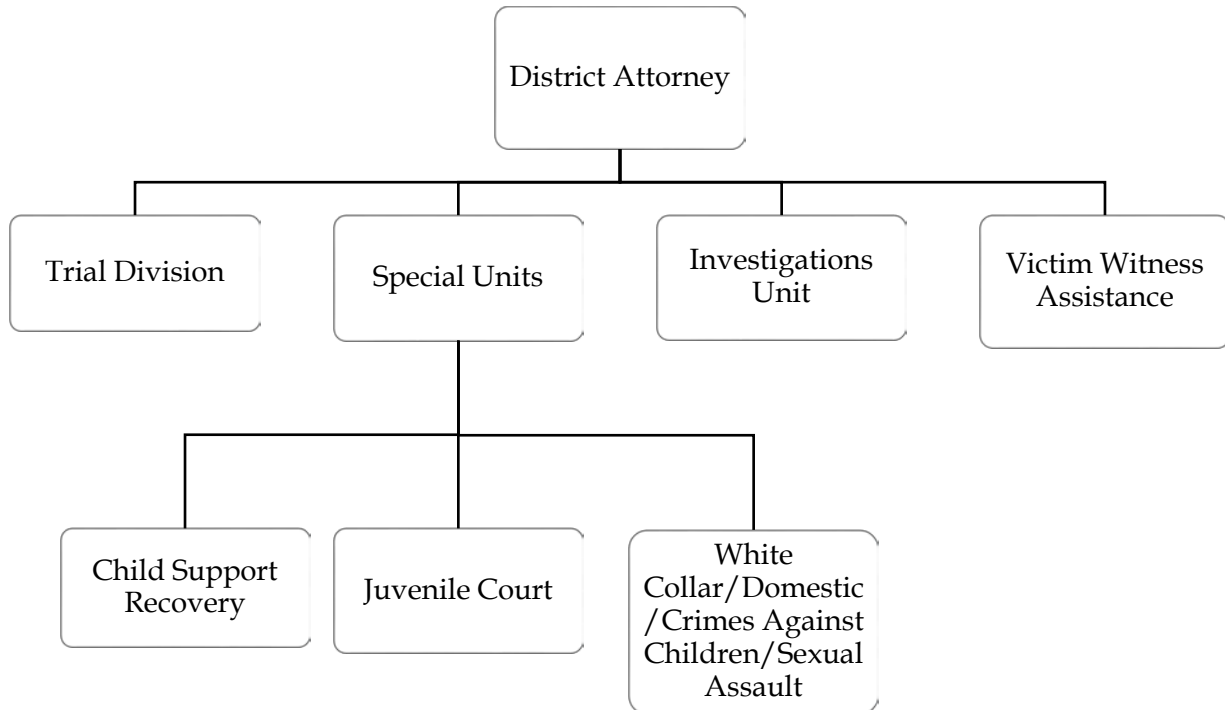
### District Attorney - Mission Statement

The mission of the DeKalb County District Attorney's Office is to justly prosecute, on behalf of the State of Georgia, felony crimes, which occur in DeKalb County, Georgia.

### District Attorney - Description

The Office of the DeKalb County District Attorney focuses on the gathering of documents and evidence; running of criminal history and driving records; victim contact; investigation of cases; drafting and filing of accusations and indictments; and making sentencing recommendations. Moreover, the Office of District Attorney focuses on attending bond hearings and arraignments, plea negotiations, motion hearings, bench and jury trials in ten divisions of Superior Court and four divisions of Juvenile Court; attending preliminary hearings, mental health court, and trials in Magistrate Court; providing training to local law enforcement, counseling and other community agencies; and participating in diversionary calendars.

### District Attorney - Organizational Chart





**District Attorney - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 11,391,830	\$ 12,295,145	\$ 13,786,527	\$ 13,574,217
52 - Purch / Contr Svcs	\$ 961,971	\$ 712,629	\$ 761,913	\$ 886,741
53 - Supplies	\$ 195,153	\$ 168,354	\$ 188,373	\$ 197,296
54 - Capital Outlays	\$ 19,185	\$ 7,975	\$ 7,945	\$ 13,893
55 - Interfund Charges	\$ 319,880	\$ 320,229	\$ 312,051	\$ 342,733
61 - Other Fin. Uses	\$ 745,023	\$ 862,738	\$ 971,763	\$ 971,763
<b>Expense Total</b>	<b>\$ 13,633,041</b>	<b>\$ 14,367,071</b>	<b>\$ 16,028,573</b>	<b>\$ 15,986,643</b>

**District Attorney - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
03910 - District Attorney	\$ 10,976,674	\$ 11,793,953	\$ 13,150,296	\$ 13,179,657
03920 - Child Support Recvry	\$ 1,470	\$ 2,283	\$ 7,845	\$ 5,040
03925 - Board Of Equalization	\$ -	\$ -	\$ 1,808	\$ -
03930 - Victim/Witness Asst	\$ 1,139,176	\$ 1,010,013	\$ 1,269,231	\$ 1,256,247
03940 - Solicitor Juvenile Court	\$ 1,515,720	\$ 1,560,821	\$ 1,599,392	\$ 1,545,699
<b>Expense Total</b>	<b>\$ 13,633,041</b>	<b>\$ 14,367,071</b>	<b>\$ 16,028,573</b>	<b>\$ 15,986,643</b>

**District Attorney - Positions**

	FY15	FY16	FY17	FY18 Budget
Full-Time Positions				
Authorized	132	143	152	152
Filled / Funded	129	137	149	143

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**District Attorney - Goals and Objectives**

Goal #1: Launch a Major Case Unit to target complex gang and murder cases occurring in DeKalb County and reduce high-level, violent crime.

Objective #1A: Develop and solidify relationships with key law enforcement stakeholders.

Objective #1B: Implement protocols and policies to more effectively prosecute gang and murder cases.

Goal #2: Launch a Crime Strategies Unit Initiative to target high priority offenders and locations within the county.

Objective #2A: Create a framework through which crime data and information is gathered, analyzed, and shared among law enforcement partners.

Objective #2B: Work with law enforcement and community partners to respond to and build the community's trust.

Goal #3: Improve office operations.

Objective #3A: Implement Odyssey Attorney Manager to integrate with all criminal justice system partners.

Objective #3B: Resolve office space shortage.

### **District Attorney - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Superior Court cases opened	*	*	5,400	5,183
True bills returned in Superior Court	*	*	2,226	1,803
Accusations filed in Superior Court	*	*	1,277	1,012
Pleas in Superior Court	*	*	2,715	2,700
Jury trails in Superior Court	*	*	101	103
Homicides (excluding vehicular homicides)	*	*	110	90
Appeals initiated in 2017	*	*	137	140
Juvenile Court cases opened	*	*	2,200	2,174
Petitions filed in Juvenile Court	*	*	1,595	1,655
Bench trails in Juvenile Court	*	*	7	7
Victim-Witness services	*	*	45,537	45,000
Community prosecution outreach	*	*	8,379	7,250
UIFSA cases processed	*	*	1,060	914

\* Current District Attorney assumed office in January 2017

### **District Attorney - Points of Interest**

- Victim Witness Assistance Program doubled in size, from nine advocates to 18, over the past year through awards of competitive grants.
- Sexual Assault Kit Initiative grant was accepted and the unit was created to address backlog of sexual assault kit cases.

**Drug Abuse Treatment and Education Fund (DATE)**

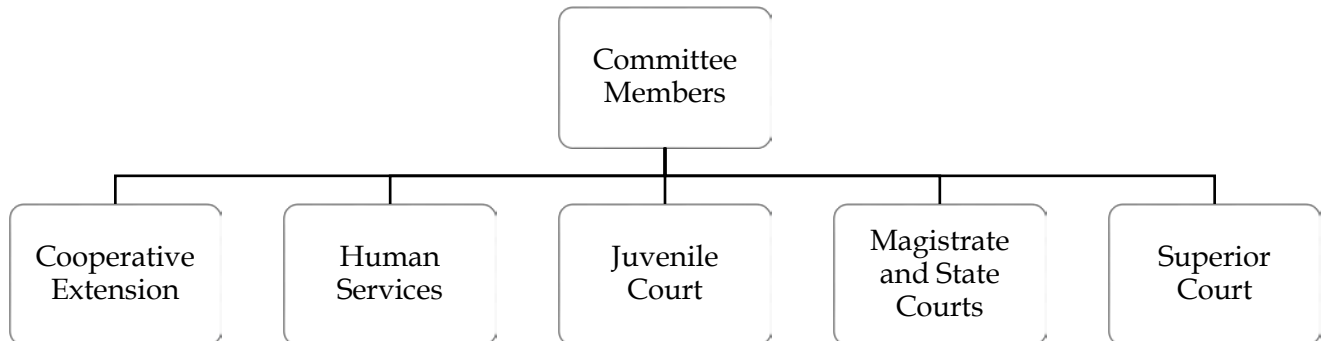
**Drug Abuse Treatment and Education Fund - Mission Statement**

The mission of the Drug Abuse Treatment and Education (DATE) Fund is to offer treatment and educational programs to controlled substances, alcohol, and marijuana users 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 (O.C.G.A. § 15-21-101), allows for additional penalties in certain controlled substance cases amounting up to 50% of the original fine. The DATE Fund committee oversees these funds. The DATE fund committee was created July 11, 2012 due to significant changes made by House Bill 1176. 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**



**DATE Fund - Financials (DATE Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
52 - Purch / Contr Svcs	\$ 288,179	\$ 222,813	\$ 231,224	\$ 290,160
53 - Supplies	\$ 26,863	\$ 12,002	\$ 10,815	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 6,987
Expense Total	\$ 315,042	\$ 234,815	\$ 242,039	\$ 297,147

## DATE Fund - Financials (DATE Fund) by Cost Center

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
02562 - Youth Development	\$ 481	\$ 13,138	\$ -	\$ 28,527
02565 - Juv/Rebound Drug Crt	\$ 46,587	\$ 29,772	\$ 45,626	\$ 35,620
02566 - Diversion Trtmt Court	\$ 49,254	\$ 30,095	\$ 49,635	\$ 43,000
02567 - Adult Felony Drug Crt	\$ 117,791	\$ 62,794	\$ 39,063	\$ 68,000
02570 - State Court DUI Court	\$ 100,929	\$ 75,457	\$ 78,000	\$ 73,000
02577 - Mental Health Court	\$ -	\$ 23,558	\$ 16,355	\$ 25,000
02578 - Veterans Court	\$ -	\$ -	\$ 13,360	\$ 24,000
Expense Total	\$ 315,042	\$ 234,815	\$ 242,039	\$ 297,147

## DATE Fund - Goals and Objectives

Goal #1: The DATE Fund committee goal is to review and make recommendations for funding to the Office of Management and Budget for inclusion in the annual budget.

## DATE Fund - Points of Interest

- The committee recommended the following allocations for 2018: Magistrate Court/Misdemeanor Mental Health Court (\$43,000), State Court/Driving under the Influence Court (\$73,000), Superior Court/Adult Felony Drug Court (\$68,000), Superior Court/Adult Felony Mental Health Court (\$25,000), Juvenile Court/Juvenile Drug Court (\$35,620), Superior Court/Adult Felony Veterans Court (\$24,000), and Cooperative Extension 4-H health Rocks! Program (\$21,540).

## Economic Development

### Economic Development - Mission Statement

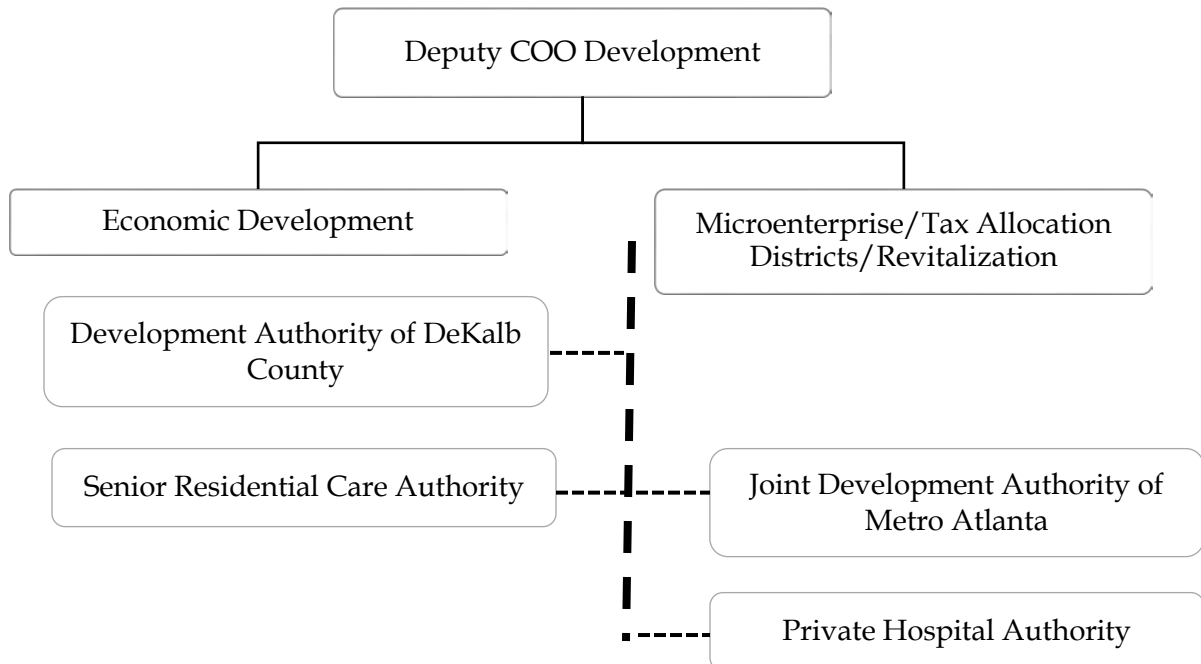
DeKalb County is dedicated to creating quality jobs and increasing the tax base by attracting, expanding, and retaining businesses with an emphasis on balanced growth and sustainable practices. The county works closely with local and regional partners, including the Development Authority of DeKalb County,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

### Economic Development - Description

In 2014, DeKalb County signed an intergovernmental agreement with the Development Authority of DeKalb County (DADC) also known as Decide DeKalb. This arrangement designated DADC as the County's economic development agency. Under the terms of this contract, DeKalb County contributes 60% of the fund's operating budget, and DADC contributes 40%. DADC is responsible for implementing a comprehensive work program which 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; and maintaining a moderate-income housing program.

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

### Economic Development - Organizational Chart



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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 47,173	\$ 13,095	\$ 45,382	\$ -
52 - Purch / Contr Svcs	\$ 761,542	\$ 1,023,736	\$ 591,908	\$ 1,465,290
53 - Supplies	\$ 42	\$ -	\$ -	\$ -
57 - Other Costs	\$ -	\$ 200,000	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ 200,000	\$ 160,290	\$ -
<b>Expense Total</b>	<b>\$ 808,756</b>	<b>\$ 1,436,831</b>	<b>\$ 797,580</b>	<b>\$ 1,465,290</b>

**Economic Development - Financials (General/Unincorporated Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
05610 - Economic Dev	\$ 808,756	\$ 1,186,937	\$ 73,290	\$ 1,465,290
05611 - Economic Dev		\$ 249,894	\$ 724,290	
<b>Expense Total</b>	<b>\$ 808,756</b>	<b>\$ 1,436,831</b>	<b>\$ 797,580</b>	<b>\$ 1,465,290</b>

**Economic Development - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	-	-	-	-
Filled / Funded	-	-	-	-

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

\*As the economic arm to the county, Decide DeKalb has approximately eleven employees that provide support and advance the goals and objectives of the DeKalb County government.

**Economic Development - Goals and Objectives**

Goal #1: Fund Intergovernmental Agreement with Decide DeKalb.

Objective #1A: Enable business attractions, expansion, and retention efforts.

Objective #1B: Promote DeKalb County through marketing and communications.

Goal #2: Fund the DeKalb County Land Bank Authority.

Objective #2A: Dispose of the 14 properties previously held by the county.

Objective #2B: Support neighborhood cleanup and revitalization efforts to combat blight.

Goal #3: Create jobs and economic development opportunities in the film, music, and digital entertainment.

Objective #3A: Expand marketing and branding of DeKalb County as a destination and employment.

Objective #3B: Provide strategic direction to the DeKalb County, Decide DeKalb, and local and regional partners to attract, retain, and expand the film, music, and digital entertainment industries in DeKalb County.

## **Economic Development - Performance Measures**

<u>Performance Measures</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Goal/Est</u>
Total Capital Investment	NA	\$488M	\$400M	
Total new and retained jobs	NA	4,800	3,000	
Revenue generated through We DeKalb program	NA	\$56,000	\$75,000	

## **Economic Development - Points of Interest**

- In June of 2018, the County and DADC decided to collaborate to retain consulting services for the development of an update to the Economic Development Strategic Plan. This updated strategy is scheduled to be finalized by October of 2018.

## 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 that enable them to exercise their right to vote and have confidence that the elections are fair, impartial, and accurate.

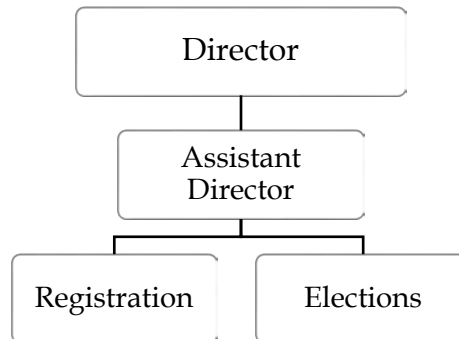
### Elections - Description

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 DeKalb 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 maintains the electors list for all registered voters in DeKalb and conducts elections for the county and municipalities located within the county. Administrative functions include making election calls, garnering approval for polling places and precinct boundaries, budget administration, response to open records requests, and overall functions that cross division lines. The department has 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 to voters of questions of eligibility; processing scheduled voter purges; digitizing of voter registration applications; and management of satellite advance voting sites.

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 accessibility; maintenance of precinct boundary lines; selection, training and supervision of poll workers; qualifying of candidates; administration of absentee mail voting; management of the main advance voting sites; service, maintenance and testing of voting equipment; ballot preparation; and election tabulation.

### Elections - Organizational Chart





**Elections – Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 1,313,351	\$ 3,354,937	\$ 1,915,060	\$ 3,278,774
52 - Purch / Contr Svcs	\$ 409,976	\$ 1,035,787	\$ 220,837	\$ 840,040
53 - Supplies	\$ 29,858	\$ 222,913	\$ 61,896	\$ 150,000
54 - Capital Outlays	\$ 32,504	\$ 24,234	\$ 13,990	\$ 60,500
55 - Interfund Charges	\$ 2,679	\$ 7,245	\$ 10,475	\$ 5,784
Expense Total	\$ 1,788,368	\$ 4,645,116	\$ 2,222,257	\$ 4,335,098

**Elections – Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
02910 - Registrar	\$ 997,081	\$ 1,529,631	\$ 1,217,864	\$ 1,462,425
02920 - Elections	\$ 436,932	\$ 1,290,399	\$ 420,241	\$ 1,116,538
02922 - Election Workers	\$ 354,355	\$ 1,825,085	\$ 584,152	\$ 1,756,135
Expense Total	\$ 1,788,368	\$ 4,645,116	\$ 2,222,257	\$ 4,335,098

**Elections – Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	14	24	15	14
Filled / Funded	14	14	13	13

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Elections – Goals and Objectives**

Goal #1: Conduct four countywide elections and any special elections.

Objective #1A: Provide sufficient election equipment to minimize wait for voters to less than a half hour for early voting and on Election Day.

Objective #1B: Manage temporary staffing to provide great customer service to the department and to the electorate of DeKalb County within the confines of the budget restraints.

Goal #2: Maintain voter lists to meet federal and state statutory requirements.

Objective #2A: Process all registration applications timely for each election as set by the Georgia Election Law.

Objective #2B: Assess polling places to determine if a need exists for any divisions or consolidations.

Goal #3: Provide sufficient, well-trained poll officials and election night staffing to support increased voter turnout.

Objective #3A: Recruit, hire, and train over 5,000 poll officials for the countywide and special elections.

Objective #3B: Hire and train election workers to support Election Day needs – staffing telephones, processing absentee ballots; and tabulating elections so that telephone wait time is less than five minutes, ensure the completion of processing absentee ballots by 9 p.m. and ensure the completion of election tabulation by midnight.

## Elections - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Registered voters	484,671	518,947	509,466	520,980
New registered voters	20,183	80,121	35,820	95,000
Registered cards scanned	85,446	84,996	173,993	345,000
Name and address changes	65,263	111,769	152,687	250,000
Deletions and transfers	28,173	50,624	69,150	55,720
Total number of precincts	189	189	189	189
Total number of countywide elections	1	4	1	4
Total number of municipal/special elections	3	16	15	2
Total number of poll workers trained.	957	4,076	1,650	5,000
Voter turnout percentage	14%	76%	34%	52%

## Elections - Points of Interest

- The Election's budget increased significantly due to upcoming elections in 2018.
- Conducted 16 elections in 2017 - 3 special elections and 13 municipal elections.
- Processed 257,657 registration applications.

## Ethics Board

### Ethics Board - Mission Statement

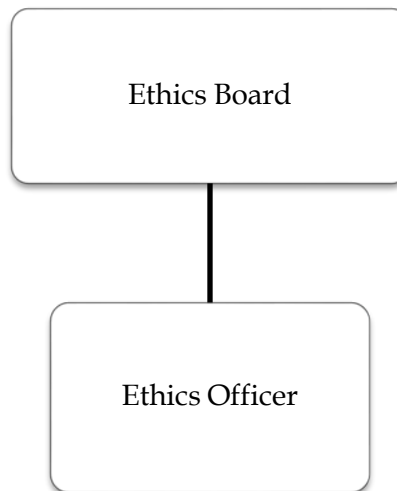
The mission of the Board of Ethics is to protect the county government against inappropriate and unethical behavior by employees and officials through education and investigation of unethical conduct.

### Ethics Board - Description

In January 1991, DeKalb County created a Board of Ethics as approved by county voters in November 1990. The Board was established in its current form in 2016 when a referendum vote approved the restructuring of the Board and the addition of a full-time Ethics Officer. By law, the Ethics Board is completely independent of the Chief Executive Officer, Board of Commissioners, and any officers or employees of DeKalb County government.

The Board consists of one member from the following organizations: DeKalb Bar Association, DeKalb County Chamber of Commerce, Leadership DeKalb, DeKalb County legislative delegation, one member appointed by the judge of Probate Court, one member appointed by the chief judge of Superior Court, and one member appointed by the six major universities and colleges located with DeKalb County. All members serve a three-year term. The Board members serve staffing terms of three years.

### Ethics Board - Organizational Chart



**Ethics Board - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ -	\$ 149,855	\$ 354,794	\$ 421,713
52 - Purch / Contr Svcs	\$ 128,879	\$ 72,799	\$ 67,709	\$ 107,140
53 - Supplies	\$ -	\$ 600	\$ 2,313	\$ 900
54 - Capital Outlays	\$ -	\$ 1,178	\$ 253	\$ -
Expense Total	\$ 128,879	\$ 224,432	\$ 425,069	\$ 529,753

**Ethics Board - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
00701 - Board of Ethics	\$ 128,879	\$ 224,432	\$ 425,069	\$ 529,753
Expense Total	\$ 128,879	\$ 224,432	\$ 425,069	\$ 529,753

**Ethics Board - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	3	1	3	3
Filled / Funded	-	1	3	3

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Ethics Board - Performance Measures**

As an independent board, the Ethics Board is not subject to performance measures to which other DeKalb County Departments are subject.

**Ethics Board - Points of Interest**

- The Ethics Board has the following duties: to provide advisory opinions to all officials and employees who seek advice on ethical issues; to receive and hear complaints regarding ethical violations of employees and officials in DeKalb; to investigate matters brought by ethical violations of employees and officials in DeKalb; to investigate matters brought by third parties or the Ethics Officer regarding potential violations of the Ethics Code; to establish rules regarding its matters within its jurisdiction and provide forms for disclosures.

**Executive Assistant (Also Chief Operating Officer)**

Effective with the adoption of the FY17 budget, the Executive Assistant was recombined with the CEO's Office. The historical information is presented here for historical purposes. Please see the CEO page for current year budget information.

Executive Assistant - Financials (General Fund) by Common Object Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 1,005,654	\$ 1,007,117	\$ -	\$ -
52 - Purch / Contr Svcs	\$ 223,686	\$ 242,007	\$ -	\$ -
53 - Supplies	\$ 12,019	\$ 21,499	\$ -	\$ -
54 - Capital Outlays	\$ -	\$ 13,236	\$ -	\$ -
Expense Total	\$ 1,241,359	\$ 1,283,860	\$ -	\$ -

Executive Assistant - Financials (General Fund) by Cost Center

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
00410 - Executive Assistant	\$ 1,241,359	\$ 1,283,860	\$ -	\$ -
Expense Total	\$ 1,241,359	\$ 1,283,860	\$ -	\$ -

Executive Assistant - Positions

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	15	11	-	-
Filled / Funded	12	9	-	-

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

## Facilities Management

### Facilities Management - Mission Statement

The mission of Facilities Management is to continuously 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.

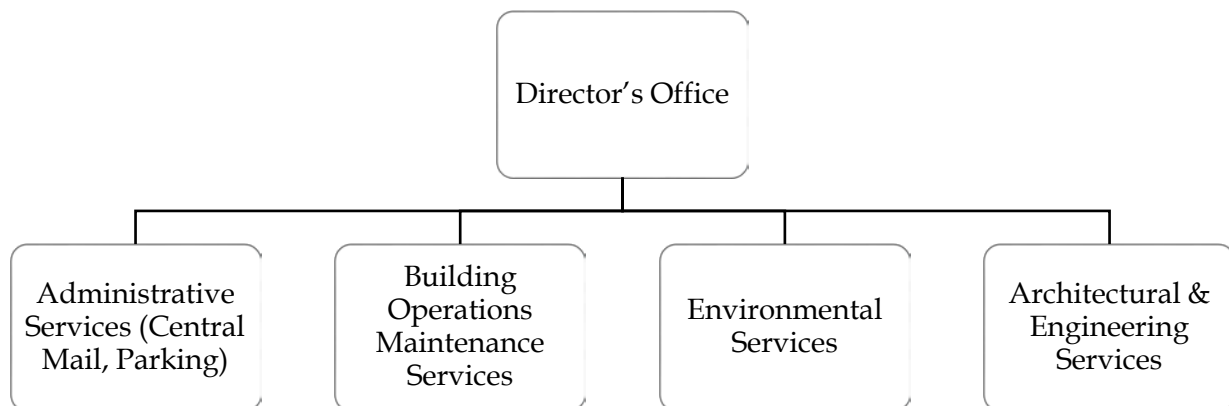
### Facilities Management - Description

The Facilities Management Department provides services through four divisions: Administration, Architectural and Engineering, Building Operations and Maintenance, and Environmental Services. County facilities supported and serviced by these four divisions include administrative offices, fire stations, police precincts, courts, libraries, health centers, parks and recreation centers, performing arts and community centers, and senior centers.

The Administration Division manages all county-parking facilities, manages county real estate, and manages county central mail operation. The Architectural and Engineering Division provides architectural and engineering support for master planning of existing and proposed facilities and parks. In addition, this division provides management for facility construction, demolition, and renovation projects.

The Environmental Services Division keeps approximately 51 county owned and leased buildings clean and free from insects and other pests using multiple contractors and a small number of county staff. This division also assists county departments in minor departmental moves and relocations, removal of surplus equipment and furniture, and maintains a surplus warehouse. The Building Operations and Maintenance Division is responsible for providing complete building functionality management, building repairs, and maintenance services including structural and non-structural systems, electrical, plumbing, and HVAC (heating, ventilating, and air conditioning) systems.

### Facilities Management - Organizational Chart



**Facilities Management - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 4,531,095	\$ 3,472,340	\$ 3,294,947	\$ 3,733,741
52 - Purch / Contr Svcs	\$ 5,020,223	\$ 4,786,242	\$ 7,693,948	\$ 8,601,555
53 - Supplies	\$ 4,824,094	\$ 5,370,064	\$ 2,922,512	\$ 4,559,345
54 - Capital Outlays	\$ -	\$ 5,183	\$ 1,045	\$ 5,000
55 - Interfund Charges	\$ 680,651	\$ 572,752	\$ 647,170	\$ 701,858
58 - Debt Service	\$ 1,315,603	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 1,064,744	\$ -	\$ -	\$ -
Expense Total	\$ 17,436,410	\$ 14,206,581	\$ 14,559,623	\$ 17,601,499

**Facilities Management - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
01110 - Administration	\$ 895,072	\$ 1,035,478	\$ 1,065,105	\$ 491,467
01120 - General Maint & Const	\$ 7,378,440	\$ 5,180,093	\$ 6,906,617	\$ 8,072,710
01130 - Environmental Svcs	\$ 1,871,124	\$ 1,728,785	\$ 1,746,104	\$ 2,745,126
01140 - Utilities & Insurance	\$ 6,751,588	\$ 5,829,422	\$ 4,472,437	\$ 5,863,118
01160 - Security	\$ (83)	\$ -	\$ -	\$ -
01170 - Architectural & Eng	\$ 540,267	\$ 432,802	\$ 369,361	\$ 429,078
Expense Total	\$ 17,436,410	\$ 14,206,581	\$ 14,559,623	\$ 17,601,499

**Facilities Management - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	63	63	63	63
Filled / Funded	47	43	43	52

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Facilities Management - Goals and Objectives**

Goal #1: Maintain building operations and optimum conditions.

Objective #1A: Repair HVAC at various county buildings.

Objective #1B: Upgrade and modernize elevators at West Exchange, senior centers, and Maloof building.

Objective #1C: Repair and replace roofs at libraries.

Objective #1D: Renovate restrooms at Maloof building and Annex.

Objective #1F: Check all county plumbing for compliance with state water conservation.

**Facilities Management - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Number of building automation systems upgrades	7	9	18	15
Major repairs/modernizations	3	3	4	5
Number of upgrades of obsolete HVAC units	15	5	18	18

### **Facilities - Points of Interest**

- Completed new animal shelter (grand opening - July 26, 2017).
- Upgrade all fire stations and libraries with LED lighting (2017 and 2018).
- Renovate all restrooms in Maloof Administration building (2018).
- Renovate restrooms at Maloof Annex (2018).
- Begin project at Tobie Grant Inter-Generation Recreation Center.



## Department of Family and Children Services (DFACS)

### Family and Children Services - Mission Statement

The mission of the DeKalb County Department of Family and Children Services is to promote the social and economic well-being of vulnerable adults and families of DeKalb County by providing exceptional services by a highly trained and qualified staff. This 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

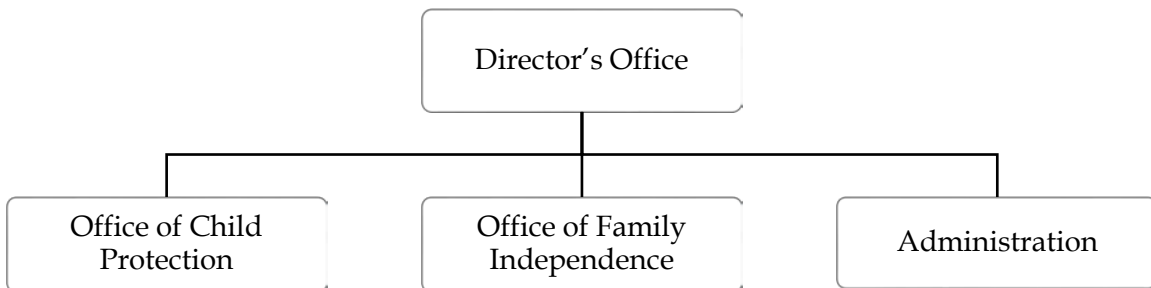
The Department of Family and Children Services (DFACS) consists of three units: The Office of Child Protection, The Office of Family Independence, and Administration.

The Office of Child Protection includes the following program areas: child protective services, 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 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; supervision of children in aftercare cases; services to unaccompanied refugee minors; emancipation and independent living services for youth who have reached age 18; development of resource homes; and general assistance.

The Office of Family Independence 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.

The Administration area supports the other programs of the organization by supplying accounting and payroll functions.

### Family and Children Services - Organizational Chart



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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
57 - Other Costs	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220
Expense Total	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
07420 - General Assistance	\$ 303,148	\$ 303,148	\$ 303,148	\$ 303,148
07430 - Child Welfare	\$ 288,096	\$ 288,096	\$ 288,096	\$ 288,096
07440 - Administration	\$ 686,976	\$ 686,976	\$ 686,976	\$ 686,976
Expense Total	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220

**Family and Children Services - Goals and Objectives**

Goal #1: Minimizing trauma to children we serve.

Objective #1A: Increase the number of children that are placed with relatives by 25%.

Objective #1B: Ensure that staff is trained in recognizing and minimizing trauma.

Objective #1C: Increase the number of children who gain permanency with relatives by 25%, and increase focus on relatives becoming foster parents and on reunification and Adoption.

Goal #2: To ensure customers receive timely and accurate benefits.

Objective #2A: The economic support specialist will ensure that cases that have been interviewed and requested verification has been received will be processed timely.

Goal #3: Management will ensure that all staff receive customer service training.

Objective #3A: Management will monitor the flow of customers and increase in application for benefits to ensure adequate staff is available to assist customers.

Objective #3B: Management will ensure that all staff receive customer service training.

**Family and Children Services - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
General assistance	3,743	3,343	3,330	3,600
Child welfare cases	8,421	8,500	8,700	9,000
Medicaid, TANF, Food Stamp cases	123,486	126,882	131,000	132,510
Child care cases	10,575	10,760	10,960	6,769

Note: TANF - Temporary Assistance for Needy Families

**Family and Children Services - Points of Interest**

- DeKalb DFACS' base state budget accounts for 97% of total expenditures; support from DeKalb County accounts for 3%.

## Finance

### Finance - Mission Statement

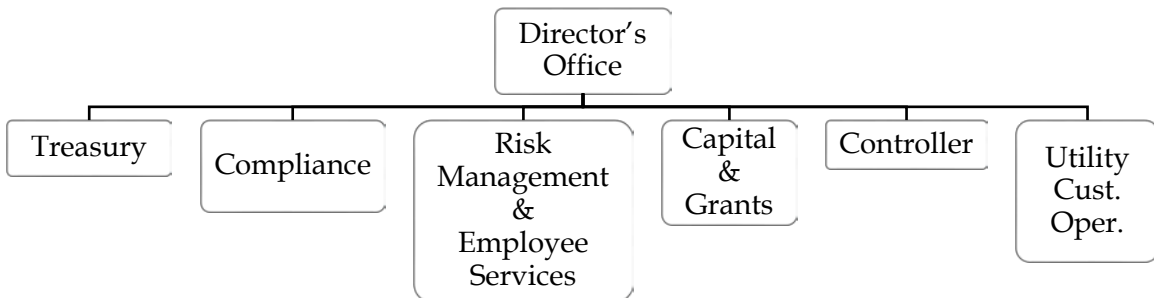
The mission of the Department of Finance is to administer the fiscal affairs of DeKalb County.

### Finance - Description

The Finance Department consists of the Office of the Director, Grants and Capital Division, Treasury Division, Office of the Controller, Division of Compliance, Division of Risk Management and Employee Services, and the Utility Customer Operations Division. The Office of Director reports to the Chief Executive Officer (CEO) 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 improvement projects. The Treasury Division handles cash and debt management functions, manages the revenue collection for all departments, and manages investment of funds. The Office of the Controller is responsible for central accounting and accounts payable activities for the county as well as preparation of Comprehensive Annual Financial Report (CAFR). The Compliance Division provides an independent appraisal of county operations to ensure compliance with laws, policies, and procedures. The Division of Risk Management and Employee Services is responsible for the identification of risk exposure, manage division's outside consultants, employee safety training, processing insurance or self-funding to pay for losses, and administration of workers compensation claims. Employee Services is responsible for payroll, pension, system administration, and employee benefits. The Utility Customer Operations Division's functions include water meter reading, quality assurance, issue resolution, revenue protection, and a customer contact center.

### Finance - Organizational Chart



**Finance - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 6,196,880	\$ 6,022,095	\$ 4,891,425	\$ 5,860,084
52 - Purch / Contr Svcs	\$ 801,651	\$ 696,119	\$ 1,128,583	\$ 1,390,204
53 - Supplies	\$ 69,344	\$ 77,406	\$ 68,593	\$ 94,024
54 - Capital Outlays	\$ 11,352	\$ 70,248	\$ (11,106)	\$ 30,529
55 - Interfund Charges	\$ (943,968)	\$ 20,083	\$ 22,482	\$ 31,922
61 - Other Fin. Uses	\$ 200,000	\$ 205,500	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 6,335,259</b>	<b>\$ 7,091,450</b>	<b>\$ 6,099,977</b>	<b>\$ 7,406,763</b>

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 3,785,553	\$ 3,006,295	\$ 3,575,644	\$ 4,569,691
52 - Purch / Contr Svcs	\$ 2,863,447	\$ 4,395,136	\$ 5,029,477	\$ 6,848,944
53 - Supplies	\$ 76,389	\$ 120,524	\$ 62,197	\$ 103,000
54 - Capital Outlays	\$ 22,820	\$ 5,068	\$ 23,540	\$ 54,500
55 - Interfund Charges	\$ 899,732	\$ 264,346	\$ 305,693	\$ 241,044
56 - Depreciation	\$ -	\$ -	\$ 10,286	\$ -
<b>Expense Total</b>	<b>\$ 7,647,942</b>	<b>\$ 7,791,369</b>	<b>\$ 9,006,836</b>	<b>\$ 11,817,179</b>

**Finance - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
02110 - Office Of The Director	\$ 1,166,394	\$ 809,844	\$ 1,259,554	\$ 1,394,888
02120 - Accounting Services	\$ 328,889	\$ 1,530,199	\$ 1,694,391	\$ 1,922,088
02122 - Treasury	\$ 914,835	\$ 799,786	\$ 897,053	\$ 1,071,774
02124 - Records & Microfilming	\$ 246,929	\$ 328,976	\$ 369,887	\$ 339,039
02130 - Rev Collections	\$ 205,476	\$ 205,500	\$ 449	\$ -
02140 - Internal Audit	\$ 701,961	\$ 983,142	\$ 430,455	\$ 779,019
02150 - Budget & Grants	\$ 716,873	\$ 551,253	\$ 540,951	\$ 725,886
02160 - Risk Management	\$ 2,053,902	\$ 1,882,751	\$ 906,951	\$ 1,174,069
02134 - Billing Resolution	\$ -	\$ -	\$ 286	\$ -
<b>Expense Total</b>	<b>\$ 6,335,259</b>	<b>\$ 7,091,450</b>	<b>\$ 6,099,977</b>	<b>\$ 7,406,763</b>

**Finance - Financials (Water & Sewer Operating Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
02132 - Rev Collections - W & S	\$ 7,647,942	\$ 7,791,369	\$ 7,494,795	\$ 9,212,555
02134 - Billing Resolution	\$ -	\$ -	\$ 1,512,041	\$ 2,604,624
<b>Expense Total</b>	<b>\$ 7,647,942</b>	<b>\$ 7,791,369</b>	<b>\$ 9,006,836</b>	<b>\$ 11,817,179</b>

## Finance - Positions (General Fund)

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	84	89	79	78
Filled / Funded	76	71	61	61

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

## Finance - Positions (Water & Sewer Operating Fund)

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	164	153	153	145
Filled / Funded	70	41	57	57

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

## Finance - Goals and Objectives

Goal #1: Reduce the number of days to produce the CAFR.

Objective #1A: Reconcile balance sheet account prior to year-end.

Objective #1B: Develop proactive stance in analytical review.

Goal #2: Reduce the amount of Travel Prepayments Outstanding.

Objective #2A: Monitor all prepayments that are 30 days and over.

Objective #3B: Reduce the number of prepayments older than 30 days.

Goal #3: To guarantee compliance with capital and grants for all regulatory requirements, and to ensure compliance and accountability.

Objective #3A: Timely drawdowns and financial reporting.

Objective #3B: Review and approve expenditures and revenues from grants awarded to the county.

Goal #4: Bill all water, sewer, and miscellaneous accounts accurately and timely.

Objective #4A: Resolve all audit and billing issues timely.

Objective #4B: Bill and collect at minimum of 93% of water and sewer accounts on time.

## Finance - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Number of internal audits (includes businesses)	100	70	25	25
Reduction in number of days to produce Comprehensive Annual Financial Report (CAFR)	65	10	0	30
Workers compensation claims	600	600	417	400
Percent of vendors enrolled in Automated Clearing House (ACH)	1	1	1	1
Value of grant applications administered	\$ 28,588,171	\$ 31,446,988	\$ 37,511,914	\$ 40,000,000
Average number of days to enter new hire	21	10	20	15
Remaining number of paychecks not remitted via Electronic Funds Transfer (EFT)	441	220	2,860	2,574
Number of secure destructions in the records center (goal: 10% increase)	3,200	3,520	10,960	11,500

### Finance – Points of Interest

- Issued a Tax Anticipation Note (TAN) of \$70.0 million for FY2017, continuing a steady annual reduction from the 2012 TAN of \$157 million. Moody's Investors Services (Moody's) assigned the 2017 TAN a "MIG 1" rating and Fitch Ratings assigned the "F1+" rating, both of which are highest ratings available for this category.
- Received the Government Finance Officers' Association Certificate of Achievement for excellence in financial reporting for the past 42 years.
- The Finance Department is transforming the customer experience for the utility billing (water & sewer, commercial sanitation, airport, etc.) operations.
- The call center implemented a new phone and call recording system to improve customer service and quality assurance review.
- The call center continues answer inbound calls such that approximately 80% of the calls are answered within 60 seconds.
- The county increased call center staffing and reduced average customer service wait times by more than four minutes.
- In February 2017, CEO Thurmond initiated the New Day Project to resolve the county's longstanding water billing concerns after normal billing was suspended for approximately 37,000 of the county's water and sewer customers in December 2016.
- An independent verification process to expedite the review of customer accounts, water consumption, and billing data was also created and the county started the process of replacing aging and defective water meters and implementing a new utility billing system.

## Fire Rescue

### Fire Rescue - 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.

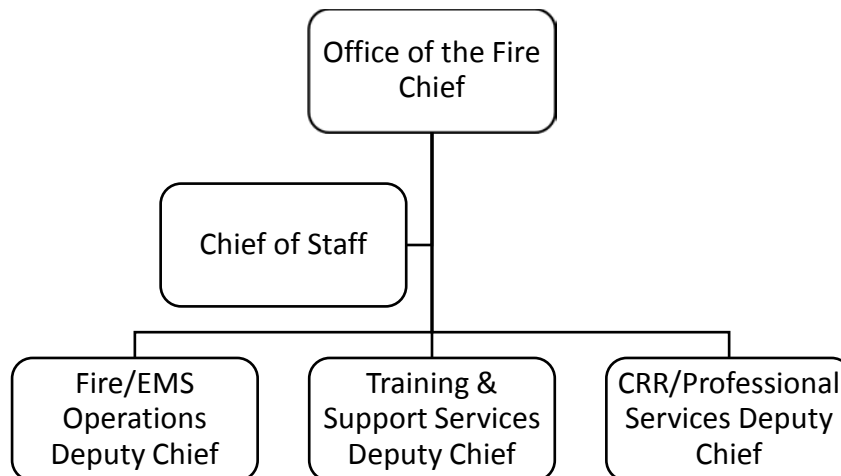
### Fire Rescue - Description

The Fire Rescue Department provides emergency response to medical and fire emergencies, hazardous materials incidents, technical rescue, aircraft distress, tactical emergencies, and special weapons and tactics medic operations. The department provides rapid deployment to emergencies, fire inspections, and investigations, and support activities of administration, training, and station maintenance.

The Department also manages a Fire Rescue Academy, Technical Services Division, and 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. The Technical Services Division support Fire Rescue services through the management of information, budget, maintenance, vehicle, and equipment. The Fire Marshal's 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 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.

Fire Rescue's funding comes from the county's Fire Fund. One ambulance unit is funded through the General Fund. 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 state agencies.

### Fire Rescue - Organizational Chart



**Fire Rescue – Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 6,817,567	\$ 6,182,502	\$ (21,091)	\$ -
52 - Purch / Contr Svcs	\$ 113,222	\$ 49,900	\$ (11,904)	\$ -
53 - Supplies	\$ 36,248	\$ 91,442	\$ (5,501)	\$ -
54 - Capital Outlays	\$ 142,768	\$ 63,680	\$ -	\$ -
55 - Interfund Charges	\$ 833,781	\$ 489,492	\$ 598	\$ 50,935
61 - Other Fin. Uses	\$ 102,000	\$ -	\$ 141,248	\$ 530,557
Expense Total	\$ 8,045,586	\$ 6,877,016	\$ 103,350	\$ 581,492

**Fire Rescue – Financials (Fire Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 40,403,533	\$ 39,190,540	\$ 47,475,899	\$ 49,566,161
52 - Purch / Contr Svcs	\$ 1,497,717	\$ 1,512,943	\$ 1,325,041	\$ 1,851,648
53 - Supplies	\$ 1,515,100	\$ 2,256,079	\$ 2,417,935	\$ 2,353,380
54 - Capital Outlays	\$ 11,914	\$ 252,602	\$ 126,150	\$ 230,000
55 - Interfund Charges	\$ 6,235,392	\$ 5,287,789	\$ 7,105,003	\$ 7,050,297
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 664,538
Expense Total	\$ 49,663,656	\$ 48,499,954	\$ 58,450,029	\$ 61,716,024

**Fire Rescue – Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
04930 - Rescue Services	\$ 7,911,444	\$ 6,801,906	\$ 103,427	\$ 581,492
04935 - DeKalb Emergency Mgt	\$ 134,143	\$ 75,110	\$ (78)	\$ -
Expense Total	\$ 8,045,586	\$ 6,877,016	\$ 103,350	\$ 581,492

**Fire Rescue – Financials (Fire Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
04922 - Training	\$ 131	\$ 30	\$ -	\$ -
04923 - Administration	\$ 19,523	\$ 21,769	\$ 53,422	\$ -
04925 - Operations	\$ 49,643,800	\$ 48,478,155	\$ 58,396,606	\$ 61,716,024
04930 - Rescue Services	\$ 202	\$ -	\$ -	\$ -
Expense Total	\$ 49,663,656	\$ 48,499,954	\$ 58,450,029	\$ 61,716,024



## Fire Rescue (General Fund) - Positions

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	140	140	-	-
Filled / Funded	96	80	-	-

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

## Fire Rescue (Fire Fund) - Positions

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	650	650	679	679
Filled / Funded	529	528	623	623

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

## Fire Rescue - Goals and Objectives

Goal #1: Developed a 3-year strategic (draft) plan that will outline the department's strategic priorities.

Objective #1A: Invest in sustainable prevention activities.

Objective #1B: Deliver the highest level of incident response and mitigation to the community.

Objective #1C: Develop employees professionally to the highest standard of the fire service.

Objective #1D: Enhance employee well-being and safety.

Objective #1E: Enhance customer service delivery.

Objective #1F: Enhance infrastructure and equipment.

Goal #2: Reduce incident responses through community risk reduction efforts.

Objective #2A: Initiate Operation Safe DeKalb.

Objective #2B: Expand the Quick Response Vehicle program by adding additional units, raising efficiency, and lowering response times.

Objective #2C: Begin strategic replacement of existing fire station and addition of fire station to fire service rating.

Goal#3: Increase staffing levels

Objective #3A: Recruit, hire, and train Staffing for Adequate Fire & Emergency Response (SAFER) Grant funded firefighters and staff 10 Fire Engines with four person minimum staffing.

## **Fire Rescue - Performance Measures**

<u>Performance Measures</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Goal/Est</u>
Fire Incidents	1,965	2,402	1,922	1,864
Medical Incidents	48,150	49,412	52,680	54,260
Total Apparatus Responses	10,616	113,344	115,057	118,508
Turnout Time at 90th Percentile - Fire	120 sec	154 sec	97 sec	80 sec
Turnout Time at 90th Percentile - Medical	125 sec	137 sec	126 sec	60 sec
Travel Time at 90th Percentile - Fire	553 sec	698 sec	486 sec	240 sec
Travel Time at 90th Percentile - Medical	599 sec	588 sec	616 sec	480 sec
Building Inspections	10,400	10,373	8,850	9,292
Building Plans Received	5,291	3,486	3,412	3,582
Arson Investigations	268	328	266	347

## **Fire Rescue - Points of Interest**

- Awarded \$4.9 million SAFER Grant, which provides funding for 45 firefighters for three years to assist department with increasing staffing.
- Placed Quick Response Vehicle in service to address the increase in demand for emergency services.
- Achieved second set of turnout gear for all personnel in an effort to reduce the risk of contamination by cancer causing agents.
- Reestablished driver/operator position by testing and promoting 128 firefighters to the rank and implemented 18 command technician positions who specialize in assisting with incident command and emergency scene management.
- Hired and began training of 74 new recruits (2017).

## Fleet Management

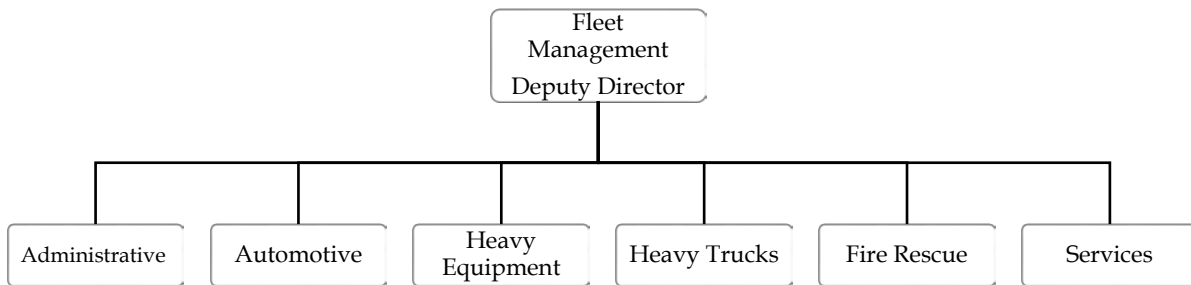
### Fleet Management - Mission Statement

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 six divisions. The Administrative Division is responsible for personnel, fuel operations, and accounting functions. The Automotive Division 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 is responsible for off road equipment, all vehicles located at Seminole Landfill, and the Body Shop. The Heavy Truck Division is responsible for all trucks with a gross weight of 13,000 lbs. and above, welding shop, and heavy truck lubrication services. The Fire Rescue Division is responsible for providing maintenance on all fire rescue vehicles and equipment with a gross weight of over 13,000 lbs. The Services Division is responsible for the tire shop and parts operations.

### Fleet Management - Organizational Chart



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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 8,251,298	\$ 9,218,461	\$ 9,703,863	\$ 10,880,368
52 - Purch / Contr Svcs	\$ 4,232,123	\$ 5,041,660	\$ 4,224,215	\$ 3,890,990
53 - Supplies	\$ 13,568,060	\$ 11,940,105	\$ 12,980,037	\$ 12,848,318
54 - Capital Outlays	\$ 4,919	\$ 3,369	\$ (5,065)	\$ 15,655
55 - Interfund Charges	\$ 464,907	\$ 3,102,980	\$ 2,686,635	\$ 2,073,074
57 - Other Costs	\$ 700,250	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 350,000	\$ -	\$ 195,000	\$ -
70 - Retirement Svcs	\$ 31,595	\$ 31,595	\$ -	\$ 31,595
Expense Total	\$ 27,603,152	\$ 29,338,170	\$ 29,784,686	\$ 29,740,000

**Fleet Management - Financials (Vehicle Maintenance Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
01210 - Fleet Maintenance	\$ 27,567,460	\$ 29,282,845	\$ 29,756,450	\$ 29,730,866
01220 - Motor Pool	\$ 35,693	\$ 55,325	\$ 28,236	\$ 9,134
Expense Total	\$ 27,603,152	\$ 29,338,170	\$ 29,784,686	\$ 29,740,000

**Fleet Management - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	152	152	153	153
Filled / Funded	130	134	131	152

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Fleet Management - Goals and Objectives**

Goal #1: To promote excellence in customer service.

Objective #1A: To maintain minimum 95% in-service fleet availability and preventative maintenance.

Objective #1B: To upgrade technology to enhance automation of county fueling systems.

Objective #1C: To complete purchases of vehicles for departments with SPLOST (Special Purpose Local Option Sales Tax) funding.

Goal #2: To maximize hiring of technicians and offsetting reductions in overtime and outside repair cost.

Objective #2A: To attract and retain employees through education and training.

Objective #2B: To implement shop audits to increase productivity and efficiencies.

**Fleet Management - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Fleet available percentage	95%	94%	94%	95%
Preventative maintenance compliance	97%	94%	94%	95%
Vehicles per technician	39	45	52	52
Miles - active vehicles (millions)	31	30	30	30
Parts inventory in stock percentage	97%	94%	96%	96%
Number of training hours (annually)	2,700	2,321	2,533	2,533

### **Fleet Management - Points of Interest**

- The number of vehicles in the county fleet in recent years has been in the range of 3,500-3,600. The number of Police Department vehicles has increased from 543 in January 2007, to 1,078 in December 2017.
- Diesel fuel consumption has decreased from a high of 2.6M gallons in 2008 to 1.3M in 2017. 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 1.7M in 2017. This is mainly due to efficiency and reduction of use in some departments.

## Geographic Information Systems

### Geographic Information Systems - Mission Statement

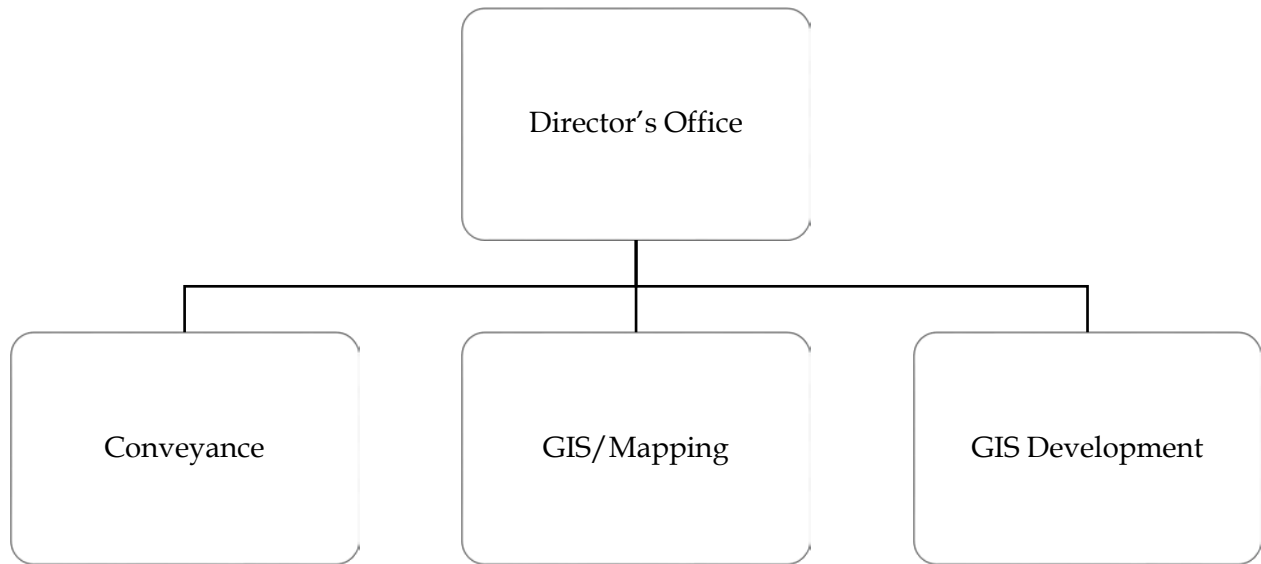
To develop an enterprise Geographic Information System (GIS), extending geospatial capabilities, through desktop, web-based, and mobile applications.

### 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.

GIS data is also integrated with other county systems such as property appraisal and tax billing systems, building permit system, code enforcement, fire marshal, business licensing, and Enhanced 911 system. In addition, a standardized address system is in place and integrates with county business applications.

### Geographic Information System - Organizational Chart



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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 1,547,482	\$ 1,677,850	\$ 1,692,826	\$ 1,826,188
52 - Purch / Contr Svcs	\$ 95,589	\$ 231,127	\$ 241,450	\$ 443,920
53 - Supplies	\$ 19,948	\$ 44,952	\$ 23,906	\$ 30,595
54 - Capital Outlays	\$ 254,931	\$ 290,085	\$ 297,765	\$ 340,321
55 - Interfund Charges	\$ 396	\$ -	\$ 6,409	\$ 3,644
61 - Other Fin. Uses	\$ 153,000	\$ -	\$ -	\$ -
Expense Total	\$ 2,071,346	\$ 2,244,014	\$ 2,262,357	\$ 2,644,668

**Geographic Information Systems - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
00801 - G.I.S.	\$ 964,587	\$ 1,205,968	\$ 1,241,863	\$ 1,592,684
00803 - Property Mapping	\$ 1,106,759	\$ 1,038,046	\$ 1,020,494	\$ 1,051,984
Expense Total	\$ 2,071,346	\$ 2,244,014	\$ 2,262,357	\$ 2,644,668

**Geographic Information Systems - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	23	23	24	24
Filled / Funded	20	19	20	20

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Geographic Information Systems - Goals and Objectives**

Goal #1: Extend GIS & Environmental Systems Research Institute enterprise implementation.

Objective #1A: Expand GeoEvent throughout multiple departments by connecting with any type of data stream.

Objective #1B: Align our GIS Development to support Emergency Management.

Objective #1C: Implement ArcGIS (mapping platform) for aviation for DeKalb Peachtree Airport.

Goal #2: Increase GIS web presence.

Objective #2A: Go live with Neighborhood Visualization Suite.

Objective #2B: Go live with Open Data Portal.

Objective #2C: Introduce a City Works Cloud deployment to support mobile workforce.

Goal #3: Create better operational efficiencies.

Objective #3A: Transition of the hosting of Watershed's data from CH2M Hill to GIS.

Objective #3B: Go-Live with iasWorld and GIS interface

## **Geographic Information Systems - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Number of parcels conveyed	31,140	26,282	28,929	28,784
Number of deeds entered	25,441	25,132	26,231	25,601
Total deeds read	25,441	25,132	26,231	25,601
GIS Revenue Collection (maps, data, etc.)	533,514	1,164,154	45,360	35,000
GIS walk-in customers	2,470	2,400	2,185	2,350
Active users within Pictometry	405	420	444	450
Number of GIS mapping/data requests	471	402	335	371
Number of ArcGIS online users	40	100	152	200

## **Geographic Information Systems - Points of Interest**

- Implemented GeoEvent Processor to integrate real-time data into our existing infrastructure and be able to generate maps and dashboards that provide dynamic views into daily operations of DeKalb County.
- Completed the GIS Site Selector App. The Site Selector Application helps business owners and corporations search for and locate available buildings and sites, and combine their property search with key community and business demographic information.
- Transitioned the hosting of the CityWorks application from CH2M Hill to our GIS infrastructure to allow for 300 CityWorks users.
- Participating in a Cooperative Purchase with multiple local governments and neighboring Regional Commissions through the Georgia Mountains Regional Commission to acquire 2018 aerial imagery to support the operation of DeKalb GIS and for use and access by other county departments.
- Deployment of several disaster management solutions in preparation for the next natural disaster occurrence in DeKalb County.



## 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 DeKalb County's portion of the Fulton-DeKalb Hospital Authority Series 2013 Refunding Revenue Bonds for \$41,380,000. In 2012, Fulton County refinanced their portion of the series 2003 bonds.

### Debt Function – Fulton-DeKalb Hospital Authority Bonds

Bond Series	Obligates	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/2017	Maturation
2013	Revenue	Refunding Series 2012 FDHA bonds which were issued to refund the series 1993 revenue certificates	41,380,000	21,870,000	1/1/2020

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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ (1,049,132)	\$ 1,179,954	\$ (1,082,777)	\$ 754,308
31 - Taxes	\$ 20,359,234	\$ 17,648,999	\$ 19,123,338	\$ 21,580,147
36 - Investment Income	\$ -	\$ -	\$ -	\$ -
39 - Other Fin. Sources	\$ -	\$ -	\$ 2,553,431	\$ -
Revenue Total	\$ 20,359,234	\$ 17,648,999	\$ 21,676,769	\$ 21,580,147
52 - Purch / Contr Svcs	\$ 9,157	\$ 700	\$ 700	\$ 100,000
57 - Other Costs	\$ 18,120,291	\$ 19,911,029	\$ 20,183,977	\$ 12,934,952
58 - Debt Service	\$ 700	\$ -	\$ -	\$ 7,464,125
Expense Total	\$ 18,130,148	\$ 19,911,729	\$ 20,184,677	\$ 20,499,077
Fund Balance - Ending	\$ 1,179,954	\$ (1,082,777)	\$ 409,315	\$ 1,835,378
Gain/(Use) of Fund Balance	\$ 2,229,086	\$ (2,262,730)	\$ 1,492,092	\$ 1,081,070
Adopted Budget				\$ 22,334,455

**Grady Memorial Hospital - Financials (Hospital Fund) by Cost Center**

	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Unaud</u>	<u>FY18 Budget</u>
09510 - Hospital Fund	\$ 18,123,148	\$ 19,911,729	\$ 20,184,677	\$ 20,499,077
Expense Total	\$ 18,123,148	\$ 19,911,729	\$ 20,184,677	\$ 20,499,077

## Health Board

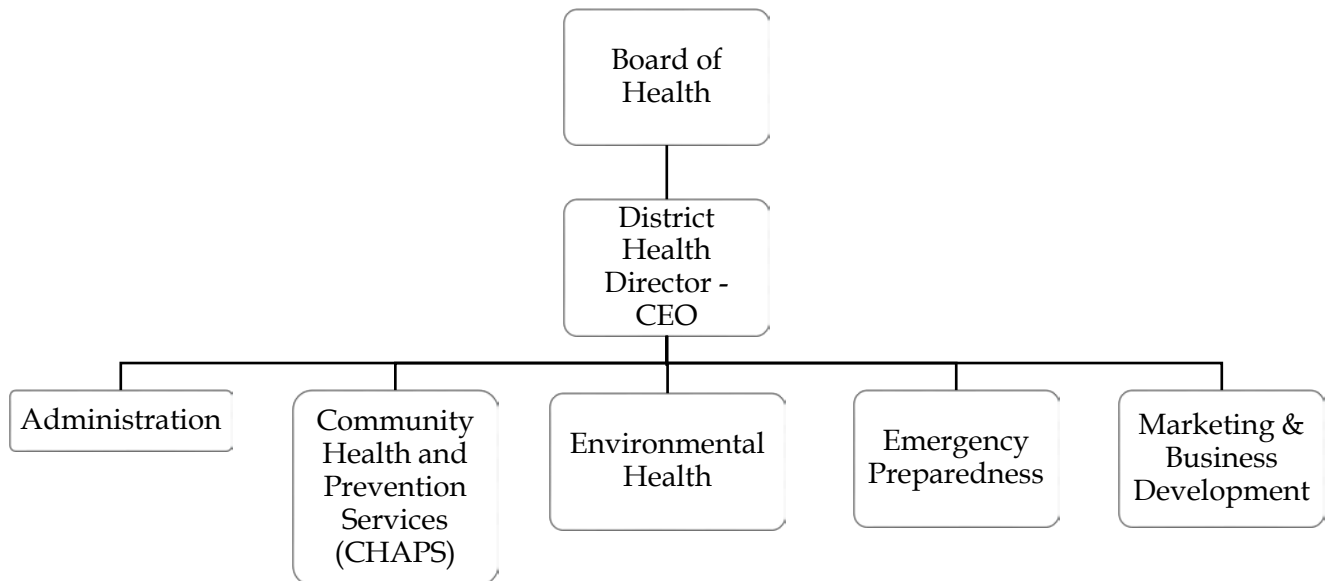
### Health Board - Mission Statement

The mission of the DeKalb County Board of Health (DCBOH) is to protect, promote, and improve the health of those who work, live, and play in DeKalb County.

### Health Board - Description

The FY2018 budget request supports workforce development, which includes recruitment and retention, fiscal sustainability, and programs and services to promote healthy, striving children within the county. Environmental Health provides services designed to protect the community from potential public 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; food-borne 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 offers a variety of health care services including clinical care and outreach and case management. Services include child and youth programs, dental, human immunodeficiency virus/acquired immunodeficiency syndrome, refugee, and immunization.

### Health Board - Organizational Chart



### Health Board - Financials (General Fund) by Common Object Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
57 - Other Costs	\$ 4,055,636	\$ 4,155,634	\$ 4,255,634	\$ 4,305,634
Expense Total	\$ 4,055,636	\$ 4,155,634	\$ 4,255,634	\$ 4,305,634

**Health Board – Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
07101 - County Contribution	\$ 4,055,636	\$ 4,155,634	\$ 4,255,634	\$ 4,305,634
Expense Total	\$ 4,055,636	\$ 4,155,634	\$ 4,255,634	\$ 4,305,634

**Health Board – Goals and Objectives**

Goal #1: To sustain and enhance health care services that decrease health disparities and promote positive health outcomes, provide access and/or linkage to primary care systems which allows DeKalb residents to access and utilize care effectively, provide care and services that provide the entire range of services needed to promote healthy growth and development. Moreover, develop a comprehensive adult health program for women and men at the DCBOH, improve customer service activities within all services of the DCBOH, decrease morbidity and mortality resulting from programs; infectious and chronic diseases and injury contribute to the wellness of DeKalb County citizens.

- Objective #1A: To ensure that all direct care services are delivered by well-trained staff who can manage and facilitate all aspects of care.
- Objective #1B: To ensure DCBOH’s enrollment in the Care Management Organization (CMO) for the entire range of applicable services.
- Objective #1C: To increase enrollment in CMOs, Peachcare and Medicaid through schools, daycare centers, and other avenues so all children can establish a medical home and have access to health care.
- Objective #1D: To increase enrollment in CMOs and other public health programs so women can establish a medical home and have access to health care.
- Objective #1E: To initiate immediate investigations of infectious disease outbreaks, respond to food borne illness complaints and notifiable disease reports within 24 hours, maintain after hours on-call team. Publish and distribute reports, fact sheets, and information regarding health and injury prevention among DeKalb County residents.

Goal #2: Continue the integration process of the Technical Services and the Food Protection programs as part of a comprehensive internal reorganization plan.

- Objective #2A: Complete the Department of Public Health Information Technology Environmental Health system conversion.
- Objective #2B: Maintain collaboration with other DeKalb County government agencies in matters related to public health nuisances and vector control.
- Objective #2C: Fulfill training needs of Environmental Health staff and provide opportunities for cross training, as requested.
- Objective #2D: Assist DPH Environmental Health with emergency preparedness activities related to West Nile and Zika viruses.
- Objective #2E: Maintain funding for training in support of current environmental health programs.

## **Health Board - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Food service program	31,112	31,315	31,928	32,500
On-site sewage disposal	6,642	6,571	6,595	6,600
Rodent control activities	4,775	2,917	2,929	2,500
Swimming pool activities	9,533	9,222	9,401	9,500
Radon testing	1,693	1,680	1,683	1,700
West Nile Virus, number of contacts	20,931	16,875	23,614	24,000
Body crafting establishments	251	245	232	200

## **Health Board - Points of Interest**

- County funding for the Board of Health in FY2018 at \$4.2M is \$1M less than pre-recession funding.
- The Board of Health begins the third year of a five-year plan, which anticipates a 5% annual increase in county funding.

## Hotel / Motel Tax

### Hotel / Motel - Mission Statement

The purpose of this “department” is to promote tourism efforts in the county. This is 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 Visitors 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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
Fund Balance Forward	\$ 2,072,205	\$ 2,159,559	\$ 2,645,131	\$ -
31 - Taxes	\$ 6,404,607	\$ 6,803,914	\$ 4,652,859	\$ 5,000,000
Revenue Total	\$ 6,404,607	\$ 6,803,914	\$ 4,652,859	\$ 5,000,000
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ 50,000
57 - Other Costs	\$ 2,518,806	\$ 2,706,660	\$ 1,886,106	\$ 2,187,500
61 - Other Fin. Uses	\$ 3,798,447	\$ 3,611,682	\$ 2,095,781	\$ 1,875,000
Expense Total	\$ 6,317,253	\$ 6,318,343	\$ 3,981,887	\$ 4,112,500
Fund Balance - Ending	\$ 2,159,559	\$ 2,645,131	\$ 3,316,103	\$ 887,500
Gain/(Use) of Fund Balance	\$ 87,354	\$ 485,572	\$ 670,972	\$ 887,500
Adopted Budget				\$ 5,000,000

### Hotel / Motel Tax - Financials (Hotel / Motel Fund) by Cost Center

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
10275 - Hotel / Motel Tax Fund	\$ 6,317,253	\$ 6,318,343	\$ 3,981,887	\$ 4,112,500
Expense Total	\$ 6,317,253	\$ 6,318,343	\$ 3,981,887	\$ 4,112,500

### Hotel / Motel Tax - Points of Interest

- The creation of new cities has reduced the number of hotels in unincorporated DeKalb.

## Human Resources & Merit System

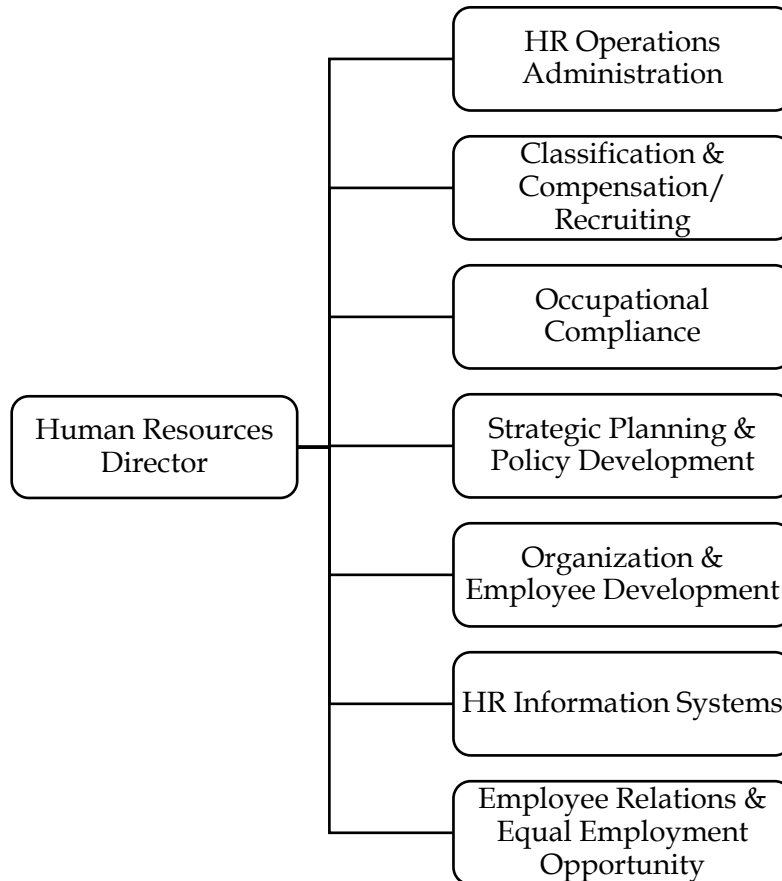
### Human Resources - Mission Statement

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 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



**Human Resources – Financials by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 2,387,157	\$ 2,648,938	\$ 2,874,623	\$ 3,036,660
52 - Purch / Contr Svcs	\$ 879,465	\$ 645,237	\$ 780,615	\$ 1,225,914
53 - Supplies	\$ 48,228	\$ 14,091	\$ 23,973	\$ 44,900
54 - Capital Outlays	\$ 1,501	\$ 1,695	\$ 214	\$ 4,000
55 - Interfund Charges	\$ 5,120	\$ 6,714	\$ 8,124	\$ 8,609
Expense Total	\$ 3,321,471	\$ 3,316,675	\$ 3,687,548	\$ 4,320,083

**Human Resources – Financials by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
01510 - HR & Merit System	\$ 2,248,054	\$ 2,510,303	\$ 2,701,621	\$ 2,890,074
01520 - Employee Health Clinic	\$ 551,416	\$ 408,703	\$ 524,600	\$ 612,492
01525 - Training & Dev	\$ 522,000	\$ 397,669	\$ 461,328	\$ 817,517
Expense Total	\$ 3,321,471	\$ 3,316,675	\$ 3,687,548	\$ 4,320,083

**Human Resources – Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	30	32	32	32
Filled / Funded	30	31	32	32

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Human Resources – Goals and Objectives**

Goal #1: Provide quality customer service with a focus on results.

Objective #1A: Develop customer service curriculum based on Chief Executive Officer’s (CEO) customer service standards.

Objective #1B: Train executive branch on CEO’s standards and implement refresher-training schedule.

Objective #1C: Communicate customer service strategy and expectations to HR team.

Objective #1D: Develop measures for HR management staff that align with county’s customer service strategy.

Objective #1E: Measure effectiveness of HR services using a customer service survey and use feedback for improvement.

Objective #1F: Recruit, develop, and contribute to retaining a quality workforce that will enhance each department’s ability to achieve desired results.

Goal #2: Improve efficiency in Human Resources operations.

Objective #2A: Streamline HR processes and increase productivity through technology enhancements, enabling HR professionals to serve as business consultants/ partners to customer departments.

Objective #2B: Establish and track meaningful metrics and take corrective action as needed.

Objective #2C: Create a culture of continuous learning and pursuit of professional certifications.



Goal #3: Execute initiatives to enhance staff morale.

Objective #3A: Host team-building activities in 2018.

Objective #3B: Identify bi-annual employee award winners and issue quarterly spot awards as appropriate.

Objective #3C: Improve communication to positively impact culture.

### **Human Resources – Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Percent of employees attaining minimum 6-8 hours of customer service training (Executive Branch) per year, *minimum two hours as of 2017	27%	0%	*11%	100%
Percent of employees evaluated (Executive Branch)	11%	11%	40%	85%
Percent of HR professionals nationally certified	82%	84%	79%	84%
Average days to refer candidates for employment from requisition to offer date	72	52	44	51
Employee turnover rate vs. national average	11%	15%	15%	15%
Percent of exit interviews conducted annually	19%	19%	16%	20%
Morale-building initiatives and events	5	4	3	5
Disciplinary actions upheld upon appeal	79%	83%	83%	83%
Percent of managers/supervisors attending employee relations training	28%	0%	1%	25%
Number of HR Policy Council meetings	4	4	4	4
Number of HR onsite visits to worksites	184	198	198	198

### **Human Resources – Points of Interest**

- Implemented new compensation schedule for sworn police & fire; provided pay increases for sworn police, fire, and 911.
- Finalized and published new class specifications.
- Published first Human Resources Annual Report.
- Streamlined Employee STAR Awards and Service Recognition Program and increased department participation from 55% to 90%.
- Redesigned and updated HR intranet pages.
- Updated drug and alcohol testing policy, standard operating procedures and forms.
- Revamped and published new employee orientation booklet.
- Cultivated internal management talent with second graduating class of Bright Futures Leadership Development Program (10 months).
- Attained 84% Nationally Certified professionals in HR (increased from two employees in 2011 to 16 currently).
- Increased consults and technical assists with management and employees by 54% from 190 in 2016 to 351 in 2017, resulting in 85% success rate in disciplinary hearings.

## Human Services

### Human Services - Mission Statement

The mission of the DeKalb County Human Services Department is to strengthen families and individuals so that they can achieve self-sufficiency and attain the highest feasible quality of life; and to develop viable urban communities, principally benefiting low-to-moderate income persons, through collaboration with nonprofit agencies, governmental entities at all levels, businesses and faith communities, schools and residences.

### Human Services - Description

The Department of Human Services consists of five units: Office of Grants Administration, Office of Youth Services, Office of Aging, Lou Walker Senior Center (LWSC), and Central DeKalb Senior Center.

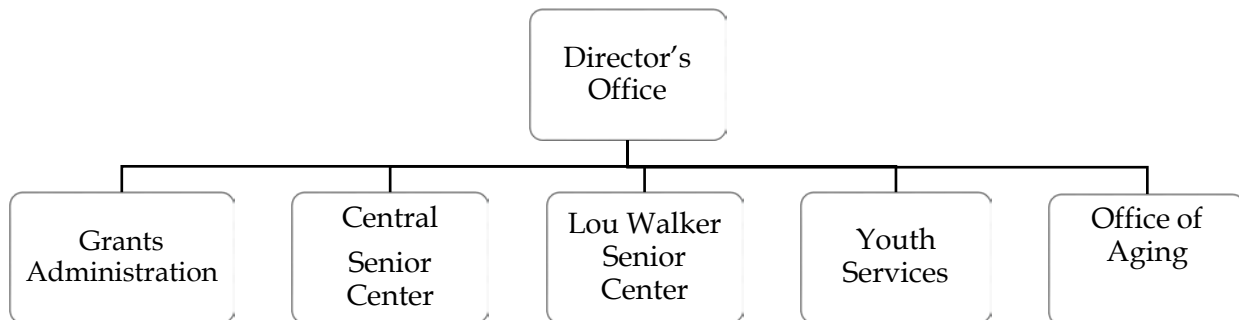
The primary objective of the Office of Aging is to assist DeKalb County residents, 55 years and older and person with disabilities, to age in place appropriately. The office serves as the county-based aging/nutrition services provider and is the “gateway” to senior services providing case management, information and referral, congregate and home delivered meals, in-home service, transportation, volunteer services, and neighborhood senior center programming.

The Office of Grants Administration 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.

The Office of Youth Services works to strengthen programs that ensure the development of well-rounded children and youth in the areas of wellness, entertainment, and leadership development.

The Lou Walker and Central Senior Centers are both innovative multipurpose facilities for active adults age 55 and older offering 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 in their own community as long as possible.

### Human Services - Organizational Chart



**Human Services – Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 1,974,635	\$ 2,227,948	\$ 2,323,050	\$ 2,640,565
52 - Purch / Contr Svcs	\$ 806,735	\$ 1,105,595	\$ 1,231,746	\$ 1,526,314
53 - Supplies	\$ 66,810	\$ 86,572	\$ 147,277	\$ 74,936
54 - Capital Outlays	\$ 2,553	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 122,293	\$ 143,293	\$ 22,276	\$ 56,227
57 - Other Costs	\$ 3,279	\$ 109	\$ -	\$ -
61 - Other Fin. Uses	\$ 1,329,000	\$ 1,317,808	\$ 1,312,805	\$ 1,467,808
Expense Total	\$ 4,305,305	\$ 4,881,324	\$ 5,037,153	\$ 5,765,850

**Human Services – Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
07510 - Administration	\$ 1,177,366	\$ 1,043,048	\$ 1,172,118	\$ 1,402,823
07520 - Lou Walker Senior Ctr	\$ 629,312	\$ 1,079,945	\$ 1,171,090	\$ 1,124,699
07530 - Senior Citizens	\$ 1,889,640	\$ 1,863,814	\$ 1,701,482	\$ 1,979,787
07540 - Central Center	\$ 107,400	\$ 340,627	\$ 367,923	\$ 397,996
07550 - Office of Youth Services	\$ 501,587	\$ 545,077	\$ 624,539	\$ 860,545
Expense Total	\$ 4,305,305	\$ 4,872,512	\$ 5,037,153	\$ 5,765,850

**Human Services – Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	30	32	32	35
Filled / Funded	27	29	29	29

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Human Services – Goals and Objectives**

Goal #1: Expand and evaluate Office of Youth Services (OYS) Program.

Objective #1A: Conduct quantitative and qualitative evaluation of OYS youth programs to ensure effectiveness.

Objective #1B: Develop, strengthen, and implement a minimum of seventeen youth programs with a focus on intervening in the high priority areas of Education, Youth Mental Health & Wellness, Youth Safety & Risky Behavior, and Youth Homelessness.

Goal #2: Improve the quality of life for DeKalb County Seniors.

Objective #2A: Provide transportation to seniors so that they can take group trips, attend cultural events, and go to their medical appointments.

Objective #2B: Introduce a minimum of three new programs that would benefit seniors.

Goal #3: Develop partnership with organizations in the community.

Objective #3A: Implement new programming partnerships with DeKalb County library, University of Georgia Extension Services, and Retired Senior Volunteer Program.

Objective #3B: Implement Silver Sneakers Program in at least two neighborhood senior centers.

Objective #3C: Partner with Alzheimer’s Association to provide music therapy to home-bound seniors to delay the onset of dementia and Alzheimer disease.

Goal # 4: Enhance the LWSC operations in order to become a nationally recognized Senior Center of Excellence.

Objective #4A: Establish LWSC Site Council.

Objective #4B: Develop and publish first LWSC annual report.

### **Human Services - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
# of registered members - LWSC	1,719	2,154	2,300	2,500
# of classes offered - LWSC	154	154	162	165
Grant applications reviewed	0	52	80	80
Monitoring visits for non-profit org	50	49	40	45
Contacts for DeKalb senior link line	11,058	12,700	11,353	12,500
Unduplicated senior clients served	4,787	2,098	2,148	2,500
# of meals provided to seniors	106,399	123,727	117,591	112,000
# of case management hours to seniors	5,514	6,591	5,846	5,900
# of transportation trips to seniors	32,100	30,574	34,736	34,924
Units delivered to DeKalb senior population	172,565	202,641	193,887	189,327

### **Human Services - Points of Interest**

- Central DeKalb Senior Center membership increased from 420 to 642 seniors and the number of instructor-led classes increased from 45 to 52 monthly.
- Lou Walker Senior Center completed building upgrades in dance studio, weight room, swimming pool, locker rooms, and deck.
- Lou Walker Senior Center also developed eight new programs to address age related health issues and caregiver support as well as implemented early morning and evening classes to accommodate growth.
- Office of Aging/Transportation Unit provided 34,736 rides that include medical trips, dialysis trips, and senior center trips.
- Office of Youth Services – The DeKalb County Fire Explorers Program Post 901 won 12 awards during the first Annual Summer Games Fire Competition.
- Office of Youth Services hosted a D2BAware Summer Science, Technology, Engineering, and Math Plus Camp in which 71 youth representing 11 different countries attended.
- Forty-one non-profit agencies received county funding to continue providing services in the community.
- Approximately, 1,206 families received assistance with early childhood supports and services through the Maternal, Infant, and Early Childhood Visiting program.

## Innovation and Technology

### Innovation and Technology - Mission Statement

The Department of Innovation and Technology will deliver excellent solutions to provide citizens, the business community, and county staff with convenient access to appropriate technology and services.

### Innovation and Technology - Description

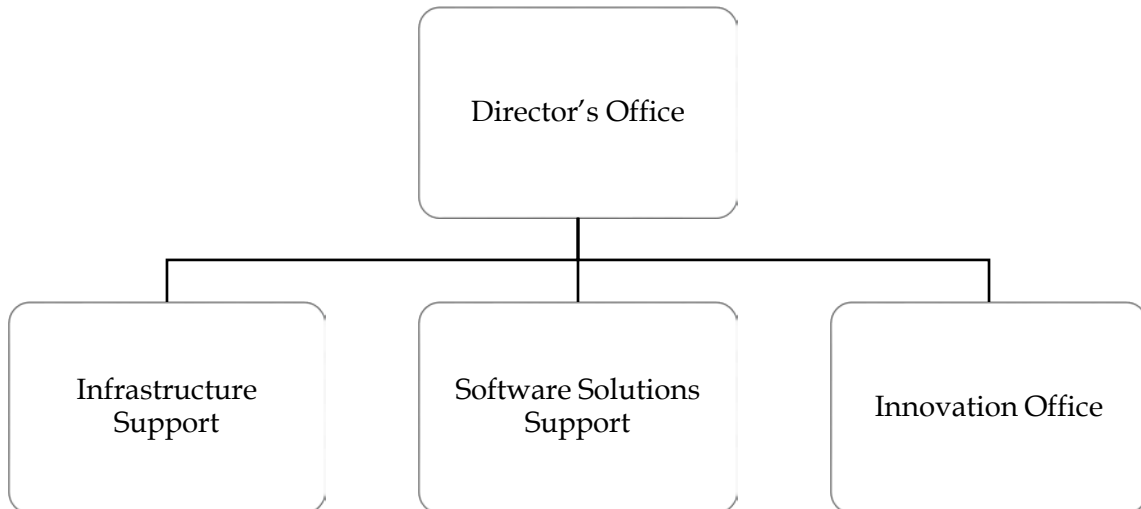
The Innovation and Technology Department is the central managing department for all computer, software, network, telecommunications, information technology (IT) strategic planning, and IT security functions.

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 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.

### Innovation and Technology - Organizational Chart



**Innovation and Technology - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 6,932,960	\$ 7,302,240	\$ 7,546,033	\$ 7,616,546
52 - Purch / Contr Svcs	\$ 10,879,596	\$ 12,708,938	\$ 11,758,182	\$ 16,381,994
53 - Supplies	\$ 124,461	\$ 113,321	\$ 118,275	\$ 155,995
54 - Capital Outlays	\$ 461,551	\$ 1,125,829	\$ 997,976	\$ 753,100
55 - Interfund Charges	\$ 38,901	\$ 31,398	\$ 35,884	\$ 51,524
61 - Other Fin. Uses	\$ 1,921,898	\$ -	\$ -	\$ -
Expense Total	\$ 20,359,367	\$ 21,281,726	\$ 20,456,350	\$ 24,959,159

**Innovation and Technology - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
01605 - Administration	\$ 20,359,367	\$ 21,281,726	\$ 20,456,350	\$ 24,959,159
Expense Total	\$ 20,359,367	\$ 21,281,726	\$ 20,456,350	\$ 24,959,159

**Innovation and Technology - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	169	79	79	79
Filled / Funded	79	69	71	71

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Innovation and Technology - Goals and Objectives**

Goal #1: Focus on improving customer service.

Objective #1A: Provide world class solutions and services that meet end user needs.

Objective #1B: Resolve service issues on the first call or visit.

Goal #2: Support competitive compensation for all employees.

Objective #2A: Ensure appropriate hours of technical and professional training for IT staff.

Objective #2B: Deploy collaboration tools that enable employees to be more productive.

Goal #3: Improve financial stability.

Objective #3A: Deliver IT projects at or below budget.

Objective #3B: Deliver IT projects within specified timelines.

## Innovation and Technology - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
End user customer satisfaction	NA	4.35	4.80	5
Obtain first call resolution	45%	75%	88%	90%
Complete service requests within service level agreement (SLA)	87%	90%	91%	92%
Deliver IT projects at or under budget	100%	100%	100%	100%
Deliver IT projects within timeline	90%	95%	100%	100%
Assign service tickets within four hours of receipt	63%	88%	95%	95%
Ensure email system available (uptime)	100%	99.98%	99.99%	99.99%
Ensure devices can use county website	NA	100%	100%	100%
Educate employees via IT security newsletters	6	12	12	12
Technical and professional IT staff training hours	NA	NA	3,250	3,400

## Innovation and Technology - Points of Interest

- The capital improvement program for FY2018 includes \$525K for Active Directory replacement.
- Courts system upgrades are being accomplished in conjunction with expansion of the migration to the county's Tyler Integrated Justice Information System.
- New Jail Management System is scheduled to go live in 2018.

## Internal Audit

### Internal Audit - Mission Statement

To provide independent, objective, insightful, nonpartisan assessment of the stewardship or performance of policies, programs, and operations in promoting efficiency, effectiveness, and integrity in DeKalb County through financial audits, performance audits, inquires, investigations, and reviews.

### Internal Audit - Description

The Office of Independent Internal Audit (OIIA) was established in accordance with House Bill 599, enacted by the Georgia General Assembly, signed into law on May 12, 2015, and subsequently approved by DeKalb voters in a referendum in November 2015.

The OIIA consists of the Chief Audit Executive (CAE) and those assistants, employees, and personnel as deemed necessary by the CAE for the efficient and effective administration of the affairs of the office, and over whom the CAE has the sole authority to appoint, employ, and remove.

The OIIA has the authority to conduct financial and performance audits of departments, offices, boards, activities, agencies, and programs of the county, to independently and objectively determine and assess compliance, governance, fiscal adherence, efficiency, effectiveness, and equity in government.

The OIIA is completely independent and not subject to control or supervision of the Chief Executive Officer, the Board of Commission, or any other official, employee, department, or agency of the county government. The position of the CAE is nonpartisan.

### Internal Audit - Organizational Chart





**Internal Audit - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ -	\$ 51,605	\$ 926,702	\$ 1,409,603
52 - Purch / Contr Svcs	\$ -	\$ 36,044	\$ 82,178	\$ 248,800
53 - Supplies	\$ -	\$ 7	\$ 45,913	\$ 25,000
54 - Capital Outlays	\$ -	\$ -	\$ 10,392	\$ 12,500
57 - Other Costs	\$ -	\$ 2,900	\$ 397	\$ 11,000
Expense Total	\$ -	\$ 90,556	\$ 1,065,583	\$ 1,706,903

**Internal Audit - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
00510 - Internal Audit Ofc	\$ -	\$ 90,556	\$ 1,065,583	\$ 1,706,903
Expense Total	\$ -	\$ 90,556	\$ 1,065,583	\$ 1,706,903

**Internal Audit- Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	-	1	13	13
Filled / Funded	-	1	13	13

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Internal Audit- Goals and Objectives**

The OIIA is still in the process of developing goals and objectives for their office.

**Internal Audit - Performance Measures**

The OIIA is still in the process of developing and capturing performance measure data.

**Internal Audit- Points of Interest**

- The FY18 budget for Internal Audit provided full-year funding for 13 full-time positions.

## 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 citizens, and to support the continuity of families by leaving children in their homes whenever possible.

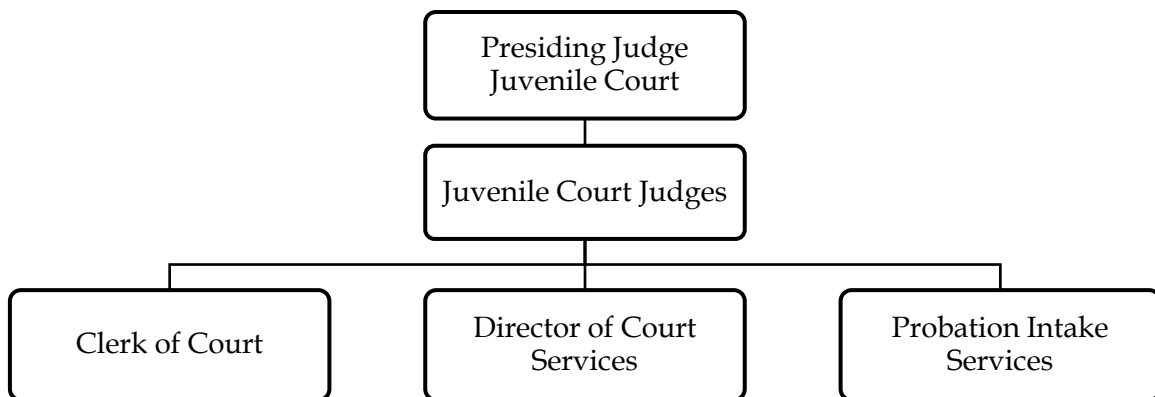
### Juvenile Court - Description

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 to the entire Court, including human resource management, budget, benefits, training, procurement, grant management, and computer services to support the court's operations.

The Juvenile Services Fund accounts for monies received under a 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 non-secure 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.

### Juvenile Court - Organizational Chart



**Juvenile Court - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 5,208,573	\$ 5,790,752	\$ 5,885,093	\$ 6,387,061
52 - Purch / Contr Svcs	\$ 1,545,040	\$ 1,349,970	\$ 1,218,204	\$ 1,261,004
53 - Supplies	\$ 72,887	\$ 57,196	\$ 68,598	\$ 72,339
54 - Capital Outlays	\$ 5,246	\$ (37,955)	\$ -	\$ -
55 - Interfund Charges	\$ 8,730	\$ 6,344	\$ 5,565	\$ 8,191
Expense Total	\$ 6,840,476	\$ 7,166,307	\$ 7,177,460	\$ 7,728,595

**Juvenile Services Fund - Financials (Juvenile Services Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
52 - Purch / Contr Svcs	\$ 100,415	\$ 33,279	\$ 40,163	\$ 91,593
61 - Other Fin. Uses	\$ 6,967	\$ 1,747	\$ 8,391	\$ 10,000
Expense Total	\$ 107,382	\$ 35,026	\$ 48,554	\$ 101,593

**Juvenile Court - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
03410 - Administration	\$ 4,609,454	\$ 4,673,885	\$ 4,568,464	\$ 5,105,984
03420 - Probation Services	\$ 2,231,022	\$ 2,492,422	\$ 2,608,996	\$ 2,622,611
Expense Total	\$ 6,840,476	\$ 7,166,307	\$ 7,177,460	\$ 7,728,595

**Juvenile Services Fund - Financials (Juvenile Services Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
03425 - Juvenile Services	\$ 107,382	\$ 35,026	\$ 48,554	\$ 101,593
Expense Total	\$ 107,382	\$ 35,026	\$ 48,554	\$ 101,593

**Juvenile Court - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	88	88	88	88
Filled / Funded	80	76	73	77

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Juvenile Court - Goals and Objectives**

Goal #1: The Court will continue to collaborate with DeKalb County School System to provide school-based probation programs that are designed to develop better probation programs that address offenders' needs and reduce recidivism, by improving probation success rates.

Objective #1A: To increase the number of probation officers in every high school within DeKalb County.

Objective #1B: To reduce truancy and assist the schools with developing programs to improve educational outcomes and graduation rates.

Goal #2: The Court will develop and implement programs that will generate cost savings, increase the effectiveness of current criminal justice investments, and improve public safety and offender accountability.

Objective #2A: To provide more alternatives to detention.

Objective #2B: To provide more oversight of youth in the community.

Goal #3: The court will continue to collaborate with new and innovative community-based programs and counseling services.

Objective #3A: To support the pro-social needs of the youth.

Objective #3B: To assist in the youth's physical, mental, and emotional development.

**Juvenile Court - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Number of complaints	1,805	1,409	989	890
Number of delinquent charges	2,979	2,956	2,592	2,100
Number of dependency complaints	1,352	1,047	945	970
Number of CHINS (Children in Need of Services)	1,198	1,013	705	800
Number of special proceedings	157	144	87	90
Number of traffic charges	402	318	328	400
Number of warrants issued	731	777	724	760

**Juvenile Court - Points of Interest**

- Changed hours of operation for Intake Division by establishing a 24-hour on-call operation system utilizing technology and closing the building at 7:30 p.m.
- Replaced the Banner case management system with Juvenile Case Activity Tracking system.
- Worked with District Attorney Office, Probation, and the Department of Juvenile Justice to prevent overcrowding and DeKalb youth from being detained in regional youth detention centers outside of the county.

## Law

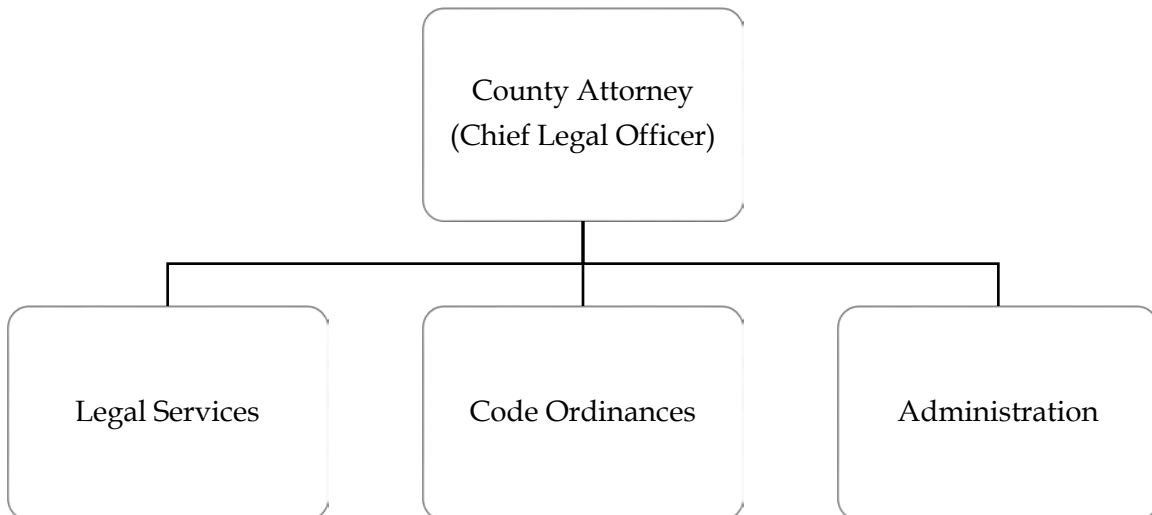
### Law - Mission Statement

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 their staffs to create an environment that successfully anticipates legal issues and establishes the best way to efficiently and timely resolve those issues and county needs.

### Law - 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. Moreover, the county attorney represents the county's legal position with other jurisdictions and entities, reviews all contracts to which the county is party, reviews all legislation pertinent to the affairs of county government, represents the county in all court cases including responsibility for associated trial research and preparation, and prosecutes development code violations.

### Law - Organizational Chart



## Law - (General Fund) by Common Object Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 3,056,582	\$ 3,238,515	\$ 3,646,346	\$ 3,776,700
52 - Purch / Contr Svcs	\$ 641,705	\$ 1,089,906	\$ 436,958	\$ 1,265,629
53 - Supplies	\$ 61,703	\$ 83,974	\$ 78,704	\$ 92,077
54 - Capital Outlays	\$ 25,773	\$ 5,272	\$ 3,203	\$ 46,750
Expense Total	\$ 3,785,763	\$ 4,417,666	\$ 4,165,211	\$ 5,181,156

## Law - (General Fund) by Cost Center

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
00310 - Law Department	\$ 3,375,220	\$ 3,438,987	\$ 3,665,474	\$ 4,054,121
00311 - Infrastructure Support	\$ 410,543	\$ 978,679	\$ 499,737	\$ 1,127,035
Expense Total	\$ 3,785,763	\$ 4,417,666	\$ 4,165,211	\$ 5,181,156

## Positions

	FY15	FY16	FY17	FY18 Budget
Full-Time Positions				
Authorized	27	28	30	30
Filled / Funded	27	26	27	30

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

## Law - Goals and Objectives

Goal #1: Win or settle majority of litigation files.

Objective #1A: Win or settle 90% of litigation files.

Goal #2: Promptly respond to written requests for legal opinions and draft ordinances.

Objective #2A: Respond to written requests for legal opinions and requests to draft ordinances within 30 days.

Goal #3: Promptly review contracts.

Objective 3A: Review contracts within 20 days of receipt, on average.

## Law - Performance Measures

Performance Measures	FY2015 Actual	FY2016 Actual	FY2017 Proj	FY2018 Est/Goal
Total Files Pending	1,395	1,412	1,657	1,500
Total Filed Opened	1,393	1,354	1,353	1,450
Total Filed Closed	1,115	1,089	1,816	1,500
Legal Opinions and Ordinances Requested	259	216	196	375
Litigation Files Opened	417	325	370	350
Litigation Files Closed	384	292	422	400
Tax Appeals Opened	156*	103*	134*	120*
Tax Appeals Closed	121**	118**	134**	140**
Demands (Claims Received)	147	120	133	125
Contracts & Agenda Items Received	445	581	513	600

\*Out of Total Litigation Files Opened

\*\*Out of Total Litigation Files Closed

## Law - Points of Interest

- More than 30 litigation wins and favorable outcomes in court cases.
- Drafted and provided legal assistance in revising the county's Local Small Business Enterprise ordinances.
- Assisted with revocation of licenses for non-compliant nightclub.
- Secured final order in Brannon Hills in Rem Civil Action.
- Provided legal assistance in recovering approximately \$300,000 in past due water bills from commercial enterprises.
- Reviewed and revised the county's contract for body cameras for law enforcement personnel.

## Library

### Library - Mission Statement

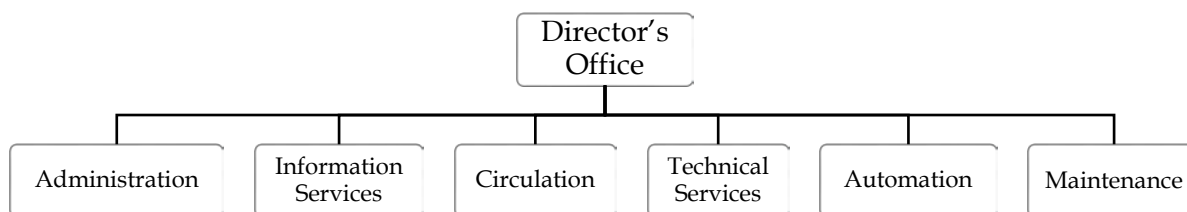
DeKalb County Public Library is a place to grow. The Library enlightens and enriches the people of DeKalb County by providing responsive, dynamic services that meet the changing informational needs of a diverse population. Through a trained, service-oriented staff, partnership, and ready access to both 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 22 branch libraries and online virtual eBranch. Services to the public are supported by the Library's Administration Center. The Library offers a collection of nearly one 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 range from story times specifically designed to build and foster early literacy skills, to job searching classes, to cultural events and exhibits, to author talks presented by the Georgia Center for the Book. The Library also supports a network of over 900 personal computers and offers extensive electronic resources accessible from inside and outside the Library through the Library's website. Additionally, the Library offers numerous public meeting spaces, including multi-purpose rooms, conference rooms, small study spaces, and two theater-style auditoriums.

### Library - Organizational Chart





**Library - (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 10,788,004	\$ 12,015,364	\$ 14,119,421	\$ 15,299,307
52 - Purch / Contr Svcs	\$ 47,396	\$ 3	\$ -	\$ 134,200
53 - Supplies	\$ 1,100,000	\$ 1,156,854	\$ 776,505	\$ 2,014,386
55 - Interfund Charges	\$ 28,891	\$ 32,514	\$ 31,512	\$ 26,247
57 - Other Costs	\$ 1,836,240	\$ 1,836,240	\$ 1,836,240	\$ 1,921,240
61 - Other Fin. Uses	\$ 250,000	\$ -	\$ -	\$ -
Expense Total	\$ 14,050,531	\$ 15,040,975	\$ 16,763,678	\$ 19,395,380

**Library - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
06810 - Administration	\$ 3,852,754	\$ 3,994,614	\$ 4,267,741	\$ 4,932,390
06820 - Information Services	\$ 4,264,146	\$ 4,796,575	\$ 5,600,208	\$ 5,865,981
06830 - Circulation	\$ 2,824,958	\$ 3,200,205	\$ 4,228,858	\$ 4,524,725
06840 - Technical Services	\$ 1,664,672	\$ 1,728,562	\$ 1,209,155	\$ 2,484,920
06850 - Automation	\$ 332,400	\$ 341,746	\$ 355,108	\$ 360,632
06860 - Maintenance & Opr	\$ 1,111,601	\$ 979,273	\$ 1,102,607	\$ 1,226,732
Expense Total	\$ 14,050,531	\$ 15,040,975	\$ 16,763,678	\$ 19,395,380

**Library - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	227	230	230	256
Filled / Funded	194	215	233	236

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Library - Goals and Objectives**

Goal #1: Increase operating hours.

Objective #1A - Restore Thursday evening hours (Decatur, Wesley Chapel, and Chamblee) and Sunday hours (Wesley Chapel, Chamblee, Tucker, and Stonecrest).

Objective #1B - Open Ellenwood Library for 51 hours each week with a target date of Mid-2018 for public opening. (Schedule will be Monday-Wednesday 10-8, Thursday-Saturday 10-5).

Goal #2: Continue to increase the acquisition of high quality, new, up-to-date, and in-demand library materials/resources for patrons.

Objective #2A - Meet community/patron demand for a wide variety of informational and recreational library materials in print, audio visual and digital formats.

Objective #2B - Increase system circulation by 2% and maintain a 5-to-1 "hold" ratio for high-demand items.

Objective #2C - Continue to explore and add digital content as it becomes affordable and/or sustainable.

Goal #3: Improve patron experience accessing library resources through improved automation.

Objective #3A - Finish implementation of remaining patron-focused enhancements available in Library's newly acquired Integrated Library Software program, Polaris.

Objective #3B - Expand mobile HotSpot check-out program, test viability, and sustainability of adding 4G-enabled tablets to circulating equipment.

Objective #3C - Install RFID (radio frequency identification) technology to improve accuracy of circulation and improve inventory control, as funding allows.

Goal #4: Begin implementation of Library's Strategic Plan.

Objective #4A - Secure Board of Trustee approval for the strategic plan that is currently under development.

Objective #4B - Create plan for implementation of strategic plan.

### Library - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
PC Sign-Ins	846,130	919,475	1,398,125	1,500,000
In-House Use	399,880	423,800	295,065	300,000
Materials Checked Out	2,680,964	2,545,041	2,700,268	2,750,000
eBranch hits	3,450,706	3,463,968	3,250,875	3,372,500
Patron Visits (Walk-In)	2,570,907	2,627,591	2,504,130	2,550,000
Professionalism and Courtesy Survey Rating	4.67	4.7	5	n/a
Programs Provided by Library	4,887	5,416	5,857	5,700
Programs Provided by Library - Attendance	109,407	108,228	129,809	125,000
Active Borrowers	163,243	204,341	200,321	200,000
Registered Users-New and Renewed Patrons	46,335	42,104	39,156	36,000
Voter Registration	19,469	20,370	24,817	23,500
WiFi	164,180	224,559	304,952	325,000
eCirculation	111,974	159,915	232,258	275,000

### Library - Points of Interest

- Completed migration to Polaris -- a new Integrated Library System. Polaris is a web-based software package that manages all aspects of circulation, acquisitions, cataloging, and the public-facing catalog.
- Launched the Mobile HotSpot Check-Out program, with 75 units at five branches.
- Construction of Ellenwood Library more than halfway complete.
- Added PressReader - a robust newspaper database - to electronic offerings.
- Received a \$50,000 Humanities Access Grant from the National Endowment for the Humanities to implement PRIMETIME Pre-K in four branches over the next two years. PRIMETIME Pre-K is an outcomes-based literacy program designed to support children and families in inter-generational family reading and discussion.
- Started a community-driven process for creating the Library's FY2019-2021 Strategic Plan.

## Magistrate Court

### Magistrate Court - Mission Statement

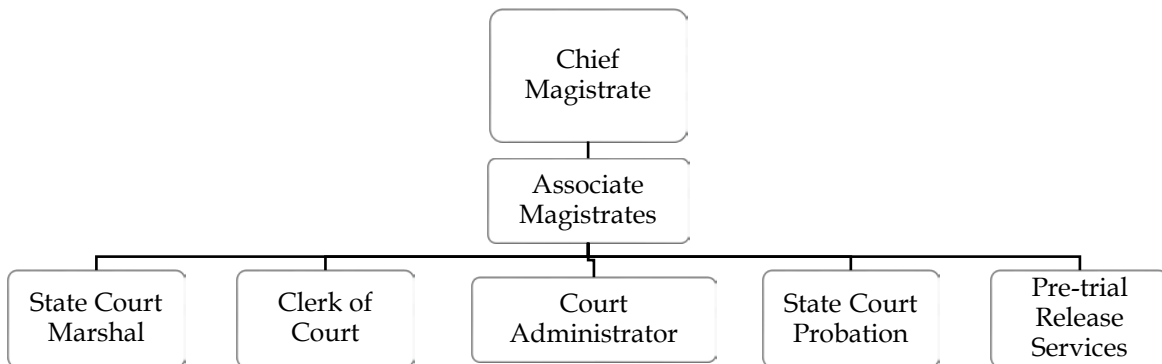
Magistrate Court's mission is to execute its powers in a timely manner, consistent with the constitutions of United States and the State of Georgia, and all applicable laws. As a court with civil jurisdiction over small claims, the Court seeks to make itself accessible to unrepresented litigants.

### Magistrate Court - Description

The Magistrate Court of DeKalb County presides over the application for, and issuance of arrest and search warrants. The judges in the Criminal Division set bonds for defendants charged with all misdemeanors and felony offenses. The judges in Criminal Division preside at preliminary hearings to determine whether there is probable cause to justify the case being committed for trial in a court of competent jurisdiction. The Criminal Division is available to county, city, and other law enforcement agencies 24 hours per day, seven days per week and is open to the public sixteen hours per day, seven days per week. The Court hears dispossessory actions, garnishment actions, small claims where the amount to be claimed does not exceed \$15,000, and nuisance abatement actions, code enforcement matters, animal control cases and criminal ordinance violations.

Magistrate Court also supervises Pre-Trial Services Department that serves the Superior, State, and Magistrate Courts by interviewing indigent defendants who are unable to post bond to leave jail pending trial where a cash bond has been imposed by a judge. The staff in Pre-Trial Services provides supervision of those defendants when they are released from jail, which reduces taxpayers' costs associated with maintaining such individuals in county jail.

### Magistrate Court - Organizational Chart



**Magistrate Court - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 3,105,368	\$ 3,179,722	\$ 3,338,025	\$ 3,677,711
52 - Purch / Contr Svcs	\$ 93,828	\$ 153,453	\$ 171,401	\$ 210,450
53 - Supplies	\$ 39,429	\$ 40,153	\$ 62,027	\$ 56,200
54 - Capital Outlays	\$ 11,677	\$ 13,111	\$ 5,350	\$ 13,000
55 - Interfund Charges	\$ 12,276	\$ 8,654	\$ 7,299	\$ -
57 - Other Costs	\$ 1,425	\$ 9,033	\$ 154	\$ 3,000
61 - Other Fin. Uses	\$ -	\$ -	\$ 3,696	\$ 12,000
Expense Total	\$ 3,264,004	\$ 3,404,125	\$ 3,587,952	\$ 3,972,361

**Magistrate Court - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
04810 - Magistrate Court	\$ 3,264,004	\$ 3,404,125	\$ 3,587,952	\$ 3,972,361
Expense Total	\$ 3,264,004	\$ 3,404,125	\$ 3,587,952	\$ 3,972,361

**Magistrate Court - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	16	16	19	19
Filled / Funded	14	15	15	15

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Magistrate Court - Goals and Objectives**

Goal #1: Provide individualized risk assessments for each defendant for whom pre-trial release decisions are made.

Objective #1A: Hire an additional pre-trial release officer to obtain criminal histories for judges to provide onsite bail determinations.

Objective #1B: Engage with statewide committee to identify and implement a risk assessment tool to support objective decision making for pre-trial release.

Goal #2: Expand electronic filing to include garnishment actions, and thereby take advantage of imminent upgrade to the Magistrate Court Council's forms generator that will include forms for filing garnishments.

Objective #2A: Promote use of forms generator on court's website.

Objective #2B: Promote use of form generator's to customers appearing in person to file using the kiosks in the Clerk's office.

Goal #3: Provide space to create an Interactive User Lab that provides tools to facilitate self-represented litigants accessing justice and navigating Magistrate Court processes.

Objective #3A: Translate commonly used forms into Spanish to ensure that parties understand the English language forms they encounter during the lifecycle of their cases.

Objective #3B: Create informational videos, make them available on Court's website for self-represented litigants (SRL), and actively direct SRLs to the website.

## Magistrate Court - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Civil suits (including dispossessory actions)	43,964	43,579	43,651	43,731
Garnishments	3,812	2,869	2,459	3,046
Nuisance abatement actions	0	0	96	100
Ordinance cases	4,762	10,231	8,590	9,410
Warrant applications	2,374	1,232	1,224	1,228
Arrest and search warrants	21,122	20,636	20,731	20,829
Pre-Trial defendant referrals	31,480	28,551	28,874	29,635
Misdemeanor Mental Health Court referrals	0	171	37	148
Misdemeanor Mental Health Court graduates	0	17	11	20

## Magistrate Court - Points of Interest

- Continued implementation of a new case management system, Odyssey Case Manager.
- Expanded electronic filing to dispossessory, magistrate civil and nuisance abatement filings in Magistrate Court resulting in an improved service for plaintiffs and expanding the time available for defendants to file their answers. This expands the time available for court filings to be made from 8:30 am to 5:00 pm to 24 hours per day. Filings made before 11:59 pm are filed with the date of submission regardless of when the pleading is processed in the Clerk's office.
- Making onsite individualized bail determination.
- Expanded the mental Health Court Diversion program to include pre-accusation participants in order to provide services to those suffering with mental health issues earlier in the criminal justice process.

## 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.

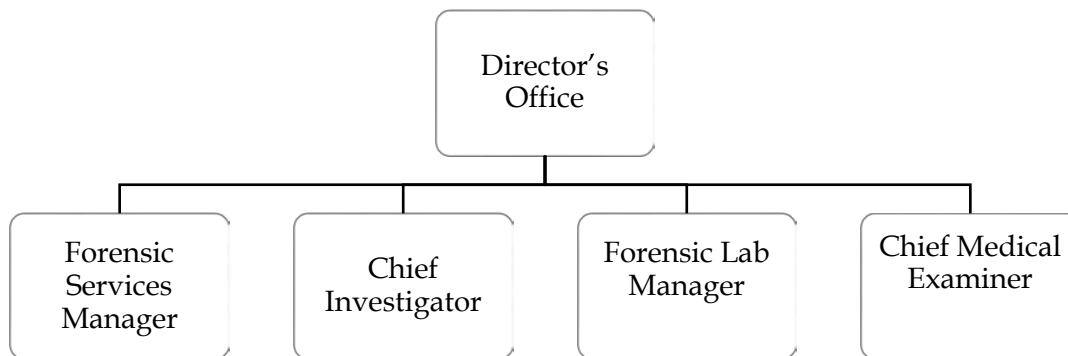
### Medical Examiner - Description

The Medical Examiner's Office conducts inquiries into reported deaths within the jurisdictional boundaries of DeKalb County, Georgia. This authority is outlined under the provisions of the Georgia Death Investigations Act (O.C.G.A. 45-16-20). These inquiries include, but are not limited to, deaths reported by medical institutions, deaths requiring scene investigations, post mortem examinations (autopsies), toxicology analysis, review of documents, and medical records.

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 seven 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



**Medical Examiner - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 1,298,766	\$ 1,221,217	\$ 1,244,104	\$ 1,389,427
52 - Purch / Contr Svcs	\$ 917,612	\$ 983,306	\$ 852,832	\$ 1,318,015
53 - Supplies	\$ 114,421	\$ 132,929	\$ 114,309	\$ 133,916
54 - Capital Outlays	\$ -	\$ 17,902	\$ 24,803	\$ 48,300
55 - Interfund Charges	\$ 132,732	\$ 88,920	\$ 112,886	\$ 122,767
Expense Total	\$ 2,463,532	\$ 2,444,275	\$ 2,348,934	\$ 3,012,425

**Medical Examiner - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
04310 - Medical Examiner	\$ 2,463,532	\$ 2,444,275	\$ 2,348,934	\$ 3,012,425
Expense Total	\$ 2,463,532	\$ 2,444,275	\$ 2,348,934	\$ 3,012,425

**Medical Examiner - Positions**

	FY15	FY16	FY17	FY18 Budget
Full-Time Positions				
Authorized	20	20	20	19
Filled / Funded	16	12	16	16

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Medical Examiner - Goals and Objectives**

Goal #1: Support sustainable facilities.

Objective #1A: Collaborate and develop a process to improve HVAC (Heating Ventilation Air Conditioning) concerns and eliminate recurring moisture accumulation in the Forensic Laboratory Building.

Objective #1B: Acquire and install forensic laboratory cooler doors to maintain proper internal temperatures.

Goal #2: Improve customer service.

Objective #2A: Develop surveys to receive input from stakeholders as to service delivery.

Objective #2B: Continue to invest and create training opportunities to improve customer service.

Goal #3: Enhance operational efficiency.

Objective #3A: Acquire and implement technology to reduce redundancy in the forensic laboratory workflow and increase the dissemination of information internally.

Objective # 3B: Review and evaluate body transportation process to implement and improve service delivery.

**Medical Examiner – Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Reported deaths investigated without significant errors	1,775	1,723	1,854	1,800
Death scene investigations conducted	422	375	471	432
Number of postmortem examination reports completed within 90 days from the time of reported death	1,737	1,653	1,761	1,718
Number of postmortem reports completed with 60 days from the time of reported death	1,704	1,612	1,731	1,710
Number of investigative summaries completed within 90 days of the reported death	1,737	1,653	1,713	1,710
Death certificates completed with 60 days of accepting jurisdiction	1,704	1,612	1,731	1,620
Medical examiner investigative personnel attaining 20 hours of Police Officer Standardized Training certification/American Board Medicolegal Death Investigators training during the calendar year	8	8	8	8
Reduction in on-the-job injuries	3	1	1	1
Maintain budgetary discipline within approved Board of Commissioners allocated funding	99%	98%	95%	96%
Revenue collected	\$34,388	\$55,822	\$51,608	\$68,000

**Medical Examiner – Points of Interest**

- Initiated preliminary survey of metro area medical examiners facilities, as well as, offices in Tennessee and North Carolina, to determine functional HVAC demands for conducting postmortem examinations.
- Drafted a statewide strategic plan with the collaboration of the United States Attorney’s Office and State Public Health to combat the opioid epidemic.
- Implemented best practices regionally between the medical examiner and coroners offices.
- Review and update departmental policies and procedures in preparation for accreditation review by the National Association of Medical Examiners.



## 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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 236,037	\$ 415,467	\$ 132,101	\$ 117,067
52 - Purch / Contr Svcs	\$ 1,994,261	\$ 433,859	\$ 445,164	\$ 1,250,000
53 - Supplies	\$ 55,288	\$ 354,744	\$ -	\$ -
55 - Interfund Charges	\$ 1,138,164	\$ 1,275,492	\$ 1,699,068	\$ 1,982,127
57 - Other Costs	\$ 7,922,651	\$ 994,997	\$ 870,038	\$ 1,196,458
58 - Debt Service	\$ 2,054,376	\$ 180,400	\$ -	\$ -
61 - Other Fin. Uses	\$ 2,553,688	\$ 17,549,117	\$ 14,051,152	\$ 300,000
70 - Retirement Svcs	\$ 472,843	\$ 472,765	\$ (442)	\$ 472,765
Expense Total	\$ 16,427,308	\$ 21,676,841	\$ 17,197,082	\$ 5,318,417

### Non-Departmental - Financials (General Fund) by Cost Center

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
09110 - General	\$ 16,381,001	\$ 21,676,361	\$ 17,196,593	\$ 5,318,417
09112 - Parks Bonds Admin	\$ 46,307	\$ 480	\$ 489	\$ -
Expense Total	\$ 16,427,308	\$ 21,676,841	\$ 17,197,082	\$ 5,318,417

### Non-Departmental (General Fund) - Points of Interest

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major items in budget: Risk Management charges \$1M; litigation charges allocated \$970K; federal/state/local representation \$750K; Atlanta Regional Commission allocation \$718K; property taxes on tax-lien property \$500K.

### Non-Departmental - Financials (Fire Fund) by Common Object Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 44,664	\$ 27,228	\$ 27,228	\$ 27,223
52 - Purch / Contr Svcs	\$ 7,234	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 5,776,284	\$ 5,222,052	\$ 5,046,901	\$ 5,115,477
57 - Other Costs	\$ 1,181,909	\$ 12,000	\$ 12,000	\$ 12,000
61 - Other Fin. Uses	\$ 15,000	\$ 382,774	\$ 260,275	\$ -
70 - Retirement Svcs	\$ 137,094	\$ 137,094	\$ -	\$ 137,094
Expense Total	\$ 7,162,185	\$ 5,781,148	\$ 5,346,404	\$ 5,291,794

**Non-Departmental - Financials (Fire Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
09115 - Fire	\$ 7,162,185	\$ 5,781,148	\$ 5,346,404	\$ 5,291,794
Expense Total	\$ 7,162,185	\$ 5,781,148	\$ 5,346,404	\$ 5,291,794

**Non-Departmental (Fire Fund) - Points of Interest**

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major items in budget: General Fund overhead \$4.6M; risk management charges \$250K; litigation charges allocated \$226K.

**Non-Departmental - Financials (Designated Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 24,612	\$ 15,000	\$ 15,000	\$ 15,002
52 - Purch / Contr Svcs	\$ 1,121	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 3,826,524	\$ 6,067,332	\$ 4,510,033	\$ 4,553,645
57 - Other Costs	\$ 2,357,370	\$ 150,000	\$ 150,000	\$ 150,000
61 - Other Fin. Uses	\$ 35,000	\$ 4,724,894	\$ 5,840,387	\$ -
70 - Retirement Svcs	\$ 113,861	\$ 113,861	\$ -	\$ 65,813
Expense Total	\$ 6,358,488	\$ 11,071,087	\$ 10,515,420	\$ 4,784,460

**Non-Departmental - Financials (Designated Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
09120 - Designated Services	\$ 6,358,488	\$ 11,071,087	\$ 10,515,420	\$ 4,784,460
Expense Total	\$ 6,358,488	\$ 11,071,087	\$ 10,515,420	\$ 4,784,460

**Non-Departmental (Designated Fund) - Points of Interest**

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major items in budget: General Fund overhead \$4.3M; risk management charges \$170K; litigation charges allocated \$124K.

**Non-Departmental - Financials (Unincorporated Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 7,740	\$ 4,716	\$ 4,716	\$ 4,720
55 - Interfund Charges	\$ 1,434,648	\$ 1,723,620	\$ 1,652,318	\$ 1,663,728
57 - Other Costs	\$ 438,832	\$ 1,527,711	\$ -	\$ -
61 - Other Fin. Uses	\$ 15,000	\$ 913,577	\$ 370,266	\$ -
70 - Retirement Svcs	\$ 17,380	\$ 17,379	\$ -	\$ 17,379
Expense Total	\$ 1,913,600	\$ 4,187,003	\$ 2,027,300	\$ 1,685,827

**Non-Departmental - Financials (Unincorporated Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
09130 - Unincorporated	\$ 1,913,600	\$ 4,187,003	\$ 2,027,300	\$ 1,685,827
Expense Total	\$ 1,913,600	\$ 4,187,003	\$ 2,027,300	\$ 1,685,827

**Non-Departmental (Unincorporated Fund) - Points of Interest**

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major item in budget: General Fund overhead \$1.6M.

**Non-Departmental - Financials (Police Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ 51,660	\$ 51,665
52 - Purch / Contr Svcs	\$ (93,262)	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 10,584,108	\$ 8,651,304	\$ 9,421,882	\$ 9,518,074
57 - Other Costs	\$ 3,214,919	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 15,000	\$ -	\$ 600,000	\$ -
70 - Retirement Svcs	\$ 119,934	\$ -	\$ -	\$ 167,982
Expense Total	\$ 13,840,699	\$ 8,651,304	\$ 10,073,542	\$ 9,737,721

**Non-Departmental - Financials (Police Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
09140 - Police Services	\$ 13,840,699	\$ 8,651,304	\$ 10,073,542	\$ 9,737,721
Expense Total	\$ 13,840,699	\$ 8,651,304	\$ 10,073,542	\$ 9,737,721

**Non-Departmental (Police Fund) - Points of Interest**

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major items in budget: General Fund overhead \$8.6M; risk management charges \$467K; litigation costs allocated \$428K.

## Parks and Recreation

### Parks and Recreation - Mission Statement

The Department of Recreation, Parks, and Cultural Affairs' 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

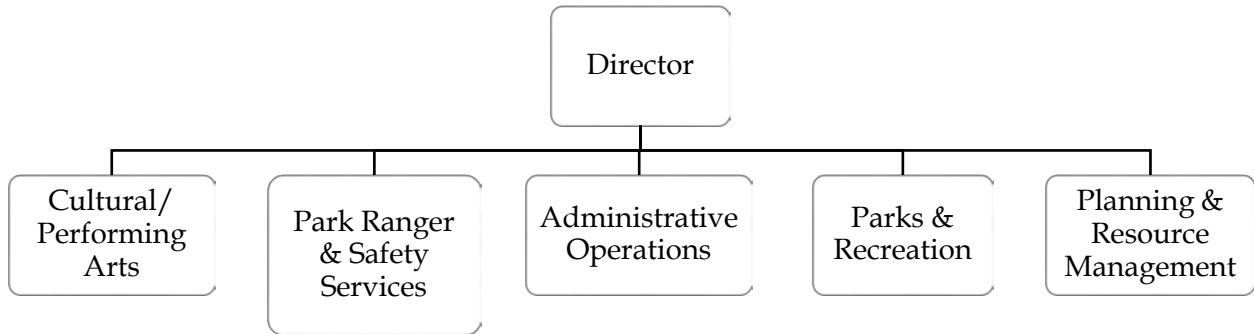
The Department works together with nationally recognized consultants, community, business and government leaders, as well as citizens of DeKalb County, to create signature parks and recreational facilities that will enhance the image of DeKalb County and its park system.

The park system consists of 112 parks, which includes approximately 6,313 acres of parkland and open space, 83 playgrounds, 2 golf courses, 73 tennis courts, 54 pavilions, 83 ball fields, 10 recreational facilities, and 1 netball court.

The Department of Recreation, Parks & Cultural Affairs understands that parks are not only important to the quality of life, but they are also assets that increase DeKalb County's desirability as a place to live, work and play.

The Recreation Fund provides a variety of year-round programs on a fee-for-service basis. 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.

### Parks and Recreation - Organizational Chart



**Parks and Recreation – Financials (Designated Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 8,472,337	\$ 8,208,897	\$ 8,117,174	\$ 8,662,328
52 - Purch / Contr Svcs	\$ 1,441,869	\$ 1,671,012	\$ 1,906,844	\$ 2,080,484
53 - Supplies	\$ 495,391	\$ 761,765	\$ 649,897	\$ 581,264
54 - Capital Outlays	\$ 573	\$ 9,252	\$ 7,388	\$ 5,000
55 - Interfund Charges	\$ 1,592,835	\$ 1,347,974	\$ 1,236,266	\$ 1,381,834
57 - Other Costs	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
<b>Expense Total</b>	<b>\$ 12,228,004</b>	<b>\$ 12,223,899</b>	<b>\$ 12,142,568</b>	<b>\$ 12,935,910</b>

**Parks and Recreation – Financials (Designated Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
06101 - Administration	\$ 1,307,656	\$ 1,272,858	\$ 1,290,436	\$ 1,809,295
06102 - Special Populations	\$ 12,563	\$ 9,372	\$ 16,562	\$ 42,895
06103 - Summer Programs	\$ 742,140	\$ 282,262	\$ 122,803	\$ 151,897
06104 - Recreation Div Admin	\$ 534,204	\$ 437,257	\$ 331,827	\$ 355,556
06105 - Recreation Centers	\$ 2,078,992	\$ 2,582,719	\$ 2,590,103	\$ 2,507,282
06107 - Mason Mill Tennis Ctr	\$ -	\$ -	\$ 13,191	\$ -
06108 - Blackburn Tennis Ctr	\$ -	\$ -	\$ 12,373	\$ -
06110 - Mystery Valley Golf Course	\$ 1,208	\$ 986	\$ 2,005	\$ -
06111 - Sugar Creek Golf Course	\$ 4,674	\$ 4,111	\$ 50,148	\$ 10,000
06113 - Planning & Development	\$ 493,319	\$ 455,201	\$ 534,271	\$ 645,372
06114 - Aquatics	\$ 493,687	\$ 453,574	\$ 510,973	\$ 441,060
06115 - Division Administration	\$ 1,033,132	\$ 1,205,821	\$ 1,379,586	\$ 814,187
06116 - District I Service Center	\$ 1,261,968	\$ 1,160,724	\$ 1,339,833	\$ 1,450,856
06117 - District II Service Center	\$ 1,181,017	\$ 1,129,312	\$ 1,085,429	\$ 1,519,666
06118 - District III Service Center	\$ 1,722,893	\$ 1,686,821	\$ 1,611,397	\$ 1,928,094
06119 - Support Service	\$ 28,420	\$ 30,763	\$ 34,273	\$ 34,733
06120 - Horticulture & Forestry	\$ 22,267	\$ 19,050	\$ 24,952	\$ 24,180
06121 - Planning & Development	\$ 16,027	\$ 10,908	\$ 14,685	\$ 15,353
06125 - Sugar Creek Tennis	\$ -	\$ -	\$ 4,926	\$ -
06126 - Natural Resource Mgmt	\$ 230,634	\$ 188,685	\$ 120,189	\$ 109,173
06128 - Marketing & Promotions	\$ 55,680	\$ 249,868	\$ 181,585	\$ 215,969
06130 - Cultural Affairs	\$ 355,877	\$ 413,455	\$ 294,680	\$ 261,071
06132 - Youth Athletics	\$ 278,780	\$ 266,076	\$ 249,975	\$ 327,764
06136 - Little Creek Horse Farm	\$ 372,866	\$ 364,077	\$ 324,052	\$ 271,507
06106 - Departmental Planning	\$ -	\$ -	\$ 2,314	\$ -
<b>Expense Total</b>	<b>\$ 12,228,004</b>	<b>\$ 12,223,899</b>	<b>\$ 12,142,568</b>	<b>\$ 12,935,910</b>

## Parks and Recreation - Positions

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	131	133	134	134
Filled / Funded	109	101	95	109

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

## Recreation Fund - Financials (Recreation Fund) by Object Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 734,972	\$ 609,301	\$ 545,864	\$ 586,961
52 - Purch / Contr Svcs	\$ 48,968	\$ 13,269	\$ 151,188	\$ 266,786
53 - Supplies	\$ 75,323	\$ 77,308	\$ 138,765	\$ 280,625
54 - Capital Outlays	\$ -	\$ -	\$ 8,510	\$ -
Expense Total	\$ 859,263	\$ 699,878	\$ 844,327	\$ 1,134,372

## Recreation Fund - Financials (Recreation Fund) by Cost Center

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
06203 - Outdoor Recreation	\$ -	\$ -	\$ 8,510	\$ -
06204 - Therapeutic Rec Programs	\$ -	\$ 432	\$ 481	\$ 31,000
06214 - Briarwood Rec Center	\$ -	\$ 34	\$ -	\$ -
06215 - Lucious Sanders Rec Ctr	\$ 4,701	\$ -	\$ 6,304	\$ 31,000
06217 - Redan Park Rec Center	\$ -	\$ -	\$ 381	\$ 31,500
06219 - Gresham Rec Center	\$ 2,667	\$ -	\$ 1,797	\$ 31,000
06221 - N H Scott Rec Center	\$ 2,161	\$ -	\$ 31,709	\$ 31,000
06222 - Midway Rec Center	\$ 2,534	\$ -	\$ 1,824	\$ 31,000
06224 - Tucker Rec Center	\$ 34,219	\$ 1,231	\$ 33,407	\$ -
06225 - Special Events	\$ 75	\$ -	\$ -	\$ -
06226 - Brownsmill Rec Center	\$ 10,787	\$ (353)	\$ 8,896	\$ 38,535
06230 - Playground Day Camp	\$ 785,606	\$ 672,258	\$ 644,998	\$ 767,337
06234 - Summer Swim Lessons	\$ 2,276	\$ -	\$ -	\$ -
06242 - Hamilton Rec Center	\$ 1,904	\$ -	\$ 49,875	\$ 31,000
06255 - Adult Softball	\$ 10,064	\$ 9,340	\$ 7,142	\$ -
06257 - Youth Sports	\$ 2,270	\$ 16,936	\$ 49,005	\$ 111,000
Expense Total	\$ 859,263	\$ 699,878	\$ 844,327	\$ 1,134,372

## Parks and Recreation - Goals and Objectives

Goal #1: Improve service delivery.

Objective #1A: Provide recreational programs to promote positive experiences to enhance quality of life.

Objective #1B: Present a positive image and clean facilities and well maintained park properties.

Goal #2: Enhance public safety.

Objective #2A: Ensure the safety of customers who use park services and facilities.

Objective #2B: Provide safe parks and well-maintained recreation facilities for public use.

Goal #3: Develop and maintain sustainable neighborhoods.

Objective #3A: Increase volunteer opportunities and participation.

Objective #3B: Continue to increase partnerships with community-based organizations.

### **Parks and Recreation - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Number of summer camp participants	63,231	63,459	64,000	59,000
Number of summer employees hired	293	315	320	300
Number of aquatic participation	8,263	52,844	52,275	55,000
Number of increased community based partners	43	47	47	50
Summer food - breakfast served	78,042	63,777	72,600	73,000
Summer food - lunch served	132,587	100,409	109,927	110,000
Number of trees removed	196	218	200	200
Number of patrons that visited Porter Sanford	62,789	67,459	83,621	85,000
Number of pavilion reservations	310	325	300	300
Number of contract sites maintained	150	165	165	165

### **Parks and Recreation - Points of Interest**

- Approximately, 64,000 (total attendance/day) children participated in summer camps (8 weeks program).
- Hired 320 part-time summer employees to assist with summer programs.
- Approximately, 53,000 (total attendance/day) participated in the county's aquatics and pools (Memorial Day through Labor Day).
- The number of Friends of Parks Groups increased by 46%.
- Installed/replaced seven new playgrounds (\$1,324,000).
- Approximately 300 residents reserved pavilions and held events in county parks.
- Constructed two tennis courts at Redan Park and Henderson Park (\$330,000).
- Atlanta Hawks installed outdoors basketball courts (\$180,000).
- Constructed one new netball court at Wade Walker Park (\$90,000).
- Improvements made to athletic fields, concession buildings, and trails (\$580,000).
- Constructed one dog park at Brookside Park (\$76,000).
- Park Pride awarded four grants to Friends of Parks (\$116,000).
- Friends of Parks' group logged 13,585 volunteer hours (monetary value - \$331,338).
- Porter Sanford Performing Art Center hosted 151 paid events and 136 free to community.
- Athletic program accomplishments:
  - 108 teams registered during basketball season
  - 200 girls participated in cheerleading
  - 1,500 participants for track and field
  - 18 teams and 360 participants for adult softball
  - 13 teams and 137 participants (ages 4-12) for soccer
  - 150 fathers and daughters participated in Father/Daughter Gala

## Planning & Sustainability

### Planning & Sustainability - Mission Statement

Planning and Sustainability's mission is to enhance quality of life of residents, create a safe and sustainable community, and preserve the county's natural and built environments.

### Planning & Sustainability - Description

The Planning and Sustainability Department consists of three divisions: Planning Services, Development Services, and Administration.

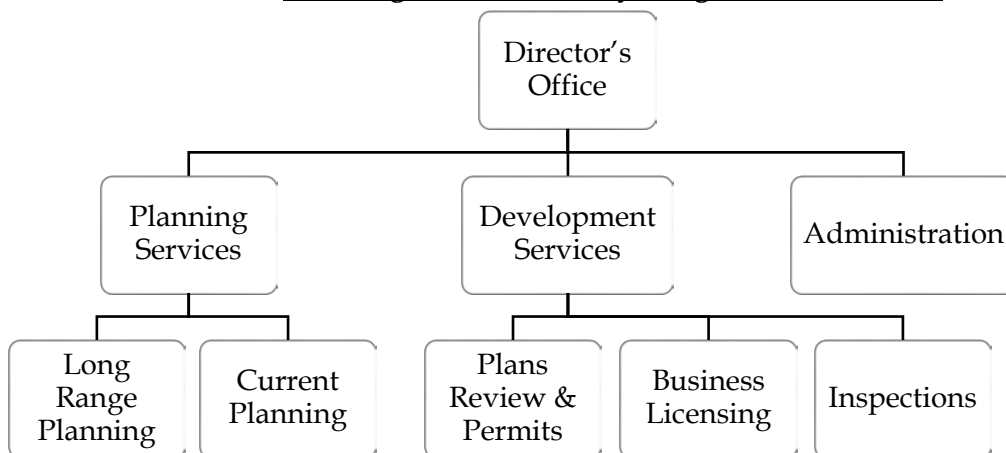
The Planning Services Division is comprised of two sections, Long Range Planning and Current Planning. Long Range Planning is responsible for policy recommendations and programs to guide the county's growth, including preparation of the county's comprehensive plan, comprehensive transportation plan, and service delivery strategy. Current Planning supports the implementation of the countywide comprehensive plan through zoning, rezoning, subdivisions, special land use permits, text amendments, variances, plat reviews, and historic preservation and urban design/overlay districts.

The Administration Division supports overall department programs and services and advises the Chief Executive Officer, Board of Commissioners, and other departments.

The Development Services Division is comprised of three sections: Plans Review & Permits, Business Licensing, and Inspections. The division reviews applications for and issues trade permits (electrical, plumbing, mechanical), structural plans, sign permits, land disturbance permits and inspections, and issues certificates of occupancy. Business Licensing reviews applications for and issues business and alcohol licenses as well as processing bank franchise fees, cable franchise fees, excise taxes, hotel/motel excise tax receipts, and disbursements.

Long Range Planning and Planning Administration are budgeted in the General Fund. Current Planning and Business Licensing are budgeted in the Unincorporated Special Tax District, and the Development Services Division is budgeted in the Development Fund.

### Planning & Sustainability - Organizational Chart





**Planning & Sustainability - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 1,431,310	\$ 1,501,339	\$ 1,531,180	\$ 1,516,566
52 - Purch / Contr Svcs	\$ 73,969	\$ 101,069	\$ 104,354	\$ 222,783
53 - Supplies	\$ 3,467	\$ 13,113	\$ 6,128	\$ 10,536
54 - Capital Outlays	\$ 1,608	\$ -	\$ (333)	\$ 4,000
55 - Interfund Charges	\$ 2,424	\$ 3,594	\$ 5,027	\$ 9,925
57 - Other Costs	\$ -	\$ -	\$ -	\$ 250,000
<b>Expense Total</b>	<b>\$ 1,512,778</b>	<b>\$ 1,619,115</b>	<b>\$ 1,646,356</b>	<b>\$ 2,013,810</b>

**Planning & Sustainability - Financials (Development Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 2,284,787	\$ 2,977,458	\$ 3,521,728	\$ 4,194,310
52 - Purch / Contr Svcs	\$ 214,521	\$ 751,099	\$ 475,688	\$ 1,013,464
53 - Supplies	\$ 29,632	\$ 34,598	\$ 50,900	\$ 164,501
54 - Capital Outlays	\$ 21,335	\$ -	\$ 12,116	\$ 51,309
55 - Interfund Charges	\$ 814,036	\$ 1,626,678	\$ 1,506,570	\$ 1,508,995
57 - Other Costs	\$ 527,654	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 800,346	\$ 1,894,633	\$ 247,490	\$ 314,379
70 - Retirement Svcs	\$ 10,884	\$ 10,884	\$ -	\$ 10,884
<b>Expense Total</b>	<b>\$ 4,703,195</b>	<b>\$ 7,295,350</b>	<b>\$ 5,814,492</b>	<b>\$ 7,257,842</b>

**Planning & Sustainability - Financials (Unincorporated Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 3,527,370	\$ 4,104,592	\$ 1,197,332	\$ 1,388,619
52 - Purch / Contr Svcs	\$ 282,453	\$ 245,428	\$ 146,152	\$ 216,157
53 - Supplies	\$ 56,907	\$ 105,903	\$ 36,232	\$ 33,926
54 - Capital Outlays	\$ 3,851	\$ 1,824	\$ 3,329	\$ 3,000
55 - Interfund Charges	\$ 305,158	\$ 309,525	\$ 14,577	\$ 62,048
61 - Other Fin. Uses	\$ -	\$ 54,494	\$ 59,448	\$ -
<b>Expense Total</b>	<b>\$ 4,175,738</b>	<b>\$ 4,821,766</b>	<b>\$ 1,457,071</b>	<b>\$ 1,703,750</b>

Note: Code Compliance was moved from Planning & Sustainability to Beautification in the FY17 budget.

**Planning & Sustainability - Financials (Foreclosure Registry Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 376,377	\$ 424,856	\$ (6,865)	\$ -
52 - Purch / Contr Svcs	\$ 35,625	\$ 27,395	\$ 698	\$ -
53 - Supplies	\$ 1,008	\$ 4,920	\$ (736)	\$ -
54 - Capital Outlays	\$ 1,075	\$ 341	\$ -	\$ -
Expense Total	\$ 414,084	\$ 457,512	\$ (6,903)	\$ -

Note: All Foreclosure Registry activities were moved from Planning & Sustainability to Beautification in the FY17 budget.

**Planning & Sustainability - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
05110 - Development Admin	\$ 1,980	\$ 978	\$ 613	\$ -
05115 - Planning Administration	\$ 905,679	\$ 1,012,929	\$ 1,003,404	\$ 1,364,663
05140 - Structural Inspections	\$ 700	\$ -	\$ 909	\$ -
05145 - Code Compliance	\$ 5,165	\$ 1,426	\$ 1,982	\$ -
05160 - Env Plans Review /Inspec	\$ -	\$ -	\$ 884	\$ -
05170 - Long Range Planning	\$ 599,023	\$ 603,782	\$ 637,138	\$ 649,147
05180 - Zoning Analysis	\$ 232	\$ -	\$ 1,425	\$ -
Expense Total	\$ 1,512,778	\$ 1,619,115	\$ 1,646,356	\$ 2,013,810

**Planning & Sustainability - Financials (Development Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
05110 - Development Admin	\$ 1,948,820	\$ 4,246,673	\$ 2,372,897	\$ 3,174,990
05115 - Planning Administration	\$ 251	\$ 342	\$ -	\$ -
05130 - Land Development	\$ 620,704	\$ 669,192	\$ 634,663	\$ 1,002,052
05140 - Structural Inspections	\$ 976,328	\$ 1,140,360	\$ 1,260,850	\$ 1,425,322
05150 - Permits & Zoning	\$ 1,125,152	\$ 926,943	\$ 1,112,997	\$ 1,229,598
05160 - Env Plans Review /Inspc	\$ 32,155	\$ 311,839	\$ 433,085	\$ 425,880
05360 - (Dev) Env Plans Rvw/Insp	\$ (215)	\$ -	\$ -	\$ -
Expense Total	\$ 4,703,195	\$ 7,295,350	\$ 5,814,492	\$ 7,257,842

**Planning & Sustainability - Financials (Unincorporated Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
05145 - Code Compliance	\$ 2,658,305	\$ 3,292,971	\$ (67,242)	\$ 52,698
05146 - Foreclosure Registry Prgm	\$ 2,956	\$ -	\$ -	\$ -
05180 - Zoning Analysis	\$ 989,220	\$ 960,656	\$ 968,588	\$ 1,068,512
05181 - Business Licenses	\$ 525,257	\$ 568,139	\$ 555,725	\$ 582,540
Expense Total	\$ 4,175,738	\$ 4,821,766	\$ 1,457,071	\$ 1,703,750

Note: Code Compliance was moved from Planning & Sustainability to Beautification in the FY17 budget.

**Planning & Sustainability - Financials (Foreclosure Registry Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
05146 - Foreclosure Registry Prgrm	\$ 412,514	\$ 456,986	\$ (7,079)	\$ -
05147 - Vacant Property Registry	\$ 1,571	\$ 526	\$ 176	\$ -
Expense Total	\$ 414,084	\$ 457,512	\$ (6,903)	\$ -

Note: All Foreclosure Registry activities were moved from Planning & Sustainability to Beautification in the FY17 budget.

**Planning & Sustainability (General Fund) - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	18	21	19	19
Filled / Funded	14	14	12	14

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Planning & Sustainability (Development Fund) - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	42	54	56	56
Filled / Funded	39	44	43	54

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Planning & Sustainability (Unincorporated Fund) - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	72	83	21	21
Filled / Funded	64	61	17	17

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Planning & Sustainability (Foreclosure Registry Fund) - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	9	9	-	-
Filled / Funded	7	4	-	-

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Planning & Sustainability - Goals and Objectives**

Goal #1: To stimulate quality and innovative development inclusive of public participation.

Objective #1A: Complete the first phase of community participation and developers round table discussions for proposed I-20 East Transit Oriented Development (TOD) project by end of 2018.

Objective #1B: Produce commission district community profiles by the 2<sup>nd</sup> quarter of 2018.

Goal #2: Maintain and implement the comprehensive plan to improve the quality of life.

- Objective #2A: Coordinate with other County departments to implement the community work plan.
- Objective #2B: (Resiliency Plan) develop a study/plan on how to adapt our current and planned transportation system to ensure the resilience of our communities despite changes in our weather due to climate change in the future.
- Objective #2C: Complete the Annual Development Report by March 2018.
- Objective #2D: In an ongoing basis, participate in 100% of pre-submittal zoning meetings to ensure implementation of the Comprehensive Plan Policies.

Goal #3: Provide Service Delivery Strategy Update Forms for Department of Community Affairs' review, to assist in intergovernmental coordination.

- Objective #3A: Complete 100% of service delivery strategy updates by December 2018 in compliance with state law.
- Objective #3B: Maintain working customer service relationships with 100% of the mayors and city managers from participating cities and municipalities through one-on-ones and periodic group meetings.

Goal #4: Implement an efficient and streamlined permitting operation (Development Services Division).

- Objective #4A: Reduce lobby wait times from 70-80% to 85% of customers assisted in 30 minutes or less.
- Objective #4B: Promote electronic plan review and create informational literature online and in lobby on processes.

Goal #5: Increase the local tax base through support of business creation and expansion.

- Objective #5A: Complete 90% of all trades inspection requests within 48 hours.
- Objective #5B: Complete 95% of land development permit application reviews within ten business days.
- Objective #5C: Cross-train with the business license staff and constantly disseminate information to make the permitting process as transparent and seamless as possible to encourage new businesses.
- Objective #5D: Hire a Floodplain Coordinator to evaluate the County Floodplain Ordinance and reconcile differences between the County's Floodplain Community Rating System goals.

Goal #6: Invest in Employees and increase productivity.

- Objective #6A: 100% of permit technicians with a minimum of one year in the position will be certified prior to the end of 2018. Continual training and cross-training will help increase productivity and decrease wait and transaction time.
- Objective #6B: Continued training and certification. Eighty percent of plan reviewers are expected to have a minimum of two of the certifications listed on the job description.

Objective #6C: Plan review times meet the internally set service level agreements: Ten-business day turnaround for first submittals and five days for resubmittals and miscellaneous permits. Implement quality control processes.

Objective #6D: Implement Paid Inspections Certification Incentive Program for combination inspectors.

### **Planning & Sustainability - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Land use amendments processed	7	17	11	10
Comprehensive plan implementation projects/maps	20	50	75	100
Intergovernmental agreements, Department of Community Affairs Service Delivery Strategy update forms, and maps completed	5	500	150	500
Livable Center Initiative (LCI) applications and projects managed, overlay districts, annexation reports, small area planning, and special projects	10	11	15	25
Number of transportation grants prepared	15	11	2	2
Building permits issued	3,577	3,905	4,595	2,806
Building inspections	29,955	29,698	26,025	22,370
Structural Plans reviewed	2,675	1,623	2,420	1,612
Electrical Inspections	16,913	20,270	17,572	13,944
HVAC Inspections	8,149	9,385	8,476	6,575
Plumbing Inspections	12,900	16,085	14,107	10,869
Miscellaneous Inspections	2,662	2,413	2,883	1,903
Electrical Permits Issued	8,018	7,325	7,284	5,754
HVAC Permits Issued	4,426	4,566	4,637	3,372
Plumbing Permits Issued	5,878	3,873	3,993	3,657
Sign Permits Issued	310	351	309	248
Miscellaneous Permits Issued	1,555	1,858	1,741	1,280
New Business Licenses Issued	1,216	2,280	1,385	1,177
Business License Renewals			1,187	1,100
New Alcohol Licenses Issued			80	100
Alcohol Renewals Issued			594	675

### **Planning & Sustainability - Points of Interest**

- Memorial Drive Overlay Project (Tiers 1 & 3 adopted in 2017). Plans for continuing the effort for the remaining tiers through the end of 2018.
- E-Plan submittals and reviews were made available online through Project Dox.
- Project Dox and Hansen (computer systems) to be implemented by August 2018.
- Guidelines and tracking developed for late night establishments and coordination with the Business License Division for alcohol and business license renewals.
- Revision of Chapter 15 for Business License underway with anticipated adoption by 2nd quarter 2018.
- Instituted Incentive Pay policy for combination inspectors.

## Police

### Police - Mission Statement

The DeKalb County Police Department's mission is to protect the peaceful against the lawless, ensure justice, and safeguard lives and property while serving with a commitment to the constitutional rights afforded to all people.

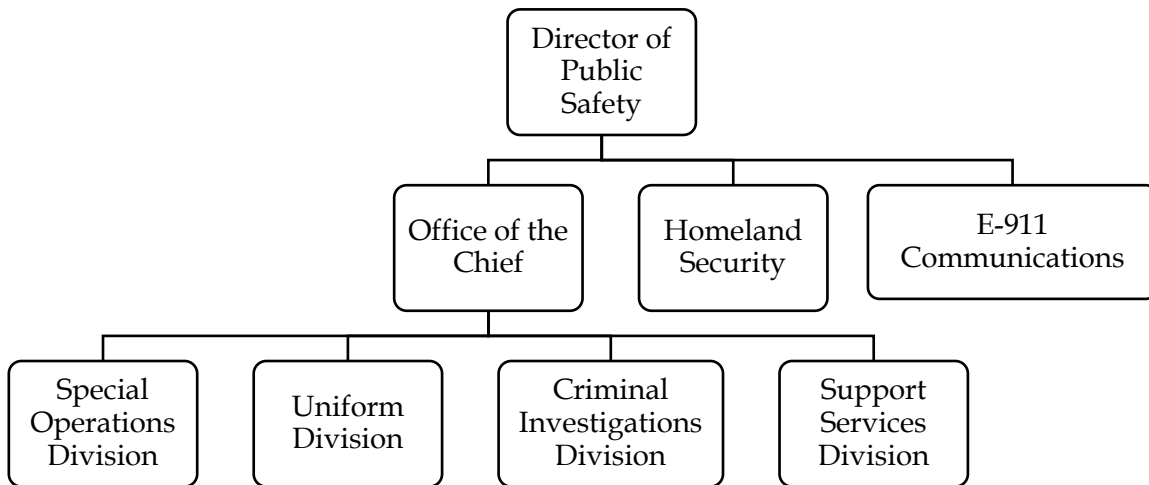
DeKalb County E-911 Communications is committed to the delivery of effective and efficient police, fire, and emergency medical services through teamwork, training, and technology.

### Police - Description

The Police Department is comprised of five distinct divisions. The Division includes the Office of the Chief, which includes the Office of the Chief of Staff; Uniform Division; Special Operations Division; Criminal Investigations Division and Support Services Division. The departmental budget is divided between two funds: the General Fund and the Police Fund.

The departmental budget also incorporates the funding for 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 is 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



**Police - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 2,934,971	\$ 1,790,127	\$ 1,742,283	\$ 1,698,716
52 - Purch / Contr Svcs	\$ 6,148,709	\$ 1,844,625	\$ 4,911,534	\$ 5,684,575
53 - Supplies	\$ 301,089	\$ 179,788	\$ 566,534	\$ 653,378
54 - Capital Outlays	\$ 5,920	\$ -	\$ 718	\$ 800
55 - Interfund Charges	\$ (2,802,226)	\$ 186,683	\$ 206,006	\$ 198,088
Expense Total	\$ 6,588,462	\$ 4,001,223	\$ 7,427,074	\$ 8,235,557

Note: Animal Services was removed from the Police - General Fund budget in 2016.

**Police - Financials (Police Services Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 70,898,080	\$ 68,307,668	\$ 68,514,053	\$ 73,116,204
52 - Purch / Contr Svcs	\$ 1,442,209	\$ 3,091,869	\$ 1,429,283	\$ 2,553,481
53 - Supplies	\$ 1,786,251	\$ 2,237,906	\$ 1,441,805	\$ 2,008,795
54 - Capital Outlays	\$ 24,043	\$ 10,109	\$ 6,121	\$ 150,000
55 - Interfund Charges	\$ 18,705,528	\$ 13,623,131	\$ 14,282,208	\$ 13,968,648
57 - Other Costs	\$ 301,000	\$ 119,934	\$ -	\$ -
61 - Other Fin. Uses	\$ 18,371	\$ 1,921,132	\$ 2,215,652	\$ 1,585,320
Expense Total	\$ 93,175,482	\$ 89,311,749	\$ 87,889,122	\$ 93,382,448

**Police/E911- Financials (Emergency Telephone System Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 7,498,519	\$ 8,097,279	\$ 8,492,284	\$ 9,468,392
52 - Purch / Contr Svcs	\$ 1,645,091	\$ 1,670,306	\$ 1,796,928	\$ 1,866,002
53 - Supplies	\$ 137,107	\$ 133,162	\$ 164,717	\$ 172,000
54 - Capital Outlays	\$ (4,150)	\$ 444,819	\$ 268,291	\$ 120,000
55 - Interfund Charges	\$ 84,828	\$ 95,052	\$ 126,612	\$ 153,039
61 - Other Fin. Uses	\$ -	\$ 228,000	\$ 2,714,483	\$ 1,284,898
70 - Retirement Svcs	\$ 13,738	\$ 13,738	\$ -	\$ 13,738
Expense Total	\$ 9,375,134	\$ 10,682,356	\$ 13,563,314	\$ 13,078,069

**Police – Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
04601 - Directors Office	\$ 239,557	\$ 306,549	\$ 166,090	\$ 17,202
04602 - Administrative Svcs	\$ 4,406,039	\$ 2,829,764	\$ 2,837,092	\$ 3,600,050
04604 - Communications	\$ 2,977,943	\$ 674,873	\$ 4,310,351	\$ 4,321,516
04607 - Crossing Guards	\$ 79	\$ -	\$ -	\$ -
04609 - Firing Range	\$ 182,605	\$ 145,368	\$ 85,172	\$ 290,367
04616 - Animal Control	\$ 3,751,103	\$ 43,716	\$ 23,643	\$ 6,422
04641 - Interfund Spt - General	\$ (4,969,164)	\$ -	\$ 4,776	\$ -
04660 - Assistant Director	\$ 300	\$ (156)	\$ (62)	\$ -
04679 - Intel-Led Policing	\$ -	\$ -	\$ 13	\$ -
04603 - Telecommunications	\$ -	\$ 1,109	\$ -	\$ -
Expense Total	\$ 6,588,462	\$ 4,001,223	\$ 7,427,074	\$ 8,235,557

*Note: Animal Services was removed from the Police – General Fund budget in 2016.*

**Police – Financials (Police Services Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
04655 - Records	\$ 1,332,427	\$ 1,374,969	\$ 1,963,942	\$ 1,753,860
04660 - Assistant Director	\$ 2,414,774	\$ 2,393,568	\$ 1,709,982	\$ 2,401,670
04661 - Service Support	\$ 1,642,926	\$ 2,906,315	\$ 825,113	\$ 1,365,702
04662 - Internal Affairs	\$ 893,801	\$ 754,915	\$ 755,801	\$ 803,939
04663 - Criminal Invstgtn Div	\$ 11,658,799	\$ 10,616,300	\$ 10,337,775	\$ 10,314,158
04664 - Special Ops Unit	\$ 10,725,923	\$ 10,008,362	\$ 10,290,446	\$ 10,341,687
04665 - Training	\$ 2,857,127	\$ 3,511,767	\$ 3,159,195	\$ 4,861,364
04667 - Uniform Division	\$ 50,676,049	\$ 48,629,926	\$ 49,502,923	\$ 52,686,514
04668 - Precincts	\$ 110,913	\$ 82,784	\$ 97,949	\$ 94,250
04669 - Intelligence / Permits	\$ 1,125,426	\$ 1,162,898	\$ 1,073,422	\$ 1,120,225
04676 - Recruiting & Backgrd	\$ 905,353	\$ 744,229	\$ 803,941	\$ 1,278,903
04677 - Homeland Security	\$ 892,442	\$ 835,457	\$ 765,720	\$ 842,922
04679 - Intel-Led Policing	\$ 1,934,748	\$ 1,819,870	\$ 1,824,486	\$ 1,839,270
04681 - Crime Scene	\$ 1,199,272	\$ 1,233,865	\$ 1,073,827	\$ 1,139,299
04693 - Interfund Support	\$ 4,805,500	\$ 3,236,526	\$ 3,704,600	\$ 2,538,685
Expense Total	\$ 93,175,482	\$ 89,311,749	\$ 87,889,122	\$ 93,382,448

**Police/E911 – Financials (Emergency Telephone System Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
02646 - E-911 Wired	\$ 9,379,284	\$ 10,682,356	\$ 13,563,314	\$ 13,078,069
02647 - E-911 Wireless	\$ (4,150)	\$ -	\$ -	\$ -
Expense Total	\$ 9,375,134	\$ 10,682,356	\$ 13,563,314	\$ 13,078,069



**Police (General Fund) - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	63	26	28	28
Filled / Funded	46	22	22	22

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Police (Police Services Fund) - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	1,232	1,230	1,233	1,233
Filled / Funded	895	835	791	930

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**E-911 Communications (Emergency Telephone System Fund) - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	208	208	204	204
Filled / Funded	109	114	109	124

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Police - Goals and Objectives**

Goal #1: Reduce violent and property crimes.

Objective #1A: Reduce violent crime by 5%.

Objective #1B: Reduce property crime by 5%.

Goal #2: Ensure proper staffing.

Objective #2A: Increase recruit applications by 5%.

Objective #2B: Implement salary adjustments to reduce attrition by 3%.

Goal #3: Crisis Intervention Response (mental health incidents).

Objective #3A: Ensure 400 officers are trained in crisis intervention.

Objective #3B: Ensure all patrol officers complete de-escalation training.

**E-911 Communications - Goals and Objectives**

Goal #1: Expand Viper Call Handling System to Bobby Burgess Building E-911 back-up center.

Objective #1A: Obtain AT&T services to provide feasibility document and estimate.

Objective #1B: Revamp/update 911 trunks at Bobby Burgess Building.

Goal #2: Acquire and implement ProQA Software Fire Protocol, (emergency fire dispatch).

Objective #2A: Ensure continuing education and certification on Fire Protocol.

Objective #2B: Provide uniformity on every Fire call/response.

Goal #3: Fill all E-911 funded vacancies.

Objective #3A: Work with Human Resources to advertise positions.

Objective #3B: Reduce attrition of current E-911 operators.

## **Police & E-911 Communications- Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Decrease Violent Crimes by 5%	3,007	2,736	2,426	2,305
Decrease Property Crimes by 5%	15,627	15,331	14,614	13,888
Decrease Traffic Fatalities by 3%	63	67	65	65
Decrease Officer Complaints by 8%	225	203	212	195
Increase Mgmt.(*) Training Hours by 1%	4,000	2,336	4,786	4,834
911 calls received	1,151,745	1,136,005	1,049,500	1,050,000
Emergency calls dispatched - Police	485,442	498,933	619,512	630,000
Emergency calls dispatched - Fire	112,029	127,741	134,650	137,000
Alarms	58,212	53,938	32,111	30,000

\* (Lieutenant and above)

### **Police - Points of Interest**

- Violent crime was reduced by eight percent compared with 2016.
- Property crime was reduced by five percent compared with 2016.
- Deployed 640 body worn cameras, increasing public trust and overall transparency of department activities.
- Developed and implemented a new recruitment and retention strategy. The police department had an eight percent increase in police applicants and hired three percent more officers compared with 2016.
- The department began the Mental Health Roundtable, which partners law enforcement and mental health professionals to serve persons with mental disabilities.
- In 2017, 365 sworn officers received training in crisis intervention to facilitate reduction in criminal activity by and increase resource availability to the mentally ill. (This was a 3.39% increase from the number of officers that received the training in 2016.)
- Awarded the ninth consecutive accreditation from the Commission on Accreditation for law enforcement.
- Re-accredited by the Georgia Police Accreditation Coalition.

### **E-911 Communications - Points of Interest**

- The new Computer Aided Dispatch system will go live in April 2018.
- We are currently transitioning all police and fire-rescue mobile phones and vehicle laptops with FirstNet priority broadband capability.
- The replacement project for the 911 Back Up Center phone system at the Bobby Burgess Building is being planned for mid-year 2018.
- We will upgrade the NetMotion VPN (virtual private network) environment for police and fire rescue vehicle laptops offering service that is more reliable.
- DeKalb County will be the first in Georgia to begin implementation of National Incident Based Reporting System.

## Probate Court

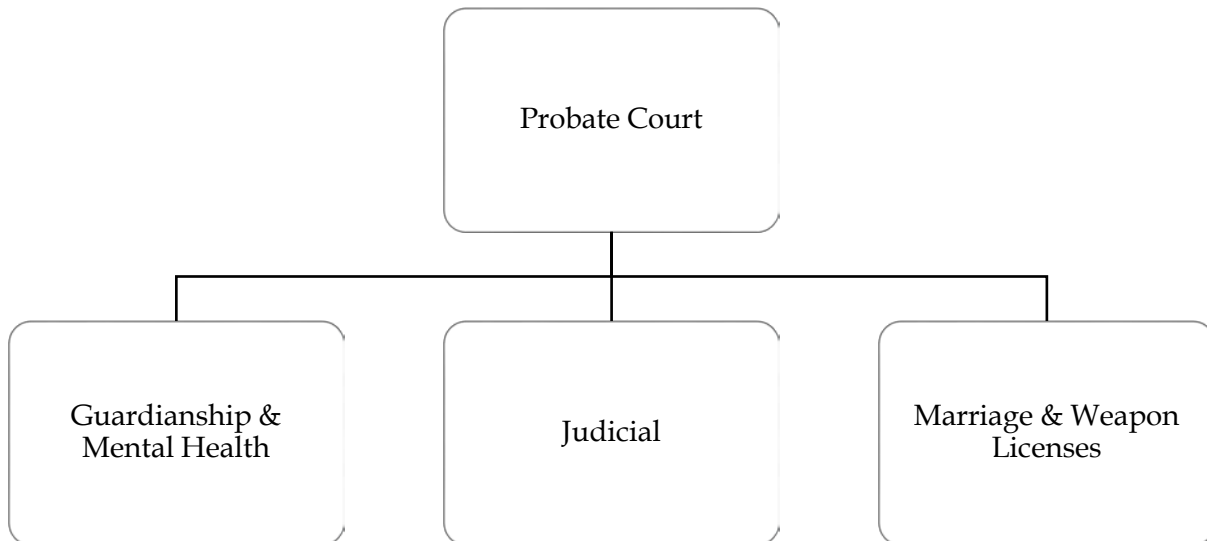
### Probate Court - Mission Statement

A Probate Court Judge in Georgia is both the Judge and the Clerk of the Probate Court. In performing its judicial duties, the DeKalb County Probate Court endeavors to administer justice with fairness, equality, and integrity, and to expeditiously resolve matters pending before the Court for all who appear before the Court and for all whom the Court has a duty to protect. In performing its Clerk of Court duties, the DeKalb County Probate Court strives to maintain court records and provide easy access to those records that are public. In all of its duties, the DeKalb County Probate Court seeks to efficiently and effectively fulfill its obligations and responsibilities as established by Georgia law while providing courteous and prompt service in a manner that inspires the public trust and confidence.

### 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 minor 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 weapons carry 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 and veterans' licenses. The Judge of the Probate Court is also responsible for administering oaths to county officials.

### Probate Court - Organizational Chart



**Probate Court - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 1,473,027	\$ 1,537,516	\$ 1,659,873	\$ 1,876,241
52 - Purch / Contr Svcs	\$ 87,961	\$ 121,044	\$ 176,565	\$ 182,288
53 - Supplies	\$ 24,637	\$ 31,241	\$ 30,916	\$ 33,000
54 - Capital Outlays	\$ 9,983	\$ -	\$ 18,182	\$ 19,000
57 - Other Costs	\$ 7,674	\$ 796	\$ 10	\$ 1,000
Expense Total	\$ 1,603,282	\$ 1,690,598	\$ 1,885,545	\$ 2,111,529

**Probate Court - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
04110 - Probate Court	\$ 1,603,282	\$ 1,690,598	\$ 1,885,545	\$ 2,111,529
Expense Total	\$ 1,603,282	\$ 1,690,598	\$ 1,885,545	\$ 2,111,529

**Probate Court - Positions**

	FY15	FY16	FY17	FY18 Budget
Full-Time Positions				
Authorized	24	24	25	25
Filled / Funded	23	22	23	25

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Probate Court - Goals and Objectives**

- Goal #1: Provide maximum safety and security for the Probate Court Judge, staff and records.  
 Objective #1A: Provide the appropriate security for the Probate offices, including the courtroom and the currently unsecured hallway entrance from Magistrate Court to Probate offices.  
 Objective #1B: Provide appropriate security for probate records, which include confidential records held under seal as required by law.
- Goal #2: Continue court-wide restructuring and increase staffing.  
 Objective #2A: Maximize the use of the existing limited space to provide services that are more efficient to the public.  
 Objective #2B: Properly staff the newly established Divisions of the Court to provide increased customer service to the public.
- Goal #3: Continue and finalize the implementation of Odyssey.  
 Objective #3A: Streamline workflow and optimize file management.  
 Objective #3B: Provide technology-enhanced services to the public.

## Probate Court - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Wills probated, petitions filed, and administrations	11,430	4,811	4,811	5,000
Emergency hospitalization orders	285	312	313	320
Marriage licenses	4,981	6,291	6,755	6,900
Marriage license certified copies	7,791	8,822	15,337	15,500
Annual returns audited	805	613	583	610
First time pistol license	5,401	6,129	5,639	6,000
Renewal pistol license	1,482	1,669	1,647	1,710
Commitment hearings	265	285	268	275

## Probate Court - Points of Interest

- Started implementation of Odyssey, a case management software, shared by other judicial offices. Scheduled to commence by the end of 2018.
- Renovated entire Probate Court Clerk' Office located in Suite 1100 in the Judicial Tower, including the creation of an auditing room, an archive room, a records office, a customer self-service area, and a probate information center conference room.
- Restructured the court to establish six separate and distinct court divisions with assigned supervisors to streamline the workflow and provide more services that are efficient to the public, to wit: Judicial Division, Mental Health, Guardianships and Records Division, Marriage and Weapons Division, Estates Division, Accounting Division, and Auditing and Minors Division.

## 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 and producing a timely, equitable, and acceptable tax digest that meets all the state statutes and legal requirements of the Georgia Department of Revenue.

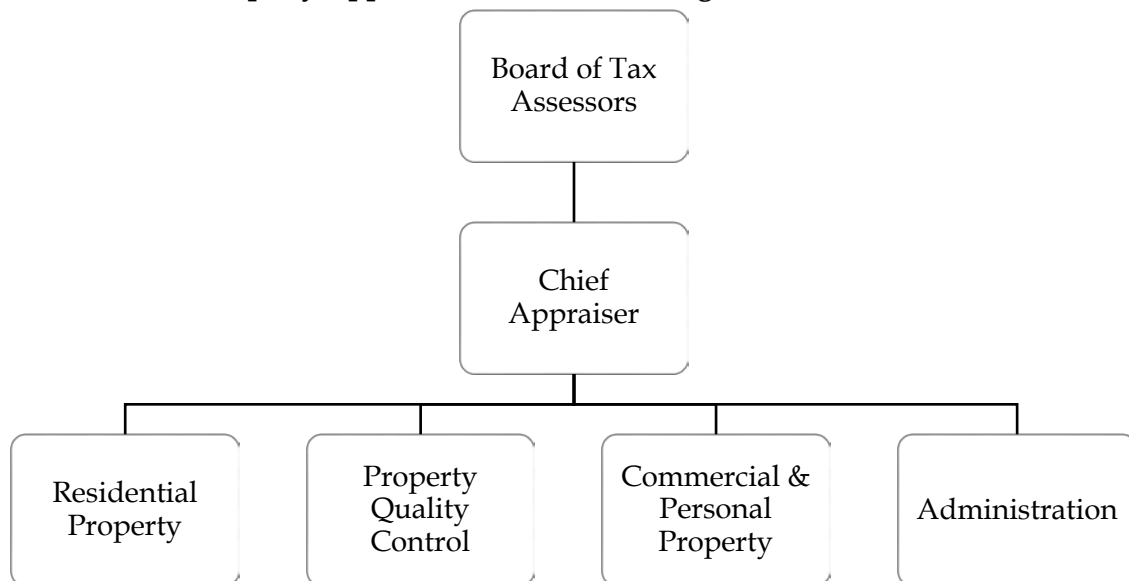
### Property Appraisal & Assessment Description

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 is in incorporated or unincorporated DeKalb.

The department is organized by the type of property assessed: 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 responds 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



**Property Appraisal & Assessment - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 4,268,386	\$ 4,422,355	\$ 4,464,136	\$ 4,837,084
52 - Purch / Contr Svcs	\$ 381,950	\$ 463,532	\$ 446,598	\$ 640,169
53 - Supplies	\$ 42,141	\$ 85,739	\$ 49,024	\$ 71,000
54 - Capital Outlays	\$ 3,453	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 8,591	\$ 43,075	\$ 81,614	\$ 105,719
Expense Total	\$ 4,704,520	\$ 5,014,702	\$ 5,041,372	\$ 5,653,972

**Property Appraisal & Assessment - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
02710 - Property Appraisal& A:	\$ 4,704,520	\$ 5,014,702	\$ 5,041,372	\$ 5,653,972
Expense Total	\$ 4,704,520	\$ 5,014,702	\$ 5,041,372	\$ 5,653,972

**Property Appraisal & Assessment - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	66	66	66	66
Filled / Funded	61	62	60	60

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Property Appraisal & Assessment - Goals and Objectives**

- Goal #1: To gain approval of the prior year tax digest from the Georgia Department of Revenue.
  - Objective #1A: Prepare the county digest for submission to Department of Revenue by mid-June each year.
  - Objective #1B: Obtain final approval of the current year's digest, which comes in the summer of the following year.
- Goal #2: Continue to update property characteristics through Imagery Project to include photos and sketches.
  - Objective #2A: Provide sound appraisals using the most accurate data available.
  - Objective #2B: Ensure appraisals rest on a solid foundation and provide verification of characteristics.
- Goal #3: Perform all functions necessary to compile the 2018 Tax Digest by July 1, 2018.
  - Objective #3A: Complete reassessment by due date in order to ensure adequate time for mailing notices.
  - Objective #3B: Allow adequate time for appeals to be filed by taxpayers to be received by late June to early July.

## Property Appraisal & Assessment - Performance Measures

Performance Measures	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Est/Goal
Taxable Parcels (Real Estate)	230,346	231,615	231,889	232,000
Exempt Parcels	5,058	5,002	4,915	4,920
Public Utility	157	156	165	170
Taxable Personal Property Non-Freeport	18,975	18,348	17,166	18,256
Taxable Personal Property Freeport	465	442	426	445
Appeals Received	16,743	12,514	10,638	11,000
Appeals to Board of Equalization	8,241	7,000	5,000	5,000
Board of Equalization Hearings	9,500	9,657	8,191	8,470
Total Value Loss on Appeal Fair Market Value	97,888,902	715,959,340	966,440,700	960,000,000
Total Public Utility Digest in 000's	450,231,865	415,179,465	437,523,960	440,250,125
Exempt Personal Property Accounts	253	256	247	255
Real Estate Tax Returns Processed	165	66	27	30
Building Permits Processed	2,606	3,200	4,000	4,500
New Real Estate Parcels	331	937	800	1,000
Assessment Notices Mailed	230,377	229,242	231,889	232,000

## Property Appraisal & Assessment - Points of Interest

- Phase I of the Street Level Imagery Project is complete. Imagery has been collected and will be utilized in the review of property characteristics.
- Phase II of the project received funding in FY17 for \$464,271. This phase has been implemented and will convert all sketches of improvements to digital format allowing for functional improvement. The digital sketches will then be compared to aerial photography to identify those sketches, which reflect considerable variations. All parcels with variations will then be visited to update dimensions.
- Phase III has received approval for funding for \$749,550. This phase reviews the street level imagery to determine if building characteristics are correct and updates the database to include these characteristics.
- Three positions were added in FY17: Appraiser IV, Computer Aided Mass Appraisal Modeler, and Property Quality Control Coordinator.
- A budget enhancement was approved to purchase the Morningstar Commercial Data Services for \$8,000. This data will provide support in defending the appraisal revaluation of commercial properties including offices and apartment complexes. It is renewed annually.
- Funding in the amount of \$100,000 was approved for FY18 to perform a cell tower audit.



## Public Defender

### Public Defender - Mission Statement

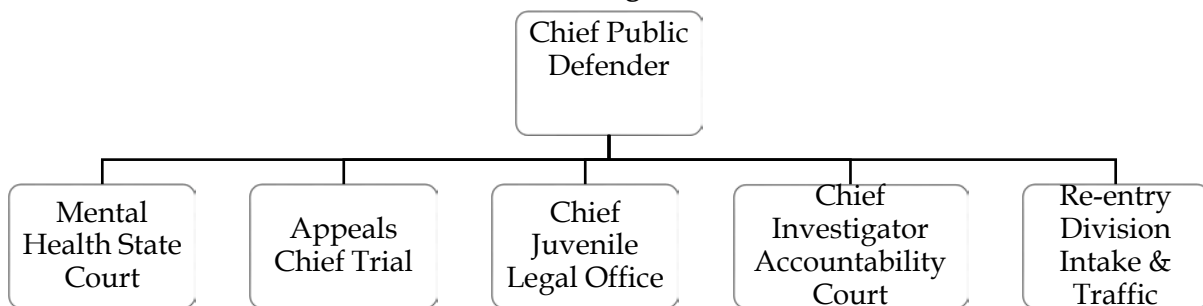
The Law Office of the Public Defender provides high quality, client-centered legal representation to those unable to afford an attorney in all criminal cases in DeKalb County.

### Public Defender - Description

The sixth Amendment to the United States Constitution guarantees that the accused has the right to an attorney in all criminal cases. The Public Defender Office 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 by providing exemplary legal representation.

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, all Treatment and Accountability Courts, all diversion programs, and all Appellate Courts. We are the second largest office in Georgia and with a staff of 89, including attorneys, investigators, social workers, administrative assistants, paralegals, and an interpreter. We work to provide excellent legal representation to our clients. In addition to having a dedicated Juvenile Division, Superior Court Division, State Court Division, and Early Representation Division, we have the following specialized divisions: State Bill 440 in which we represent children charged as adults; Mental Health in which we represent clients who suffer from serious mental illnesses; Accountability Courts in which we represent clients in Drug Courts, DUI (Driving Under the Influence) Courts, Mental Health Courts, and Veteran's Court; Appellate Division in which we represent clients in their appeals; Complex Litigation in which we represent clients charged in high-profile and complex cases; cases involving Children Division in which we represent clients accused of serious crimes involving victims who are children; and our Second Chances program which involves helping clients overcome the collateral consequences of criminal convictions for successful re-entry back into the community. Effective public defense is an integral component to ensure fairness and integrity in the criminal justice system.

### Public Defender - Organizational Chart



**Public Defender – Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 7,796,679	\$ 8,142,963	\$ 8,414,127	\$ 8,595,563
52 - Purch / Contr Svcs	\$ 659,917	\$ 717,085	\$ 680,286	\$ 737,835
53 - Supplies	\$ 106,656	\$ 93,162	\$ 92,947	\$ 113,891
54 - Capital Outlays	\$ 8,555	\$ 5,226	\$ 6,458	\$ 10,000
55 - Interfund Charges	\$ 108,731	\$ 83,761	\$ 83,585	\$ 88,293
Expense Total	\$ 8,680,538	\$ 9,042,198	\$ 9,277,403	\$ 9,545,582

**Public Defender – Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
04510 - Public Defender	\$ 8,680,538	\$ 9,042,198	\$ 9,277,403	\$ 9,545,582
Expense Total	\$ 8,680,538	\$ 9,042,198	\$ 9,277,403	\$ 9,545,582

**Public Defender – Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	82	85	85	85
Filled / Funded	82	83	83	83

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Public Defender – Goals and Objectives**

Goal #1: Continue to provide excellent legal representation to our clients.

Objective #1A: Provide necessary professional training for our employees to ensure that quality services and excellent customer service are being provided for all clients.

Objective #1B: Conduct a comprehensive review and update when necessary our office policies, procedures, and standards.

Goal #2: Develop programs that help reduce the rate of recidivism and improve successful re-entry into the community for our clients.

Objective #2A: Expand our collaboration with Atlanta Legal Aid Society to address the civil needs of our clients, such as housing and education.

Objective #2B: Work collaboratively with other departments to develop a plan and pursue funding for an effective reentry program for our clients in the DeKalb County Jail.

Goal #3: Develop a long-term plan to address systemic reforms necessary for a fair and effective justice system.

Objective #3A: Address issues surrounding pretrial detention, in particular the use of a monetary bond system.

Objective #3B: Develop a plan for improving access to counsel at first appearance hearings.

## **Public Defender - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Felony cases	5,004	3,945	4,127	4,300
Misdemeanor cases	3,212	2,979	3,624	3,700
Juvenile cases	1,492	1,393	1,504	1,600
Traffic Division cases	4,307	2,331	3,274	3,300
Felony revocations	1,583	1,102	1,175	1,200
Misdemeanor revocations	658	508	589	600
Juvenile revocations	102	103	94	100
Appeals	21	20	62	60
Miscellaneous cases	177	164	154	160
Juvenile Children in Need of Services (CHINS) cases	41	47	25	30

## **Public Defender - Points of Interest**

- In 2017, we continued to be the busiest Public Defender Office in Georgia and have represented more clients than any other public defender in the state.
- Placed 95 clients who suffer from severe and persistent mental illness in residential placements, Assertive Community Treatment programs, and Intensive Case Management programs.
- Mentored more than 50 students.
- Involved in community outreach, by presenting at forums, conferences, schools, churches, and many various organizations.
- Served as board members for several nonprofit organizations, coached and judged at mock trial and moot court competitions.

## Public Works - Director

### Public Works Director - Mission Statement

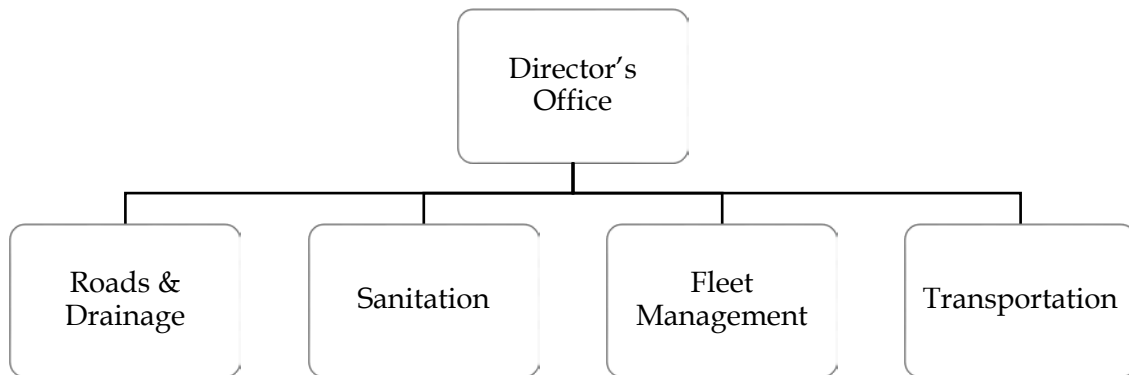
The mission of the Public Works Director is to provide oversight and leadership support for basic infrastructure services to county citizens.

### Public Works Director - Description

The Director's Office oversees four divisions: Fleet Management, Roads & Drainage, Sanitation, and Transportation.

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 maintains all county paved and unpaved roads, bridges and drainages structures, storm water drainage system, administers the citizen's drainage program, obtains parcels, tracts of land and easements necessary to complete scheduled state and county construction projects. The Sanitation Division collects, transports, and disposes of all solid waste generated in the unincorporated areas of DeKalb County and cities within DeKalb for which an agreement has been executed, for both commercial and residential customers, and manages the county's landfill and composting operations. The Transportation Division improves safety and efficiency of existing transportation infrastructure and traffic safety for the benefit of the citizens of DeKalb County.

### Public Works - Organizational Chart



**Public Works Director - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 327,645	\$ 404,044	\$ 437,904	\$ 638,766
52 - Purch / Contr Svcs	\$ 11,706	\$ 12,303	\$ 72,365	\$ 74,230
53 - Supplies	\$ 3,834	\$ 3,187	\$ 11,232	\$ 11,650
54 - Capital Outlays	\$ -	\$ -	\$ 240	\$ 1,050
55 - Interfund Charges	\$ -	\$ 2,684	\$ 76,924	\$ 4,933
Expense Total	\$ 343,185	\$ 422,218	\$ 598,666	\$ 730,629

**Public Works Director - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
05510 - Public Works - Dir Ofc	\$ 343,185	\$ 422,218	\$ 598,666	\$ 730,629
Expense Total	\$ 343,185	\$ 422,218	\$ 598,666	\$ 730,629

**Public Works Director - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	7	8	6	6
Filled / Funded	5	5	5	5

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Public Works Director - Goals and Objectives**

Goal #1: Improve overall operations.

Objective #1A: Implement programs/strategies to reduce operation costs.

Objective #1B: Increase utilization of technology to streamline routine operational tasks and data gathering.

Goal #2: Continue to develop technical and managerial skills and leadership abilities in the staff.

Objective #2A: Continue to work cross-departmentally and eliminate the 'silos' that have developed over time.

Objective #2C: Provide training opportunities for employees to improve skill set and knowledge/more cross training of employees.

## Purchasing and Contracting

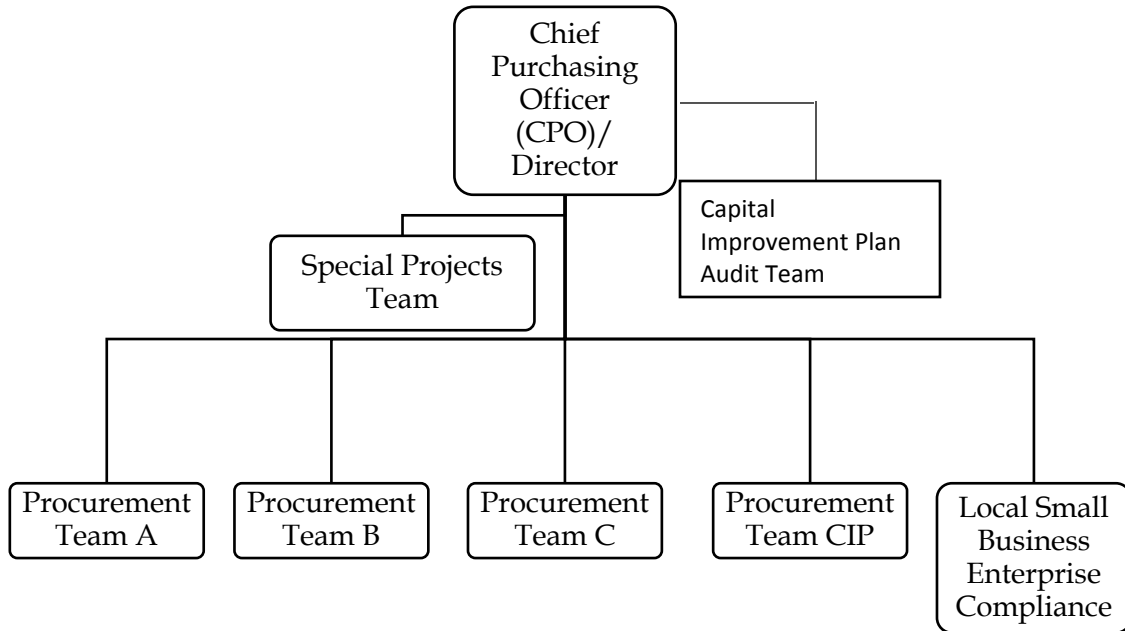
### Purchasing and Contracting - Mission Statement

The Purchasing and Contracting (P&C) Department is committed to providing exceptional customer service while delivering procurement services that satisfies our customers' needs through an open, fair, and transparent process.

### Purchasing and Contracting - Description

The Purchasing and Contracting Department provides centralized procurement utilizing six procurement methods: competitive sealed bids, competitive sealed proposals, informal purchases, sole source purchases, emergency purchases, cooperative purchases. P&C meets our service level agreements with user departments, maintains supplier data file, conducts public bid openings, maintains annual and formal contracts, administers countywide Oracle e-procurement training, and oversees Local Small Business Enterprise (LSBE) Ordinance certifications and compliance.

### Purchasing and Contracting - Organizational Chart



**Purchasing and Contracting - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 2,451,484	\$ 2,595,269	\$ 2,635,135	\$ 2,989,665
52 - Purch / Contr Svcs	\$ 240,364	\$ 357,025	\$ 377,552	\$ 365,186
53 - Supplies	\$ 126,032	\$ 16,970	\$ 14,071	\$ 22,733
54 - Capital Outlays	\$ 4,751	\$ 2,908	\$ (540)	\$ 12,250
55 - Interfund Charges	\$ 9,486	\$ -	\$ 33	\$ -
Expense Total	\$ 2,832,117	\$ 2,972,173	\$ 3,026,251	\$ 3,389,834

**Purchasing and Contracting - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
01410 - General	\$ 680,777	\$ 881,429	\$ 869,215	\$ 961,527
01430 - Central Services	\$ 135,900	\$ 25	\$ 48	\$ -
01440 - Contracts	\$ 7,674	\$ 4,882	\$ 5,668	\$ -
01450 - Contract Compliance	\$ 196,351	\$ 130,430	\$ 276,477	\$ 290,004
01460 - Procurement	\$ 1,811,415	\$ 1,955,406	\$ 1,874,844	\$ 2,138,303
Expense Total	\$ 2,832,117	\$ 2,972,173	\$ 3,026,251	\$ 3,389,834

**Purchasing and Contracting - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	36	36	34	34
Filled / Funded	30	32	29	33

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Purchasing and Contracting - Goals and Objectives**

Goal #1: Eliminate unavailability and expirations of necessary contracts.

Objective #1A: Utilize tools and resources to enhance departmental collaborations to ensure that all services and/or commodities required by the county have an available procurement method prior to its need.

Objective #1B: Provide necessary training and development to all stakeholders to be proactive in the procurement process and ensure fiscal integrity with tax dollars spent.

Goal #2: Innovate procurement.

Objective #2A: Complete implementation of APS (Automated Procurement System) to provide a more transparent and collaborative purchasing experience.

Objective #2B: Enhance internal and external websites to provide transparency of information and procedures.

Goals #3: Provide high value purchasing.

Objective #3A: Increase market response and provide a vast vendor market of competitive and qualified suppliers.

Objective #3B: Enhance employee skill sets through continued training and development and governmental procurement best practices.

## **Purchasing and Contracting - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Number of Request for Proposals			47	52
Number of Invitation to Bid			73	95
Number of Informal Written Quotes			29	38
Number of Emergencies			25	17
Number of sole sources			39	25
Number of cooperative agreements			23	30
Number of lease agreements			15	15
Number of extensions (non-renewals) processed			8	4
Number of renewals			408	100
Number of Formal contracts			83	110
Number of change orders			52	26
Number of professionally certified procurement staff			20%	50%
Percent of solicitations meeting service level agreements			47%	70%
Percent increase of market responses (over previous solicitation)			3%	5%
Number of canceled solicitations			25	13
Number of marketplace events attended			26	35
Monies spent with LSBEs			\$22,937,464	\$29,818,703
Average number of days for contract completion			101	90

## **Purchasing and Contracting - Points of Interest**

- Implemented requirements of revised “DeKalb First” LSBE Ordinance.
  - Hosted weekly LSBE/Prime meetings (in-person and video/teleconference).
  - Monthly “How to Do Business” clinics.
  - Weekly postings of all eligible bidder information.
- Revised website to include:
  - iSupplier direct access.
    - iSupplier training videos.
    - Frequently Asked Questions.
  - DeKalb First detailed changes/enhancements.
    - Monthly calendar of events
    - Direct access to LSBE portal to complete certification and compliance tasks
  - Detailed solicitation advertisement listings with direct links to all documents
    - Invitation to Bids/Request for Proposals.
    - Request for Quotes.



- Sole sources.
  - Electronic forms with links to be mailed directly to administering representatives.
- Established iSupplier Helpdesk to support vendors in the registration and automated procurements functions.
  - iSupplier Helpdesk phone number or iSupplier web page support.
- Distribution of a quarterly newsletter providing project updates and procurement insight enhanced to provide readers with a wealth of knowledge of the Procurement profession and upcoming laws and innovations that may affect it.
- Collaboration with the Departments of Watershed Management, Fleet, Finance, and Information Technology to ensure that all required needs of the new automated procurement system will meet the needs of the departments as well as the requirements of Purchasing for the implementation of their Work Confirmations.
- Development of a training portal on InDeKalb for internal requisition approvers/preparers within Oracle to access assistance on daily procurement tasks necessary to complete purchases within Oracle iProcurement.
- Implementation of electronic signatures for internal documents within the department to reduce paper requirements.

## 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 the area.

### 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 promote 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 were dedicated to making the lease payments to the DeKalb County Development Authority for the Porter Sanford III Performing Arts & Community Center. These bonds were retired on December 1, 2017. In 2018, these funds were dedicated to support various miscellaneous activities within the Recreation, Parks, & Cultural Affairs Department, such as the Callanwolde Fine Arts Center, Spruill Center for the Arts, ARTS Center, and the Porter Sanford Performing Arts Center. In addition to promoting commerce, funding will be transferred to support the Economic Development Department.

### Rental Motor Vehicle Tax - Organizational Charts

This fund is overseen by the Office of Management and Budget and the Business License Division with the Planning & Sustainability Department. Please see their respective charts.

#### Rental Motor Vehicle – Financials (Rental Motor Vehicle Tax Fund) by Common Object Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
52 - Purch / Contr Svcs	\$ 2,478	\$ -	\$ 6,687	\$ -
58 - Debt Service	\$ 705,375	\$ 709,625	\$ 705,375	\$ 4,000
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 1,087,000
<b>Expense Total</b>	<b>\$ 707,853</b>	<b>\$ 709,625</b>	<b>\$ 712,062</b>	<b>\$ 1,091,000</b>

#### Rental Motor Vehicle – Financials (Rental Motor Vehicle Tax Fund) by Cost Center

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
00005 - Nondepartmental	\$ 705,375	\$ 709,625	\$ 705,375	\$ -
10280 - Excise Tax Fund	\$ 2,478	\$ -	\$ 6,687	\$ 1,091,000
<b>Expense Total</b>	<b>\$ 707,853</b>	<b>\$ 709,625</b>	<b>\$ 712,062</b>	<b>\$ 1,091,000</b>

### Rental Motor Vehicle Tax – Points of Interest

- The creation of new cities has reduced the number of rental car companies in unincorporated DeKalb, indirectly decreasing the amount of excise tax funds collected.
- The last debt service payment of \$705,375 was made on December 1, 2017.

- Future proceeds from this tax that were originally designated for debt service will be re-programmed in 2018 within the context of the originating legislation.

## Risk Management Fund

### Risk Management Fund - Mission Statement

The mission of the Risk Management Fund is to provide insurance coverage for group health and life, buildings, 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.

Risk Management works with a national consultant to develop programs to help mitigate the rising cost of employee health care. 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.

### 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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 127,021	\$ (603,117)	\$ 1,367,286	\$ 1,136,981
52 - Purch / Contr Svcs	\$ 5,363,634	\$ 6,411,365	\$ 5,421,820	\$ 7,925,828
53 - Supplies	\$ 2,114	\$ 5,334	\$ 80,333	\$ 8,000
55 - Interfund Charges	\$ 1,124,016	\$ 1,606,318	\$ 1,808,932	\$ 2,500,000
57 - Other Costs	\$ 239,886	\$ 249,284	\$ 167,353	\$ 300,000
61 - Other Fin. Uses	\$ 3,865,000	\$ -	\$ 1,664,414	\$ -
71 - Payroll Liabilities	\$ 87,540,577	\$ 69,639,102	\$ 79,338,273	\$ 94,000,000
<b>Expense Total</b>	<b>\$ 98,262,248</b>	<b>\$ 77,308,286</b>	<b>\$ 89,848,411</b>	<b>\$ 105,870,809</b>

### Risk Management Fund - Financials (Risk Management Fund) by Cost Center

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
01015 - Unemployment Comp	\$ 239,886	\$ 249,284	\$ 166,222	\$ 300,000
01020 - Group Health & Life	\$ 87,540,577	\$ 68,878,609	\$ 79,338,273	\$ 94,000,000
01025 - Other	\$ 10,481,786	\$ 8,180,393	\$ 10,343,916	\$ 11,570,809
<b>Expense Total</b>	<b>\$ 98,262,248</b>	<b>\$ 77,308,286</b>	<b>\$ 89,848,411</b>	<b>\$ 105,870,809</b>

**Risk Management Fund - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	-	-	11	11
Filled / Funded	-	-	10	11

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Risk Management Fund - Goals and Objectives**

- Goal #1: Develop automated Pension Estimator by July 1<sup>st</sup>.  
Objective #1A: Issue pension estimates within four business days.
  
- Goal #2: Create Employee Benefits decision tool by Open Enrollment (May 7).  
Objective #2A: Help employees determine the most cost effective benefit plan for their family.  
Objective #2b: Assist employees with setting personal budgets for health care costs.
  
- Goal #3: Complete study of Other Post Employee Benefits strategy.  
Objective #3a: Reduce the OPEB liability by 5% in two years, while maintaining quality retiree benefits.
  
- Goal #4: Develop and implement Cell Phone Use Policy for county vehicle & equipment operators.  
Objective #4A: Zero distracted driving accidents by 2019.
  
- Goal #5: Create Wellness Study Committee to develop plans for Work Site Wellness Center.  
Objective #5A: Conduct a feasibility study to locate exercise facilities in the work place.  
Objective #5B: Improve employee engagement in Wellness programs by 10% over the next 18 months.

**Risk Management Fund - Points of Interest**

- The FY17 budget transferred 13 positions from the General Fund Finance Department to the Risk Management Fund. The eventual goal is to create true internal service departments and not have to reallocate costs via the indirect method. The FY18 budget transfers two of those positions to the Workers' Compensation Fund, leaving a funded total of 11.
- For FY15 and FY16, the salaries and benefits common object group represents expenses of the wellness program. A revenue transaction in FY16 was misclassified as an expenditure credit of \$761K, causing a credit balance.

## Roads & Drainage

### Roads & Drainage - Mission Statement

Roads and Drainage Division of Public Works 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.

### Roads & Drainage - Description

The division has four functional areas: administration, stormwater, construction, and speed humps.

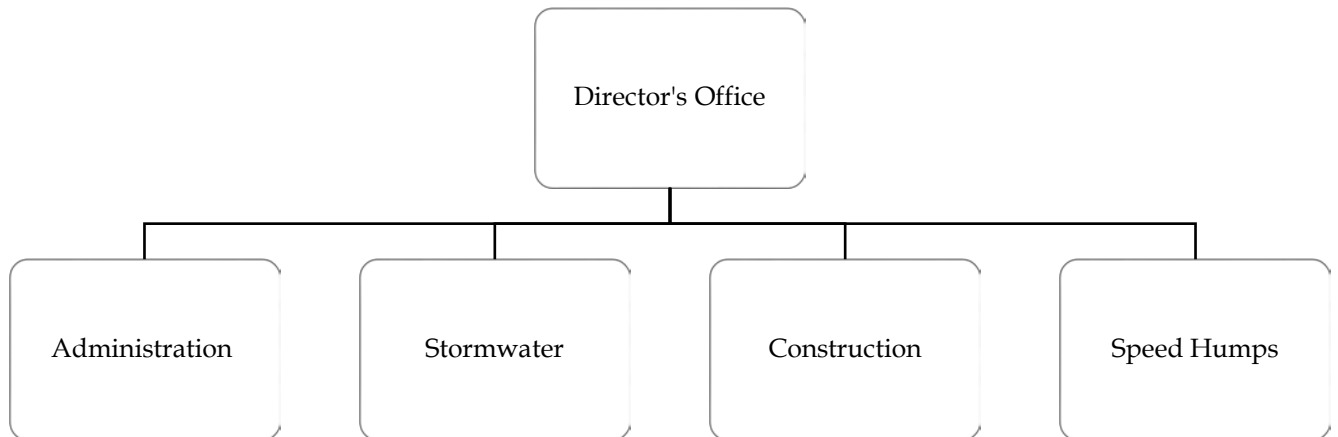
The Administrative section controls and manages all operational areas of the division including: Board of Commissioners' agenda items, project lists and reporting, Georgia Department of Transportation (GDOT) Local Maintenance & Improvement Grant (LMIG) resurfacing contracts, all state/federal contracts, personnel actions, roadway rating documents, project budgetary documents, municipality agreements and communications with citizens, commissioners and other departments.

The Stormwater Unit responsibilities include, but are not limited to, the development and maintenance of the Stormwater Utility database, determination of Stormwater Utility fees and the administration of the Stormwater Utility fee credits.

The Construction Unit is responsible for construction of new sidewalks and road projects; speed hump installation; bridge maintenance and upgrades; and retention pond maintenance.

The Speed Hump Unit is accounted for in a separate fund and accounts for all revenue and expense associated with the speed hump maintenance program. This includes the county's appropriation for the \$25 annual maintenance fee charged within each Speed Hump District.

### Roads & Drainage - Organizational Chart



**Roads & Drainage - Financials (Designated Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 7,922,948	\$ 8,034,641	\$ 8,647,563	\$ 9,246,148
52 - Purch / Contr Svcs	\$ 965,261	\$ 207,247	\$ 395,059	\$ 530,727
53 - Supplies	\$ 1,783,596	\$ 3,620,765	\$ 1,978,245	\$ 3,829,836
54 - Capital Outlays	\$ (2,220)	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 1,074,908	\$ 3,043,636	\$ 3,176,035	\$ 3,394,092
57 - Other Costs	\$ 276,889	\$ -	\$ -	\$ -
Expense Total	\$ 12,021,383	\$ 14,906,290	\$ 14,196,902	\$ 17,000,803

**Roads & Drainage - Financials (Speed Humps Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 188,596	\$ 177,404	\$ 113,633	\$ 189,357
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ 45,900
53 - Supplies	\$ 1,066	\$ 9,568	\$ -	\$ 101,074
61 - Other Fin. Uses	\$ -	\$ 500,000	\$ -	\$ -
Expense Total	\$ 189,662	\$ 686,971	\$ 113,633	\$ 336,331

**Roads & Drainage - Financials (Designated Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
05705 - Administration	\$ 677,524	\$ 486,319	\$ 595,505	\$ 702,117
05735 - Maintenance	\$ 1,096,178	\$ 1,329,725	\$ 1,554,646	\$ 1,569,817
05740 - Road Maintenance	\$ 4,173,916	\$ 6,446,661	\$ 6,220,718	\$ 7,754,067
05745 - Support Services	\$ 1,408,909	\$ 1,636,654	\$ 1,581,533	\$ 1,570,880
05750 - Drainage Maintenance	\$ 67,294	\$ 51,931	\$ 874	\$ -
05755 - Storm Water Mgmt	\$ (872)	\$ 15,096	\$ -	\$ -
05760 - Traffic Operations	\$ 743,635	\$ 731,398	\$ 925,119	\$ 932,998
05764 - Speed Humps	\$ 139,134	\$ 140,442	\$ 146,604	\$ 142,582
05766 - Signals	\$ 2,831,503	\$ 3,121,190	\$ 2,247,793	\$ 3,037,241
05767 - Signs & Paint	\$ 884,162	\$ 946,875	\$ 924,110	\$ 1,291,101
Expense Total	\$ 12,021,383	\$ 14,906,290	\$ 14,196,902	\$ 17,000,803

**Roads & Drainage - Financials (Speed Humps Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
05770 - Speed Humps	\$ 189,662	\$ 686,971	\$ 113,633	\$ 336,331
Expense Total	\$ 189,662	\$ 686,971	\$ 113,633	\$ 336,331

**Roads & Drainage - Positions (Designated Fund)**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	169	169	169	169
Filled / Funded	119	123	117	131

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Roads & Drainage - Positions (Speed Humps Fund)**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	3	3	3	3
Filled / Funded	2	1	2	2

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Roads & Drainage - Goals and Objectives**

Goal #1: Resurface 20 miles of county roads under GDOT LMIG resurfacing program.

Objective #1A: Request GDOT funding for the LMIG program.

Objective #1B: Request local matching funds for the LMIG program.

Goal #2: Upgrade 30 Traffic Signals.

Objective #2A: Ensure purchasing awards contracts to upgrade traffic signals.

Objective #2B: Conduct test of all signals before they are activated.

Goal #3: Clean 850 retentions ponds (basins used to manage stormwater runoff).

Objective #3A: Prepare a list of retention ponds that were not cleaned recently.

Objective #3B: Develop a schedule for contractors and county crews to clean ponds.

**Roads & Drainage - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Road Resurfaced (Miles by County Crews)	10	10	10	100
Road Resurfaced (Miles by GDOT LMIG Program)	18	20	20	80
Patching by County Crews (Tons)	20,000	20,000	20,000	20,000
Road Striped (Miles)	130	140	140	145
Signal Upgrades	25	30	30	30
New Signals Installation	4	4	4	5
New School Flashers	1	1	1	2
Road Intersection Designed	4	4	4	7
Pipe Installed/Replaced (Linear Feet)	15,500	15,500	15,060	15,065
Drainage Structures Rebuilt/Replaced	1,200	1,200	1,200	1,200
Citizens Drainage Projects (Tons)	8,000	8,500	8,500	8,500
Citizens Drainage Projects (Linear Feet)	325	350	350	340
Retention Ponds Cleaned	750	306	350	500
Traffic Signs Fabricated	2,159	2,600	2,650	3,069
Sidewalks Repaired (Linear Feet)	1,900	2,242	4,000	4,500
Sidewalks Installed (Linear Feet)	825	1,675	850	900



## Sanitation

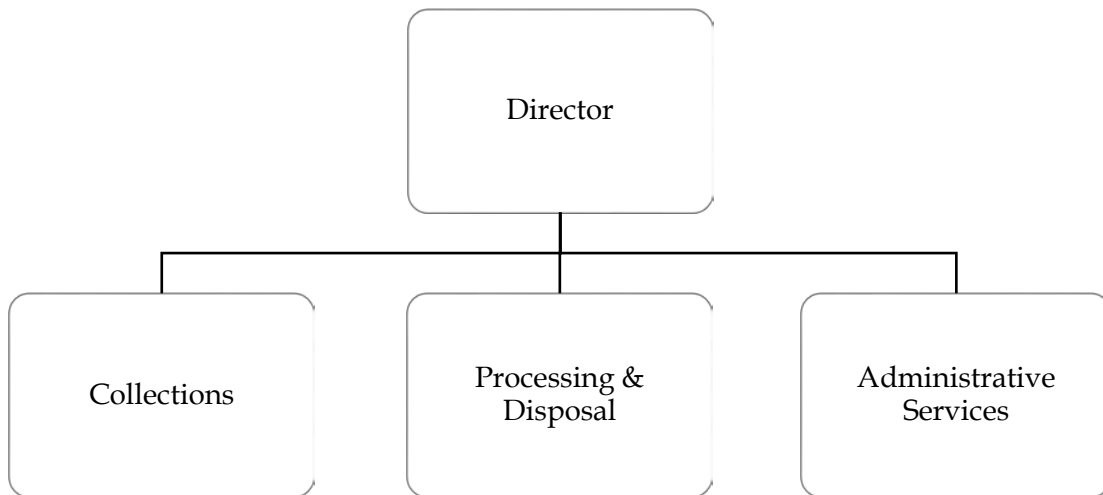
### Sanitation - Mission Statement

Sanitation's mission is to provide an efficient, cost-effective, and sustainable integrated solid waste management program through refuse, recyclable materials, yard trimmings collection, processing, and disposal services for residents and businesses in unincorporated DeKalb County, and the cities of Brookhaven, Dunwoody, Lithonia, Tucker, and the City of Stonecrest, with a sustained focus on customer service excellence.

### Sanitation - Description

The DeKalb County Sanitation Division operates as a self-sustaining enterprise fund, providing a comprehensive and integrated approach to recycling and solid waste management for residential and commercial customers. The division collects, processes, and disposes solid waste, recyclable materials, yard trimmings, and bulky and special collection items from residential and commercial customers. Single-stream residential and commercial recycling is collected and transported to recycling processors. Sanitation's Administration Division is comprised of Personnel/Payroll service, Customer Service, Communication Services, and Accounting Services. Residential and commercial field services operation consists of the animal crematory, four residential services collections lots, special collections (roll-off and grappler services, commercial services and commercial support, processing & disposal), three transfer stations, and Seminole Road Landfill.

### Sanitation - Organizational Chart



**Sanitation – Financials (Sanitation Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 33,460,355	\$ 32,325,142	\$ 30,271,818	\$ 32,824,087
52 - Purch / Contr Svcs	\$ 6,398,012	\$ 3,864,233	\$ 2,022,268	\$ 3,639,029
53 - Supplies	\$ 3,574,006	\$ 2,757,687	\$ 2,690,059	\$ 3,971,998
54 - Capital Outlays	\$ 16,743	\$ 26,391	\$ 2,172	\$ 13,400
55 - Interfund Charges	\$ 23,711,387	\$ 24,266,062	\$ 22,516,615	\$ 22,206,904
56 - Depreciation	\$ -	\$ -	\$ 274	\$ -
57 - Other Costs	\$ 1,488,604	\$ -	\$ (161,741)	\$ 27,961
58 - Debt Service	\$ 11,888	\$ 930,384	\$ 1,223,324	\$ 1,223,325
61 - Other Fin. Uses	\$ 1,270,177	\$ 2,350,000	\$ 1,500,000	\$ 3,213,511
70 - Retirement Svcs	\$ 76,763	\$ -	\$ -	\$ 76,763
<b>Expense Total</b>	<b>\$ 70,007,936</b>	<b>\$ 66,519,898</b>	<b>\$ 60,064,789</b>	<b>\$ 67,196,978</b>

**Sanitation – Financials (Enterprise Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
08105 - Administration	\$ 11,355,659	\$ 13,056,543	\$ 10,774,905	\$ 14,149,339
08106 - Keep DeKalb Beautiful	\$ 479,115	\$ 500,861	\$ (7,132)	\$ -
08110 - North Transfer Station	\$ 103,672	\$ 291	\$ 774	\$ 10,463
08112 - Seminole Compost Facility	\$ 3,876,487	\$ 238,213	\$ 11,283	\$ 163,096
08115 - Exchange Park Plant	\$ 92	\$ -	\$ -	\$ -
08120 - Central Transfer Station	\$ 6,766,291	\$ 6,099,313	\$ 6,420,755	\$ 6,902,104
08123 - East Transfer Station	\$ 351	\$ -	\$ 1,139	\$ 257,527
08125 - North Residential	\$ 4,431,386	\$ 6,979,925	\$ 6,983,141	\$ 8,401,950
08126 - North Special Collection	\$ 2,816,283	\$ (245,180)	\$ 5,676	\$ -
08130 - Central Residential	\$ 4,267,229	\$ 12,363,424	\$ 12,987,290	\$ 12,591,537
08131 - Central Special Collection	\$ 2,786,564	\$ 17,127	\$ (85)	\$ -
08133 - East Residential	\$ 4,332,359	\$ 32,826	\$ (731)	\$ -
08134 - East Special Collection	\$ 2,199,594	\$ 240,143	\$ (140)	\$ -
08135 - South Residential	\$ 4,896,497	\$ 6,247,942	\$ 6,287,324	\$ 6,193,495
08136 - South Special Collection	\$ 2,701,606	\$ 280,221	\$ 3,035	\$ -
08138 - Mowing & Herbicide	\$ 2,904,931	\$ 3,822,689	\$ 22,167	\$ -
08139 - Roll-Off Services	\$ 248	\$ -	\$ -	\$ -
08140 - Commercial Support	\$ 2,439	\$ -	\$ 224	\$ -
08142 - Central Commercial	\$ 6,517,468	\$ 7,947,078	\$ 8,770,576	\$ 8,565,283
08143 - South Commercial	\$ 150	\$ -	\$ -	\$ -
08144 - East Commercial	\$ 2,117	\$ 445	\$ -	\$ -
08145 - Seminole Landfill	\$ 9,560,097	\$ 8,937,043	\$ 7,803,627	\$ 9,962,184
08150 - Revenue Collection	\$ 7,299	\$ 996	\$ 960	\$ -
<b>Expense Total</b>	<b>\$ 70,007,936</b>	<b>\$ 66,519,898</b>	<b>\$ 60,064,789</b>	<b>\$ 67,196,978</b>

## Sanitation - Positions

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	728	728	640	640
Filled / Funded	614	623	539	539

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

## Sanitation - Goals and Objectives

Goal #1: Deliver exceptional solid waste collection and management services.

Objective #1A: Provide one-time per week solid waste, recycling, and yard debris collection. Provide collection of bulky items.

Objective #1B: Answer a minimum of 90% of total calls received in the call center.

Goal #2: Installation of third compressed natural gas station.

Objective #2A: Negotiate vendor terms for construction, engineering, and equipment (no up-front costs associated).

Objective #2B: Prepare site for fueling of Sanitation vehicles and fuel purchases by external customers.

Goal #3: Provide more efficient residential collection service.

Objective #3A: Introduce 36 fully automated trucks for waste collection.

## Sanitation - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Cost per ton to collect residential solid waste	\$140	\$135	\$135	\$135
Cost per ton to collect special items.	\$132	\$130	\$130	\$130
Cost per ton to collect commercial waste	\$60	\$58	\$58	\$58
Cost per ton to transfer solid waste	\$27	\$25	\$25	\$25
Cost per ton to process compost	\$52	\$50	\$50	\$50
Cost per ton to dispose of solid waste	\$13	\$12	\$12	\$12
Percentage municipal solid waste recycled	65	65	65	55
Number of calls received and answered	220,194	228,276	200,000	220,000
Number of new recycling residents	8,955	10,271	15,000	17,000
Total collected on delinquent accounts	\$1,993,330	\$1,865,787	\$2,000,000	\$2,000,000

## Sanitation - Points of Interest

- Completed the implementation of Phase III (final phase) of the DeKalb County school district recycling program.
- Hosted “Amnesty Day” (July 29), granting DeKalb County residents an opportunity to dispose of items such as furniture and construction and demolition materials without charge. Approximately 1,083 residents served/550 tons collected.
- Partnered with other county departments on the chief executive officer’s Brannon Hills “Fight the Blight” initiative, removing 152 truckloads/1,199 tons of debris.
- Removed 371 truckloads/2,066 tons of debris with no additional charge to county residents from Hurricane Irma.
-

- Operation Clean Sweep – collected 165 truckloads/392 tons of materials from residential communities (March through October).
- Holiday Clean Sweep – Serviced residential homes in collecting yard trimmings and bulky items (2,046 homes serviced/259 truckloads/1,204 tons) during the month of December.
- Continue commercial driver license program for the successful promotion of refuse collectors, crew workers, and drivers/equipment operators.
- Seminole Road Landfill – Continued commitment to provide good community relations, focusing on litter abatement and odor control.
- Customer Service Excellence – Served 10,000 walk-in customers, received and handle approximately 200,000 calls, closed 90% of work orders and responded to an estimated 4,000 emails.

## Sheriff's Office

### Sheriff's Office - Mission Statement

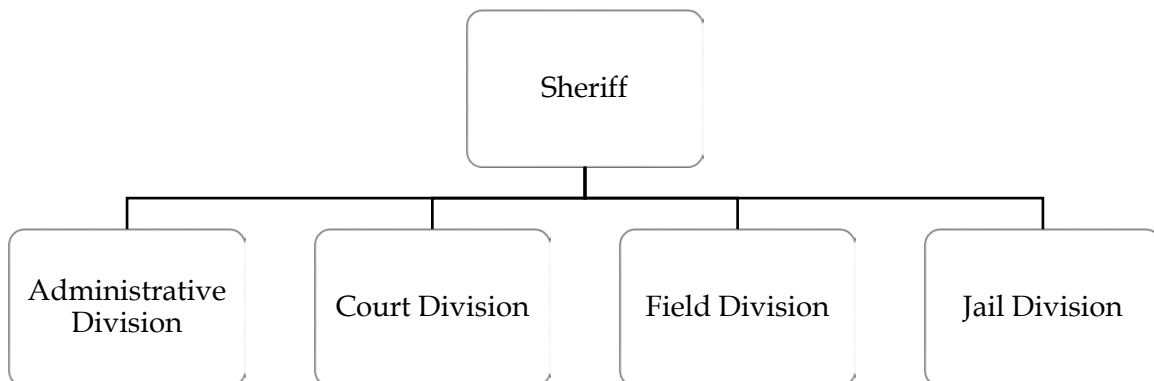
The DeKalb County Sheriff's Office is committed to managing the jail facility, court services, field division (processing warrants), and providing quality services in an efficient and effective manner.

### Sheriff's Office - Description

The Sheriff's Office is the executive arm of the overall agency responsible for planning, organizing, directing, and controlling the activities of the DeKalb County Sheriff's Headquarters and Jail. The Office of Professional Standards conducts investigations and inspections of DeKalb County Sheriff Office (DKSO) personnel and facilities. The Public Information Office provides accurate and timely information to the media, community, and employees of the DKSO. The Office of Accreditation reviews practices to ensure accountability of the services and formalizes essential management procedures. The Office of Labor Relations and Legal Affairs establishes standards and procedures whereby employees may resolve disputes or complaints and also reviews policies of various divisions to diminish legal liability inherent to law enforcement.

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 training for all sworn personnel and ensures all personnel are trained to perform their job duties. The Fiscal Management Section develops a comprehensive financial plan, supervises and coordinates the allocation of resources and is responsible for the ordering, stocking, issuing, and the inventory of all operating supplies, uniforms, tools, and equipment as well as processing purchase orders and invoices. The mailroom is responsible for all incoming and outgoing correspondence through the DeKalb County detention facility, to include inmate and employees. Additionally, mailroom personnel are responsible for monitoring all mail for illegal and unauthorized contraband.

### Sheriff's Office - Organizational Chart



**Sheriff's Office - Financials (General) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 56,559,205	\$ 57,618,370	\$ 57,555,801	\$ 57,477,228
52 - Purch / Contr Svcs	\$ 15,113,317	\$ 15,604,485	\$ 12,938,688	\$ 16,249,826
53 - Supplies	\$ 7,438,631	\$ 6,114,558	\$ 5,779,274	\$ 7,738,517
54 - Capital Outlays	\$ 3,662	\$ 164,478	\$ 63,741	\$ 48,240
55 - Interfund Charges	\$ 1,733,359	\$ 1,414,791	\$ 1,599,707	\$ 1,658,969
57 - Other Costs	\$ 1,840	\$ -	\$ 1,360	\$ 1,710
61 - Other Fin. Uses	\$ -	\$ 489	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 80,850,014</b>	<b>\$ 80,917,171</b>	<b>\$ 77,938,570</b>	<b>\$ 83,174,490</b>

**Sheriff's Office - Financials (General) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
03201 - Sheriff's Office	\$ 2,920,718	\$ 3,248,029	\$ 2,986,537	\$ 3,389,111
03205 - Administrative Division	\$ 1,697,762	\$ 1,968,720	\$ 2,318,666	\$ 2,423,460
03210 - Field Division	\$ 11,697,530	\$ 10,806,127	\$ 11,028,548	\$ 11,107,030
03220 - Jail	\$ 52,535,770	\$ 53,465,215	\$ 50,039,262	\$ 54,793,385
03223 - Jail Inmate Services	\$ 6,314	\$ 409	\$ 47,531	\$ 118,478
03230 - Courts	\$ 11,991,921	\$ 11,428,215	\$ 11,518,025	\$ 11,343,026
03207 - Community Relations	\$ -	\$ 454	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 80,850,014</b>	<b>\$ 80,917,171</b>	<b>\$ 77,938,570</b>	<b>\$ 83,174,490</b>

**Sheriff's Office - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	856	856	863	863
Filled / Funded	774	744	753	753

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Sheriff's Office - Goals and Objectives**

Goal #1: Increase recruitment, retention and professional training and development to hire and retain the most qualified staff.

Objective #1A: Expand the number of training classes, certifications, and tuition reimbursement for current employees.

Objective #1B: Increase the numbers of job fairs, radio and newspaper advertisements to reach the most qualified candidates.

Goal #2: Obtain re-accreditation from the Commission on Accreditation of Law Enforcement Agencies (CALEA) and National Commission on Correctional Healthcare (NCCHC).

Objective #2A: Meet audit standards necessary for re-accreditation by CALEA.

Objective #2B: Meet audit standards necessary for re-accreditation by NCCHC.

Goal #3: Re-bid of Dental, Mental Health and Medical professional services provided to in-custody inmates.

Objective #3A: Search for efficiencies and cost savings in providing medical services to inmates.

Objective #3B: Improve technology and records management for the inmates' medical information.

### Sheriff's Office - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Inmates received	30,686	28,790	29,553	30,000
Inmate days in jail	801,083	676,533	672,279	686,210
Average daily population	2,205	1,936	1,836	1,900
Inmate visits to in-house medical units	27,080	22,212	22,021	23,200
Arrests	2,838	3,128	3,648	4,120
Arrests - Fugitive Unit	592	531	872	97
Transports to mental facilities	763	1,047	1,001	1,100
Regular court hours	254,986	227,367	220,330	230,000
Overtime court hours	27,738	20,092	19,801	20,000
Visitors screened for court entrance	1,351,448	1,312,182	1,248,723	1,315,000

### Sheriff - Points of Interest

- Completed the implementation of Odyssey Jail Manager in August 2017.
- Automated the commissary purchasing process in 2017.
- Installed a new access card reader system in the jail and courts to increase security in 2017.
- Commission on Accreditation of Law Enforcement Agencies and National Commission on Correctional Health Care accreditations (or audits) will take place in 2018.
- Replace the fire alarm system in 2018 that will extend into 2019.
- Major repairs of the facility scheduled for 2018.
- Upgrade the civil process records management system in June 2018.

## Solicitor-General

### Solicitor-General - Mission Statement

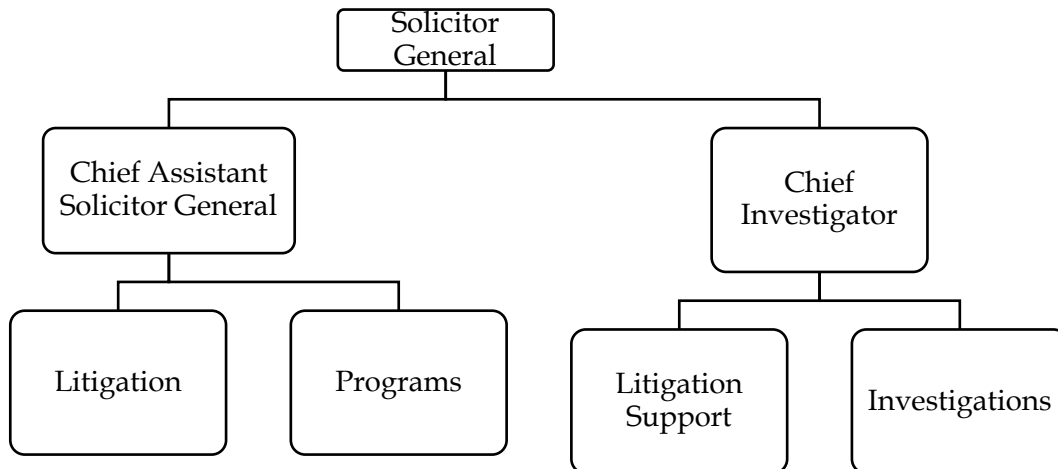
The mission of the Solicitor-General's Office is to prosecute misdemeanor state law, traffic, and ordinance offenses committed in DeKalb County, Georgia in a diligent, fair, just and efficient manner while maintaining the highest quality of life, ethical standards and ensuring that justice prevails for 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 the prosecution of misdemeanor state law, traffic, and ordinance offenses committed in DeKalb County, Georgia. As such, the Office, through its assistants, represents the State of Georgia in criminal cases pending in the seven jury divisions of State Court, the four non-jury divisions of State Court and the ordinance division of Magistrate Court. To meet the mandate, the Office retrieves documents from arresting agencies; secures criminal histories and driving records; contact victims and witnesses; provides support services; investigate cases by gathering evidence, executing search warrants and interviewing witnesses; makes appropriate charging decision and files formal accusations. Moreover, the Solicitor-General compiles and provides discovery to defendants; represents the State of Georgia in all misdemeanor and ordinance criminal court proceedings in State and Magistrate 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-General's Office serves subpoenas and procures the presence of witnesses at hearings; negotiates pleas and makes sentencing recommendations; responds to request for record restrictions and information releasable under the Open Records Act; files and responds to appeals to higher courts; manages diversion programs; trains local law enforcement agencies and prosecutors around the State of Georgia. In addition, the Office collaborates with other public safety stakeholders to provide services to the community; responds to citizen 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





**Solicitor-General - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 6,378,792	\$ 6,872,664	\$ 7,155,453	\$ 7,585,992
52 - Purch / Contr Svcs	\$ 175,320	\$ 177,645	\$ 149,863	\$ 119,571
53 - Supplies	\$ 81,349	\$ 84,499	\$ 119,245	\$ 86,175
54 - Capital Outlays	\$ 15,498	\$ -	\$ 419	\$ 2,000
55 - Interfund Charges	\$ 182,395	\$ 118,207	\$ 128,464	\$ 134,901
61 - Other Fin. Uses	\$ -	\$ 129,145	\$ 124,541	\$ 182,793
Expense Total	\$ 6,833,354	\$ 7,382,160	\$ 7,677,986	\$ 8,111,432

**Solicitor-General - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
03810 - Solicitor - State Court	\$ 5,837,313	\$ 6,361,108	\$ 6,692,526	\$ 7,078,835
03815 - Victim Assistance	\$ 670,125	\$ 678,455	\$ 710,943	\$ 766,414
03816 - Gen Pre-Trial Diversion	\$ 325,916	\$ 342,597	\$ 274,518	\$ 266,183
Expense Total	\$ 6,833,354	\$ 7,382,160	\$ 7,677,986	\$ 8,111,432

**Solicitor-General - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	85	87	87	87
Filled / Funded	87	85	87	85

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Solicitor-General - Goals and Objectives**

Goal #1: Continue to manage the increase in code enforcement matters and community related concerns through the Quality of Life Unit.

Objective #1A: Provide continued training for Solicitor-General's employees and Code Enforcement staff to ensure effective and productive results.

Objective #1B: Increase the number of programs and collaborations with community based organizations.

Goal #2: Transition to new technology to remain current and where possible improve efficiencies in operations.

Objective #2A: Transition personnel and operations from Tracker to Odyssey Case Management system without an interruption in services.

Objective #2B: Partial integration of the Tracker system and the Odyssey Case Management system to improve efficiency in the Solicitor's Office.

Goal #3: Improve and educate on Traffic Offenses occurring in DeKalb County.

Objective #3A: Continue to collaborate with other stakeholders to maximize efficiency of calendars and court scheduling.

## Solicitor-General - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Total cases received	10,978	11,285	11,495	13,000
Accusations filed	10,461	10,791	10,930	11,000
No accusations drawn	1,221	497	500	565
DUI and traffic prosecution	4,953	3,984	3,736	5,000
Jury trials	135	101	90	100
Pleas	7,953	4,635	6,750	7,000
Educational neglect	62	232	50	350
Pre-trial diversion	3,123	3,186	2,800	3,300
Special Victims Unit	4,561	3,795	5,000	5,000
State Court Traffic Division and Magistrate Court cases processed	120,324	111,104	134,397	143,000

## Solicitor-General - Points of Interest

- Created the Quality of Life Unit in response to the Chief Executive Officer and Board of Commissioners focus on Blight. As part of DeKalb County's Operation Clean Sweep, the DeKalb County Office of the Solicitor-General formed a new unit dedicated to addressing quality of life issues that affect DeKalb County citizens. The Quality of Life Unit will work closely with DeKalb County's regulatory agencies dedicated to assessing and resolving residential and commercial quality of life problems. The new unit is comprised of two assistant solicitor-generals, a community prosecutor, an investigator, and a legal assistant. The division is responsible for the prosecution of all cases involving code violations, blight, nuisance, and other issues that may plague a community or business in DeKalb County.
- Transitioned to new technology with the implementation of Odyssey, a software for county courts.
- Over 500 people attended DeKalb County Solicitor-General inaugural Dancing with the DeKalb Stars, a domestic violence resource expo and fundraiser, on Saturday, October 14, to help raise money for the Women's Resource Center to End Domestic Violence and the International Women's House. The event, which was held at Porter Sanford III Performing Arts & Community Center, was a huge success exceeding fundraising goals through ticket sales, sponsorships, and donations.

## 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 resolution of civil claims, and the prosecution of misdemeanor criminal actions and traffic violations.

The mission of the DeKalb County Marshal's Office is to enforce all orders and directives of the State Court and Magistrate Court of DeKalb County including the State Court's Traffic Division and provide public safety services to the citizens of DeKalb County in a professional, diligent, and courteous manner.

The 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.

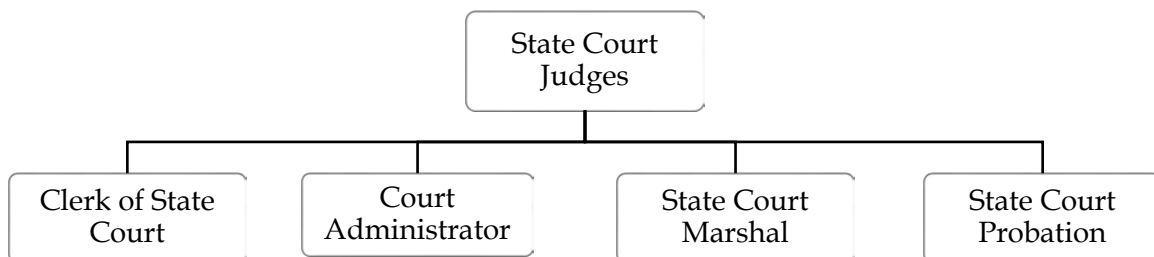
### State Court - Description

The State Court has jurisdiction within the boundaries of DeKalb County. It has concurrent jurisdiction for all civil matters without regard to the amount in controversy, except for those matters for which the Superior Court has exclusive jurisdiction. There are seven jury trial divisions within the Court each presided by judges who serve four-year terms. The judges are elected in a countywide non-partisan election.

State Court Probation and the Marshal's Office are the other constituent entities within the State Court, together with the State Court Clerk's Office. The Clerk's Office is responsible for all records filed in the State Court, collecting civil filing and service fees and costs, receiving garnishment monies, and disbursement of criminal fines and fees, civil costs, and garnishment monies, paying witness fees and coordinating the provision of interpreter's services for non-English speaking litigants and users of American Sign Language.

The DeKalb County Marshal's Office was established by an Act of the Georgia Legislature in 1951. Through this Act and its subsequent amendments, the Marshal's Office was given the authority to enforce all orders and directives of the State and Magistrate Courts of DeKalb County. State Court Probation was established in 1993.

### State Court - Organizational Chart



**State Court - Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 12,213,229	\$ 13,485,005	\$ 13,943,562	\$ 14,677,072
52 - Purch / Contr Svcs	\$ 816,471	\$ 951,999	\$ 879,237	\$ 1,042,554
53 - Supplies	\$ 355,821	\$ 408,849	\$ 358,162	\$ 411,489
54 - Capital Outlays	\$ 14,174	\$ 120,446	\$ (18,327)	\$ 16,070
55 - Interfund Charges	\$ 412,803	\$ 399,432	\$ 541,781	\$ 468,324
61 - Other Fin. Uses	\$ 99,333	\$ 26,833	\$ 11,542	\$ 32,054
<b>Expense Total</b>	<b>\$ 13,911,830</b>	<b>\$ 15,392,564</b>	<b>\$ 15,715,957</b>	<b>\$ 16,647,563</b>

**State Court - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
03701 - Judge Wong	\$ 514,999	\$ 553,759	\$ 561,895	\$ 597,380
03702 - Judge Hydrick	\$ 571,122	\$ 613,051	\$ 625,886	\$ 674,572
03703 - Judge Purdom	\$ 504,344	\$ 550,505	\$ 589,717	\$ 631,943
03704 - Judge Panos	\$ 623,192	\$ 651,777	\$ 637,385	\$ 671,189
03706 - Judge Lopez	\$ 588,801	\$ 642,768	\$ 604,066	\$ 655,473
03707 - Judge Gordon	\$ 586,796	\$ 612,379	\$ 623,654	\$ 646,372
03710 - State & Mag Courts Clerk	\$ 4,327,952	\$ 4,897,112	\$ 4,920,147	\$ 5,230,529
03712 - State Court - DUI Court	\$ 276,250	\$ 366,440	\$ 340,211	\$ 337,230
03715 - Probation	\$ 2,319,465	\$ 2,607,093	\$ 2,688,749	\$ 2,965,715
03720 - Marshal	\$ 3,149,732	\$ 3,294,480	\$ 3,510,039	\$ 3,601,524
03705 - Judge Jacobs	\$ 449,178	\$ 603,201	\$ 614,208	\$ 635,636
<b>Expense Total</b>	<b>\$ 13,911,830</b>	<b>\$ 15,392,564</b>	<b>\$ 15,715,957</b>	<b>\$ 16,647,563</b>

**State Court - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	188	191	191	191
Filled / Funded	184	183	183	186

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**State Court - Goals and Objectives**

Goal #1: Implement text and email communication regarding court hearings with defendants in misdemeanor and traffic cases with a view to reducing failures to appear by sending reminders before court hearings.

Objective #1A: Collaborate with law enforcement including DeKalb County Police Department and DeKalb Sheriff's office to collect cell phone numbers and email addresses at the first point of contact.

Objective #1B: Expand mandatory eFile to all civil filings.

Goal #2: Expand electronic filing for garnishment actions and criminal case filings.

Objective #2A: Promote use of forms generator on Magistrate Court's website. This is the court where most garnishment actions are filed. Promote electronic filing to the criminal defense bar.

Objective #2B: Train staff for managing acceptance of affidavit of garnishment and summons and criminal cases filings.

Goal #3: Provide recent, relevant, realistic, and culture diversity training for all probation employees.

Objective #3A: Send all certified officers to crisis intervention training to be skilled in areas of mental health crisis, verbal judo, domestic violence prevention, etc. thus reducing office complaints to zero.

Objective #3B: Continue to invest in the growth and development of employees within the probation department.

**State Court – Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Civil actions	4,047	4,356	4,704	4,374
Criminal actions	11,584	11,071	10,579	11,170
Personal property foreclosures and abandoned vehicle liens	38	16	0	0
Garnishment actions	984	795	617	710
Dispossessory actions	40	87	32	55
State Court Probation cases received	12,254	12,903	13,026	12,600
Fines and fees collected by State Court Probation	\$3,772,776	\$4,303,859	\$3,470,688	\$3,860,019
Process services for State Court and Magistrate Court	15,547	15,110	17,112	18,000
Evictions executed by Marshal's Office	10,137	10,500	9,278	9,500

**State Court – Points of Interest**

- Continued implementation of a new case management system, Odyssey Case Manager.
- Expanded electronic filing to civil cases in State Court, which improved service for plaintiffs and expands the time available for defendants to file their answers. This expands the time available for court filings from 8:30 am to 5:00 pm to 24 hours per day. Filings made before 11:59 pm are filed with the date of submission regardless of when the pleading is processed in the Clerk’s office.
- Ongoing preparation for mandatory eFiling of civil and criminal cases by January 1, 2019.
- State Court Probation completed implementation of online and mobile base payment system to collect court ordered fines.

## 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 of the county's stormwater infrastructure and to operate and maintain the stormwater drainage system 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 2003. The Fund includes the county's appropriation for the annual stormwater fee charged to residents and commercial property owners. 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.

### Stormwater - Organizational Chart

Roads and Drainage manages this fund. Please see their organizational chart.

### Stormwater - Financials (Enterprise) by Common Object Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 4,950,040	\$ 5,333,714	\$ 5,670,622	\$ 7,242,111
52 - Purch / Contr Svcs	\$ 2,668,192	\$ 3,370,023	\$ 2,020,385	\$ 7,063,968
53 - Supplies	\$ 1,173,690	\$ 1,877,671	\$ 2,459,789	\$ 4,473,706
54 - Capital Outlays	\$ 280	\$ 8,761	\$ 943	\$ 10,396
55 - Interfund Charges	\$ 4,021,326	\$ 1,748,519	\$ 3,923,058	\$ 2,073,063
61 - Other Fin. Uses	\$ 3,005,000	\$ 1,743,200	\$ 1,812,898	\$ 4,000,000
Expense Total	\$ 15,818,529	\$ 14,081,888	\$ 15,887,696	\$ 24,863,244

### Stormwater - Financials (Enterprise) by Cost Center

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
06701 - Stormwater Admin	\$ 15,818,529	\$ 14,081,888	\$ 15,667,450	\$ 22,969,753
06702 - Street/Drain Maint	\$ -	\$ -	\$ 220,246	\$ 1,893,491
Expense Total	\$ 15,818,529	\$ 14,081,888	\$ 15,887,696	\$ 24,863,244

### Stormwater - Positions

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	104	111	122	122
Filled / Funded	86	82	85	118

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

### Stormwater - Goals and Objectives

Goal #1: Implement the list of approved stormwater construction and maintenance projects.

Objective #1A: Prioritize projects based upon funding allocations.

Objective #1B: Ensure that resources reflect validated project needs.

Goal #2: Repair 15,060 linear feet of stormwater pipe.

Objective #2A: Ensure that appropriate resources are available to accomplish the goal.

Objective #2B: Ensure appropriate accounting and close out activities for each project.

Goal #3: Continue to monitor the stormwater utility fee.

Objective #3A: Review stormwater collection reports monthly and identify outstanding issues.

Objective #3B: Communicate monthly with cities that have stormwater intergovernmental agreements with the county.

### **Stormwater - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Drainage Structures Built/Replaced	1200	1,200	1,200	1,200
Citizens drainage Projects (tons)	8,500	8,500	8,500	8,500
Citizens drainage Projects (linear feet)	325	350	350	340
Retention Ponds Cleaned	750	306	350	500
Pipe Installed/Replaced (linear feet)	15,500	1,500	15,060	15,060

## Superior Court

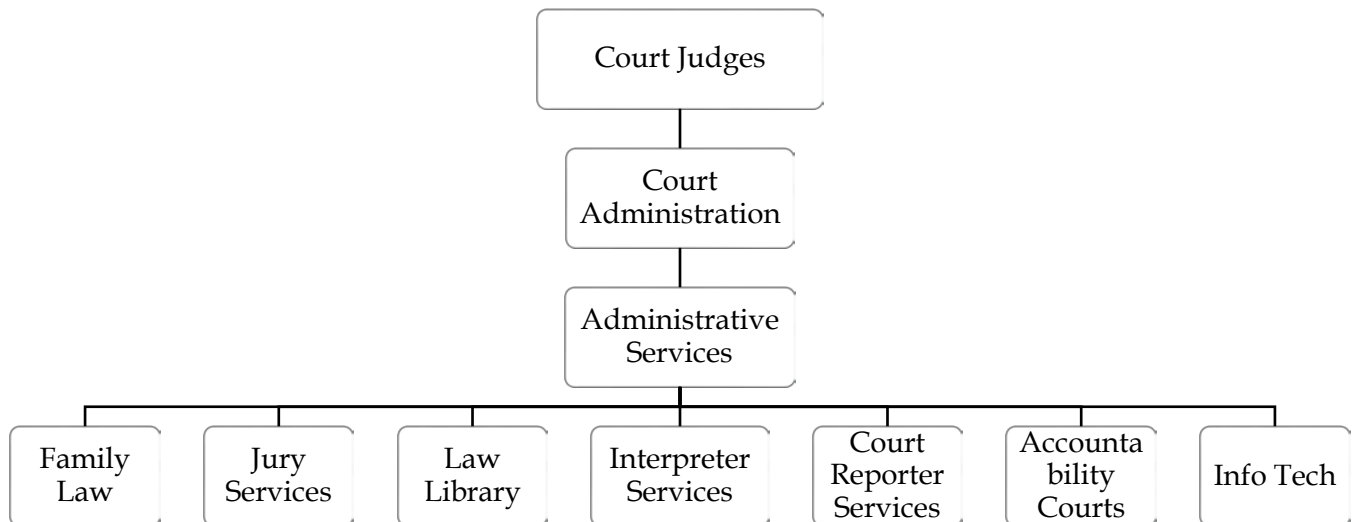
### Superior Court - Mission Statement

The mission of Superior Court is 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. Superior Court also strives to act expeditiously and in a manner that instills public trust and confidence 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 ensure 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





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

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 6,310,591	\$ 6,632,848	\$ 6,919,128	\$ 7,230,395
52 - Purch / Contr Svcs	\$ 2,306,007	\$ 2,362,042	\$ 2,321,558	\$ 2,523,956
53 - Supplies	\$ 128,017	\$ 116,755	\$ 99,785	\$ 114,630
54 - Capital Outlays	\$ 30,098	\$ 71,334	\$ 30,927	\$ 94,500
61 - Other Fin. Uses	\$ 5,760	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ 31,000	\$ 32,642	\$ 30,404	\$ 36,000
Expense Total	\$ 8,811,472	\$ 9,215,621	\$ 9,401,802	\$ 9,999,481

**Superior Court - Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
03510 - Judge Adams	\$ 444,539	\$ 446,367	\$ 461,716	\$ 478,709
03515 - Judge Barrie	\$ 397,519	\$ 445,307	\$ 435,128	\$ 463,439
03520 - Judge Coursey	\$ 406,581	\$ 357,992	\$ 375,165	\$ 394,036
03530 - Judge Johnson	\$ 394,441	\$ 426,318	\$ 457,086	\$ 449,478
03535 - Judge Scott	\$ 430,198	\$ 456,015	\$ 464,027	\$ 480,525
03540 - Judge Seeliger	\$ 409,149	\$ 428,813	\$ 459,887	\$ 486,142
03545 - Judge Hunter	\$ 405,566	\$ 426,421	\$ 442,024	\$ 455,801
03555 - Judge Jackson	\$ 402,125	\$ 413,864	\$ 414,070	\$ 419,351
03560 - Judge Flake	\$ 440,350	\$ 457,208	\$ 464,643	\$ 467,042
03565 - Senior Judge	\$ 120,070	\$ 123,415	\$ 121,245	\$ 137,474
03580 - Administration	\$ 2,194,105	\$ 2,291,879	\$ 2,435,391	\$ 2,550,353
03581 - Court Reporters	\$ 769,250	\$ 769,994	\$ 713,694	\$ 797,425
03582 - Jury Management	\$ 974,263	\$ 1,125,283	\$ 1,079,071	\$ 1,255,445
03583 - Seminar For Divorcing Parents	\$ 30,535	\$ 32,023	\$ 30,579	\$ 36,400
03585 - Alimony/Support Prgms	\$ 25	\$ -	\$ -	\$ -
03587 - Dispute Resolution	\$ 580,396	\$ 571,526	\$ 587,255	\$ 607,531
03590 - Grand Jury	\$ 93,829	\$ 85,486	\$ 86,490	\$ 138,765
03550 - Judge Boulee	\$ 318,531	\$ 357,711	\$ 374,330	\$ 381,565
Expense Total	\$ 8,811,472	\$ 9,215,621	\$ 9,401,802	\$ 9,999,481

**Superior Court - Positions**

	FY15	FY16	FY17	FY18 Budget
Full-Time Positions				
Authorized	96	96	99	99
Filled / Funded	82	84	84	86

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Superior Court - Goals and Objectives**

Goal # 1: Develop educational sessions and expand media services for court users.

Objective #1A: Identify subject matter experts to develop workshops and educational material for court users.

Objective #1B: Obtain funding and space for enhanced media services including additional staffing for the Law Library or other appropriate areas.

Goal #2: Begin construction of large multi-purpose courtroom.

Objective #2A: Identify funding source for construction of proposed large multi-purpose courtroom.

Objective #2B: Initiate request for proposals through the county procurement process.

Goal #3: Obtain additional upgraded space for the Accountability Courts administrative and treatment functions.

Objective #3A: Identify funding to build out and/or renovate space for Accountability Court offices and treatment services.

Objective #3B: Identify additional space in courthouse and Bobby Burgess Building for expansion of Accountability Court operations.

Objective #3C: Renovate or replace existing space in Bobby Burgess Building to address problems with HVAC, water services, security, etc.

**Superior Court - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Civil and domestic case filings	11,986	12,728	12,502	13,000
Civil and domestic case dispositions	17,361	12,759	12,016	12,500
Felony case filings	4,940	4,370	4,769	5,000
Felony case dispositions	6,044	5,483	7,309	7,700
Jury trials	117	124	121	130
Parenting seminar participants	1,331	1,160	1,135	1,170
Referrals to dispute resolution center	2,653	2,698	2,678	2,760
Family law center-- child support document assistance	1,089	965	752	780
Family law center-- consultations & packets	3,397	3,516	4,347	4,480

**Superior Court - Points of Interest**

- A Felony Veterans Court was launched in 2017, serving veterans who have been charged with felonies and who are in need of services to remediate substance abuse and/or debilitating mental health issues.
- Continued work toward an integrated electronic filing and case management system, which includes all components of the initiation and management of Superior Court criminal and civil cases.
- Upgrade of wiring in all courtrooms to support current technology
- Upgrade of courtroom equipment to take advantage of functionality provided by the electronic case management system.
- Obtained initial quotes for construction of one multi-purpose courtroom to enhance courtroom security and capacity for high profile, multi-defendant cases.

## Tax Commissioner

### Tax Commissioner - Mission Statement

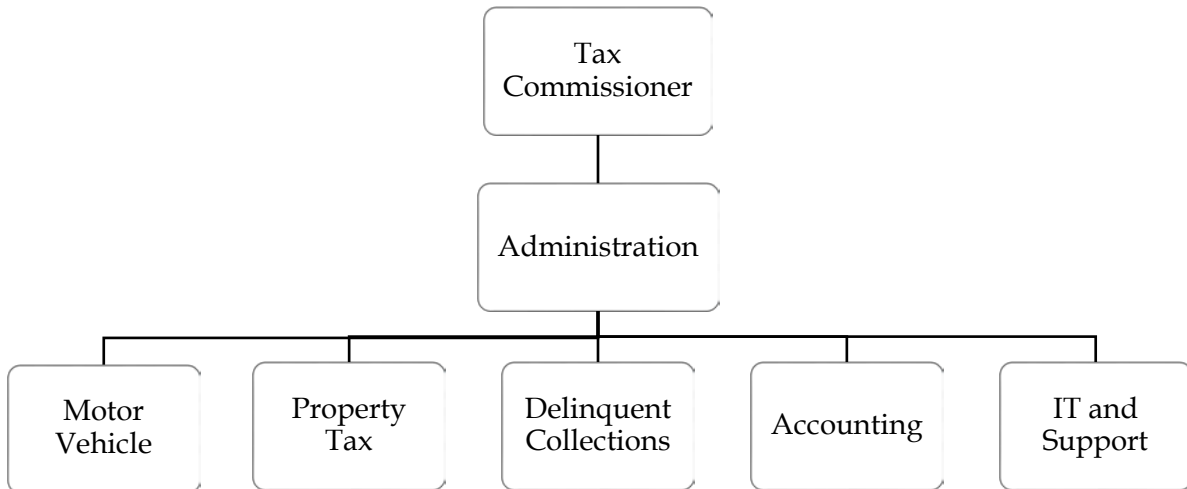
The Tax Commissioner's mission is to provide excellent customer service to all taxpayers, citizens, public officials, businesses and government entities by anticipating their needs while performing the duties of the Office of Tax Commissioner as required by the Georgia Constitution and Georgia Department of Revenue.

### Tax Commissioner - Description

The Office of the Tax Commissioner is the responsibility of an elected county constitutional officer. The duties of the office are to receive and distribute ad valorem tax revenue to the county and local governing authorities, the school board, tax allocation, and community improvement districts and act as a tag agent for the Department of Revenue (DOR). In this role, the office compiles an annual property tax digest and facilitates its approval by DOR. The office also receives basic and senior homestead applications, handles special exemptions; updates property tax records, processes tax payments; maintains the tax billing and records system; collects and disburses ad valorem taxes from real, personal, public utility, motor vehicle, mobile home, timber and heavy duty equipment. Moreover, the office bills residential sanitation, stormwater utility, streetlights, speed humps within the various districts; issues and records liens for delinquent taxes where appropriate; levies, serves notice as required by law, advertises and conducts sales of delinquent properties as required by law.

As a tag agent, the office receives and processes motor vehicle title applications; collects funds for vehicle tag renewals, title applications, insurance lapses, vehicle ad valorem tax, title ad valorem tax (TAVT), and issues temporary registration permits, license plates and renewal decals; updates vehicle owner data to state vehicle registration database.

### Tax Commissioner - Organizational Chart



**Tax Commissioner – Financials (General Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 5,544,664	\$ 5,619,487	\$ 5,991,343	\$ 6,513,814
52 - Purch / Contr Svcs	\$ 1,373,058	\$ 1,461,553	\$ 1,513,392	\$ 1,734,701
53 - Supplies	\$ 97,055	\$ 89,111	\$ 86,471	\$ 92,789
54 - Capital Outlays	\$ 25,291	\$ 132,098	\$ 118,075	\$ 163,000
55 - Interfund Charges	\$ 21,878	\$ 16,103	\$ 13,548	\$ 45,551
57 - Other Costs	\$ 962	\$ 1,297	\$ 875	\$ 1,800
Expense Total	\$ 7,062,907	\$ 7,319,649	\$ 7,723,703	\$ 8,551,655

**Tax Commissioner – Financials (General Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
02810 - Tax Collections & Records	\$ 1,287,713	\$ 1,291,396	\$ 1,251,674	\$ 1,252,737
02820 - Motor Vehicle Tax	\$ 3,097,241	\$ 3,360,650	\$ 3,300,179	\$ 3,720,189
02821 - Motor Vehicle Temporary	\$ 82,746	\$ 112,715	\$ 124,311	\$ 125,947
02825 - Motor Vehicle Security	\$ 178,260	\$ 175,488	\$ 216,253	\$ 217,341
02830 - Delinquent Tax Admin	\$ 1,245,340	\$ 1,121,075	\$ 957,968	\$ 1,179,989
02840 - Tax Admin/Accounting	\$ 1,171,607	\$ 1,258,324	\$ 1,873,318	\$ 2,055,452
Expense Total	\$ 7,062,907	\$ 7,319,649	\$ 7,723,703	\$ 8,551,655

**Tax Commissioner – Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	107	108	108	108
Filled / Funded	94	90	93	93

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Tax Commissioner – Goals and Objectives**

Goal #1: Achieve and maintain a high level of customer service excellence by training, updating employee standards, and making operational improvements.

Objective #1A: Continue effective and efficient operations that yield 96%+ collection rate by end of original billing year.

Objective #1B: Develop and implement strategies and practices that improve employee retention, work performance, and continued customer service excellence.

Goal #2: Create a work environment where customer and employee satisfaction can be achieved and enhanced. Leverage available resources to improve on office security and safety measures.

Objective #2A: Conduct operations in a safe and secure manner to avoid loss time injuries and accidents.

Objective #2B: Conduct at least one safety drill/inspection per year.

Goal #3: Meet all constitutional and fiduciary requirements in order to achieve high levels of transparency, accountability, and responsibility.

Objective #3A: Maintain pertinent information by participation in professional organizations and groups. Attend various training and information forums annually.

### Tax Commissioner - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Annual Property Tax Receivables Billed	859,956,104	881,684,978	942,486,301	957,000,000
Annual Property Tax Receivables Collected	832,608,684	855,056,328	916,319,631	928,290,000
Percent of Property Tax Collected as of 12/31 of the Current Tax Year	96.82%	96.98%	95.32%	97.00%
Delinquent Taxes (Prior Year) Collected in the Current Tax Year	28,542,297	29,555,676	57,383,368 *	23,925,000
Number of Property Tax Accounts Billed	261,752	236,430	262,918	260,000
Number of Homestead Properties Applied For	11,069	12,574	12,038	12,700
Motor Vehicle Ad Valorem Taxes Collected	28,366,971	20,187,976	14,229,036	9,500,000
Motor Vehicle TAVT Collected	111,980,269	114,810,964	111,975,088	112,000,000
Number of Vehicle Registrations	515,529	526,696	512,733	525,000
Number of Motor Vehicle Titles	84,852	82,844	82,350	82,000
Number of Delinquent Tax Executions Issued	11,160	13,560	13,196	15,000

\* Due to large Public Utility adjustment and late receipt of 2016 and 2017 Public Utility Digest

### Tax Commissioner - Points of Interest

- Received and disbursed \$1,056,816,983 to all levying authorities.
- Collected 97.15% of current year receivables (excluding public utility) and 99.74% of prior year received to date.
- Disbursed \$427,980,938 to DeKalb County and balance of funds to cities, schools, etc.
- Enhanced office environment for taxpayers and employees alike by upgrading security staff to POST (Peace Officer Standards and Training)-certified sheriff deputies, automated office security systems, work stations with visibility windows. Conducted Active Shooter Training for staff in December 2017.
- Expanded tag kiosks by 50% (added new machine at Kroger on Covington Highway in Lithonia) to enhance customer access to services and contain staffing/ facility costs.
- Initiated office-wide process to identify current systems, processes, and procedures as a foundation for finding and fixing non-conformances in customer services, processes, systems, and procedures.
- Compiled and revised employee policies into a published and accessible employee handbook. Distributed copies and held communication session.
- Expanded consumer awareness efforts with the creation of Motor Vehicle inserts, new temporary tag design, targeted ads in several local papers to inform taxpayers of deadlines, tax-saving exemptions and free tax bill seminars at home owner associations, senior centers, churches, and other community events.
- Hosted two commercial dealer-training sessions to inform them about new electronic

titling system requirements prior to law taking effect (January 1, 2018).

- Increased community outreach efforts by 525% over 2015 performance to bring government to the people and build better relationships.
- Automated and implemented online customer service survey process. Received over 3,500 responses with a 93% rating of excellent.

## Traffic Division of State Court

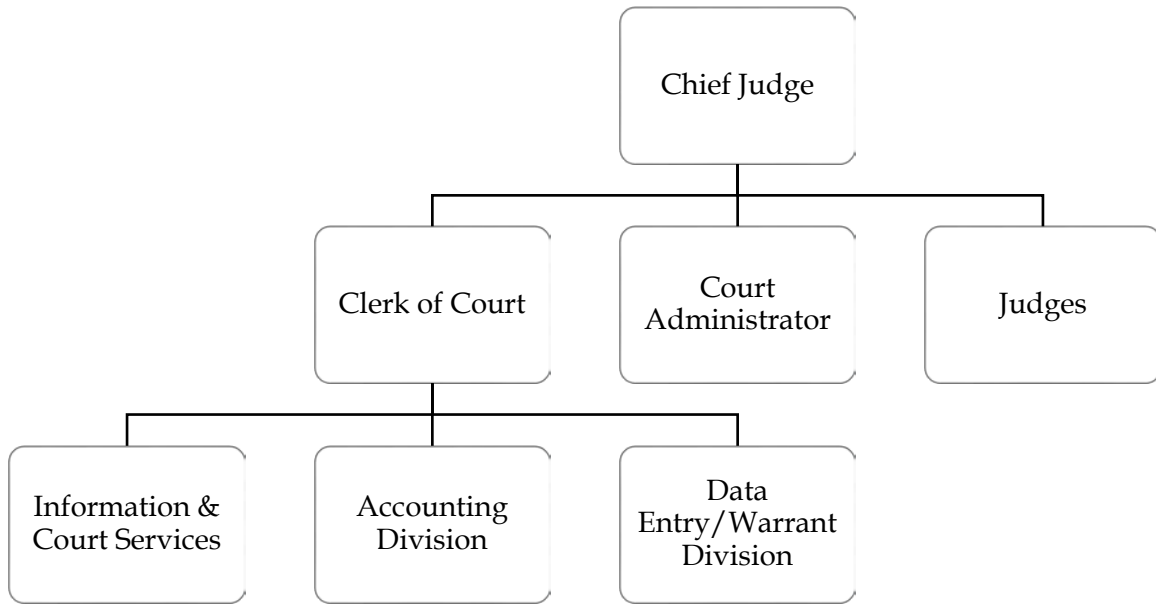
### Traffic Court - Mission Statement

The mission of the State Court's Traffic Division is to provide a fair and impartial tribunal for the citizens of DeKalb County and the State of Georgia, for the timely resolution of all traffic cases promptly, courteously, and in an efficient manner.

### Traffic Court - Description

House Bill 300 created the State Court's Traffic Division during the 2015 session of the Georgia General Assembly. The Traffic Division replaced Recorders Court, which was abolished by House Bill 301. The State Court has jurisdiction within unincorporated DeKalb County. There are four judges assigned to the Traffic Division that are elected and serve four-year terms. State Court Probation and the Marshal's Office are the other constituent entities within the State Court, together with the State Court Clerk's Office also serve and support this division of the court.

### Traffic Court - Organizational Chart



### Traffic Court - Financials (Unincorporated Fund) by Common Object Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 1,388,149	\$ 3,286,567	\$ 3,637,156	\$ 3,858,719
52 - Purch / Contr Svcs	\$ 346,535	\$ 861,755	\$ 656,539	\$ 892,357
53 - Supplies	\$ 40,455	\$ 72,701	\$ 68,508	\$ 118,650
54 - Capital Outlays	\$ 752	\$ 8,588	\$ 4,885	-
<b>Expense Total</b>	<b>\$ 1,775,890</b>	<b>\$ 4,229,611</b>	<b>\$ 4,367,088</b>	<b>\$ 4,869,726</b>

**Traffic Court - Financials (Unincorporated Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
03711 - Traffic Division	\$ 1,446,325	\$ 3,144,580	\$ 2,904,538	\$ 3,339,121
03716 - Traffic Division A	\$ 77,107	\$ 235,236	\$ 359,584	\$ 376,490
03717 - Traffic Division B	\$ 76,357	\$ 236,686	\$ 329,965	\$ 355,956
03718 - Traffic Division C	\$ 93,770	\$ 386,054	\$ 435,375	\$ 439,474
03719 - Traffic Division D	\$ 82,331	\$ 227,054	\$ 337,626	\$ 358,685
Expense Total	\$ 1,775,890	\$ 4,229,611	\$ 4,367,088	\$ 4,869,726

**Traffic Court - Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	53	57	57	57
Filled / Funded	46	49	50	52

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

**Traffic Court - Goals and Objectives**

Goal #1: Decrease the number of citations that become stagnate because of non-appearance at court.

Objective #1A: Utilize texts and emails as reminders of court dates.

Objective #1B: Offer options through texts and emails to finalize dispositions.

Goal #2: Ensure prompt handling of cases.

Objective #2A: Schedule cases promptly and ensure correct addresses.

Objective #2B: Return calls and emails to customers to eliminate long waiting for responses.

Goal #3: Improve the process of Traffic Division to serve the public better.

Objective 3A: Provide customer service training to staff.

**Traffic Court - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Traffic citations filled	113,206	143,238	195,085	185,304
Traffic citations disposed	77,337	55,436	62,535	81,012
Call Center-Interactive voice response calls	173,460	136,928	142,356	128,340
Call Center-Deputy Clerks calls handled	89,011	71,469	83,324	77,154

**Traffic Court - Points of Interest**

- Traffic Division is completing its third year in existence after assuming the responsibilities of the former Recorders Court. Since inception in July 2015, there has been positive growth in the customer service provided to the public and the number of citations closed.



## 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

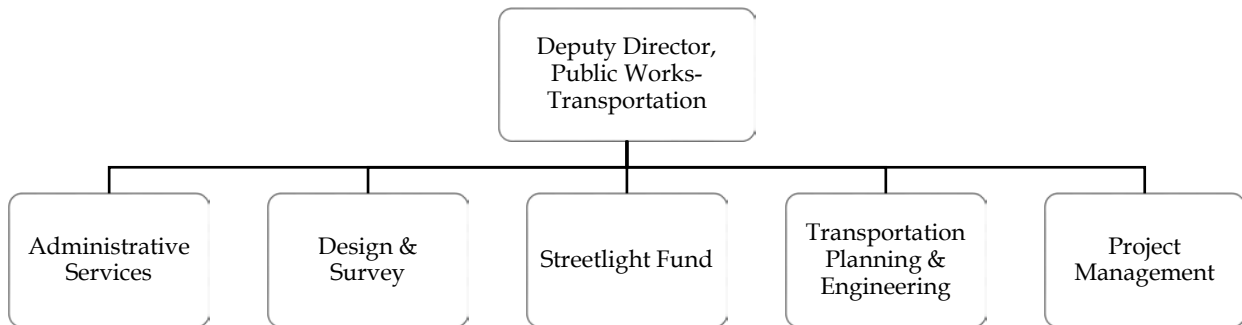
The Transportation Division of the Public Works Department is responsible for the management of some Homestead Option Sales Tax projects, Georgia Department of Transportation (GDOT) projects, as well as major DeKalb County infrastructure projects in support of DeKalb County roadways and thoroughfares.

The division has a project management unit, which is responsible for the development of internal construction projects. The construction unit inspects the work of major utility companies, GDOT projects, and other county-implemented projects.

The land acquisition unit provides right-of-way easements for Community Development, Sanitation, Watershed Management, Development, and GDOT 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 all revenues and expenses associated with the Street Light Fund within the county's street light districts. The division 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. 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



**Transportation – Financials (Designated Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 1,344,446	\$ 1,337,533	\$ 1,321,237	\$ 1,524,006
52 - Purch / Contr Svcs	\$ 648,462	\$ 154,133	\$ 495,545	\$ 569,168
53 - Supplies	\$ 951,558	\$ 883,635	\$ 212,253	\$ 1,107,163
54 - Capital Outlays	\$ 4,000	\$ 430	\$ 430	\$ 1,500
55 - Interfund Charges	\$ 113,239	\$ 86,366	\$ 92,603	\$ 101,733
Expense Total	\$ 3,061,705	\$ 2,462,097	\$ 2,122,068	\$ 3,303,570

**Street Light Fund – Financials (Street Light Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 113,465	\$ 31,281	\$ 29,208	\$ 91,221
52 - Purch / Contr Svcs	\$ 150	\$ 200	\$ -	\$ -
53 - Supplies	\$ 5,310,179	\$ 4,053,124	\$ 4,627,872	\$ 4,790,775
57 - Other Costs	\$ -	\$ -	\$ -	\$ 1,266,825
Expense Total	\$ 5,423,794	\$ 4,084,604	\$ 4,657,079	\$ 6,148,821

**Transportation – Financials (Designated Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
05407 - Administrative Services	\$ 327,846	\$ 360,202	\$ 368,684	\$ 501,041
05410 - Engineering Opr	\$ 108,084	\$ 36,853	\$ 36,211	\$ -
05415 - Design & Survey	\$ 339,874	\$ 328,784	\$ 567,027	\$ 600,938
05420 - Drainage	\$ -	\$ -	\$ 63	\$ -
05425 - Construction Mgmt	\$ 121,813	\$ 122,492	\$ 126,828	\$ 152,056
05430 - Land Acquisition	\$ 136,181	\$ 150,138	\$ 162,756	\$ 157,356
05445 - Support Services	\$ 908	\$ 761	\$ 785	\$ -
05460 - Traffic Eng Adm	\$ 1,980,739	\$ 1,435,001	\$ 816,758	\$ 1,856,577
05462 - Traffic Calming	\$ 18,522	\$ 12,993	\$ 13,061	\$ 12,579
05465 - Traffic Lights	\$ -	\$ -	\$ 107	\$ -
05466 - Signals	\$ 1,280	\$ 519	\$ 11,553	\$ 9,820
05467 - Signs & Paint	\$ 26,458	\$ 14,353	\$ 17,237	\$ 13,203
05435 - Maintenance Adm	\$ -	\$ -	\$ 996	\$ -
Expense Total	\$ 3,061,705	\$ 2,462,097	\$ 2,122,068	\$ 3,303,570

**Street Light Fund – Financials (Street Light Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
05480 - Streetlights	\$ 5,423,794	\$ 4,084,604	\$ 4,657,079	\$ 6,148,821
Expense Total	\$ 5,423,794	\$ 4,084,604	\$ 4,657,079	\$ 6,148,821

## Transportation - Positions

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	27	27	27	27
Filled / Funded	16	16	14	17

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

## Street Light - Positions

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	1	1	1	1
Filled / Funded	1	-	1	1

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

## Transportation - Goals and Objectives

**Goal #1:** Improve safety and operations on DeKalb County roadways by implementing projects in the current regional Transportation Improvement Program.

Objective #1A: Utilize on-call design firms to meet plan development schedules set by GDOT and Atlanta Regional Commission (ARC).

Objective #1B: Seek additional state and federal funding to cover at least 80% of anticipated construction costs.

**Goal #2:** Maintain an experienced work force in all areas of responsibility by training existing employees.

Objective #2A: Provide training necessary for all employees to achieve or maintain relevant professional certifications.

Objective #2B: Provide additional training to address recommendations in the organizational efficiency study for additional use of geographic information system and Oracle enterprise asset management application.

## Transportation - Performance Measures

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Percentage of projects that meet fiscal year targets as set in the Regional Transportation Improvement Program	0	75	67	100
Amount of state and federal funding programmed for transportation projects in DeKalb County vs anticipated costs (in percentage)	80	80	80	80
Number of professional licenses and certifications amongst staff	14	13	9	13
Distribution of professional licenses and certifications amongst staff (in percentages)	44	59	41	59

### Transportation – Points of Interest

Projects underway at the beginning of 2018 include the extension of Lithonia Industrial Boulevard from I-20 to Woodrow Road, sidewalks on Glenwood Road from Candler Road to Columbia Drive, sidewalk and bikes lanes on Stone Mountain Lithonia Road from downtown Stone Mountain to Rockbridge Road, the Church Street multi-use trail project (including bridge over I-285), and rehabilitation of Key Road and Constitution Road bridges over Entrenchment Creek. Together, these projects represent \$18.5 million in construction underway, with over \$12 million in funding coming from GDOT and ARC.

Construction projects expected to bid during 2018 include:

- Rockbridge Road Improvements from Allgood Road to Rowland Road.
- Tucker Streetscape Improvements Phase 2.
- Sidewalks on Flat Shoals Road, Henderson Road, and Salem Road.
- South River Trail from Georgia State University to Waldrop Road.

## **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.

### **Vehicle Replacement - Description**

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 electronically through the budget director (or designee). 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 the assets of this fund. Please see their organizational chart.

**Vehicle Replacement - Financials (Vehicle Replacement Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
52 - Purch / Contr Svcs	\$ 62,352	\$ -	\$ -	\$ 2,400
54 - Capital Outlays	\$ 30,153,760	\$ 15,902,861	\$ (2,214,257)	\$ 75,073,571
55 - Interfund Charges	\$ 16,658	\$ 6,739	\$ 241,460	\$ -
56 - Depreciation	\$ -	\$ (0)	\$ -	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 1,000,000
58 - Debt Service	\$ 448,280	\$ 373,567	\$ 298,853	\$ 225,000
61 - Other Fin. Uses	\$ 223,540	\$ 1,970,000	\$ 100,000	\$ -
Expense Total	\$ 30,904,591	\$ 18,253,167	\$ (1,573,944)	\$ 76,300,971

**Vehicle Replacement - Financials (Vehicle Replacement Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
01310 - Vehicle Replacement	\$ 30,904,591	\$ 18,253,167	\$ (1,573,944)	\$ 73,893,575
01320 - Vehicle Additions To Fleet	\$ -	\$ -	\$ -	\$ 2,407,396
Expense Total	\$ 30,904,591	\$ 18,253,167	\$ (1,573,944)	\$ 76,300,971

NOTE: FY17 unaudited results are distorted due to Dec-17 entries related to depreciation that will be reversed in the audited results. FY18 Budget is higher than normal due to purchases deferred from prior years.

**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	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Size of fleet	3,568	3,593	3,572	3,600
Vehicle additions	191	182	44	79
Vehicle replacements approved	165	278	181	198
Surplus auction proceeds	\$ 1,630,633	\$ 851,228	\$ 1,370,492	\$ 1,000,000
Ending fund balance	\$ 31,502,053	\$ 37,790,545	\$ 53,036,714	\$ 22,323,171

(Note: FY17 fund balance reflected a high amount of pending orders.)

**Vehicle Replacement - Points of Interest**

- For 2018, the budget replacement schedule includes \$30.5 million for additions and replacement of 277 vehicles and \$44.5 for encumbered and pending orders carried-forward.

**Victim Assistance Fund**

**Victim Assistance Fund - Mission Statement**

*The mission of the Victim Assistance Fund is to account for funds approved by the Criminal Justice Coordinating Council of Georgia for victim assistance programs.*

**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 (O.C.G.A § 15-21-131). Effective July 1, 1997, the Recorder's Court, now the Traffic Division of State Court, was added to the courts already collecting this assessment for victim assistance programs. The Board of Commissioners (BOC) 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 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**

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
52 - Purch / Contr Svcs	\$ 16,888	\$ 17,863	\$ 20,171	\$ 25,000
57 - Other Costs	\$ -	\$ -	\$ -	\$ 49,000
61 - Other Fin. Uses	\$ 833,910	\$ 783,000	\$ 749,347	\$ 929,565
Expense Total	\$ 850,798	\$ 800,863	\$ 769,518	\$ 1,003,565

**Victim Assistance Fund – Financials (Victim Assistance Fund) by Cost Center**

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
03101 - Victim Assistance	\$ 850,798	\$ 800,863	\$ 769,518	\$ 1,003,565
Expense Total	\$ 850,798	\$ 800,863	\$ 769,518	\$ 1,003,565

**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**

- A disbursement of \$150,000 in funding was awarded to Women’s Resource Center. Funding to the agencies is based on the BOC approval date.

## Department of Watershed Management (DWM)

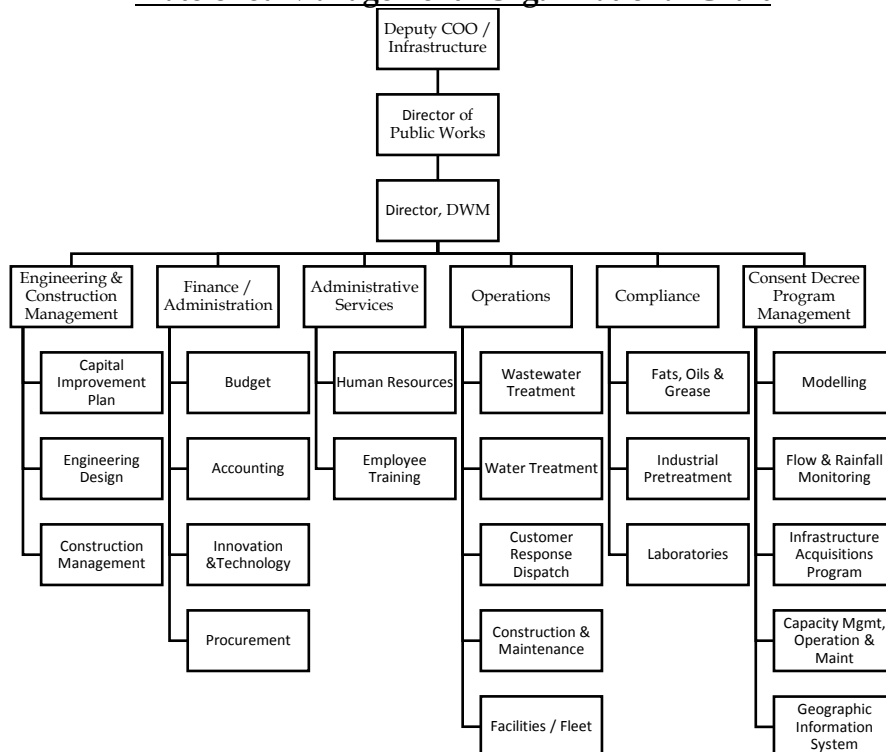
### Watershed Management - Mission Statement

The mission of the Department of Watershed Management (DWM) is to provide reliable quality safe drinking water in adequate supply to our customers to promote public health, safety and economic development; and collect, convey, and treat the wastewater produced to meet or exceed water quality requirements through promoting and practicing excellence in leadership through maximizing efficient management of infrastructure, resources, and safety practices in a sustainable, cost effective, publicly accepted manner that is responsive to community priorities and customer service excellence.

### Watershed Management - Description

Watershed Management, plus the positions funded and assigned to the Finance’s Revenue Collections Division, supports the directives of the department to: (1) Provide water treatment quality that meets or exceeds the federal and state requirements and convey potable water with sufficient pressure to customers in DeKalb County through efficient and effective operation and maintenance of over 3,000 miles of water distribution pipelines; (2) Collect and treat wastewater that meets or exceeds the permitted discharge limitation requirements originating from customers through efficient and effective operation and maintenance of 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) Effectively demonstrate fiscal diligence and responsibility for the management of the \$1.345 billion Capital Improvement Plan (CIP) for system enhancements and consent decree compliance as approved by the DeKalb County Board of Commissioners (BOC).

### Watershed Management - Organizational Chart





**Watershed Management - Financials (Enterprise Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 38,986,116	\$ 41,389,777	\$ 48,483,042	\$ 50,521,211
52 - Purch / Contr Svcs	\$ 15,257,776	\$ 18,902,023	\$ 14,207,926	\$ 27,238,125
53 - Supplies	\$ 24,275,058	\$ 23,505,472	\$ 25,618,846	\$ 28,826,392
54 - Capital Outlays	\$ 663,149	\$ 960,342	\$ 822,883	\$ 2,371,958
55 - Interfund Charges	\$ 16,379,719	\$ 15,058,652	\$ 70,804,723	\$ 16,112,778
57 - Other Costs	\$ 15,955,558	\$ 17,592,314	\$ 14,866,051	\$ 18,751,702
61 - Other Fin. Uses	\$ 142,323,152	\$ 150,276,214	\$ 66,110,766	\$ 90,677,194
70 - Retirement Svcs	\$ 116,657	\$ 116,657	\$ -	\$ 116,657
99 - Holding Accounts	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 253,957,186	\$ 267,801,452	\$ 240,914,237	\$ 234,616,017

**Watershed Management Finance - Financials (Enterprise Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ 3,785,553	\$ 3,006,295	\$ 3,575,644	\$ 4,569,691
52 - Purch / Contr Svcs	\$ 2,863,447	\$ 4,395,136	\$ 5,029,477	\$ 6,848,944
53 - Supplies	\$ 76,389	\$ 120,524	\$ 62,197	\$ 103,000
54 - Capital Outlays	\$ 22,820	\$ 5,068	\$ 23,540	\$ 54,500
55 - Interfund Charges	\$ 899,732	\$ 264,346	\$ 305,693	\$ 241,044
56 - Depreciation	\$ -	\$ -	\$ 10,286	\$ -
Expense Total	\$ 7,647,942	\$ 7,791,369	\$ 9,006,836	\$ 11,817,179

**Watershed Management Sinking Fund - Financials (Enterprise Fund) by Common Object Groups**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
58 - Debt Service	\$ 52,243,353	\$ 65,779,600	\$ 65,728,188	\$ 65,984,094
Expense Total	\$ 52,243,353	\$ 65,779,600	\$ 65,728,188	\$ 65,984,094

**Watershed Management - Financials (Enterprise Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
08001 - Director's Office	\$ 6,357,699	\$ 5,625,197	\$ 5,680,346	\$ 9,829,501
08002 - Admin & Fiscal Control	\$ 10,794,184	\$ 9,708,012	\$ 9,941,931	\$ 10,918,723
08003 - Warehouse	\$ 1,133,421	\$ 1,155,934	\$ 1,060,425	\$ 2,108,560
08004 - Collection Services	\$ 1,267,623	\$ 2,246,602	\$ 4,131,182	\$ 4,921,111
08005 - Revenue Collections	\$ 71,302	\$ 28,861	\$ 8,939	\$ -
08006 - Debt Services	\$ 66,720,506	\$ 66,970,941	\$ 65,999,510	\$ 65,984,093
08007 - Reserve & Transfer To R & E	\$ 75,502,646	\$ 82,982,669	\$ 53,643,427	\$ 24,315,402
08009 - GPS/GIS/Data Management	\$ 2,065,562	\$ 1,690,931	\$ 2,065,798	\$ 1,935,321
08010 - Eng Design/Survey/Land Acq	\$ 6,324	\$ 60	\$ 10	\$ -
08015 - IT Support	\$ 1,184,130	\$ 531,779	\$ 537,745	\$ 1,743,623
08018 - P & E Engineering Planning	\$ 121	\$ -	\$ -	\$ -
08019 - F&T Admin & Supervision	\$ 68,823	\$ 6,551	\$ 13,713	\$ 13,581
08020 - P&M Admin & Supervision	\$ 310,118	\$ 293,521	\$ 309,115	\$ 408,778
08021 - Water Production Operations	\$ 8,252,352	\$ 6,386,315	\$ 8,172,464	\$ 9,844,361
08022 - Water Maintenance	\$ 3,625,494	\$ 3,150,260	\$ 3,676,070	\$ 6,220,613
08023 - Water Laboratory	\$ 703,863	\$ 743,105	\$ 800,115	\$ 1,409,017
08024 - Sewer Lab Admin & Supervision	\$ 226,130	\$ 241,065	\$ 204,982	\$ -
08025 - Sewer Laboratory	\$ 725,553	\$ 628,780	\$ 935,954	\$ 989,854
08026 - Sewer Monitoring	\$ 567,789	\$ 528,974	\$ 386,611	\$ 500,835
08028 - WPC Snapfinger Plants	\$ 7,394,319	\$ 7,517,262	\$ 7,400,128	\$ 7,116,673
08029 - Collection System	\$ 636,325	\$ 658,430	\$ 1,029,297	\$ 1,202,238
08030 - WPC Pole Bridge Creek Plant	\$ 3,253,586	\$ 2,819,415	\$ 3,250,351	\$ 3,903,997
08032 - WPC Pole Bridge Maintenance	\$ 1,506,518	\$ 730,697	\$ 632,312	\$ 1,931,321
08033 - WPC Facilities Maintenance	\$ 3,928,429	\$ 5,022,643	\$ 4,748,234	\$ 5,700,051
08034 - WPC Plants Operated By Others	\$ 12,902,722	\$ 17,339,720	\$ 14,659,409	\$ 18,500,678
08035 - C & M Div Mgmt & Admin	\$ 7,878,469	\$ 13,274,202	\$ 7,615,128	\$ 11,575,710
08036 - Technical Services	\$ 3,178,242	\$ 3,699,870	\$ 4,974,597	\$ 5,563,622
08037 - District 1 - Maintenance	\$ 6,922,712	\$ 10,956,907	\$ 12,209,770	\$ 14,547,209
08038 - Construction	\$ 9,250,429	\$ 8,467,479	\$ 11,031,140	\$ 6,540,458
08040 - District 2 - Maintenance	\$ 10,928,322	\$ 10,736,695	\$ 11,530,140	\$ 13,159,971
08041 - District 3 - Maintenance	\$ 4,944,716	\$ 853,608	\$ 608,444	\$ 546,221
08042 - Compliance	\$ 2,453,877	\$ 2,794,191	\$ 3,314,057	\$ 5,550,963
08045 - Watershed Protection	\$ 30,963	\$ 10,775	\$ 342,895	\$ 933,532
08050 - Capitalization Account	\$ (836,081)	\$ -	\$ -	\$ (3,300,000)
Expense Total	\$ 253,957,186	\$ 267,801,452	\$ 240,914,237	\$ 234,616,017

**Watershed Management Finance - Financials (Enterprise Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
02132 - Revenue Collections - W & S	\$ 7,647,942	\$ 7,791,369	\$ 7,494,795	\$ 9,212,555
02134 - Billing Resolution	\$ -	\$ -	\$ 1,512,041	\$ 2,604,624
Expense Total	\$ 7,647,942	\$ 7,791,369	\$ 9,006,836	\$ 11,817,179

**Watershed Management Sinking Fund – Financials (Enterprise Fund) by Cost Center**

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
08098 - Sinking Fund	\$ 52,243,353	\$ 65,779,600	\$ 65,728,188	\$ 65,984,094
Expense Total	\$ 52,243,353	\$ 65,779,600	\$ 65,728,188	\$ 65,984,094

**Watershed Management – Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	681	728	764	764
Filled / Funded	565	601	655	687

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Watershed Management Finance – Positions**

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	164	149	145	145
Filled / Funded	70	41	57	89

Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.

**Watershed Management – Goals and Objectives**

Goal #1: Enhance public safety.

Objective #1A: Submit accurate monthly operating reports on or before the due date.

Objective #1B: Implement the corrective actions required as per 2015 Environmental Protection Division Sanitary Survey.

Objective #1C: Repair, replace, and/or install 200 fire hydrants (10% of 20,000).

Goal #2: Achieve goals and compliance with the consent decree.

Objective #2A: Develop scope of work and procure no less than eight Priority Areas Sewer Assessment and Rehabilitation Program wastewater collection rehabilitation/repair/replacement packages.

Objective #2B: Clean at least 500 miles of sewer lines.

Objective #2C: Clean and inspect 5,000 sewer manholes.

Objective #2D: Used Closed Circuit Television to examine at least 50 miles of sewer lines.

Goal #3: Maintain a sustainable operating budget within 5% of projected revenues; verify value to customers; pay vendors timely.

Objective #3A: Implement customer service billing system improvements.

Objective #3B: Reduce non-contract purchase items by 50%.

Goal #4: Ensure accurate water meter readings to produce accurate water & sewer bills.

Objective #4A: Implement daily review of water meter reading effectiveness and accuracy.

Objective #4B: Produce a weekly report summarizing by route the number of water meter reading attempts and actual readings obtained.

Objective #4C: Produce a weekly report listing tracking accounts that have been adjusted.

- o Field meter data match the billing system meter data.

- o Include a description of the root cause of data misalignment.

Goal #5: Employee development towards a more efficient, effective, and elevated skill set workforce.

Objective #5A: Complete the development of career paths for crew worker, heavy equipment operator / senior equipment operator /equipment operator and major job classes in the DWM divisions.

Objective #5B: Plan and administer a training program based upon the consent decree and other departmental requirements.

Objective #5C: Develop a list and curriculum of basic training requirements for DWM employees such as Contingency Emergency Response Plan, National Incident Management System, ethics, sexual harassment, safety, and driver’s education.

Objective #5D: Develop a guideline for succession planning and knowledge retention.

Objective #5E: Prepare a monthly report to track employees eligible for retirement.

Goal #6: Active communication with internal and external stakeholders of DWM programs and activities.

Objective #6A: Increase the number of workshops, forums, publications, and news releases.

Objective #6B: Improve fats, oil, and grease (FOG) education outreach.

Objective #6C: Increase wipes awareness.

Objective #6D: Increase community awareness and education regarding easement clearing and maintenance.

Objective #6E: Collaborate with the DeKalb County Schools to promote education and recruitment.

Objective #6F: Conduct workshops and education regarding Industrial Pretreatment Program, Backflow Prevention Program, and other required programs and initiatives.

### **Watershed Management - Performance Measures**

Performance Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Goal/Est
Water pumped (billions of gallons).	24.65	26.32	22.35	24.34
Plant capacity (Georgia Environmental Protection Division permitted, millions of gallons).	128	128	128	128
Daily average consumption (millions of gallons).	66.67	72.11	61.55	61.93
Gallons of wastewater treated (millions).	12,911	11,975	10,374	11,124
Average gallons of wastewater treated per day (millions).	35.46	32.81	28.42	30.47
Laboratory samples tested/analyzed. (W/WW)	100,000	116,222	197,485/116,264	195,000/110,000
Customer complaints. (W/WW)	466	118	269/134	300/150

### **Watershed Management - Points of Interest**

Water & Sewer Meter Reading & Billing

- Coordinated with Utility Customer Operations (UCO) to release approximately 34,000 of the 37,000 held bills.

### Capital Improvement Projects (CIP)

- Coordinated with Purchasing & Contracting and Law Department to secure approximately \$584 Million in active projects and contracts in progress.
- 2017 unaudited debt ratio consistently around 1.6 that exceeds the 1.2 minimum requirement.

### Consent Decree

- Cleaned >200 miles of small diameter sewers and eleven miles of large diameter (>15") sewers and 8,800 linear feet of root control.
- Inspected 19,215 manholes, smoke tested 742 miles of pipe, acoustically tested 566 miles of pipe, scanned 263 miles of pipe with CCTV to identify defects for rehabilitation projects.
- Rehabilitated, replaced, or eliminated five sewer lift stations.
- Completed 9,500 FOG inspections; >11 million gallons FOG removed from county for disposal.

### Compliance

- Complied with Scott Candler Water Filtration Plant alum sludge removal and remediation requirements
- Achieved full compliance with Safe Drinking Water Act.
- Lead multiple interdepartmental working groups with Finance, Keep DeKalb Beautiful, Parks and Recreation, and Roads and Drainage.
- Increased public outreach via stakeholder workshops on Industrial Pretreatment Program, FOG, and backflow. Programs were successful in improving relationship with stakeholders and improving customer compliance and initiating relationships.
- Established new process where major CIP projects are reviewed for existing Regulatory Compliance Division code compliance issues during planning, so private entities are in compliance before projects are complete (e.g. water main replacements initiate backflow prevention section reviews so only compliant entities are connected to new lines).
- Formed the first Watershed Protection Plan working group, which meets quarterly with incorporated cities, United States Geological Survey, multiple internal departments, and CIP Community Advisory Group.
- Partnered with the Solicitor-General's office, UCO, Department of Health, and Department of Finance to address code violations including theft of water, illicit use, water wasters and private spills to address quality of life issues as well as revenue recovery through code citation training, increasing sworn special officers with multi-prong enforcement, and standard operating procedures.
- Created new initiative using in-stream water quality analysis to track ongoing spills, which resulted in major spills being located and addressed which impacted downstream users and water quality.
- Brought IPP Program into substantial compliance with federal and state regulations resulting in fewer industrial discharges damaging or disrupting Publicly Owned Treatment Works operations.

## 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 programs.*

### Workers Compensation Fund - Description

In 2004, the Risk Management Fund components began reporting as two separate individual funds. They were separated into the Workers' Compensation and Group Life & Health (commonly called Risk Management) components. This was to delineate available fund balances.

In 2015, the county started tracking incurred but not reported claims as expenses to comply with auditing requirements.

### Workers Compensation Fund - Organizational Chart

The Finance Department manages the operations of this fund. Please see their organizational chart.

### Workers Compensation Fund - Financials (Workers Comp Fund) by Common Object Groups

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ 299,769	\$ 385,162
52 - Purch / Contr Svcs	\$ 389,973	\$ 336,857	\$ 179,741	\$ 305,077
55 - Interfund Charges	\$ 4,971,846	\$ 7,115,988	\$ 5,915,740	\$ 5,425,000
57 - Other Costs	\$ -	\$ -	\$ -	\$ 384,761
61 - Other Fin. Uses	\$ -	\$ 750,000	\$ -	\$ -
Expense Total	\$ 5,361,819	\$ 8,202,845	\$ 6,395,249	\$ 6,500,000

### Workers Compensation Fund - Financials (Workers Compensation Fund) by Cost Center

	FY15 Actual	FY16 Actual	FY17 Unaud	FY18 Budget
01010 - Workers Compensation	\$ 329,936	\$ 2,946,378	\$ 608,939	\$ 6,500,000
All Operating Cost Centers	\$ 5,031,883	\$ 5,256,467	\$ 5,786,310	
Expense Total	\$ 5,361,819	\$ 8,202,845	\$ 6,395,248	\$ 6,500,000

### Workers Compensation Fund - Positions

Full-Time Positions	FY15	FY16	FY17	FY18 Budget
Authorized	-	-	4	5
Filled / Funded	-	-	3	5

*Note: FY15-FY17 are filled as of 12/31; FY18 are as passed.*

### 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

- The FY17 budget transferred three positions from the General Fund - Finance Department. An additional position was transferred during FY17 and two more positions are transferred from Risk Management in the FY18 budget, for a total of six.

## 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 areas, and improve areas with low to moderate income households. Majority of the county's capital projects are prioritized and selected based on a five-year Capital Improvement Plan (CIP), submitted by each department to the Finance Department.

The county has fourteen general capital project funds. They are as follows: 2006 Bond Issue for Library, Parks and Transportation, 2001 Bond Issue for Parks, 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, Stormwater Utility and Special Purpose Local Option Sales Tax (SPLOST).

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.

### Capital Improvement Projects - Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
ALLIANCE TO IMPROVE EMORY VILLAGE	\$40,000	-	\$40,000
ARTHUR BLANK FOUNDATION	\$375,000	\$238,247	\$136,753
ATLANTA GAS & LIGHT	\$1,200,000	-	\$1,200,000
ATLANTA REGIONAL COMMISSION	\$168,000	\$158,760	\$9,240
BUILDING AUTHORITY-JUVENILE COURT	\$49,792,559	\$49,740,752	\$51,807
CITY OF CHAMBLEE	\$591,105	\$590,825	\$280
CITY OF CLARKSTON	\$100,000	\$52,699	\$47,301
CITY OF DORAVILLE	\$702,770	\$700,353	\$2,417
CITY OF LITHONIA	\$141,106	\$100,171	\$40,934
COPS BONDS PROCEEDS	\$12,490,000	\$5,477,210	\$7,012,790
DEKALB COUNTY (CIP)	319,704,918	221,422,198	98,282,719
DEKALB COUNTY SCHOOL BOARD	\$620,000	\$613,101	\$6,899
DEPT OF HOUSING & URBAN DEV.	\$15,426,184	\$13,806,355	\$1,619,829
DEPT OF TRANSPORTATION	\$41,463,507	\$28,551,493	\$12,912,014
EMORY UNIVERSITY	\$66,000	\$65,889	\$111
ENVIROMENTAL PROTECTION AGENCY	\$900,000	\$778,739	\$121,261
FEDERAL AVIATION ADMINISTRATION	\$20,205,247	\$16,926,814	\$3,278,433
FUQUA DEVELOPMENT, LP	\$100,000	-	\$100,000
G.O. BONDS	\$157,967,264	\$136,601,355	\$21,365,909



**Capital Improvement Projects - Financials - Funding Sources (Cont'd)**

Funding Source	Appropriation	Revenue	Balance
GA DEPT OF NATURAL RESOURCES	\$75,000	(\$136,912)	\$211,912
GA DEPT OF TRANSPORTATION	\$61,010,072	\$18,668,096	\$42,341,976
GA EMERGENCY MGMT AGENCY	\$5,354,333	\$3,331,702	\$2,022,630
GA ENVIRONMENTAL FINANCE AUTH	\$6,025,000	\$5,995,754	\$29,246
GA REGIONAL TRANS ADMIN	\$1,500,000	\$1,214,091	\$285,909
LPA GROUP INC.	\$1,549,815	-	\$1,549,815
MARTA- TRANSPORTATION	\$3,111,148	\$1,465,715	\$1,645,433
PARKS BONDS	\$47,388,964	\$34,047,269	\$13,341,695
PRIVATE DONATIONS	\$555,000	\$533,813	\$21,187
RECOVERY ZONE ECONOMIC DEV BONDS	\$46,203,942	\$44,592,166	\$1,611,777
THE SEMBLER COMPANY	\$187,000	\$78,487	\$108,513
TRAFFIC SIGN CONTRACTOR DONATION	\$811,713	\$716,659	\$95,054
URBAN REDEVELOPMENT BOND	\$6,945,000	\$4,928,513	\$2,016,487
W&S BOND FUND	\$735,656,111	\$543,843,592	\$191,812,519
W&S RENEWAL & EXTENSION	\$584,926,956	\$489,278,401	\$95,648,555
YOUTH MEN CHRISTIAN ASSOCIATION	\$2,911,264	\$2,849,945	\$61,319
<b>Grand Total</b>	<b>\$2,126,264,977</b>	<b>\$1,627,232,252</b>	<b>\$499,032,725</b>

**Capital Improvement Projects - Financials - Expenditures by Fund**

Fund	Appropriation	Expenditures	Balance
314 2001 G.O. BONDS	\$47,763,964	\$34,285,516	\$13,478,448
315 2006 G.O. BONDS	\$161,664,868	\$141,011,766	\$20,653,102
330 HOST CAPITAL PROJECTS	\$43,379,139	\$34,542,575	\$8,836,564
350 CAPITAL IMPROVEMENT PRJ	\$268,009,862	\$157,562,298	\$110,447,564
351 COPS PROJECTS	\$12,490,000	\$5,477,210	\$7,012,790
355 BUILDING AUTHORITY - JUV CT	\$49,792,559	\$49,740,752	\$51,807
356 URBAN REDEVELOPMENT AGCY	\$6,945,000	\$4,928,513	\$2,016,487
357 HUD SECTION 108 LOAN	\$13,999,790	\$12,474,630	\$1,525,160
358 EPA BROWNFIELDS LOAN FUND	\$900,000	\$778,739	\$121,261
512 WATERSHED MGMT REV BOND	\$802,470,021	\$600,532,008	\$201,938,013
513 WATERSHED MGMT R&E	\$564,341,988	\$477,182,151	\$87,159,837
542 SANITATION CAPITAL PROJECTS	\$51,337,057	\$43,444,017	\$7,893,040
552 AIRPORT CAPITAL PROJECTS	\$75,029,185	\$45,686,697	\$29,342,489
582 STORMWATER MGMT PROJECTS	\$28,141,544	\$19,585,381	\$8,556,163
<b>Total</b>	<b>\$2,126,264,977</b>	<b>\$1,627,232,252</b>	<b>\$499,032,725</b>

## Impact of Capital Investments on Operating Budget

For FY17, the county invested \$26.5 million in capital projects. The estimated operating impact for each project is listed below, for the next five years:

Category	(Project Description)	FY2018 Project Cost	Operating Description	2018 Operating	2019 Operating	2020 Operating	2021 Operating
<b>Technology</b>							
	Court Management System	\$ 537,782	NA	\$ -	\$ -	\$ -	\$ -
	Microsoft Active Directory replacement	\$ 525,000	NA	\$ -	\$ -	\$ -	\$ -
	CRM Cloud Migration	\$ 290,000	NA	\$ -	\$ -	\$ -	\$ -
	Hansen/Project Dox	\$ 826,787	NA	\$ -	\$ -	\$ -	\$ -
	E-911 -- (CAD System)	\$ 1,284,898	System Maint.	\$667,109	\$680,451	\$694,060	\$707,942
	<b>Subtotal Technology</b>	<b>\$ 3,464,467</b>		<b>\$667,109</b>	<b>\$680,451</b>	<b>\$694,060</b>	<b>\$707,942</b>
<b>Infrastructure</b>							
	Environmental monitoring and Engineering contracts	\$ 2,227,575	NA	\$ -	\$ -	\$ -	\$ -
	Replacement Trailers (Seminole Landfill & Leroy Scott Dr.)	\$ 300,000	NA	\$ -	\$ -	\$ -	\$ -
	CNG fuel station upgrades	\$ 200,000	NA	\$ -	\$ -	\$ -	\$ -
	Repairs and renovations at Fleet building.	\$ 300,000	NA	\$ -	\$ -	\$ -	\$ -
	Renovations at North Lot	\$ 100,000	NA	\$ -	\$ -	\$ -	\$ -
	Road Resurfacing	\$ 982,453	NA	\$ -	\$ -	\$ -	\$ -
	Library parking lot improvements (ADA & Safety)	\$ 200,000	NA	\$ -	\$ -	\$ -	\$ -
	Airport Improvements	\$ 2,250,000	NA	\$ -	\$ -	\$ -	\$ -
	Stormwater Basin Studies	\$ 2,000,000	NA	\$ -	\$ -	\$ -	\$ -
	<b>Subtotal Infrastructure</b>	<b>\$ 8,560,028</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Capital</b>	<b>\$12,024,495</b>		<b>\$667,109</b>	<b>\$680,451</b>	<b>\$694,060</b>	<b>\$707,942</b>

**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.

**2001 G.O. Bonds - Parks (Fund 314) - Financials - Funding Sources**

<u>Funding Source Name</u>	<u>Appropriation</u>	<u>Revenue</u>	<u>Balance</u>
ARTHUR BLANK FOUNDATION	\$475,000	\$338,023	\$136,977
PARKS BONDS	\$42,594,170	\$30,587,208	\$12,006,963
Grand Total	\$43,069,170	\$30,925,231	\$12,143,940

**2001 G.O. Bonds - Parks (Fund 314) - Financials - Expenditures by Departments**

<u>Cost Center</u>	<u>Appropriation</u>	<u>Expenditures</u>	<u>Balance</u>
80314 2001 G.O. BONDS - PARKS	\$43,069,170	\$30,925,231	\$12,143,940
Grand Total	\$43,069,170	\$30,925,231	\$12,143,940

**2001 G. O. Bonds - Parks Points of Interest**

- The allocation of funding was distributed by commissioner’s district for acquisition, development, and countywide projects. The bond funded positions have been phased out and the administration of these projects is funded by the Parks department.

## 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 (Cost Ctr 80314)

Project #	Project Name	Appropriation	Expenditures	Balance
100105	DIST.5- BOULDERCREST DEV	\$68,989	\$68,808	\$181
100131	DIST.6-BRIARWOOD REC DEV	\$60,023	\$58,882	\$1,141
100139	DIST.6-KITTREDGE PRK DEV	\$348,542	\$347,239	\$1,302
100144	DIST.6-BROOK RUN DEV	\$400,000	\$400,076	-\$76
100147	DIST.6-BOULDERCREST DEV	\$242,469	\$236,924	\$5,545
100149	DIST.6-FORK CRK MT PARK DEV	\$200,000	\$187,680	\$12,320
100151	DIST.6-GOLF COURSE IMP DEV	\$294,192	\$294,152	\$40
100156	DIST.6-CONSTITUTION LAKES DEV	\$60,200	\$51,500	\$8,700
100173	DIST.7-DEVELOPMENT	\$425,662	\$0	\$425,662
100176	DIST.7-MEADOWDALE PRK DEV	\$700,703	\$691,700	\$9,003
100177	DIST.7-FLAT SHOALS DEV	\$1,524,602	\$1,511,904	\$12,698
100180	A BLANK-CONSTITUTION DEV	\$100,000	\$99,776	\$224
100489	CTY- WIDE TENNIS CEN DEV.	\$345,564	\$319,032	\$26,532
100492	CTY-WIDE MAIN LAND ACQUIS.	\$1,692,575	\$838,784	\$853,792
100493	CTY-WIDE MAIN LAND DEV	\$8,134,795	\$8,133,294	\$1,501
100498	CTY-WIDE POOL RENV BRI WD DEV.	\$50,032	\$45,128	\$4,904
100509	CTY.WIDE-DUE DILIGENCE-ACQ.	\$485,000	\$480,657	\$4,343
100514	CTY.WIDE-PERIM.MULITI.TRL.ACQ.	\$150,000	\$83,820	\$66,180
100572	DIST.1 DEVELOPMENT.DEV	\$530,802	\$0	\$530,802
100581	DIST.2 LAVISTA PARK DEV.	\$327,456	\$323,976	\$3,480
100582	DIST.2 BRIARWOOD DEV.	\$120,000	\$111,910	\$8,090
100585	DIST.2 DEVELOPMENT	\$159,935	\$5,152	\$154,783
100586	DIST.2 OLMSTEAD DEV.	\$530,000	\$523,505	\$6,495
100592	DIST.2-MAIN LAND ACQUISITION	\$2,639,833	\$75,308	\$2,564,525
100596	DIST.3 CONSTITUTION DEV.	\$148,500	\$140,000	\$8,500
100598	DIST.3 DEKALB MEMORIAL DEV.	\$36,500	\$19,480	\$17,020
100599	DIST.3 DEVELOPMENT DEV.	\$4,586	\$4,135	\$451
100600	DIST.3 EXCHANGE PARK DEV.	\$254,400	\$249,435	\$4,965
100601	DIST.3 GRESHAM PARK DEV.	\$564,466	\$560,401	\$4,065
100603	DIST.3 NH SCOTT(MARK TRL) DEV.	\$1,000,000	\$999,666	\$334
100604	DIST.3 MIDWAY PARK DEV.	\$239,400	\$192,839	\$46,561

**2001 G.O. Parks Bonds Projects - Financials - Expenditures by Project (Cost Ctr 80314) (Cont'd)**

Project #	Project Name	Appropriation	Expenditures	Balance
100607	DIST.3 SHOAL CREEK DEV.	\$9,216	\$8,760	\$456
100613	DIST.3-MAIN LAND ACQUISITION	\$11,340	\$0	\$11,340
100619	DIST.4 HIDDEN ACRES DEV.	\$457,346	\$457,221	\$125
100622	DIST.4 TOBIE GRANT DEV.	\$35,000	\$7,500	\$27,500
100623	DIST.4 WADE WALKER DEV.	\$3,536,772	\$3,459,251	\$77,521
100629	DIST.4-MAIN LAND ACQUISITION	\$2,368,844	\$0	\$2,368,844
100632	DIST.5-MAIN LAND ACQUISITION	\$105,882	\$0	\$105,882
100646	DIST.6-PER. MULTI-PURPOSE ACQ	\$150,000	\$83,820	\$66,180
100651	DIST.7-MAIN LAND ACQUISITION	\$526,843	\$4,000	\$522,843
100762	PARKS BOND-PROGRAM ADMIN.	\$3,004,491	\$2,967,786	\$36,704
101437	DIST.2-BRIAR-ARMSTRONG.DEV	\$75,000	\$70,607	\$4,393
101490	CTY-WIDE LITTLE HORSE-DEV	\$150,000	\$135,500	\$14,500
101493	CTY-WIDE GEN.PARK IMPR.-DEV	\$506,204	\$493,793	\$12,411
101528	DIST.3-GLEN EMER.ROCK-DEV	\$125,000	\$103,247	\$21,753
101943	CTY-WIDE HIGH PRIOR MAIN-DEV	\$715,473	\$713,170	\$2,303
102159	DIST. 2 OLMSTEAD-DEEPPDENE	\$415,606	\$414,986	\$620
102179	CTY-WIDE PARK POOL RPRS	\$1,037,390	\$1,033,676	\$3,714
102458	DIST 1 SMOKE RISE MULTI	\$1,024,053	\$1,019,760	\$4,293
102459	DIST 1 HENDERSON PARK	\$549,000	\$469,345	\$79,655
102544	DIST. 2 CALLANWOLDE ART CTR	\$672,958	\$519,888	\$153,070
102605	DIST. 3 DELANO LINE DEV	\$265,000	\$264,609	\$391
103004	DIST. 7-TWIN BROTHERS LAKES	\$182,097	\$181,697	\$400
103288	BOULDERCREST DONATION	\$30,000	\$24,444	\$5,556
103431	3661 N. DECATUR ROAD	\$230,000	\$224,099	\$5,901
103460	BOULDERCREST DONATION II	\$10,000	\$9,548	\$452
103504	KITREDGE PARK DEVELOPMENT	\$150,000	\$147,513	\$2,487
103513	CHAPEL HILL PARK DEVELOPMENT	\$50,000	\$27,850	\$22,150
103773	LAVISTA RAVINE	\$38,000	\$26,859	\$11,141
103783	FARRINGTON PARK IMPRMNTS	\$27,438	\$24,038	\$3,400
103824	DIST 6 BROOKSIDE PARK	\$173,102	\$110,170	\$62,931
104126	FORK CREEK MOUNTAIN PARK	\$100,000	\$76,991	\$23,009
104161	FRAIZER ROWE PARK	\$37,193	\$36,093	\$1,100
104189	DIST. 3 FORK CREEK MTN PARK	\$15,000	\$3,937	\$11,063
104301	DIST. 7 JOHNS HOMESTEAD	\$22,250	\$2,250	\$20,000
104302	DIST. 4 JOHN HOMESTEAD	\$152,250	\$4,250	\$148,000
104357	ROHOBOTH SCHOOL PROPERTY	\$530,000	\$2,200	\$527,800
104364	GEORGE LUTHER DOT	\$1,746,168	\$11,680	\$1,734,488
104365	DIST. 3 COUNTY LINE 11	\$65,000	\$0	\$65,000

## 2001 G.O. Parks Bonds Projects - Financials - Expenditures by Project (Cost Ctr 80314) (Cont'd)

Project #	Project Name	Appropriation	Expenditures	Balance
104490	SCOTT CIRCLE LAST	\$300,000	\$269,304	\$30,696
104493	DIST. 2 BRIARLAKE CATHEY	\$40,000	\$10,008	\$29,992
104536	DIST 7-ARABIA MTN TRL	\$80,000	\$0	\$80,000
104564	DONZI/SOUTH RIVER TRL	\$451,029	\$0	\$451,029
104565	LAVISTA RD FRAIZER ROWE	\$325,000	\$304,076	\$20,924
104623	DIST. 4 HARISTON PARK DEV	\$142,000	\$0	\$142,000
104626	DIST 4 HAMILTON PARK DEV	\$42,000	\$0	\$42,000
104641	DIST. 3 DELANO LINE ST	\$135,000	\$98,034	\$36,966
104649	DIST. 3. ELLENWOOD DEV	\$200,000	\$0	\$200,000
104681	DIST4 LITTL CRK HORSE FARM DEV	\$215,000	\$48,109	\$166,891
<b>Grand Total</b>		<b>\$43,069,170</b>	<b>\$30,925,231</b>	<b>\$12,143,940</b>

### 2001 G. O. Bonds - Points of Interest

- 2001 G.O. bonds have constantly supported the county's position to provide programs and services that improve the lives of everyday citizens.

## 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 equipment for transportation projects.

### 2006 G.O. Bonds - Transportation, Parks & Libraries (Fund 315) - Financials - Funding Sources

Funding Source Name	Appropriation	Revenue	Balance
DEKALB COUNTY (CIP)	\$1,579,500	\$542,972	\$1,036,528
G.O. BONDS	\$152,734,326	\$138,357,979	\$14,376,347
INTEREST	\$2,166,353	\$1,881,784	\$284,569
GA DEPT OF TRANSPORTATION	\$282,532	\$247,027	\$35,506
YMCA (BRANSBY OUTDOOR CENTER)	\$2,911,264	\$2,849,945	\$61,319
Grand Total	\$159,673,975	\$143,879,707	\$15,794,269

### 2006 G.O. Bonds - Transportation, Parks & Libraries (Fund 315) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
80454 -TRANSPORTATION	\$2,787,532	\$1,240,679	\$1,546,853
80461 -PARKS/GREENSPACE	\$97,578,151	\$90,267,097	\$7,311,055
80468 -G.O. BONDS-LIBRARIES	\$59,308,292	\$52,371,931	\$6,936,361
Grand Total	\$159,673,975	\$143,879,707	\$15,794,269

### 2006 G. O. Bonds - Points 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.
- In 2015, the BOC approved the re-allocation of the remaining funds into prioritized projects based on the current BOC list of recommendations.

**2006 G.O. Bonds - Libraries Projects**

**2006 G.O. Bonds - Libraries Projects Description**

The citizens of DeKalb County approved the General Obligation (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 (Cost Ctr 80468)**

Project #	Project Name	Appropriation	Expenditures	Balance
101892	NEW LIBRARIES	\$14,339,064	\$12,937,742	\$1,401,322
101893	REPLACEMENT LIBRARIES	\$28,962,470	\$23,828,988	\$5,133,482
101926	LIBRARY EXPANSIONS	\$15,180,363	\$15,169,184	\$11,179
104224	D6-ELLENWOOD	\$200,000	\$52,628	\$147,372
104225	LIBRARIES IMPROVEMENTS	\$85,000	\$0	\$85,000
104453	ELLENWOOD	\$541,395	\$383,389	\$158,006
Grand Total		\$59,308,292	\$52,371,931	\$6,936,361

**2006 G.O. Bonds - Libraries Projects - Points of Interest**

- In 2014, Community Development Block Grant funds for \$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.



**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**  
**(Cost Ctr 80461)**

Project #	Project Name	Appropriation	Expenditures	Balance
101880	MAJ PARK DEV PRGM	\$40,498,951	\$39,123,557	\$1,375,393
101881	NEIG PRK DV PRG	\$11,834,597	\$11,537,273	\$297,324
101882	ATHL COMPLX RENV	\$6,993,405	\$6,338,522	\$654,883
101883	DAM RENOVATIONS	\$2,056,932	\$823,684	\$1,233,248
101884	DEKALB ARTS CTR	\$3,248,150	\$3,243,439	\$4,711
101885	PH.IV BELTWHY PATH	\$4,091,985	\$2,545,643	\$1,546,342
101886	LAND ACQUIS.PROJECTS	\$23,644,580	\$23,628,885	\$15,696
103130	ATLTHETIC FIELDS RENOVATIONS	\$449,977	\$438,009	\$11,968
103283	ADA UPGRADES	\$135,991	\$120,334	\$15,657
103284	WADING POOLS	\$737,415	\$485,170	\$252,245
103287	RESTROOM UPGRADES	\$241,169	\$237,076	\$4,093
104227	D4-WADE WALKER IMPROVEMENTS	\$1,000,000	\$693,139	\$306,861
104228	D1-MASON MILL MACLOVE REPAIR	\$100,000	\$99,334	\$666
104229	D5- REDAN TENNIS CT	\$140,000	\$109,300	\$30,700
104230	D7-MISTERY VLLY CRT BARN CONST	\$100,000	\$69,187	\$30,813
104231	D7-PORTER SANFORD IMPRVMTS	\$500,000	\$0	\$500,000
104232	D2-MEDLOCK BALL FIELD IMP	\$250,000	\$219,809	\$30,191
104234	GRSHAM PLYGRND,CONS, RSTRMS	\$400,000	\$254,648	\$145,352
104235	D6- FORK CREEK IMPRV	\$300,000	\$0	\$300,000
104236	D1-HENDERSON PARK IMPRVMTS	\$725,000	\$255,920	\$469,080
104246	D1-COMM PARK-BRIAR FOREST	\$130,000	\$44,168	\$85,832
<b>Grand Total</b>		<b>\$97,578,151</b>	<b>\$90,267,097</b>	<b>\$7,311,055</b>

**2006 G.O. Bonds - Parks/Greenspace Projects - Points of Interest**

- Parks Bond and Greenspace Program had developed and acquired over \$90 million in parks improvements and greenspace for DeKalb county citizens.

**2006 G.O. Bonds - Transportation Projects**

**2006 G.O. Bonds - Transportation Projects Description**

The citizens of DeKalb County approved the General Obligation (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**  
**(Cost Ctr 80454)**

Project #	Project Name	Appropriation	Expenditures	Balance
101930	INTERSECTION IMPROVEMENTS	\$282,532	\$247,027	\$35,506
104237	SIDWLKS FLR KNL OVERLK FOST	\$275,000	\$16,122	\$258,878
104238	D2-LAVISTA RD SIDEWLKS	\$320,000	\$71,182	\$248,818
104239	D2-BRAIRCLIFF SIDEWALKS	\$100,000	\$14,394	\$85,606
104240	CLVLAND RD RCKSRNG HWY155	\$560,000	\$238,808	\$321,192
104241	SNPFNG WDS TO SSHELL BRK RD	\$150,000	\$91,802	\$58,198
104243	CROSWALK KLNDIKE -COVINGTN	\$125,000	\$0	\$125,000
104244	ROCKBRDGE TO WDE WALKER PK	\$250,000	\$115,391	\$134,609
104245	D7-ROCKBRIDGE N/SDESHN GAPS	\$150,000	\$56,530	\$93,470
104247	D5-MEADOW GLAZE LN RESURF	\$75,000	\$0	\$75,000
104412	DW SIDEWALKS 7.12.16	\$500,000	\$389,423	\$110,577
<b>Grand Total</b>		<b>\$2,787,532</b>	<b>\$1,240,679</b>	<b>\$1,546,853</b>

**2006 G.O. Bonds - Transportation Projects - Points of Interest**

- The remaining 2006 G.O. Bonds projects are the result of a reallocation of funds approved by the Board of Commissioners in December 2015. The reallocation projects are scheduled to be completed in 2018.

## 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

Funding Source Name	Appropriation	Revenue	Balance
AIRPORT CIP	\$32,152,916	\$17,790,681	\$14,362,235
DEKALB COUNTY (CIP)	\$5,652,063	\$5,172,227	\$479,837
FEDERAL AVIATION ADMINISTRATION( FAA)	\$20,205,247	\$16,926,814	\$3,278,433
INTEREST	\$2,321	\$0	\$2,321
U.S. DEPT OF TRANSPORTATION (AIRPORT)	\$17,044,122	\$10,094,748	\$6,949,374
<b>Grand Total</b>	<b>\$75,056,669</b>	<b>\$49,984,470</b>	<b>\$25,072,199</b>

### Airport Capital Projects (Fund 552) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
88210 AIRPORT	\$75,056,669	\$49,984,470	\$25,072,199
<b>Grand Total</b>	<b>\$75,056,669</b>	<b>\$49,984,470</b>	<b>\$25,072,199</b>

### Airport Projects - Financials - Expenditures by Project (Cost Ctr 88210)

Project #	Project Name	Appropriation	Expenditures	Balance
100433	AIRPORT-01-FAA/DOT-PAVE.PROJ.	\$1,946,111	\$1,874,772	\$71,340
100434	FAA/DOT/RWAY SAFE	\$667,233	\$569,507	\$97,726
100435	FAA/DOT/TAXI REHAB.	\$1,545,267	\$1,447,921	\$97,346
100437	AIRPORT-DOT-TAXI K REHAB	\$140,000	\$124,167	\$15,833
100439	AIRPORT-ENVIRON.STUDIES	\$857,623	\$511,406	\$346,217
100440	AIRPORT-FAA/LAND ACQ.(NCP8)	\$3,703,602	\$1,838,205	\$1,865,397
100441	AIRPORT-GROUNDS/FAC. REPAIR	\$3,791,619	\$2,257,991	\$1,533,628
100442	AIRPORT-MAINTEN. FACILITY	\$3,819,255	\$309,238	\$3,510,018
100443	AIRPORT-MASTER PLAN	\$1,815,281	\$511,134	\$1,304,147
100444	AIRPORT-NOISE MONITOR.SYS.	\$1,090,000	\$1,076,220	\$13,780
100445	AIRPORT-OBJECT FREE ZONE	\$2,448,984	\$1,921,607	\$527,377
100446	AIRPORT-RUBBER REMOVAL	\$2,080,970	\$710,680	\$1,370,290
100447	AIRPORT-RUNWAY-TAXI REPAIR	\$36,216,965	\$22,269,351	\$13,947,613
100449	AIRPORT-T SHED HANGARS	\$9,768,731	\$9,767,479	\$1,252
100450	TREE OBSTRUCT. REMOVE	\$150,186	\$149,643	\$543
101167	AIRPORT-02-FAA/DOT PAVE.PROJ.	\$1,549,513	\$1,375,351	\$174,162
101547	AIRPORT-RESERVE FOR APPROP.	\$3,465,330	\$3,269,800	\$195,530
<b>Grand Total</b>		<b>\$75,056,669</b>	<b>\$49,984,470</b>	<b>\$25,072,199</b>

### Airport Projects - Points of Interest

- FY2018 BOC approved \$2.25 million be transferred from operations to reinvest in capital needs.
- The airport conducted a request for proposal to build the first EMAS in the state of Georgia. The BOC awarded the construction of this project for \$7.3 million. Installation of the EMAS will help slow or stop an aircraft that overruns the runway. The EMAS is 90% completed.

## EPA Brownfield Loan Projects

### EPA Brownfield Loan Projects Description

The U. S. Environmental Protection Agency (EPA) awarded DeKalb County a Brownfields Revolving Loan Fund grant for \$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

Funding Source Name	Appropriation	Revenue	Balance
ENVIRON PROTECTION AGENCY (EPA)	\$1,200,000	\$903,988	\$296,012
Grand Total	\$1,200,000	\$903,988	\$296,012

### EPA Brownfield Loan Projects (Fund 358) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
88358 EPA - BROWNFIELDS LOAN FUND	\$1,200,000	\$903,988	\$296,012
Grand Total	\$1,200,000	\$903,988	\$296,012

### EPA Brownfield Loan Projects - Financials - Expenditures by Project (Cost Ctr 88358)

Project #	Project Name	Appropriation	Expenditures	Balance
103771	BRWNFLDS CLEAN COOP AGRMNT	\$1,200,000	\$903,988	\$296,012
Grand Total		\$1,200,000	\$903,988	\$296,012

### EPA Brownfield Loan - Points of Interest

- The intergovernmental agreement has authorized the county to partner with the Development Authority of DeKalb County to establish and administer the revolving loan fund. The clean-up program is near completion and the redevelopment of the site has begun.

## 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 Capital Improvement Program (CIP) or from private donations, local and federal governmental agencies and the county Enterprise Funds.

### Capital Projects - General (Fund 350) - Financials - Funding Sources

Funding Source Name	Appropriation	Revenue	Balance
AIRPORT CIP	\$52,857	\$48,670	\$4,187
ATLANTA REGIONAL COMMISSION	\$248,000	\$238,540	\$9,460
DEKALB COUNTY (CIP)	\$205,853,553	\$140,827,379	\$65,026,174
DEKALB COUNTY SCHOOL BOARD	\$620,000	\$613,101	\$6,899
EMORY UNIVERSITY	\$91,000	\$65,889	\$25,111
FUQUA DEVELOPMENT, LP	\$100,000	\$32,700	\$67,300
G.O. BONDS	\$4,000,000	\$2,169,825	\$1,830,175
GA DEPT OF NATURAL RESOURCES-PARKS	\$75,000	-\$136,912	\$211,912
GA. EMERGENCY MANAGEMENT AGENCY	\$6,435,532	\$3,944,278	\$2,491,254
GA REGIONAL TRANSPORTATION ADMIN HOST	\$1,500,000	\$1,214,091	\$285,909
ALLIANCE TO IMPROVE EMORY VILLAGE	\$52,295	\$51,316	\$980
MARTA- TRANSPORTATION	\$40,000	\$0	\$40,000
MATCH/ARC	\$2,611,148	\$1,285,672	\$1,325,477
PRIVATE DONATIONS	\$20,000	\$19,967	\$33
SANITATION CIP	\$555,000	\$533,813	\$21,187
GA DEPARTMENT OF TRANSPORTATION	\$792,218	\$756,654	\$35,564
TRAFFIC SIGNAL CONTRACTOR DONATION	\$58,684,285	\$14,025,923	\$44,658,362
U.S. DEPARTMENT OF HOUSING & URBAN DEV	\$811,713	\$722,830	\$88,883
U.S. DEPARTMENT OF TRANSPORTATION	\$3,054,517	\$2,959,846	\$94,670
U.S. DEPT OF TRANSPORTATION (CIP)	\$275,000	\$273,878	\$1,122
Grand Total	\$8,094,339	\$4,624,450	\$3,469,889
	\$293,966,457	\$174,271,910	\$119,694,547

## Capital Projects - General (Fund 350) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
80362 MEDICAL EXAMINER -MORGUE	\$130,000	\$0	\$130,000
80603 HOST CAPITAL OUTLAY	\$92,869,767	\$58,894,280	\$33,975,487
80668 LIBRARY	\$4,250,000	\$227,368	\$4,022,632
80801 GIS	\$2,637,521	\$2,467,613	\$169,908
81110 FACILITIES MANAGEMENT	\$19,392,591	\$13,001,255	\$6,391,336
81111 CALLAWAY BUILDING LEASE	\$5,281,351	\$4,870,202	\$411,150
81210 FLEET MAINTENANCE	\$695,752	\$295,513	\$400,239
81610 INFORMATION SYSTEMS	\$39,620,822	\$35,530,327	\$4,090,494
82160 FINANCE	\$450,000	\$337,253	\$112,748
82710 PROPERTY APPRAISAL	\$1,791,400	\$378,078	\$1,413,322
83205 SHERIFF	\$3,017,765	\$200,000	\$2,817,765
83610 CLERK SUPERIOR COURT	\$2,113,346	\$2,022,083	\$91,263
83720 STATE COURT - MARSHALL	\$212,600	\$71,978	\$140,622
84602 POLICE	\$6,405,209	\$3,937,837	\$2,467,372
84925 FIRE & RESCUE	\$1,935,225	\$1,697,518	\$237,708
85110 PLANNING & DEVELOPMENT	\$4,635,930	\$2,187,625	\$2,448,305
85405 TRANSPORTATION	\$36,131,977	\$19,261,545	\$16,870,432
85610 ECONOMIC DEVELOPMENT	\$68,000	\$61,160	\$6,840
85705 ROADS & DRAINAGE	\$48,617,910	\$27,509,928	\$21,107,982
86101 REC, PARKS & CULTURAL ACTIVITIES	\$3,897,031	\$676,386	\$3,220,645
86901 EXTENSION SERVICE	\$71,137	\$64,296	\$6,841
89110 NONDEPARTMENTAL	\$19,381,123	\$327,053	\$19,054,070
89700 COMMUNITY DEVELOPMENT	\$360,000	\$252,613	\$107,387
<b>Grand Total</b>	<b>\$293,966,457</b>	<b>\$174,271,910</b>	<b>\$119,694,547</b>

### Capital Projects - General - Points of Interest

- The 2017 tax funded capital projects budget was approved for \$17,711,686.

## Callaway Lease Projects

### Callaway Lease Projects Description

The county agreement with the Urban Development Agency of Decatur agreement terms stipulated the county sell the Callaway Building to the Redevelopment Agency for the sum of \$5,089,300 or \$25/per square foot of land, whichever was 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 (Cost Ctr 81111)

Project #	Project Name	Appropriation	Expenditures	Balance
103724	CALLAWAY BUILDING LEASE	\$5,281,351	\$4,870,202	\$411,150
Grand Total		\$5,281,351	\$4,870,202	\$411,150

### Callaway Lease Projects - Points of Interest

- In April 2016, all DeKalb County tenants vacated the Callaway Building.



**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 their 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 (Cost Ctr 83610)**

Project #	Project Name	Appropriation	Expenditures	Balance
103857	IMAGING EQUIPMENT	\$2,651,128	\$2,022,083	\$629,045
Grand Total		\$2,651,128	\$2,022,083	\$629,045

**Clerk of Superior Court Projects - Points of Interest**

- The 2018 budget includes \$537,782 for replacement of 15-year old case management system (five-year project, year 4 of 5). 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 Projects**

**Community Development Projects Description**

The primary funding resource for the Community Development Department is the Community Development Block Grant 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 and the HOME Investment Partnerships Act (HOME). Additionally, the County has received stimulus grants for the Neighborhood Stabilization Program. The Community Development Department works to improve low-to-moderate income neighborhoods and addresses issues that affect the quality of life for low-to-moderate income persons.

**Community Development Projects - Financials - Expenditures by Project (Cost Ctr 89700)**

Project #	Project Name	Appropriation	Expenditures	Balance
104314	LOU WALKER- IMPROVEMENTS	\$200,000	\$160,527	\$39,473
104683	DEMOLITION OF BLIGHT HOMES	\$160,000	\$160,527	0
Grand Total		\$360,000	\$321,054	\$39,473

**Community Development Projects - Points of Interest**

- The Board approved an additional \$100K in 2017 toward the Lou Walker facility.
- Demolition of blight homes is completed.

## Economic Development Projects

### Economic Development Projects Description

The County has received a number of Livable Centers Initiative grants (LCI) from the Atlanta Regional Commission (ARC) for studying development opportunities in various areas of the county.

### Economic Development Projects - Financials - Expenditures by Project (Cost Ctr 85610)

<u>Project #</u>	<u>Project Name</u>	<u>Appropriation</u>	<u>Expenditures</u>	<u>Balance</u>
101361	ARC/LCI KENSING.MARTA	\$68,000	\$61,160	\$6,840
Grand Total		\$68,000	\$61,160	\$6,840

## 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 are designated for the renovation of the Extension Service's Environmental Education Center.

### Extension Service Projects - Financials - Expenditures by Project (Cost Ctr 86901)

<u>Project #</u>	<u>Project Name</u>	<u>Appropriation</u>	<u>Expenditures</u>	<u>Balance</u>
100669	EXT.SERV.-RENOV.ENVIR.ED.CTR.	\$71,137	\$64,296	\$6,841
Grand Total		\$71,137	\$64,296	\$6,841

### Extension Service Projects - Points of Interest

- Extension service projects have effectively been completed and all remaining funds will be used for ongoing maintenance needs.

**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 systems. These projects improve the infrastructure by enhancing the value and the safety of county buildings.

**Facilities Management Projects - Financials - Expenditures by Project (Cost Ctr 81110)**

Project #	Project Name	Appropriation	Expenditures	Balance
100687	FM-LIFECYCLE	\$3,954,641	\$3,924,705	\$29,936
101914	TRINITY PARKING DECK	\$943,499	\$821,279	\$122,220
102616	COURTHOUSE RENOVATIONS	\$2,900,000	\$2,602,486	\$297,514
102816	PARKING FACS REPAIR & RENOVNS	\$2,049,871	\$391,773	\$1,658,097
103885	CAPITAL SPACE STUDY	\$446,322	\$392,983	\$53,339
103927	HARIK MODULAR TRAILER	\$100,000	\$98,519	\$1,481
103992	BUILDING PRESERVATION	\$78,000	\$61,723	\$16,277
104001	GENERAL MAINTENANCE	\$277,258	\$273,307	\$3,951
104035	BACKFLOW PREVENTERS	\$350,000	\$314,736	\$35,264
104039	FACILITIES MATER PLAN	\$800,000	\$745,461	\$54,539
104143	CAMP ROAD DEMOLITION	\$3,000,000	\$2,971,363	\$28,638
104289	PARKING FACS REPAIR-LANIER SOL	\$1,000	\$0	\$1,000
104310	PROJECT MANAGEMENT	\$200,000	\$111,795	\$88,205
104416	HVAC-MEMORIAL DRIVE	\$42,000	\$41,975	\$25
104418	W. EXCHNG EQP RPLCM PWR UNT	\$250,000	\$249,149	\$851
104465	LITHONIA SENIOR CTR	\$4,000,000	\$0	\$4,000,000
<b>Grand Total</b>		<b>\$19,392,591</b>	<b>\$13,001,255</b>	<b>\$6,391,336</b>

**Facilities Management Projects - Points of Interest**

- The BOC approved in January 2018, the appropriation of \$1,191,463 in parking fees to be used for Facilities capital improvement projects

## Finance Projects

### Finance Projects Description

The Finance department capital projects include is the upgrade of the Oracle R12 financial system.

### Finance Projects - Financials - Expenditures by Project (Cost Ctr 82160)

<u>Project #</u>	<u>Project Name</u>	<u>Appropriation</u>	<u>Expenditures</u>	<u>Balance</u>
104000	R12 FINANCIAL INTEGRATE	\$450,000	\$337,253	\$112,748
Grand Total		\$450,000	\$337,253	\$112,748

**Fire Department Projects**

**Fire Department Projects Description**

The Department of Fire & Rescue Services provides fire protection as well as emergency medical services to the citizens of DeKalb County. Capital projects included construction, maintenance, and repair of fire stations.

**Fire Department Projects - Financials - Expenditures by Project (Cost Ctr 84925)**

Project #	Project Name	Appropriation	Expenditures	Balance
102303	FIRE FACILITIES REPAIR	\$450,686	\$436,466	\$14,220
102813	FIRE STATION #10 RENO/EXPN	\$163,971	\$163,970	\$2
103626	FIRE STATION NO. 3	\$1,158,068	\$1,097,082	\$60,986
104584	CAD SYSTEM UPGRADES	\$162,500	\$0	\$162,500
<b>Grand Total</b>		<b>\$1,935,225</b>	<b>\$1,697,518</b>	<b>\$237,708</b>

**Fire Department Projects - Points of Interest**

- The Fire Capital Funds have completed all open projects, remaining balances will be transferred over to other eligible and approved projects.
  - Fire Station No. 3- The construction of Fire Station No. 3 was funded with Community Development Block Grant funds and was completed in the third quarter of 2015, occupancy of the building and operations of Fire Rescue began at the same time.
- The Board appropriated \$162K for the purchase of toughbooks and docking stations. This action is part of the need to upgrade the county’s CAD system.

## Fleet Management Projects

### Fleet Management Projects Description

The Fleet Management capital projects consist of the underground fuel tank and petroleum fuel tank projects, which are needed to meet federal and state requirements for environmental protection.

### Fleet Management Projects - Financials - Expenditures by Project (Cost Ctr 81210)

Project #	Project Name	Appropriation	Expenditures	Balance
100682	FLEET-PETROLEUM FUEL TANKS	\$26,858	\$20,908	\$5,950
100684	UNDERGROUND STOR.TANKS	\$196,434	\$195,841	\$593
104069	EMERGENCY GENERATOR	\$177,460	\$78,763	\$98,697
104581	UPGRADE FUEL PUMPS	\$295,000	\$0	\$295,000
<b>Grand Total</b>		<b>\$695,752</b>	<b>\$295,513</b>	<b>\$400,239</b>

### Fleet Management Projects - Points of Interest

- The Board approved \$295,000 to be appropriated for:
  - Upgrade to fuel pump dispenser \$25K;
  - Upgrade to fuelmaster systems \$120K;
  - Upgrades to veeter root system \$50K;
  - And, the grading of a surplus storage lot \$100K



**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 sites 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, 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 that are critical to the development of the county’s information technology infrastructure.

**Geographic Information Systems Projects - Financials - Expenditures by Project (Cost Ctr 80801)**

Project #	Project Name	Appropriation	Expenditures	Balance
100697	GIS-BASE MAPPING UPDATE	\$1,717,180	\$1,547,774	\$169,406
102412	PICTOMETRY IMAGERY	\$920,341	\$919,839	\$502
Grand Total		\$2,637,521	\$2,467,613	\$169,908

## 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 (BOC) 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 BOC appropriated \$26 million in 1997 (estimated to be four months of anticipated receipts). The actual total receipts for 1997 were \$19,554,622.

### HOST Projects - Financials - Expenditures by Project (Cost Ctr 80603)

Project #	Project Name	Appropriation	Expenditures	Balance
100100	HOST MA LOCAL INITIAT	\$375,100	\$371,780	\$3,320
100111	HOST-TRANSP PLN	\$548,257	\$547,915	\$342
100115	HOST-GDOT/LAV RD IMPR	\$3,084,245	\$2,196,381	\$887,864
100121	HOST BIKE/PED TRLS(S.FRK)	\$4,562,660	\$4,183,353	\$379,308
100124	HOST-HAYDEN QU RD @ TURNER	\$8,320,593	\$470,087	\$7,850,506
100125	BROWNS MILL RD @ KLONDIKE	\$1,550,369	\$1,549,953	\$416
100138	HOST-EVANS MIL RD REL @ I-20	\$5,657,600	\$0	\$5,657,600
100163	HOST-PANOLA RD THOMPSON	\$3,375,000	\$3,213,985	\$161,015
100170	HOST-ROADWAY STRIPING	\$200,000	\$163,486	\$36,514
100175	HOST- ARTERIAL PANOLA	\$2,897,840	\$2,871,297	\$26,543
100415	19 COUNTYWIDE SIDEWALKS	\$5,390,000	\$4,741,296	\$648,704
100431	ADA/PED SAFETY UPGRADES	\$325,000	\$279,284	\$45,716
100451	ALLGOOD RD AT REDAN RD	\$134,381	\$133,836	\$546
100463	CANDLER RD STREETSCAPES-PH II	\$3,486,751	\$3,447,618	\$39,133
100665	EMORY VILLAGE STREETSCAPE	\$2,131,000	\$2,079,354	\$51,646
100670	FELLOWSHIP RD AT IDLEWOOD RD	\$130,569	\$130,199	\$371
100678	FLAKES MILL RD AT RIVER RD	\$549,578	\$549,282	\$296
100699	GUARD RAIL INSTALLATION	\$189,599	\$167,059	\$22,540
100743	MEMORIAL DRIVE STREETSCAPES	\$4,441,647	\$4,409,948	\$31,698
100755	NORTHLAKE AREA PED IMPR	\$100,000	\$0	\$100,000
100758	PANOLA ROAD AT I-20	\$224,544	\$158,782	\$65,762
100761	PANTHERSVILLE AT OAKVALE	\$199,933	\$191,792	\$8,142
100779	R/W ACQUISITION	\$997,883	\$997,809	\$74
100787	SCHOOL SIGNAGE SAFETY	\$150,000	\$143,147	\$6,853
100795	STEPHENSON ROAD CORRIDOR	\$205,319	\$204,248	\$1,071

**HOST Projects - Financials - Expenditures by Project (Cost Ctr 80603) (Cont'd)**

Project #	Project Name	Appropriation	Expenditures	Balance
100799	STREET LIGHTING SAFETY	\$50,000	\$40,736	\$9,264
100800	TRAFFIC & INTER CONT DESIGN	\$665,025	\$661,878	\$3,147
100801	TRAFFIC SIGNALIZATION	\$1,725,000	\$1,319,105	\$405,895
100805	UPGRADE TRAFFIC OPS CTR	\$70,000	\$30,880	\$39,120
100812	WELLBORN/S STONE MTN LITH RD	\$373,145	\$147,078	\$226,067
101343	GDOT-ATLANTA DECATUR TRAIL	\$800,000	\$684,626	\$115,374
101549	ROCKBRIDGE RD.-SCENIC CORR.	\$3,694,400	\$623,589	\$3,070,811
101550	KLONDIKE BIKE/PED	\$1,117,527	\$967,193	\$150,334
101551	LOCAL MATCH-GDOT SYS.OPS.	\$803,750	\$567,339	\$236,411
101552	ATL-TO-STONE MT.PERIM.COL.BIKE	\$250,000	\$244,865	\$5,135
101587	COVINGTON HWY. SIDEWALKS	\$573,000	\$381,449	\$191,551
101590	N.AVENUE-CHURCH ST.-RAILROAD	\$30,000	\$0	\$30,000
101592	TRAFFIC STUDY-S.STONE MT.	\$30,000	\$16,200	\$13,800
101944	GLENWOOD PHASE 1	\$1,400,000	\$1,148,543	\$251,457
101945	FLAKES MILL @ SOUTH RIVER	\$275,000	\$273,878	\$1,122
101946	TURNER HILL PKY TO MCDANIEL	\$925,000	\$883,610	\$41,390
101947	GLENWOOD ROAD PHASE 2 (PE)	\$250,000	\$201,888	\$48,112
101949	STONE MOUNTAIN LITHONIA TRL	\$6,592,822	\$1,988,256	\$4,604,565
102172	COVINGTON HWY PI# 0008288	\$380,000	\$88,766	\$291,234
102225	LTIHONIA IND. BLVD. PH. 1-3	\$8,600,384	\$5,118,533	\$3,481,851
102226	RAYS RD & S. HARISTON SDWALKS	\$1,797,600	\$827,184	\$970,416
102227	MISC. SIDEWALK EXT	\$1,000,000	\$996,680	\$3,320
102270	RAINBOW DRIVE SIDEWALKS	\$2,131,175	\$1,974,884	\$156,291
102374	2 CMAQ CORRIDORS	\$538,119	\$327,361	\$210,758
102375	NORTHLAKE STREETSCAPES, PH 2	\$2,006,049	\$1,202,379	\$803,670
102376	N. INDAN CREEK @ MEMORIAL	\$389,376	\$386,242	\$3,134
102377	MEMORIAL DR @ MEM COLLEG DR	\$278,383	\$250,742	\$27,640
102378	EMERGENCY BRIDGE	\$1,200,000	\$805,145	\$394,855
102379	WARRANTED SIGNAL LOCATIONS	\$500,000	\$303,107	\$196,893
102494	MORELAND AVE. STREETSCPS	\$399,178	\$219,795	\$179,383
102496	LAVISTA/OAKGROVE	\$2,900,000	\$2,122,317	\$777,683
102600	RESERVE FOR FUTURE PROJECTS	\$31,979	\$0	\$31,979
103417	STONECREST ARE IMPROVMENTS	\$16,731	\$5,061	\$11,670
103668	MISC. SIDEWALK & SAFETY PRJS	\$520,255	\$290,751	\$229,505
104567	GDOT KEY RD/ CONSTIT RD BRG	\$1,328,000	\$592,327	\$735,673
<b>Grand Total</b>		<b>\$92,869,767</b>	<b>\$58,894,280</b>	<b>\$33,975,487</b>

### HOST Projects - Points of Interest

- DeKalb County has leveraged funding from the Georgia Department of Transportation for the South Stone Mountain sidewalks and bike lane project, Rockbridge Road improvement project, South Fork Peachtree Creek Trail project, and Northlake area streetscapes.

## Innovation & Technology Projects

### Innovation & Technology Projects Description

The capital projects budget for the Innovation & Technology Department includes funding for acquisition of equipment and major system upgrades. These areas have proven to be the most critical to the county's infrastructure and day-to-day operations.

### Innovation & Technology Projects - Financials - Expenditures by Project (Cost Ctr 81610)

Project #	Project Name	Appropriation	Expenditures	Balance
100717	IS-2002 CTIP PURCHASES	\$800,000	\$797,366	\$2,634
100718	IS-2003 CTIP PURCHASES	\$565,175	\$544,539	\$20,636
100722	IS-COMBINED BILLING	\$955,000	\$893,145	\$61,856
100723	IS-CONSOLIDATED PURCHASE	\$2,388,074	\$2,322,718	\$65,356
100726	IS-I-NET PHASE II & III	\$2,845,121	\$2,813,188	\$31,933
100729	IS-PC LIFECYCLE REPLACEMENT	\$2,016,598	\$2,016,529	\$69
100730	IS-PROP. APPRAIS. SYSTEM	\$250,000	\$248,543	\$1,457
101325	IS-NETWORK BACKUP STOR.	\$401,636	\$391,563	\$10,073
101327	IS-IMAGINING-RECORDER'S COURT	\$594,177	\$591,436	\$2,741
101908	AIX CONSOLIDATION HARDWARE	\$350,000	\$345,589	\$4,411
101910	ST CT CSE MGT & FIN SYS	\$542,500	\$542,470	\$30
101911	SYSTEM(COLORADO)	\$500,000	\$465,203	\$34,797
102194	INTRGRT CRIMINAL JUSTICE SYS	\$500,000	\$470,320	\$29,680
102195	IS SAMS CONVERSION	\$400,000	\$379,460	\$20,540
102198	IS GE CAP TAX ASS/CLERK SUP	\$4,326,837	\$4,322,223	\$4,614
102418	IS CONSULTING SERVICES	\$5,200,000	\$5,181,542	\$18,458
103079	OASIS - MAINFRAME MIGR.	\$3,295,625	\$3,246,727	\$48,898
103309	IS - TYLER CAMA	\$2,000,055	\$1,865,658	\$134,397
103314	IS - DATACENTER / SWITCHES	\$2,000,000	\$1,968,074	\$31,926
103781	MIGRATION MICROSOFT OFC 365	\$1,194,510	\$1,160,528	\$33,983
103799	APPLICATION SUPPORT	\$205,490	\$8,342	\$197,148
103886	IS ORACLE ADV PROCUREMENT SU.	\$2,250,000	\$1,994,342	\$255,658
104048	R12 FINANCIAL REPORTING	\$1,025,000	\$81,900	\$943,100
104133	IS RELOCATION PROJECT	\$145,000	\$129,415	\$15,585
104336	2015-014 SFTWARE & PC REPLMT	\$1,957,300	\$1,868,134	\$89,166
104337	2015-011 SFTWARE: TY ODY	\$695,604	\$136,539	\$559,065
104338	2015-013 WEBSTE REDESIGN	\$235,000	\$96,250	\$138,750
104339	2015-024 SOL: TRK / ODY INTF	\$628,000	\$0	\$628,000
104340	2015-028 MAG CT - SFTWR	\$256,120	\$215,223	\$40,897
104419	FINANCE (UCO) VIRTUAL	\$550,000	\$433,362	\$116,638
104643	ORACLE CRM CLOUD	\$548,000	\$0	\$548,000

## Innovation & Technology Projects - Financials - Expenditures by Project (Cost Ctr 81610) (Cont'd)

<u>Project #</u>	<u>Project Name</u>	<u>Appropriation</u>	<u>Expenditures</u>	<u>Balance</u>
104817	ACTIVE DIRECTORY	\$525,000	\$0	\$525,000
Grand Total		\$40,145,822	\$35,530,327	\$4,615,494

## Innovation & Technology Projects - Points of Interest

- The capital improvement program for FY2018 includes \$525,000 for Active Directory replacement and \$290,000 CRM Cloud migration.

## 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 Board of Commissioners approved funding for repairs of the heating, ventilating and air conditioning system.

### Libraries Projects - Financials - Expenditures by Project (Cost Ctr 80668)

Project #	Project Name	Appropriation	Expenditures	Balance
104031	PARKING DECK-DECATUR	\$250,000	\$227,368	\$22,632
104678	REPURPOSING LIBRARY FUNDS	\$4,000,000	\$0	\$4,000,000
104818	CHAMBLEE & ADA REPAIRS	\$200,000	\$0	\$200,000
<b>Grand Total</b>		<b>\$4,450,000</b>	<b>\$227,368</b>	<b>\$4,222,632</b>

### Libraries Projects - Points of Interest

- During the 2015 mid-year budget process, the Board of Commissioners approved the construction of a Wade Walker library.
- The BOC approved the reallocation of the Wade Walker funding to other priority projects in June 2017.
- The 2017 budget includes one million in funding for books and materials for the countywide library system.
- The 2018 budget includes funding of \$200,000 for Chamblee library ADA and safety repairs.

## Medical Examiner Projects

### Medical Examiner Projects Description

The Medical Examiner performs investigations of all deaths that are required by law in the incorporated and unincorporated areas of DeKalb County. All capital project funding will address the purchase of specialized equipment, technology solutions that will either replace or enhance existing software systems, and maintenance or improvement of their facility.

### Medical Examiner - Financials - Expenditures by Project (Cost Ctr 80362)

Project #	Project Name	Appropriation	Expenditures	Balance
104328	SECURITY FENCE	\$130,000	\$48,518.70	\$81,481.30
Grand Total		\$130,000	\$48,518.70	\$81,481.30

### Medical Examiner Projects - Points of Interest

- The Board of Commissioners approved \$130,000 in the 2016 budget for a security fence of the facility area.



## 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 (Cost Ctr 89110)

Project #	Project Name	Appropriation	Expenditures	Balance
104027	TOURISM PRODUCT	\$186,300	\$0	\$186,300
104041	AVONDALE TAD	\$1,483,786	\$0	\$1,483,786
104248	KENSINGTON TAD	\$564,367	\$0	\$564,367
104249	BRIARCLIFF TAD	\$860,670	\$0	\$860,670
104359	TOBIE GRANT CTR	\$6,286,000	\$7,635	\$6,278,365
104697	2017 HURRICANE IRMA-R& D	\$2,000,000	\$319,418	\$1,680,582
104698	2017 HURRICANE IRMA- WATERSHED	\$1,000,000	\$0	\$1,000,000
104699	2017 HURRICANE IRMA- SANITATION	\$1,000,000	\$0	\$1,000,000
104700	2017 HURRICANE IRMA- FACILITIES	\$1,000,000	\$0	\$1,000,000
104701	2017 HURRICANE IRMA - DEMA	\$1,500,000	\$0	\$1,500,000
104702	2017 HURRICANE IRMA- FINANCE 2017 HURRICANE IRMA- 311	\$500,000	\$0	\$500,000
104703	COMM	\$250,000	\$0	\$250,000
104704	2017 HURRICANE IRMA- FIRE	\$1,000,000	\$0	\$1,000,000
104705	2017 HURRICANE IRMA- POLICE	\$1,000,000	\$0	\$1,000,000
104706	2017 HURRICANE -MEDICAL EX	\$500,000	\$0	\$500,000
104708	2017 HURRICANE IRMA- 911	\$250,000	\$0	\$250,000
<b>Grand Total</b>		<b>\$19,381,123</b>	<b>\$327,053</b>	<b>\$19,054,070</b>

### Non-Departmental Projects - Points of Interest

- The Board of Commissioners appropriated \$795 thousand from the Tax Allocation District (TAD) fund for capital improvement in those areas.
- An additional \$5,386,000 was approved in the 2017 budget for Tobie Grant Intergenerational Center.
- In 2017, the county funded several departments that were effected by Hurricane Irma. Once the GEMA application is approved, the expenditures will be transferred to the grant.

## 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 are contracted out to private companies, while much of the design and minor construction is accomplished in-house.

### Parks Projects - Financials - Expenditures by Project (Cost Ctr 86101)

Project #	Project Name	Appropriation	Expenditures	Balance
100767	PARKS-DNR/HIDDEN ACRES PARK	\$75,000	-\$136,912	\$211,912
104179	ARABIA MT HRTGE AREA WY SGNA	\$563,700	\$125,386	\$438,314
104317	DEFERRED MAINTENANCE	\$1,808,331	\$638,412	\$1,169,919
104318	ELLENWOOD SITE DEV	\$800,000	\$49,500	\$750,500
104621	PARKS-DEKALB TENNIS CENTER	\$50,000	\$0	\$50,000
104712	SUGAR CRK TNNS CTR	\$600,000	\$0	\$600,000
<b>Grand Total</b>		<b>\$3,897,031</b>	<b>\$676,386</b>	<b>\$3,220,645</b>

### Parks Projects - Points of Interest

- Additional funding was allocated in 2017 for Ellenwood and deferred maintenance
  - Replacement of synthetic turf at Browns Mill Aquatics for \$160K
  - Playground renovation at Redan park \$375K
  - The irrigation and fertilization of Athletic Field for \$135K
  - Renovation of a pavilion, field house and playground at Midway Park for \$240,500
  - Roadway and pavilion renovation at NH Scott for \$37,500
  - Deferred maintenance at various location for \$35,437
  - Ellenwood \$400K

## Planning Projects

### Planning Projects Description

The Planning capital projects provides for potential growth and redevelopment in areas across the county. Projects include upgrades to permitting system and Livable Center Initiative (LCI) studies conducted at various locations in the county.

### Planning Projects - Financials - Expenditures by Project (Cost Ctr 85110)

Project #	Project Name	Appropriation	Expenditures	Balance
102958	WESLEY CHAPEL RD LCI	\$100,000	\$99,748	\$252
103119	KENSINGTON LCI/TOD	\$33,500	\$21,290	\$12,210
103345	ARC/LCI-STONECREST	\$125,000	\$122,000	\$3,000
103530	ARC-MEDLINE LCI	\$30,000	\$26,450	\$3,550
103945	PERMITTING SYSTEM IMPRVMTS	\$4,155,307	\$1,918,138	\$2,237,169
104311	TECHNOLOG PROJECT DOX	\$1,018,910	\$0	\$192,123
Grand Total		\$5,362,217	\$2,187,625	\$3,174,592

### Planning Projects - Points of Interest

- The Board of Commissioners approve \$826,787 towards phase three of Hansen Project Dox (contribution were derived from the development , water & sewer, fire, and unincorporated fund)
- The 2018 budget includes 423,047, year 4 of five of the DOX technology project.

## Police Projects

### Police Projects Description

The Police capital projects include the renovation of existing police stations and precincts, firing range improvements, and upgrades for technology equipment.

### Police Projects - Financials - Expenditures by Project (Cost Ctr 84602)

Project #	Project Name	Appropriation	Expenditures	Balance
102362	CDBG SOUTH PRECINCT BLDG	\$2,479,160	\$2,333,853	\$145,306
102363	RENOVATIONS@BOBBY BURGESS	\$105,733	\$105,601	\$132
102364	MODULAR CLASSROOM	\$277,834	\$277,668	\$166
104420	COMPUTER AIDED DISPATCH	\$4,227,381	\$1,220,715	\$3,006,666
104578	UNIFORM OFFICER BODY CAMERAS	\$600,000	\$0	\$600,000
Grand Total		\$7,690,108	\$4,047,837	\$3,642,271

### Police Projects - Points of Interest

- An appropriation of \$2.7M is approved in 2017 for upgrades to the CAD system. Additionally, \$600K is set aside to offset the cost in purchasing body cameras for police officers. The BOC approved an additional \$1.2M for the CAD system.

## Property Appraisal Projects

### Property Appraisal Projects Description

The Property Appraisal & Assessment Department is responsible for the annual valuation of all taxable real and personal property in DeKalb County. The department produces 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. Capital improvement projects include the acquisition of system software and hardware.

### Property Appraisal Projects - Financials - Expenditures by Project (Cost Ctr 82710)

Project #	Project Name	Appropriation	Expenditures	Balance
104045	IMAGE DATABASE	\$1,791,400	\$378,078	\$1,413,322
Grand Total		\$1,791,400	\$378,078	\$1,413,322

### Property Appraisal Projects Points of Interest

- The Board of Commissioners approved to fund phase two of the imaging project for \$464,271. This phase will be to convert all sketches of improvements to digital format allowing for functional improvement.
  - The digital sketches will then be compared to aerial photography to identify those sketches, which reflect considerable variations.
  - All parcels with variation will then be visited to update dimensions.

**Roads & Drainage Projects**

**Roads & Drainage Projects Description**

The Roads and Drainage (R & D) 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, from revenues sources that include general fund, Metropolitan Atlanta Rapid Transit Authority (MARTA), Georgia Department of Transportation (GDOT) and transfers from other funds.

**Roads & Drainage Projects - Financials - Expenditures by Project (Cost Ctr 85705)**

Project #	Project Name	Appropriation	Expenditures	Balance
100316	R & D SPEED HUMPS PROGRAM	\$286,297	\$243,126	\$43,171
100361	DCA /FLOOD PRONE HOMES	\$6,435,532	\$3,944,278	\$2,491,254
101340	HAZARD MITIGATION-3-14-00	\$96,100	\$0	\$96,100
102213	LMIG CONTRIBUTIONS	\$34,840,609	\$18,555,533	\$17,285,076
103934	LMIG 2014	\$2,150,000	\$717,973	\$1,432,027
103935	TUCKER & ST MTN CID	\$200,000	\$173,560	\$26,441
103936	E. DECATUR GRNWAY TRL	\$100,000	\$115,746	-\$15,746
104294	ROAD RESURFACING	\$3,991,824	\$3,731,236	\$260,588
104369	SPEED HUMPS MAINTENANCE	\$500,000	\$28,476	\$471,524
Grand Total		\$49,600,363	\$27,509,928	\$22,090,435

**Roads & Drainage Projects - Points of Interest**

- Four million is dedicated as a match to LMIG funding in 2017 an additional \$982K was approved in the 2018 budget.

**Sheriff Projects**

**Sheriff Projects Description**

The Sheriff’s Office operates the jail in a safe, secure, and cost-effective manner; and, offers programs necessary to assist inmates’ successful reintegration into the community. All capital improvement needs will address the purchase of specialized equipment, technology upgrades, and maintenance or improvement of their facility.

**Sheriff - Financials - Expenditures by Project (Cost Ctr 83205)**

Project #	Project Name	Appropriation	Expenditures	Balance
104033	SECURITY ACCESS CONTROL	\$529,884	\$200,000	\$329,884
104366	FIRE ALARM MEMORIAL FACTY	\$1,799,281	\$0	\$1,799,281
104580	SHERIFF BLDG IMPROVEMENTS	\$688,600	\$0	\$688,600
<b>Grand Total</b>		<b>\$3,017,765</b>	<b>\$200,000</b>	<b>\$2,817,765</b>

**Sheriff Projects - Points of Interest**

- The Board of Commissioners approved the funding for a security access control system at the courthouse, a request for proposal is scheduled before the end of third quarter with an estimated project start-time in fourth quarter. The 2016 budget includes \$100,000 for phase one of the fire alarm system upgrade project, with and additional \$1.6 million allocated at mid-year.
- Approved an appropriation of \$688K for the repair and or replacement of fire pumps, boilers, transport gates, chillers, HVAC, and inmate washer/dryers in 2017.

## State Court Projects

### State Court Projects Description

The State Court was created in 1951. The Court has jurisdiction within the boundaries of DeKalb County. The State Court has seven jury trial divisions each presided over by judges who serve four-year terms and are elected in a county-wide, non-partisan election. Four judges are assigned to the Traffic Division and are elected to serve four-year terms.

State Court Probation and the Marshal's Office are the other constituent entities within the State Court, together with the State Court Clerk's Office. Each of these offices serves and supports all judges in the court.

The Clerk's Office is responsible for all records filed in the State Court, collecting civil filing and service fees and costs, receiving garnishment monies, and disbursement of criminal fines and fees, civil costs, and garnishment monies, paying witness fees and coordinating the provision of interpreter's services for non-English speaking litigants and users of American Sign Language. The Clerk serves the Magistrate Court in the same manner. The Marshal Office serves, executes, or levies all processes, executions, warrants or summary processes of any kind issued by the DeKalb County State and Magistrate Courts. State Court Probation supervises defendants placed on probation for misdemeanor offenses and collects fines, fees, and restitution from said probationers.

### State Court- Financials - Expenditures by Project (Cost Ctr 83720)

Project #	Project Name	Appropriation	Expenditures	Balance
104065	MOTOROLA RADIOS	\$212,600	\$71,978	\$140,622
Grand Total		\$212,600	\$71,978	\$140,622

### State Court Projects - Points of Interest

- In preparation of the CAD system upgrade, the Board of Commissioners approved \$268,600 in the 2017 budget for the purchase of Motorola radios for the office of Probation and Marshall's.



## Transportation Projects

### Transportation Projects Description

The Transportation capital projects are utilized for constructing new roads, obtaining right-of-way for road improvements, installing traffic signals, bridge improvements, providing for necessary utility relocations, and making improvements to departmental operating facilities. Traditionally, funding for improvements has been appropriated in the capital projects fund, from revenue sources such as MARTA (Metropolitan Atlanta Rapid Transit Authority), State contracts, and transfers from other funds. However, the majority of funding for transportation projects since 1997 has occurred within the Homestead Option Sales Tax capital projects fund and through Georgia Department of Transportation (GDOT).

### Transportation Projects - Financials - Expenditures by Project (Cost Ctr 85405)

Project #	Project Name	Appropriation	Expenditures	Balance
100300	TS/WINTERS CHAPEL-OAKCLIFF	\$83,011	\$79,206	\$3,805
100301	TS/NO. DECATUR RD & LAWR	\$30,903	\$15,598	\$15,305
100302	TS/CHAM TCKR RD & CUM	\$15,268	\$10,591	\$4,677
100303	TS/E. PONCE DE LEON @ RAYS	\$16,539	\$9,917	\$6,622
100304	TS/ROCKBRIDGE RD	\$85,298	\$10,700	\$74,598
100305	TS/E PONCE DE LEON / SCOTT	\$263,971	\$44,400	\$219,572
100306	TS/P'TREE IND P'TREE RD	\$284,412	\$208,900	\$75,512
100308	TS/SR124/RK CHAPEL RD @ PLEA	\$17,024	\$0	\$17,024
100309	TS/SR124/RK CHAPEL RD @ MADD	\$41,223	\$0	\$41,223
100320	TS/E PONCE DE LEON AVE @ I	\$10,084	\$0	\$10,084
100321	TS/D'TWN DECATUR SIG SYS	\$40,438	\$0	\$40,438
100323	TS/E PONCE DE LEON AVE @	\$29,024	\$0	\$29,024
100325	TS/TRAF IMPR/REARR FAC/	\$120,465	\$0	\$120,465
100330	TS/TRAF SIGNAL UPGRD	\$811,713	\$722,830	\$88,883
100332	TS/CANDL RD SIGNAL SYS	\$145,622	\$62,156	\$83,466
100336	TS/PANOLA RD / I-20 SIG SYS	\$91,193	\$49,207	\$41,986
100337	TS/N DRUID HILLS RD SIGN	\$110,053	\$0	\$110,053
100343	TS/WES CHAPEL RD & I-20 SIGN	\$103,938	\$47,145	\$56,793
100346	TS/CHAM DUNWDY SIGNAL SYS	\$51,115	\$17,296	\$33,819
100348	TS/EQUIPMENT-TRAFFIC SIGNALS	\$1,420,185	\$1,117,282	\$302,903
100459	BUFORD HIGHWAY STREETSCAPE	\$1,570,899	\$1,570,381	\$518
100464	CANDLER STREETSCAPES - PH 1	\$860,759	\$844,007	\$16,753
100473	CHAM DUNWOODY STREETSCAPE	\$1,360,863	\$1,352,014	\$8,849
100663	E.PONCE DE LEON @ MCCLENDON	\$524,436	\$524,239	\$196
100715	INTERSECTION/SIDEWALK	\$340,104	\$298,463	\$41,641
100738	LITHONIA IND BLVD - PHASE II	\$2,342,910	\$2,056,417	\$286,493
100741	LYNWOOD PARK REVITALIZATION	\$164,826	\$143,504	\$21,322
100759	PANOLA@FARRINGTON-SNPFGR	\$4,241	\$4,241	\$0

**Transportation Projects - Financials - Expenditures by Project (Cost Ctr 85405) (Cont'd)**

Project #	Project Name	Appropriation	Expenditures	Balance
100797	STONE MTN / ATLANTA TRAIL	\$800,000	\$611,487	\$188,513
101188	INTERSEC.COV. HWY@PHILLIPS	\$110,261	\$0	\$110,261
101207	GDOT-STONE MT. INDUST.PARK	\$116,320	\$67,116	\$49,204
101234	TS/LAVISTA RD. SIGN.SYST.	\$16,384	\$0	\$16,384
101237	TS/CHAM.TUCKER/I-285	\$129,091	\$126,623	\$2,468
101245	TSI/LAVISTA ROAD	\$236,648	\$217,029	\$19,620
101335	DOT-COVINGTON-EVANS MILL	\$35,395	\$0	\$35,395
101402	TRANS.-ROAD IMPROV.RESERVE	\$35,153	\$0	\$35,153
101503	S.RIV.GREENWAY TRL.	\$3,505,000	\$2,466,228	\$1,038,772
101969	WIDNG BOLDCST I285 T LINECRST	\$765,475	\$405,910	\$359,565
101971	KENGTN FM REDN TO MEMORIAL	\$400,000	\$0	\$400,000
101973	SOUTH RIVER TRL III	\$500,000	\$408,311	\$91,689
101974	STONE MOUNTAIN TRL VI	\$600,000	\$0	\$600,000
102083	COVINGTON HWY @ SCARBRGH	\$388,821	\$363,110	\$25,712
102133	SAFETY ACTION PLAN	\$191,875	\$86,825	\$105,051
102171	ROCKBRIDGE RD PRJ 0008401	\$2,000,000	\$679,015	\$1,320,985
102334	TS/MEMORIAL DR MARTA BRT	\$576,593	\$413,997	\$162,596
102819	PARK AVE- NEW P'TR-BUFORD	\$350,000	\$0	\$350,000
102953	BROOKHAVEN LCI PEDSTRN SFTY	\$570,000	\$64,675	\$505,325
103230	TRAFFIC SIGNLS FOR SR8 & SR141	\$190,000	\$150,811	\$39,189
103334	GDOT ROW BUFORD HWY	\$9,950	\$0	\$9,950
103337	SHOAL CREEK TRL PH1	\$300,000	\$0	\$300,000
103338	TWN BRTHRS LK TO ATL STN MT	\$100,000	\$0	\$100,000
103342	LAKE HEARN/PERIMTR SUMMIT	\$3,270,504	\$3,188,859	\$81,645
103620	MARTA BUFORD TRFFIC SGNL	\$793,779	\$411,404	\$382,375
103665	N. DRUID HILLS OFF SYSM SFETY	\$397,820	\$97,728	\$300,092
103930	SCOTT BLVD PEDESTAN IMP	\$60,000	\$32,700	\$27,300
104295	NORTHLAKE AREA SIDEWALKS	\$270,000	\$31,273	\$238,727
104296	SDWLKS@FLATSHALS/HNDRSN	\$750,000	\$0	\$750,000
104297	LITHONIA IND BLVD EXT PH3	\$300,000	\$0	\$300,000
104303	RESERVE- SIDEWALKS	\$450,000	\$71,786	\$378,214
104428	FUQUA-MEDLOCK AREA IMPRVMT	\$40,000	\$0	\$40,000
104436	GDOT ROW 40 TRAFFIC LIGHT	\$829,000	\$0	\$829,000
104437	COVENTRY RD QUITE ZN DIST 2&6	\$60,000	\$54,907	\$5,093
104438	CR5160/N. DRUID @SPRNG CK	\$64,000	\$0	\$64,000
104439	SR 42/MRLND SR54 CNNT CR5188	\$160,000	\$0	\$160,000
104440	CVNGTN TRL KNSNGTN MARTA	\$80,000	\$0	\$80,000
104441	S. RVR TRL ENTNCHMT CRK	\$52,000	\$0	\$52,000

## Transportation Projects - Financials - Expenditures by Project (Cost Ctr 85405) (Cont'd)

Project #	Project Name	Appropriation	Expenditures	Balance
104443	CLIFTON BIKE & PEDESTRIAN	\$100,000	\$0	\$100,000
104448	N.DRID HLLS @ CSX BRDG STDY	\$20,000	\$0	\$20,000
104449	MORELAND AVE STDY	\$6,979	\$0	\$6,979
104450	S. RIVER TRL TO FLTN CO STUDY	\$13,990	\$0	\$13,990
104451	MORELAND AVE SCOPING STUDY	\$18,400	\$0	\$18,400
104456	LAWRENCEVILLE & MONTREAL	\$150,000	\$0	\$150,000
104463	COVINGTON TRAIL STUDY	\$29,081	\$0	\$29,081
104588	SIDEWALKS @ LAVISTA RD	\$400,000	\$0	\$400,000
104589	BRIARCLIFF RD CORRIDOR STUDY	\$100,000	\$0	\$100,000
104590	CHURCH ST [MULTI-USE TRAIL]	\$250,000	\$117,988	\$132,012
104591	FLAKES MILL [TRAFFIC SIGNAL]	\$150,000	\$5,270	\$144,730
104614	CLIFTON CORRIDOR MATCH	\$25,000	\$0	\$25,000
104648	LITHONIA IND BLVD I20 WDRW	\$4,400,000	\$0	\$4,400,000
104675	MLTIMDL SFTY TUK-NLK CID	\$23,940	\$0	\$23,940
Grand Total		\$36,131,977	\$19,261,545	\$16,870,432

### Transportation Projects - Points of Interest

- With a county investment of \$1.25 million, the Transportation Division is seeking to complete funding for the Church Street Trail project (which includes a bridge over I-285), South Stone Mountain Lithonia Road bike lanes and sidewalk (from downtown Stone Mountain to Rockbridge Road), and the extension of Lithonia Industrial Boulevard from I-20 to Woodrow Road. The funds for Lithonia Industrial Boulevard are helping to leverage over \$4,200,000 in GDOT funds for the project. The funds for the South Stone Mountain Lithonia Road project are helping to leverage \$3,377,000 in GDOT funds.
- Additional funds will be needed in 2018 to complete the following projects that are leveraging GDOT funds:
  - Flat Shoals Road Sidewalks from 2<sup>nd</sup> Avenue to Whites Mill Road
  - Henderson Road Sidewalks from Lavista Road to Henderson Mill Road
  - Rockbridge Road Improvements from Allgood Rd. to Rowland Rd.
  - Salem Road Sidewalks east of Panola Road
  - Panola Road Improvements from Fairington Road to Browns Mill Road
  - South River Trail Phase V from Panthersville Road to Waldrop Road
  - Tucker Streetscape Phase 2 (1<sup>st</sup> Avenue, 2<sup>nd</sup> Street, 4<sup>th</sup> Street, and Lynburn Drive)

**Certificates of Participation Projects**

**Certificates of Participation Projects Description**

In 2016, the County issued Certificates of Participation (COPS) to fund the acquisition, construction, and equipping of an animal shelter. The building consists of approximately 33,440 square feet and is located at 3280 Chamblee Dunwoody Road, adjacent to the county owned Peachtree DeKalb Airport. The space features a 1,300-square foot clinic and will hold approximately 450 animals.

**Certificates of Participation Projects (Fund 351) - Financials - Funding Sources**

Funding Source Name	Appropriation	Revenue	Balance
COPS BONDS PROCEEDS	\$10,499,000	\$10,309,759	\$189,241
Grand Total	\$10,499,000	\$10,309,759	\$189,241

**Certificates of Participation Projects (Fund 351) - Financials - Expenditures by Department**

Cost Center	Appropriation	Expenditure	Balance
80351 CIP-COPS 1995 SERIES	\$10,499,000	\$10,309,759	\$189,241
Grand Total	\$10,499,000	\$10,309,759	\$189,241

**Certificates of Participation Projects (Fund 351) - Financials - Expenditures by Project (Cost Ctr 80351)**

Cost Center	Appropriation	Expenditure	Balance
80351 CIP-COPS 1995 SERIES	\$10,499,000	\$10,309,759	\$189,241
Grand Total	\$10,499,000	\$10,309,759	\$189,241

## 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 (BOC) 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). An amendment to the Homestead Option Sales Tax (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 commission districts.

### HOST Capital Projects (Fund 330) - Financials - Funding Sources

Funding Source Name	Appropriation	Revenue	Balance
DEKALB COUNTY (CIP)	\$14,073,138	\$11,489,509	\$2,583,629
HOST	\$2,037,569	\$1,867,528	\$170,040
MARTA- TRANSPORTATION	\$500,000	\$444,245	\$55,755
GA DEPARTMENT OF TRANSPORTATION	\$11,729,253	\$6,366,060	\$5,363,193
THE LPA GROUP INC.	\$1,549,815	\$0	\$1,549,815
U.S. DEPARTMENT OF HOUSING & URBAN DEV.	\$56,558	\$56,558	\$0
U.S. DEPT OF TRANSPORTATION (CIP)	\$13,331,360	\$11,708,943	\$1,622,417
<b>Grand Total</b>	<b>\$43,277,693</b>	<b>\$31,932,844</b>	<b>\$11,344,849</b>

### HOST Capital Projects (Fund 330) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
80330 CIP - HOST	\$43,277,693	\$31,932,844	\$11,344,849
<b>Grand Total</b>	<b>\$43,277,693</b>	<b>\$31,932,844</b>	<b>\$11,344,849</b>

**HOST Projects - Financials - Expenditures by Project (Cost Ctr 80330)**

Project #	Project Name	Appropriation	Expenditures	Balance
100194	HOST D1 MERCER U DR @ N FRK	\$9,362	\$7,498	\$1,865
100234	HOST D3-GLNWD AVE SDWLKS	\$8,460,766	\$3,023,907	\$5,436,859
100235	HOST D1 TCKER MN ST STRTSCAPE	\$4,090,000	\$2,879,773	\$1,210,227
100237	D1 WNTRS CHPL @ DNWDY CLB	\$150,000	\$147,523	\$2,477
100241	HOST D1 TILLY MILL RD-W	\$704,000	\$399,802	\$304,198
100284	HOST D5-STRIPING	\$58,994	\$37,820	\$21,173
100287	HOST D5-COCK @ BORING RD	\$762,572	\$721,947	\$40,625
100290	HOST D5-PANT @ RVR RD	\$135,378	\$135,090	\$289
100376	HOST-IS-TELEPHONE SYS.UPGRADE	\$1,637,569	\$1,562,555	\$75,013
100739	LITHONIA STREETSCAPE	\$881,558	\$131,521	\$750,038
100778	PROGRAM MANAGEMENT SVS	\$2,196,102	\$2,193,994	\$2,109
100793	SNAPFINGER ROAD WIDENING	\$2,153,987	\$603,790	\$1,550,197
101178	HOST D1-HENDR. RD.SDWK	\$105,000	\$103,628	\$1,372
101216	HOST D3-TERRY MILL RD-S	\$2,812	\$2,731	\$81
101269	HOST D2-DRESDEN DRIVE N	\$273,780	\$272,941	\$839
101291	HOST D4-STEVENSON@S.DESHON	\$131,177	\$115,498	\$15,679
101294	HOST D5 D0GWOOD FARM RD-E	\$84,674	\$84,673	\$1
101297	PERIMETER CID	\$17,747,360	\$16,542,004	\$1,205,356
101306	LYNWOOD PARK IMP./OSBORN	\$1,021,802	\$926,500	\$95,302
102018	KENSINGTON RD SDWKS	\$1,474,800	\$1,043,407	\$431,393
102019	DOWNTOWN LITHONIA STREETCPE	\$1,196,000	\$996,242	\$199,758
<b>Grand Total</b>		<b>\$43,277,693</b>	<b>\$31,932,844</b>	<b>\$11,344,849</b>

**HOST Capital Outlay Projects - Points of Interest**

- Most 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 Americans with Disabilities Act 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.

## HUD Section 108 Loan Projects

### HUD Section 108 Loan Projects Description

In October 2008, the Board of Commissioners approved the acceptance of the Housing and Urban Development (HUD) 108 Section Loan that allowed the county to fund the construction of three capital improvement 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

Funding Source Name	Appropriation	Revenue	Balance
		\$13,879,47	
U.S. DEPARTMENT OF HOUSING & URBAN DEV.	\$13,895,026	7	\$15,549
		\$13,879,47	
Grand Total	\$13,895,026	7	\$15,549

### HUD Section 108 Loan Projects (Fund 357) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
80389 CIP - HUD SECTION 108 LOAN	\$13,895,026	\$13,879,477	\$15,549
Grand Total	\$13,895,026	\$13,879,477	\$15,549

### HUD Section 108 Loan Projects - Financials - Expenditures by Project (Cost Ctr 80389)

Project #	Project Name	Appropriation	Expenditures	Balance
103433	NORTH DEKALB COMMUNITY CT	\$4,702,568	\$4,659,531	\$43,037
103434	CENTRAL DEKALB SENIOR CENTER	\$5,126,676	\$5,123,931	\$2,745
103441	S. DEKALB SENIOR COMMUNITY	\$4,065,782	\$4,096,015	\$30,233
Grand Total		\$13,895,026	\$13,879,477	\$15,549

### HUD Section 108 Loan Projects - Points of Interest

- The Central DeKalb Senior Center held its grand opening, February 2, 2015. South DeKalb Senior Center opened in the fall of 2015.

## 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 (Cost Ctr 88105)

Funding Source Name	Appropriation	Revenue	Balance
Atlanta Light and Gas	\$1,200,000	\$0	\$1,200,000
DEKALB COUNTY (CIP)	\$5,225,826	\$4,810,454	\$415,371
GEFA	\$6,000,000	\$5,995,754	\$4,246
SANITATION CIP	\$39,261,231	\$33,986,747	\$5,274,484
<b>Grand Total</b>	<b>\$54,811,632</b>	<b>\$44,792,955</b>	<b>\$10,018,677</b>

### Sanitation Capital Projects (Fund 542) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
88105 CIP - SANITATION	\$54,811,632	\$44,792,955	\$10,018,677
<b>Grand Total</b>	<b>\$54,811,632</b>	<b>\$44,792,955</b>	<b>\$10,018,677</b>

### Sanitation Projects - Financials - Expenditures by Project (Cost Ctr 88105)

Project #	Project Name	Appropriation	Expenditures	Balance
100483	CRYMES LANDFILL	\$1,775,000	\$770,446	\$1,004,554
102204	SEM LAND ENG	\$5,844,276	\$4,460,625	\$1,423,651
102205	SEM LAND MON	\$8,237,027	\$6,943,183	\$1,293,844
102360	CLOSURE 2A CELL	\$18,216,035	\$18,166,602	\$49,433
102937	CNG FUELING STATION	\$11,869,870	\$8,008,961	\$3,860,909
103009	STIMULUS ADMINISTRATION	\$200,000	\$45,977	\$154,023
104100	RSIDNTIAL CLLECTN CNTAINRIZATN	\$6,000,000	\$5,995,754	\$4,246
104329	WARD LAKE REDEVELOPMENT	\$472,425	\$401,408	\$71,017
104586	REPLACEMENT OD GAS WELLS	\$1,500,000	\$0	\$1,500,000
104819	TRAILER AT SEMINOLE LANDFILL	\$200,000	\$0	\$200,000
104820	MODULAR TRAILER @ SEMINOLE RD	\$100,000	\$0	\$100,000
104821	REPAIRS & RENO @ FLEET BLDG	\$300,000	\$0	\$300,000
104831	NORTH LOT MODIFICATIONS	\$100,000	\$0	\$100,000
<b>Grand Total</b>		<b>\$54,814,632</b>	<b>\$44,792,955</b>	<b>\$10,021,677</b>



## **Special Purpose Local Option Sales Tax (SPLOST)**

The voters of DeKalb County approved on November 7, 2017, the SPLOST referendum to impose a 1% tax in a special district within the County to raise \$636,762, 353 over six years for the purpose of funding certain County and Municipal capital outlay projects.

### **Special Purpose Local Option Sales Tax Points of Interest**

- The establishment of a budget is currently under review

**Stormwater Management Capital Projects**

**Stormwater Management Capital Projects Description**

The Stormwater Utility Capital Improvement Program 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**

Funding Source Name	Appropriation	Revenue	Balance
CITY OF CLARKSTON	\$100,000	\$95,829	\$4,171
CITY OF CHAMBLEE	\$591,105	\$590,825	\$280
CITY OF DORAVILLE	\$702,770	\$700,353	\$2,417
CITY OF LITHONIA	\$141,106	\$105,959	\$35,147
DEKALB COUNTY (CIP)	\$23,065,231	\$15,236,955	\$7,828,276
GA. EMERGENCY MANAGEMENT AGENCY	\$5,354,333	\$3,624,169	\$1,730,163
THE SEMBLER COMPANY DISBURSE ACCOUNT	\$187,000	\$78,487	\$108,513
Grand Total	\$30,141,544	\$20,432,577	\$9,708,967

**Stormwater Management Capital Projects (Fund 582) - Financials - Expenditures by Departments**

Cost Center	Appropriation	Expenditures	Balance
86701 CIP - STORMWATER UTILITY	\$30,141,544	\$20,432,577	\$9,708,977
Grand Total	\$30,141,544	\$20,432,577	\$9,708,967

**Stormwater Management Projects - Financials - Expenditures by Project (Cost Ctr 86701)**

Project #	Project Name	Appropriation	Expenditures	Balance
101647	STORMWATER-RESERVE FOR APPROP.	\$42,555	\$14,444	\$28,111
101648	REHAB-STORWATER PIPES & STRUC.	\$2,280,000	\$2,109,049	\$170,951
101649	STORM DRAIN. SYSTEM CONSTR.	\$500,000	\$471,905	\$28,095
101650	STORM.MGMT.FAC. PHASE 1	\$262,609	\$229,152	\$33,457
101689	STMWATER-FEMA FPH MATCH	\$1,076,977	\$257,530	\$819,447
101743	JACKSON SQ FEMA PDMC10/25/2005	\$2,656,518	\$2,408,634	\$247,884
101902	MATCH/ENGINEERS STDY	\$1,306,500	\$1,274,225	\$32,275
102007	GEMA PDMC-PJ-04-GA-2005-002	\$1,675,250	\$1,675,063	\$188
102040	CTY OF CHAMBLEE DRAINAGE PRJS	\$591,105	\$590,825	\$280
102041	DORAVILLE DRAINAGE PRJS	\$702,770	\$700,353	\$2,417
102057	DREW VALLEY AREA STRMWTR FAC.	\$1,088,119	\$1,035,175	\$52,943
102121	FEMA PDMC-PJ-04-GA-2006-002	\$1,700,613	\$1,399,578	\$301,034
102147	GANSBR FEMA- RFCPJ2006	\$175,000	\$4,855	\$170,145
102151	FEMA FMAPJ04GAFY2006-005 3HOMS	\$972,350	\$937,082	\$35,268
102224	SEMBLER STREAM BANK STABIZATN	\$187,000	\$78,487	\$108,513
102338	4 HMSGEMA PDMC-PJ04GA-07-006	\$197,083	\$196,416	\$667
102340	9 N.FORK PEH CRK GEMA FMAPJ407	\$794,019	\$736,700	\$57,318
102442	11-HUNTING, SCOTT& RIDERWOOD	\$912,863	\$486,382	\$426,481
102499	CITY LITHONIA	\$141,106	\$105,959	\$35,147
102669	TWIN BROTHERS LAKE FLOODPLN	\$400,000	\$374,407	\$25,593
102673	CITY OF CLARKSTON	\$100,000	\$95,829	\$4,171
102723	CORPS OF ENG (ARRA) PARTICIPAT	\$1,303,900	\$797,254	\$506,646
102757	PINE LAKE WATERSED IMPROVMNT	\$140,000	\$1,348	\$138,653
102965	CTY OF CLARKSTON LAKE IMPRVMT	\$315,000	\$286,118	\$28,882
103068	HMGP-1686-0009	\$1,605,400	\$536,341	\$1,069,059
103361	GEMA-PDMC-PJ-04-GA-2010-001	\$2,375,160	\$2,023,663	\$351,497
104163	FMA-PJ-04-GA-2013-002	\$739,650	\$279,181	\$460,469
104164	FMA-PJ-04-GA-2014-003	\$900,000	\$820,812	\$79,188
104167	MAINTENANCE & REPAIR SW FACS	\$3,000,000	\$505,812	\$2,494,188
104835	BASIN STUDY	\$2,000,000	\$0	\$2,000,000
<b>Grand Total</b>		<b>\$30,141,544</b>	<b>\$20,432,577</b>	<b>\$9,708,967</b>

### **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 awarded the county \$1.3 million to assist in the elimination of flood zone properties and create green space initiatives.
- The 2018 budget includes \$2M for Basin study.

## 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

Funding Source Name	Appropriation	Revenue	Balance
URBAN REDEVELOPMENT BOND	\$7,945,000	\$5,814,184	\$2,130,816
Grand Total	\$7,945,000	\$5,814,184	\$2,130,816

### Urban Redevelopment Agency Projects (Fund 356) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
80356 URA - POLICE	\$2,269,749	\$147,590	\$2,122,158
80357 URA - RECORDERS COURT	\$4,675,251	\$4,666,712	\$8,539
80388 URA - COMMUNITY DEVELOPMENT	\$1,000,000	\$999,882	\$118
Grand Total	\$7,945,000	\$5,814,184	\$2,130,816

### Urban Redevelopment Authority Police Projects - Financials - Expenditures by Project (Cost Ctr 80356)

Project #	Project Name	Appropriation	Expenditures	Balance
103038	NORTH POLICE PRECINCT RELO	\$2,269,749	\$147,590	2,122,159
Grand Total		\$2,269,749	\$147,590	\$2,122,158

### Urban Redevelopment Authority Recorders Court Projects - Financials - Expenditures by Project (Cost Ctr 80357)

Project #	Project Name	Appropriation	Expenditures	Balance
103035	RECORDERS COURT RENOVATION	\$4,675,251	\$4,666,712	\$8,539
Grand Total		\$4,675,251	\$4,666,712	\$8,539

### Urban Redevelopment Agency - Points 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 9<sup>th</sup> 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). The renovation of Recorders Court and the Neighborhood Justice Protection are completed.

**Watershed Management Construction Projects**

**Watershed Management Construction Projects Description**

Watershed Management 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 (CIP), it has been necessary to raise water and sewer rates each year by 13% for the years 2012, 2013, and 2014, which amounted to an increase of \$8 to \$10 per month for the average household each year.

Watershed Construction projects are funded in three categories/cost center:

- 1) Watershed Management Bonds (cost center 88051) – created in 1990, these bond proceeds are used for construction projects.
- 2) Watershed Management Recovery Zone Revenue (cost center 88052) – funds designated for Stonecrest Sanitary Sewer improvement and Lower Crooker Creek Lift Station.
- 3) 2011A Water & Sewer Revenue (cost center 88053) - funds designated for water and sewer pipes upgrades, relating to the consent decree program.

**Watershed Management Construction Projects (Fund 512) – Financials - Funding Sources**

Funding Source Name	Appropriation	Revenue	Balance
RECOVERY ZONE ECONOMIC DEVPMENT BONDS	\$23,101,971	\$22,348,734	\$753,237
WATER & SEWER BOND FUND	\$651,091,373	\$535,696,181	\$115,395,192
WATER & SEWER RENEWAL & EXTENSION FUND	\$125,776,433	\$50,851,141	\$74,925,292
Grand Total	\$799,969,778	\$608,896,056	\$191,073,721

**Watershed Management Construction Projects (Fund 512) – Financials - Expenditures by Departments**

Cost Center	Appropriation	Expenditures	Balance
88051 CIP - WATER & SEWER BONDS	\$362,576,537	\$351,089,555	\$11,486,982
88053 CIP - '11 WATER & SEWER BONDS	\$437,393,241	\$257,806,501	\$179,586,740
Grand Total	\$799,969,778	\$608,896,056	\$191,073,721

## Watershed Management Bonds Projects

### Watershed Bonds Projects Description

Watershed Management 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.

### Watershed Bonds Projects - Financials - Expenditures by Project (Cost Ctr 88051)

Project #	Project Name	Appropriation	Expenditures	Balance
100019	FILTER PLANT EXPANSION	\$169,662,878	\$169,596,788	\$66,090
100021	FILTER PLANT RESERVOIRS	\$49,424,697	\$49,382,416	\$42,280
100053	RAW WATER PUMP STATION & LINE	\$58,536,891	\$57,875,844	\$661,047
100056	ROADHAVEN ANNEX BUILDING	\$2,758,551	\$2,706,076	\$52,475
100068	SEWER REN - INTERGOVERNMTL	\$4,500,000	\$4,390,804	\$109,196
100069	SEWER REN - SNAPFINGER	\$10,167,851	\$9,525,152	\$642,699
102021	SOUTHEAST LIFT STATIONS	\$12,807,384	\$10,398,373	\$2,409,011
102252	RESERVE - APPROPRIATION	\$5,000	\$0	\$5,000
102460	SNAPFINGER ROTARY PRESS	\$4,500,000	\$4,084,672	\$415,328
102461	SNAPFINGER SAFETY REPAIRS	\$940,000	\$771,474	\$168,526
102604	COMPREHENSIVE SSES PROG	\$2,058,309	\$2,004,298	\$54,011
102789	GDOT IMPROV	\$2,500,000	\$2,487,564	\$12,436
102941	SYSTEM ASS & REHAB	\$1,468,840	\$1,125,802	\$343,038
103046	STNCRST SNTARY SWR IMPRV	\$43,246,136	\$36,740,291	\$6,505,845
<b>Grand Total</b>		<b>\$362,576,537</b>	<b>\$351,089,555</b>	<b>\$11,486,982</b>

### Watershed Management 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 Environmental Protection Agency. 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

**Watershed Management 2011 Series A Revenue Bonds Projects**

**Watershed Management 2011 Series A Revenue Bonds Projects Description**

Watershed Management 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.

**Watershed Management 2011 Series A Revenue Bonds Projects – Financials - Expenditures  
by Project (Cost Ctr 88053)**

Project #	Project Name	Appropriation	Expenditures	Balance
103253	HYPOCHLORITE GEN. (CONSTR.)	\$3,963,000	\$3,452,566	\$510,434
103254	N. SHALLOWFORD RD BP ST	\$3,621,417	\$3,147,098	\$474,319
103255	TILLY MILL BOOSTER PUMPING	\$1,699,327	\$1,236,972	\$462,355
103256	WATER REUSE PROJECTS PLN.	\$500,000	\$0	\$500,000
103257	SCOTT BLVD WATER REPL PH 1	\$10,031,123	\$288,015	\$9,743,108
103258	CANDLER RD. WATER MAIN REPL	\$6,469,343	\$6,010,461	\$458,882
103259	ADD'L CLEAR WELLS & PUMPING ST	\$6,726,615	\$3,379,884	\$3,346,731
103260	PIPE BURSTING (2012-13)	\$16,866,149	\$2,553,917	\$14,312,232
103261	MANHOLE REH (2012-13)	\$6,284,500	\$3,278,091	\$3,006,409
103262	CLOSED-CIRCUIT TV INSP	\$20,802,867	\$13,890,468	\$6,912,399
103263	RELINING	\$38,881,036	\$13,415,807	\$25,465,230
103264	WATER HYDR MODELING	\$3,500,000	\$0	\$3,500,000
103265	WATERWASTE HYDR MODELING	\$4,200,966	\$2,752,891	\$1,448,075
103266	SEW MAP & MANHOLE INSP STUDY	\$15,100,000	\$11,969,195	\$3,130,805
103267	SNAPFINGER WWTP EXP - PH 1	\$10,652,456	\$10,602,207	\$50,249
103268	SNAPFINGER WWTP EXP - PH 2	\$83,419,451	\$71,606,010	\$11,813,442
103269	POLE BRIDGE WWTP EXP - CONSTR	\$3,863,161	\$1,200,909	\$2,662,252
103270	ROADHAVEN BLDG FUND	\$6,945,997	\$2,147,592	\$4,798,405
103271	ORACLE BILLING SYS	\$11,510,401	\$817,740	\$10,692,661
103272	ABESTOS CEMENT (A/C) LINE REPL	\$67,875,883	\$40,336,149	\$27,539,734
103273	ABESTOS CEMENT LINE REPL - 1 P	\$9,000,000	\$8,470,518	\$529,482
103274	SNAPFINGER WWTP EXP CONST	\$10,278,218	\$7,897,935	\$2,380,283
103618	LIFT STATION UPGRADES	\$1,206,875	\$235,878	\$970,997
104070	CITY OF ATL - WW SVCS/CLEAN	\$41,978,399	\$21,734,418	\$20,243,982
104073	LIFT STATION UPGRADE/REHAB	\$13,269,495	\$3,965,093	\$9,304,402
104079	REPLACE GLENWOOD WTR MAIN	\$3,164,106	\$100,305	\$3,063,801
104080	VULNERABILITY ASSESS-STUDY	\$100,000	\$0	\$100,000
104081	WATER SYSTEM SECURITY D&I	\$100,000	\$0	\$100,000



**Watershed Management 2011 Series A Revenue Bonds Projects - Financials - Expenditures by Project (Cost Ctr 88053) (Cont'd)**

Project #	Project Name	Appropriation	Expenditures	Balance
104082	W/S RELO-ADJUST FOR ROADWAY	\$2,160,000	\$649,859	\$1,510,141
104083	WATER RESOURCES MGMT PLAN	\$1,275,000	\$0	\$1,275,000
104084	WW SYS SEC DESIGN & INSTALL	\$120,000	\$0	\$120,000
104085	LOWER CROOKED CRK LIFT UPGRD	\$130,466	\$0	\$130,466
104086	HONEY CRK LIFT STA UPG CNSTRCT	\$23,596,990	\$22,666,523	\$930,467
104087	SEWER CLEANING EQUIPMENT	\$1,250,000	\$0	\$1,250,000
104088	SEPTIC TANK ELIM PROGRAM	\$350,000	\$0	\$350,000
104098	SNAPFINGER WWTP EXP CONSTR	\$4,000,000	\$0	\$4,000,000
104151	WTR SER LINE RENEW - ANN CON	\$2,500,000	\$0	\$2,500,000
<b>Grand Total</b>		<b>\$437,393,241</b>	<b>\$257,806,501</b>	<b>\$179,586,740</b>

**Watershed Management 2011 Series A Revenue Bonds Projects - Points of Interest**

- In 2017, work continues on Columbia Drive Lift Station, Stonecrest sanitary sewer system improvements. Lithonia No. 1 pump station, Priority Areas Sewer Assessment and Rehab Program and Ongoing Sewer Assessment and Rehabilitation Program.

**Watershed Management Renewal & Extension Projects**

**Watershed Management Renewal & Extension Projects Description**

Watershed Management 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 of the water system. It pays for obligations relating to 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.

The Renewal and Extension Projects are funded in three categories/cost centers:

- 1) Renewal & Extension (cost center 88061) – cover cost for water and sewer system upgrades. Funds projects for engineering studies, water meter replacement and sewer improvements.
- 2) Capital & Grants Personnel (cost center 88062) – Funds personnel in the Capital & Grants department. Personnel maintain the capital budget for the Consent Decree.
- 3) Purchasing & Contracting Personnel (cost center 88063) – Funds personnel in the Purchasing department that assist in the bidding process and contracts for outside services relating to the Consent Decree.

**Watershed Management Renewal & Extension Projects (Fund 513) – Financials - Funding Sources**

Funding Source Name	Appropriation	Revenue	Balance
WATER & SEWER BOND FUND	\$23,452,889	\$15,829,998	\$7,622,891
WATER & SEWER RENEWAL & EXTENSION FUND	\$607,438,492	\$486,476,011	\$120,962,481
Grand Total	\$630,891,381	\$502,306,009	\$128,585,372

**Watershed Management Renewal & Extension Projects (Fund 513) – Financials - Expenditures by Departments**

Cost Center	Appropriation	Expenditures	Balance
88061 WATER & SEWER RENEWAL & EXTENSION	\$628,033,201	\$499,571,450	\$128,461,752
88062 WATERSHED - CAPITAL & GRANTS	\$284,380	\$259,632	\$24,748
88063 WATERSHED - PURCHASING & CONTRACTS	\$2,598,800	\$2,499,927	\$98,873
Grand Total	\$630,916,381	\$502,331,009	\$128,585,372

**Watershed Management Renewal & Extension - Points of Interest**

- The Purchasing and Capital & Grants projects were set up in 2013 to track personnel cost (in other departments) relating to the Consent Decree program.

**Watershed Management Renewal & Extension Projects**

**Watershed Management Renewal & Extension Projects Description**

Watershed Management 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.

**Watershed Management Renewal & Extension Projects - Financials - Expenditures by Project**  
**(Cost Ctr 88061)**

Project #	Project Name	Appropriation	Expenditures	Balance
100001	ENGINEERING CONTRACT	\$56,653,112	\$51,323,949	\$5,329,163
100002	ANNUAL SEWER CST CONTRACT	\$4,257,369	\$4,218,423	\$38,946
100003	ANNUAL WATER CST CONTRACT	\$21,860,751	\$20,918,321	\$942,430
100010	COUNTY MAIN RENEWALS	\$29,479,586	\$29,305,290	\$174,296
100022	FIRELINES	\$6,103,955	\$5,896,089	\$207,866
100023	GDOT IMPROVEMENTS	\$12,743,874	\$12,310,615	\$433,259
100026	HOST PROJECTS DESIGN	\$128,816	\$104,940	\$23,876
100029	ISIS EQUIPMENT/CONTRACTS	\$11,700,000	\$11,466,952	\$233,048
100033	LIFT STATION EXPANSIONS	\$1,211,789	\$717,612	\$494,177
100036	MAJOR COMPONENTS - SEWER	\$4,001,813	\$4,001,799	\$14
100038	MANHOLE RAISING CONTRACT	\$19,876,776	\$17,973,059	\$1,903,718
100040	MISC SEWER INSPECTIONS	\$4,967,954	\$4,527,651	\$440,303
100041	MISC WATER INSPECTIONS	\$770,685	\$373,570	\$397,116
100046	OPER EQUIP - REPLACEMENT	\$25,394,109	\$21,092,403	\$4,301,707
100055	RESERVE FOR APPROPRIATION	\$76,920,041	\$0	\$76,920,041
100057	ROADHAVEN RENOVATIONS	\$1,663,584	\$1,658,939	\$4,645
100065	SEWER REHAB - INTERGOVERNMTL	\$25,115,641	\$25,027,032	\$88,609
100066	SEWER REHAB - POLE BRIDGE	\$10,456,260	\$10,407,904	\$48,356
100067	SEWER REHAB - SNAPPINGER	\$56,653,402	\$56,378,025	\$275,377
100070	SEWER SERVICE LINES	\$17,677,007	\$17,340,489	\$336,518
100071	SEWER SYSTEM SURVEY	\$8,499,723	\$8,488,149	\$11,574
100076	SUBDIVISIONS & WATER MAIN EXT	\$11,346,636	\$10,973,518	\$373,118
100086	WATER METER INSTALLATIONS	\$41,734,453	\$40,553,521	\$1,180,932
100087	WATER METER REPLACEMENTS	\$64,152,097	\$56,731,630	\$7,420,467
100089	WATER SERVICE LINE RENEWALS	\$26,759,601	\$25,674,633	\$1,084,968
102607	SEWER SYSTEM MODELING	\$7,908,727	\$6,790,830	\$1,117,897
102608	ESEMENT CLEARING & MAINT	\$4,100,000	\$1,771,944	\$2,328,056
102906	CITY OF ATL - RENW & EXT	\$21,459,764	\$21,153,227	\$306,537
102907	SYSTEM ASSESS & REH	\$8,280,676	\$7,894,541	\$386,134
103049	WATERSHED IMPROVEMENT PRJCT	\$4,626,852	\$1,020,928	\$3,605,924

**Watershed Management Renewal & Extension Projects - Financials - Expenditures by Project**  
**(Cost Ctr 88061) (Cont'd)**

Project #	Project Name	Appropriation	Expenditures	Balance
103153	FIRE HYD REPAIR & REPL	\$7,503,359	\$5,160,021	\$2,343,338
103154	TANK REPAIR & PAINTING	\$2,383,650	\$848,633	\$1,535,018
103370	P&C ADMIN SUPPORT	\$890,000	\$888,357	\$1,643
103658	SCOTT CANDLER FILTER PLT	\$3,000,000	\$938,260	\$2,061,740
103730	MCCURDY BLDG FUND	\$1,444,779	\$1,318,894	\$125,884
103731	CIP INSURANCE	\$10,330,730	\$5,290,631	\$5,040,099
103775	G&A COST ALLOCATION	\$1,017,648	\$923,806	\$93,842
103845	CTY PERSONNEL DWM	\$4,116,726	\$3,603,244	\$513,482
104025	DUNWOODY TANK FILL VALVE	\$2,012,666	\$13,002	\$1,999,665
104192	SMOKE TESTING	\$4,265,591	\$2,906,275	\$1,359,316
104424	WATER AUDIT IMPLEMENTATION	\$3,000	\$0	\$3,000
104549	WATERMAIN REPAIRS	\$1,000,000	\$497,871	\$502,129
104568	PROFES ENGINEERING SERVICES	\$3,560,000	\$1,086,474	\$2,473,526
<b>Grand Total</b>		<b>\$628,033,201</b>	<b>\$499,571,450</b>	<b>\$128,461,752</b>

**Watershed Management 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 20 to Memorial Drive at Beech Drive. This project has included the replacement of six-inch concrete service mains along with new eight-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.

## Watershed Management Capital Personnel Projects

### Watershed Management Capital Personnel Projects Description

The Capital Personnel Project was created to account for personnel that manage and assist with capital projects for the Water & Sewer department. In 2013, it was decided that personnel should be budgeted and tracked within a separate project.

### Watershed Capital Personnel Projects - Financials - Expenditures by Project (Cost Ctr 88062)

Project #	Project Name	Appropriation	Expenditures	Balance
103896	CAPITAL & GRANTS PERSONNEL	\$259,380	\$234,632	\$24,748
Grand Total		\$259,380	\$234,632	\$24,748

### Watershed Management Capital Personnel Projects - Points of Interest

- Additional personnel may increase funding in the future.

**Watershed Management Purchasing Personnel Projects**

**Watershed Management 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.

**Watershed Management Purchasing Personnel Projects - Financials - Expenditures by Project  
(Cost Ctr 88063)**

Project #	Project Name	Appropriation	Expenditures	Balance
103894	P & C PERSONNEL	\$2,598,800	\$2,499,927	\$98,873
Grand Total		\$2,598,800	\$2,499,927	\$98,873

**Watershed Management Purchasing Personnel Projects - Points of Interest**

- Additional personnel may increase funding in the future.

RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2018 FOR EACH FUND OF DEKALB COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN EACH FUND AS EXPENDITURES, ADOPTING SEVERAL ITEMS OF REVENUE ANTICIPATION, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS.

WHEREAS, the Chief Executive Officer of DeKalb County has presented a proposed 2018 budget to the Board of Commissioners of DeKalb County which outlines the County's financial plan for said fiscal year, and,

WHEREAS, the budget lists proposed expenditures for the fiscal year 2018, proposes certain levies and charges to finance these expenditures for the fiscal year 2018 and lists the anticipated revenues to be derived there from, and,

NOW, THEREFORE, BE IT RESOLVED that this budget is hereby approved and the items of revenues shown in the budget for each fund in the amounts anticipated are adopted and that the 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 27<sup>th</sup> day of February, 2018.

Signed by JEFF RADER  
Presiding Officer, Board of Commissioners  
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this 27<sup>th</sup> day of February, 2018.

Signed by MICHAEL L. THURMOND  
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:

Viviane Ernstes  
County Attorney  
DeKalb County, Georgia

APPROVED AS TO SUBSTANCE:

J. Jay Vinicki  
Budget Director  
DeKalb County, Georgia



**2018 RECOMMENDED BUDGET RESOLUTION  
OPERATING BUDGET**

TAX FUNDS	FY18 Adopted
<b>General Fund (100) Fund Balance Carried Forward</b>	<b>\$ 34,912,280</b>
<b>General Fund (100) Revenue</b>	
Taxes	\$273,607,150
Charges for Service	\$ 48,092,916
Fines & Forfeitures	\$         300
Intergovernmental	\$ 2,770,147
Fines and Forfeitures	\$ 10,020,821
Miscellaneous	\$ 6,880,926
Other Fin. Sources	\$ 3,756,018
<b>General Fund (100) Revenue Total</b>	<b>\$345,128,278</b>
<b>General Fund (100) Appropriations</b>	
Animal Services	\$ 4,050,506
Board of Commissioners	\$ 3,872,700
Budget (OMB)	\$ 1,134,834
Chief Executive Officer	\$ 4,163,886
Child Advocate's Office	\$ 2,884,117
Citizens Help Center (311)	\$ 421,593
Clerk of Superior Court	\$ 7,593,184
Community Service Board	\$ 2,134,057
Cooperative Extension	\$ 1,065,345
Debt Service	\$ 8,385,449
DFACS (Family and Children Services)	\$ 1,278,220
District Attorney	\$ 15,986,643
Elections	\$ 1,465,290
Emergency Management (DEMA)	\$ 4,335,098
Ethics Board	\$ 529,753
Facilities Management	\$ 17,601,499
Finance	\$ 7,406,763
Fire & Rescue Services	\$ 581,492
Geographic Information Systems	\$ 2,644,668
Health, Board of	\$ 4,305,634
HOST Contribution	\$ 2,535,235
Human Resources & Merit System	\$ 4,320,083
Human Services Department	\$ 5,765,850
Information Technology	\$ 24,959,159

TAX FUNDS CONT'D	FY18 Adopted
<b>General Fund (100) Appropriations Cont'd</b>	
Internal Audit Office	\$ 1,706,903
Juvenile Court	\$ 7,728,595
Law Department	\$ 5,181,156
Library	\$ 19,395,380
Magistrate Court	\$ 3,972,361
Medical Examiner	\$ 3,012,425
Non-Departmental	\$ 5,318,417
Planning & Sustainability.	\$ 2,013,810
Police Services	\$ 8,235,557
Probate Court	\$ 2,111,529
Property Appraisal & Assessment	\$ 5,653,972
Public Defender	\$ 9,545,582
Public Works Director	\$ 730,629
Purchasing and Contracting	\$ 3,389,834
Sheriff	\$ 83,174,490
Solicitor General, State Court	\$ 8,111,432
State Court	\$ 16,647,563
Superior Court	\$ 9,999,481
Tax Commissioner	\$ 8,551,655
<b>General Fund (100) Appropriations Total</b>	<b>\$ 335,358,387</b>
<b>General Fund (100) Ending Fund Balance</b>	<b>\$ 44,682,171</b>
<b>Fire Fund (270) Fund Balance Carried Forward</b>	<b>\$ 6,004,940</b>
<b>Fire Fund (270) Revenue</b>	
Taxes	\$ 64,895,456
Intergovernmental	\$ 1,000,000
Charges for Services	\$ 637,000
Fines & Forfeitures	\$ 336
Miscellaneous	\$ 6,464
Other Fin. Sources	\$ 530,557
<b>Fire Fund (270) Revenue Total</b>	<b>\$ 67,069,813</b>
<b>Fire Fund (270) Appropriations</b>	
Contribution	\$ 74,899
Debt Service	\$ 681,770
Fire & Rescue Services	\$ 61,716,024

TAX FUNDS CONT'D	FY18 Adopted
Non-Departmental	\$ 5,291,974
<b>Fire Fund (270) Appropriations Total</b>	<b>\$ 67,764,487</b>
<b>Fire Fund (270) Ending Fund Balance</b>	<b>\$ 5,310,266</b>
<b>Designated Fund (271) Fund Balance Carried Forward</b>	<b>\$ 4,772,411</b>
<b>Designated Fund (271) Revenue</b>	
Taxes	\$ 28,459,692
Charges for Services	\$ 1,226,500
Miscellaneous	\$ 194,302
Other Finance Sources	\$ 5,962,000
<b>Designated Fund (271) Revenue Total</b>	<b>\$ 35,842,494</b>
<b>Designated Fund (271) Appropriations</b>	
Debt Service	\$ 132,106
Non-Departmental	\$ 4,784,460
Parks	\$ 12,935,910
Roads And Drainage	\$ 17,000,803
Transportation	\$ 3,303,570
<b>Designated Fund (271) Appropriations Total</b>	<b>\$ 38,156,849</b>
<b>Designated Fund (271) Ending Fund Balance</b>	<b>\$ 2,458,056</b>
<b>Unincorporated Fund (272) Fund Balance Carried Forward</b>	<b>\$ 2,032,854</b>
<b>Unincorporated Fund (272) Revenue</b>	
Taxes	\$ 4,747,214
Licenses and Permits	\$ 13,975,453
Fines and Forfeitures	\$ 9,029,041
Miscellaneous	\$ (76,398)
Other Fin. Sources	\$ (8,425,000)
<b>Unincorporated Fund (272) Revenue Total</b>	<b>\$ 19,250,310</b>
<b>Unincorporated Fund (272) Appropriations</b>	
Beautification	\$ 9,805,488
Contribution	\$ 328,814
Non-Departmental	\$ 1,685,827
Planning & Sustainability	\$ 1,703,750
State Court	\$ 4,869,726
<b>Unincorporated Fund (272) Appropriations Total</b>	<b>\$ 18,393,605</b>
<b>Unincorporated Fund (272) Ending Fund Balance</b>	<b>\$ 2,889,559</b>

TAX FUNDS CONT'D	FY18 Adopted
<b>Hospital Fund (273) Fund Balance Carried Forward</b>	<b>\$ 754,308</b>
<b>Hospital Fund (273) Revenue</b>	
Taxes	\$ 21,580,147
<b>Hospital Fund (273) Revenue Total</b>	<b>\$ 21,580,147</b>
Appropriations Total	\$ 20,499,077
<b>Hospital Fund (273) Ending Fund Balance</b>	<b>\$ 1,835,378</b>
<b>Police Services Fund (274) Fund Balance Carried Forward</b>	<b>\$ 23,272,563</b>
<b>Police Fund (274) Revenue</b>	
Taxes	\$ 90,550,887
Licenses and Permits	\$ 390,000
Charges for Services	\$ 460,960
Miscellaneous	\$ 273,136
Other Fin. Sources	\$ 7,800,906
<b>Police Fund (274) Revenue Total</b>	<b>\$ 99,475,889</b>
<b>Police Fund (274) Appropriations</b>	
Debt Services	\$ 1,304,148
Non-Departmental	\$ 9,737,721
Police Services	\$ 93,382,448
<b>Police Services Fund (274) Appropriations Total</b>	<b>\$104,424,317</b>
<b>Police Service Fund (274) Ending Fund Balance</b>	<b>\$ 18,324,135</b>
<b>Debt Services Fund (410) Fund Balance Carried Forward</b>	<b>\$ 1,319,264</b>
Taxes Revenue Total	\$ 11,846,924
Appropriations Total	\$ 11,761,100
<b>Debt Service Fund (410) Ending Fund Balance</b>	<b>\$ 1,405,088</b>
<b>Debt Service Fund (411) Fund Balance Carried Forward</b>	<b>\$ 1,718,554</b>
Taxes Revenue Total	\$ 10,170,678
Appropriations Total	\$ 10,281,588
<b>Debt Service Fund (411) Ending Fund Balance</b>	<b>\$ 1,607,644</b>

SPECIAL REVENUE FUNDS	FY18 Adopted
<b>Development Fund (201) Fund Balance Carried Forward</b>	<b>\$ 9,155,817</b>
<b>Development Fund (201) Revenue</b>	
Licenses and Permits	\$ 8,585,920
Charges for Services	\$ 466,797
<b>Development Fund (201) Revenue Total</b>	<b>\$ 9,052,717</b>
Appropriations Total	\$ 7,257,842
<b>Development Fund (201) Ending Fund Balance</b>	<b>\$ 10,950,692</b>
<b>Public Ed and Government Access Fund (203) Fund Balance Carried Forward</b>	<b>\$ 746,194</b>
Miscellaneous Total	\$ 85,000
Appropriation Total	\$ 626,074
<b>Public Ed and Government Access Fund (203) Ending Fund Balance</b>	<b>\$ 205,120</b>
<b>County Jail Fund (204) Fund Balance Carried Forward</b>	<b>\$ -</b>
<b>County Jail Fund (204) Revenue</b>	
Intergovernmental	\$ 101,000
Fines and Forfeitures	\$ 1,141,000
<b>County Jail Fund (204) Revenue Total</b>	<b>\$ 1,242,000</b>
Appropriation Total	\$ 1,242,000
<b>County Jail Fund (204) Ending Fund Balance</b>	<b>\$ -</b>
<b>Foreclosure Registry Fund (205) Fund Balance Carried Forward</b>	<b>\$ 150,499</b>
Charges for Services Revenue Total	\$ 110,000
Appropriation Total	\$ 253,137
<b>Foreclosure Registry Fund (205) Ending Fund Balance</b>	<b>\$ 7,362</b>
<b>Victim Assistance Fund (206) Fund Balance Carried Forward</b>	<b>\$ 32,264</b>
<b>Victim Assistance Fund (206) Revenue</b>	
Intergovernmental	\$ 425,000
Fines and Forfeitures	\$ 450,000
<b>Victim Assistance Fund (206) Revenue Total</b>	<b>\$ 875,000</b>
Appropriation Total	\$ 907,264
<b>Victim Assistance Fund (206) Ending Fund Balance</b>	<b>\$ -</b>
<b>Recreation Fund (207) Fund Balance Carried Forward</b>	<b>\$ 220,372</b>
Charges for Services Revenue Total	\$ 914,000
Appropriation Total	\$ 1,134,372
<b>Recreation Fund (207) Ending Fund Balance</b>	<b>\$ -</b>

SPECIAL REVENUE FUNDS CONT'D		FY18 Adopted
<b>Juvenile Services Fund (208) Fund Balance Carried Forward</b>		<b>\$ 51,593</b>
Charges for Services Total		\$ 50,000
Appropriation Total		\$ 101,593
<b>Juvenile Services Fund (208) Ending Fund Balance</b>		<b>\$ -</b>
<b>Drug Abuse Treatment &amp; Education Fund (209) Fund Balance Carried Forward</b>		<b>\$ 87,147</b>
Fines and Forfeitures Total		\$ 210,000
Appropriation Total		\$ 297,147
<b>Drug Abuse Treatment &amp; Education Fund (209) Ending Fund Balance</b>		<b>\$ -</b>
<b>Street Light Fund (211) Fund Balance Carried Forward</b>		<b>\$ 2,442,996</b>
<b>Street Light Fund (211) Revenue</b>		
Charges for Services		\$ 4,604,170
<b>Street Light Fund (211) Revenue Total</b>		<b>\$ 4,604,170</b>
Appropriation Total		\$ 6,148,821
<b>Street Light Fund (211) Ending Fund Balance</b>		<b>\$ 898,345</b>
<b>Speed Humps Maintenance Fund (212) Fund Balance Carried Forward</b>		<b>\$ 1,276,457</b>
<b>Speed Humps Maintenance Fund (212) Revenue</b>		
Charges for Services		\$ 290,000
<b>Speed Humps Maintenance Fund (212) Revenue Total</b>		<b>\$ 290,000</b>
Appropriation Total		\$ 336,331
<b>Speed Humps Maintenance Fund (212) Ending Fund Balance</b>		<b>\$ 1,230,126</b>
<b>E-911 Emergency Telephone System Fund (215) Fund Balance Carried Forward</b>		<b>\$ 3,078,069</b>
<b>E-911 Emergency Telephone System Fund (215) Revenue</b>		
Miscellaneous Revenue Total		\$ 10,000,000
Appropriation Total		\$ 13,078,069
<b>E-911 Emergency Telephone System Fund (215) Ending Fund Balance</b>		<b>\$ -</b>
<b>Hotel/Motel Tax Fund (275) Fund Balance Carried Forward</b>		<b>\$ -</b>
Taxes Revenue Total		\$ 5,000,000
Appropriation Total		\$ 4,112,500
<b>Hotel/Motel Tax Fund (275) Ending Fund Balance</b>		<b>\$ 887,500</b>

**SPECIAL REVENUE FUNDS CONT'D**

	<b>FY18 Adopted</b>
<b>Rental Motor Vehicle Excise Tax Fund (280) Fund Balance Carried Forward</b>	<b>\$ 575,440</b>
Taxes Revenue Total	\$ 550,000
Appropriation Total	\$ 1,091,000
<b>Rental Motor Vehicle Excise Tax Fund (280) Ending Fund Balance</b>	<b>\$ 34,440</b>

ENTERPRISE FUNDS	FY18 Adopted
<b>Water &amp; Sewer Operating Fund (511) Fund Balance Carried Forward</b>	<b>\$ 81,159,833</b>
<b>Water &amp; Sewer Operating Fund (511) Revenue</b>	
Charges for Services	\$242,894,397
Interest	\$ 1,213,697
Miscellaneous	\$ 561,433
Other Fin. Sources	\$ 73,528
<b>Water &amp; Sewer Operating Fund (511) Revenue Total</b>	<b>\$244,743,055</b>
<b>Water &amp; Sewer Operating Fund (511) Appropriations</b>	
Finance	\$ 11,817,179
Watershed Management	\$234,616,017
<b>Water &amp; Sewer Operating Fund (511) Appropriations Total</b>	<b>\$246,433,196</b>
<b>Water &amp; Sewer Operating Fund (511) Ending Fund Balance</b>	<b>\$ 79,469,692</b>
<b>Water &amp; Sewer Sinking Fund (514) Fund Balance Carried Forward</b>	<b>\$ -</b>
Other Fin. Sources Total	\$ 65,984,096
Appropriations Total	\$ 65,984,094
<b>Water &amp; Sewer Sinking Fund (514) Ending Fund Balance</b>	<b>\$ 2</b>
<b>Sanitation Operating Fund (541) Fund Balance Carried Forward</b>	<b>\$ 9,397,777</b>
<b>Sanitation Operating Fund (541) Revenue</b>	
Charges for Services	\$ 65,910,101
Miscellaneous	\$ 19,501
<b>Sanitation Operating Fund (541) Revenue Total</b>	<b>\$ 65,929,602</b>
Appropriation Total	\$ 67,196,978
<b>Sanitation Operating Fund (541) Ending Fund Balance</b>	<b>\$ 8,130,401</b>
<b>Airport Operating Fund (551) Fund Balance Carried Forward</b>	<b>\$ 2,162,440</b>
Miscellaneous Revenue Total	\$ 5,222,000
Appropriation Total	\$ 5,191,346
<b>Airport Operating Fund (551) Ending Fund Balance</b>	<b>\$ 2,193,094</b>
<b>Stormwater Utility Operating Fund (581) Fund Balance Carried Forward</b>	<b>\$ 12,351,280</b>
<b>Stormwater Utility Operating Fund (581) Revenue</b>	
Charges for Services	\$ 14,667,429
Miscellaneous	\$ 3,000
<b>Stormwater Utility Operating Fund (581) Revenue Total</b>	<b>\$ 14,670,429</b>
Appropriation Total	\$ 24,863,244
<b>Stormwater Utility Operating Fund (581) Ending Fund Balance</b>	<b>\$ 2,158,465</b>



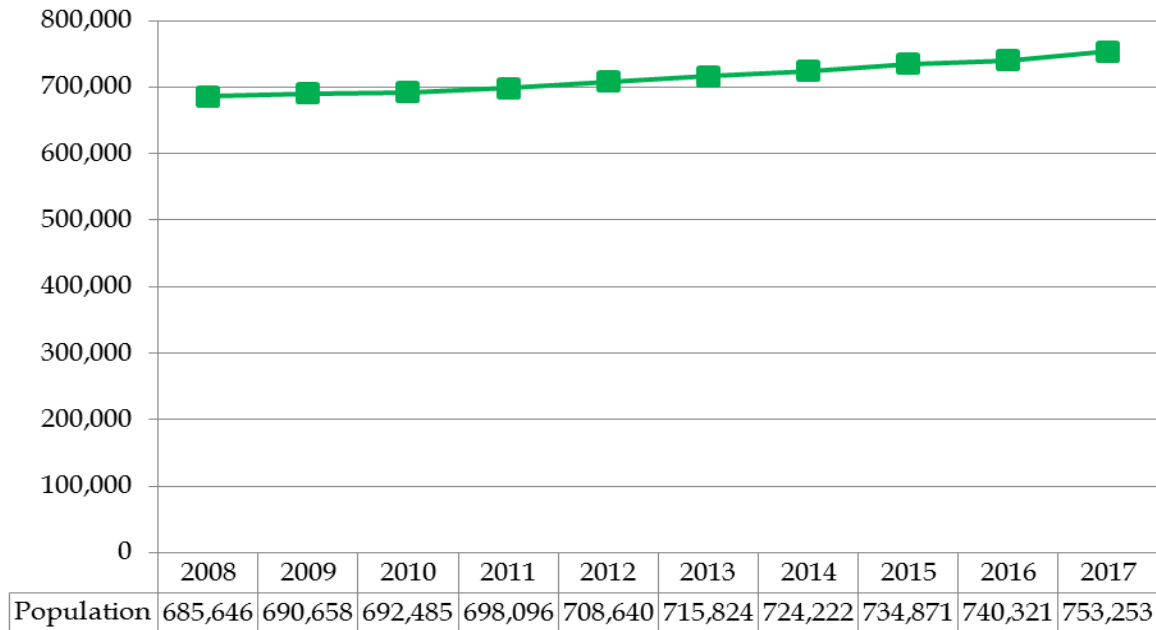
<b>INTERNAL SERVICE FUNDS</b>	<b>FY18 Adopted</b>
<b>Fleet Maintenance Fund (611) Fund Balance Carried Forward</b>	<b>\$ -</b>
<b>Fleet Maintenance Fund (611) Revenue</b>	
Intergovernmental	\$ 29,540,000
Charges for Services	\$ 200,000
<b>Fleet Maintenance Fund (611) Revenue Total</b>	<b>\$ 29,740,000</b>
Appropriation Total	\$ 29,740,000
<b>Fleet Maintenance Fund (611) Ending Fund Balance</b>	<b>\$ -</b>
<b>Vehicle Replacement Fund (621) Fund Balance Carried Forward</b>	<b>\$ 53,712,006</b>
<b>Vehicle Replacement Fund (621) Revenue</b>	
Charges for Services	\$ 23,912,096
Other Fin. Sources	\$ 1,000,000
<b>Vehicle Replacement Fund (621) Revenue Total</b>	<b>\$ 24,912,096</b>
Appropriation Total	\$ 76,300,971
<b>Vehicle Replacement Fund (621) Ending Fund Balance</b>	<b>\$ 2,323,131</b>
<b>Risk Management Fund (631) Fund Balance Carried Forward</b>	<b>\$ 14,500,000</b>
<b>Risk Management Fund (631) Revenue</b>	
Charges for Services	\$ 12,232,000
Payroll Deductions	\$ 94,000,000
<b>Risk Management Fund (631) Revenue Total</b>	<b>\$106,232,000</b>
Appropriation Total	\$105,870,809
<b>Risk Management Fund (631) Ending Fund Balance</b>	<b>\$ 14,861,191</b>
<b>Workers Compensation Fund (632) Fund Balance Carried Forward</b>	<b>\$ -</b>
Charges for Services Revenue Total	\$ 6,500,000
Appropriation Total	\$ 6,500,000
<b>Workers Compensation Fund (632) Ending Fund Balance</b>	<b>\$ -</b>

<b>REVENUE BOND LEASE PAYMENT FUNDS</b>		<b>FY18 Adopted</b>
<b>Revenue Bonds Lease Payments Fund (412) Fund Balance Carried Forward</b>		<b>\$ -</b>
Miscellaneous Revenue Total		\$ 3,823,483
Appropriation Total		\$ 3,723,483
<b>Revenue Bonds Lease Payments Fund (412) Ending Fund Balance</b>		<b>\$ 100,000</b>
<b>Public Safety &amp; Judicial Authority Lease Payments Fund (413) Fund Balance Carried Forward</b>		<b>\$ -</b>
Other Fin. Sources Revenue Total		\$ 2,757,844
Appropriation Total		\$ 2,663,244
<b>Public Safety &amp; Judicial Authority Lease Payments Fund (413) Ending Fund Balance</b>		<b>\$ 94,600</b>
<b>Urban Redevelopment Agency Bond Debt Svc Fund (414) Fund Balance Carried Forward</b>		<b>\$ -</b>
Other Fin. Sources Revenue Total		\$ 815,073
Appropriation Total		\$ 715,073
<b>Urban Redevelopment Agency Bond Debt Svc Fund (414) Ending Fund Balance</b>		<b>\$ 100,000</b>

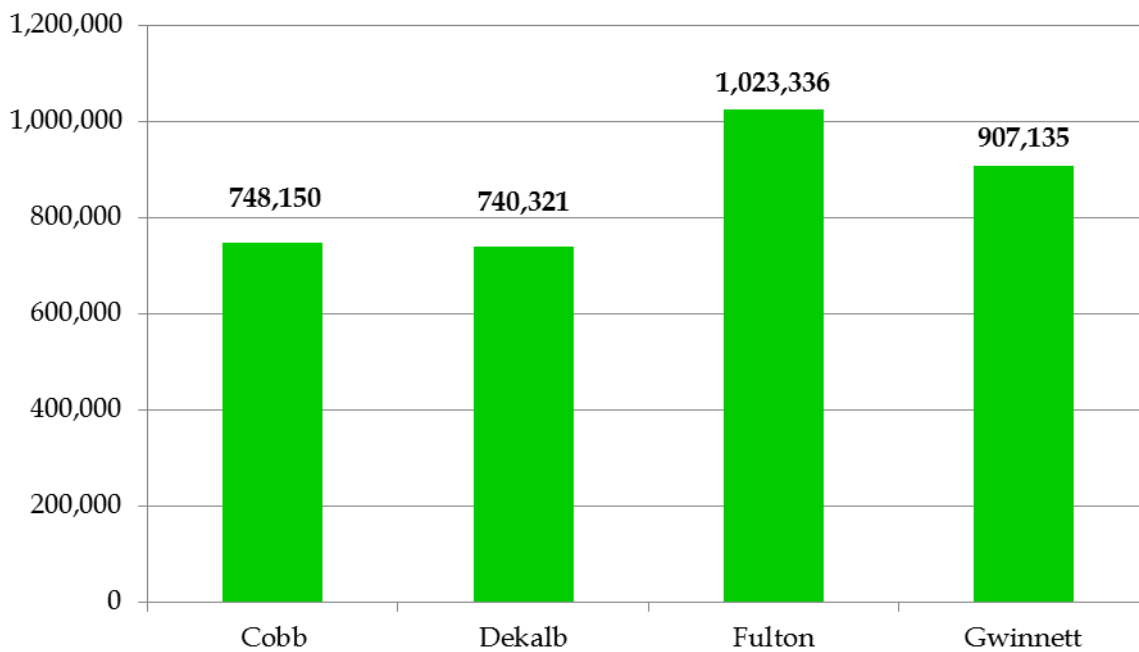
## Statistics

This section includes demographic and economic statistics for DeKalb County and other statistics related to DeKalb County Government.

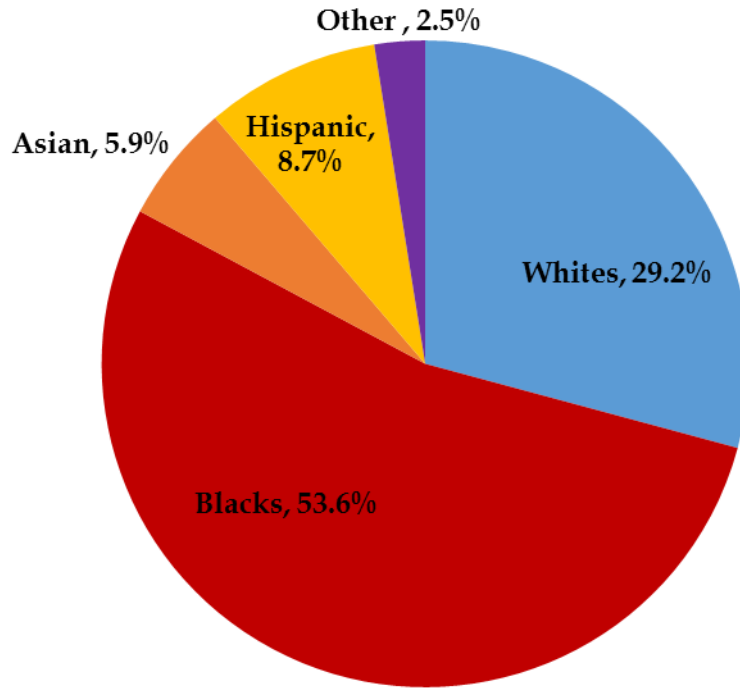
**Population Estimates, 2008 - 2017, Source: U.S. Census Bureau**



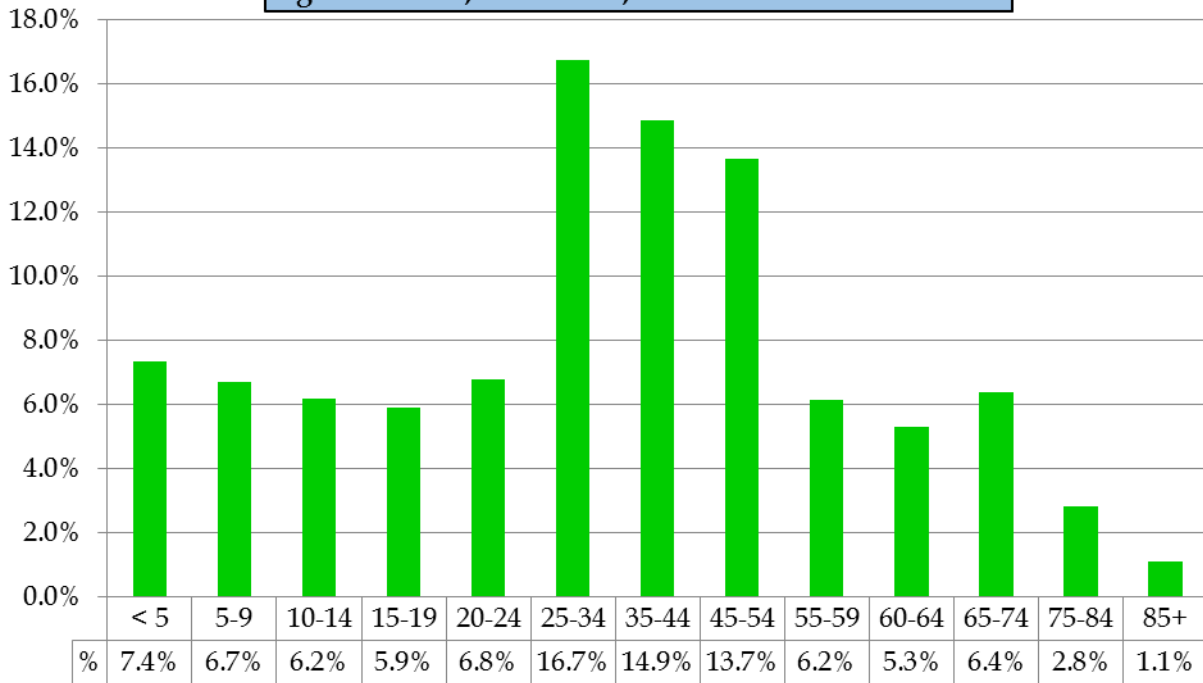
**Metro Population Estimates, 2008 - 2017, Source: U.S. Census Bureau**



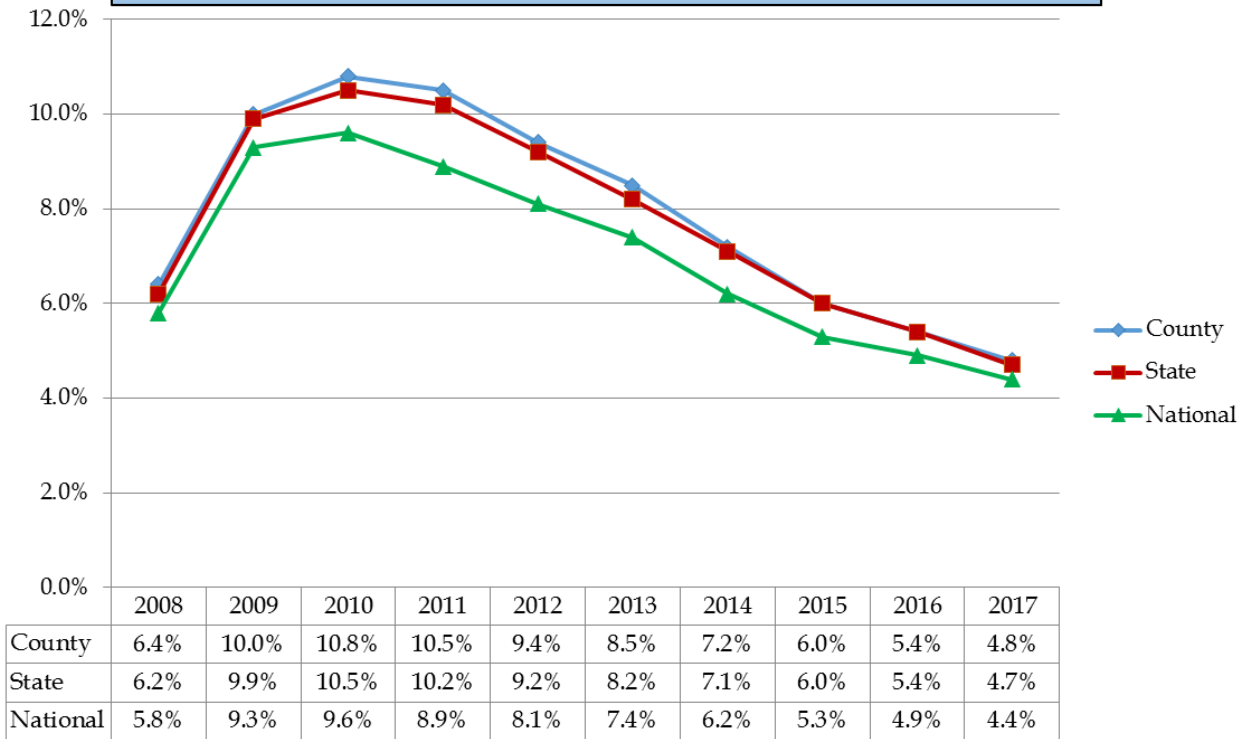
Population by Ethnicity - 2016, Source: U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates



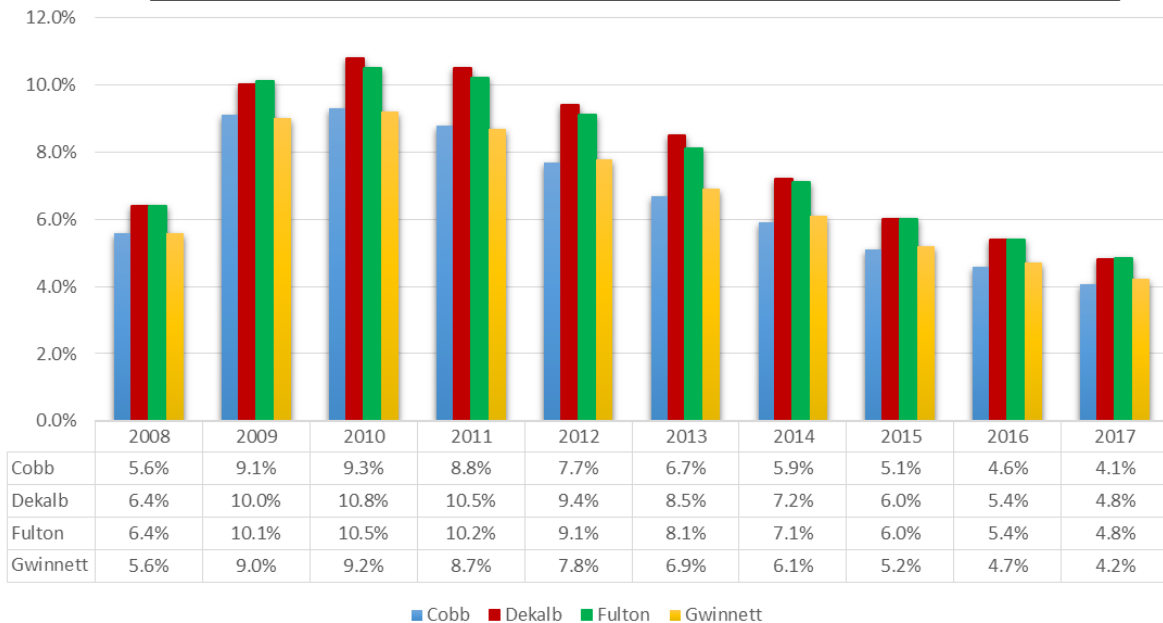
Age Estimates, 2012 - 2016, Source: U.S. Census Bureau



**Unemployment Rate comparison with state and national averages, Annual averages from 2008 - 2017, Source: U.S. Bureau of Labor Statistics**



**Unemployment Rate comparison with other local counties, Annual averages from 2008 - 2017, Source: U.S. Bureau of Labor Statistics**



**Civilian employed population (16 years and over) by industry - 2015, Source: U.S. Census Bureau, 2011-2016 American Community Survey 5-Year Estimates**

<b>Industry</b>	<b># of employed</b>	<b>% of employed</b>
Education & Health Care	82,394	23.3%
Professional	55,661	15.7%
Retail Trade	38,702	10.9%
Arts & Entertainment	35,701	10.1%
Finance, Insurance, & Real Estate	25,178	7.1%
Transportation, Warehousing, & Utilities	22,622	6.4%
Manufacturing	20,944	5.9%
Public Administration	18,408	5.2%
Construction	16,346	4.6%
Other Services, except Public Administration	15,636	4.4%
Information	12,831	3.6%
Wholesale Trade	8,478	2.4%
Agriculture, Forestry, Fishing, Hunting, & Mining	625	0.2%

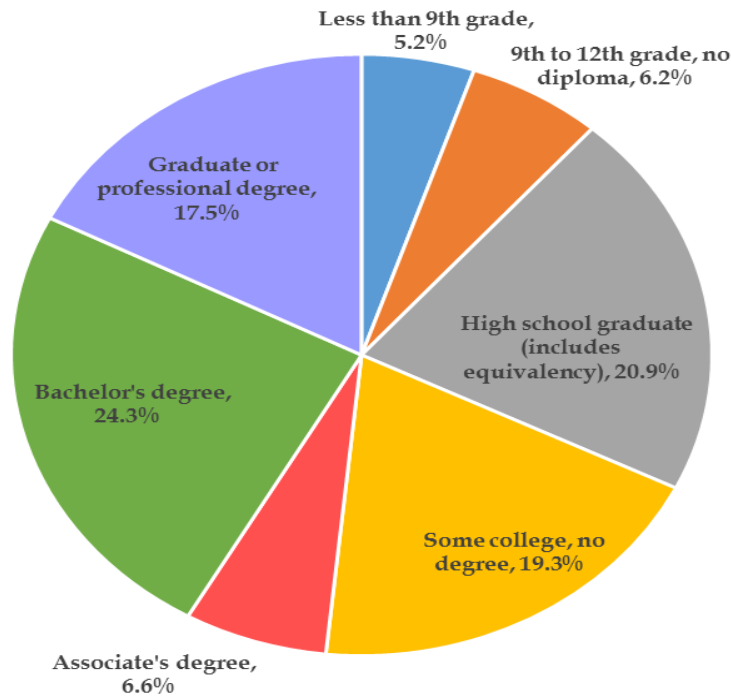
**Community Facilities & Parks - 2017, Source: DeKalb Office of Management & Budget**

<b>Facilities/Parks</b>	<b>Total Number</b>
Library Branches	22
Parks	114
Recreation Centers	11
Senior Centers (includes two multi-purpose centers)	6

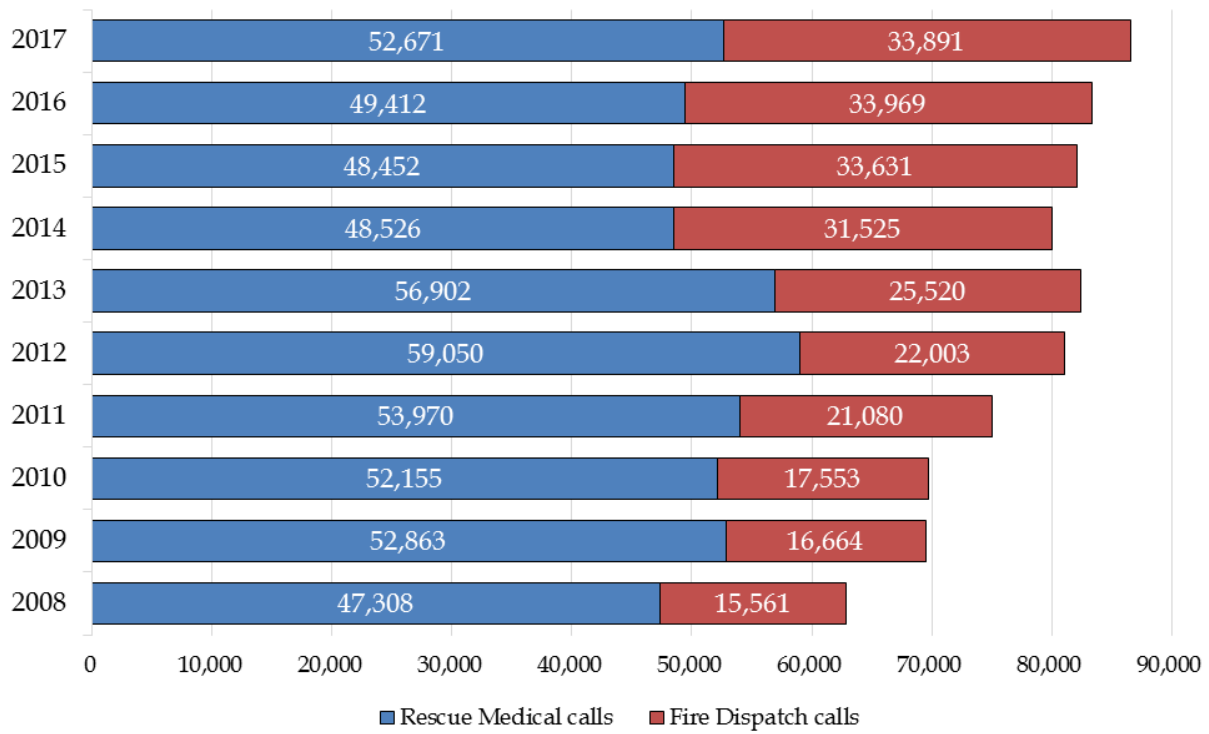
**Other County Statistics, Source: U.S. Census Bureau**

Population per square mile, 2010	2,586
Land Area, square miles	268
Median household income, 2016	\$ 52,623
Individuals below poverty level, 2016	17.5%
Total housing units, 2016	310,214
Owner-occupied housing units, percent of, 2016	54.0%
Renter-occupied housing units, percent of, 2016	44.7%
Median value of owned housing units, 2016	\$ 168,100
Median gross rent for housing units, 2016	\$ 1,018

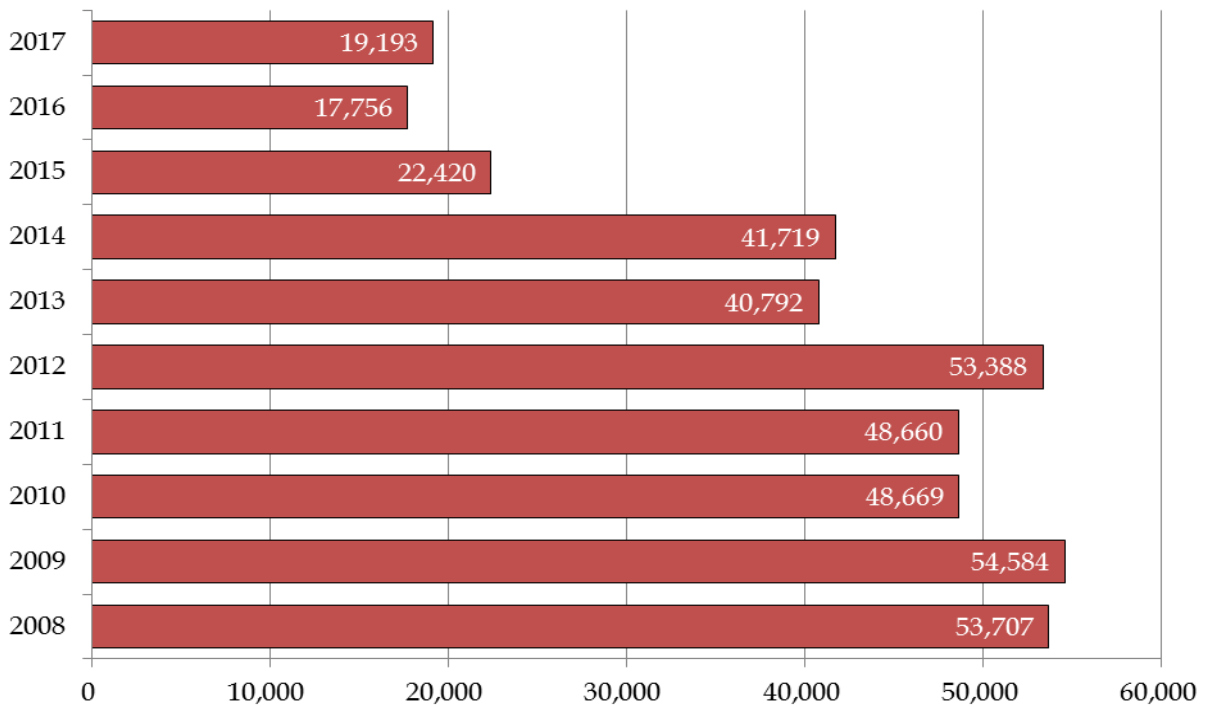
**Educational Attainment, Population 25 Years or Older - 2016, Source: U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates**



**Medical & Fire Call Estimates 2007-2017, Source: DeKalb Fire Department**

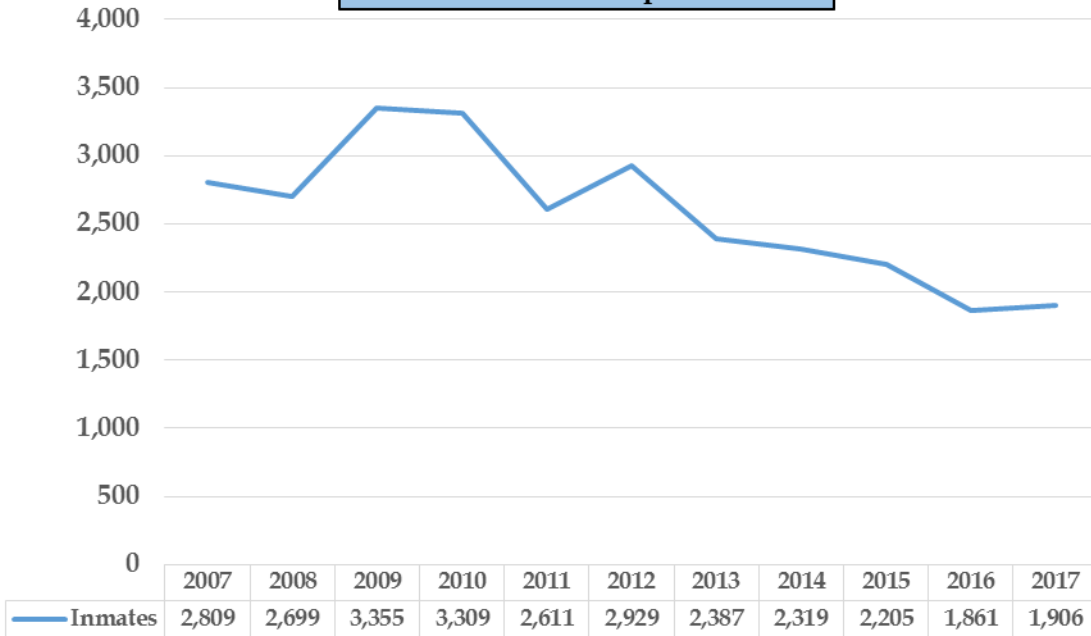


**Arrests 2006 - 2017, Source: DeKalb Police Department**

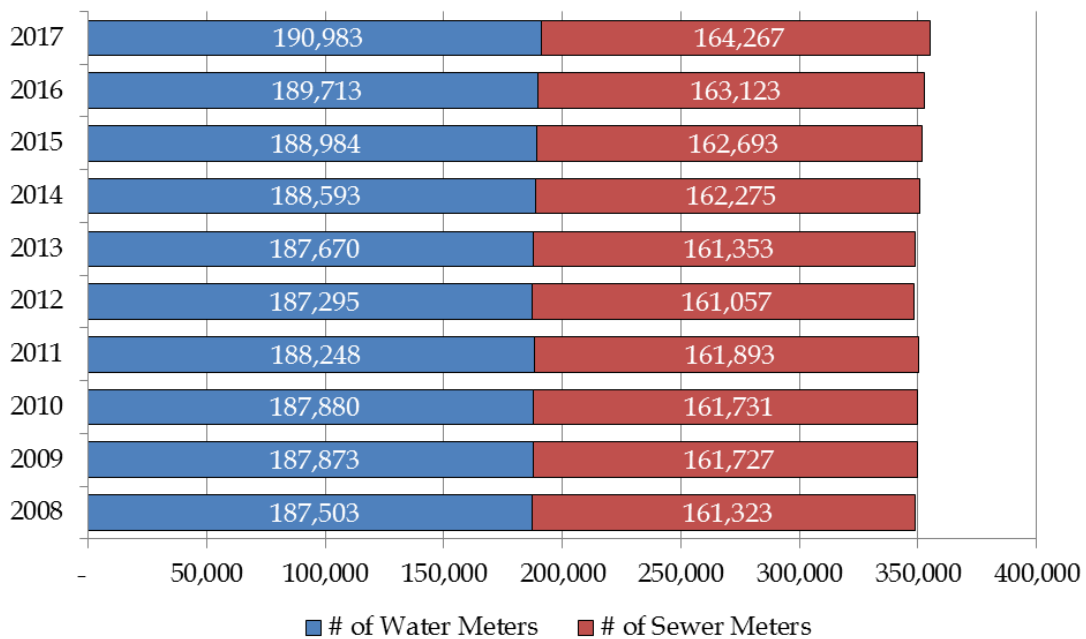




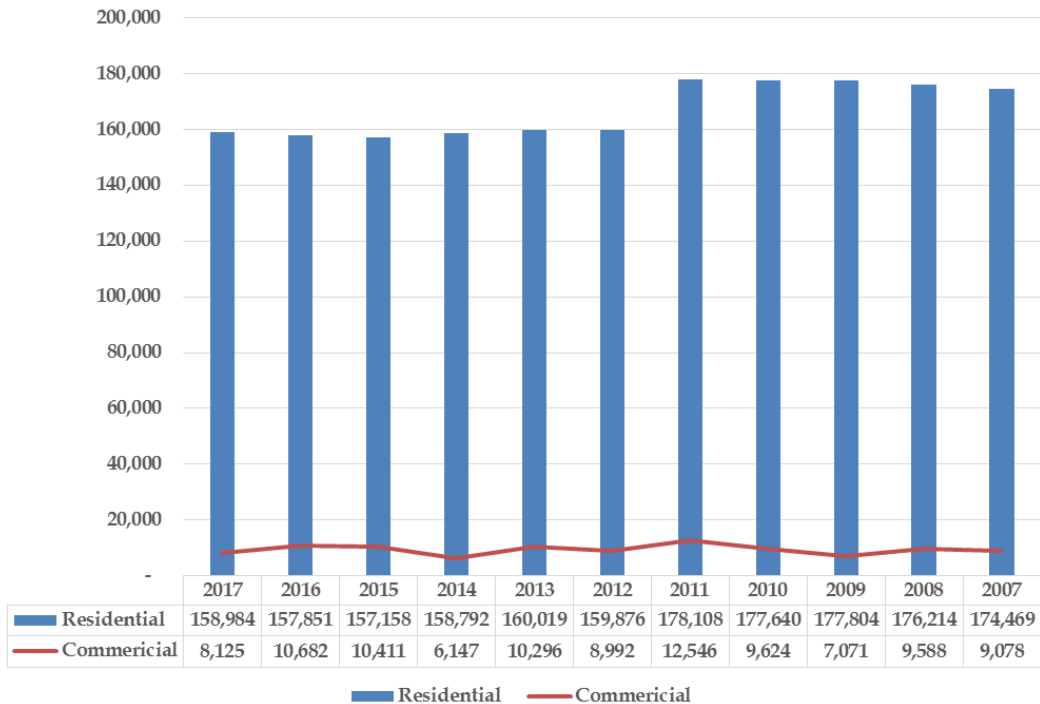
**Average Inmate Population  
DeKalb County Jail**  
Source: Sheriff Department



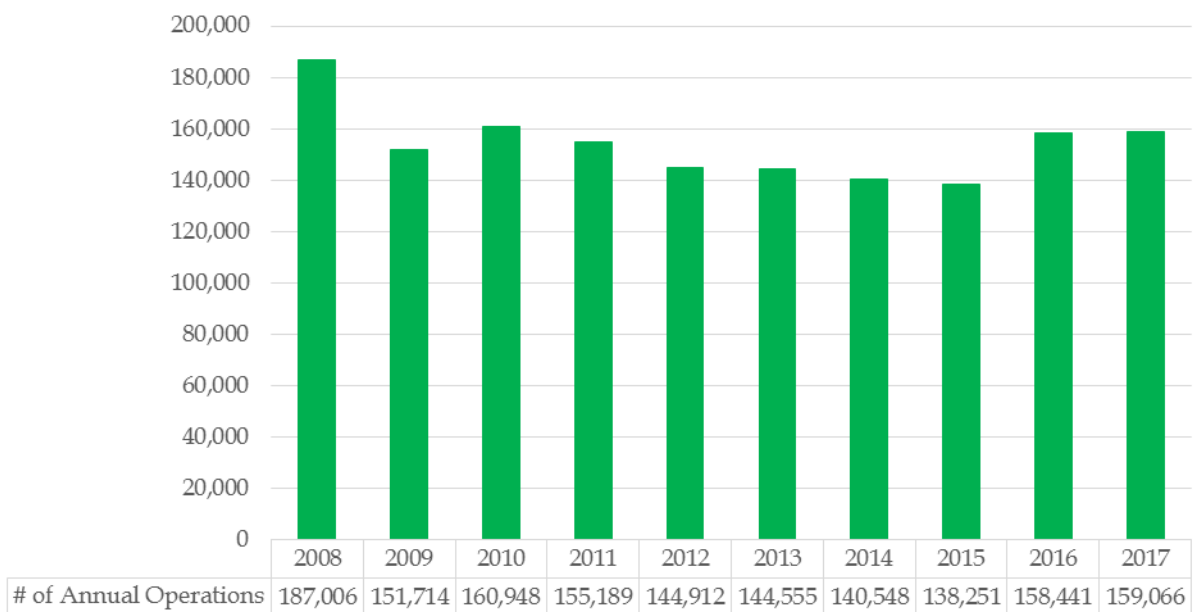
**Water & Sewer Meters Estimates 2008 - 2017, Source: DeKalb Water & Sewer Department**

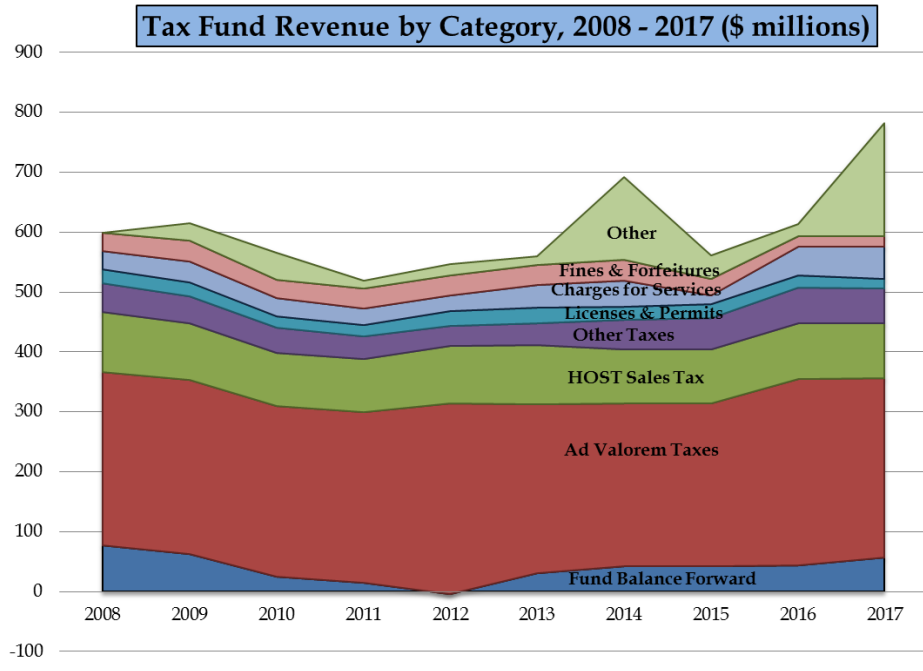


## Sanitation Customers Source: Sanitation and Finance Departments



## Dekalb Peachtree Airport Annual Operations\* Source: DeKalb Peachtree Airport



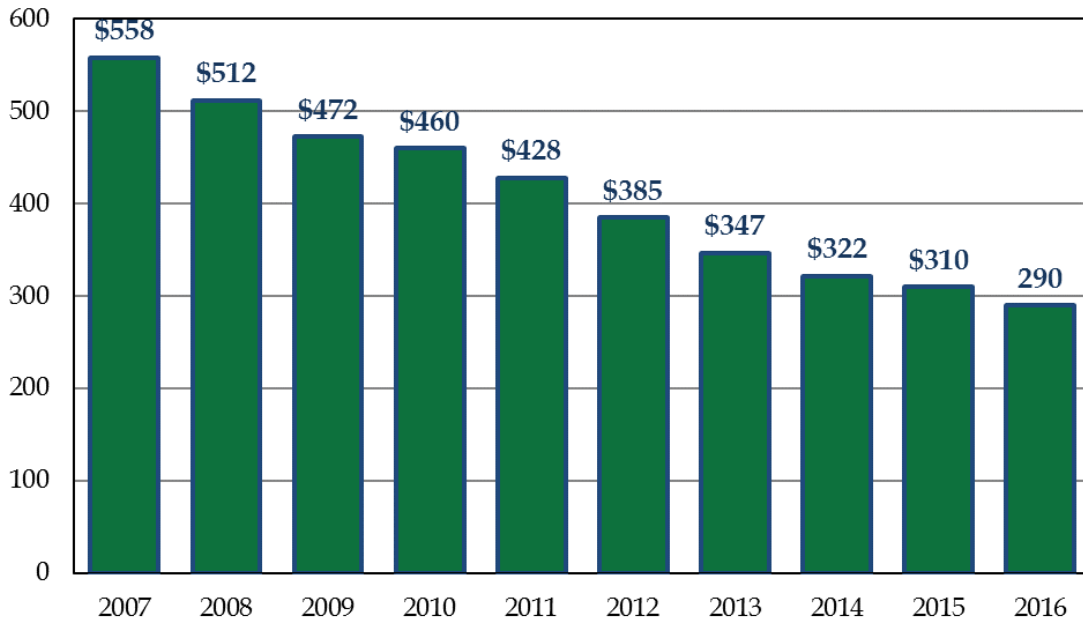


Fund Balance Forward was -\$4,547,200 in 2011. "Ad Valorem Taxes" includes property taxes based on the value of real and personal property, motor vehicles, mobile homes, and heavy machinery. The "Other" category includes Intergovernmental, Contributions & Donations, Investment Income, Miscellaneous, and Other Financing Sources. The large increase in this category in 2013 and 2016 was due to bond refinancing. Source: DeKalb County Office of Management & Budget

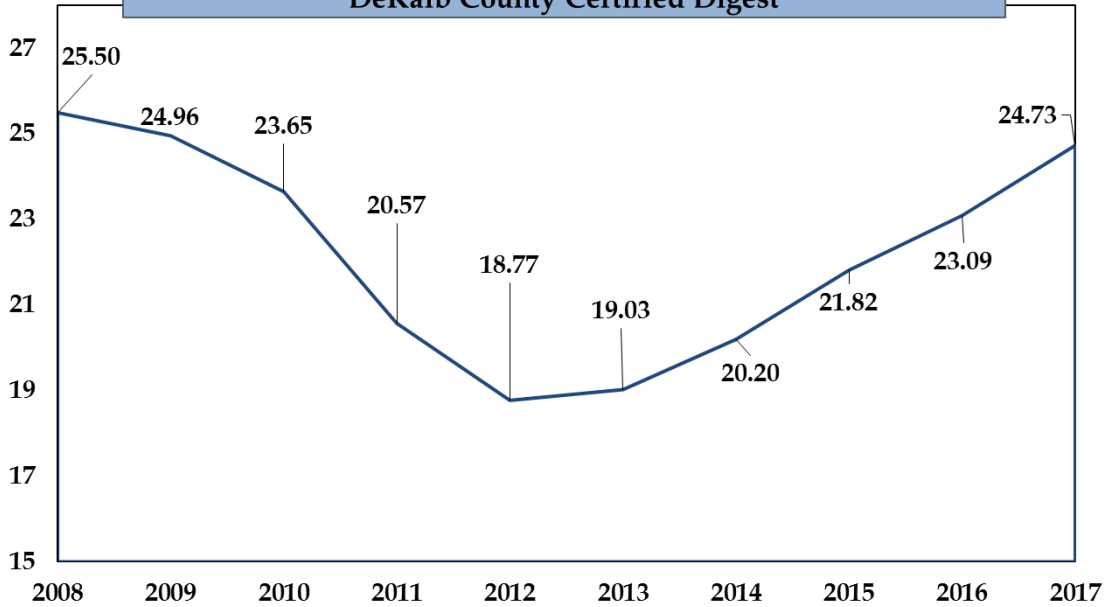
**Principal Property Tax Payers - 2017, Source - 2017 DeKalb County Comprehensive Annual Financial Report**

Business	Type	Assessments (in thousands)
Georgia Power	Utility	\$ 223,865
Emory University	Education	\$ 101,780
BellSouth/ AT&T	Utility	\$ 83,763
AT&T Mobility	Utility	\$ 80,421
Perimeter Mall LLC	Retail	\$ 74,418
Atlanta Office Investment Phase	Developer	\$ 71,100
Atlanta Gaslight	Utility	\$ 67,037
SPUS6 Three Ravina LP	Developer	\$ 60,855
Development Authority		\$ 54,251
CFATT LLC		\$ 50,401

**Net General Obligation Bond Debt Per Capita - 2007-2016, Source: 2016 DeKalb County Comprehensive Annual Financial Report**



**Net Assessed Value Of Taxable Property (\$ billions), Source: 2017 DeKalb County Certified Digest**



## 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
ACCG	Association of County Commissioners of Georgia
ACH	Automatic Clearing House
ADA	American with Disability Act
AIX	Advanced Interactive Executive
APSJFA	Atlanta Public Safety & Judicial Facilities Authority
ARC	Atlanta Regional Commission
BOC	Board of Commission
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CEO	Chief Executive Officer
CID	Community Improvement District
C&M	Construction and Maintenance
CIP	Capital Improvement Program
CNG	Compressed Natural Gas
COO	Chief Operating Officer
COPS	Certificates of Participation
CRM	Customer Relationship Management
DA	District Attorney
DOT	Department of Transportation
DUI	Driving under the Influence
E911	Enhanced 911 Emergency Call
EMAS	Engineered Material Arresting System
EPA	Environmental Protection Agency
FAA	Federal Aviation Agency
F&T	Filtration and Treatment
FY	Fiscal Year
GDOT	Georgia Department of Transportation
GEMA	Georgia Emergency Management Agency
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation
GPS	Global Positioning System
HOST	Homestead Option Sales Tax
HUD	Housing and Urban Development
HVAC	Heating Ventilation Air Conditioning
IT	Innovation and Technology
LLC	Limited Liability Company
LP	Limited Partnership
LMIG	Local Maintenance and Improvement Grant

MARTA	Metropolitan Atlanta Rapid Transit Authority
O.C.G.A	Official Code of Georgia Annotated
PC	Personal Computer
PEG	Public Education and Government Access
P&M	Production and Maintenance
R&E	Renewal and Extension
ROW	Right of Way
STD	Special Tax District
TAN	Tax Anticipation Note
UCO	Utility Customer Operations
US	United States
VOIP	Voice Over Internet Protocol
W&S	Water and Sewer
WPC	Water Pollution Control
W/WW	Water and Waste Water
YMCA	Young Men's Christian Association

## Glossary

<b>ADOPTED BUDGET</b>	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 Chief Executive Officer's (CEO) 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.
<b>AD VALOREM TAX</b>	A tax based on the value of property.
<b>APPROPRIATION</b>	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.
<b>ASSESSED VALUATION</b>	The value placed on property for purposes of taxation. DeKalb County assesses real and personal property at 40% of fair market value.
<b>BOND</b>	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.
<b>BALANCED BUDGET</b>	Budgeted appropriations/expenditures must be equal to budgeted anticipations/ revenues.
<b>BUDGET</b>	The financial plan for the operation of a department, program, or project for the current year or for the duration of the project.
<b>BUDGET AMENDMENT</b>	The transfer of funds from one appropriation account to another, requiring approval of either the Board of Commissioners, the Chief Executive Officer, or the Budget Director depending on the nature of the transfer.
<b>CAPITAL PROJECTS</b>	Projects that 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 five years or greater. Assets included are buildings and related improvements, streets and highways, bridges, sewers and parks.
<b>CERTIFICATES OF PARTICIPATION (COPS)</b>	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.

<b>CIP</b>	Capital Improvements Program, see "CAPITAL PROJECTS".
<b>DEBT SERVICE FUND</b>	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.
<b>DIGEST</b>	See "TAX DIGEST".
<b>ENTERPRISE FUND</b>	A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.
<b>EXCISE TAX</b>	A tax levied on the production, sale, or consumption of products or services such as alcohol, hotel rooms, rental cars, and insurance premiums.
<b>EXPENDITURE FUND</b>	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.
<b>GENERAL FUND</b>	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.
<b>GENERAL OBLIGATION</b>	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.
<b>HOST</b>	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



	<p>Commissioners made the decision to use these funds for capital outlay.</p>
<b>INTANGIBLE TAX</b>	<p>Tax on money, collateral security loans, stocks, bond and debentures of corporations, accounts receivable and notes not representing 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.</p>
<b>MILLAGE RATE</b>	<p>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.</p>
<b>MOTOR VEHICLE TAX</b>	<p>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.</p>
<b>OPERATING BUDGET</b>	<p>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.</p>
<b>PERSONAL PROPERTY</b>	<p>Tangible property other than land, buildings, and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats, and airplanes.</p>
<b>RESERVE</b>	<p>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.</p>
<b>REVENUE BONDS</b>	<p>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.</p>
<b>SINKING FUND</b>	<p>A reserve fund accumulated over a period for retirement of a debt.</p>
<b>TAX ANTICIPATION NOTE</b>	<p>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.</p>
<b>TAX DIGEST</b>	<p>Official list of all property owners, the assessed value of the property (40% of fair market value), and the tax due on their property.</p>

**TAX FUND** A fund, which is supported wholly or in part by revenues, derived from ad valorem tax revenues.

**TAX RATE** See "MILLAGE RATE".