



DeKalb County Government

**MANUEL J. MALOOF
CENTER**

Administration Building & Auditorium
1300 Commerce Drive
Decatur, Georgia



Michael L. Thurmond,
Chief Executive Officer

Board of Commissioners

District 1 - Nancy Jester

District 2 - Jeff Rader

District 3 - Larry Johnson

District 4 - Steve Bradshaw

District 5 - Mereda Davis Johnson

District 6 - Kathie Gannon

District 7 - Lorraine Cochran-Johnson

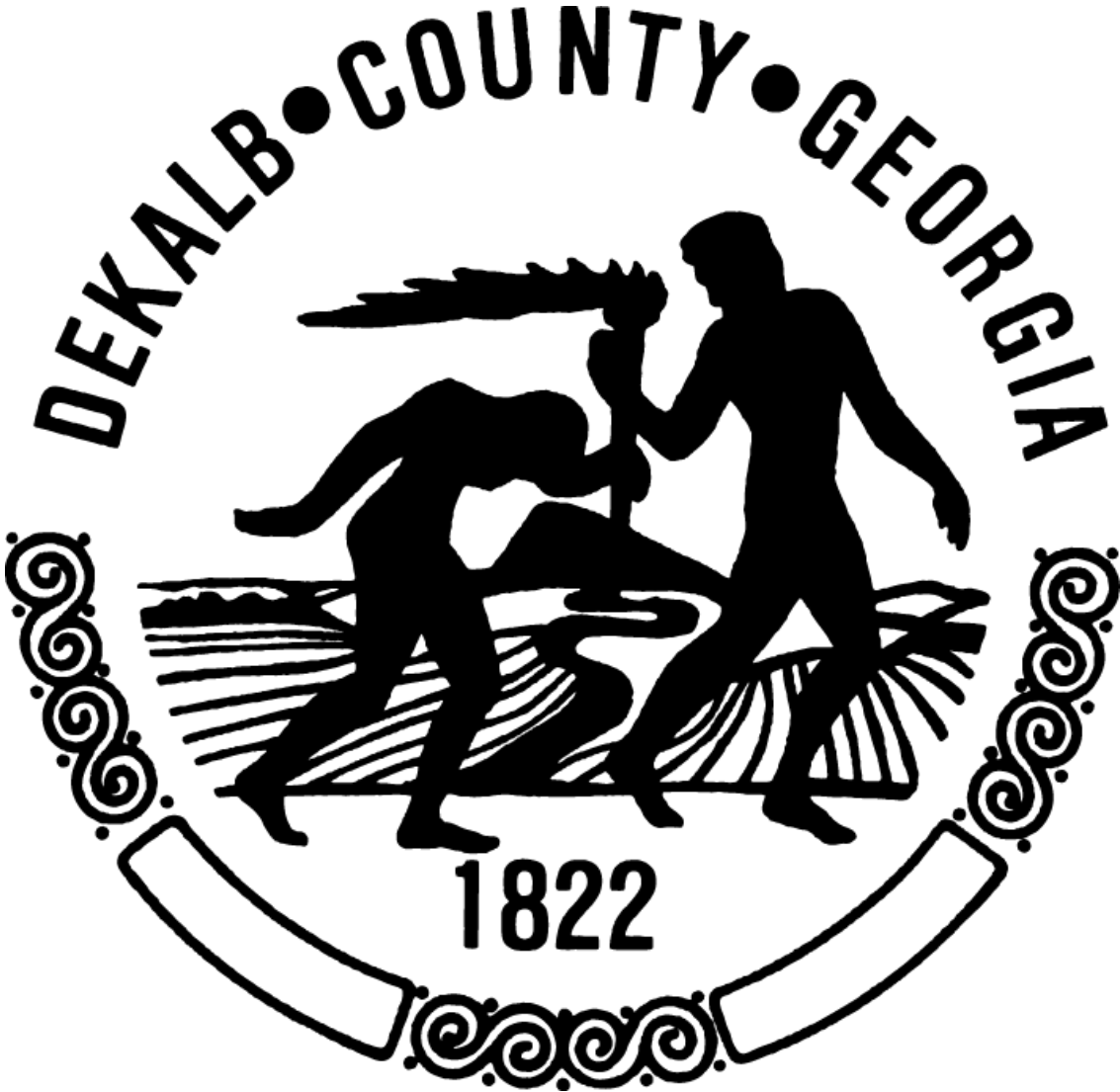


DeKalb County
G E O R G I A

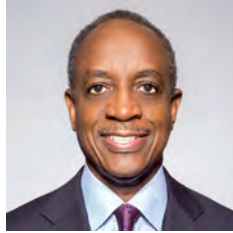
2019 Budget Document

DeKalb County, Georgia

For the Fiscal Year Starting January 1, 2019



Chief Executive Officer



Michael L. Thurmond

Board of Commissioners



Nancy Jester, District 1



Jeff Rader, District 2



Larry Johnson, District 3



Steve Bradshaw, District 4



Mereda Davis Johnson, District 5



Kathie Gannon, District 6



Lorraine Cochran-Johnson, District 7

County Staff

Executive Assistant Zachary L. Williams

County Clerk Barbara Sanders

Director Office of Management and Budget T. J. Sigler

Office of Management & Budget Staff: Malissa Bush, Robin Cooper, John Horn, Titi Olagbegi, and Robert Warren,

Department of Finance, Capital & Grants Staff: Belinda Reaves, Deborah Sherman, and Daryl Whitehead

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, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

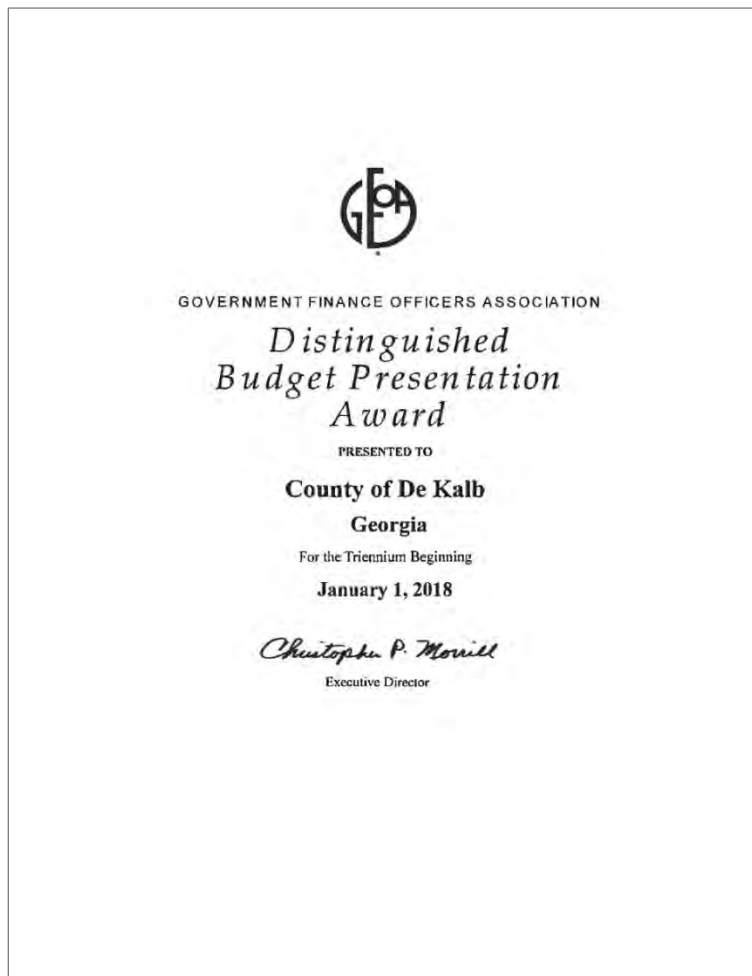


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It's in DeKalb

History

DeKalb County was established in 1822 from parts of Henry, Gwinnett and Fayette counties and was named after Revolutionary War General Baron Johann DeKalb. At one time, it contained the entirety of the City of Atlanta and much of what was to become Fulton County. DeKalb was established as Georgia's 56th 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. DeKalb is the fourth-most populous county in the State.

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, 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 6,581 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. DeKalb taxpayers pay a one percent sales tax to subsidize Grady.

Education

The DeKalb County Board of Education, the third largest public school system in the state, provides primary and secondary education to 102,000 (K-12) students speaking over 140 languages and representing over 180 nations. There are 76 elementary schools, 19 middle schools, 22 high schools, 9 charter schools and 14 other education programs. The county is home to several great colleges and universities, such as Agnes Scott College, Columbia Theological Seminary, Emory University, Georgia Military College (Stone Mountain campus), Georgia Piedmont Technical College, Georgia State University's Perimeter College, Luther Rice University, Mercer University (Atlanta campus) and Oglethorpe University.

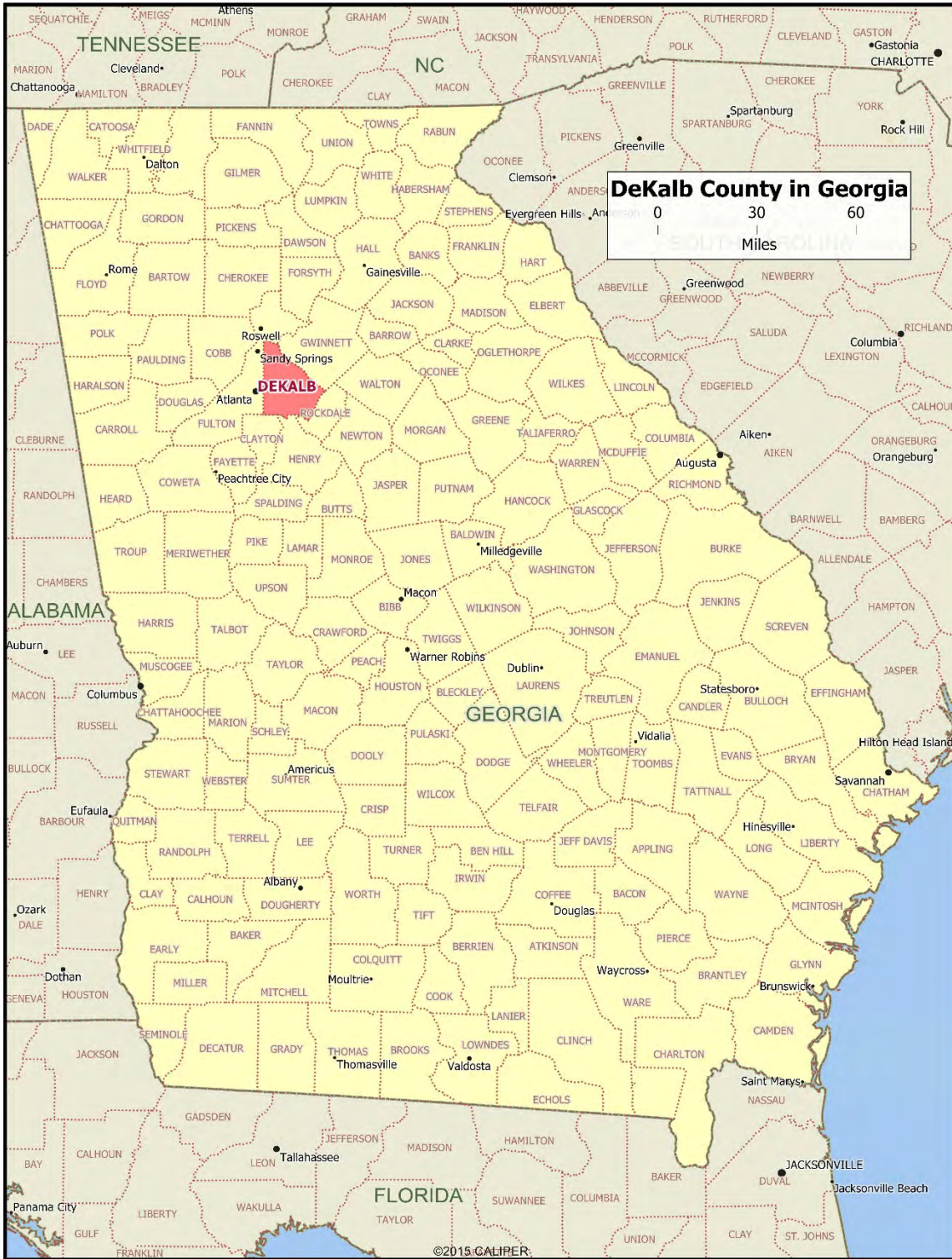
Healthcare

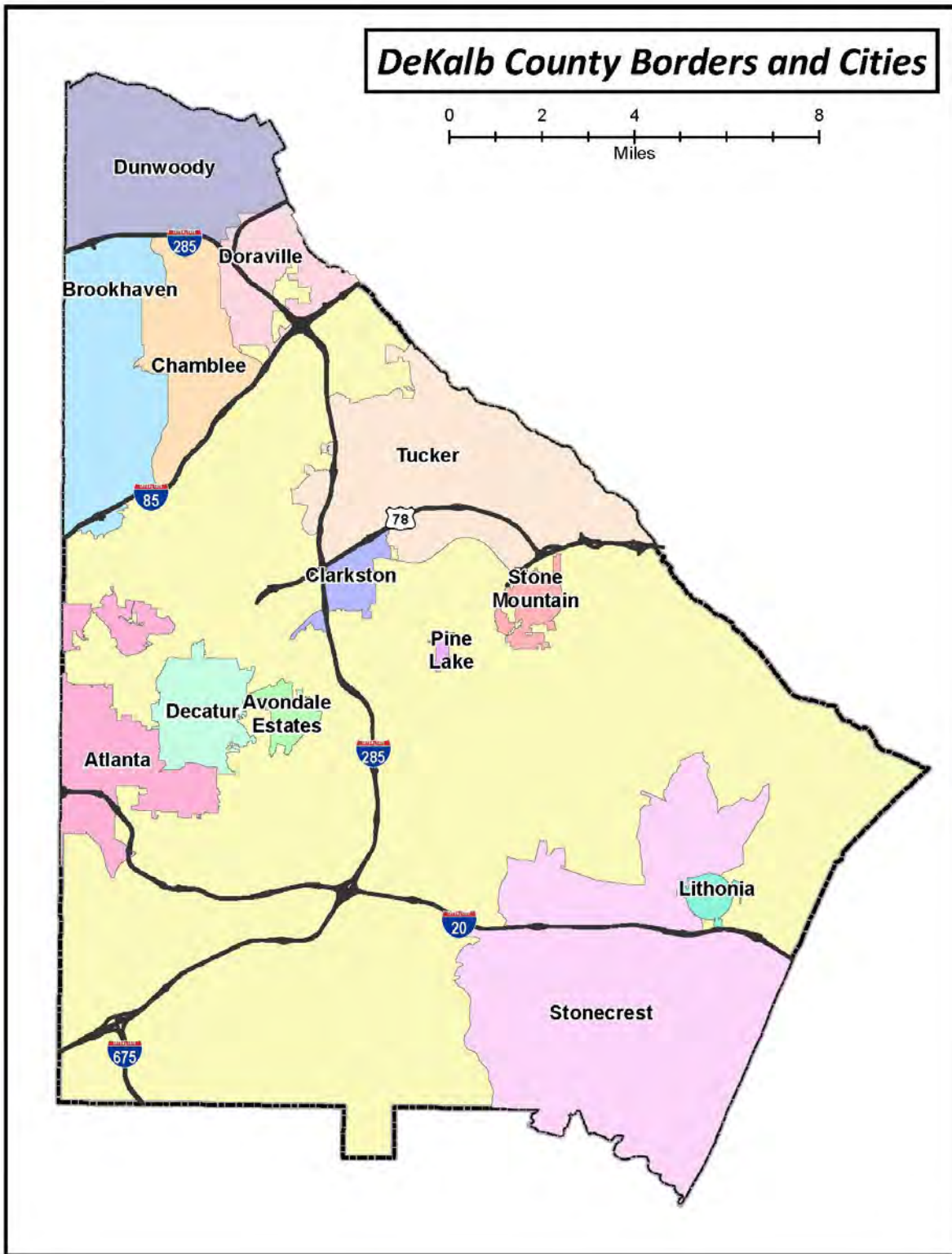
DeKalb County has an extensive array of hospitals, research and educational facilities, along with qualified healthcare professionals, and has become one of the Southeast's major medical centers. Hospitals include Children Healthcare's at Egleston Hospital, Decatur (Atlanta) Veterans Administration Medical Center, Emory University Hospital and Wesley Woods Geriatric Hospital. In 2018, DeKalb Medical merged with the Emory Healthcare system. DeKalb Medical at North Decatur became Emory Decatur Hospital, DeKalb Medical at Hillandale became Emory Hillandale Hospital, DeKalb Medical Long-Term Acute Care in downtown Decatur became Emory Long-Term Acute Care. The national headquarters for the U.S. Centers for Disease Control and Prevention is also located in DeKalb County.

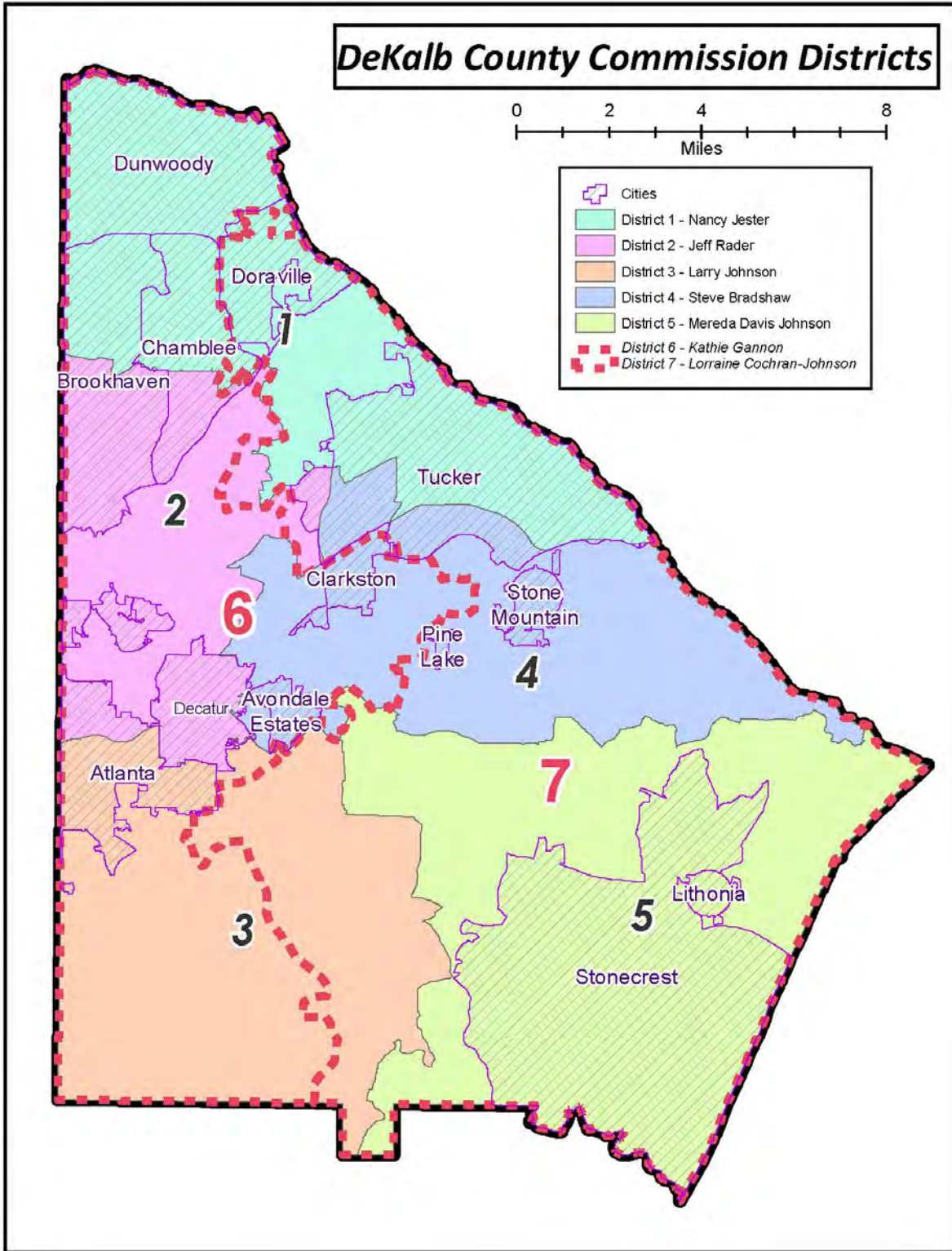
Transportation

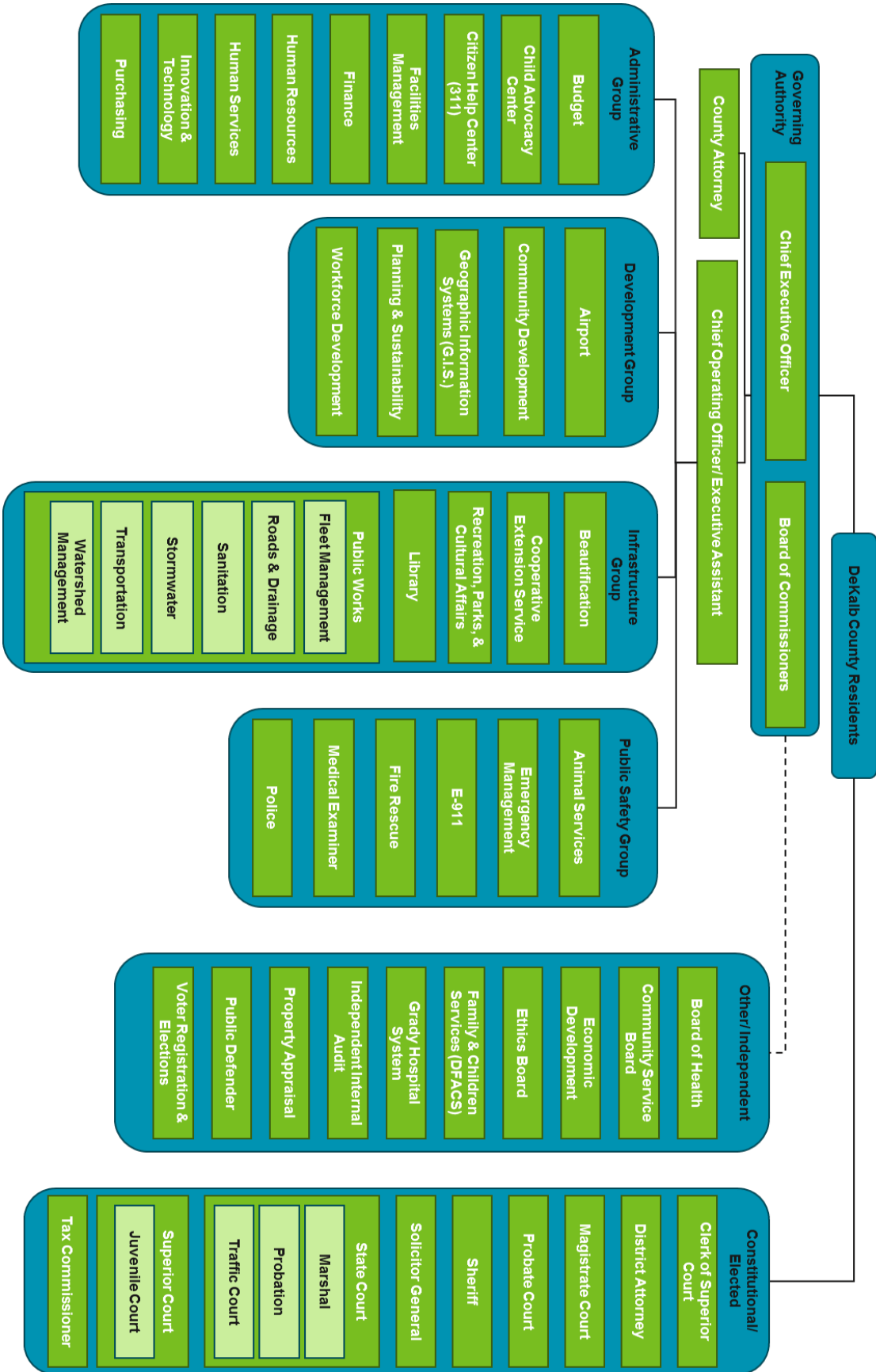
DeKalb County owns and operates DeKalb-Peachtree Airport. It is a 700+ acre general aviation facility and the second busiest airport in Georgia. It includes four runways, more than 25 on-airport businesses and 13 flight schools. Mass transit is provided by the Metro Atlanta Rapid Transit Authority (MARTA) throughout DeKalb and includes buses and rail services (10 rail stations). DeKalb taxpayers pay a one percent sales tax to subsidize MARTA. 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.











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Executive Summary

2019 Budget Overview

In accordance with the DeKalb County Organizational Act, the FY19 Budget was presented to the DeKalb County Board of Commissioners (BOC) by Chief Executive Officer Michael Thurmond on December 14, 2018.

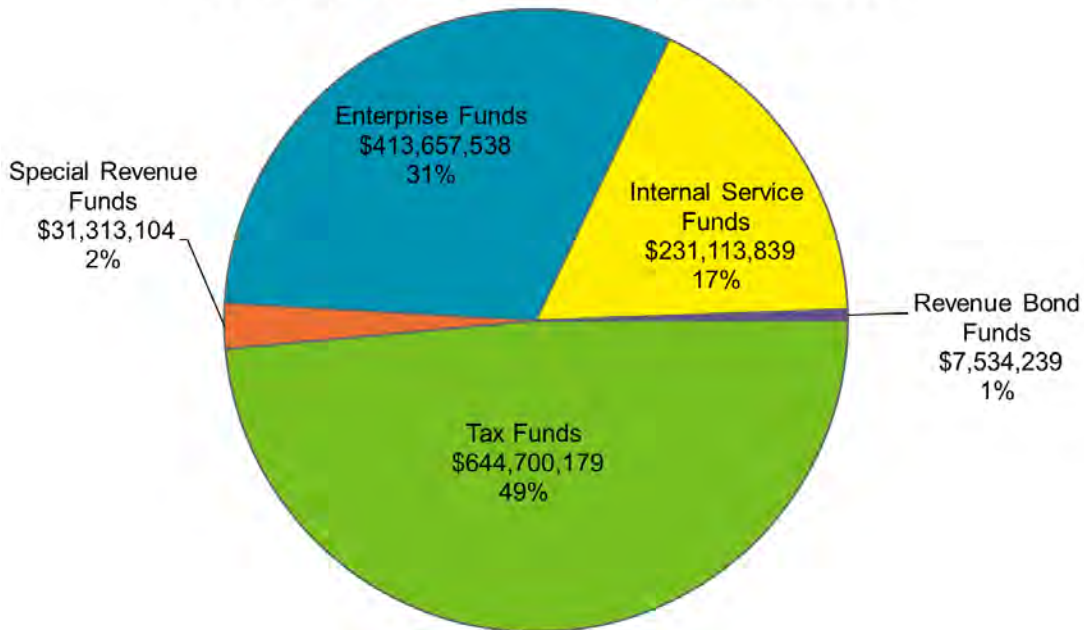
The Organizational Act requires the adoption of the budget before March 1, which allows the BOC to deliberate on the budget until the end of February. The BOC passed the budget by a 6-1 vote on February 26, 2019.

The overall operating budget of \$1.3 billion had a tax funds budget of \$644.7 million. The tax funds budget was passed with a surplus of \$1.2 million. This surplus fulfilled the CEO’s promise in 2017 to deliver a tax funds budget without a structural deficit.

Due to the CEO’s ongoing commitment to strengthening the county’s financial stability, FY2019 budget was created using these parameters: (1) tax funds must be structurally balanced, (b) fund balance must be maintained, and (c) the benchmark unincorporated millage rate must remain stable.

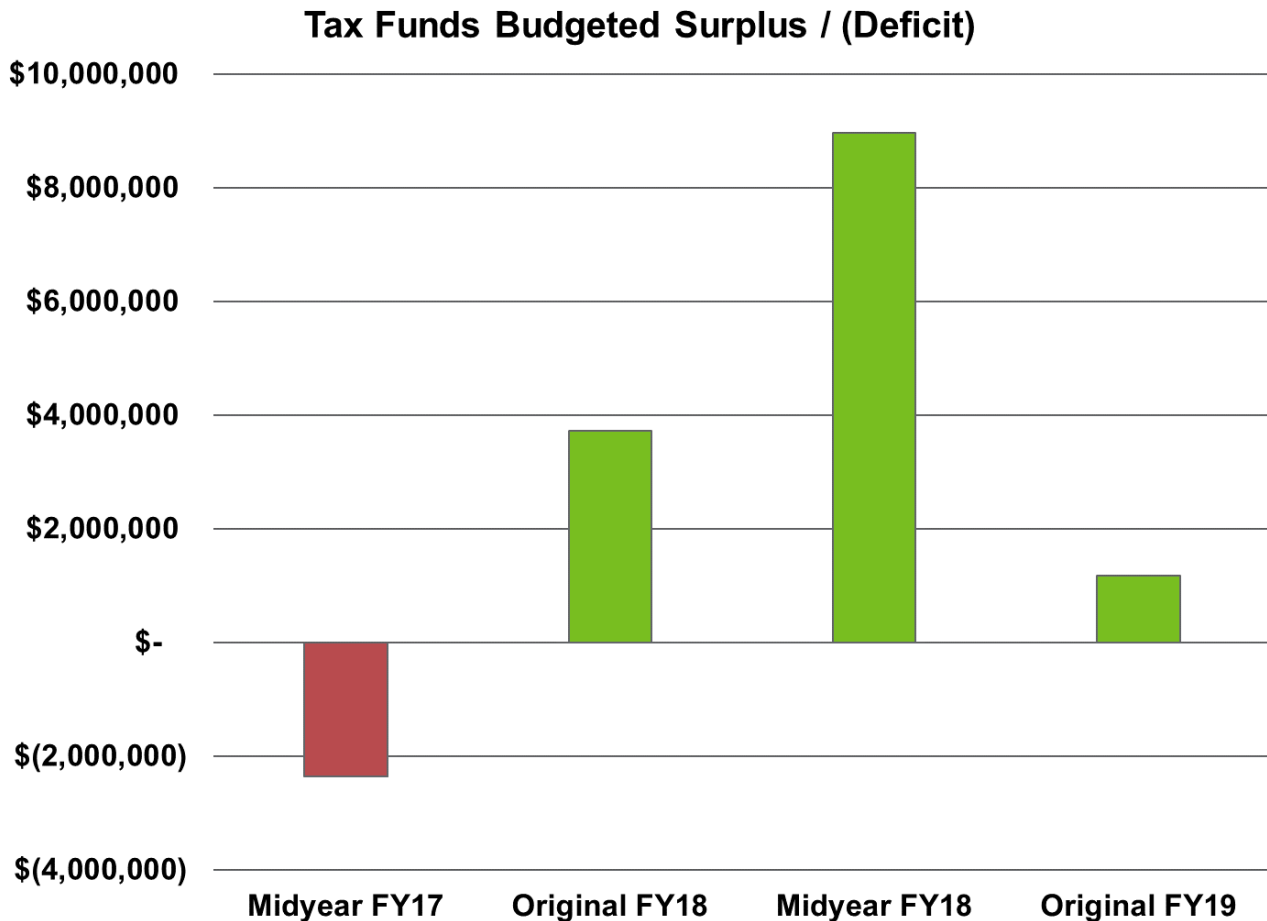
Setting this as the framework, the CEO then identified priorities and issues to address within the budget. They were: strengthening financial stability; improving public safety; preventing juvenile delinquency and crime; supporting competitive salary and benefits; delivering customer focused services;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

FY19 Operating Budget By Fund Class



FY19 Budget Process

Upon submittal of the proposed FY19 Budget, CEO Thurmond continued the commitment he made during his first year in office – that the county’s tax funds budget would not contain a structural deficit. The FY17 budget in its original form contained the use of \$26.8 million in fund balance. At mid-year 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.



The CEO’s proposed budget was reviewed by the Board through its committee structure for two and a 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.

Additional step-by-step parts of the mechanics of the budget process are included on pages 25 through 28.

Strategic Goals & Strategies

CEO Thurmond has articulated several strategic goals throughout his term in office. These include strengthening the financial stability of the county, investing in county employees, improving public safety, improving youth well-being, and beautification and removing blight.

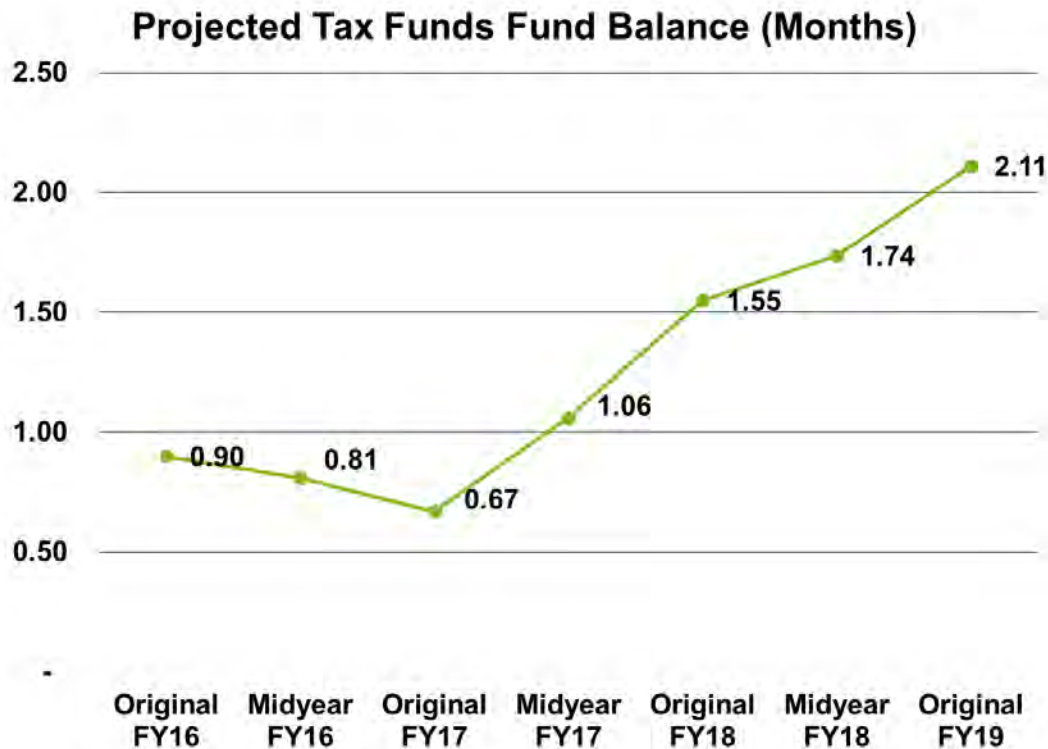
Financial Stability

DeKalb County experienced a severe downturn in revenue during the Great Recession due to diminished real estate values and other factors like incorporation and annexation that have eroded the county’s unincorporated tax base and created significant stress on the county’s budget.

The county used several strategies to weather the difficulties created by declining revenue. Expenditures were cut by reducing service levels in some areas, deferring maintenance and replacement of capital assets, elimination of pay increases, the reduction in the number of employees, use of fund balance, and an increase in the millage rate.

CEO Thurmond set forth financial stability as the main strategic goal of his term in office so far. The strategy to accomplish financial stability involved two major intersecting goals; elimination of a structural deficit in the county’s tax funds and replenishing county reserves. The first leg of creating financial stability would be done by eliminating the tax funds deficit and rebuilding the county’s reserves.

In past years, the county would adopt a budget with a structural deficit in it, meaning that the current year expenditures exceeded current year revenues and a portion of the starting fund balance would be budgeted as revenue to balance the budget. To eliminate the structural deficit, the budget for 2018 eliminated funding that could not realistically be expended during the 2018 fiscal year. Building on this practice, the 2019 budget reset the baseline for departments based on their projected 2018 expenditures rather than adjusting the previous year’s adopted budget. This change allowed the reallocation of idle resources to higher priority areas.



The second step in creating financial stability focused on rebuilding the county's reserves or fund balance. Fund balance in the tax funds has increased from two-thirds of a month of budgeted expenditures in the original 2017 budget to a projected ending fund balance of over two months of budgeted expenditures in 2019. The county is currently in the process of revising its fund balance policy to set goals for fund balance, thresholds for maintaining fund balance, criteria to determine when the use of fund balance is appropriate, and steps to replenish any use of fund balance in later years.

Investing in Employees

During the recession years, employee compensation stagnated due to a lack of pay increases. This stagnation was compounded by other factors such as increased employee benefit costs and unpaid holidays. As economic conditions and the county's financial impact improved, the county has taken several steps to ensure that employee compensation remains competitive including an update to the county's compensation and classification plan and a series of cost of living adjustments.

In FY2018, most county employees received a three percent cost of living adjustment. Additionally, in October 2018 more than 2,100 public safety employees received a four percent salary increase to reduce attrition rates and attract the best candidates for police, fire and 911 services. The FY2019 budget contains a three percent raise for all remaining full-time and regular part-time employees who did not receive a raise in October 2018 as well as an increase in the county's minimum hourly wage to \$15.

Improving Public Safety

Public safety is of utmost importance to DeKalb County. DeKalb County's significant investments in recruitment, retention and compensation have helped the county to overcome staffing challenges and relieve critical public safety shortages.

For the first time in five years, the county's 911 emergency center will be fully staffed with 126 employees. The FY2019 budget proposal calls for an additional 140 firefighters and 60 sworn police officers. The Police Department's FY2019 budget includes funding for the Group Violence Intervention, an evidence-based program that has successfully reduced violent crime in communities across the nation.

Improving Youth Well-being

The well-being of children and youth has a wide-ranging ripple effect on the welfare of the entire county from crime to economic development. There is an epidemic of violence affecting the youth of DeKalb County, especially children of color. In the FY2019 budget, DeKalb County partnered with the DeKalb County Board of Health to study the problem and design interventions that have positive impacts on child well-being. DeKalb has also continued a series of investments in youth recreation and employment programs to provide positive outlets for young people.

Beautification and Blight

Fighting blight and beautifying DeKalb County improves quality of life and the health of our citizens. The county has significantly increased efforts to revitalize DeKalb by dedicating funding for blight programs and enhancing our partnership with the judicial system. In FY2018, additional funding was requested and approved to increase mowing and landscape maintenance for some of the county's most neglected roads. Since January 2017 to present, DeKalb County's blight remediation program has demolished or abated 292 vacant, abandoned or poorly maintained properties. The county's efforts to eradicate blight have increased sevenfold from the previous year, 2016. Fighting blight is a complex process involving seven county departments plus the judicial system. A task force was created in January 2017 to share information, coordinate enforcement efforts and collaborate on initiatives to reduce blighted properties.

Short-term Organization-Wide Factors

There were factors in the 2019 budget that caused significant cost increases. The DeKalb County Pension Board decreased their discount rate for the pension fund from 7.5% to 6.75% which caused the county's minimum pension contribution to rise from \$53 million in 2018 to \$61 million for 2019. Additionally, the administration proposed a 2% cost of living adjustments for retirees in conjunction with the 2019 budget. Although this change did not increase the minimum pension contribution for 2019, another \$2 million was added to the pension contributions as a commitment to funding the increased pension costs in future years.

Another significant cost driver for 2019 was increased debt service on the county's unincorporated bond payments. These bonds were refinanced in 2016, and the county had been paying only the interest on the bonds since that time. The repayment plan for the bonds required the county to begin paying principal again in 2019. The debt service for these bonds rose almost 50% from \$10.3 million in 2018 to \$15.4 million in 2019.

In addition to these costs, the 2019 budget annualized the cost of living adjustment provided in 2018 and funded another 3% cost of living adjustment in 2019. This cost as well as the increased pension contributions were partially offset by a lower county match for health insurance.

Service Level Changes

- **Parks:** The City of Tucker purchased the park properties within their city limits and took over their operations in 2018, so 2019 is the first full year that the county will not be providing parks services or collecting the property taxes for parks within Tucker. Although the county is no longer responsible for the operating costs of these parks, the budget did not reduce the funding for the Parks and Recreation Department, which provided more resources for the remaining parks but also placed greater pressure on the remaining tax base to fund this level of service. The City of Stonecrest is in the process of purchasing and operating their parks which will further diminish the county's tax base for park operations.
- **Fire:** The 2019 budget funded an additional sixty firefighter positions to operate the rapid response vehicles purchased using proceeds from the Special Purpose Local Option Sales Tax (SPLOST). An additional \$553 thousand was budgeted to add and staff another county ambulance unit.
- **Police:** An additional 71 full-time police positions and ten part-time officers were funded for 2019 as a continuation of the county's efforts to increase the number of police officers. Several new programs were also funded for a total cost of \$843 thousand.
- **SPLOST and EHOST:** DeKalb voters in 2017 approved the Special Purpose Local Option Sales Tax (SPLOST), which is a one percent sales tax dedicated to capital projects, and the Equalized Homestead Option Sales Tax (EHOST), which is a one percent sales tax dedicated to property tax relief for homesteaded property owners. The county has never had this revenue stream before paying for most of these projects with property tax dollars. 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.

Priorities and Issues

CEO Michael Thurmond set the following priorities for the 2019 budget.

- **Strengthen Financial Stability:** Maintaining and strengthening the financial health of the county remains a core priority for the FY2019. The amount of fund balance for the tax funds more than doubled from a projected ending fund balance of \$33.7 million in the budget adopted in February 2017 to a projected ending fund balance of \$89.8 million in the 2018 mid-year budget amendment. The FY2019 budget continues rebuilding our fund balance to ensure the county's ability to address

potential shortfalls in the future. The February 2017 budget also contained a structural deficit of \$27.1 million in the tax funds, which was eliminated, and the tax funds now have an operating surplus. The FY2019 budget maintains the CEO's commitment to eliminating any deficit spending by ensuring that the costs of ongoing operations do not exceed current year revenues.

- **Focus on Improving Customer Service and Workplace Productivity:** A positive customer service experience is the cornerstone of the county's commitment to the taxpayers and voters to improve the efficiency of county government. The FY2018 budget included funding to engage an outside firm to provide customer service training for county employees. As of the passage of the FY2019 budget, the Human Resources Department was in the process of securing a firm to provide this training, which will commence in 2019. The county will also begin evaluating ways to effectively increase productivity throughout the workplace without compromising employee wellbeing. All departments were directed to proactively focus on ways to improve the service experience for their customers.
- **Support Competitive Compensation for Employees:** Competitive compensation is an integral component for attracting and retaining the most talented employees for DeKalb County. The county has made several strides in this area in the past two years. The FY2017 pay adjustment proposal was aimed at improving marketplace competitiveness among DeKalb County's workforce. The county went a step further during the FY2017 mid-year budget process to address salary compression issues among public safety employees. The FY2018 budget included a three percent salary increase for all employees who had not received an increase since the compensation and classification study was completed. The FY2018 budget also included funding to implement a \$14 an hour minimum wage for all county employees. An additional four percent increase was passed for public safety employees in October 2018. The FY2019 budget funded a three percent cost of living adjustment for all other county employees as well as increasing the minimum hourly wage to \$15.
- **Increase Police Staffing and Implement Strategies to Prevent Crime:** The county has successfully increased the number of filled police officer positions thanks to the pay increases for public safety employees as well as aggressive strategies to recruit and retain officers. In conjunction with the increases in police personnel, the administration will invest in evidence-based programs that have proven to prevent and reduce crime in other communities. Youth employment, recreation, tutoring, mentoring and other activities will also be critical components of our crime prevention strategy.
- **Stimulate Economic Development and Improve Economic Opportunity:** The FY2018 budget included funding to expand employment and training programs which support economic growth and development. These remain important priorities for 2019. We have also commenced work to update our strategic plan for economic development. We will evaluate our current business practices in permitting and business licensing and explore ways to improve these services for applicants.
- **Enhance Efforts to Combat Blight:** Addressing blighted properties and improving roadway maintenance has been a high priority for the past two budget cycles. *Operation Clean Sweep* is a multi-departmental initiative focused on roadside enhancement, litter collection, tree trimming, demolish or abate blighted properties, illegal dumping, and removing debris, trash and grass from streets, neighborhoods, sidewalks, roadway drains and county rights of way. In 2019, the county will expand its efforts to combat litter removal with the procurement of contractors and we will initiate street sweeping contractors to improve the condition and appearance of our roadways.
- **Restore County Services:** Due to funding shortages resulting from the Great Recession, many county services (e.g., parks and recreation, libraries, and other quality of life services) experienced budget cuts leading to a reduction of services. We have begun restoring these services as the economy and the county's finances have improved, but it is vital that we continue these efforts and develop a blueprint to enhance these services for residents.
- **Sustain and Improve County Owned Assets:** The Special Purpose Local Option Sales Tax (SPLOST) has provided the county with an unprecedented amount of capital funding to improve

transportation, public safety, and other needs in the county. Due to the limitations placed on the use of SPLOST proceeds and the considerable backlog of deferred maintenance of county facilities and infrastructure, the county will examine options to address its existing infrastructure needs and sustain all county assets in a state of good repair.

Long-Range Financial Plans

The Office of Management and Budget has made efforts over the past several years to improve the county's long-range financial planning. These efforts have included the preparation of three-year forecasts for every tax fund. Some funds, especially those with debt, already have long-range forecasts. The forecasts for the FY2019 budget were built in multiple stages; growth of the tax digest itself, assumptions about base budget inflation, anticipated major changes in spending, and changes in fund balances. OMB staff employed a conservative approach to forecasting tax digest growth. Staff also segregated funds into countywide and unincorporated areas, which allows different growth assumptions to be applied to each. In general, revenue projections are not modified after they are set to prevent revenue adjustments 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 or anticipated major changes in expenditures were also included. Finally, the projected ending fund balance was reviewed across each fund.

These planning efforts have primarily been undertaken internally within the Office of Management and Budget, however, the goal is to create a more comprehensive and robust planning process involving multiple departments and policymakers, as well as potentially outside contractors.

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 2019 is \$33.219 billion, an increase of 5.70% from the previous year and 21.3% greater than the county's pre-recession peak year of 2008, which was \$27.394 billion.

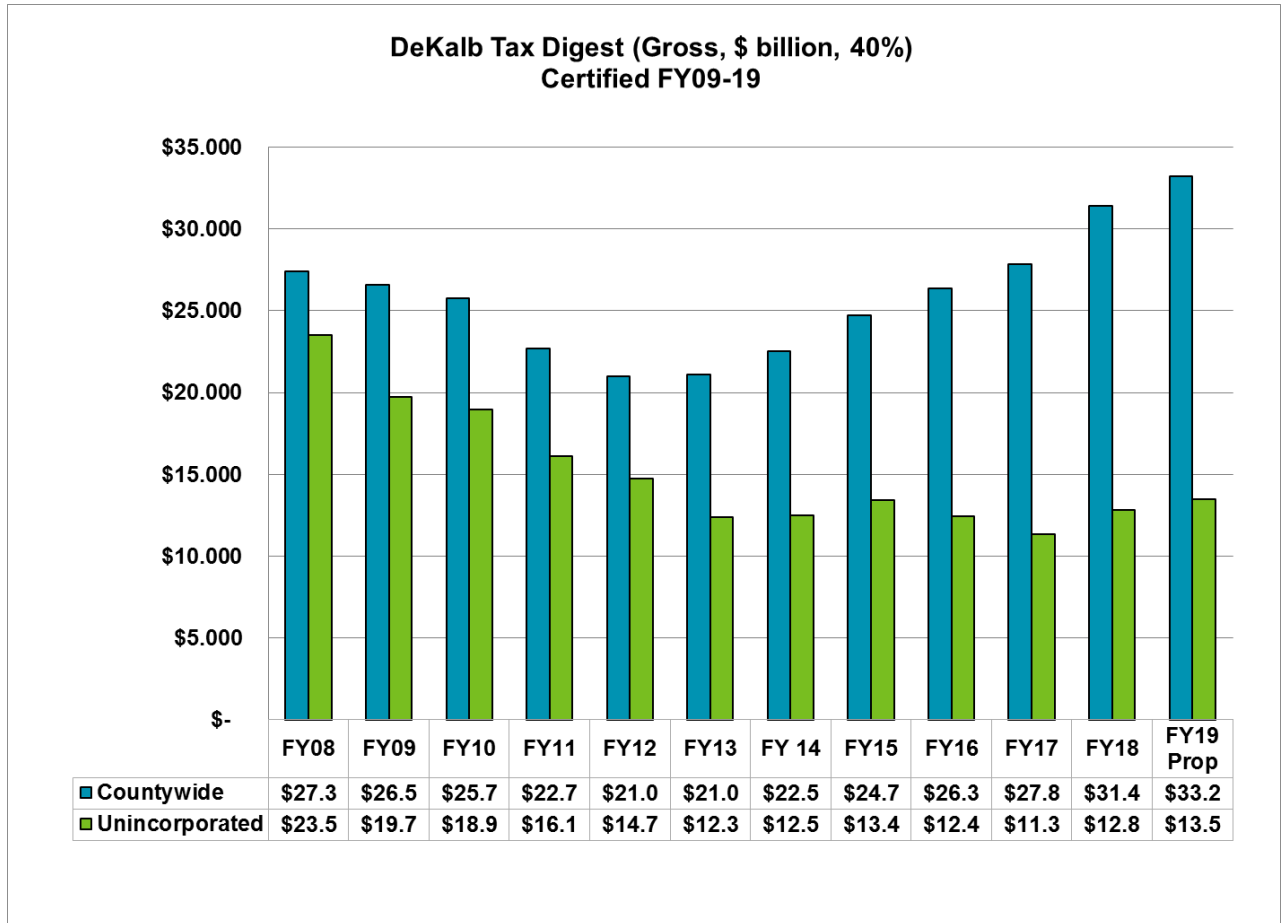
Despite the economic expansion that has occurred since the Great Recession, DeKalb County is still facing numerous effects from that time period. In 2019, the projected value of the gross digest value is \$33.1 billion, however, the projected value of total exemptions is now \$4.5 billion. The value of exemptions equates to 13.7% of property - a 70% increase since 2008. Although the net tax digest now exceeds its pre-recession value in nominal terms, it is 5% lower when indexed for inflation. This decrease has significantly diminished property tax revenue, one of the primary sources of county revenue, which has impeded the county's ability to fully restore services to pre-recession levels.

A major factor contributing to this decline is a property tax exemption that DeKalb County voters passed by referendum in 2007 that effectively "freezes" the assessed value of homesteaded properties at their base year value. The exemption provides a deduction on county property taxes that equals the amount of taxes that would be owed on the current assessed value less the taxes owed on the base year assessed value. As an example, a house purchased at \$100,000 in its base year which has increased in value to \$200,000 would receive a deduction equal to the amount of taxes levied on the difference between the current assessed value and the base year assessed value. The base year cannot be reset until the home is sold, however, during the housing crisis, many homes in the county sold in foreclosure and short sales, resetting their base year value at much lower levels. This exemption does not affect school, city or state taxes; however, some cities have similar exemptions.

Another major factor that has influenced the county's budget is the loss of unincorporated property tax base due to the incorporation of new cities and annexations by existing cities. Since 2009, four new cities have incorporated; Dunwoody in 2009, Brookhaven in 2012, Tucker in 2016, and Stonecrest in 2017. In 2008, 81.1% of the county population lived in the unincorporated areas, which represented 82.4% of the net tax digest value. By 2018, the percentage of the county population in unincorporated had fallen to 56.9% and the unincorporated net tax digest was only 38.7% of the county's total. These changes demonstrate the diminishment of the unincorporated tax base relative to the unincorporated population served.

The newest cities of Stonecrest and Tucker participated in most services provided by the county. However, in 2018, Tucker assumed ownership and operation of the parks within the city limits, and therefore will no longer pay the county millage rate levied for parks operations. Stonecrest followed suit in 2019, however, they will continue to pay the parks millage rate for 2019.

Aside from the economic downturn's effect on property values, the incorporations of Dunwoody, Brookhaven, Tucker and 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 2019 gross value, \$13.509 billion, of the unincorporated digest is 42.5% less than the peak of 2008 of \$23.512 billion.



Millage Rate History

Description

The overall property tax rate in DeKalb consists of taxes levied by the county, the school system, and, until 2016, the State of Georgia. In incorporated areas a city property tax may also be levied.

Property taxes are levied based on a 40% assessment of property's fair market value (FMV). The tax rate is applied as a millage rate, which is a tax on every \$1,000 worth of property (Example: A house with a \$100,000 FMV has an assessed value of \$40,000 which is taxed at 1 mill is \$40.)

The county levies a total of seven different millage rates, five of which are for maintenance and operations (M&O) and two of which are for retiring general obligation debt.

The two bond levies are for county-wide general obligation bonds and unincorporated general obligation bonds. The five M&O millage levies and their corresponding funds are described below.

- County Operations - General Fund: This millage rate is levied in both the unincorporated and incorporated areas of the county to fund county-wide services such as the courts, Sheriff's Office, Tax Commissioner, CEO and Board of Commissioners, and administrative departments like the Law Department and Human Resources.
- Hospitals – Hospital Fund: This millage rate is also levied in both the unincorporated and incorporated areas of the county to fund Grady Memorial Hospital for the provision of indigent medical care.
- Fire – Fire Fund: This millage rate is levied in the unincorporated area of the county as well as all cities except Atlanta and Decatur to fund the DeKalb County Fire Department.
- Unincorporated Tax District – Designated Services Fund: This millage rate is levied in the unincorporated area of the county to fund two categories of services: 1) parks, recreational areas, programs, and facilities; and 2) street and road maintenance services. Municipalities may elect to participate in either of these services and are only taxed for the services that they select, and in most cases, are charged a percentage of the unincorporated millage rate based on state law.
- Police Services – Police Services Fund: This millage rate is levied in the unincorporated area of the county to fund two categories of services: 1) basic police services comprised of services performed by the uniform division, traffic unit, park patrol, criminal investigation division, and crime scene investigation unit of the DeKalb County police department; and 2) Nonbasic police services comprised of services performed by the aerial support unit, SWAT team, bomb squad unit, intelligence and permits, K-9 division, gang task force, drug task force, and homeland security division (emergency management) of the DeKalb County police department. Municipalities may elect to participate in either of these services and are only taxed for the services that they select, and in most cases, are charged a percentage of the unincorporated millage rate based on state law.

2019 County Millage Rates by Tax District

	General (100)	Hospital (273)	Fire (270)	Designated Services (271)		Police Services (274)		County-wide Bond (410)	Unincorporated Bond (411)	Total
				Parks	Roads	Basic	Non-Basic			
Unincorporated	9.327	0.668	2.729	1.458	0.831	3.847	0.996	0.363	0.591	20.810
Atlanta	9.327	0.668	0.000	0.000	0.000	0.000	0.000	0.363	0.000	10.358
Avondale	9.327	0.668	2.729	0.000	0.000	0.000	0.171	0.363	0.000	13.258
Brookhaven	9.327	0.668	2.729	0.000	0.000	0.000	0.000	0.363	0.591	13.678
Chamblee	9.327	0.668	2.729	0.000	0.000	0.000	0.069	0.363	0.000	13.156
Clarkston	9.327	0.668	2.729	0.000	0.000	0.545	0.144	0.363	0.000	13.776
Decatur	9.327	0.668	0.000	0.000	0.000	0.000	0.091	0.363	0.000	10.449
Doraville	9.327	0.668	2.729	0.000	0.000	0.000	0.000	0.363	0.000	13.087
Dunwoody	9.327	0.668	2.729	0.000	0.000	0.000	0.000	0.363	0.591	13.678
Lithonia	9.327	0.668	2.729	0.170	0.000	0.566	0.149	0.363	0.000	13.972
Pine Lake	9.327	0.668	2.729	0.170	0.000	0.647	0.171	0.363	0.000	14.075
Stone Mountain	9.327	0.668	2.729	0.000	0.000	0.000	0.128	0.363	0.000	13.215
Stonecrest	9.327	0.668	2.729	1.458	0.831	3.847	0.996	0.363	0.591	20.810
Tucker	9.327	0.668	2.729	0.000	0.831	3.847	0.996	0.363	0.591	19.352

Beginning in April 2018, the Equalized Homestead Option Sales Tax (EHOST) was implemented which is a one percent sales tax. Proceeds from EHOST are dedicated fully to providing property tax relief to eligible homestead properties. The credits from EHOST are first applied to countywide tax levies, i.e., General Fund and Hospital Fund. If the EHOST proceeds exceed the amount of property taxes levied on homesteaded properties for the countywide levies, the remaining proceeds are then applied to millage rates levied only in incorporated and unincorporated areas.

Prior to EHOST, DeKalb County levied a Homestead Option Sales Tax (HOST) starting in 2006. The HOST was a one percent sales tax, and at least 80% of the revenue was required to be used for property tax relief for homesteaded properties. Unlike EHOST, the HOST credit applied to all county M&O property taxes for homestead properties rather than just General and Hospital. The remaining percentage of HOST that was not used for property tax relief was shared between the county and qualified municipalities to fund capital improvements.

Since 2007, the total unincorporated millage rate including the school millage rate increased from 39.300 mills to 43.890 mills in 2019. Most of that increase occurred in 2011 when the county raised the unincorporated millage rate from 16.860 mills to 21.210 mills in response to the economic downturn. The county reduced the unincorporated millage rate in 2015 and has maintained it since then at 20.810 mills. For FY2019, the school millage rate represents over half of the millage (52.6%) with the county having the remainder.

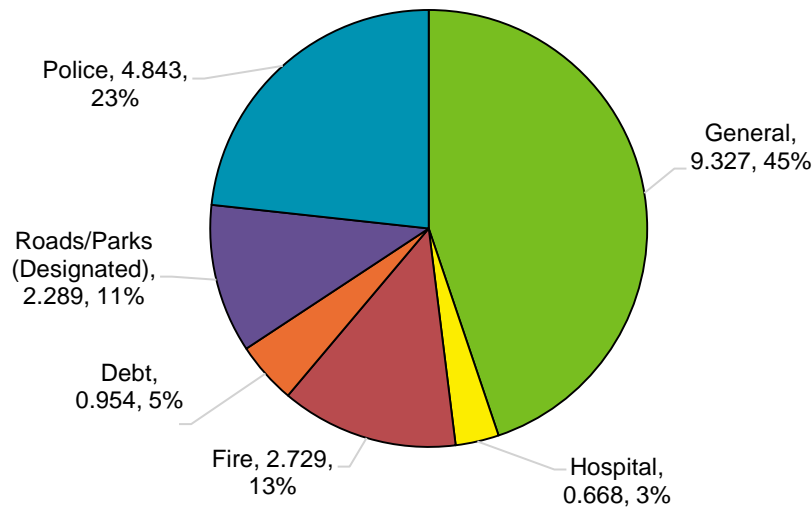
Although individual millage rates have fluctuated, the aggregate county millage rate for unincorporated has remained stable at 20.810 mills since FY2015. The county's millage rate has changed over the years, not only in the amount, but also in how it is distributed. In 2007, there were only six levies (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 & Recreation. Police is broken into basic (ex: uniform patrol) and non-basic (ex: bomb squad).

Total County Millage Rate by Tax District, FY2010 - 2019

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Unincorporated	16.860	21.210	21.210	21.210	21.210	20.810	20.810	20.810	20.810	20.810
Atlanta	9.530	11.180	12.070	11.510	9.030	11.290	9.980	9.860	10.692	10.358
Avondale	14.110	15.940	17.280	17.680	12.790	15.010	13.647	13.119	13.547	13.258
Brookhaven	0.000	0.000	0.000	16.250	13.570	14.670	12.560	13.307	13.784	13.678
Chamblee	12.850	14.240	15.650	14.760	12.360	14.570	12.661	13.013	13.447	13.156
Clarkston	13.780	15.590	16.960	17.140	14.430	16.450	14.948	13.663	14.059	13.776
Decatur	10.660	11.610	12.430	12.030	9.580	11.920	10.715	9.955	10.781	10.449
Doraville	13.190	14.130	15.520	14.520	12.170	14.410	13.078	12.940	13.379	13.087
Dunwoody	13.360	14.820	17.080	16.250	13.570	14.670	12.560	13.307	13.784	13.678
Lithonia	13.850	15.860	17.160	17.400	14.950	16.750	15.366	13.813	14.250	13.972
Pine Lake	14.110	16.140	17.420	17.840	15.380	17.140	15.767	13.920	14.351	14.075
Stone Mountain	13.580	14.430	15.830	15.020	12.610	14.830	13.454	13.074	13.505	13.215
Stonecrest	0.000	0.000	0.000	0.000	0.000	0.000	0.000	20.810	20.810	20.810
Tucker	0.000	0.000	0.000	0.000	0.000	0.000	20.810	20.810	20.810	19.352

For FY 2019, the unincorporated millage rates remained 20.810 mills in the initial budget. The General Fund represented 45% of the total levy, Police at 23%, Fire at 13%, Designated at 11%, Hospital at 3%, and Debt at 5%.

**FY19 Proposed Millage Rate Breakdown
(Unincorporated) Mills and %**



History of DeKalb County Millage Rates

		FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19 Prop
General		8.000	9.430	10.430	10.710	8.220	10.390	8.760	8.693	9.638	9.327
Hospital		0.960	0.880	0.940	0.800	0.800	0.890	0.740	0.740	0.726	0.668
Combined Countywide Operational Rate		8.960	10.310	11.370	11.510	9.020	11.280	9.500	9.433	10.364	9.995
Include (except Decatur and Atlanta):											
Fire		2.460	2.700	3.290	2.820	2.870	2.750	2.570	3.080	2.687	2.729
Include County Bonds for everyone; Unincorporated if Unincorporated (exceptions for Dunwoody, Brookhaven, and Tucker):											
Unincorporated Debt Service		1.370	0.940	1.720	1.920	1.670	0.630	0.010	0.367	0.405	0.591
Countywide Debt Service		0.570	0.870	0.700	-	0.010	0.010	0.480	0.427	0.328	0.363
Atlanta	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Avondale	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Brookhaven	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Chamblee	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Clarkston	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Decatur	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Doraville	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Dunwoody	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Lithonia	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Pine Lake	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Stone Mountain	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Stonecrest	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Tucker	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Unincorporated	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
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	0.167	0.170
Pine Lake	Parks	0.180	0.200	0.140	0.160	0.200	0.210	0.317	0.124	0.167	0.170
Stone Mountain	Parks	0.180	-	-	-	-	-	-	-	-	-
Stonecrest	Parks	-	-	-	-	-	-	-	0.931	1.349	1.458
Tucker	Parks	-	-	-	-	-	-	0.400	0.931	1.349	-
Unincorporated	Parks	0.180	0.200	0.140	0.320	0.490	0.400	0.400	0.931	1.349	1.458
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	0.880	0.831
Tucker	Roads	-	-	-	-	-	-	1.900	1.480	0.880	0.831
Unincorporated	Roads	0.280	0.250	0.160	0.390	0.970	1.050	1.900	1.480	0.880	0.831

History of DeKalb County Millage Rates											
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	0.538	0.545
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	0.557	0.566
Pine Lake	Police - Basic	1.590	1.370	1.320	2.470	2.390	1.920	1.803	0.677	0.637	0.647
Stone Mountain	Police - Basic	1.080	-	-	-	-	-	-	-	-	-
Stonecrest	Police - Basic	-	-	-	-	-	-	-	4.046	3.810	3.847
Tucker	Police - Basic	-	-	-	-	-	-	5.480	4.046	3.810	3.847
Unincorporated	Police - Basic	2.920	4.500	3.570	3.490	5.160	4.220	5.480	4.046	3.810	3.847
Atlanta	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-
Avondale	Police - Non-Basic	0.070	0.440	0.440	0.690	0.620	0.600	0.569	0.179	0.168	0.171
Brookhaven	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-
Chamblee	Police - Non-Basic	0.020	0.110	0.130	0.240	0.190	0.160	0.111	0.073	0.068	0.069
Clarkston	Police - Non-Basic	0.050	0.350	0.360	0.580	0.500	0.490	0.449	0.151	0.142	0.144
Decatur	Police - Non-Basic	0.030	0.180	0.200	0.330	0.280	0.260	0.207	0.095	0.089	0.091
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	0.147	0.149
Pine Lake	Police - Non-Basic	0.070	0.440	0.440	0.690	0.620	0.600	0.569	0.179	0.168	0.171
Stone Mountain	Police - Non-Basic	0.050	0.300	0.310	0.500	0.440	0.420	0.376	0.134	0.126	0.128
Stonecrest	Police - Non-Basic	-	-	-	-	-	-	-	1.046	0.987	0.996
Tucker	Police - Non-Basic	-	-	-	-	-	-	0.470	1.046	0.987	0.996
Unincorporated	Police - Non-Basic	0.120	1.440	0.260	0.760	1.020	0.470	0.470	1.046	0.987	0.996
Total Unincorporated		16.860	21.210	21.210	21.210	21.210	20.810	20.810	20.810	20.810	20.810
Atlanta		9.530	11.180	12.070	11.510	9.030	11.290	9.980	9.860	10.692	10.358
Avondale		14.110	15.940	17.280	17.680	12.790	15.010	13.647	13.119	13.547	13.258
Brookhaven		-	-	-	16.250	13.570	14.670	12.560	13.307	13.784	13.678
Chamblee		12.850	14.240	15.650	14.760	12.360	14.570	12.661	13.013	13.447	13.156
Clarkston		13.780	15.590	16.960	17.140	14.430	16.450	14.948	13.663	14.059	13.776
Decatur		10.660	11.610	12.430	12.030	9.580	11.920	10.715	9.955	10.781	10.449
Doraville		13.190	14.130	15.520	14.520	12.170	14.410	13.078	12.940	13.379	13.087
Dunwoody		13.360	14.820	17.080	16.250	13.570	14.670	12.560	13.307	13.784	13.678
Lithonia		13.850	15.860	17.160	17.400	14.950	16.750	15.366	13.813	14.250	13.972
Pine Lake		14.110	16.140	17.420	17.840	15.380	17.140	15.767	13.920	14.351	14.075
Stone Mountain		13.580	14.430	15.830	15.020	12.610	14.830	13.454	13.074	13.505	13.215
Stonecrest		-	-	-	-	-	-	-	20.810	20.810	20.810
Tucker		-	-	-	-	-	-	20.810	20.810	20.810	19.352
Unincorporated		16.860	21.210	21.210	21.210	21.210	20.810	20.810	20.810	20.810	20.810
HOST Factor		56.6%	46.0%	59.0%	66.0%	57.7%	44.0%	47.7%	43.2%	12.8%	0.0%
eHOST Factor (General / Hospital)		NA	NA	NA	NA	NA	NA	NA	NA	83.0%	100.0%
Combined HOST / eHOST Factor (General / Hospital)		NA	NA	NA	NA	NA	NA	NA	NA	85.2%	100.0%
Benchmark Rate		FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19 Prop
General		8.000	9.430	10.430	10.710	8.220	10.390	8.760	8.693	9.638	9.327
Hospital		0.960	0.880	0.940	0.800	0.800	0.890	0.740	0.740	0.726	0.668
Fire		2.460	2.700	3.290	2.820	2.870	2.750	2.570	3.080	2.687	2.729
Unincorporated Bonds		1.370	0.940	1.720	1.920	1.670	0.630	0.010	0.367	0.405	0.591
Countywide Bonds		0.570	0.870	0.700	-	0.010	0.010	0.480	0.427	0.328	0.363
Designated		0.460	0.450	0.300	0.710	1.460	1.450	2.300	2.411	2.229	2.289
Police		3.040	5.940	3.830	4.250	6.180	4.690	5.950	5.092	4.797	4.843
		16.860	21.210	21.210	21.210	21.210	20.810	20.810	20.810	20.810	20.810

Full-Time Filled Positions Schedule

	FY16 Filled	FY17 Filled	FY18 Filled	FY19 Funded
Tax Funds				
100 - General				
Animal Services	18	19	20	22
Board Of Commissioners	32	33	31	31
Budget	7	7	6	9
Chief Executive Officer	6	23	25	26
Child Advocates Office	25	26	26	33
Citizen Help Center	0	0	2	7
Clerk Superior Court	87	86	90	92
Communications	9	0	0	0
District Attorney	138	149	154	153
Economic Development	1	0	0	0
Emergency Management	0	2	5	5
Ethics Board	1	3	3	3
Executive Assistant	9	0	0	0
Extension Service	11	11	10	14
Facilities Management	43	43	46	53
Finance	71	61	60	64
Fire & Rescue Services	80	0	0	0
G.I.S.	20	20	20	22
Human Resources	31	32	33	34
Human Services	29	30	33	34
Innovation & Technology	69	71	70	74
Internal Audit Office	2	13	12	13
Juvenile Court	76	73	79	80
Law Department	26	30	29	34
Library	215	236	239	228
Magistrate Court	15	15	18	20
Medical Examiner	12	16	15	18
Planning	14	12	12	17
Police	22	22	26	27
Probate Court	22	24	25	27
Property Appraisal& Assessment	62	60	64	70
Public Defender	82	83	83	89
Public Works Director	5	5	4	4
Purchasing	32	29	29	31
Registrar	14	13	13	14
Sheriff	744	755	707	753
Solicitor	85	88	85	89
State Court	183	184	184	195
Superior Court	84	84	87	88
Tax Commissioner	90	93	89	103
100 - General Total	2,472	2,451	2,434	2,576

Full-Time Filled & Funded Positions Schedule (continued)

	FY16 Filled	FY17 Filled	FY18 Filled	FY19 Funded
270 - Fire	528	623	615	705
271 - Designated				
Parks	101	95	97	110
Roads & Drainage	123	117	124	131
Transportation	16	14	15	17
271 - Designated Total	240	226	236	258
272 - Unincorporated				
Beautification	0	116	122	130
Planning	63	17	15	18
State Court	49	50	50	55
272 - Unincorporated Total	112	183	187	203
274 - Police Services	836	793	840	911
Tax Funds Total	4,188	4,276	4,312	4,653
Special Revenue Funds				
201 - Development	44	44	44	56
203 - Peg Support	1	3	2	1
205 - Foreclosure Registry	4	0	0	0
211 - Street Lights	0	1	1	1
212 - Speed Humps Maintenance	1	2	2	2
215 - Emergency Telephone Sys	114	109	114	130
Special Revenue Funds Total	164	159	163	190
Internal Service Funds				
611 - Vehicle Maintenance	134	131	129	152
631 - Risk Management	0	10	11	11
632 - Workers Compensation	0	3	5	5
Internal Service Funds Total	134	144	145	168
Enterprise Funds				
511 - Water & Sewer Operating				
Dpt Of Watershed Management	601	657	661	683
Finance	41	57	76	112
511 - Water & Sewer Operating Total	642	714	737	795
541 - Sanitation Operating	621	551	561	632
551 - Airport Operating	22	21	24	22
581 - Stormwater Management	82	85	92	121
Enterprise Funds Total	1,367	1,371	1,414	1,570
Grand Total	5,853	5,950	6,034	6,581

Budget Plan & Process

DeKalb County's budget process is designed to encourage input from, and provide 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, Countywide 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 target levels set by the Office of Management and Budget.

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.

Due to the size and complexity of DeKalb's funding sources, revenue projections require a significant degree of intricacy. 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 projecting smaller revenue streams is trend analysis where known modifications are sometimes factored 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 is required to submit a complete budget recommendation to the BOC by December 15. The CEO’s FY2019 budget recommendation was submitted on December 14, 2018 due to December 15 falling during a weekend.

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 other changes to the budget.

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 the budget and makes modifications if necessary, then 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 Department's Accounting Division improved the method of booking accruals, 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, some discrepancies exist 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 26, 2019, budget staff estimated starting fund balances with the plan to adjust to actual amount at mid-year after the completion of the 2018 audit.

Budget Planning and Process

Budget Tasks	2018						2019						
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
Office of Management and Budget (OMB) Preparation													
OMB develops budget priorities, revenue projections, and base budgets	▶												
Distribute budget instructions, salary projections and interfund charges to elected officials/department heads			▶										
Hold budget kickoff and training sessions				▶									
Departmental Budget Preparation													
Department heads/elected officials develop and submit budget requests			▶										
Budget Review and Analysis													
Review initial revenue anticipation				▶									
OMB reviews and analyzes budget requests				▶									
Prepare and submit operating budget recommendations to Chief Executive Officer (CEO)					▶								
CEO Submits Recommended Budget to Board of Commissioners (BOC)						▶							
BOC Review and Adoption													
BOC reviews recommended budget						▶							
CEO & BOC hold public hearings & publish recommended budget in newspaper						▶							
BOC adopts operating budget								▶					
Mid-Year Review													
Review final property tax digest and fund balance											▶		
Department heads/elected officials submit amended budget requests												▶	
Calculate final millage rates, analyze budget requests, and submit recommendations to CEO												▶	
CEO submits amended budget to BOC												▶	
CEO & BOC holds public hearings and publishes proposed millage rates 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 Chief Executive Officer (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.

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Operating Funds

Operating Funds Definition

The Operating Funds group combines all county 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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 340,403,811	\$ 320,164,887	\$ 371,376,004	\$ 414,486,047
31 - Taxes	\$ 456,183,251	\$ 499,680,644	\$ 516,184,916	\$ 548,277,950
32 - Licenses and Permits	\$ 24,614,133	\$ 26,730,168	\$ 22,249,361	\$ 22,036,521
33 - Intergovernmental	\$ 2,839,684	\$ 1,516,089	\$ 2,296,831	\$ 2,344,489
34 - Charges for Services	\$ 465,742,429	\$ 463,949,184	\$ 481,236,867	\$ 466,300,302
35 - Fines and Forfeitures	\$ 19,669,282	\$ 21,389,498	\$ 19,457,653	\$ 20,001,262
36 - Investment Income	\$ 800,463	\$ 1,348,310	\$ 4,093,908	\$ 1,213,697
37 - Contributions	\$ 48,000	\$ 5	\$ -	\$ -
38 - Miscellaneous	\$ 4,961,787	\$ 8,877,115	\$ 27,464,262	\$ 24,197,833
39 - Other Fin. Sources	\$ 253,237,371	\$ 83,523,642	\$ 80,871,610	\$ 82,674,554
40 - Payroll Deductions	\$ 87,375,671	\$ 95,175,852	\$ 97,339,384	\$ 84,850,000
Revenue Total	\$1,315,472,071	\$1,202,190,509	\$1,251,194,792	\$1,251,896,608
51 - Salaries & Benefits	\$ 435,121,118	\$ 459,614,051	\$ 483,468,095	\$ 460,647,995
52 - Purch / Contr Svcs	\$ 111,395,302	\$ 113,907,329	\$ 112,468,899	\$ 155,144,193
53 - Supplies	\$ 70,106,454	\$ 69,647,178	\$ 75,406,282	\$ 85,513,409
54 - Capital Outlays	\$ 19,793,284	\$ 15,594,487	\$ 11,819,713	\$ 88,140,196
55 - Interfund Charges	\$ 105,666,757	\$ 165,592,558	\$ 177,762,782	\$ 108,193,992
56 - Depreciation	\$ -	\$ -	\$ 20,261	\$ -
57 - Other Costs	\$ 53,054,687	\$ 45,909,905	\$ 46,868,256	\$ 44,048,664
58 - Debt Service	\$ 92,764,802	\$ 95,911,820	\$ 99,823,729	\$ 114,022,384
61 - Other Fin. Uses	\$ 377,218,063	\$ 115,043,271	\$ 100,769,908	\$ 119,528,550
70 - Retirement Svcs	\$ 951,427	\$ 1,145,445	\$ 1,154,686	\$ 57,837,506
71 - Payroll Liabilities	\$ 69,639,102	\$ 68,613,348	\$ 90,092,473	\$ 95,310,200
Expense Total	\$1,335,710,995	\$1,150,979,392	\$1,199,655,083	\$1,328,387,089
Fund Balance - Ending	\$ 320,164,887	\$ 371,376,004	\$ 422,915,713	\$ 337,995,566
Gain/(Use) of Fund Balance	\$ (20,238,924)	\$ 51,211,117	\$ 51,539,709	\$ (76,490,481)

Adopted Budget

\$1,666,382,655

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 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 similarly to private enterprise, on a self-supporting basis with most 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 Airport.
- Stormwater Operating – Accounts for funds received from the annual stormwater utility fee for maintenance of the stormwater infrastructure.

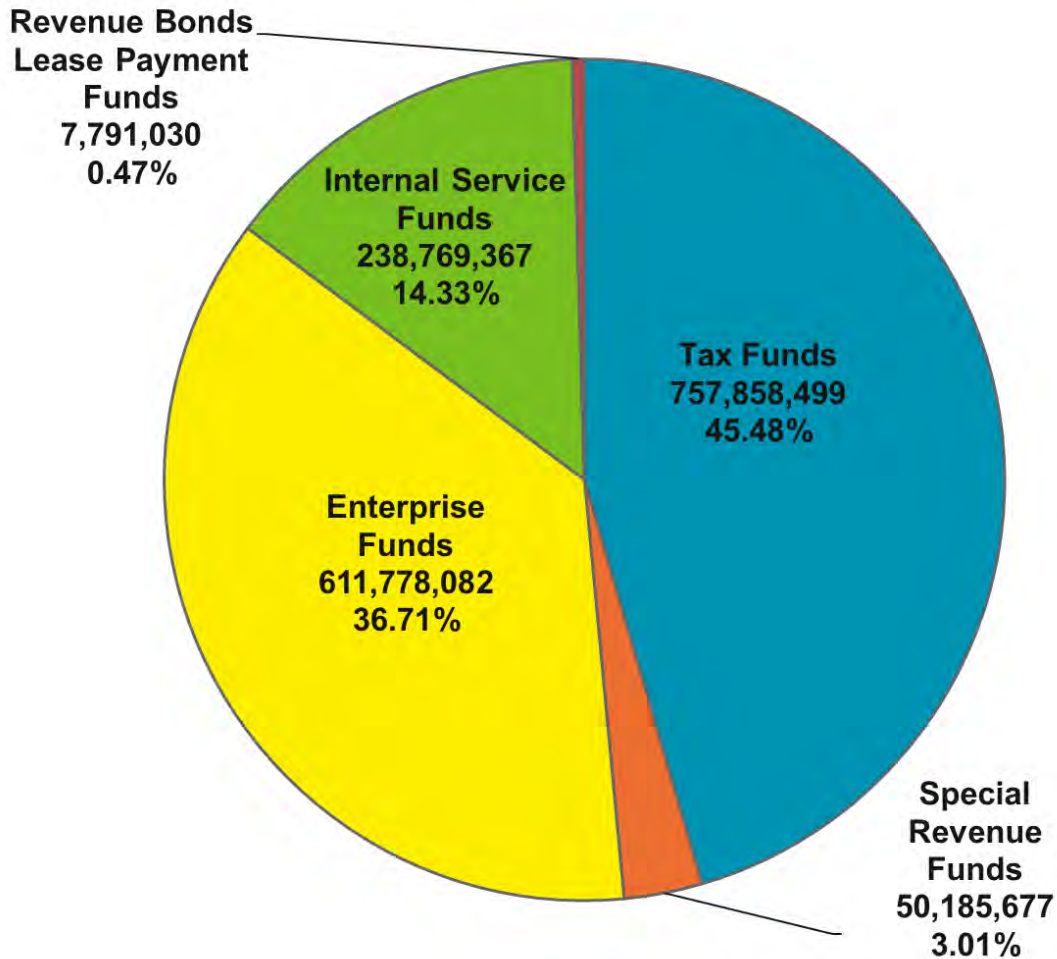
Internal Service Funds account for services provided by one department to another and are supported wholly by interdepartmental and interfund charges based on the level of service provided. The funds included are:

- 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 capital projects funded by, and related to, the Sanitation Fund.
- Airport Capital Projects – Accounts for capital projects funded by, and related to, the Airport Fund.
- Stormwater Utility Capital Projects – Accounts 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.



Tax Funds (\$757,858,499)

- General
- Fire
- Hospital
- Special Tax District - Designated Services
- Special Tax District - Unincorporated
- Police Services
- Countywide Bond
- Unincorporated Bond

Special Revenue Funds (\$50,185,677)

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

Internal Service Funds (\$238,769,367)

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

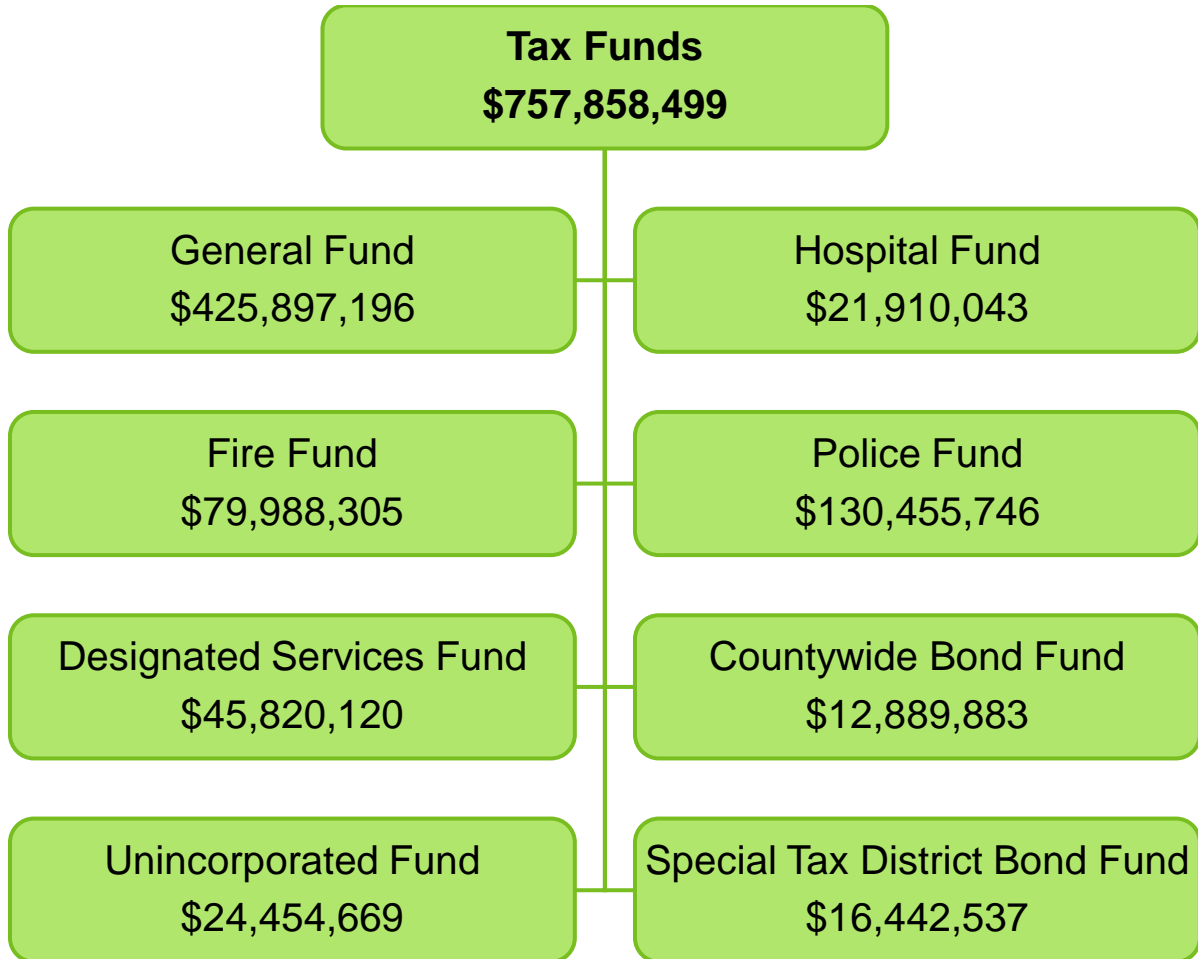
Enterprise Funds (\$611,778,082)

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

Revenue Bonds Lease Payment Funds (\$7,791,030)

- Building Authority
- Public Safety & Judicial Facilities Authority
- Urban Redevelopment Agency

Tax Funds



Tax Funds

Description

The Tax Funds group consists of eight funds where the primary source of revenue is derived from either ad valorem property tax or sales tax. The eight funds include General, Police, Fire, Designated Services (a.k.a. Special Tax District - Designated), Unincorporated (a.k.a. Special Tax District – 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, the Tax Funds is sometimes inaccurately considered the full operating 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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 57,089,729	\$ 53,219,638	\$ 81,048,167	\$ 111,976,562
31 - Taxes	\$ 448,605,860	\$ 494,560,294	\$ 513,918,898	\$ 545,237,950
32 - Licenses and Permits	\$ 16,785,138	\$ 18,706,944	\$ 14,820,224	\$ 13,450,601
33 - Intergovernmental	\$ 2,058,035	\$ 833,105	\$ 1,581,208	\$ 1,664,489
34 - Charges for Services	\$ 53,081,497	\$ 51,412,143	\$ 52,671,018	\$ 52,458,995
35 - Fines and Forfeitures	\$ 17,775,620	\$ 19,494,473	\$ 17,647,260	\$ 18,225,262
36 - Investment Income	\$ 232,095	\$ (530,094)	\$ 1,005,494	\$ -
37 - Contributions	\$ 48,000	\$ 5	\$ -	\$ -
38 - Miscellaneous	\$ 5,495,865	\$ 6,348,706	\$ 10,176,680	\$ 6,573,000
39 - Other Fin. Sources	\$ 181,048,498	\$ 13,807,800	\$ 7,331,580	\$ 8,271,640
40 - Payroll Deductions	\$ -	\$ -	\$ (40)	\$ -
Revenue Total	\$ 725,130,609	\$ 604,633,375	\$ 619,152,321	\$ 645,881,937
51 - Salaries & Benefits	\$ 330,662,152	\$ 344,960,330	\$ 359,464,363	\$ 337,141,383
52 - Purch / Contr Svcs	\$ 66,011,322	\$ 73,662,700	\$ 70,730,763	\$ 89,361,975
53 - Supplies	\$ 25,406,270	\$ 20,153,877	\$ 24,669,027	\$ 29,623,830
54 - Capital Outlays	\$ 2,425,851	\$ 2,232,177	\$ 2,250,690	\$ 1,946,926
55 - Interfund Charges	\$ 50,841,737	\$ 53,731,938	\$ 55,412,319	\$ 54,184,599
57 - Other Costs	\$ 32,422,847	\$ 30,929,177	\$ 32,856,655	\$ 25,997,119
58 - Debt Service	\$ 18,975,570	\$ 21,935,965	\$ 25,666,538	\$ 38,806,730
61 - Other Fin. Uses	\$ 201,481,208	\$ 28,334,359	\$ 20,524,422	\$ 19,058,716
70 - Retirement Svcs	\$ 773,741	\$ 864,324	\$ 900,237	\$ 48,578,901
Expense Total	\$ 729,000,699	\$ 576,804,846	\$ 592,475,015	\$ 644,700,179
Fund Balance - Ending	\$ 53,219,638	\$ 81,048,167	\$ 107,725,473	\$ 113,158,320
Gain/(Use) of Fund Balance	\$ (3,870,090)	\$ 27,828,529	\$ 26,677,306	\$ 1,181,758
Adopted Budget				\$ 757,858,499

General Fund (100) - 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.

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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 51,008,000	\$ 41,417,607	\$ 49,091,817	\$ 72,319,683
R 31 - Taxes	\$ 233,042,389	\$ 251,483,327	\$ 263,942,576	\$ 283,450,149
32 - Licenses and Permits	\$ 1,000	\$ 5,490	\$ 90,274	\$ 71,448
33 - Intergovernmental	\$ 2,058,035	\$ 833,105	\$ 1,581,208	\$ 1,664,489
34 - Charges for Services	\$ 51,169,180	\$ 49,586,421	\$ 49,919,210	\$ 48,587,910
35 - Fines and Forfeitures	\$ 9,680,425	\$ 10,234,842	\$ 8,372,267	\$ 8,808,885
36 - Investment Income	\$ 229,536	\$ (654,775)	\$ 759,986	\$ -
38 - Miscellaneous	\$ 4,766,151	\$ 5,950,066	\$ 10,092,372	\$ 6,321,855
39 - Other Fin. Sources	\$ 8,347,505	\$ 7,576,369	\$ 4,167,710	\$ 4,672,777
40 - Payroll Deductions	\$ -	\$ -	\$ (40)	\$ -
Revenue Total	\$ 309,294,221	\$ 325,014,845	\$ 338,925,563	\$ 353,577,513
E 51 - Salaries & Benefits	\$ 198,144,769	\$ 198,254,978	\$ 205,895,583	\$ 192,358,994
52 - Purch / Contr Svcs	\$ 58,005,465	\$ 64,813,068	\$ 62,708,438	\$ 75,934,236
53 - Supplies	\$ 15,467,704	\$ 12,979,126	\$ 15,744,391	\$ 18,794,170
54 - Capital Outlays	\$ 2,143,047	\$ 2,006,037	\$ 1,823,039	\$ 1,741,913
55 - Interfund Charges	\$ 5,475,371	\$ 5,931,960	\$ 7,109,976	\$ 6,327,084
57 - Other Costs	\$ 10,477,172	\$ 10,354,750	\$ 10,457,301	\$ 12,675,167
58 - Debt Service	\$ 2,260,935	\$ 3,686,215	\$ 3,658,201	\$ 4,171,792
61 - Other Fin. Uses	\$ 26,404,743	\$ 18,828,041	\$ 14,765,209	\$ 13,222,907
70 - Retirement Svcs	\$ 505,407	\$ 486,461	\$ 511,969	\$ 27,935,925
Expense Total	\$ 318,884,614	\$ 317,340,635	\$ 322,674,108	\$ 353,162,188
Fund Balance - Ending	\$ 41,417,607	\$ 49,091,817	\$ 65,343,273	\$ 72,735,008
Gain/(Use) of Fund Balance	\$ (9,590,393)	\$ 7,674,210	\$ 16,251,455	\$ 415,325
Adopted Budget				\$ 425,897,196

Fire Fund (270) – 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 which have their own fire operations. 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.

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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 1,022,967	\$ 380,143	\$ 5,841,202	\$ 6,174,554
R 31 - Taxes	\$ 52,925,901	\$ 69,487,313	\$ 67,460,891	\$ 71,099,437
34 - Charges for Services	\$ 699,777	\$ 551,289	\$ 1,489,575	\$ 1,622,362
35 - Fines and Forfeitures	\$ -	\$ 280	\$ 2,100	\$ 2,100
36 - Investment Income	\$ -	\$ -	\$ 73,880	\$ -
37 - Contributions	\$ -	\$ 5	\$ -	\$ -
38 - Miscellaneous	\$ 12,550	\$ 7,497	\$ 9,199	\$ 6,258
39 - Other Fin. Sources	\$ -	\$ 141,248	\$ 530,557	\$ 1,083,594
Revenue Total	\$ 53,638,228	\$ 70,187,632	\$ 69,566,202	\$ 73,813,751
E 51 - Salaries & Benefits	\$ 39,217,768	\$ 47,770,777	\$ 49,958,132	\$ 47,884,581
52 - Purch / Contr Svcs	\$ 1,512,943	\$ 1,818,076	\$ 1,636,215	\$ 1,448,272
53 - Supplies	\$ 2,256,029	\$ 2,447,112	\$ 2,530,198	\$ 3,072,239
54 - Capital Outlays	\$ 252,602	\$ 129,364	\$ 261,820	\$ 182,504
55 - Interfund Charges	\$ 10,509,841	\$ 12,151,904	\$ 12,221,238	\$ 12,434,684
57 - Other Costs	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
61 - Other Fin. Uses	\$ 382,774	\$ 260,275	\$ 1,436,661	\$ 1,459,800
70 - Retirement Svcs	\$ 137,094	\$ 137,064	\$ 137,094	\$ 7,149,323
Expense Total	\$ 54,281,052	\$ 64,726,573	\$ 68,181,357	\$ 73,643,403
Fund Balance - Ending	\$ 380,143	\$ 5,841,202	\$ 7,226,047	\$ 6,344,902

Gain/(Use) of Fund Balance	\$ (642,824)	\$ 5,461,059	\$ 1,384,845	\$ 170,348
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Adopted Budget				\$ 79,988,305
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Designated Services Fund (271) – Description

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

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

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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 404,644	\$ 2,443,424	\$ 2,411,468	\$ 4,010,485
R 31 - Taxes	\$ 28,485,595	\$ 32,399,233	\$ 31,737,895	\$ 31,557,162
34 - Charges for Services	\$ 747,761	\$ 815,747	\$ 861,920	\$ 1,560,750
36 - Investment Income	\$ -	\$ 15,511	\$ 35,661	\$ -
37 - Contributions	\$ 48,000	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 160,730	\$ 187,099	\$ 148,929	\$ 147,269
39 - Other Fin. Sources	\$ 13,271,980	\$ 6,097,477	\$ 10,017,099	\$ 8,544,454
Revenue Total	\$ 42,714,065	\$ 39,515,067	\$ 42,801,504	\$ 41,809,635
E 51 - Salaries & Benefits	\$ 17,596,071	\$ 18,168,850	\$ 19,190,581	\$ 17,688,132
52 - Purch / Contr Svcs	\$ 2,044,304	\$ 3,059,534	\$ 3,478,799	\$ 5,725,101
53 - Supplies	\$ 5,266,165	\$ 2,974,275	\$ 4,427,540	\$ 4,921,656
54 - Capital Outlays	\$ 9,682	\$ 10,554	\$ 1,074	\$ -
55 - Interfund Charges	\$ 10,545,307	\$ 9,014,937	\$ 9,505,980	\$ 9,467,316
57 - Other Costs	\$ 375,000	\$ 375,000	\$ 1,995,746	\$ 375,000
61 - Other Fin. Uses	\$ 4,724,894	\$ 5,840,387	\$ 1,104,270	\$ 1,054,082
70 - Retirement Svcs	\$ 113,861	\$ 103,486	\$ 65,813	\$ 2,507,199
Expense Total	\$ 40,675,284	\$ 39,547,023	\$ 39,769,802	\$ 41,738,486
Fund Balance - Ending	\$ 2,443,424	\$ 2,411,468	\$ 5,443,169	\$ 4,081,634
Gain/(Use) of Fund Balance	\$ 2,038,780	\$ (31,957)	\$ 3,031,702	\$ 71,149
Adopted Budget				\$ 45,820,120

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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 1,694,706	\$ 2,014,384	\$ 719,518	\$ 4,104,534
31 - Taxes	\$ 32,277,047	\$ 4,472,040	\$ 3,992,225	\$ 4,111,253
32 - Licenses and Permits	\$ 16,357,556	\$ 18,338,608	\$ 14,365,760	\$ 13,022,708
35 - Fines and Forfeitures	\$ 8,095,195	\$ 9,259,351	\$ 9,272,893	\$ 9,414,277
36 - Investment Income	\$ 2,559	\$ 2,562	\$ -	\$ -
38 - Miscellaneous	\$ 236,823	\$ (66,591)	\$ (144,189)	\$ (168,918)
39 - Other Fin. Sources	\$ (43,158,764)	\$ (15,572,543)	\$ (10,335,095)	\$ (6,029,185)
Revenue Total	\$ 13,810,416	\$ 16,433,426	\$ 17,151,594	\$ 20,350,135
51 - Salaries & Benefits	\$ 7,395,875	\$ 11,848,993	\$ 12,207,127	\$ 11,443,095
52 - Purch / Contr Svcs	\$ 1,356,041	\$ 2,012,111	\$ 1,679,250	\$ 4,164,668
53 - Supplies	\$ 178,466	\$ 292,845	\$ 382,586	\$ 433,771
54 - Capital Outlays	\$ 10,412	\$ 34,463	\$ 18,299	\$ 9,049
55 - Interfund Charges	\$ 2,036,782	\$ 2,929,047	\$ 2,829,130	\$ 2,787,423
57 - Other Costs	\$ 1,527,711	\$ 3,450	\$ 4,532	\$ -
61 - Other Fin. Uses	\$ 968,071	\$ 590,004	\$ 328,814	\$ -
70 - Retirement Svcs	\$ 17,379	\$ 17,379	\$ 17,379	\$ 1,512,129
Expense Total	\$ 13,490,737	\$ 17,728,292	\$ 17,467,117	\$ 20,350,135
Fund Balance - Ending	\$ 2,014,384	\$ 719,518	\$ 403,995	\$ 4,104,534
Gain/(Use) of Fund Balance	\$ 319,678	\$ (1,294,866)	\$ (315,523)	\$ 0
Adopted Budget				\$ 24,454,669

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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 1,179,954	\$ (1,082,777)	\$ 622,588	\$ 1,476,809
31 - Taxes	\$ 17,648,999	\$ 19,336,611	\$ 20,599,942	\$ 20,433,234
36 - Investment Income	\$ -	\$ -	\$ 60,739	\$ -
39 - Other Fin. Sources	\$ -	\$ 2,553,431	\$ -	\$ -
Revenue Total	\$ 17,648,999	\$ 21,890,042	\$ 20,660,681	\$ 20,433,234
52 - Purch / Contr Svcs	\$ 700	\$ 700	\$ 700	\$ 20,000
57 - Other Costs	\$ 19,911,029	\$ 20,183,977	\$ 20,399,077	\$ 12,934,952
58 - Debt Service	\$ -	\$ -	\$ -	\$ 7,455,525
Expense Total	\$ 19,911,729	\$ 20,184,677	\$ 20,399,777	\$ 20,410,477
Fund Balance - Ending	\$ (1,082,777)	\$ 622,588	\$ 883,492	\$ 1,499,566
Gain/(Use) of Fund Balance	\$ (2,262,730)	\$ 1,705,365	\$ 260,904	\$ 22,757
Adopted Budget				\$ 21,910,043

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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ (2,977,086)	\$ 7,044,026	\$ 20,819,238	\$ 21,766,470
R 31 - Taxes	\$ 72,466,868	\$ 98,616,552	\$ 103,594,339	\$ 107,378,322
32 - Licenses and Permits	\$ 426,582	\$ 362,846	\$ 364,190	\$ 356,445
34 - Charges for Services	\$ 464,780	\$ 458,686	\$ 400,312	\$ 687,973
36 - Investment Income	\$ -	\$ 82,572	\$ 75,228	\$ -
38 - Miscellaneous	\$ 319,612	\$ 270,634	\$ 70,368	\$ 266,536
39 - Other Fin. Sources	\$ 34,306,324	\$ 13,011,819	\$ 2,951,310	\$ -
Revenue Total	\$ 107,984,165	\$ 112,803,108	\$ 107,455,748	\$ 108,689,276
E 51 - Salaries & Benefits	\$ 68,307,668	\$ 68,916,731	\$ 72,212,939	\$ 67,766,581
52 - Purch / Contr Svcs	\$ 3,091,869	\$ 1,959,211	\$ 1,226,361	\$ 2,054,706
53 - Supplies	\$ 2,237,906	\$ 1,460,519	\$ 1,584,313	\$ 2,401,994
54 - Capital Outlays	\$ 10,109	\$ 51,759	\$ 146,458	\$ 13,460
55 - Interfund Charges	\$ 22,274,435	\$ 23,704,090	\$ 23,745,995	\$ 23,168,092
57 - Other Costs	\$ 119,934	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 1,921,132	\$ 2,815,652	\$ 2,889,468	\$ 3,321,927
70 - Retirement Svcs	\$ -	\$ 119,934	\$ 167,982	\$ 9,474,325
Expense Total	\$ 97,963,053	\$ 99,027,896	\$ 101,973,516	\$ 108,201,085
Fund Balance - Ending	\$ 7,044,026	\$ 20,819,238	\$ 26,301,470	\$ 22,254,661
Gain/(Use) of Fund Balance	\$ 10,021,112	\$ 13,775,212	\$ 5,482,232	\$ 488,191
Adopted Budget				\$ 130,455,746

Countywide Bond Fund – Description

DeKalb has two tax-funded bond funds. The Countywide Bond Fund (a.k.a. Fund 410) currently pays the debt for the General Obligation Refunding Bonds, Series 2013 in the amount of \$52,445,000. This debt refunds the Series 1998 bonds for the construction of the County Jail (original amount \$2,000,000), the Series 2003A Refunding Bonds which refunded the Series 1992 Bonds for the construction of Health Facilities (original amount \$53,295,000), and the Series 2003B Refunding Bonds which refunded the Series 1993 Refunding Bonds (original amount \$74,620,000). In 2013, the outstanding debt, except for the Series 2003B principal 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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 1,685,582	\$ 1,122,764	\$ 587,346	\$ 1,054,682
31 - Taxes	\$ 11,043,351	\$ 11,128,680	\$ 12,206,185	\$ 11,835,201
36 - Investment Income	\$ -	\$ 15,102	\$ -	\$ -
Revenue Total	\$ 11,043,351	\$ 11,143,782	\$ 12,206,185	\$ 11,835,201
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 1,000	\$ 13,192
58 - Debt Service	\$ 11,606,169	\$ 11,679,200	\$ 11,737,850	\$ 11,820,625
Expense Total	\$ 11,606,169	\$ 11,679,200	\$ 11,738,850	\$ 11,833,817
Fund Balance - Ending	\$ 1,122,764	\$ 587,346	\$ 1,054,682	\$ 1,056,066
Gain/(Use) of Fund Balance	\$ (562,818)	\$ (535,418)	\$ 467,335	\$ 1,384
Adopted Budget				\$ 12,889,883

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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 3,070,962	\$ (119,934)	\$ 954,989	\$ 1,069,345
31 - Taxes	\$ 715,710	\$ 7,636,538	\$ 10,384,844	\$ 15,373,192
36 - Investment Income	\$ -	\$ 8,935	\$ -	\$ -
39 - Other Fin. Sources	\$ 168,281,454	\$ -	\$ -	\$ -
Revenue Total	\$ 168,997,164	\$ 7,645,473	\$ 10,384,844	\$ 15,373,192
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ 1,800
58 - Debt Service	\$ 5,108,467	\$ 6,570,550	\$ 10,270,488	\$ 15,358,788
61 - Other Fin. Uses	\$ 167,079,594	\$ -	\$ -	\$ -
Expense Total	\$ 172,188,061	\$ 6,570,550	\$ 10,270,488	\$ 15,360,588
Fund Balance - Ending	\$ (119,934)	\$ 954,989	\$ 1,069,345	\$ 1,081,949
Gain/(Use) of Fund Balance	\$ (3,190,896)	\$ 1,074,923	\$ 114,356	\$ 12,604
Adopted Budget				\$ 16,442,537

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, Equalized Homestead Option Sales Taxes (eHOST), business taxes such as the Life and Property and Casualty Insurance Tax and Bank Shares Taxes, and Motor Vehicle Title Taxes. For 2018, taxes contributed 83.01% 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.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Real Property Taxes - Current Year	\$ 247,566,985	\$ 281,765,924	\$ 286,220,500	\$ 310,379,415
Real Property Taxes - Prior Year	\$ 8,597,489	\$ 11,124,933	\$ 11,429,563	\$ 11,770,844
Total Real Property Taxes	\$ 256,164,474	\$ 292,890,857	\$ 297,650,063	\$ 322,150,259

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.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Personal Property Taxes - Current Year	\$ 24,027,543	\$ 24,887,070	\$ 25,131,026	\$ 25,502,121
Personal Property Taxes - Prior Year	\$ 644,122	\$ 1,064,250	\$ 747,572	\$ 791,563
Total Personal Property Taxes	\$ 24,671,665	\$ 25,951,320	\$ 25,878,598	\$ 26,293,684

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 digest for real property taxes. It is also generated by the State and not by the county.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Public Utility Taxes	\$ 6,217,190	\$ 10,549,848	\$ 8,924,678	\$ 7,562,444

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 FY18 unaudited number was \$3.85 million. This tax is collected under the authorization of Chapter 5, Title 48, Article 10. Given the implementation of the Title Ad Valorem Tax, this digest's value has decreased as newer vehicles are purchased. Consequently, the revenue generated from this digest has decreased over time.

For vehicles purchased after March 1, 2013, a Title Ad Valorem Tax is collected at the time of purchase. 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. Given the method that the state disburses this tax, DeKalb County has not received any payments during this period. Also, 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.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Motor Vehicle Ad Valorem Taxes	\$ 8,811,013	\$ 6,705,516	\$ 5,143,910	\$ 3,875,425
Motor Vehicle Title Taxes	\$ -	\$ -	\$ -	\$ -
Motor Vehicle TAVT True Up	\$ 17,397,446	\$ 18,907,938	\$ 22,241,532	\$ 22,999,995
Total Motor Vehicle Taxes	\$ 26,208,458	\$ 25,613,454	\$ 27,385,442	\$ 26,875,420

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. The HOST Sales Tax was originally started in 1997 for the purpose of providing homestead property tax relief and capital investment. Currently, the sales tax levy is 8¢: 1¢ for MARTA, 1¢ for the DeKalb County Board of Education, 4¢ for the State, and 2¢ for DeKalb County (1¢ for SPLOST and 1¢ for homestead property tax relief).

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
HOST Sales tax	\$ 92,014,159	\$ 94,435,736	\$ 30,144,642	\$ -

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 were paused while the SPLOST and e-Host are effective.

EHOST: 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 was an equalized HOST (EHOST) to replace the 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 EHOST 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.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
eHOST Sales tax	\$ -	\$ -	\$ 79,534,559	\$ 118,448,815

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. Beginning in 2017, this revenue was receipted in the STD – Police Fund (274). It was previously receipted in the STD – Unincorporated Fund (272). This action was undertaken to reduce the amount of transfers between these two funds. 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.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Life & Property & Casualty Taxes	\$ 27,254,946	\$ 29,163,810	\$ 29,294,832	\$ 29,294,832

Licenses & Permits

For 2018, Licenses & Permits contributed 2.39% 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 conducts business without procuring this license is guilty of a misdemeanor. This license is calculated based on an organization’s gross receipts and the number of employees. The occupation tax, as known as the business license, is imposed per O.C.G.A § 38-13-9.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Business License - General	\$ 12,519,112	\$ 7,673,073	\$ 8,060,815	\$ 8,069,028

Charges for Services

For 2018, Charges for Services contributed 8.51% 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.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
General Administrative Charge	\$ 35,510,952.0	\$ 33,251,691.4	\$ 33,404,172.0	\$ 32,890,276.0
Fire Marshall Charges	\$ 699,776.9	\$ 551,274.4	\$ 489,252.5	\$ 499,642.0
Information Systems Charges	\$ 418,129.0	\$ 424,478.0	\$ 432,438.0	\$ 364,250.0
Total General Administrative Charges	\$ 51,842,872.1	\$ 34,227,443.8	\$ 65,022,962.1	\$ 70,575,024.0

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 2018, Fines and Forfeitures contributed 2.85% of the total revenue to the Tax Funds. Records 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.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Recorders Court	\$ (31,342)	\$ (30,679)	\$ (30,679)	\$ (31,679)
Recorders Court - Court Costs	\$ -	\$ -	\$ -	\$ -
State Court - Traffic Division	\$ 7,535,202	\$ 7,102,739	\$ 6,971,875	\$ 7,139,602
State Court Costs	\$ 598,571	\$ 1,449,356	\$ 1,152,149	\$ 1,539,419
Total	\$ 8,102,431	\$ 8,521,416	\$ 8,093,345	\$ 8,647,342

Miscellaneous

For 2018, Miscellaneous contributed 1.64% 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 2018, Other Financing Sources contributed 1.18% of the total revenue to the Tax Funds.

Transfers To / From

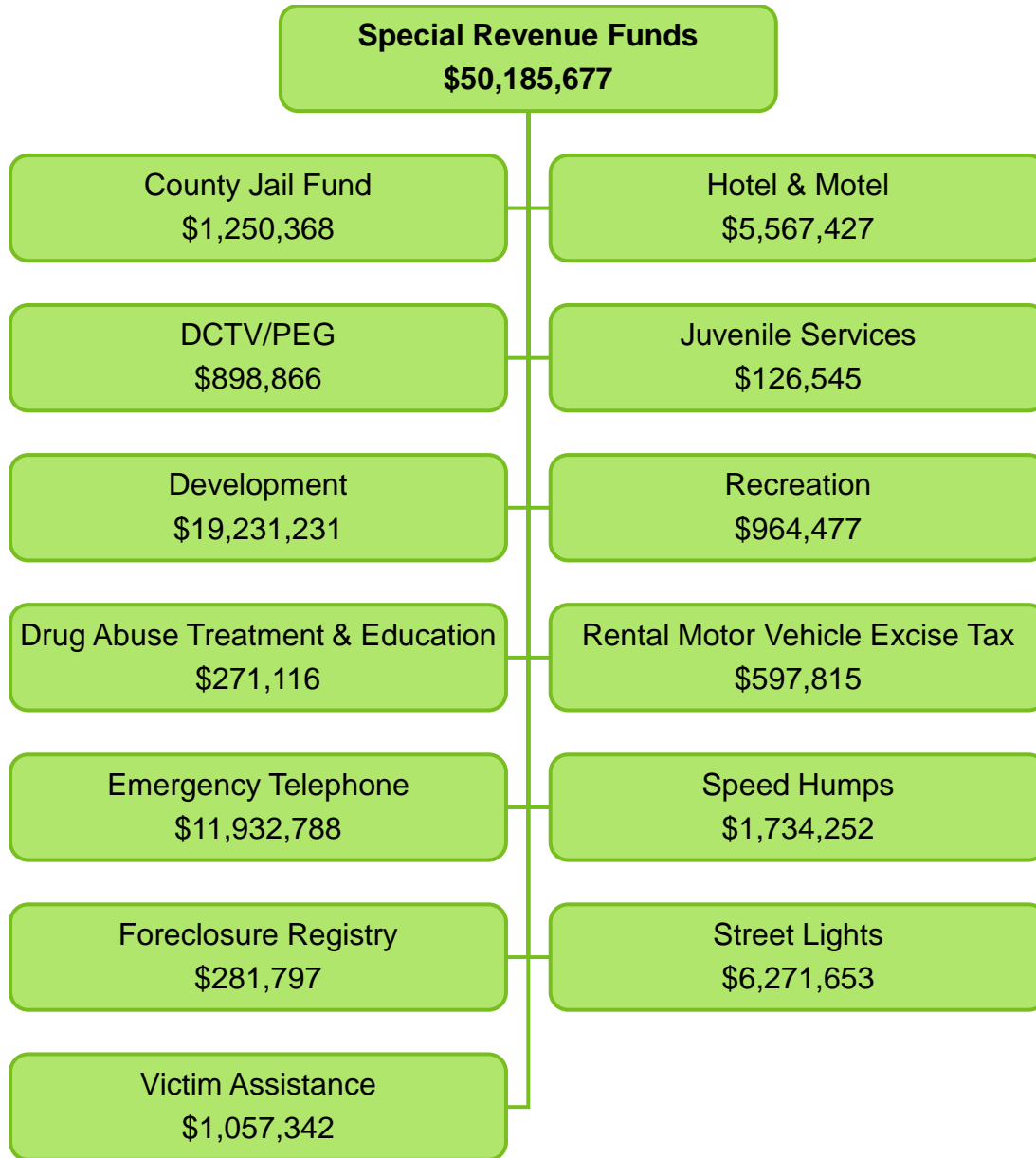
This is the mechanism for transferring revenue to one fund from another fund. It is typically used to repay loans made from one fund to another and to transfer revenue from one fund to another fund. Any revenues in excess of what is necessary for the operations of the Special Tax District - Unincorporated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

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Transfer from STD-DS Fund	\$ (11,528,780)	\$ (4,284,579)	\$ (8,577,879)	\$ (6,986,084)
Transfer from STD-Unincorporated Fund	\$ 46,432,910	\$ 17,197,765	\$ 11,353,282	\$ 6,986,084
Transfer from Police Services Fund	\$ (32,588,692)	\$ (11,452,721)	\$ (1,566,084)	\$ 1,200,419
Total	\$ 2,315,438	\$ 1,460,465	\$ 1,209,320	\$ 1,200,419

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.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Revenue Bond Proceeds	\$ 143,355,000	\$ -	\$ -	\$ -
Premium on Sales of Bonds	\$ 24,926,454	\$ -	\$ -	\$ -
Total	\$ 168,281,454	\$ -	\$ -	\$ -

Special Revenue Funds



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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 18,997,802	\$ 20,030,505	\$ 18,961,040	\$ 17,482,178
31 - Taxes	\$ 7,577,391	\$ 5,120,351	\$ 2,266,018	\$ 3,040,000
32 - Licenses and Permits	\$ 7,828,994	\$ 8,023,225	\$ 7,429,138	\$ 8,585,920
33 - Intergovernmental	\$ 565,138	\$ 516,153	\$ 555,415	\$ 520,000
34 - Charges for Services	\$ 6,485,728	\$ 6,602,422	\$ 6,381,155	\$ 6,355,167
35 - Fines and Forfeitures	\$ 1,888,045	\$ 1,894,765	\$ 1,810,305	\$ 1,776,000
36 - Investment Income	\$ -	\$ 65,586	\$ -	\$ -
38 - Miscellaneous	\$ 10,935,245	\$ 10,189,376	\$ 10,098,412	\$ 12,426,412
Revenue Total	\$ 35,280,541	\$ 32,411,878	\$ 28,540,443	\$ 32,703,499

Development Fund (201)

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 continue to remain healthy this year.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 4,855,885	\$ 5,838,424	\$ 8,432,952	\$ 10,178,514
32 - Licenses and Permits	\$ 7,828,994	\$ 8,023,225	\$ 7,429,138	\$ 8,585,920
34 - Charges for Services	\$ 464,292	\$ 474,413	\$ 414,961	\$ 466,797
36 - Investment Income	\$ -	\$ 12,610	\$ -	\$ -
38 - Miscellaneous	\$ -	\$ (15,935)	\$ -	\$ -
Revenue Total	\$ 8,293,286	\$ 8,494,313	\$ 7,844,099	\$ 9,052,717
51 - Salaries & Benefits	\$ 2,977,458	\$ 3,537,954	\$ 3,656,748	\$ 3,884,557
52 - Purch / Contr Svcs	\$ 751,099	\$ 498,026	\$ 413,706	\$ 987,839
53 - Supplies	\$ 34,598	\$ 50,900	\$ 82,679	\$ 191,566
54 - Capital Outlays	\$ -	\$ 24,613	\$ 69,300	\$ 20,000
55 - Interfund Charges	\$ 1,642,076	\$ 1,521,963	\$ 1,555,840	\$ 1,468,559
61 - Other Fin. Uses	\$ 1,894,633	\$ 247,490	\$ 314,379	\$ -
70 - Retirement Svcs	\$ 10,884	\$ 18,839	\$ 10,884	\$ 475,479
Expense Total	\$ 7,310,748	\$ 5,899,785	\$ 6,103,536	\$ 7,028,000
Fund Balance - Ending	\$ 5,838,424	\$ 8,432,952	\$ 10,173,514	\$ 12,203,231

Gain/(Use) of Fund Balance	\$ 982,539	\$ 2,594,528	\$ 1,740,562	\$ 2,024,717
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Adopted Budget				\$ 19,231,231
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DCTV/Public Education and Government (PEG) Fund (203)

Description

This fund, established in 1997 by O.C.G.A. § 36-76-4, 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 use fund balance to supplement operational revenues.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 1,632,106	\$ 1,437,832	\$ 1,170,994	\$ 833,866
36 - Investment Income	\$ -	\$ 6,902	\$ -	\$ -
38 - Miscellaneous	\$ 62,347	\$ 516,449	\$ 62,855	\$ 65,000
Revenue Total	\$ 62,347	\$ 523,350	\$ 62,855	\$ 65,000
51 - Salaries & Benefits	\$ 58,759	\$ 127,385	\$ 93,200	\$ 63,237
52 - Purch / Contr Svcs	\$ 129,978	\$ 564,570	\$ 214,637	\$ 312,307
53 - Supplies	\$ 52,403	\$ 57,559	\$ 73,180	\$ 146,089
54 - Capital Outlays	\$ 15,480	\$ 11,576	\$ 13,227	\$ -
55 - Interfund Charges	\$ -	\$ 29,100	\$ -	\$ -
56 - Depreciation	\$ -	\$ -	\$ 383	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 20,669
Expense Total	\$ 256,620	\$ 790,189	\$ 394,627	\$ 542,302
Fund Balance - Ending	\$ 1,437,832	\$ 1,170,994	\$ 839,221	\$ 356,564

Gain/(Use) of Fund Balance	\$ (194,273)	\$ (266,839)	\$ (331,773)	\$ (477,302)
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Adopted Budget				\$ 898,866
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County Jail Fund (204)

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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 337,579	\$ -	\$ 24,368	\$ 24,368
33 - Intergovernmental	\$ 121,122	\$ 110,299	\$ 113,391	\$ 110,000
35 - Fines and Forfeitures	\$ 1,168,121	\$ 1,219,870	\$ 1,148,656	\$ 1,116,000
Revenue Total	\$ 1,289,243	\$ 1,330,169	\$ 1,262,047	\$ 1,226,000
53 - Supplies	\$ (158)	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 1,626,980	\$ 1,305,801	\$ 1,262,047	\$ 1,250,368
Expense Total	\$ 1,626,822	\$ 1,305,801	\$ 1,262,047	\$ 1,250,368
Fund Balance - Ending	\$ -	\$ 24,368	\$ 24,368	\$ -

Gain/(Use) of Fund Balance	\$ (337,579)	\$ 24,368	\$ 0	\$ (24,368)
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Adopted Budget				\$ 1,250,368
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Foreclosure Registry Fund (205)

Description

The purpose of this fund, established in 2011 per O.C.G.A. 44-14-14, 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 the County a registration fee, which funds the monitoring of foreclosed properties. The Foreclosure Registry Fund will have a modest planned use of fund balance as the number of properties covered by it decreases as the economy improves.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 473,016	\$ 163,229	\$ 246,797	\$ 246,797
34 - Charges for Services	\$ 147,825	\$ 98,400	\$ 37,200	\$ 35,000
36 - Investment Income	\$ -	\$ 3,042	\$ -	\$ -
38 - Miscellaneous	\$ (100)	\$ (300)	\$ -	\$ -
Revenue Total	\$ 147,725	\$ 101,142	\$ 37,200	\$ 35,000
51 - Salaries & Benefits	\$ 424,856	\$ (6,866)	\$ -	\$ -
52 - Purch / Contr Svcs	\$ 27,395	\$ 25,176	\$ 11,897	\$ 30,400
53 - Supplies	\$ 4,920	\$ (736)	\$ -	\$ -
54 - Capital Outlays	\$ 341	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 100,000
Expense Total	\$ 457,512	\$ 17,573	\$ 11,897	\$ 130,400
Fund Balance - Ending	\$ 163,229	\$ 246,797	\$ 272,101	\$ 151,397

Gain/(Use) of Fund Balance	\$ (309,787)	\$ 83,568	\$ 25,303	\$ (95,400)
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Adopted Budget				\$ 281,797
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Victim Assistance Fund (206)

Description

This fund, established in 1995, allows DeKalb County to assess an additional 5% penalty upon criminal offense fines in order to fund victim assistance programs (O.C.G.A § 15-21-131). 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, now the Traffic Division of State Court which was created by House Bill 300 in 2015, 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 with any remaining dollars allocated to eligible non-profit organizations that administer victim assistance programs. This fund always budgets to a zero-fund balance.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 283,347	\$ 83,765	\$ 158,390	\$ 187,342
33 - Intergovernmental	\$ 444,016	\$ 405,854	\$ 442,024	\$ 410,000
35 - Fines and Forfeitures	\$ 500,920	\$ 467,186	\$ 467,795	\$ 460,000
36 - Investment Income	\$ -	\$ 404	\$ -	\$ -
Revenue Total	\$ 944,936	\$ 873,444	\$ 909,819	\$ 870,000
52 - Purch / Contr Svcs	\$ 20,171	\$ 19,255	\$ 31,314	\$ 61,126
57 - Other Costs	\$ -	\$ -	\$ -	\$ 37,711
61 - Other Fin. Uses	\$ 1,124,347	\$ 779,565	\$ 849,553	\$ 958,505
Expense Total	\$ 1,144,518	\$ 798,820	\$ 880,867	\$ 1,057,342
Fund Balance - Ending	\$ 83,765	\$ 158,390	\$ 187,342	\$ -

Gain/(Use) of Fund Balance	\$ (199,581)	\$ 74,625	\$ 28,952	\$ (187,342)
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Adopted Budget				\$ 1,057,342
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Recreation Fund (207)

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 Recreation, Parks, & Cultural Affairs 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 enough 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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 13,365	\$ 228,731	\$ 278,066	\$ 63,277
34 - Charges for Services	\$ 910,854	\$ 992,454	\$ 897,435	\$ 901,200
36 - Investment Income	\$ -	\$ 712	\$ -	\$ -
38 - Miscellaneous	\$ 4,389	\$ 3,738	\$ 4,976	\$ -
Revenue Total	\$ 915,243	\$ 996,904	\$ 902,410	\$ 901,200
51 - Salaries & Benefits	\$ 609,301	\$ 545,864	\$ 552,100	\$ 701,981
52 - Purch / Contr Svcs	\$ 13,269	\$ 189,211	\$ 277,912	\$ 137,602
53 - Supplies	\$ 77,308	\$ 195,643	\$ 281,027	\$ 124,894
54 - Capital Outlays	\$ -	\$ 16,851	\$ 6,162	\$ -
Expense Total	\$ 699,878	\$ 947,569	\$ 1,117,201	\$ 964,477
Fund Balance - Ending	\$ 228,731	\$ 278,066	\$ 63,275	\$ -
Gain/(Use) of Fund Balance	\$ 215,365	\$ 49,336	\$ (214,791)	\$ (63,277)
Adopted Budget				\$ 964,477

Juvenile Services Fund (208)

Description

The Juvenile Services Fund, established in 1990, developed from state legislation (O.C.G.A. § 15-11-37) 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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 30,384	\$ 45,332	\$ 59,129	\$ 68,545
34 - Charges for Services	\$ 49,974	\$ 65,073	\$ 58,998	\$ 58,000
36 - Investment Income	\$ -	\$ 654	\$ -	\$ -
Revenue Total	\$ 49,974	\$ 65,727	\$ 58,998	\$ 58,000
52 - Purch / Contr Svcs	\$ 33,279	\$ 43,538	\$ 49,582	\$ 116,545
61 - Other Fin. Uses	\$ 1,747	\$ 8,391	\$ -	\$ 10,000
Expense Total	\$ 35,026	\$ 51,929	\$ 49,582	\$ 126,545
Fund Balance - Ending	\$ 45,332	\$ 59,129	\$ 68,546	\$ -
Gain/(Use) of Fund Balance	\$ 14,948	\$ 13,798	\$ 9,417	\$ (68,545)
Adopted Budget				\$ 126,545

Drug Abuse Treatment and Education (DATE) Fund (209)

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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 197,224	\$ 181,412	\$ 132,401	\$ 71,116
35 - Fines and Forfeitures	\$ 219,003	\$ 207,709	\$ 193,853	\$ 200,000
36 - Investment Income	\$ -	\$ 939	\$ -	\$ -
Revenue Total	\$ 219,003	\$ 208,648	\$ 193,853	\$ 200,000
52 - Purch / Contr Svcs	\$ 222,813	\$ 246,843	\$ 236,777	\$ 209,400
53 - Supplies	\$ 12,002	\$ 10,815	\$ 18,361	\$ 44,700
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 900
57 - Other Costs	\$ -	\$ -	\$ -	\$ 16,116
Expense Total	\$ 234,815	\$ 257,659	\$ 255,138	\$ 271,116
Fund Balance - Ending	\$ 181,412	\$ 132,401	\$ 71,116	\$ -
Gain/(Use) of Fund Balance	\$ (15,812)	\$ (49,010)	\$ (61,285)	\$ (71,116)
Adopted Budget				\$ 271,116

Street Lights Fund (211)

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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 1,406,674	\$ 1,976,992	\$ 1,887,192	\$ 1,667,483
31 - Taxes	\$ 35,380	\$ -	\$ 8,753	\$ -
34 - Charges for Services	\$ 4,618,777	\$ 4,653,748	\$ 4,655,278	\$ 4,604,170
36 - Investment Income	\$ -	\$ 1,577	\$ -	\$ -
38 - Miscellaneous	\$ 766	\$ -	\$ -	\$ -
Revenue Total	\$ 4,654,922	\$ 4,655,325	\$ 4,664,031	\$ 4,604,170
51 - Salaries & Benefits	\$ 31,281	\$ 29,649	\$ 89,610	\$ 79,389
52 - Purch / Contr Svcs	\$ 200	\$ -	\$ -	\$ -
53 - Supplies	\$ 4,053,124	\$ 4,715,476	\$ 4,794,131	\$ 4,647,052
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 13,717
Expense Total	\$ 4,084,604	\$ 4,745,125	\$ 4,883,741	\$ 4,740,158
Fund Balance - Ending	\$ 1,976,992	\$ 1,887,192	\$ 1,667,483	\$ 1,531,495
Gain/(Use) of Fund Balance	\$ 570,318	\$ (89,800)	\$ (219,709)	\$ (135,988)
Adopted Budget				\$ 6,271,653

Speed Humps Fund (212)

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 support the required maintenance for the Speed Hump Maintenance Program.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 1,522,798	\$ 1,127,570	\$ 1,324,672	\$ 1,444,252
31 - Taxes	\$ 1,977	\$ -	\$ 615	\$ -
34 - Charges for Services	\$ 289,766	\$ 307,024	\$ 311,491	\$ 290,000
36 - Investment Income	\$ -	\$ 4,663	\$ -	\$ -
Revenue Total	\$ 291,742	\$ 311,687	\$ 312,106	\$ 290,000
51 - Salaries & Benefits	\$ 177,404	\$ 114,585	\$ 191,601	\$ 169,199
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 630	\$ 44,523
53 - Supplies	\$ 9,568	\$ -	\$ 295	\$ 98,042
61 - Other Fin. Uses	\$ 500,000	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 28,619
Expense Total	\$ 686,971	\$ 114,585	\$ 192,526	\$ 340,383
Fund Balance - Ending	\$ 1,127,570	\$ 1,324,672	\$ 1,444,252	\$ 1,393,869

Gain/(Use) of Fund Balance	\$ (395,229)	\$ 197,102	\$ 119,580	\$ (50,383)
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Adopted Budget				\$ 1,734,252
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Emergency Telephone Fund — E-911 (215)

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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 5,487,830	\$ 5,677,558	\$ 1,671,754	\$ (428,624)
34 - Charges for Services	\$ 4,241	\$ 11,311	\$ 5,792	\$ -
36 - Investment Income	\$ -	\$ 22,474	\$ -	\$ -
38 - Miscellaneous	\$ 10,867,843	\$ 9,685,425	\$ 10,030,581	\$ 12,361,412
Revenue Total	\$ 10,872,084	\$ 9,719,210	\$ 10,036,373	\$ 12,361,412
51 - Salaries & Benefits	\$ 8,097,279	\$ 8,526,116	\$ 9,129,373	\$ 8,206,027
52 - Purch / Contr Svcs	\$ 1,670,306	\$ 1,890,694	\$ 1,107,437	\$ 1,569,499
53 - Supplies	\$ 133,162	\$ 164,717	\$ 109,765	\$ 200,050
54 - Capital Outlays	\$ 444,819	\$ 283,883	\$ 47,627	\$ 427,000
55 - Interfund Charges	\$ 95,052	\$ 126,612	\$ 153,048	\$ 145,852
61 - Other Fin. Uses	\$ 228,000	\$ 2,714,483	\$ 1,575,763	\$ 388,569
70 - Retirement Svcs	\$ 13,738	\$ 18,508	\$ 13,738	\$ 995,791
Expense Total	\$ 10,682,356	\$ 13,725,013	\$ 12,136,752	\$ 11,932,788
Fund Balance - Ending	\$ 5,677,558	\$ 1,671,754	\$ (428,624)	\$ -

Gain/(Use) of Fund Balance	\$ 189,728	\$ (4,005,804)	\$ (2,100,378)	\$ 428,624
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Adopted Budget	\$ 11,932,788
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Hotel/Motel Fund (275)

Description

This fund was established by O.C.G.A. § 48-13-51 in 1988. In 2013, the General Assembly approved an increase to eight percent levy of the hotel-motel tax for promoting tourism, conventions, and trade shows. 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. The remainder to the levy is used by the county to promote tourism product development.

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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 2,159,559	\$ 2,645,131	\$ 2,951,685	\$ 3,067,427
31 - Taxes	\$ 6,803,914	\$ 4,412,653	\$ 1,734,473	\$ 2,500,000
36 - Investment Income	\$ -	\$ 8,535	\$ -	\$ -
Revenue Total	\$ 6,803,914	\$ 4,421,189	\$ 1,734,473	\$ 2,500,000
57 - Other Costs	\$ 2,706,660	\$ 2,018,853	\$ 375,358	\$ 1,050,000
61 - Other Fin. Uses	\$ 3,611,682	\$ 2,095,781	\$ 1,243,374	\$ 1,350,000
Expense Total	\$ 6,318,343	\$ 4,114,634	\$ 1,618,732	\$ 2,400,000
Fund Balance - Ending	\$ 2,645,131	\$ 2,951,685	\$ 3,067,427	\$ 3,167,427

Gain/(Use) of Fund Balance	\$ 485,572	\$ 306,555	\$ 115,741	\$ 100,000
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Adopted Budget				\$ 5,567,427
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Rental Motor Vehicle Excise Tax Fund (280)

Description

This fund allows for a 3% tax levy (effective January 1, 2007) per state legislation (O.C.G.A. § 48-13-90 et seq) on the rental of motor vehicles to promote industry, trade, commerce, and tourism within the County. Initially 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 no longer needs 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 were 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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 598,034	\$ 624,530	\$ 622,638	\$ 57,815
31 - Taxes	\$ 736,120	\$ 707,697	\$ 522,178	\$ 540,000
36 - Investment Income	\$ -	\$ 3,073	\$ -	\$ -
Revenue Total	\$ 736,120	\$ 710,770	\$ 522,178	\$ 540,000
52 - Purch / Contr Svcs	\$ -	\$ 7,287	\$ -	\$ -
58 - Debt Service	\$ 709,625	\$ 705,375	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ -	\$ 1,087,000	\$ 597,815
Expense Total	\$ 709,625	\$ 712,662	\$ 1,087,000	\$ 597,815
Fund Balance - Ending	\$ 624,530	\$ 622,638	\$ 57,815	\$ -

Gain/(Use) of Fund Balance	\$ 26,495	\$ (1,892)	\$ (564,822)	\$ (57,815)
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Adopted Budget				\$ 597,815
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Special Revenue Funds - Revenue

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 2018, the following line items accounted for 91.89% of the fund's revenue.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Local Operating Grants	\$ 121,122	\$ 110,299	\$ 113,391	\$ 110,000
State Court	\$ 873,745	\$ 840,868	\$ 865,212	\$ 123,102
Recorders Court	\$ -	\$ -	\$ -	\$ -
Sheriff	\$ 250,570	\$ 294,599	\$ 181,075	\$ 181,000
Total	\$ 1,245,437	\$ 1,245,766	\$ 1,159,678	\$ 414,102

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 2018, the following line items accounted for 98.83% of the fund's revenue.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Certificates of Occupancy	\$ 127,817	\$ 154,362	\$ 270,703	\$ 156,070
Development Permits	\$ 374,850	\$ 356,920	\$ 378,454	\$ 208,100
Inspection Fee - Building	\$ 4,585,898	\$ 4,843,200	\$ 4,418,603	\$ 6,214,910
Inspection Fee - Electrical	\$ 1,341,586	\$ 1,266,206	\$ 1,140,178	\$ 736,950
Inspection Fee - Heating & Air	\$ 729,771	\$ 688,763	\$ 630,406	\$ 476,945
Inspection Fee - Plumbing	\$ 568,672	\$ 605,696	\$ 514,021	\$ 732,700
Technology Fees	\$ 431,677	\$ 448,511	\$ 399,803	\$ -
Total	\$ 8,160,271	\$ 8,363,657	\$ 7,752,168	\$ 8,525,675

Drug Abuse Treatment & Education Fund

The revenue for this fund is collected under the 1990 Georgia Law (O.C.G.A. § 15-21-101) 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 2018, the following line item accounted for 95.18% of the fund's revenue.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
DUI Participation	\$ 219,003	\$ 207,709	\$ 193,853	\$ 200,000
Total	\$ 219,003	\$ 208,648	\$ 193,853	\$ 200,000

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 per state law 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 2018, the following line items accounted for 99.94% of the fund's revenue.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Telephone Commissions - Wired	\$ 5,037,131	\$ 3,493,772	\$ 2,151,364	\$ 2,155,000
Telephone Commissions - Wireless	\$ 4,182,991	\$ 5,552,760	\$ 6,144,930	\$ 7,450,500
Telephone Commissions - VOIP	\$ 2,174	\$ -	\$ -	\$ -
Other Miscellaneous Revenue	\$ 1,645,547	\$ 638,894	\$ 1,734,288	\$ 2,755,912
Total	\$ 10,867,843	\$ 9,685,425	\$ 10,030,581	\$ 12,361,412

Foreclosure Registry Fund

This fund is established by O.C.G.A. 44-14-14. 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 2018, the following line items accounted for 100% of the fund's revenue.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Foreclosure Registry Fees	\$ 59,150	\$ 74,600	\$ 15,600	\$ 35,000
Vacant Property Fees	\$ 88,675	\$ 23,800	\$ 21,600	\$ -
Total	\$ 147,825	\$ 98,400	\$ 37,200	\$ 35,000
Grand Total	\$ 147,725	\$ 101,142	\$ 37,200	\$ 35,000

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 2018, the following line item accounted for 100% of the fund’s revenue.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Hotel / Motel Fund	\$ 6,803,914	\$ 4,412,654	\$ 1,734,473	\$ 2,500,000
Total	\$ 6,803,914	\$ 4,421,189	\$ 1,734,473	\$ 2,500,000

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 2018, the following line item accounted for 100.00% of the fund’s revenue.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Supervision Fees	\$ 49,974	\$ 65,073	\$ 58,998	\$ 58,000
Total	\$ 49,974	\$ 65,727	\$ 58,998	\$ 58,000

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 (O.C.G.A. § 36-76-4). In 2018, the following line item accounted for 100.00% of the fund’s revenue.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
P.E.G. Contribution	\$ 62,347	\$ 516,449	\$ 58,998	\$ 65,000
Grand Total	\$ 62,347	\$ 523,350	\$ 58,998	\$ 65,000

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 2018, the following line item accounted for 99.30% of the fund's revenue.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Parks & Recreation Program	\$ 910,806	\$ 991,173	\$ 896,094	\$ 901,200
Total	\$ 910,806	\$ 991,173	\$ 896,094	\$ 901,200

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 et seq. 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 2018, the following line item accounted for 100.00% of the fund's revenue.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Rental Motor Vehicles Excise Tax	\$ 736,120	\$ 707,697	\$ 522,178	\$ 540,000
Total	\$ 736,120	\$ 707,697	\$ 522,178	\$ 540,000

Speed Humps Fund

The county established in the 2002 budget to assess 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 2018, the following line items accounted for 99.80% of the fund's revenue.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Speed Hump Assessments	\$ 289,766	\$ 307,024	\$ 311,491	\$ 290,000
Total	\$ 289,766	\$ 307,024	\$ 311,491	\$ 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 2018, the following line items accounted for 99.81% of the fund's revenue.

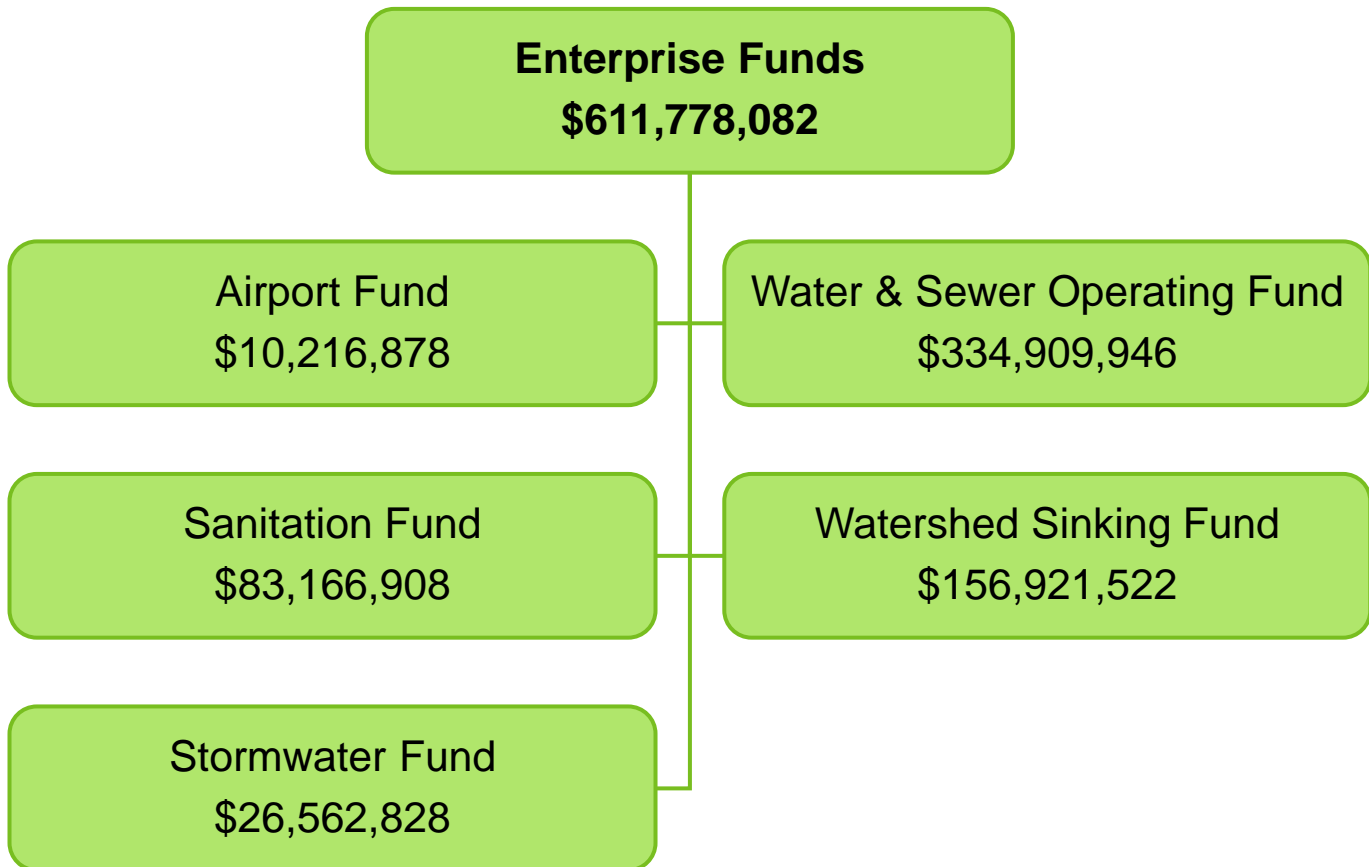
	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Street Light Assessments	\$ 4,618,777	\$ 4,653,748	\$ 4,655,278	\$ 4,604,170
Total	\$ 4,618,777	\$ 4,653,748	\$ 4,655,278	\$ 4,604,170

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 2018, the following line items accounted for 100% of the fund’s revenue.

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Local Operating Grants	\$ 444,016	\$ 405,854	\$ 442,024	\$ 410,000
Victim Assistance Fines	\$ 500,920	\$ 467,186	\$ 467,795	\$ 460,000
Total	\$ 944,936	\$ 873,041	\$ 909,819	\$ 870,000

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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 210,051,730	\$ 194,508,965	\$ 200,752,271	\$ 203,450,778
34 - Charges for Services	\$ 342,685,021	\$ 335,698,380	\$ 349,260,193	\$ 335,900,165
35 - Fines and Forfeitures	\$ 5,617	\$ 260	\$ 88	\$ -
36 - Investment Income	\$ 568,369	\$ 1,613,660	\$ 3,088,414	\$ 1,213,697
38 - Miscellaneous	\$ 4,710,662	\$ 6,115,379	\$ 6,714,636	\$ 5,198,421
39 - Other Fin. Sources	\$ 69,850,900	\$ 66,095,842	\$ 65,499,170	\$ 66,015,021
Revenue Total	\$ 417,820,569	\$ 409,523,521	\$ 424,562,502	\$ 408,327,304
51 - Salaries & Benefits	\$ 83,467,286	\$ 90,255,780	\$ 98,694,073	\$ 99,414,841
52 - Purch / Contr Svcs	\$ 30,724,986	\$ 25,755,763	\$ 26,930,164	\$ 49,537,898
53 - Supplies	\$ 28,377,818	\$ 30,985,377	\$ 31,075,216	\$ 36,598,906
54 - Capital Outlays	\$ 1,000,562	\$ 790,486	\$ 929,473	\$ 1,597,857
55 - Interfund Charges	\$ 41,255,867	\$ 98,010,444	\$ 109,717,644	\$ 41,585,673
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ 17,675,896	\$ 12,720,237	\$ 13,489,613	\$ 15,633,245
58 - Debt Service	\$ 66,709,984	\$ 66,952,112	\$ 66,860,652	\$ 67,549,825
61 - Other Fin. Uses	\$ 164,029,466	\$ 77,597,988	\$ 73,913,369	\$ 95,484,577
70 - Retirement Svcs	\$ 121,469	\$ 212,030	\$ 198,232	\$ 6,254,316
Expense Total	\$ 433,363,334	\$ 403,280,215	\$ 421,808,436	\$ 413,657,138
Fund Balance - Ending	\$ 194,508,965	\$ 200,752,271	\$ 203,506,337	\$ 198,120,944
Gain/(Use) of Fund Balance	\$ (15,542,765)	\$ 6,243,306	\$ 2,754,066	\$ (5,329,834)
Adopted Budget				\$ 611,778,082

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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 7,266,486	\$ 5,345,578	\$ 4,475,788	\$ 5,604,890
34 - Charges for Services	\$ 3,324	\$ 18,511	\$ -	\$ -
36 - Investment Income	\$ -	\$ 26,679	\$ -	\$ -
38 - Miscellaneous	\$ 5,053,773	\$ 5,709,333	\$ 5,982,153	\$ 4,611,988
Revenue Total	\$ 5,057,097	\$ 5,754,523	\$ 5,982,153	\$ 4,611,988
51 - Salaries & Benefits	\$ 1,412,358	\$ 1,529,393	\$ 1,635,195	\$ 1,389,333
52 - Purch / Contr Svcs	\$ 84,075	\$ 117,863	\$ 91,208	\$ 249,185
53 - Supplies	\$ 445,792	\$ 490,064	\$ 449,129	\$ 557,719
54 - Capital Outlays	\$ -	\$ -	\$ 5,231	\$ -
55 - Interfund Charges	\$ 415,178	\$ 398,385	\$ 417,474	\$ 372,788
57 - Other Costs	\$ 83,582	\$ 83,582	\$ -	\$ 83,582
61 - Other Fin. Uses	\$ 4,532,208	\$ 4,000,000	\$ 2,250,000	\$ 1,782,210
70 - Retirement Svcs	\$ 4,812	\$ 5,027	\$ 4,812	\$ 236,571
Expense Total	\$ 6,978,005	\$ 6,624,314	\$ 4,853,050	\$ 4,671,388
Fund Balance - Ending	\$ 5,345,578	\$ 4,475,788	\$ 5,604,890	\$ 5,545,490

Gain/(Use) of Fund Balance	\$ (1,920,908)	\$ (869,790)	\$ 1,129,103	\$ (59,400)
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Adopted Budget				\$ 10,216,878
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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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 1,022,967	\$ 380,143	\$ 5,841,202	\$ 6,174,554
31 - Taxes	\$ 52,925,901	\$ 69,487,313	\$ 67,460,891	\$ 71,099,437
34 - Charges for Services	\$ 699,777	\$ 551,289	\$ 1,489,575	\$ 1,622,362
35 - Fines and Forfeitures	\$ -	\$ 280	\$ 2,100	\$ 2,100
36 - Investment Income	\$ -	\$ -	\$ 73,880	\$ -
37 - Contributions	\$ -	\$ 5	\$ -	\$ -
38 - Miscellaneous	\$ 12,550	\$ 7,497	\$ 9,199	\$ 6,258
39 - Other Fin. Sources	\$ -	\$ 141,248	\$ 530,557	\$ 1,083,594
Revenue Total	\$ 53,638,228	\$ 70,187,632	\$ 69,566,202	\$ 73,813,751
51 - Salaries & Benefits	\$ 39,217,768	\$ 47,770,777	\$ 49,958,132	\$ 47,884,581
52 - Purch / Contr Svcs	\$ 1,512,943	\$ 1,818,076	\$ 1,636,215	\$ 1,448,272
53 - Supplies	\$ 2,256,029	\$ 2,447,112	\$ 2,530,198	\$ 3,072,239
54 - Capital Outlays	\$ 252,602	\$ 129,364	\$ 261,820	\$ 182,504
55 - Interfund Charges	\$ 10,509,841	\$ 12,151,904	\$ 12,221,238	\$ 12,434,684
57 - Other Costs	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
61 - Other Fin. Uses	\$ 382,774	\$ 260,275	\$ 1,436,661	\$ 1,459,800
70 - Retirement Svcs	\$ 137,094	\$ 137,064	\$ 137,094	\$ 7,149,323
Expense Total	\$ 54,281,052	\$ 64,726,573	\$ 68,181,357	\$ 73,643,403
Fund Balance - Ending	\$ 380,143	\$ 5,841,202	\$ 7,226,047	\$ 6,344,902
Gain/(Use) of Fund Balance	\$ (642,824)	\$ 5,461,059	\$ 1,384,845	\$ 170,348
Adopted Budget				\$ 79,988,305

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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 15,094,336	\$ 15,735,330	\$ 13,483,187	\$ 11,895,399
34 - Charges for Services	\$ 14,720,918	\$ 14,647,868	\$ 14,824,418	\$ 14,667,429
36 - Investment Income	\$ -	\$ 45,714	\$ -	\$ -
38 - Miscellaneous	\$ 1,964	\$ -	\$ -	\$ -
Revenue Total	\$ 14,722,882	\$ 14,693,582	\$ 14,824,418	\$ 14,667,429
51 - Salaries & Benefits	\$ 5,333,714	\$ 5,710,357	\$ 5,741,702	\$ 6,187,297
52 - Purch / Contr Svcs	\$ 3,370,023	\$ 2,225,556	\$ 3,561,719	\$ 8,043,091
53 - Supplies	\$ 1,877,671	\$ 3,270,327	\$ 2,182,947	\$ 4,339,494
54 - Capital Outlays	\$ 8,761	\$ 3,528	\$ 49,032	\$ -
55 - Interfund Charges	\$ 1,748,519	\$ 3,923,058	\$ 1,924,586	\$ 1,889,775
61 - Other Fin. Uses	\$ 1,743,200	\$ 1,812,898	\$ 2,952,220	\$ 4,970,000
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 674,802
Expense Total	\$ 14,081,888	\$ 16,945,725	\$ 16,412,206	\$ 26,104,459
Fund Balance - Ending	\$ 15,735,330	\$ 13,483,187	\$ 11,895,399	\$ 458,369
Gain/(Use) of Fund Balance	\$ 640,994	\$ (2,252,143)	\$ (1,587,788)	\$ (11,437,030)
Adopted Budget				\$ 26,562,828

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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 95,643,805	\$ 77,569,469	\$ 80,626,136	\$ 80,570,577
34 - Charges for Services	\$ 262,983,658	\$ 253,683,358	\$ 265,777,825	\$ 252,490,711
35 - Fines and Forfeitures	\$ 5,617	\$ 260	\$ 88	\$ -
36 - Investment Income	\$ 566,057	\$ 1,348,673	\$ 2,749,258	\$ 1,213,697
38 - Miscellaneous	\$ (406,135)	\$ 317,479	\$ 704,864	\$ 561,433
39 - Other Fin. Sources	\$ (1,442,684)	\$ 96,332	\$ 183,946	\$ 73,528
Revenue Total	\$ 261,706,512	\$ 255,446,102	\$ 269,415,982	\$ 254,339,369
51 - Salaries & Benefits	\$ 44,396,072	\$ 52,484,600	\$ 57,815,977	\$ 59,479,756
52 - Purch / Contr Svcs	\$ 23,406,655	\$ 20,472,491	\$ 21,368,965	\$ 38,270,260
53 - Supplies	\$ 23,297,271	\$ 24,315,888	\$ 25,409,113	\$ 28,577,542
54 - Capital Outlays	\$ 965,410	\$ 778,344	\$ 860,820	\$ 1,580,857
55 - Interfund Charges	\$ 14,826,108	\$ 71,137,056	\$ 84,857,199	\$ 14,527,464
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ 17,592,314	\$ 12,798,395	\$ 13,489,613	\$ 15,521,702
61 - Other Fin. Uses	\$ 155,180,361	\$ 70,285,090	\$ 65,497,638	\$ 87,132,758
70 - Retirement Svcs	\$ 116,657	\$ 117,572	\$ 116,657	\$ 171,246
Expense Total	\$ 279,780,848	\$ 252,389,435	\$ 269,415,982	\$ 245,261,585
Fund Balance - Ending	\$ 77,569,469	\$ 80,626,136	\$ 80,626,136	\$ 89,648,361
Gain/(Use) of Fund Balance	\$ (18,074,336)	\$ 3,056,667	\$ 0	\$ 9,077,784
Adopted Budget				\$ 334,909,946

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

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 89,682,677	\$ 90,909,016	\$ 91,362,976	\$ 90,980,029
36 - Investment Income	\$ 2,312	\$ 183,635	\$ 339,156	\$ -
38 - Miscellaneous	\$ 32,686	\$ 1	\$ -	\$ -
39 - Other Fin. Sources	\$ 66,970,941	\$ 65,999,510	\$ 64,915,224	\$ 65,941,493
Revenue Total	\$ 67,005,939	\$ 66,183,146	\$ 65,254,380	\$ 65,941,493
52 - Purch / Contr Svcs	\$ -	\$ 398	\$ -	\$ -
55 - Interfund Charges	\$ 1	\$ -	\$ -	\$ -
58 - Debt Service	\$ 65,779,600	\$ 65,728,788	\$ 65,637,327	\$ 65,941,493
Expense Total	\$ 65,779,600	\$ 65,729,186	\$ 65,637,327	\$ 65,941,493
Fund Balance - Ending	\$ 90,909,016	\$ 91,362,976	\$ 90,980,029	\$ 90,980,029
Gain/(Use) of Fund Balance	\$ 1,226,338	\$ 453,960	\$ (382,947)	\$ 0
Adopted Budget				\$ 156,921,522

Enterprise Funds - Revenue

Description

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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 210,051,730	\$ 194,508,965	\$ 200,752,271	\$ 203,450,778
34 - Charges for Services	\$ 342,685,021	\$ 335,698,380	\$ 349,260,193	\$ 335,900,165
35 - Fines and Forfeitures	\$ 5,617	\$ 260	\$ 88	\$ -
36 - Investment Income	\$ 568,369	\$ 1,613,660	\$ 3,088,414	\$ 1,213,697
38 - Miscellaneous	\$ 4,710,662	\$ 6,115,379	\$ 6,714,636	\$ 5,198,421
39 - Other Fin. Sources	\$ 69,850,900	\$ 66,095,842	\$ 65,499,170	\$ 66,015,021
Revenue Total	\$ 417,820,569	\$ 409,523,521	\$ 424,562,502	\$ 408,327,304

Airport Fund (551)

Description

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 2018, the following line items accounted for 93.61% of the fund's revenue.

Financials

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Air Ground Lease Fixed Base	\$ 2,314,861	\$ 2,683,223	\$ 999,607	\$ 1,000,000
Air Ground Lease Corporate Hanger	\$ 348,323	\$ 341,526	\$ 124,628	\$ 124,000
Air Ground T-Hanger	\$ 646,959	\$ 573,071	\$ 641,421	\$ 640,000
Air Commercial Fuel Fixed Base	\$ 714,922	\$ 915,849	\$ 750,907	\$ 750,000
Land Ground Leases	\$ 835,344	\$ 939,896	\$ 3,083,424	\$ 1,716,094
Total	\$ 4,860,410	\$ 5,453,564	\$ 5,599,987	\$ 4,230,094

Sanitation Fund (541)

Description

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 2018, the following line items accounted for 94.17% of the fund's revenue.

Financials

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Sanitation - Residential Assessment Fees	\$ 42,532,357	\$ 41,497,537	\$ 43,099,923	\$ 43,188,025
Sanitation - Commercial Fees	\$ 15,844,138	\$ 16,813,239	\$ 16,507,433	\$ 16,500,000
W&S Landfill Usage Charges	\$ 2,542,326	\$ 3,300,277	\$ 3,112,577	\$ 3,113,000
Sanitation - Recycling Service	\$ 375,207	\$ 379,522	\$ 328,631	\$ 329,000
Sanitation - Sale of Electricity	\$ -	\$ -	\$ 47,205	\$ 47,000
Sanitation - Sale of Natural Gas	\$ 375,195	\$ 415,623	\$ 420,913	\$ 421,000
Total	\$ 61,669,222	\$ 62,406,199	\$ 63,516,681	\$ 63,598,025

Stormwater Fund (581)

Description

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 2018, the following line items accounted for 100.00% of the fund's revenue.

Financials

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Stormwater Fees	\$ 14,720,918	\$ 14,647,868	\$ 14,824,418	\$ 14,550,000
Grand Total	\$ 14,720,918	\$ 14,647,868	\$ 14,824,418	\$ 14,550,000

Water & Sewer Fund (511)

Description

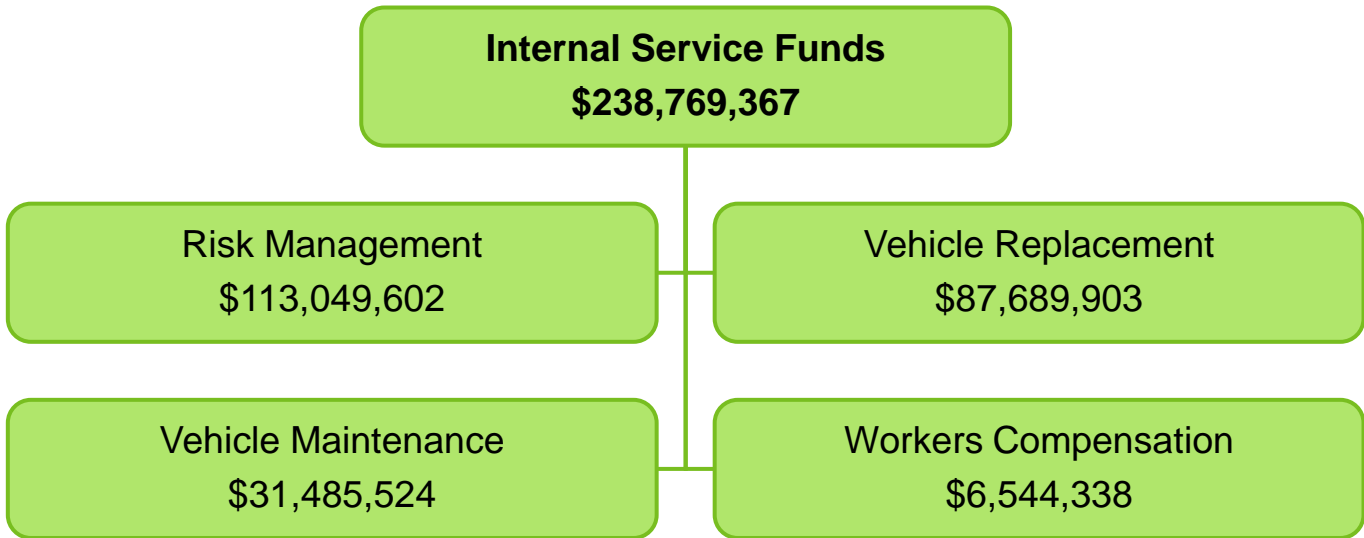
The Water & Sewer Fund provides for the operation of the County's clean water plant (Scott Candler Filter plant), two wastewater treatment plants (Pole Bridge and Snapfinger), the DeKalb County Raw Water Pumping Station, and more than 5,000 miles of pipe in the distribution and collection system.

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 2018, the following line items accounted for 91.52% of the fund's revenue.

Financials

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Water - Commodity Usage	\$ 68,001,990	\$ 65,785,176	\$ 62,135,308	\$ 61,181,211
Water - Readiness to Serve Charge	\$ 4,902,206	\$ 6,272,268	\$ 6,765,922	\$ 6,766,000
Sewer - Commodity Usage	\$ 163,935,093	\$ 148,493,424	\$ 163,746,120	\$ 151,500,000
Sewer - Readiness to Serve Charge	\$ 10,171,935	\$ 12,947,982	\$ 13,916,522	\$ 14,000,000
Total	\$ 247,011,224	\$ 233,498,850	\$ 246,563,871	\$ 233,447,211

Internal Service Funds



Internal Service Funds

Description

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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 50,581,101	\$ 51,544,713	\$ 70,370,806	\$ 81,173,392
33 - Intergovernmental	\$ 216,511	\$ 166,831	\$ 160,208	\$ 160,000
34 - Charges for Services	\$ 63,490,183	\$ 70,236,239	\$ 72,924,501	\$ 71,585,975
36 - Investment Income	\$ -	\$ 197,803	\$ -	\$ -
38 - Miscellaneous	\$ (18,639,304)	\$ (18,614,457)	\$ 329,918	\$ -
39 - Other Fin. Sources	\$ 1,601,228	\$ 3,034,906	\$ 1,207,414	\$ 1,000,000
40 - Payroll Deductions	\$ 87,375,671	\$ 95,175,852	\$ 97,339,424	\$ 84,850,000
Revenue Total	\$ 134,044,289	\$ 150,197,175	\$ 171,961,465	\$ 157,595,975
51 - Salaries & Benefits	\$ 8,615,344	\$ 11,523,256	\$ 11,597,026	\$ 10,987,381
52 - Purch / Contr Svcs	\$ 11,789,882	\$ 11,003,667	\$ 12,463,480	\$ 12,757,169
53 - Supplies	\$ 11,945,439	\$ 13,313,552	\$ 14,302,600	\$ 13,838,280
54 - Capital Outlays	\$ 15,906,230	\$ 12,234,900	\$ 8,503,234	\$ 84,147,513
55 - Interfund Charges	\$ 11,832,025	\$ 12,172,501	\$ 10,923,931	\$ 10,809,309
56 - Depreciation	\$ (0)	\$ -	\$ 19,878	\$ -
57 - Other Costs	\$ 249,284	\$ 241,638	\$ 146,629	\$ 1,314,473
58 - Debt Service	\$ 351,776	\$ 277,061	\$ 224,140	\$ 149,500
61 - Other Fin. Uses	\$ 2,720,000	\$ 1,959,414	\$ -	\$ 330,000
70 - Retirement Svcs	\$ 31,595	\$ 31,744	\$ 31,595	\$ 1,470,014
71 - Payroll Liabilities	\$ 69,639,102	\$ 68,613,348	\$ 90,092,473	\$ 95,310,200
Expense Total	\$ 133,080,677	\$ 131,371,082	\$ 148,304,987	\$ 231,113,839
Fund Balance - Ending	\$ 51,544,713	\$ 70,370,806	\$ 94,027,284	\$ 7,655,528
Gain/(Use) of Fund Balance	\$ 963,612	\$ 18,826,093	\$ 23,656,477	\$ (73,517,864)
Adopted Budget				\$ 238,769,367

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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 12,569,740	\$ 13,502,113	\$ 16,715,597	\$ 17,826,102
34 - Charges for Services	\$ 9,099,527	\$ 9,880,910	\$ 11,999,628	\$ 10,373,500
36 - Investment Income	\$ -	\$ 52,517	\$ -	\$ -
38 - Miscellaneous	\$ (18,984,539)	\$ (19,696,788)	\$ 43,484	\$ -
39 - Other Fin. Sources	\$ 750,000	\$ -	\$ -	\$ -
40 - Payroll Deductions	\$ 87,375,671	\$ 95,175,852	\$ 97,339,424	\$ 84,850,000
Revenue Total	\$ 78,240,659	\$ 85,412,491	\$ 109,382,536	\$ 95,223,500
51 - Salaries & Benefits	\$ (603,117)	\$ 1,435,756	\$ 1,228,982	\$ 1,023,780
52 - Purch / Contr Svcs	\$ 6,411,365	\$ 6,196,057	\$ 7,749,302	\$ 8,196,793
53 - Supplies	\$ 5,334	\$ 80,333	\$ 17,643	\$ 18,000
55 - Interfund Charges	\$ 1,606,318	\$ 3,967,461	\$ 3,037,001	\$ 3,000,000
57 - Other Costs	\$ 249,284	\$ 241,638	\$ 146,629	\$ 100,000
61 - Other Fin. Uses	\$ -	\$ 1,664,414	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 143,091
71 - Payroll Liabilities	\$ 69,639,102	\$ 68,613,348	\$ 90,092,473	\$ 95,310,200
Expense Total	\$ 77,308,286	\$ 82,199,007	\$ 102,272,031	\$ 107,791,864
Fund Balance - Ending	\$ 13,502,113	\$ 16,715,597	\$ 23,826,102	\$ 5,257,738

Gain/(Use) of Fund Balance	\$ 932,373	\$ 3,213,484	\$ 7,110,505	\$ (12,568,364)
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Adopted Budget				\$ 113,049,602
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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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 119,031	\$ 1,692,403	\$ 613,217	\$ 445,524
33 - Intergovernmental	\$ 216,511	\$ 166,831	\$ 160,208	\$ 160,000
34 - Charges for Services	\$ 30,530,012	\$ 27,630,492	\$ 30,436,293	\$ 30,880,000
38 - Miscellaneous	\$ 165,019	\$ 1,022,175	\$ 98,927	\$ -
Revenue Total	\$ 30,911,542	\$ 28,819,499	\$ 30,695,428	\$ 31,040,000
51 - Salaries & Benefits	\$ 9,218,461	\$ 9,786,145	\$ 10,019,204	\$ 9,624,811
52 - Purch / Contr Svcs	\$ 5,041,660	\$ 4,550,843	\$ 4,448,341	\$ 4,265,509
53 - Supplies	\$ 11,940,105	\$ 13,233,219	\$ 14,284,957	\$ 13,820,280
54 - Capital Outlays	\$ 3,369	\$ 5,430	\$ 4,376	\$ 5,400
55 - Interfund Charges	\$ 3,102,980	\$ 2,096,303	\$ 2,039,693	\$ 2,060,809
57 - Other Costs	\$ -	\$ -	\$ -	\$ 106,393
61 - Other Fin. Uses	\$ -	\$ 195,000	\$ -	\$ 330,000
70 - Retirement Svcs	\$ 31,595	\$ 31,744	\$ 31,595	\$ 1,272,322
Expense Total	\$ 29,338,170	\$ 29,898,685	\$ 30,828,166	\$ 31,485,524
Fund Balance - Ending	\$ 1,692,403	\$ 613,217	\$ 480,480	\$ -

Gain/(Use) of Fund Balance	\$ 1,573,372	\$ (1,079,186)	\$ (132,737)	\$ (445,524)
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Adopted Budget				\$ 31,485,524
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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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 35,880,419	\$ 37,790,545	\$ 53,174,469	\$ 62,857,428
34 - Charges for Services	\$ 19,160,644	\$ 26,724,837	\$ 23,988,576	\$ 23,832,475
36 - Investment Income	\$ -	\$ 137,754	\$ -	\$ -
38 - Miscellaneous	\$ 129,631	\$ -	\$ 56,481	\$ -
39 - Other Fin. Sources	\$ 851,228	\$ 1,370,492	\$ 1,207,414	\$ 1,000,000
Revenue Total	\$ 20,141,503	\$ 28,233,083	\$ 25,252,471	\$ 24,832,475
51 - Salaries & Benefits	\$ -	\$ 300	\$ 300	\$ -
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ 500
54 - Capital Outlays	\$ 15,902,861	\$ 12,229,469	\$ 8,498,859	\$ 84,142,113
55 - Interfund Charges	\$ 6,739	\$ 242,329	\$ 7,398	\$ -
56 - Depreciation	\$ (0)	\$ -	\$ 19,878	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 1,000,000
58 - Debt Service	\$ 351,776	\$ 277,061	\$ 224,140	\$ 149,500
61 - Other Fin. Uses	\$ 1,970,000	\$ 100,000	\$ -	\$ -
Expense Total	\$ 18,231,376	\$ 12,849,160	\$ 8,750,575	\$ 85,292,113
Fund Balance - Ending	\$ 37,790,545	\$ 53,174,469	\$ 69,676,365	\$ 2,397,790

Gain/(Use) of Fund Balance	\$ 1,910,127	\$ 15,383,924	\$ 16,501,896	\$ (60,459,638)
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Adopted Budget	\$ 87,689,903
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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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 2,011,911	\$ (1,440,349)	\$ (132,476)	\$ 44,338
34 - Charges for Services	\$ 4,700,000	\$ 6,000,000	\$ 6,500,004	\$ 6,500,000
36 - Investment Income	\$ -	\$ 7,532	\$ -	\$ -
38 - Miscellaneous	\$ 50,585	\$ 60,156	\$ 131,026	\$ -
39 - Other Fin. Sources	\$ -	\$ 1,664,414	\$ -	\$ -
Revenue Total	\$ 4,750,585	\$ 7,732,102	\$ 6,631,030	\$ 6,500,000
51 - Salaries & Benefits	\$ -	\$ 301,055	\$ 348,541	\$ 338,790
52 - Purch / Contr Svcs	\$ 336,857	\$ 256,767	\$ 265,837	\$ 294,367
55 - Interfund Charges	\$ 7,115,988	\$ 5,866,408	\$ 5,839,838	\$ 5,748,500
57 - Other Costs	\$ -	\$ -	\$ -	\$ 108,080
61 - Other Fin. Uses	\$ 750,000	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 54,601
Expense Total	\$ 8,202,845	\$ 6,424,230	\$ 6,454,216	\$ 6,544,338
Fund Balance - Ending	\$ (1,440,349)	\$ (132,476)	\$ 44,338	\$ -

Gain/(Use) of Fund Balance	\$ (3,452,260)	\$ 1,307,872	\$ 176,814	\$ (44,338)
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Adopted Budget				\$ 6,544,338
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Internal Service Funds - Revenue

Description

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 (631)

Description

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 2018, the following categories accounted for 99.96% 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.

Financials

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Charges for Services (self insurance)	\$ 9,099,527	\$ 9,880,910	\$ 11,999,628	\$ 10,373,500
Payroll Deductions and Matches	\$ 87,375,671	\$ 95,175,852	\$ 97,339,424	\$ 84,850,000
GASB 75 Entry County Only Revenue	\$ (19,182,871)	\$ (19,915,169)	\$ -	\$ -
Total	\$ 77,292,327	\$ 85,141,593	\$ 109,339,052	\$ 95,223,500

Vehicle Maintenance Fund (611)

Description

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. Also, each department with vehicles is charged via an annual interfund transfer. In 2018, the following line item accounted for 99.16% of the fund's revenue.

Financials

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Vehicle Maintenance Charges	\$ 30,530,012	\$ 27,630,492	\$ 30,436,293	\$ 30,880,000
Total	\$ 30,530,012	\$ 27,630,492	\$ 30,436,293	\$ 30,880,000

Vehicle Replacement Fund (621)

Description

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 2018, the following line items accounted for 94.99% of the fund’s revenue.

Financials

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Vehicle Replacement Charges	\$ 19,080,640	\$ 23,897,265	\$ 21,498,948	\$ 23,832,475
Vehicle Addition Charges	\$ 80,004	\$ 2,827,572	\$ 2,489,628	\$ -
Total	\$ 19,160,644	\$ 26,724,837	\$ 23,988,576	\$ 23,832,475

Workers’ Compensation Fund (632)

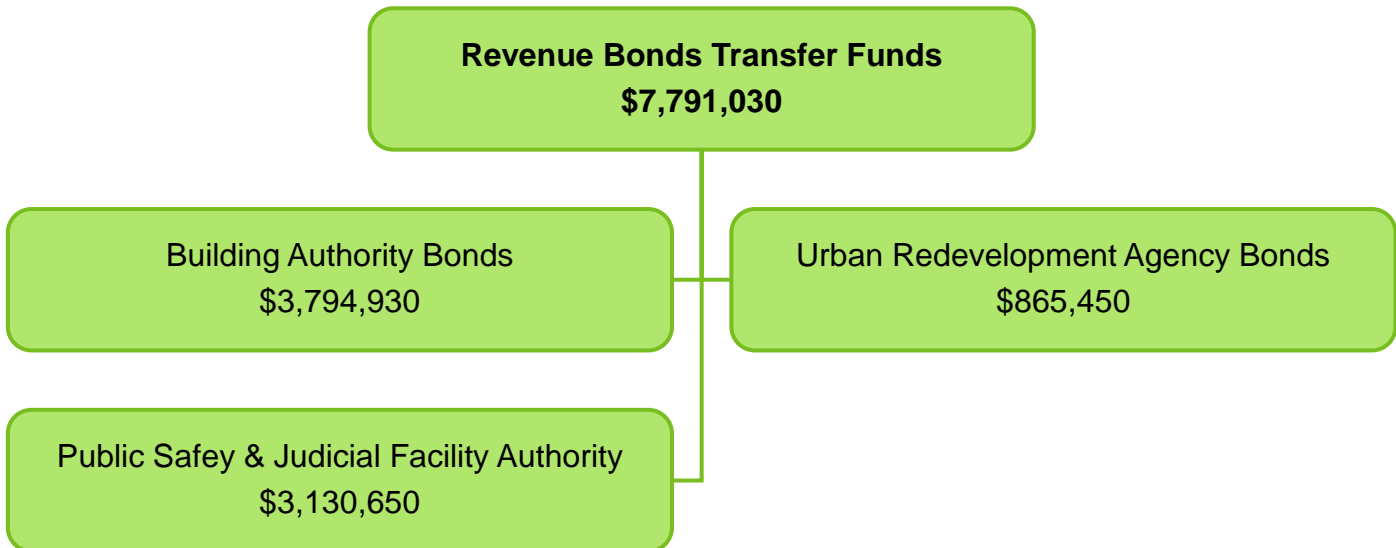
Description

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 2018, the following line items accounted for 100% of the fund’s revenue.

Financials

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Workmans Compensation Insurance	4,700,000	6,000,000	6,500,004	6,500,000
Workers Compensation - Recovery	50,585	60,156	131,026	-
Transfer from Insurance Fund	-	1,664,414	-	-
Total	4,750,585	7,724,570	6,631,030	6,500,000

Revenue Bonds Lease Funds



Revenue Bonds Lease Funds

Description

The Revenue Bond Lease Funds group consist of bonds that the County sold to support the purchase or construction of a particular building(s). This debt is often constructed so that the County makes a transfer 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 Authority Bonds Fund (Fund 412)

Description

These 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 which was refinanced in October 2015 as the Series 2015 bonds. Revenue for both the 2013 and 2015 bond series are in the form of a transfer from the General Fund, Nondepartmental Debt Service Department, which is used to satisfy the current year’s debt service requirements.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 1,344,190	\$ 54,012	\$ 70,018	\$ 70,021
38 - Miscellaneous	\$ 2,382,504	\$ 3,728,760	\$ 3	\$ -
39 - Other Fin. Sources	\$ -	\$ -	\$ 3,710,483	\$ 3,724,909
Revenue Total	\$ 2,382,504	\$ 3,728,760	\$ 3,710,486	\$ 3,724,909
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ 2,910
58 - Debt Service	\$ 3,672,682	\$ 3,712,754	\$ 3,710,483	\$ 3,721,999
Expense Total	\$ 3,672,682	\$ 3,712,754	\$ 3,710,483	\$ 3,724,909
Fund Balance - Ending	\$ 54,012	\$ 70,018	\$ 70,021	\$ 70,021
Gain/(Use) of Fund Balance	\$ (1,290,178)	\$ 16,006	\$ 3	\$ 0
Adopted Budget				\$ 3,794,930

Public Safety & Judicial Authority Fund (Fund 413)

Description

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 transfer is budgeted in the General Fund, Fire Fund, STD – Unincorporated Fund, Police Fund, and E911 funds based on the square footage of each operation.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 2,265,683	\$ 656,662	\$ 9,356	\$ 24,156
38 - Miscellaneous	\$ -	\$ 956,138	\$ -	\$ -
39 - Other Fin. Sources	\$ -	\$ -	\$ 2,408,889	\$ 3,106,494
Revenue Total	\$ -	\$ 956,138	\$ 2,408,889	\$ 3,106,494
52 - Purch / Contr Svcs	\$ 600	\$ 600	\$ 600	\$ 15,000
58 - Debt Service	\$ 1,608,421	\$ 1,602,844	\$ 2,647,844	\$ 3,091,494
Expense Total	\$ 1,609,021	\$ 1,603,444	\$ 2,648,444	\$ 3,106,494
Fund Balance - Ending	\$ 656,662	\$ 9,356	\$ (230,199)	\$ 24,156

Gain/(Use) of Fund Balance	\$ (1,609,021)	\$ (647,306)	\$ (239,555)	\$ 0
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Adopted Budget				\$ 3,130,650
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Urban Redevelopment Agency Fund (Fund 414)

Description

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 although the payments have been less due to the Federal sequestration effort. 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 transfer from the General Fund to underwrite the current year’s debt service payment.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 73,578	\$ 150,393	\$ 164,346	\$ 308,960
36 - Investment Income	\$ -	\$ 1,354	\$ -	\$ -
38 - Miscellaneous	\$ 76,815	\$ 153,214	\$ 144,614	\$ -
39 - Other Fin. Sources	\$ 736,744	\$ 585,094	\$ 714,073	\$ 556,490
Revenue Total	\$ 813,559	\$ 739,662	\$ 858,687	\$ 556,490
58 - Debt Service	\$ 736,744	\$ 725,709	\$ 714,073	\$ 702,836
Expense Total	\$ 736,744	\$ 725,709	\$ 714,073	\$ 702,836
Fund Balance - Ending	\$ 150,393	\$ 164,346	\$ 308,960	\$ 162,614
Gain/(Use) of Fund Balance	\$ 76,815	\$ 13,953	\$ 144,614	\$ (146,346)
Adopted Budget				\$ 865,450

Revenue Bonds Lease Funds

Description

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 a transfer from an originating fund(s) which in turn are then expended as debt service payments for principal and interest within the bond fund.

Building Authority Bonds Fund (412)

Description

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 a transfer from the General Fund's NonDepartmental Debt Service cost center. In 2013, the 2003 Building Fund Revenue Bonds were refinanced in the form of a 2013 series. In 2015, the 2005 Building Fund Revenue Bonds were refinanced as the 2015 series. These funds are authorized in the 2013 and 2015 Bond Resolutions. In 2018, the 100% of the funding was changed from a Rental of Real Estate payment to a Transfer from the General Fund.

Financials

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Rental of Real Estate	\$ 2,382,504	\$ 3,728,760	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ 3,710,483	\$ 3,724,909
Total	\$ 2,382,504	\$ 3,728,760	\$ 3,710,483	\$ 3,724,909

Public Safety & Judicial Authority Fund (413)

Description

This fund is used to make principal and interest payments for DeKalb County's Public Safety and Judicial Authority 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. Prior to 2018, the revenue was received in the form of Rental of Real Estate payments. In 2018, 100% of the revenue was received as a Transfer from the appropriate funds which are occupying the buildings.

In 2015, the 2004 Public Safety & Judicial Authority 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.

Financials

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Rental of Real Estate	\$ -	\$ 956,138	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ 296,671.00
Transfer from Emergency Telephone Fune	\$ -	\$ -	\$ 290,865.00	\$ 339,229.00
Transfer from Fire Fund	\$ -	\$ -	\$ 681,770.00	\$ 795,262.00
Transfer from STD-DS Fund	\$ -	\$ -	\$ 132,106.00	\$ 1,521,250.00
Transfer from Police Services Fund	\$ -	\$ -	\$ 1,304,148.00	\$ 154,082.00
Total	\$ -	\$ 956,138	\$ 2,408,889	\$ 3,106,494

Urban Redevelopment Agency Fund (414)

Description

This fund is used to make principal and interest payments for the renovation of Recorders Court and Magistrate Court as well as a new police precinct and a neighborhood justice protection center. The fund’s revenue is received from the General Fund in the form of transfer payments and from the IRS in the form of an interest payment rebate which are subject to Federal sequestration actions. In 2018, 100.00% of the revenue was received in these two categories.

Financials

	FY 16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Other Miscellaneous Revenue	\$ 76,815	\$ 153,214	\$ 144,614	\$ -
Transfer from General Fund	\$ 736,744	\$ 585,094	\$ 714,614	\$ 556,490
Total	\$ 813,559	\$ 738,308	\$ 859,227	\$ 556,490

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DeKalb Peachtree Airport (PDK)

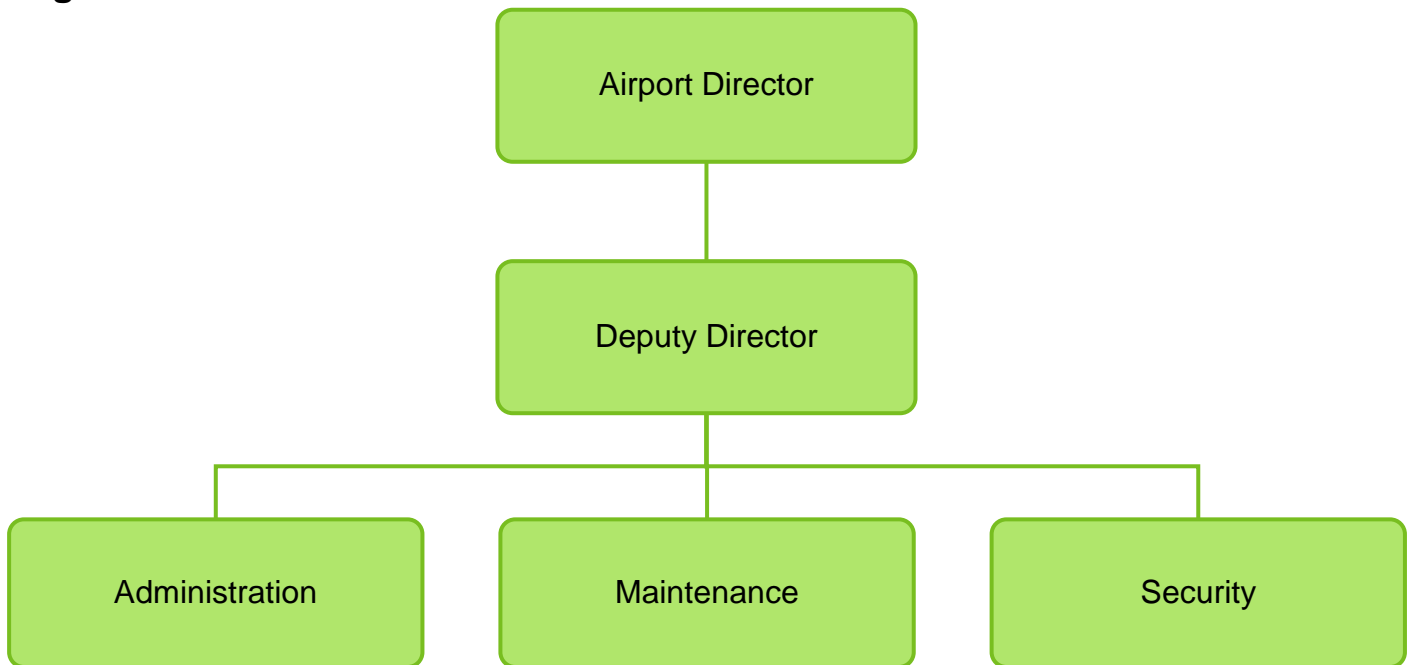
Mission Statement

To operate a business-oriented airport in a safe, efficient, fiscally responsible manner that preserves the quality of life and recognizes the partnership between residential and general aviation interests.

Description

PDK airport lies on 700+ acres of land in the northeastern part of DeKalb County on a part of old Camp Gordon, a World War I Army training base. 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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 1,412,358	\$ 1,529,393	\$ 1,635,195	\$ 1,389,333
52 - Purch / Contr Svcs	\$ 84,075	\$ 117,863	\$ 91,208	\$ 249,185
53 - Supplies	\$ 445,792	\$ 490,064	\$ 449,129	\$ 557,719
54 - Capital Outlays	\$ -	\$ -	\$ 5,231	\$ -
55 - Interfund Charges	\$ 415,178	\$ 398,385	\$ 417,474	\$ 372,788
57 - Other Costs	\$ 83,582	\$ 83,582	\$ -	\$ 83,582
61 - Other Fin. Uses	\$ 4,532,208	\$ 4,000,000	\$ 2,250,000	\$ 1,782,210
70 - Retirement Svcs	\$ 4,812	\$ 5,027	\$ 4,812	\$ 236,571
Expense Total	\$ 6,978,005	\$ 6,624,314	\$ 4,853,050	\$ 4,671,388

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
08210 - Administration	\$ 6,246,913	\$ 5,867,413	\$ 4,005,707	\$ 3,813,094
08220 - Maintenance	\$ 731,092	\$ 756,901	\$ 847,342	\$ 858,294
Expense Total	\$ 6,978,005	\$ 6,624,314	\$ 4,853,050	\$ 4,671,388

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	22	21	23	NA
Funded	23	23	24	22

Goals and Objectives

Goal #1: Runway Incursion Mitigation Improvements.

Objective #1A: Complete Design and Environmental phases.

Objective #1B: Begin Construction phase.

Goal #2: Southwest quadrant development.

Objective #2A: Complete design.

Objective #2B: Complete construction phase by Fall 2019.

Goal #3: Airport Master Plan.

Objective #3A: Begin Master Plan Process (24-month timeline).

Objective #3B: Complete Quarterly Updates.

Goal #4: Replace Airfield Regulators and Vault Improvements.

Objective #4A: Acquire backup generator for airfield lighting system.

Objective #4B: Replace / upgrade existing airfield regulators.

Goal #5: Annual Emergency Repairs Contract.

Objective #5A: Prepare Request for Proposal for Airport Emergency repairs of infrastructure.

Objective #5B: Review bid proposals and complete selection of qualified contractor.

Goal #6: Runway 16/34 Safety Area Improvements.

Objective #6A: Design safety area improvements.

Objective #6B: Construct safety area improvements.

Goal #7: Airport Administration Building Feasibility Study.

Objective #7A: Prepare scope of work.

Objective #7B: Complete feasibility study.

Goal #8: Inert Landfill Closure (North Quadrant).

Objective #8A: Prepare plans and documents per Environmental Protection Division standards for the north quadrant inert landfill area.

Objective #8B: Cap and finalize closure of landfill.

Goal #9: Good Neighbor Day Fall Aviation Festival.

Objective #9A: Prepare and plan for our Fall Aviation and Educational EXPO.

Objective #9B: Promote Aviation and Education to DeKalb County School Board and surrounding schools for different careers in aviation.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Zero Airport Infrastructure related aviation incidents.	100%	100%	100%	100%
Installation of Engineering Materials Arresting System (EMAS)	10%	30%	100%	100%
Rehabilitation of North and Northeast ramps.	10%	50%	100%	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%	100%
T-Hanger, tie-down occupancy.	95%	97%	95%	95%
Accounts receivable collection.	95%	95%	97%	97%
Employee recognition programs.	100%	10%	90%	100%
Zero days main runway down for maintenance.	0	0	3	0
Rubber removal & runway remarking runway 3R/1L.	0	0	100	0
Install 21 runway LED guard lights.	0	0	20	100

Points of Interest

- Completion of maintenance and repairs.
 - Engineered Materials Arresting System.
 - Airfield marking and striping project.
 - Emergency sinkhole infrastructure repairs on Taxiway Hotel.
- Investments by Major Tenants, i.e., Fixed-Base Operators.
 - Atlanta Aviation – New terminal.
 - Epps Aviation – New Wing.
 - Signature Aviation – Ramp & terminal improvement.
- Community Involvement & Awareness.
 - Airport Master Plan: kick-off October 2018.
 - National Football League Super Bowl: hosted over 130 aircraft.
 - Good Neighbor Day Airshow: hosted 10,000 individuals.
 - Air Quality Assessment Studies: Emory University and KB Environmental.
- Future Airport Planning.
 - Southwest Corporate Hangar Development Project Plan.

Animal Services

Mission Statement

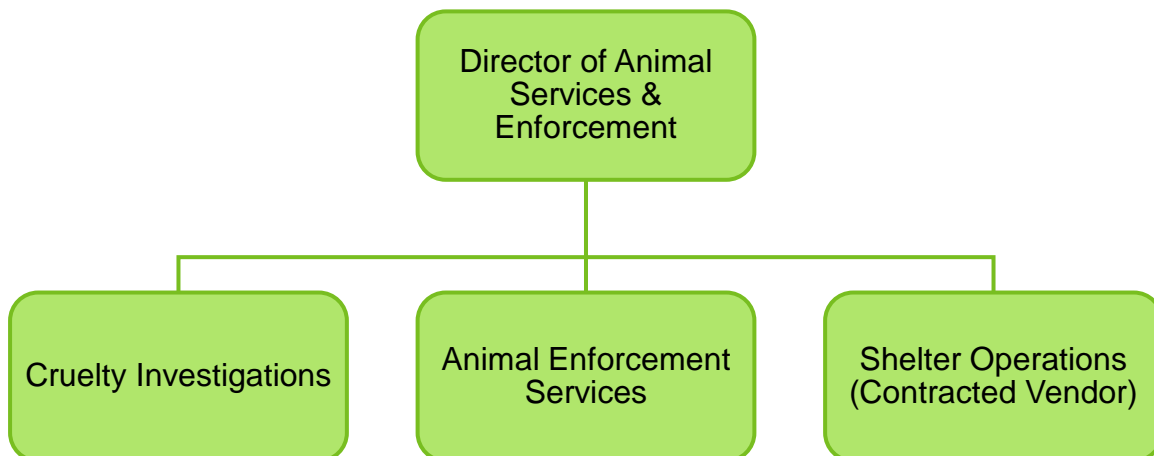
Animal Services is committed to providing efficient, proactive, and compassionate responses to mitigate citizens' animal issues and to strictly enforce ordinances and state statutes pertaining to animal welfare and public safety.

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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 1,164,399	\$ 1,225,122	\$ 1,273,190	\$ 1,218,846
52 - Purch / Contr Svcs	\$ 2,154,690	\$ 2,128,652	\$ 2,226,534	\$ 3,941,120
53 - Supplies	\$ 98,935	\$ 184,106	\$ 245,802	\$ 259,125
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 33,000
55 - Interfund Charges	\$ 176,757	\$ 226,286	\$ 213,363	\$ 329,897
61 - Other Fin. Uses	\$ -	\$ 158,081	\$ 175,906	\$ 188,563
Expense Total	\$ 3,594,782	\$ 3,922,248	\$ 4,134,795	\$ 5,970,551

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
04210 - Animal Services	\$ 3,594,782	\$ 3,922,248	\$ 4,134,795	\$ 5,970,551
Expense Total	\$ 3,594,782	\$ 3,922,248	\$ 4,134,795	\$ 5,970,551

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	18	19	20	NA
Funded	21	22	22	22

Goals and Objectives

Goal #1: Increase outreach and educational presentations (advisory board recommendation - see enhancement staff dependent).

Objective #1A: Conduct 20 dog bite prevention presentations.

Goal #2: Reduce unnecessary impoundment of owned animals (advisory board recommendation).

Objective #2A: Provide 50 low income dog owners with various equipment which will allow them to be in ordinance compliance.

Goal #3: Develop a court diversion responsible pet care program.

Objective #3A: Provide responsible pet care program to 50 court diverted citizens in lieu of citations.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Est Goal
Animal Intake to Shelter	8,245	8,729	8,300	8,400
Animals Adopted	2,559	3,288	3,200	3,350
Animals Transferred to Rescue	2,879	2,423	2,600	2,750
Animals Returned to Owner	1,021	993	1,050	1,100
Animals Euthanized	748	901	850	800
Animal Control Complaints	10,115	12,499	12,000	12,000
Animal Control Citations Issued	1,029	1,361	1,200	1,000

Points of Interest

- A new animal shelter operation contract with LifeLine Animal Project was approved in December 2018. The new contract resulted in an increase of \$1.6 million in purchased and contracted services for 2019.
- Electricity costs at the new county animal shelter, which opened in 2017, also increased by \$111,000 in 2019.

Beautification

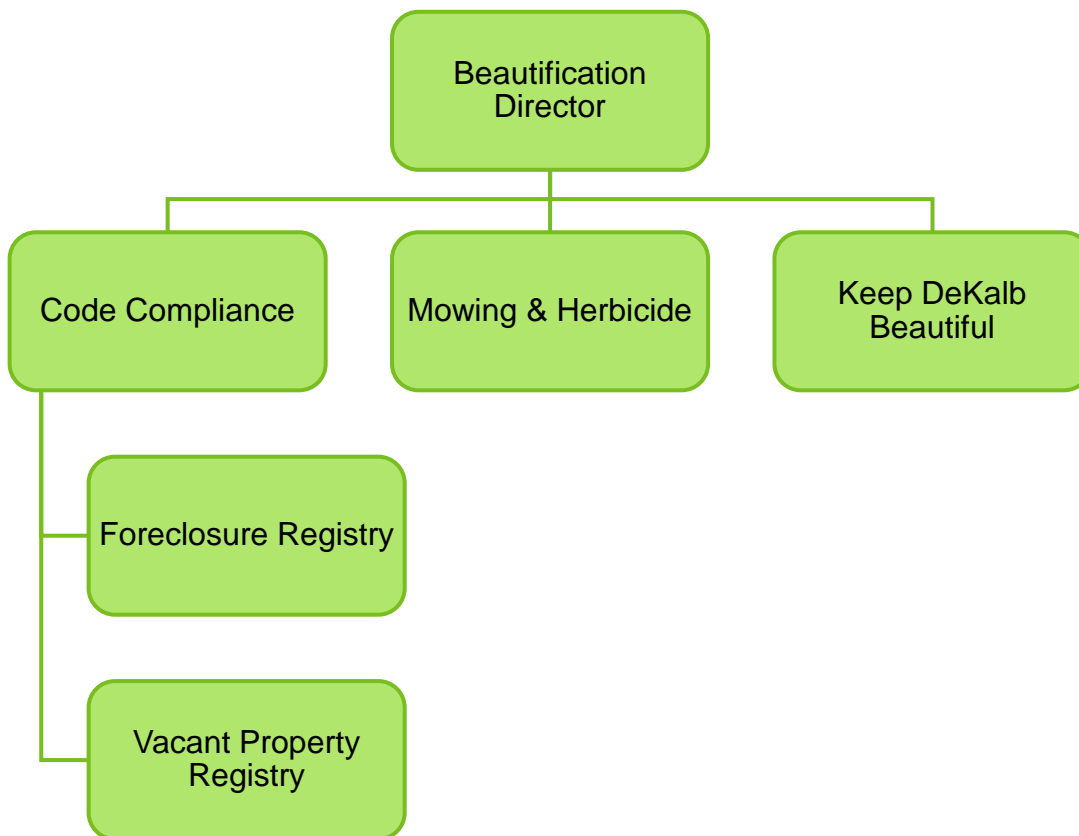
Mission Statement

To improve the aesthetics of DeKalb County through improved landscaping and maintenance of rights-of-way and the removal of public nuisances through education, empowerment and enforcement.

Description

The Beautification Department 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. These respective business units work together comprehensively to centralize and deliver a coordinated beautification strategy. Keeping our focus in line with the DeKalb County CEO's Clean Sweep initiative, we aim to enhance our effectiveness and efficiency. Along with contracted specialized companies, we will utilize existing personnel, expertise and equipment with a refined focus on beautification and policy realignment, while changing the appearance and general aesthetics of the streets, business corridors and residential communities throughout the county.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ -	\$ 6,989,617	\$ 7,142,683	\$ 6,472,572
52 - Purch / Contr Svcs	\$ -	\$ 415,715	\$ 851,236	\$ 3,099,581
53 - Supplies	\$ -	\$ 184,284	\$ 302,241	\$ 287,987
54 - Capital Outlays	\$ -	\$ 23,204	\$ 4,623	\$ 2,000
55 - Interfund Charges	\$ -	\$ 1,262,152	\$ 1,108,703	\$ 1,076,375
Expense Total	\$ -	\$ 8,874,972	\$ 9,409,486	\$ 10,938,515

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
05820 - Code Compliance	\$ -	\$ 4,498,560	\$ 3,870,202	\$ 3,719,168
05810 - Keep DeKalb Beautiful	\$ -	\$ 4,376,411	\$ 5,539,284	\$ 7,219,347
Expense Total	\$ -	\$ 8,874,972	\$ 9,409,486	\$ 10,938,515

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	-	116	122	NA
Funded	-	130	128	130

Goals and Objectives

Goal #1: Continue to advance and enhance existing programs to perform proactive assessments via patrol teams/taskforces to actively pursue the correction of existing violations.

Objective #1A: To conduct quarterly commercial corridor sweeps within targeted commercial zones as part of the county's Operation Clean Sweep initiative, contingent of staffing levels and availability.

Objective #1B: Conduct one countywide sign sweep per month.

Objective #1C: Conduct two multi-family property sweeps per month.

Objective #1D: Conduct two hotel/motel sweeps per month.

Goal #2: Continue expanded coverage schedule with a focus on reaching working or otherwise unavailable violators.

Objective #2A: Enhance Code Enforcement's on field coverage and expand service delivery times to include earlier start and later end times, Saturday coverage, as well as periodic evening and early morning scheduled site visits allowing a greater opportunity to interact with the community and provide the residents with enhanced services.

Goal #3: Implement outreach efforts to educate and engage residents to reduce blight.

Objective #3A: Conduct monthly mailings of educational materials to residents.

Objective #3B: Implement quarterly community outreach events to effectuate blight reduction.

Objective #3C: Mail monthly notices to vacant and foreclosed property owners to increase compliance with the foreclosure and vacant property registries.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
Total number of inspections performed	33,248	38,747	11,664	25,988
Number of service requests received	14,534	12,857	9,367	10,826
Number of warning notices issued	6,824	6,841	3,671	5,196
Number of properties brought into compliance	14,242	13,185	2,227	11,435
Number of citations issued	6,154	3,938	6,453	3,923
Foreclosure Registry registrations received	488	294	195	195
Vacant Registry registrations received	857	642	290	290
Foreclosure Registry fees collected	48,800	29,400	19,500	19,500
Vacant Registry fees collected	85,700	64,200	29,000	29,000
Illegal dumpsites serviced	860	592	573	495
Trash collected (tons)	618	500	624	NA
Miles mowed	3,243	1,000	3,311	3,500

Points of Interest

- Right-of-Way mowing (in-house crews) – 64 streets serviced (every 4 weeks) for a total of 2,380 miles (FY 2018).
- Right-of-Way mowing (three contractors and in-house crews) – 122 streets serviced (three rounds) for a total of 3,311 miles (FY 2018).
- Tree trimming (two contractors) – 77 roads serviced (FY 2018).
- Number of litter bags collected – 51,994 (FY 2018).
- Number of MARTA bus stops serviced – 33,461 (FY 2018).
- Miles of litter removed – 3,648 (FY 2018).
- Number of tires removed – 3,563 (FY 2018).
- Number of illegal dumps removed – 573 (FY 2018).
- Number of illegal signs removed – 5,811 (FY 2018).
- 1,186 lots mowed.
- 100 receptacles installed.
- Six rain barrel workshops were held.
- The department painted and placed 150 barriers in communities.
- 6,000 work requests received and completed.
- A total of 80 groups joined Adopt-A-Programs.
- Code Compliance completed 33 multi-family property sweeps per month, issued 1,983 citations and court collected \$185K in fines.

- Code Compliance completed 41 hotel/motel sweeps per month, issued 1,500 citations and court collected \$153K in fines.
- Code Compliance completed 13 countywide sign sweeps per month and 21,530 pounds per 11 tons collected.
- The department launched Esri case management system in May 2018 (provides real-time tracking of inspections and field activity) and completed Esri/Hansen integration in December 2018.
- Seventy cases were submitted to the Law Department for demolition through the In Rem process and thirty-one properties were demolished.
- Approximately 108 properties were abated in 2018.

Board of Commissioners (BOC)

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.

Description

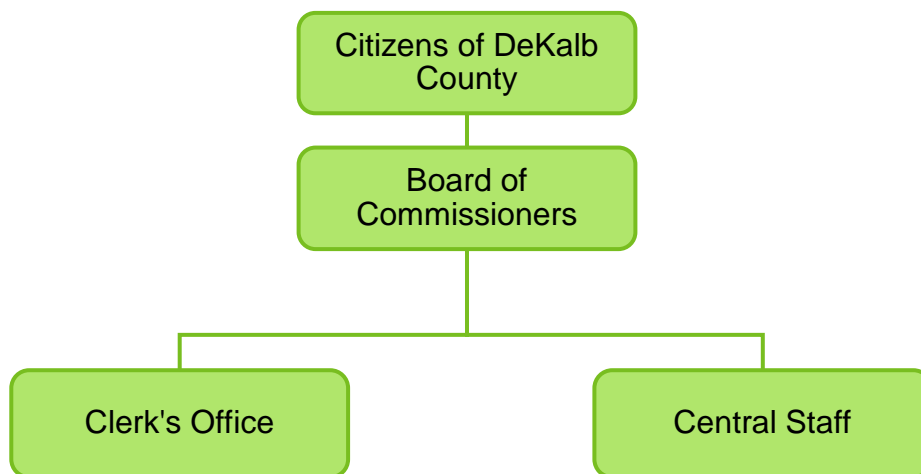
The Board of Commissioners serves as the legislative branch of DeKalb County government. The BOC is composed of seven part-time commissioners, each elected to a four-year term. DeKalb County is divided into five commission districts as well as two “super districts,” one on the east end of the county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

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 2,197,057	\$ 2,713,656	\$ 2,726,724	\$ 3,169,927
52 - Purch / Contr Svcs	\$ 266,579	\$ 240,024	\$ 278,473	\$ 587,629
53 - Supplies	\$ 75,269	\$ 91,419	\$ 88,303	\$ 84,830
54 - Capital Outlays	\$ 14,149	\$ 3,550	\$ 2,699	\$ -
55 - Interfund Charges	\$ 350	\$ -	\$ -	\$ -
57 - Other Costs	\$ 325	\$ -	\$ -	\$ -
Expense Total	\$ 2,553,729	\$ 3,048,648	\$ 3,096,199	\$ 3,842,386

Financials (continued)

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
00201 - District 1	\$ 209,437	\$ 298,594	\$ 312,106	\$ 341,138
00202 - District 2	\$ 277,844	\$ 271,994	\$ 218,337	\$ 341,138
00203 - District 3	\$ 217,014	\$ 253,074	\$ 247,792	\$ 341,138
00204 - District 4	\$ 283,341	\$ 244,077	\$ 259,384	\$ 341,138
00205 - District 5	\$ 247,663	\$ 255,550	\$ 253,678	\$ 341,138
00206 - District 6	\$ 256,018	\$ 268,682	\$ 272,271	\$ 341,138
00207 - District 7	\$ 81,002	\$ 278,631	\$ 303,039	\$ 341,138
00210 - BOC Administration	\$ 594,395	\$ 712,050	\$ 844,397	\$ 882,081
00211 - Clerk's Office	\$ 387,017	\$ 465,996	\$ 385,195	\$ 572,339
Expense Total	\$ 2,553,729	\$ 3,048,648	\$ 3,096,199	\$ 3,842,386

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	31	31	31	NA
Funded	31	34	34	31

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 BOC's 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.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Constituent Complaints Resolved	700	661	575	575
Preliminary Inquiries Fielded	350	383	700	300
Legislative Request Responses	210	308	250	250
Media Inquiries Fielded	1,000	2,113	2,000	1,500
Media Request Responses	300	415	500	400
External Organizational Inquiries	200	278	400	200
External Organizational Requests	50	60	40	40
Community Townhalls	30	10	10	20
Community Activities and Events	75	90	65	75

Points of Interest

- DeKalb County has created the 17-member Charter Review Commission for the purpose of studying the county's current form of government to ensure the county is responsive to the ever-changing needs and demands of county government. Commission members are appointed by the BOC, the Chief Executive Officer, the county's delegations to the Georgia House of Representatives and Senate, and the Board of Education.
- The BOC holds regular meetings on the 2nd and 4th Tuesdays of each month. The Committee of the Whole meets on the 1st and 3rd Tuesdays, when it hears presentations related to matters currently before the board and sets the agenda for the regular meetings.
- Regular meetings of the BOC are televised on DeKalb County Television (locally, channel 23) and via the channel's various streaming media.
- The county's Video-On-Demand BOC meeting archives are indexed by agenda item.

Budget (OMB)

Mission Statement

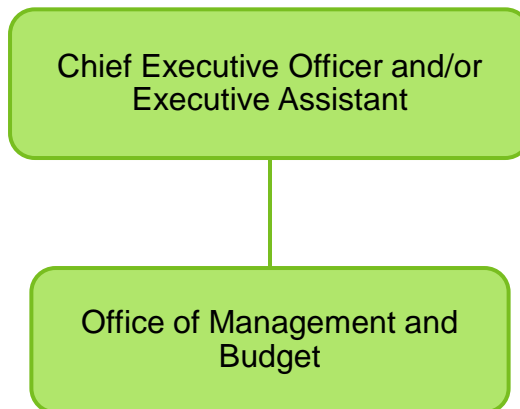
The mission of the Office of Management and Budget (OMB) is to assist the Chief Executive Officer (CEO) and Chief Operating Officer (COO) to allocate county resources to improve the efficiency and effectiveness of county operations and service provision, promote financial sustainability and accountability, and achieve other county goals and objectives through the development and management of the county’s annual operating budget and oversight of county operations.

Description

OMB assists the Chief Executive Officer (CEO) and Chief Operating Officer (COO) in meeting the county’s policy, budget, management and regulatory objectives in six primary ways:

- Work with the CEO and COO each year to develop an executive budget recommendation based on agency requests for presentation to the Board of Commissioners (BOC)
- Provide financial, operational, demographic, and statistical data and analysis to county officials and the public to support decision making and promote transparency
- Monitor the spending of all county operating departments and agencies to ensure compliance with the approved budget
- Develop and implement management policies and procedures, and provide oversight of county operations
- Assist in developing the county’s strategic plan, outlining the vision for DeKalb County and how the county government can best support that vision

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 875,583	\$ 895,991	\$ 710,483	\$ 839,498
52 - Purch / Contr Svcs	\$ 23,952	\$ 49,012	\$ 16,454	\$ 137,000
53 - Supplies	\$ 7,591	\$ 9,367	\$ 3,467	\$ 18,000
54 - Capital Outlays	\$ 1,479	\$ 760	\$ -	\$ 4,000
Expense Total	\$ 908,605	\$ 955,130	\$ 730,405	\$ 998,498

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
02210 - Budget (OMB)	\$ 908,605	\$ 955,130	\$ 730,405	\$ 998,498
Expense Total	\$ 908,605	\$ 955,130	\$ 730,405	\$ 998,498

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	7	7	6	NA
Funded	10	10	8	9

Goals and Objectives

Goal #1: Provide accurate and meaningful financial and operational data, analysis, and other information to county officials and the public to inform county decision-making and promote transparency, accountability, and public trust.

Objective #1A: Present information at BOC and other public meetings and disseminate information through the county website and other communication channels.

Objective #1B: Receive the Distinguished Budget Award from the Government Finance Officers Association with scores of proficient or higher in all categories.

Goal #2: Develop policies, procedures, and business practices to facilitate a more efficient and orderly budget process for all stakeholders.

Objective #2A: Implement the Hyperion budgeting system I.

Objective #2B: Develop an operating budget policy based on best practices.

Objective #2C: Establish clear rules and processes for budget management tasks and provide training to end users.

Objective #2D: Solicit feedback from all stakeholders in the budget process to refine and improve the process.

Goal #3: Monitor the implementation of the adopted budget by all county departments and agencies.

Objective #3A: Review department expenditures and prepare expenditure projections to identify potential budget overruns.

Objective #3B: Track the implementation of approved budget enhancements.

Performance Measures

New performance measures were introduced for OMB in FY2019, so previous year data is unavailable.

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Average rating of satisfactory or better on evaluations of training and workshops	NA	NA	NA	Yes
Average rating of satisfactory or better on evaluations of the budget process	NA	NA	NA	Yes
Average rating of satisfactory or better on evaluations of budget management	NA	NA	NA	Yes
Receive a proficient or higher rating on all criteria for the Government Finance Officers Association's Distinguished Budget Presentation	NA	NA	NA	Yes

Points of Interest

- OMB and the Innovation & Technology Department is working with Deloitte to implement Oracle's budgeting application Hyperion/Planning and Budgeting Cloud Services, scheduled to be available for formulation and preparation of the FY20 budget.

Chief Executive Officer

Mission Statement

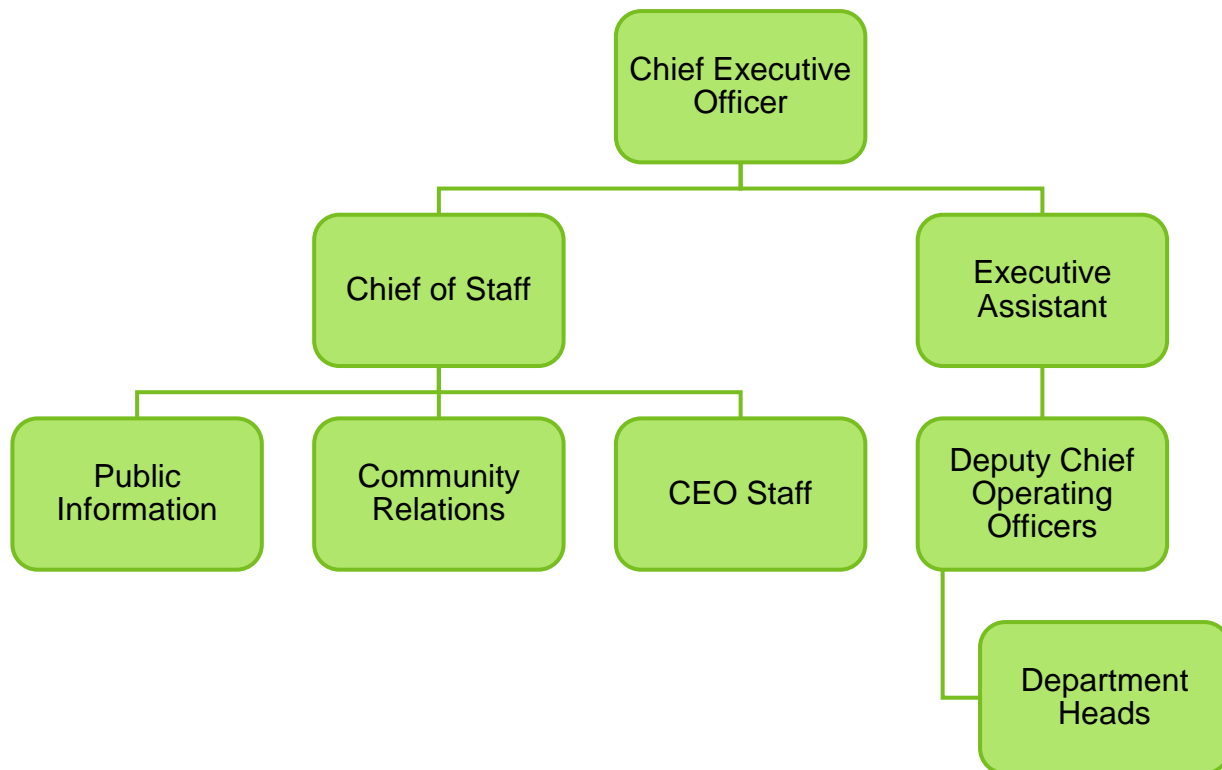
The mission of the Chief Executive Officer (CEO) is to encourage the growth of DeKalb County and promote and develop the prosperity and well-being of all its citizens, businesses and stakeholders by ensuring the efficient and effective delivery of public services countywide.

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.

Organizational Chart



Financials (General Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 664,545	\$ 2,823,912	\$ 3,028,450	\$ 2,668,033
52 - Purch / Contr Svcs	\$ 305,828	\$ 195,286	\$ 429,264	\$ 530,000
53 - Supplies	\$ 5,782	\$ 43,347	\$ 19,931	\$ 19,400
54 - Capital Outlays	\$ -	\$ 1,677	\$ -	\$ 5,000
55 - Interfund Charges	\$ 9,798	\$ 8,701	\$ 4,612	\$ 9,882
Expense Total	\$ 985,953	\$ 3,072,923	\$ 3,482,257	\$ 3,232,315

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
00110 - Chief Executive Officer	\$ 625,765	\$ 344,666	\$ 528,443	\$ 574,479
00112 - Operations	\$ 13,855	\$ 867	\$ 1,335	\$ 19,027
00114 - Staff	\$ 283,995	\$ 464,673	\$ 509,848	\$ 452,637
00120 - Executive Assistant	\$ 456	\$ 1,062,612	\$ 1,013,427	\$ 866,025
00140 - Community Relations	\$ -	\$ 2,273	\$ 2,798	\$ -
00150 - Public Information	\$ 5,770	\$ 1,150,803	\$ 1,310,706	\$ 1,193,151
00160 - Office Of Process Improvements	\$ 56,111	\$ 47,028	\$ 115,701	\$ 126,996
Expense Total	\$ 985,953	\$ 3,072,923	\$ 3,482,257	\$ 3,232,315

Financials (PEG Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ -	\$ 71,423	\$ 82,196	\$ 63,237
52 - Purch / Contr Svcs	\$ -	\$ 688,398	\$ 68,403	\$ 312,307
53 - Supplies	\$ -	\$ 57,761	\$ 73,180	\$ 146,089
54 - Capital Outlays	\$ -	\$ 16,989	\$ 12,878	\$ -
55 - Interfund Charges	\$ -	\$ 29,100	\$ -	\$ -
56 - Depreciation	\$ -	\$ -	\$ 383	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 20,669
Expense Total	\$ -	\$ 863,671	\$ 237,041	\$ 542,302

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
00170 - PEG Fund Support	\$ -	\$ 863,671	\$ 237,041	\$ 542,302
Expense Total	\$ -	\$ 863,671	\$ 237,041	\$ 542,302

Positions (General Fund)

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	5	23	25	NA
Funded	6	24	30	26

Positions (PEG Fund)

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	-	2	1	NA
Funded	1	1	1	1

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: Successful continuation of Operation Clean Sweep.

Objective #2B: Compliance and reconciliation in the issues of Water billing, capital projects, consent decree, and sewer capacity.

Objective #2C: Prudent use of SPLOST revenues.

Objective #2D: Continued success of blight reduction strategy.

Objective #2E: Successful comprehensive public safety strategy.

Objective #2F: Successful promotion of youth employment initiative.

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

Objective #3A: Establish a centralized open records division and create a process for countywide application.

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 county government.

Goal #5: Ensure consistency and quality with nearly two dozen public information officers in 18 departments by streamlining countywide communications efforts.

Objective #5A: Implement countywide branding of written materials.

Objective #5B: Develop consistent messaging across all departments.

Goal #6: Continue to grow our social media platforms.

Objective #6A: Increase followers on Twitter (currently at 10,200).

Objective #6B: Generate 5,000 page likes (currently at 3,463).

Objective #6C: Increase followers on Instagram (currently at 1,042).

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Constituent issues resolved	NA	NA	71,716 (est)	70,000 Goal
Constituent Call Center Escalations	NA	NA	126 (est)	100 Goal
Collaborative partnerships created	NA	NA	4 (est)	5 Goal
Water billing disputes resolved	NA	NA	7,357 (est)	5,000 Goal
Blighted properties remedied	NA	NA	140 (est)	100 Goal

Points of Interest

- DeKalb County has created the 17-member Charter Review Commission for the purpose of studying the county’s current form of government to ensure the county is responsive to the ever-changing needs and demands of county government. Commission members are appointed by the Board of Commissioners, the CEO, the county’s delegations to the Georgia House of Representatives and Senate, and the Board of Education.

Child Advocacy Center

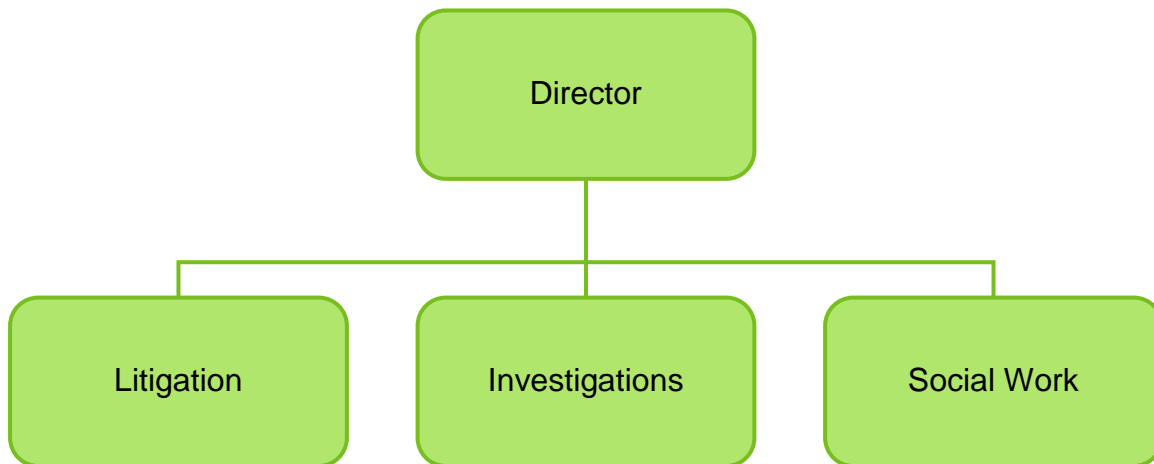
Mission Statement

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.

Description

The Child Advocacy Center (CAC) provides legal representation and advocacy for abused and neglected children in dependency cases before the DeKalb County Juvenile Court. The CAC manages approximately 1,500 cases and 3,200 hearings annually. Attorneys and support staff provide litigation and ongoing advocacy to rehabilitate and secure permanent safe and stable homes for child-clients. Child-clients primarily reside in foster care placements, many of which are located outside of DeKalb County and beyond the metro counties. Approximately 60% of the center's service delivery efforts are conducted remotely, including client field interviews. In 2018, more than 55% of clients resided in placements outside of DeKalb County and more than one-third experienced more than one placement disruption. The continued destabilization of the foster care system has increased the center's workload with more continued hearings, longer terms in foster care, and more frequent field work for staff.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 2,351,817	\$ 2,450,387	\$ 2,445,504	\$ 2,753,404
52 - Purch / Contr Svcs	\$ 178,942	\$ 163,176	\$ 160,298	\$ 149,000
53 - Supplies	\$ 18,278	\$ 24,658	\$ 24,529	\$ 24,000
54 - Capital Outlays	\$ 7,259	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 4,953	\$ 5,010	\$ 54,968	\$ 9,943
Expense Total	\$ 2,561,250	\$ 2,643,231	\$ 2,685,299	\$ 2,936,347

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
04010 - Child Advocate's Office	\$ 2,561,250	\$ 2,643,231	\$ 2,685,299	\$ 2,936,347
Expense Total	\$ 2,561,250	\$ 2,643,231	\$ 2,685,299	\$ 2,936,347

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	25	26	26	NA
Funded	26	28	28	33

Goals and Objectives

Goal #1: Fifty percent of clients ages 0-3 year olds will receive appropriate developmental services.

Objective #1A: Social Workers will ensure 75% of eligible clients are referred for Babies Can't Wait developmental assessments.

Objective #1B: Attorneys will ensure 100% assessment recommendations are incorporated into court orders.

Goal #2: Ten eligible severely disabled clients will secure positions on Comprehensive Supports/New Options Waiver Federal Funding waitlist.

Objective #2A: Center will convene a quarterly inter-agency stakeholder meeting to develop a response protocol.

Objective #2B: Fifteen funding applications will be completed with supporting documentation and accepted for consideration by the Department of Behavioral Health and Developmental Disabilities.

Goal #3: Center will enhance team and morale-building activities.

Objective #3A: All staff members will participate in two department sponsored/staff-led community service activities.

Objective #3B: All staff members will complete eight hours of self-identified professional development coursework.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Est./Goal
Child welfare hearings	3,290	3,175	3,200	3100 / 2880
Number of child welfare cases handled by dept.	1,470	1,525	1,450	1400 / 1400
Child-client interviews conducted	5,926	5,870	5,030	4600 / 4600
Miles covered conducting field investigations	94,184	86,600	82,323	74,650 / 74,650
Professional development trainings	54	50	42	25 / 25
Cases closed - Clients achieving permanency	527	475	441	410 / 480
Volunteer / intern hours accumulated	2,310	3,176	2,192	1500 / 1500
Social work (cold/complex cases) referrals			75	100 / 100
Client's complex special needs resolved via Social Work unit	NA	NA	24	50 / 50

Points of Interest

- DeKalb Child Advocacy Center Director Trenny Stovall was awarded the 2018 Jeffrey O. Bramlett Children's Champion Award from Children's Rights, for her work in reforming and improving child welfare.
- In November 2018, DeKalb Superior Court judges appointed Temika Murry, a Supervising Attorney with the Child Advocacy Center, as the (newly created) fifth Juvenile Court judge.

Citizen Help Center

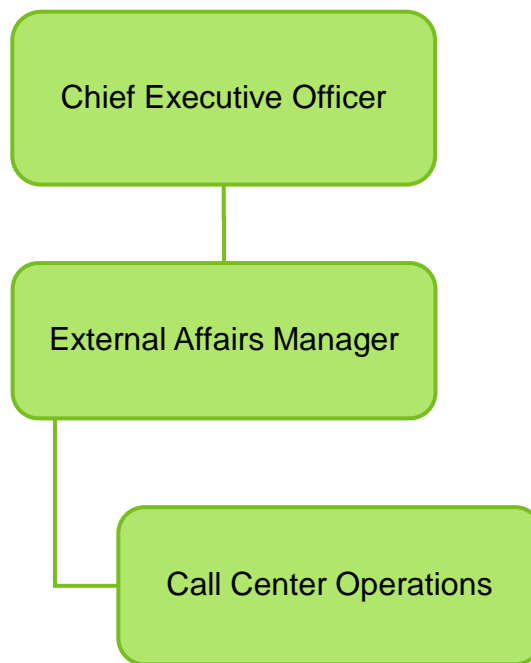
Mission Statement

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.

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 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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 27,526	\$ -	\$ 84,622	\$ 261,752
52 - Purch / Contr Svcs	\$ 103,804	\$ 174,298	\$ 127,410	\$ 134,629
53 - Supplies	\$ 94	\$ 414	\$ 1,821	\$ 6,790
61 - Other Fin. Uses	\$ -	\$ 290,000	\$ -	\$ -
Expense Total	\$ 131,423	\$ 464,712	\$ 213,853	\$ 403,171

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
07801 - Citizens Help Center	\$ 131,423	\$ 464,712	\$ 213,853	\$ 403,171
Expense Total	\$ 131,423	\$ 464,712	\$ 213,853	\$ 403,171

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	-	-	2	NA
Funded	-	7	2	7

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 inquiries, service request and 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 measures to support implementation of a results based accountability mode.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
Additional departments on boarded in 311	3	3	3	5
% of calls answered within 30 seconds or less	95%	97%	96%	100%
# of employees trained	3	4	5	6
Retention rate of contact center staff		3	8	12

Points of Interest

- Increased call center staff from two to eight.
- Extended operating hours (8:30 am – 7:00 pm).
- Renovated workspace.
- Building towards updated software (Oracle).
- Made strides toward centralization.

Clerk of Superior Court

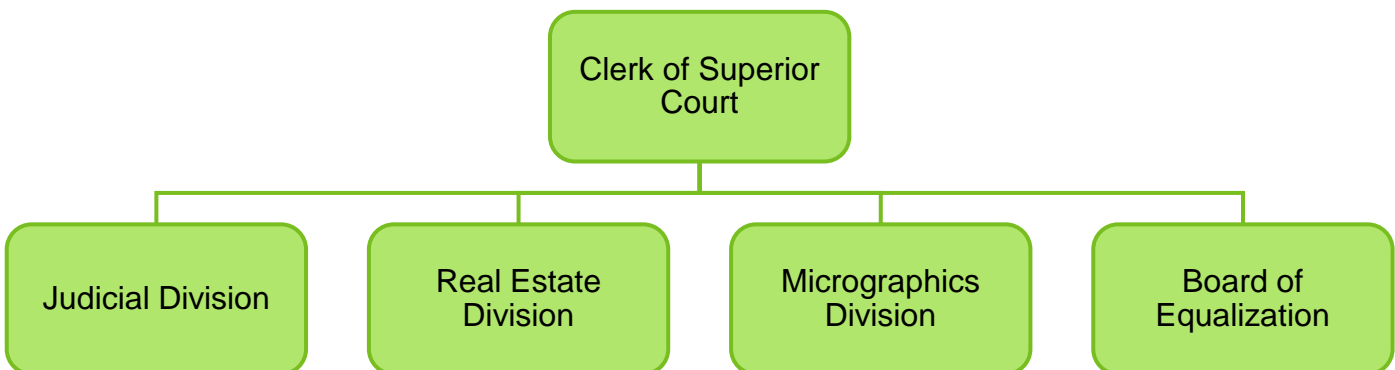
Mission Statement

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 and available for public access. Utilizing the most current technologically advances, the Clerk ensures the integrity of these valuable documents.

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, domestic civil, domestic violence, criminal indictments, accusations, warrants, real and personal property located in DeKalb County in accordance with the laws of the State of Georgia. The Office of the Clerk of Superior Court supports 10 Superior Court judges, 25 Magistrate Court judges and five Specialty courts. The Office of Clerk of Superior Court 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 Court and Court of Appeals. The Administration and Technology Division is comprised of accounting, budget and human resources. The Notary Division issues and revokes notary commissions, trade names and limited partnerships. The Real Estate Division is responsible for recording, indexing, and verifying all documents including FIFA's (fieri facias) relating to real and personal property located in DeKalb County. This Division is also responsible for collection of intangible taxes and transfer taxes for the Department of Revenue in accordance with Georgia law. The Micrographic Division is responsible for converting microfilm to digital images. The Clerk is the statutory Administrator of the Board of Equalization which facilitates property tax appeals in DeKalb County. The Clerk of Superior Court works closely with other DeKalb County agencies and departments, including Sheriff, Tax Commissioner, Geographic Information Systems, Tax Assessors, District Attorney, Solicitor General and Probate Court to serve the citizens of DeKalb and others.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 6,322,845	\$ 6,440,076	\$ 6,677,363	\$ 6,319,047
52 - Purch / Contr Svcs	\$ 977,806	\$ 1,007,355	\$ 809,095	\$ 921,251
53 - Supplies	\$ 111,799	\$ 137,472	\$ 91,048	\$ 105,097
54 - Capital Outlays	\$ 8,570	\$ 2,199	\$ 2,864	\$ -
57 - Other Costs	\$ 11,206	\$ 10,397	\$ 10,397	\$ 11,206
Expense Total	\$ 7,432,225	\$ 7,597,500	\$ 7,590,767	\$ 7,356,601

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
03601 - Clerk of Superior Court	\$ 6,965,639	\$ 7,153,608	\$ 7,170,248	\$ 6,947,226
03610 - Clerk of Superior Court	\$ 8	\$ -	\$ -	\$ -
03611 - Clerk of Superior Court - Bd. O	\$ 466,578	\$ 443,891	\$ 420,519	\$ 409,375
Expense Total	\$ 7,432,225	\$ 7,597,500	\$ 7,590,767	\$ 7,356,601

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	87	86	90	NA
Funded	86	87	87	92

Goals and Objectives

Goal #1: Expansion of our on-line e-file service with Odyssey Technology implemented in our office since 2016.

Objective #1A: Continue to streamline delivery of government services with our integrated justice interface partners - Sheriff, District Attorney, Solicitor General, Police and Public Defenders. Allows the District Attorney, defendants and judges the capability of signing documents in open court which are then applied to the case and the signed documents.

Objective #1B: Continue anti-fraud registry to safeguard privacy records while complying with Georgia Public Record Statutes. Provide onsite Temporary Protection Order service with the Women Resource Center.

Goal #2: Provide electronic filing (e-file) documents for civil mandated by legislation Senate Bill 407-Georgia Code-15-6-11 effective January 1, 2019.

Objective #2A: Install eight kiosks staffed by clerks for public use of onsite access to e-file.

Objective #2B: Provide and maintain secure web-based access to all public documents.

Goal #3: Continue to provide annual notary training, adoptions and appeals hearings.

Objective #3A: Conduct and schedule Board of Equalization hearings.

Objective #3B: Continue to provide hourly turnaround and e-file and recording of Uniform Commercial Code's instruments.

Goal #4: Continue with the accurate & timely processing and recording of all documents submitted to the Real Estate Division.

Objective #4A: Continue to maintain same day recording and transmittal of documents to the Clerk's authority.

Objective #4B: Provide training for the Real Estate staff.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
Criminal - counts	8,279	8,428	9,849	10,695
Criminal cases processed	4,442	4,581	3,693	3,760
Criminal cases disposed	5,118	5,286	4,320	4,575
Criminal-defendants	4,428	4,452	4,256	4,046
Probation revocations	1,435	1,503	1,636	1,850
Arrest notices	9,828	10,156	9,965	9,444
Temporary Protected Order	N/A	N/A	2,878	3,500
Civil cases processed	13,464	13,250	29,368	39,875
Estimated page intake (judicial)	592,416	584,000	492,156	616,000
Real estate instrument recorded	185,939	194,753	231,777	229,233
Real estate pages assigned	638,176	652,289	668,480	705,450
Property Tax Liens	27,731	29,395	27,365	30,865
Number of Board of Equalization Hearings	9,000	15,000	13,349	14,000
Criminal fines & fees	\$11,738,516	\$10,621,485	\$13,108,244	\$14,500,000

Points of Interest

- Conducted over 123 adoptions and processed over 184 appeals.
- Conducted and scheduled over 13,000 Board of Equalization hearings.
- Processed over 800 Hearing Officer Cases for property appeals.
- Processed over 3,415 tradenames, 4,500 notaries, scanned and achieved over 3 million images.

Community Development

Mission Statement

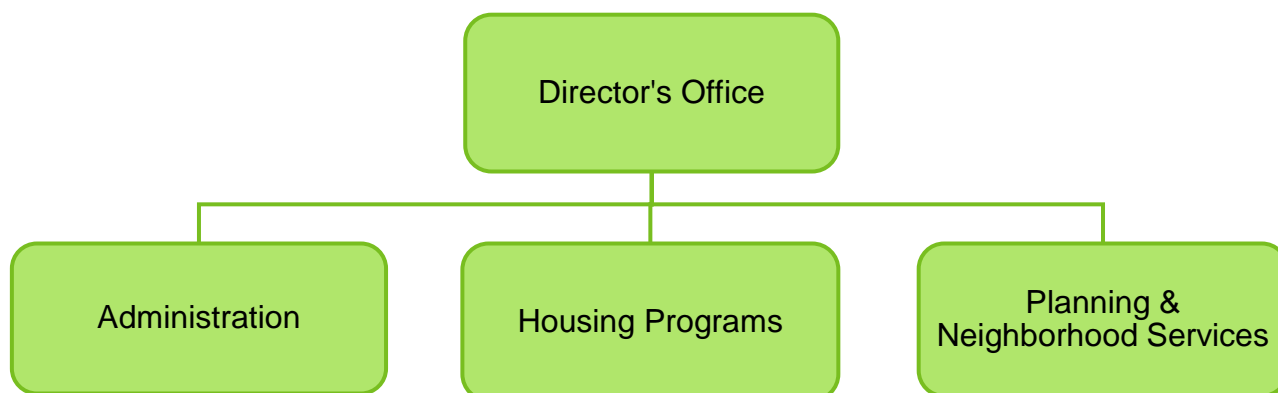
The mission of the Community Development Department is to develop viable urban communities principally benefiting low-to-moderate income persons. We work collaboratively with nonprofit agencies, governmental entities at all levels, the business community, the faith community, residents, and schools to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

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 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.

Organizational Chart



Financials

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

Points of Interest

- The Department of Housing and Urban Development awarded DeKalb County in 2018, a total of \$13,114,736 in entitlement funding: \$5,249,506 through the Community Development Block Grant Program, \$427,296 through the Emergency Solutions Grant (formerly the Emergency Shelter Grant) \$5,144,877 in Continuum of Care Program, and \$2,293,057 through the HOME Investment Partnership Program.
- Anticipated Goals for 2019
 - Complete the 2019- 2023 Consolidated Plan for HUD Programs.
 - Begin construction on the Tobie Grant Intergenerational Center. Community Development is paying for architectural and engineering services. Construction will be paid from County General funds and from 2019 and 2020 CDBG funding allocations.
 - Begin the construction of the East DeKalb Senior Center at Bruce Street.
 - Complete design, engineering, and construction of the District #4 Community and Senior Center with Pool.
 - Complete design and engineering for the Fire Station #7.
 - Complete construction on the Lou Walker ADA Parking Expansion and the construction of the Lou Walker Classroom Renovation.
 - Complete the construction of a Senior Housing Project, Sterling at Candler Village, 171 affordable units using gap HOME funding. This project is the largest investment on Candler Road, Decatur in decades.

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.

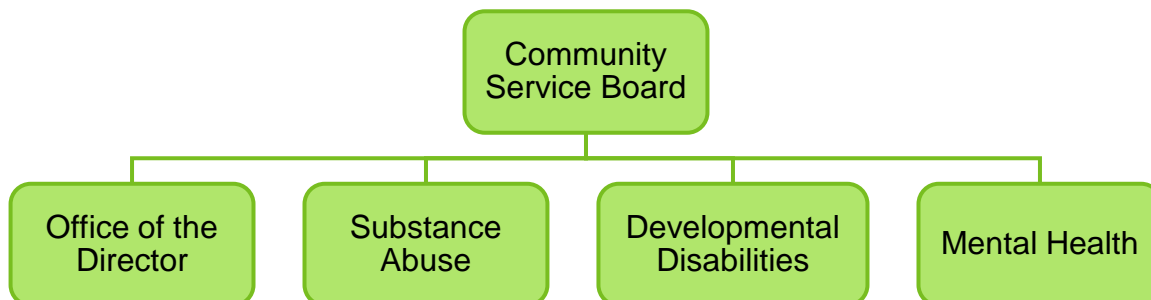
Description

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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
57 - Other Costs	\$ 1,984,057	\$ 2,084,057	\$ 2,134,057	\$ 2,134,057
Expense Total	\$ 1,984,057	\$ 2,084,057	\$ 2,134,057	\$ 2,134,057

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
07201 - Community Service Board	\$ 1,984,057	\$ 2,084,057	\$ 2,134,057	\$ 2,134,057
Expense Total	\$ 1,984,057	\$ 2,084,057	\$ 2,134,057	\$ 2,134,057

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 ability to pay.

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

Objective #2A: Maintain highly educated 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 Community Service Board.

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.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Total Clients	10,551	10,190	9,456	9,890
Clients Served by:				
Jail Services and DUI Program	224	150	150	152
DeKalb Co. Drug Court	117	118	118	120
Mobile Response Team	2,239	2,248	1,978	2,018
Crisis Services	1,640	1,950	2,081	2,160
Mental Health Outpatient	5,526	5,247	4,275	4,826
Psychosocial Rehab	229	236	261	238
Addictive Diseases	688	704	375	670
Child & Adolescent	580	641	593	605
Development Disability Day Services	208	199	186	190
Veterans Services	1,300	770	65	55
Residential	171	157	152	148

Points of Interest

- The components of Community Service Board (CSB) funding sources are 6% county, 39% state, 32% fee-for-service, and 23% 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

Description

The Contributions to Capital Projects department is used for operating Tax 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 Homestead Option Sales Tax (HOST), which previously provided varying levels of property tax relief and Capital Improvement Plan funding, ended after FY18. The Equalized Homestead Option Sales Tax (EHOST) now provides homeowners' property tax relief and has no CIP contribution component. The county contribution for road paving projects in conjunction with matching funds from the Georgia Department of Transportation's Local Maintenance and Improvement Grant program is now considered as part of the Special Purpose Local Option Sales Tax (SPLOST) review process.

Financials – General Fund

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
61 - Other Fin. Uses	\$ 4,891,824	\$ 1,393,050	\$ 3,935,235	\$ 2,718,073
Expense Total	\$ 4,891,824	\$ 1,393,050	\$ 3,935,235	\$ 2,718,073

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09002 - Contribution To CIP	\$ 4,891,824	\$ 1,393,050	\$ -	\$ -
09041 - General Fund Oper. Contributions	\$ -	\$ -	\$ 3,935,235	\$ 2,718,073
Expense Total	\$ 4,891,824	\$ 1,393,050	\$ 3,935,235	\$ 2,718,073

Points of Interest – General Fund

- Capital items approved for the General Fund include:
 - Design review software for the Facilities Department - \$135K.
 - Maloof Building lobby renovation for the Facilities Department - \$575K.
 - Data and system backup upgrade for the IT Department - \$550K.
 - Body camera upgrade for the Sheriff's Office - \$105K.
 - Final year of Odyssey case management software implementation for the Clerk of Superior Court - \$538K.

Financials – Fire Fund

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 74,899	\$ 0
Expense Total	\$ 0	\$ 0	\$ 74,899	\$ 0

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09042 - Fire Fund Oper. Contributions	\$ 0	\$ 0	\$ 74,899	\$ 0
Expense Total	\$ 0	\$ 0	\$ 74,899	\$ 0

Points of Interest – Fire Fund

- No capital contribution was approved from the Fire Fund for FY19.

Financials – Designated Fund

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 900,000
Expense Total	\$ 0	\$ 0	\$ 0	\$ 900,000

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09043 - Designated Fund Operational Cor	\$ 0	\$ 0	\$ 0	\$ 900,000
Expense Total	\$ 0	\$ 0	\$ 0	\$ 900,000

Points of Interest – Designated Fund

- Capital items approved for the Designated Fund include:
 - Additional funding for the Rainbow Park Amphitheater project for the Parks Department - \$400K.
 - Funding for a turn lane at the intersection of Briarlake Road and Briarcliff Road - \$500K.

Financials – Unincorporated Fund

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 328,814	\$ 0
Expense Total	\$ 0	\$ 0	\$ 328,814	\$ 0

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09044 - Unincorporated Fund Oper. Contr	\$ 0	\$ 0	\$ 328,814	\$ 0
Expense Total	\$ 0	\$ 0	\$ 328,814	\$ 0

Points of Interest – Unincorporated Fund

- No capital contribution was approved from the Unincorporated Fund for FY19.

Points of Interest – Police Fund

- Since the Tax Funds operating fund contributions to CIP began in FY2018, the Police Fund has not had transfers budgeted.

Cooperative Extension Service

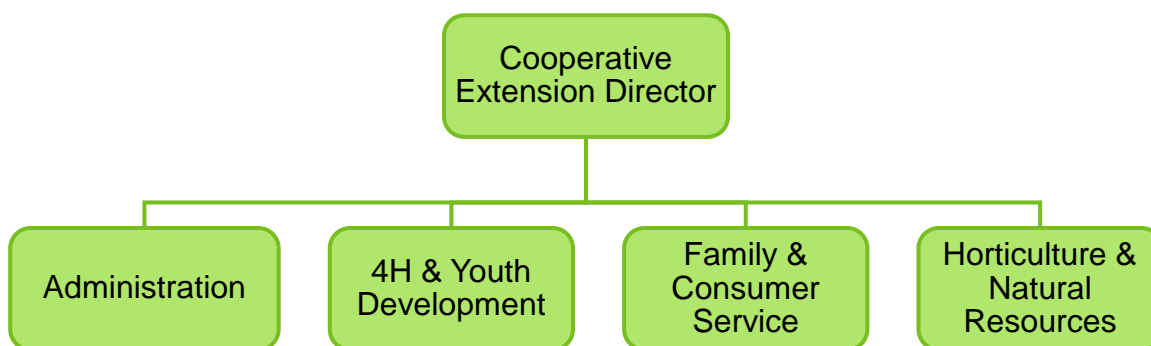
Mission Statement

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

Description

Cooperative Extension helps the citizens of DeKalb become healthier, more productive and environmentally responsible. County Extension Agents educate the citizens of DeKalb in the areas of health, nutrition, chronic disease prevention, financial management, housing education, food safety, parenting education, water conservation, lawn and tree care, yard waste management, tree protection, environmental education, positive youth development, violence prevention, life skills and workforce development. County Extension Agents achieve this through group contacts and one-on-one consultations. One-on-one consultations include handling client samples, (water, soil insect, weed, etc.) office consultations, consumer calls, mail, internet, emails and site visits. Group contacts are made at public training programs (child care provider, food safety and personal care home provider trainings), on site clinics, exhibits, educational workshops and program and through media including radio, television, newsletters, and newspaper articles.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 637,815	\$ 642,696	\$ 586,928	\$ 854,386
52 - Purch / Contr Svcs	\$ 43,381	\$ 57,095	\$ 49,129	\$ 84,759
53 - Supplies	\$ 48,251	\$ 16,252	\$ 114,658	\$ 85,426
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 4,000
55 - Interfund Charges	\$ 13,721	\$ 28,394	\$ 28,525	\$ 29,200
57 - Other Costs	\$ 844	\$ 5,754	\$ 1,894	\$ 41,800
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 5,198
Expense Total	\$ 744,011	\$ 750,191	\$ 781,134	\$ 1,104,769

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
06901 - Administration	\$ 419,232	\$ 367,809	\$ 298,309	\$ 462,111
06910 - Youth Program	\$ 146,495	\$ 153,145	\$ 127,910	\$ 232,981
06930 - Family & Consumer Sc	\$ 55,264	\$ 102,848	\$ 240,228	\$ 301,780
06935 - Horticulture & Lands	\$ 123,017	\$ 126,389	\$ 114,687	\$ 107,897
06940 - Community Dev.&Progr	\$ 3	\$ -	\$ -	\$ -
Expense Total	\$ 744,011	\$ 750,191	\$ 781,134	\$ 1,104,769

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	11	11	10	NA
Funded	13	13	13	14

Goals and Objectives

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

Objective #1A: Train and utilize 2-to-4 college interns and county Workforce Development youth to provide on the job skills operations.

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

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: Implement quarterly community outreach events to effectuate blight reduction.

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

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Youth Reached by Programs	12,415	11,728	14,025	12,000
Participants in Workshops & Classes	36,834	11,989	23,721	15,000
Educational Workshops & Classes	1,619	1,297	1,819	1,500
Plant, Soil, Insects & Other Samples Processed	900	1,121	758	1,000
Publications Distributed	23,757	31,781	28,367	25,000
Number of Volunteers	1,624	512	721	500
Site & Home Visits Performed	611	453	331	500
Telephone & Email Requests for Information Department Responded	34,009	20,367	16,448	18,000
Grants & Contracts	209,364	108,044	55,000	70,000
Fresh of DeK Participants	5,567	6,123	5,567	7,000

Points of Interest

- As of December 31, 2018, Cooperative Extension served 1,554 walk-in customers, received 5,307 calls and 9,587 emails relating to Family & Consumer Sciences, 4-H Youth Development and Agriculture & Natural Resources programming. The local office conducted 601 soil samples, 37 water samples and identified 435 plant/insect samples for citizens. Extension agents also conducted 331 landscape site visits for homeowners/landscapers.
- To improve homeowners basic skills and knowledge of horticultural practices, DeKalb County Cooperative Extension offered 114 educational programs to the general public on lawn care, weed identification and control, home orchards, herbs, composting, vegetable gardening, how to start a community garden, care of ornamental trees and shrubs, native trees, hazard tree identification, pruning, attracting pollinators, landscape construction, herbs, landscaping, soil and soil testing, fall color in the landscape, edible gardens, starting vegetables from seeds, shade gardening, container gardening, sustainable gardening.
- DeKalb Extension has 197 active Master Gardener Volunteers that served 16,187 citizens by volunteering 13,873 hours, which equals to \$324,466 saved to the county. These hours and contacts are all made by working their project sites that help educate the community and beautify areas. Volunteering at the office to answer citizen questions through phone, e-mail, and people that walk-in. They also donate time to special events, plant clinics at local garden centers and countless other activities you would find them volunteering.

- Extension also offered 1,176 4-H programs to develop citizenship, leadership, and responsibility and life skills of youth. We also 279 Family and Consumer Sciences programs to improve quality of life as it relates to food, home, health, families and money.
- Extension's Fresh on DeK team, in collaboration with the Centers for Disease Control through the REACH grant and the DeKalb County Board of Health, helped to expand the availability of fresh fruits and vegetables in 10 of the 41 areas that are identified as food deserts. During the span of 16 weeks, the Fresh on DeK mobile unit served these communities 148 times, to provide fresh fruits and vegetables, nutrition education, cooking demonstrations and recipe sampling.
- Fresh on DeK provided consistent and affordable, fresh produce in communities with limited access. Each week during the season, Fresh on DeK visited 10 locations and supported 11 community-wide events that collectively reached 5,567 citizens. Fresh on DeK also featured seasonal and local produce from several Georgia farmers.
- Fresh on DeK matched education with access by reaching 1,316 individuals at the nutrition education table. Individuals received practical take-home tips on ways to eat healthier and prepare produce purchased at the market. In a survey evaluating the Fresh on DeK program, 49% of respondents indicated that they prepared recipes demonstrated at the market. The market also delivered in-depth nutrition education as 97 participants enrolled in the University of Georgia Supplemental Nutrition Assistance Program Education (SNAP-Ed) Food Talk: Farmers Market program. Seventy-three of program participants planned to eat more fruits or vegetables in the next week and 92% agreed with the statement, "I plan to make healthy changes based on the information I learned today." The total amount of produce sales equated to \$15,944 and includes \$1,011 of SNAP benefits spent at the market. Produce prices were strategically reduced by 10% compared to traditional grocery stores, allowing consumers to spend less money at a time and further stretch their budget for groceries. The total value of money saved on produce by shopping with Fresh on DeK is over \$1,500.

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).

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.

Organizational Chart

The Sheriff’s Department utilizes this fund with some additional management of the funding through the Office of Management and Budget.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 337,579	\$ -	\$ 24,368	\$ 24,368
33 - Intergovernmental	\$ 121,122	\$ 110,299	\$ 113,391	\$ 110,000
35 - Fines and Forfeitures	\$ 1,168,121	\$ 1,219,870	\$ 1,148,656	\$ 1,116,000
Revenue Total	\$ 1,289,243	\$ 1,330,169	\$ 1,262,047	\$ 1,226,000
53 - Supplies	\$ (158)	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 1,626,980	\$ 1,305,801	\$ 1,262,047	\$ 1,250,368
Expense Total	\$ 1,626,822	\$ 1,305,801	\$ 1,262,047	\$ 1,250,368
Fund Balance - Ending	\$ -	\$ 24,368	\$ 24,368	\$ -

Gain/(Use) of Fund Balance	\$ (337,579)	\$ 24,368	\$ 0	\$ (24,368)
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Adopted Budget	\$ 1,250,368
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Goals and Objectives

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

Drug Abuse Treatment and Education

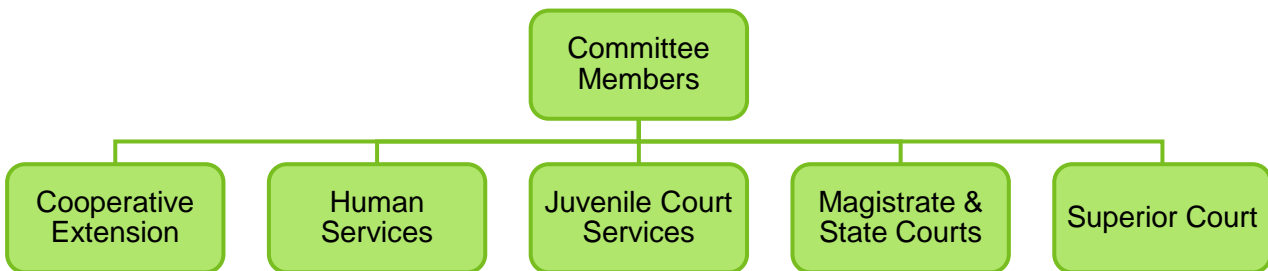
Mission Statement

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.

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.

Organizational Chart



Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 197,224	\$ 181,412	\$ 132,401	\$ 71,116
35 - Fines and Forfeitures	\$ 219,003	\$ 207,709	\$ 193,853	\$ 200,000
36 - Investment Income	\$ -	\$ 939	\$ -	\$ -
Revenue Total	\$ 219,003	\$ 208,648	\$ 193,853	\$ 200,000
52 - Purch / Contr Svcs	\$ 222,813	\$ 246,843	\$ 236,777	\$ 209,400
53 - Supplies	\$ 12,002	\$ 10,815	\$ 18,361	\$ 44,700
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 900
57 - Other Costs	\$ -	\$ -	\$ -	\$ 16,116
Expense Total	\$ 234,815	\$ 257,659	\$ 255,138	\$ 271,116
Fund Balance - Ending	\$ 181,412	\$ 132,401	\$ 71,116	\$ -

Gain/(Use) of Fund Balance	\$ (15,812)	\$ (49,010)	\$ (61,285)	\$ (71,116)
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Adopted Budget				\$ 271,116
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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.

Points of Interest

- The committee recommended the following allocations for 2019: Magistrate Court/Misdemeanor Mental Health Court (\$38,250), State Court/Driving under the Influence Court (\$63,750), Superior Court/Adult Felony Drug Court (\$58,650), Superior Court/Adult Felony Mental Health Court (\$22,950), Juvenile Court/Juvenile Drug Court (\$30,600), Superior Court/Adult Felony Veterans Court (\$20,400), and Cooperative Extension 4-H health Rocks! Program (\$20,400).

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.)

Financials (General Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
52 - Purch / Contr Svcs	\$ 2,382,504	\$ 3,728,760	\$ -	\$ 2,910
58 - Debt Service	\$ 2,074,715	\$ 3,686,215	\$ 3,658,201	\$ 4,171,792
61 - Other Fin. Uses	\$ -	\$ 585,094	\$ 4,424,556	\$ 4,414,835
Expense Total	\$ 4,457,219	\$ 8,000,069	\$ 8,082,757	\$ 8,589,537

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09360 - Debt Service - Gen Fund to Bld	\$ 2,382,504	\$ 3,728,760	\$ 3,710,483	\$ 3,724,909
09370 - Gen Fund Other	\$ 2,074,715	\$ 4,271,309	\$ 4,372,274	\$ 4,864,628
Expense Total	\$ 4,457,219	\$ 8,000,069	\$ 8,082,757	\$ 8,589,537

Financials (Fire Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
52 - Purch / Contr Svcs	\$ -	\$ 280,939	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ -	\$ 681,770	\$ 795,262
Expense Total	\$ -	\$ 280,939	\$ 681,770	\$ 795,262

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09375 - Debt Service - Fire Fund Other	\$ -	\$ 280,939	\$ 681,770	\$ 795,262
Expense Total	\$ -	\$ 280,939	\$ 681,770	\$ 795,262

Financials (Designated Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
52 - Purch / Contr Svcs	\$ -	\$ 31,531	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ -	\$ 132,106	\$ 154,082
Expense Total	\$ -	\$ 31,531	\$ 132,106	\$ 154,082

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09380 - Debt Svc. - Desig. Fund Other	\$ -	\$ 31,531	\$ 132,106	\$ 154,082
Expense Total	\$ -	\$ 31,531	\$ 132,106	\$ 154,082

Financials (Police Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
52 - Purch / Contr Svcs	\$ -	\$ 474,528	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ -	\$ 1,304,148	\$ 1,521,250
Expense Total	\$ -	\$ 474,528	\$ 1,304,148	\$ 1,521,250

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09385 - Debt Service - Police Fund Other	\$ -	\$ 474,528	\$ 1,304,148	\$ 1,521,250
Expense Total	\$ -	\$ 474,528	\$ 1,304,148	\$ 1,521,250

Financials (Fire Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
52 - Purch / Contr Svcs	\$ -	\$ 280,939	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ -	\$ 681,770	\$ 795,262
Expense Total	\$ -	\$ 280,939	\$ 681,770	\$ 795,262

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09375 - Debt Service - Fire Fund Other	\$ -	\$ 280,939	\$ 681,770	\$ 795,262
Expense Total	\$ -	\$ 280,939	\$ 681,770	\$ 795,262

Financials (Designated Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
52 - Purch / Contr Svcs	\$ -	\$ 31,531	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ -	\$ 132,106	\$ 154,082
Expense Total	\$ -	\$ 31,531	\$ 132,106	\$ 154,082

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09380 - Debt Service - Designated Fun	\$ -	\$ 31,531	\$ 132,106	\$ 154,082
Expense Total	\$ -	\$ 31,531	\$ 132,106	\$ 154,082

Financials (Police Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
52 - Purch / Contr Svcs	\$ -	\$ 474,528	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ -	\$ 1,304,148	\$ 1,521,250
Expense Total	\$ -	\$ 474,528	\$ 1,304,148	\$ 1,521,250

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09385 - Debt Service - Police Fund Oth	\$ -	\$ 474,528	\$ 1,304,148	\$ 1,521,250
Expense Total	\$ -	\$ 474,528	\$ 1,304,148	\$ 1,521,250

Points of Interest

- In September 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 built next to the DeKalb Peachtree Airport.
- The bonds have a 10-year repayment life.

Debt Function

Mission Statement

The purpose of the debt function is to leverage large capital improvements costs across a larger time frame.

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.

Effects of Existing Debt

For 2019, the principal payment for the 2016 G.O. debt increased by \$5.2 million due to the refinancing method employed in refinancing the 2006 G.O. debt. In 2016, the county refinanced this debt by taking the "savings upfront". This action reduced the debt amount during the period 2016 to 2018, but resulted in a sharp increase in 2019. The Board of Commissioners wanted to realize the savings sooner rather than later than if a "level-savings" method had been employed. This scenario resulted in the millage rate for the Special Tax District – Unincorporated Bonds to tentatively increase from 0.405 mils in 2018 to 0.591 mils in 2019. This increased millage rate will be confirmed during the mid-year budget.

The Public Safety and Judicial Authority Revenue Debt Service increased by \$443.7K due once again to the "upfront savings" realized by the 2015 refunding. The principal payments will increase slightly per year for the rest of the life of the series.

The county's other non-water & sewer debt service payments increased by \$50.3K for 2019. The water & sewer debt service decreased by \$40.6K. This movement had minor impact on the funds which contribute to the debt service.

Source of Debt Payments

Debt service payments are paid from the fund responsible for the debt, but transfers from other funds to the debt service funds underwrite these payments. The below table illustrates this relationship.

Debt Service Fund	Bond	Source of Funds		
		Fund #	Fund Name	Method
100	Certificates of Participation	100	General Fund	
412	Building Authority	100	General Fund	Transfer
413	Public Safety & Judicial Facilities Authority	100	General Fund	Transfer based on square footage occupied
		274	Police Fund	
		270	Fire Fund	
		215	E911 Fund	
		272	STD - Unincorporated	
414	Urban Redevelopment Agency	100	General Fund	Transfer
514	Water & Sewerage	511	Water & Sewer	Transfer

Credit Agency Ratings / Outlook

Bond Type	Fitch	Moody's Investor Service	Standard and Poor's
General Obligation	AA- / Positive	Aa3 / Positive	No Rating
Water & Sewer			
Prior Lien	AA- / Stable	Aa2- / Stable	AA- / Stable
Second Lien	AA- / Stable	Aa3 / Stable	A+ / Stable

Moody's: The last rating review, July 18, 2018, Update to credit analysis states:

The outlook reflects the likelihood that the county's financial position will improve, given the trend of operating surpluses and growing reserve levels.

Fitch Ratings: The last review, July 25, 2018, for the Tax Anticipation Notes, Series 2018 states:

The Positive Rating Outlook reflects the county's improved budgetary management and progress in building reserves to a level sufficient to maintain financial resilience and gap-closing ability throughout economic cycles.

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, 2018 (in thousands of dollars)		
Assessed Value		<u>\$ 31,426,000</u>
Debt Limit - 10% of assessed value		\$ 3,142,600
Amount of Debt Applicable to Debt Limit:		
Total bonded debt (excluding premiums)	\$ 162,245	
Less:		
Total reserve for general bond debt	\$ 2,134	
Total debt applicable to debt limit		<u>160,111</u>
Legal Debt Margin		<u>\$ 2,982,489</u>

All debt, except for Water & Sewerage debt, is included in calculating the Legal Debt Limit.

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 the City of Dunwoody debt.

DeKalb County, Georgia Computation of Direct and Overlapping Debt (unaudited) December 31, 2018 (in thousands of dollars)			
Category of Debt	Total Amount Outstanding (000s)	% Applicable to the County ³	Amount of Debt Applicable to DeKalb County
Direct Debt²:			
DeKalb County General Obligation Bonds	162,245	100%	162,245
Fulton-DeKalb Hospital Authority - County portion only	14,680	100%	14,680
DeKalb County Building Authority	22,170	100%	22,170
DeKalb County Public Safety and Judicial Facilities Authority	35,350	100%	35,350
DeKalb County Urban Redevelopment Authority	5,355	100%	5,355
ACCG Certificates of Participation 2013	19,325	100%	19,325
DeKalb County Capital Leases	10,309	100%	10,309
DeKalb County Notes Payable	1,036	100%	1,036
Total Direct Debt	270,470	100%	270,470
Overlapping Debt:			
DeKalb County Board of Education ¹			
General Obligation Bonds	131,025	100%	131,025
Capital Leases	63,460	100%	63,460
	194,485		194,485
City of Decatur ¹			
General Obligation Bonds	106,168	100%	106,168
Notes Payable	11,240	100%	11,240
Capital Leases	510	100%	510
Guaranteed Revenue Bonds	71,106	100%	71,106
Certificates of Participation	2,685	100%	2,685
	191,709		191,709
City Schools of Decatur ¹			
General Obligation Bonds	-	100%	-
Capital Leases	6,707	100%	6,707
Certificates of Participation 2010	8,550	100%	8,550
Certificates of Participation 2014	17,085	100%	17,085
	32,342		25,635
City of Atlanta ¹			
General Obligation Bonds	355,482	4.75% ³	16,885
APSJFA Revenue Bonds	28,232	4.75%	1,341
SWMA Revenue Bonds	7,665	4.75%	364
Intergovernmental Agreements	452,845	4.75%	21,510
Notes Payable	-	4.75%	-
Capital Leases	37,406	4.75%	1,777
Certificates of Participation	80,038	4.75%	3,802
Other	42,909	4.75%	2,038
	1,004,577		47,717
Atlanta Public Schools ¹			
Certificates of Participation (ERS, Inc.)	75,950	4.75%	3,608
Capital Leases	1,069	4.75%	51
	77,019		3,658
City of Dunwoody ²			
Guaranteed Revenue Bonds	9,596	100%	9,596
	9,596		9,596
	Total Overlapping Debt		438,310
	Total Direct and Overlapping Debt		708,780
⁴	Total Per Capita Direct and Overlapping Debt		\$ 965.64 ⁴
¹ As of June 30, 2017			
² As of December 31, 2017			
³ Calculation of City of Atlanta overlapping percentages			
⁴ Based on estimated 2018 population of 734,000			
	<u>A.V. (000s)</u>	<u>% of A.V.</u>	
City of Atlanta in Fulton	25,093,645	93.93%	
City of Atlanta in DeKalb	1,621,616	6.07%	
	26,715,261	100.00%	
Source: DeKalb County Department of Finance as of December 31, 2018			

Principal and Interest Summary

	COPs (2013 Ref)			Tax Funds COPs (2016)			Hospital (2013 Ref)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
	2019	1,745,000	205,425	1,950,425	1,200,000	172,296	1,372,296	7,290,000	165,525
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
	2019	10,955,000	855,625	11,810,625	8,890,000	6,458,788	15,348,788	965,000	113,288
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
	2019	2,315,000	318,711	2,633,711	1,520,000	1,571,494	3,091,494	380,000	321,836
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			-

	Water & Sewer (2006B Ref)			Water & Sewer (2010)			Water & Sewer (2011)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
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
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

District Attorney

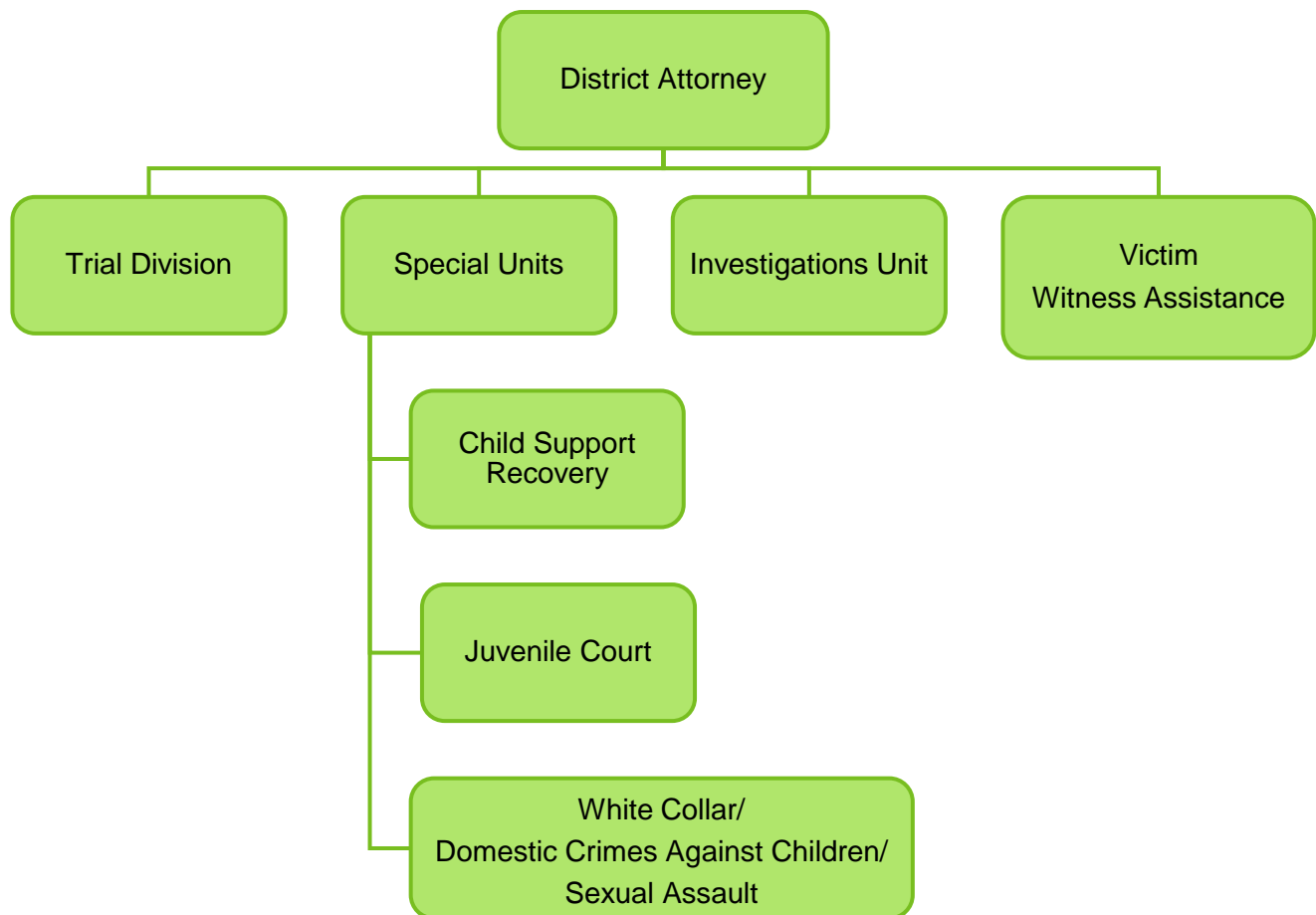
Mission Statement

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

Description

The DeKalb County District Attorney's Office 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; making sentencing recommendations; 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 community agencies; and participating in diversionary calendars.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 12,295,145	\$ 13,858,179	\$ 14,614,979	\$ 13,965,152
52 - Purch / Contr Svcs	\$ 712,629	\$ 778,181	\$ 625,147	\$ 1,008,280
53 - Supplies	\$ 168,354	\$ 225,137	\$ 164,509	\$ 192,698
54 - Capital Outlays	\$ 7,975	\$ 8,121	\$ 118,295	\$ 6,400
55 - Interfund Charges	\$ 320,229	\$ 312,051	\$ 521,952	\$ 486,852
61 - Other Fin. Uses	\$ 862,738	\$ 971,763	\$ 971,763	\$ 971,783
Expense Total	\$ 14,367,071	\$ 16,153,433	\$ 17,016,646	\$ 16,631,165

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
03910 - District Attorney	\$ 11,793,953	\$ 13,264,631	\$ 13,991,429	\$ 13,910,779
03920 - Child Support Recovery	\$ 2,283	\$ 7,845	\$ 22,058	\$ -
03925 - Board Of Equalization	\$ -	\$ 1,808	\$ -	\$ -
03930 - Victim / Witness Assistance	\$ 1,010,013	\$ 1,271,752	\$ 1,280,563	\$ 1,219,893
03940 - Solicitor Juvenile Court	\$ 1,560,821	\$ 1,607,396	\$ 1,722,596	\$ 1,500,493
Expense Total	\$ 14,367,071	\$ 16,153,433	\$ 17,016,646	\$ 16,631,165

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	137	149	154	NA
Funded	143	143	149	153

Goals and Objectives

Goal #1: Launch a Pretrial Justice Initiative/First Appearance Program to ensure legally mandated protection of due process for arrestees brought to the DeKalb County Jail and allow for legally required victim notification and appearance at court as required by the victim's bill of rights.

Objective #1A: Early referrals of defendants to accountability courts and diversion programs; thereby, reducing unnecessary jail time for nonviolent offenders.

Objective #1B: Eliminate need for law enforcement officers to be present at First Appearance; thereby, allowing them to get back on the road and protect the citizens of DeKalb County.

Goal #2: Implement innovative strategies to address violent offenders.

Objective #2A: Participate in Metro-Atlanta Cold Case Sexual Assault Task Force.

Objective #2B: Collaborate with United States Attorney’s Office on projects involving gun cases.

Goal #3: Improve office operations.

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

Objective #3B: Resolve office space shortage.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Superior Court cases opened	Previous administration	10,505	8,894	10,200
True Bills returned to Superior Court	Previous administration	2,207	2,485	2,500
Accusations filed in Superior Court	Previous administration	1,277	957	1,100
Pleas in Superior Court	Previous administration	2,623	2,700	2,800
Jury Trials in Superior Court	Previous administration	101	85	100
Homicides (exc. Vehicular Homicides)	Previous administration	109	90	85
Appeals initiated in 2017	Previous administration	178	180	185
Juvenile Court cases opened	Previous administration	2,200	1,945	2,000
Petitions filed in Juvenile Court	Previous administration	1,595	1,148	1,200
Bench Trials in Juvenile Court	Previous administration	7	12	15
Victim - Witness Services	Previous administration	45,590	54,932	56,000
Community prosecution outreach	Previous administration	8,379	8,000	8,400
UIFSA cases processed	Previous administration	1,060	1,125	1,200
Cases accepted in diversion	Previous administration	167	443	450

Points of Interest

- Launched a Major Case Unit to target complex gang and murder cases occurring in DeKalb County and reduce high-level, violent crime.

- Launched a Crime Strategies Unit Initiative to target high priority offenders and locations within DeKalb County.
- Improved office operations – Implemented Odyssey Attorney Manager.

E-911

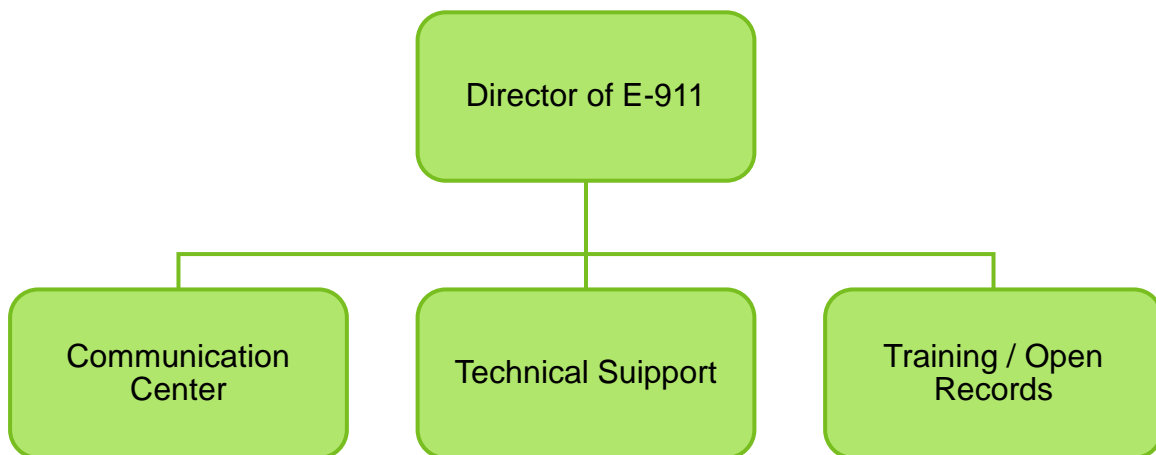
Mission Statement

DeKalb County E-911 Communications is committed to the delivery of effective and efficient police, fire, and emergency medical services utilizing teamwork, training, and technology.

Description

The DeKalb County E-911 Center is under the umbrella of Public Safety and reports to the Director of Public Safety. The department serves as the Public Safety Answering Point for unincorporated DeKalb County as well as most of the cities located within the county. The E-911 center is an Accredited Center of Excellence, by the National Association of Emergency Dispatchers and is responsible for answering both emergency and non-emergency calls for service. The center dispatches Police, Fire-Rescue, Emergency Medical Services, and Sheriff’s Department. The center provides full dispatch services to all of unincorporated DeKalb County and to the cities of Avondale Estates, Clarkston, Lithonia, Pine Lake, Stone Mountain, Stonecrest, and Tucker. The center provides Fire-Rescue dispatch services to the cities of Brookhaven, Chamblee, Decatur (rescue only), Doraville, and Dunwoody. The center also provides Fire-Rescue dispatch services to that portion of Atlanta which lies in DeKalb. The center answers Animal Services calls after normal business hours and on weekends. The center handles more than 1.1 million calls for service each year, over 800,000 of those being 9-1-1 calls. The center is operated 24/7/365 utilizing four teams on 12-hour shifts with a staff of more than 130.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 8,097,279	\$ 8,526,116	\$ 9,129,373	\$ 8,206,027
52 - Purch / Contr Svcs	\$ 1,670,306	\$ 1,890,694	\$ 1,107,437	\$ 1,569,499
53 - Supplies	\$ 133,162	\$ 164,717	\$ 109,765	\$ 200,050
54 - Capital Outlays	\$ 444,819	\$ 283,883	\$ 47,627	\$ 427,000
55 - Interfund Charges	\$ 95,052	\$ 126,612	\$ 153,048	\$ 145,852
61 - Other Fin. Uses	\$ 228,000	\$ 2,714,483	\$ 1,575,763	\$ 388,569
70 - Retirement Svcs	\$ 13,738	\$ 18,508	\$ 13,738	\$ 995,791
Expense Total	\$ 10,682,356	\$ 13,725,013	\$ 12,136,752	\$ 11,932,788

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
02646 - E-911 Wired	\$ 10,682,356	\$ 13,725,013	\$ 12,136,752	\$ 11,932,788
Expense Total	\$ 10,682,356	\$ 13,725,013	\$ 12,136,752	\$ 11,932,788

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	114	109	114	NA
Funded	131	123	124	130

Goals and Objectives

Goal #1: Fill all E-911 funded vacancies.

Objective #1A: Work with Human Resources to advertise positions and Background Unit to help recruit applicants.

Objective #1B: Actively work to promote communications officers to next skill level.

Goal #2: Continue on current track to increase Next Generation 911 implementation.

Objective #2A: Work with AT&T and TriTech to ensure we accept and implement all upgrades to current systems.

Objective #2B: Work with AT&T and other vendors and metro 911 centers on best options the next generation ESI Net.

Goal #3: Reduce 911 call answer times, increase efficiency in dispatch process, and improve customer service.

Objective #3A: Work with police and fire-rescue departments to acquire and implement Priority Dispatch products emergency police dispatch and emergency fire dispatch.

Objective #3B: Provide leadership and management training and education to supervisors and watch commanders.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Est Goal
911 Calls Received	1,136,005	1,049,500	1,002,569	986,000
Emergency Calls Dispatched - Police	498,933	619,512	716,508	751,000
Emergency Calls Dispatched - Fire	127,741	134,650	113,939	118,000
Alarms	53,938	32,111	45,182	39,100

Points of Interest

- Successful go live of new next generation Central Square TriTech Inform computer aided dispatch system.
- Conducted two E-911 training academies for 27 newly hired Communications Officers.
- Began implementation of the National Incident - Based Reporting System, first in the State to begin process.
- First large agency in the Southeast to transition completely to FirstNet public safety broadband network; entire public safety department completed transition between January and July 2018.
- Assisted national Association of Public-Safety Communications Officials with National Emergency Address Database testing along with San Jose, California, E-911; only center in the country to be involved in this testing in 2018.
- Received National Center for Missing and Exploited Children Missing Kids Certification. Only 10 E-911 centers in the State have received this certification, we are currently the largest.
- Began reduction in answer times through new technology, additional manpower, lower attrition, formation at mid-year of "answer time task force" chaired by watch commander, staffed with shift supervisors and communications officers.

Economic Development

Mission Statement

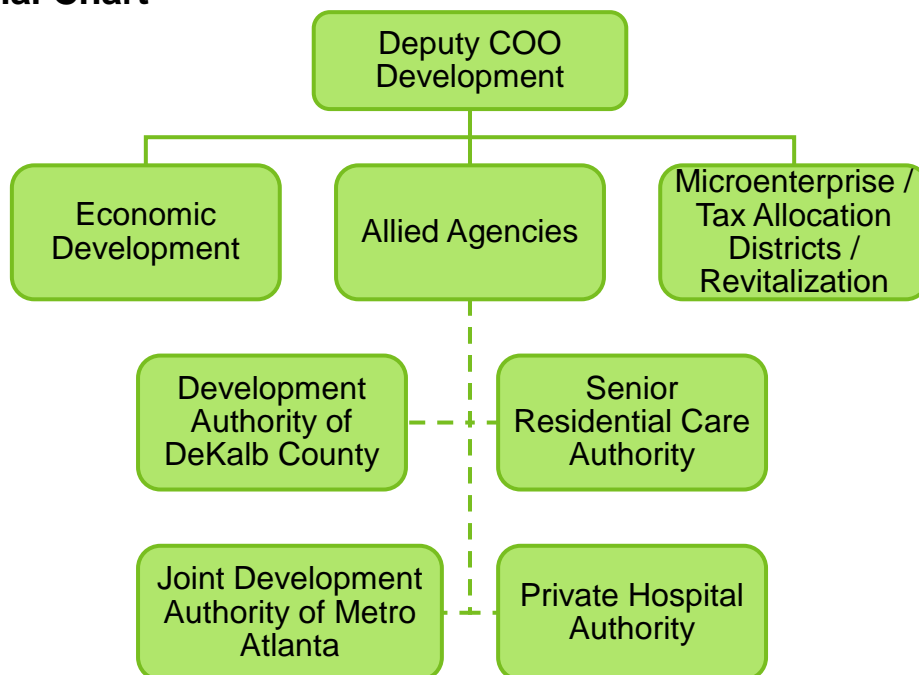
DeKalb County is dedicated to creating quality jobs and increasing the tax base by attracting, expanding, and retaining businesses with an emphasis on balanced growth and sustainable practices. The county works closely with local and regional partners, including the Development Authority of DeKalb County, 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.

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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 13,095	\$ 45,382	\$ -	\$ -
52 - Purch / Contr Svcs	\$ 773,842	\$ 206,322	\$ 736,263	\$ 1,635,000
57 - Other Costs	\$ 200,000	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 200,000	\$ -	\$ -	\$ -
Expense Total	\$ 1,186,937	\$ 251,704	\$ 736,263	\$ 1,635,000

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
05610 - Economic Development	\$ 1,186,937	\$ 251,704	\$ 736,263	\$ 1,635,000
Expense Total	\$ 1,186,937	\$ 251,704	\$ 736,263	\$ 1,635,000

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	1	-	-	NA
Funded	-	-	-	-

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.

Performance Measures Missing FY18 and FY19

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Total Capital Investment	\$488M	\$400M	\$144M	\$250M
Total New & Retained Jobs	4,800	3,000	2,981	2,500

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.

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.

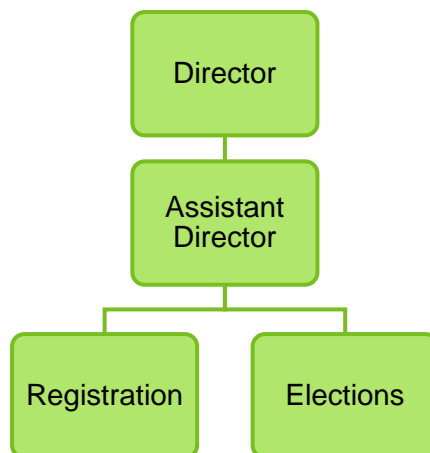
Description

The Registration & Elections Department serves under the supervision of the DeKalb County Board of Registration & Elections. This Board has five members: two each, appointed by the Democratic and Republican parties and a fifth member who is selected by the other four. The Board serves as the Election Superintendent as well as the Registrar as defined in O.C.G.A Title 21. The department is charged with the maintenance of the electors' list for all registered voters in DeKalb and the conduct of elections for the county and municipalities located 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 is divided into two divisions - Registration and Elections.

The Registration division is primarily responsible for ongoing maintenance of the list of electors. This includes: registration of new voters; processing voter changes including names and addresses; removal of voters as allowed by statute; processing county transfers; processing duplicate applications; notification of voters of questions of eligibility; processing scheduled voter purges; 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 advance voting sites; service, maintenance and testing of voting equipment; ballot preparation; and election tabulation.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 3,354,937	\$ 1,919,431	\$ 3,237,876	\$ 1,822,650
52 - Purch / Contr Svcs	\$ 1,035,787	\$ 224,225	\$ 802,711	\$ 750,284
53 - Supplies	\$ 222,913	\$ 61,896	\$ 126,312	\$ 145,500
54 - Capital Outlays	\$ 24,234	\$ 43,090	\$ 9,062	\$ 80,000
55 - Interfund Charges	\$ 7,245	\$ 10,475	\$ 7,352	\$ 9,265
Expense Total	\$ 4,645,116	\$ 2,259,115	\$ 4,183,312	\$ 2,807,699

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
02910 - Registrar	\$ 1,529,631	\$ 1,225,547	\$ 1,345,344	\$ 1,267,891
02920 - Elections	\$ 1,290,399	\$ 449,417	\$ 1,139,342	\$ 929,829
02922 - Election Workers	\$ 1,825,085	\$ 584,152	\$ 1,698,626	\$ 609,979
Expense Total	\$ 4,645,116	\$ 2,259,115	\$ 4,183,312	\$ 2,807,699

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	14	13	13	NA
Funded	24	15	14	14

Goals and Objectives

Goal #1: Conduct one countywide election and municipal elections for 12 cities located wholly within the county.

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 permanent and 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 100% of registration applications by deadline for each election as set by State Law.

Objective #2B: Complete an audit of our voter registration storage files and an assessment of our precincts.

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

Objective #3A: Recruit, hire and train over 1,000 poll officials for the countywide and municipal 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, processing of absentee ballots is completed by 9 p.m. and election tabulation is completed by midnight.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Registered voters	518,947	509,466	539,600	592,670
New registered voters	80,121	35,820	75,000	41,000
Registered cards scanned	84,996	271,492	268,000	226,000
Name and address change	111,769	152,687	193,000	185,000
Deletions and transfers	50,624	40,165	39,700	37,700
Total # of precinct	189	189	190	190
Total # of countywide elections	4	1	3	1
Total # of municipal/special elections	16	19	0	12
Total # of poll workers trained	4,076	1,448	1,100	11,200
Voter turnout %	76%	15%	18%	15%

Points of Interest

- Conducted four successful statewide elections as well as 11 special elections.
- Processed over 250,000 voter registration applications which included new registrations, transfers into the county and changes to current applications.

Emergency Management

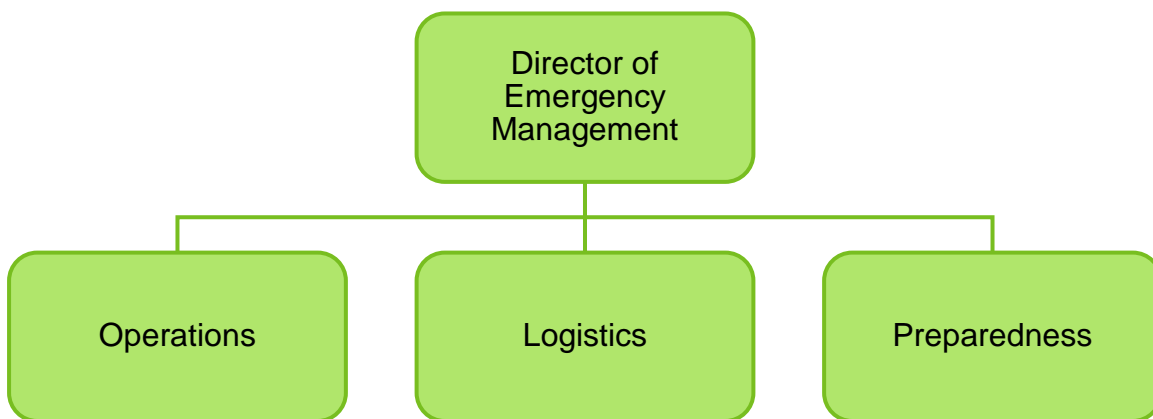
Mission Statement

DeKalb Emergency Management is under the umbrella of Public Safety and reports to the Director of Public Safety. The department exists to serve the citizens of the County through effective planning, response and mitigation of natural and man-made disasters.

Description

Maintain and Develop all local emergency management programs, projects and plans required by state and federal government. Maintain the Emergency Operations Center for DeKalb County, and all cities located within the county. Act as a liaison with local, state and federal authorities during major emergencies and disasters. Provide 24-hour coordination of resources for emergencies and disasters.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 17,834	\$ 81,972	\$ 254,625	\$ 326,043
52 - Purch / Contr Svcs	\$ 102,404	\$ 88,062	\$ 69,147	\$ 156,366
53 - Supplies	\$ 9,389	\$ 4,219	\$ 24,830	\$ 722,247
54 - Capital Outlays	\$ 13,428	\$ 28,028	\$ 8,906	\$ 60,160
55 - Interfund Charges	\$ -	\$ 5,081	\$ 442,160	\$ 18,715
61 - Other Fin. Uses	\$ 122,500	\$ 70,226	\$ 71,426	\$ 136,515
Expense Total	\$ 265,555	\$ 277,587	\$ 871,095	\$ 1,420,046

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
04410 - Emergency Management (DEM)	\$ 265,555	\$ 277,587	\$ 871,095	\$ 1,420,046
Expense Total	\$ 265,555	\$ 277,587	\$ 871,095	\$ 1,420,046

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	-	2	5	NA
Funded	1	2	5	5

Goals and Objectives

Goal #1: Ensure efficient operations by updating Shelter and Evacuation Plan.

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

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

Goal #2: Increase neighborhood empowerment by increasing Community Emergency Preparedness classes.

Objective #2A: Expand types of classes taught to citizens to include CPR cardiopulmonary resuscitation, Stop the Bleed, HAM radio and Home Preparedness.

Goal #3: Ensure efficient operations by replacing Command Vehicle.

Objective #3A: Review current needs for Command vehicle with Fire, Police and 911.

Objective #3B: Work with Purchasing & Contracting for Request for Proposal for Command vehicle with Motor Maintenance.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Drills & Exercises	26	20	28	2600%
Community Emergency Response Team Classes	5	8	10	12
Volunteer Hours	2,585	2,600	2,642	2,800

Points of Interest

- During 2018, DEMA worked with Federal Emergency Management Agency, Georgia Emergency Management Agency and internal DeKalb Departments to reconcile county expenditures during the federally declared disaster Hurricane Irma. We were able to collect \$1,858,364 from seven projects including debris management, utility failure, damaged facilities and emergency protective measures. These funds were reimbursement for monies spent during the disaster.
- DEMA began teaching Stop the Bleed last year to citizens, libraries and recreation centers in DeKalb to improve DeKalb's ability to respond to these events. We trained over 550 citizens throughout 2018. Stop the Bleed is a national awareness campaign and call-to-action. Stop the Bleed is intended to cultivate grassroots efforts that encourage bystanders to become trained, equipped, and empowered to help in a bleeding emergency before professional help arrives.

Ethics Board

Mission Statement

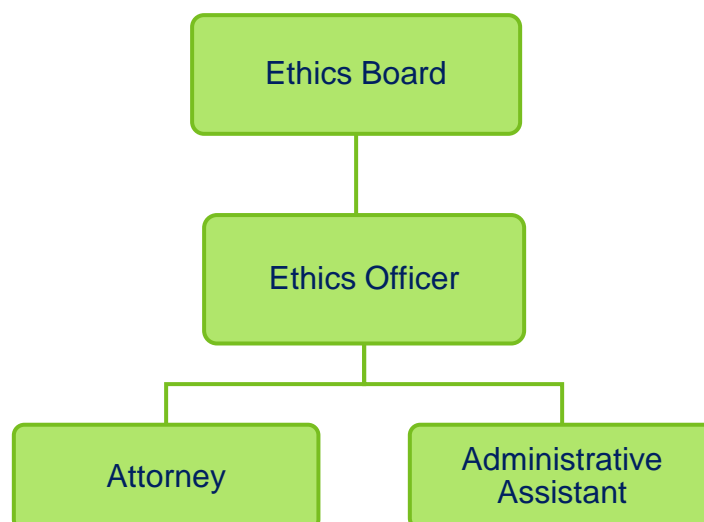
The Ethics Board has the following duties: to provide Advisory Opinions to all Officials and employees who seek advice on ethical issues; to receive and hear complaints regarding ethical violations of employees and officials in DeKalb; to investigate matters brought by third parties or the Ethics Officer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

Description

The DeKalb Ethics Board was established in its current form in 2016 when a referendum vote overwhelmingly approved of the restructuring of the Board and the addition of a full time Ethics Officer. By law, the Ethics Board is completely independent of the DeKalb CEO, Commissioners and any officers or employees of DeKalb County government.

The Board consists of seven volunteer members who are appointed by independent organizations: the DeKalb Bar Association, the DeKalb Legislative Delegation, the DeKalb Chamber of Commerce, DeKalb Universities, Leadership DeKalb, the DeKalb Superior Court Chief Judge, and the DeKalb Probate Judge. The appointment of board members by independent organizations ensures that the Board is not established with an inherent conflict of interest – appointment of Board member by the same officials whom they also regulate. The Board Members serve staggering terms of three years.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 149,855	\$ 356,937	\$ 439,611	\$ 407,204
52 - Purch / Contr Svcs	\$ 72,799	\$ 74,089	\$ 67,704	\$ 103,926
53 - Supplies	\$ 600	\$ 2,313	\$ 1,413	\$ 68,773
54 - Capital Outlays	\$ 1,178	\$ 1,214	\$ -	\$ -
Expense Total	\$ 224,432	\$ 434,552	\$ 508,727	\$ 579,903

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
00701 - Board of Ethics	\$ 224,432	\$ 434,552	\$ 508,727	\$ 579,903
Expense Total	\$ 224,432	\$ 434,552	\$ 508,727	\$ 579,903

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	1	3	3	NA
Funded	2	3	3	3

Performance Measures

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

Facilities

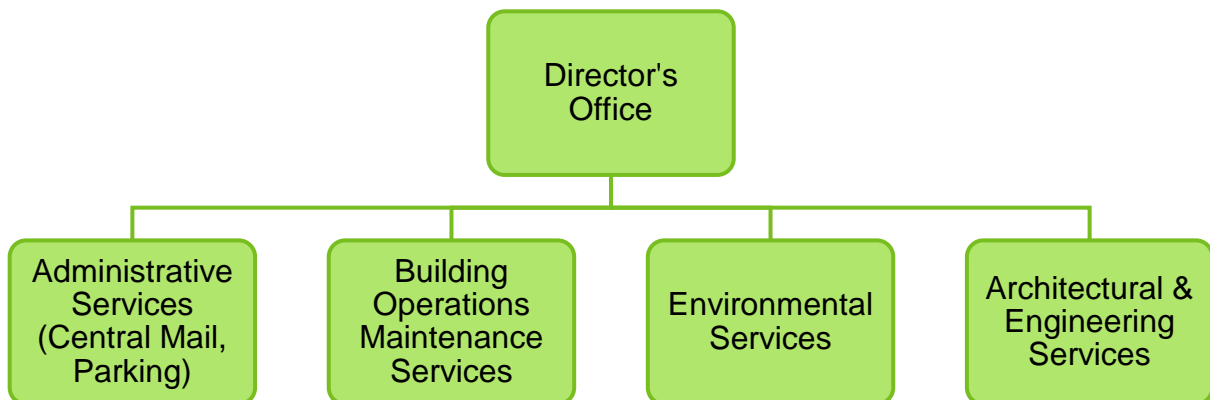
Mission Statement

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 of maintenance and preventative maintenance and professional architectural & engineering building services by professional staff, contractors, vendors and outstanding leadership.

Description

The Facilities Management Department provides services through four divisions: Administrative, 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 Administrative Division manages all county parking facilities, manages county real estate, and manages county central mail operations. The Architectural and Engineering Division provides architectural and engineering support for master planning of existing and proposed facilities. In addition, this division provides management for facility real estate, construction planning, facilitates master planning, architectural & engineering management, project planning, and preventative maintenance services. The Environmental Services Division keeps approximately 51 county owned and leased buildings clean and free from insects, mold, asbestos, and water intrusions 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. 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, Ventilation and Air Conditioning) systems.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 3,472,340	\$ 3,309,699	\$ 3,459,604	\$ 3,586,385
52 - Purch / Contr Svcs	\$ 4,786,242	\$ 8,108,506	\$ 8,065,476	\$ 9,070,653
53 - Supplies	\$ 5,370,064	\$ 3,293,366	\$ 5,082,622	\$ 5,330,946
54 - Capital Outlays	\$ 5,183	\$ 3,000	\$ 4,120	\$ -
55 - Interfund Charges	\$ 572,752	\$ 647,170	\$ 684,486	\$ 568,531
Expense Total	\$ 14,206,581	\$ 15,361,742	\$ 17,296,307	\$ 18,556,515

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
01110 - Administration	\$ 1,035,478	\$ 1,082,639	\$ 1,076,285	\$ 1,106,079
01120 - General Maintenance & Constr	\$ 5,180,093	\$ 7,173,244	\$ 6,921,112	\$ 8,060,669
01130 - Environmental Services	\$ 1,728,785	\$ 1,892,367	\$ 2,138,580	\$ 2,193,416
01140 - Utilities And Insurance	\$ 5,829,422	\$ 4,841,501	\$ 6,684,759	\$ 6,711,950
01170 - Architectural & Engineering	\$ 432,802	\$ 371,990	\$ 475,571	\$ 484,401
Expense Total	\$ 14,206,581	\$ 15,361,742	\$ 17,296,307	\$ 18,556,515

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	43	43	46	NA
Funded	49	49	52	53

Goals and Objectives

Goal #1: Maintain building operations and optimum conditions.

Objective #1A: HVAC repairs and controls - equipment preventative management and controls.

Objective #1B: Major upgrades and modernization of elevators.

Objective #1C: Roofing repairs and replacements.

Objective #1D: Maloof Building and Annex modernization.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Inspections performed	33,248	33,248	33,248	33,248
Service requests received	14,534	14,534	14,534	14,534
Warning notices issued	6,824	6,824	6,824	6,824
Properties brought into compliance	14,242	14,242	14,242	14,242
Citations issued	6,154	6,154	6,154	6,154
Illegal dumpsites serviced	860	860	860	860
Trash collected (tons)	618	618	618	618
Right-of-way maintained (miles)	3,243	3,243	3,243	3,243
Foreclosed properties registered	334	334	334	334
Foreclosure registry fees collected	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400
Vacant properties registered	640	640	640	640
Vacant registry fees collected	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
Vacant properties inspected	4,972	4,972	4,972	4,972

Points of Interest

Maloof Building and Annex

- Completed building restroom renovations.
- Completed Annex restroom renovations.
- Resurfaced, striped and painted the parking lot.
- Replaced flooring in corridors, wall paint and base.
- Modified the third floor 311 offices.
- Sixth floor - Provided proposals to paint seven offices and new furniture for budget director.
- Board of Commissioner - Provided signage throughout county for new commissioner.
- Auditorium Annex – prepared auditorium layouts to assist auditorium event team.
- Completed the planning for lobby security improvements.
- Completed law department modifications.

Court House

- Superior Court parking deck – completed construction documents and repairs.
- Probate Court modifications.
- Replaced chiller motor.
- Overhauled two chiller units.
- Historical Courthouse – sidewalk replacement project.

Juvenile Justice Center

- Child Advocacy Center – proposed alteration options to Suite 300 for new offices and conference room.
- Proposed on the construction and finishes for Courtroom #2 and associated judge's suite – second floor.
- Re-insulated ductwork on third floor unit.
- Second floor Public Defenders Office - completed microbial remediation and reconstruction.
- Installed new cooling tower.
- Completed design for parking deck and stairs repairs.

Bobby Burgess

- Completed roof repair project.
- Provided new gate operators.
- Provided new signage (directional) and replaced broken windows.

Fire Stations

- Fire Station #5 - roof replacement.
- Fire Station #26 - microbial remediation and reconstruction.
- Fire Stations #1 & #2 - environmental assessment.

Medical Examiner's Facility

- Completed design for HVAC repairs.
- Re-designed autopsy facility.

Libraries

- Lithonia Davidson - completed roof replacement.
- Lithonia Davidson - completed microbial remediation and reconstruction.
- Dunwoody - completed microbial remediation and reconstruction.
- Decatur - installed rooftop HVAC equipment.

Parks and Recreation

- Tobie Grant Recreation Center - new construction of 24,087 square foot, one-story facility, completed the design.
- Little Creek Horse Farm - project to provide a hydrant to facility per Fire Marshal's Office.
- Little Creek Horse Farm - main water supply replacement project.

Community Development

- District 5 Senior Center - new construction of 16,000 square foot, one-story facility, 50% design complete.
- Community Development - District 4 Senior Center - new construction of 21,000 square foot, 1-story facility. Issued request for proposal.
- Lou Walker Senior Center - rebuilt pool pak HVAC equipment, saving the county \$50K.

Porter Sanford III Performing Arts and Community Center

- Installed ultra violet lighting in five air handler units.
- Replaced one 2 ½ ton mini split system and maintenance serviced another.

Public Works

- Code Enforcement Division - re-worked office spaces to accommodate additional employees.

Roads and Drainage

- New Maintenance Building – demolish and construct new maintenance building, completed design.

Memorial Drive Office Park

- Completed a painting project.
- Completed Facilities Office additions.
- Voter Registration – completed painting project.

Callanwolde Fine Arts Center

- Completed grease trap project.
- Completed exterior windows painting project.
- Completed new paving repairs.

DeKalb County Facilities miscellaneous projects completed

- Established 16 preventive maintenance programs in the county.
- Fleet Shop “Site E” - roof replacement.
- H.T. Field Office - painting project.
- Key Scan System - redundant server project.
- Pole Bridge Water Treatment Plant Maintenance Building - roof replacement.
- Community Achievement Center - painting project.
- Vinson Health Center – replaced power induction unit and variable air volume boxes controllers.
- Planning for new tag office at Savoy Drive.
- New interior signage.

Family & Children Services (DFCS)

Mission Statement

The mission of the DeKalb County Division of Family and Children Services (DFCS) 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 whom we serve.

Description

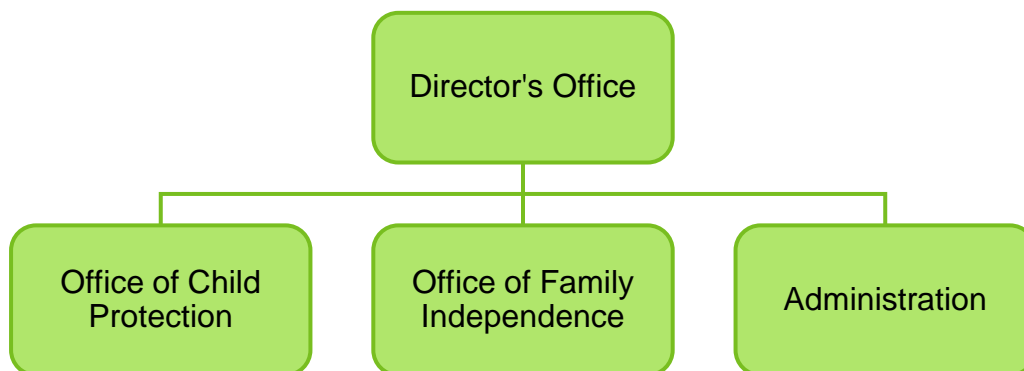
The Division of Family and Children Services consists of three units: The Office of Child Protection, The Office of Family Independence and Administration.

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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 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

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 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

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% for the next year. DeKalb DFCS will work to explore relatives throughout the life of the case and place children with relatives when it is safe to do so.

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

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: To provide excellent customer service to all customers requiring agency assistance.

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.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
General Assistance Cases	3,343	3,653	4,241	4,241
Child Welfare Cases	8,500	8,369	8,511	8,511
Medicaid, TANF, Food Stamp Cases	126,882	126,880	126,851	126,851

Points of Interest

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

Finance

Mission Statement

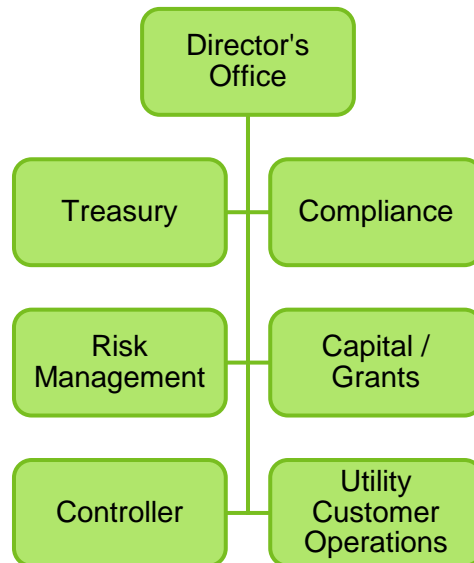
The mission of the Department of Finance is to administer the fiscal affairs of DeKalb County.

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.

Organizational Chart



Financials (General Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 6,022,095	\$ 4,915,864	\$ 5,353,348	\$ 4,869,659
52 - Purch / Contr Svcs	\$ 696,119	\$ 1,139,144	\$ 795,500	\$ 835,000
53 - Supplies	\$ 77,406	\$ 68,740	\$ 55,523	\$ 75,000
54 - Capital Outlays	\$ 70,248	\$ 10,607	\$ 8,867	\$ 29,500
55 - Interfund Charges	\$ 20,083	\$ 22,482	\$ (19,484)	\$ (27,354)
61 - Other Fin. Uses	\$ 205,500	\$ -	\$ 267,100	\$ -
Expense Total	\$ 7,091,450	\$ 6,156,837	\$ 6,460,855	\$ 5,781,805

Financials (General Fund - continued)

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
02110 - Office Of The Director	\$ 809,844	\$ 1,272,017	\$ 1,170,913	\$ 1,182,297
02120 - Accounting Services	\$ 1,530,199	\$ 1,709,169	\$ 2,073,953	\$ 1,531,858
02122 - Treasury	\$ 799,786	\$ 903,047	\$ 875,069	\$ 787,666
02124 - Records And Microfilming	\$ 328,976	\$ 371,267	\$ 354,559	\$ 337,645
02130 - Revenue Collections - Gen. Fund	\$ 205,500	\$ 449	\$ -	\$ -
02160 - Risk Management	\$ 1,882,751	\$ 912,095	\$ 1,045,969	\$ 941,789
02134 - Billing Resolution	\$ -	\$ 505	\$ 942	\$ -
02150 - Capital & Grants	\$ 551,253	\$ 543,906	\$ 739,611	\$ 692,590
02140 - Compliance	\$ 983,142	\$ 444,382	\$ 199,839	\$ 307,960
Expense Total	\$ 7,091,450	\$ 6,156,837	\$ 6,460,855	\$ 5,781,805

Positions (General Fund)

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	71	61	60	NA
Funded	82	69	67	64

Financials (Water & Sewer Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 3,006,295	\$ 3,593,925	\$ 4,736,551	\$ 6,041,177
52 - Purch / Contr Svcs	\$ 4,395,136	\$ 5,331,461	\$ 3,576,531	\$ 4,224,625
53 - Supplies	\$ 120,524	\$ 62,197	\$ 129,822	\$ 150,910
54 - Capital Outlays	\$ 5,068	\$ 56,435	\$ 98,254	\$ 88,823
55 - Interfund Charges	\$ 264,346	\$ 305,693	\$ 235,717	\$ -
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 7,791,369	\$ 9,349,711	\$ 8,776,875	\$ 10,505,535

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
02132 - Revenue Collections - W & S	\$ 7,791,369	\$ 7,831,702	\$ 7,349,346	\$ 8,884,700
02134 - Billing Resolution	\$ -	\$ 1,518,009	\$ 1,427,529	\$ 1,620,835
Expense Total	\$ 7,791,369	\$ 9,349,711	\$ 8,776,875	\$ 10,505,535

Positions (Water & Sewer Fund)

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	41	57	76	NA
Funded	144	71	65	112

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: Report reimbursement requests and financial reports to Grants and Capital on a timely basis.

Objective #2A: Monitor and audit draw requests.

Objective #2B: Validate expenditures and allowable costs per federal and state agencies.

Goal #3: Bill all water, sewer, and miscellaneous accounts accurately and timely.

Objective #3A: Resolve all audit and billing issues timely.

Objective #3B: Bill and collect on a minimum of 93% of water and sewer accounts on time.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Number of External Financial Audit Findings	3	0	0	0
Number of External Management Points	8	8	2	0
Reduction on number of days to produce the CAFR	19	60	15	10

Points of Interest

- Issued a Tax Anticipation Note (TAN) of \$43.7 million for FY2018, continuing a steady annual reduction from the 2012 TAN of \$157 million.
- Received the Government Finance Officers' Association Certificate of Achievement for excellence in financial reporting for the past 43 years.

- The Finance Department is transforming the customer experience for the utility billing (water & sewer, commercial sanitation, airport, etc.) operations. Part of this effort is the implementation of the enQuesta billing system.

Fire Rescue

Mission Statement

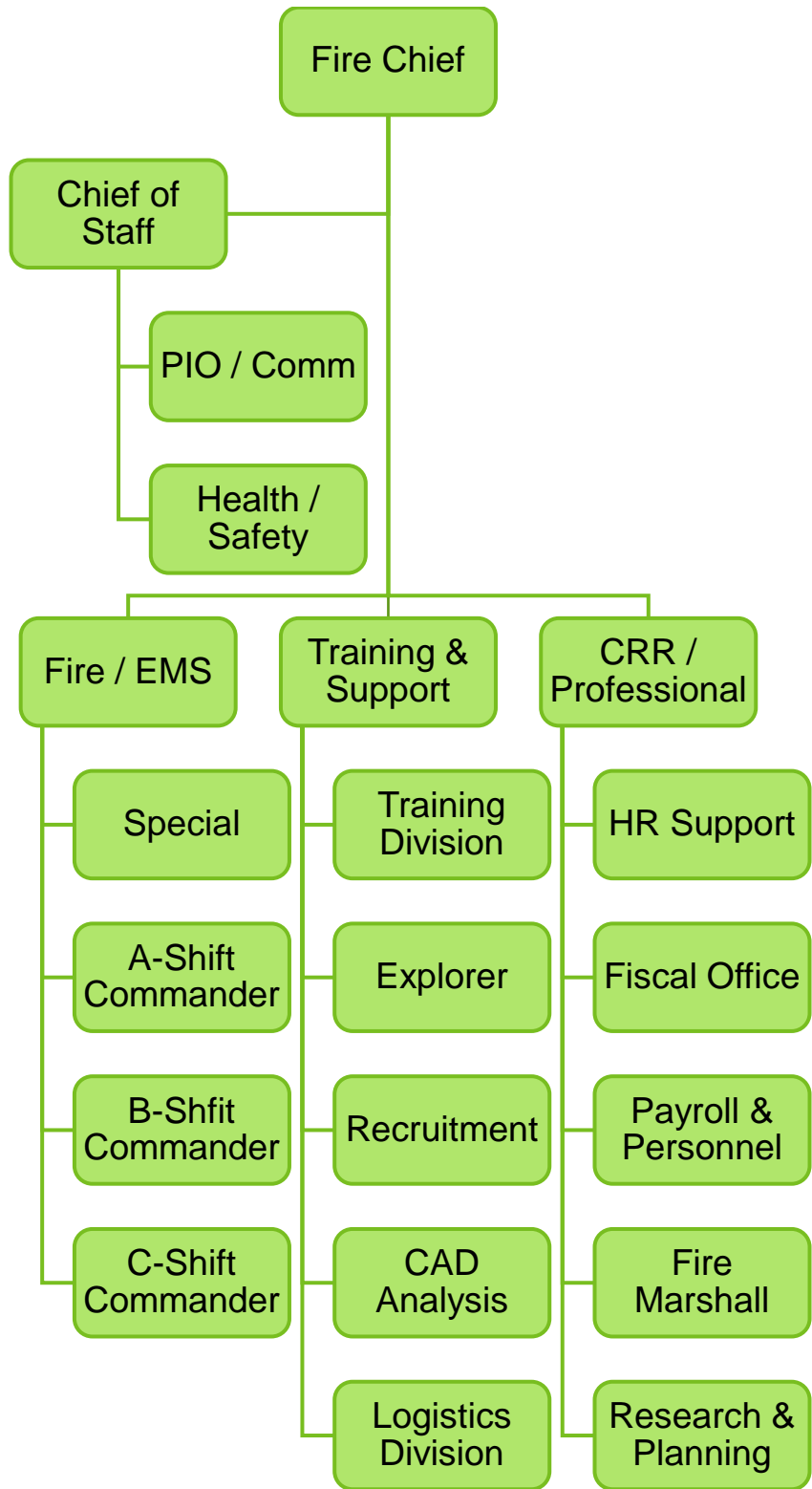
To be responsive to the needs and safety of our community, committed to the highest level of risk reduction and incident response while delivering superior customer service and professionalism.

Description

The DeKalb County Fire Rescue Department is a modern, all-hazards organization that provides emergency response to medical emergencies, fire emergencies, hazardous materials incidents, technical rescue, aircraft distress, tactical emergencies, and special weapons and tactics medic operations at the highest level. The Department is currently recognized by the Insurance Services Office (ISO) as being an ISO Class 2 Fire Department which places DeKalb County in the top three percent of recognized fire departments in the United States. The department provides countywide coverage with 26 fire stations and utilizes 45 emergency response units strategically located across DeKalb County. Other programs provided by Fire Rescue include the administration and enforcement of fire related statutes and ordinances, fire investigations, and educating the public on fire prevention, fire safety, and injury prevention.

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 supports 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.

Organizational Chart



Financials

Fire Fund – 270

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 39,190,540	\$ 47,743,549	\$ 49,930,904	\$ 47,857,358
52 - Purch / Contr Svcs	\$ 1,512,943	\$ 1,537,137	\$ 1,636,215	\$ 1,448,272
53 - Supplies	\$ 2,256,079	\$ 2,447,112	\$ 2,530,198	\$ 3,072,239
54 - Capital Outlays	\$ 252,602	\$ 129,364	\$ 261,820	\$ 182,504
55 - Interfund Charges	\$ 5,287,789	\$ 7,105,003	\$ 7,105,770	\$ 7,358,804
61 - Other Fin. Uses	\$ -	\$ -	\$ 679,992	\$ 664,538
Expense Total	\$ 48,499,954	\$ 58,962,166	\$ 62,144,898	\$ 60,583,715

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
04922 - Training	\$ 30	\$ -	\$ 547	\$ -
04923 - Administration	\$ 21,769	\$ 53,757	\$ 14,311	\$ -
04925 - Operations	\$ 48,478,155	\$ 58,908,409	\$ 62,130,040	\$ 60,583,715
Expense Total	\$ 48,499,954	\$ 58,962,166	\$ 62,144,898	\$ 60,583,715

General Fund – 100

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 6,182,502	\$ (21,091)	\$ 16	\$ -
52 - Purch / Contr Svcs	\$ 49,900	\$ (11,904)	\$ 9,755	\$ -
53 - Supplies	\$ 91,442	\$ (5,501)	\$ (4,454)	\$ -
54 - Capital Outlays	\$ 63,680	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 489,492	\$ 598	\$ 80,344	\$ 83,217
61 - Other Fin. Uses	\$ -	\$ 141,248	\$ 530,557	\$ 1,083,594
Expense Total	\$ 6,877,016	\$ 103,350	\$ 616,218	\$ 1,166,811

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
04930 - Rescue Services	\$ 6,801,906	\$ 103,427	\$ 616,155	\$ 1,166,811
04935 - DeKalb Emergency Mgt Agenc	\$ 75,110	\$ (78)	\$ 63	\$ -
Expense Total	\$ 6,877,016	\$ 103,350	\$ 616,218	\$ 1,166,811

Positions

Fire Fund – 270

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	527	623	615	NA
Funded	522	657	653	705

General Fund – 100

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	80	-	-	NA
Funded	97	-	-	-

Goals and Objectives

Goal #1: Implement strategies and invest in sustainable prevention activities.

Objective #1A: Develop the highest level of Community Risk Reduction initiatives and programs to reduce or prevent the negative outcomes of preventable hazards or accidents for the citizens and businesses of DeKalb County.

Objective #1B: Develop a Business Inspection/Pre-plan model to include company-level inspections in conjunction with Fire Marshal Groups' initiatives and Operation "Safe DeKalb".

Goal #2: Deliver the highest level of incident response and mitigation to the community.

Objective #2A: Examine all processes involved with dispatching our emergency resources to shorten our incident response times and to increase efficiency.

Objective #2B: Develop an effective and realistic business case for obtaining the required resourcing and assistance that will support the accomplishment of our mission as we strive to meet the identified needs of the stakeholders of DeKalb County.

Goal #3: Focus on improving workplace productivity through enhanced employee well-being and safety.

Objective #3A: Identify and implement a comprehensive health and wellness program.

Objective #3B: Develop a standard for working conditions that directly relate to the overall safety of firefighters operating on emergency scenes.

Goal #4: Focus on improving customer service through enhanced customer service delivery.

Objective #4A: Develop innovative processes to meet the needs of the community and deliver superior customer service.

Objective #4B: Review, adjust (where needed), then focus on effective operations that support superior customer service.

Goal #5: Sustain and improve county-owned assets by enhanced infrastructure and equipment.

Objective #5A: Develop a business plan for the construction of new replacement facilities that incorporates considerations of physical and mental health of members, International Organization for Standardization report findings, as well as operational efficiencies.

Objective #5B: Comply with national standards to reduce health and safety risks associated with improper maintenance, contamination, or damage to personal protective equipment.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Turnout Time at 90th Percentile - Fire	149 Sec	97 Sec	66 Sec	60 Sec
Turnout Time at 90th Percentile - Medical	134 Sec	126 Sec	116 Sec	107 Sec
Travel Time at 90th Percentile - Fire	785 Sec	489 Sec	504 Sec	455 Sec
Travel Time at 90th Percentile - Medical	785 Sec	616 Sec	620 Sec	589 Sec
Arson Investigations	328	266	245	288
Arson Arrests	19	39	18	30

Points of Interest

- Established company level Inspection/Preplanning Program (SAFE DeKalb) completing 93 inspections.
- Promoted 27 employees ranging from driver operator to assistant chief
- Established Emergency Management Services Division Chief.
- Enhanced service delivery by adding Rescue Unit 17 to the General Fund (100) and quick response vehicle to serve the citizens of DeKalb County responding to 2,915 calls for service combined in FY18.
- Trained/deployed 80 new firefighters
- Awarded Assistance to Firefighters Grant totaling \$154,546 which will be utilized to purchase gear washers for cleaning turnout gear as part of our cancer prevention efforts.

Fleet Management

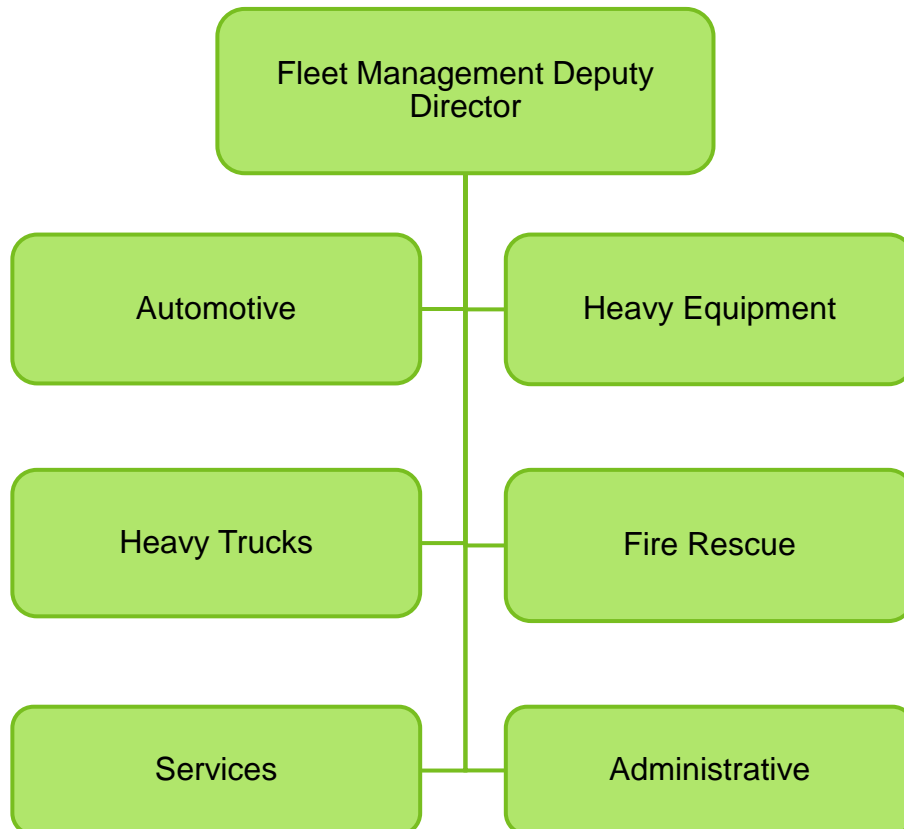
Mission Statement

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.

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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 9,218,461	\$ 9,786,145	\$ 10,019,204	\$ 9,624,811
52 - Purch / Contr Svcs	\$ 5,041,660	\$ 4,550,843	\$ 4,448,341	\$ 4,265,509
53 - Supplies	\$ 11,940,105	\$ 13,233,219	\$ 14,284,957	\$ 13,820,280
54 - Capital Outlays	\$ 3,369	\$ 5,430	\$ 4,376	\$ 5,400
55 - Interfund Charges	\$ 3,102,980	\$ 2,096,303	\$ 2,039,693	\$ 2,060,809
57 - Other Costs	\$ -	\$ -	\$ -	\$ 106,393
61 - Other Fin. Uses	\$ -	\$ 195,000	\$ -	\$ 330,000
70 - Retirement Svcs	\$ 31,595	\$ 31,744	\$ 31,595	\$ 1,272,322
Expense Total	\$ 29,338,170	\$ 29,898,685	\$ 30,828,166	\$ 31,485,524

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
01210 - Fleet Maintenance	\$ 29,282,845	\$ 29,870,449	\$ 30,807,042	\$ 31,485,524
01220 - Motor Pool	\$ 55,325	\$ 28,236	\$ 21,123	\$ -
Expense Total	\$ 29,338,170	\$ 29,898,685	\$ 30,828,166	\$ 31,485,524

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	134	131	129	NA
Funded	146	141	152	152

Goals and Objectives

Goal #1: To promote and maintain excellence in customer service and efficiency in operations.

Objective #1A: Maintain an in-service rate of 95 % or greater.

Objective #1B: Maintain a preventive maintenance rate of 5% or lower.

Goal #2: To support customer initiatives involving acquisitions, maintenance, repairs and fuel operations.

Objective #2A: Complete the purchase of vehicles from SPLOST proceeds.

Objective #2B: Upgrade technology to improve efficiencies in fueling systems, inventory, etc.

Goal #3: To promote opportunities for education and training to enhance skills, retain, and attract employees.

Objective #3A: Establishment of an apprentice program to train and attract new employees.

Objective #3B: Conduct on-going technical and personal development classes for employees.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Fleet availability percentage	95%	95%	94%	95%
Preventive maintenance compliance percentage	97%	97%	96%	95%
Vehicles per technician	51	51	53	53
Miles driven (millions)	31	31	28	29
Repair orders completed	NA	NA	25,558	25,500
Number of training hours (annually)	2,100	2,700	2,751	2,700

Points of Interest

- The number of vehicles in the county fleet in recent years has been in the range of 3,600-3,800 (road vehicles and heavy equipment). The number of Police Department vehicles has increased from 543 in January 2007 to 1,036 in December 2018.
- Diesel fuel consumption has decreased from a high of 2.6M gallons in 2008 to 1.45M in 2018. 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 2018. This is mainly due to efficiency and reduction of use in some departments.
- The continuing challenge in vehicle repairs is increasing in-house repairs and decreasing the more expensive outside repairs. The key in altering the mix is reducing turnover in skilled technician positions. The department has instituted pay analyses and created a dedicated training coordinator position to address this.

Geographic Information Systems (GIS)

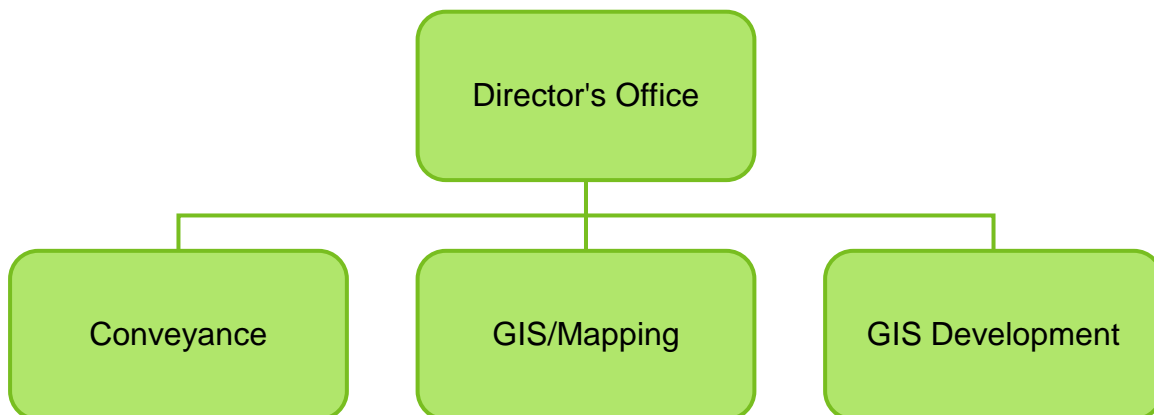
Mission Statement

The mission of Geographic Information System (GIS) is to develop an Enterprise Geographic Information System, extending geospatial capabilities through desktop, web-based and mobile applications.

Description

The Geographic Information Systems Department is responsible for the development of an integrated GIS, allowing a large number of users broad access to our geographical data to make more informed decisions.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 1,677,850	\$ 1,701,075	\$ 1,813,371	\$ 1,726,574
52 - Purch / Contr Svcs	\$ 231,127	\$ 261,192	\$ 232,105	\$ 325,545
53 - Supplies	\$ 44,952	\$ 23,906	\$ 19,320	\$ 10,424
54 - Capital Outlays	\$ 290,085	\$ 303,502	\$ 305,530	\$ 341,777
55 - Interfund Charges	\$ -	\$ 6,409	\$ 4,068	\$ 4,473
Expense Total	\$ 2,244,014	\$ 2,296,083	\$ 2,374,394	\$ 2,408,793

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
00801 - G.I.S.	\$ 1,205,968	\$ 1,270,704	\$ 1,271,562	\$ 1,373,561
00803 - G.I.S. - Property Mapping	\$ 1,038,046	\$ 1,025,380	\$ 1,102,832	\$ 1,035,232
Expense Total	\$ 2,244,014	\$ 2,296,083	\$ 2,374,394	\$ 2,408,793

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	20	20	20	NA
Funded	19	20	21	22

Goals and Objectives

Goal #1: Extend GIS and Environmental System Research Institute enterprise implementation.

Objective #1A: Support emergency operations and disaster with GIS.

Objective #1B: Integrate GIS/Hansen 8.4/code enforcement.

Goal #2: Public access and responsiveness.

Objective #2A: Replace all Flex applications with JavaScript.

Objective #2B: Go live with ArcGIS Open Data Portal.

Goal #3: Effective Service Delivery.

Objective #3A: Update our GIS production architecture.

Objective #3B: Go live with Portal for ArcGIS.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
Number of parcels conveyed	26,282	30,721	31,000	32,300
Number of deeds entered	25,132	26,268	27,000	28,400
Total deeds read	25,132	25,991	26,500	28,000
GIS revenue collection (maps, data, etc.)	1,164,154	45,360	20,000	50,000
GIS walk-in customers	2,400	2,185	1,780	1,320
Active users within pictometry	420	435	454	475
Number of GIS mapping/data requests	402	239	210	200
Number of ArcGIS online apps	76	53	76	90
Users within ArcGIS online	50	190	232	245

Points of Interest

Projects

- Go-Live GIS – Hansen integration project (GIS, Permitting, Business License and Development).
- Go-Live GIS – E911 Computer Aided Dispatch (Tritech) Integration (Police, Fire and Emergency Management System).
- Workforce App for right-of-way cleaning and mowing.
- Began implementation of Sanitation AVL (Automated Vehicle Location)/Route Optimization project.
- Cooperative Purchase with Georgia Mountain Regional Commission to acquire 2018 Base Map Aerial Imagery and LiDar Project.
- Created a Public Notification App for Planning & Sustainability.
- GeoEvent extension to support real-time executive dashboards.
- Kick-Off Enquesta/GIS Interface (water billing).
- Integrated WebEOC (Emergency Operations Center)/GIS/Sanitation/Roads & Drainage for disaster recovery.
- Received Technology Achievement award for GIS and emergency preparedness.
- Added Cityworks cloud deployment to support mobile workforce in the Watershed Department operational awareness.
- Created focused executive dashboards that integrate maps, charts and graphs.
- Use maps with dynamic data sources to provide real-time views.
- Created and shared operation views that are focused on a specific need.

Constituent Services

- Implemented GeoEvent Processor which allows connection with virtually any type of streaming data and automatically alert personnel when specified conditions occur, all in real time.
- Developed a Polling Place Waiting Times App.

Field Mobility

- Building Inspectors – created a configuration of the Collector Apps and Operations Dashboard to visualize inspections.
- Implemented ArcGIS for Aviation for DeKalb Peachtree Airport for collecting and managing airport data.
- Created Survey123 App for Code Enforcement to allow them to track violations electronically, perform notifications in the field.

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.

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 (FDHA) Bonds

Bond Series	Obligation	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/2018	Maturation
2013	Revenue	Refunding Series 2012 FDHA bonds which were issued to refund the Series 1993 revenue certificates	\$ 41,380,000.00	\$ 14,680,000.00	1/01/2020

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 1,179,954	\$ (1,082,777)	\$ 622,588	\$ 1,476,809
31 - Taxes	\$ 17,648,999	\$ 19,336,611	\$ 20,599,942	\$ 20,433,234
36 - Investment Income	\$ -	\$ -	\$ 60,739	\$ -
39 - Other Fin. Sources	\$ -	\$ 2,553,431	\$ -	\$ -
Revenue Total	\$ 17,648,999	\$ 21,890,042	\$ 20,660,681	\$ 20,433,234
52 - Purch / Contr Svcs	\$ 700	\$ 700	\$ 700	\$ 20,000
57 - Other Costs	\$ 19,911,029	\$ 20,183,977	\$ 20,399,077	\$ 12,934,952
58 - Debt Service	\$ -	\$ -	\$ -	\$ 7,455,525
Expense Total	\$ 19,911,729	\$ 20,184,677	\$ 20,399,777	\$ 20,410,477
Fund Balance - Ending	\$ (1,082,777)	\$ 622,588	\$ 883,492	\$ 1,499,566

Gain/(Use) of Fund Balance	\$ (2,262,730)	\$ 1,705,365	\$ 260,904	\$ 22,757
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Adopted Budget				\$ 21,910,043
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Board of Health

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.

Description

The FY2019 budget request supports workforce development, which includes recruitment and retention, fiscal sustainability, and programs and services to promote healthy, thriving children within the county. Environmental Health provides services designed to protect the community from potential public health 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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
57 - Other Costs	\$ 4,155,634	\$ 4,255,634	\$ 4,305,634	\$ 4,580,634
Expense Total	\$ 4,155,634	\$ 4,255,634	\$ 4,305,634	\$ 4,580,634

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
07101 - County Contribution	\$ 4,155,634	\$ 4,255,634	\$ 4,305,634	\$ 4,580,634
Expense Total	\$ 4,155,634	\$ 4,255,634	\$ 4,305,634	\$ 4,580,634

Goals and Objectives

Goal #1: To sustain and enhance health care services that decrease health disparities, and to promote positive health outcomes, provide access and/or linkage to primary care systems that allow DeKalb residents to access and utilize care effectively.

Objective #1A: To ensure that all direct care services are delivered by well-trained staff who are able to 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 for all children to establish a medical home and enhance access to health care.

Objective #1D: To increase enrollment activities in CMOs and other public health programs for women to establish a medical home and enhance access to health care.

Objective #1E: To immediately initiate investigations of infectious disease outbreaks, respond to foodborne illness complaints and notifiable disease reports within 24 hours, maintain an after-hours on-call team. Publish and distribute reports, fact sheets, and information regarding health and injury prevention among DeKalb County residents.

Goal #2: To continue the integration process of the Technical Services and Food Protection programs as part of a comprehensive internal reorganization plan.

Objective #2A: Complete the Department of Public Health (DPH) 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 support current environmental health programs.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Total patient encounters	167,935	165,941	127,835	153,904
Clinical dental visits	4,422	4,695	3,922	4,346
STD/HIV services, patients served	11,587	11,679	10,622	11,296
Immunizations, patients Served	35,262	24,957	27,141	29,120
WIC average monthly caseload	23,560	20,518	21,928	22,002
Family planning, patients served	2,856	2,941	2,635	4,077
Food service program	31,315	31,928	32,500	33,000
On-site sewage disposal	6,571	6,595	6,600	6,600
Rodent control activities	2,917	2,929	2,500	2,500
Swimming pool activities	9,222	9,401	9,500	9,500
Radon testing	1,680	1,683	1,700	1,700
West Nile Virus, number of contacts	16,875	23,614	24,000	24,000
Bodycrafting establishments	245	232	200	200

Points of Interest

- County funding for the Board of Health in FY2019 at \$4.6M is \$500K less than pre-recession funding.
- The Board of Health begins the fourth year of a five-year plan, which anticipates a 5% annual increase in county funding.

Hotel / Motel Tax

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. A tax is assessed on rooms and lodging within unincorporated DeKalb County.

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.

Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
57 - Other Costs	\$ 2,706,660	\$ 2,018,853	\$ 375,358	\$ 1,050,000
61 - Other Fin. Uses	\$ 3,611,682	\$ 2,095,781	\$ 1,243,374	\$ 1,350,000
Expense Total	\$ 6,318,343	\$ 4,114,634	\$ 1,618,732	\$ 2,400,000

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
10275 - Hotel / Motel Tax Fund	\$ 6,318,343	\$ 4,114,634	\$ 1,618,732	\$ 2,400,000
Expense Total	\$ 6,318,343	\$ 4,114,634	\$ 1,618,732	\$ 2,400,000

Points of Interest

- The creation of new cities has reduced the number of hotels in unincorporated DeKalb that collect and remit hotel-motel taxes to the county.

Human Resources

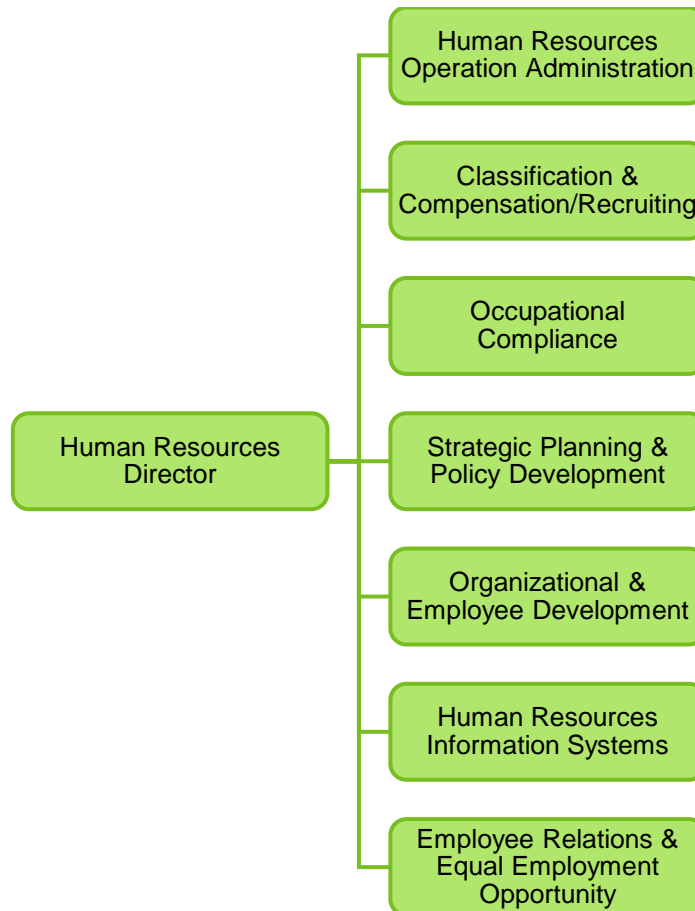
Mission Statement

To provide a diverse, professional and motivated workforce through competitive compensation, continuous training and development, and consistent and fair administration of policies and procedures.

Description

The Human Resources (HR) Department contributes to the county's efforts to operate a financially sound and efficient government in order to provide the best level of service. HR strives to be a forward looking, strategic business partner that maximizes the effectiveness of the human capital. By attracting, retaining, and developing a diverse and competent workforce, county agencies are able to achieve their business needs. HR has oversight responsibility for organization and employee development; employee and management relations; policy development and administration; employee information systems and data management; occupational compliance; and provides operational department support to include recruitment and selection, classification and compensation, performance management, etc.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 2,648,938	\$ 2,888,673	\$ 2,986,311	\$ 2,852,004
52 - Purch / Contr Svcs	\$ 645,237	\$ 896,423	\$ 768,482	\$ 1,173,788
53 - Supplies	\$ 14,091	\$ 23,973	\$ 21,769	\$ 25,480
54 - Capital Outlays	\$ 1,695	\$ 1,921	\$ 1,029	\$ -
55 - Interfund Charges	\$ 6,714	\$ 8,124	\$ 4,510	\$ 2,161
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 97,000
Expense Total	\$ 3,316,675	\$ 3,819,114	\$ 3,782,101	\$ 4,150,433

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
01510 - Human Resources & Merit Sys	\$ 2,510,303	\$ 2,768,554	\$ 2,756,868	\$ 2,738,748
01520 - Employee Health Clinic	\$ 408,703	\$ 586,393	\$ 545,649	\$ 391,474
01525 - Training & Development	\$ 397,669	\$ 464,167	\$ 479,584	\$ 1,020,211
Expense Total	\$ 3,316,675	\$ 3,819,114	\$ 3,782,101	\$ 4,150,433

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	31	32	33	NA
Funded	31	32	33	34

Goals and Objectives

Goal #1: Strengthen financial stability.

Objective #1A: Monitor expenditure levels of divisions to ensure department operates within budget allocation.

Objective #1B: Manage vendor contracts for accurate billing and timely payment of services.

Objective #1C: Identify and actively recruit top performing executives and senior managers, saving the county \$20-30K per initiative.

Goal #2: Focus on improving customer service and workplace productivity.

Objective #2A: Implement customer service initiative based on Chief Executive Officer's (CEO) customer service standards.

Objective #2B: Train the trainers, senior leadership and Impact Group (frontline employees, supervisors and managers) on new customer service standards.

Objective #2C: Develop strategic measures for HR that align with county's customer service initiative, track metrics, progress of strategic projects and take corrective action as needed.

Objective #2D: Measure effectiveness of HR services using a customer service survey and use feedback for improvement.

Objective#2E: Streamline HR processes and increase productivity through technology enhancements, enabling HR professionals to better serve as business consultants/partners to customer departments.

Objective #2F: Recruit, develop and contribute to retaining a quality workforce that will enhance each department's ability to achieve desired results.

Objective #2G: Reinforce Employee Leadership Development Program (Bright Futures) to expand talent pool and develop bench strength.

Objective #2H: Create a culture of continuous learning and pursuit of professional certifications.

Objective #2I: Develop and implement training programs to strengthen employee skills and knowledge, with a focus on managers/supervisors.

Objective #2J: Contribute to improving countywide employee morale through HR sponsored events that highlight customer service.

Objective #2K: Ensure occupational compliance policies and programs contribute to health and wellness of employees.

Objective #2L: Advocate services offered through Employee Assistance Program and coordinate related training based on utilization and trends.

Objective #2M: Host HR team building activities and issue quarterly spot awards as appropriate in 2019.

Goal #3: Support competitive compensation for employees.

Objective #3A: Train HR staff on the Archer Job Evaluation System to support continued market-based compensation and internal equity assessments.

Objective #3B: Recommend methods for competitive staff compensation and other enhancements based on the county's Compensation Philosophy.

Objective #3C: Identify strategies to address salary compression.

Objective #3D: Redefine Total Rewards Program in conjunction with customer service initiative.

Goal #4: Increase Police staffing and implement strategies to prevent crime.

Objective #4A: Assist in implementing innovative hiring solutions to recruit additional qualified sworn personnel.

Objective #4B: Collaborate with public safety to design and implement retention incentives.

Objective #4C: Partner with public safety in determining ongoing compensation strategy for sworn personnel.

Goal #5: Ensure consistency, fairness and transparency in policy implementation.

Objective #5A: Develop and maintain formal and legally defensible procedures which enable the county to successfully defend cases reviewed by hearing officers, Merit System Council, Equal Employment Opportunity Commission and/or courts.

Objective #5B: Increase awareness and understanding of HR policies and practices by holding effective Policy Council meetings, updating administrative policies & procedures manual, enhancing county-wide communication to employees, and publishing updated policies on intranet.

Objective #5C: Ensure consistent, fair and equitable application of policies and confidentiality through manager/supervisor training as needed.

Objective #5D: Utilize exit interview feedback for targeted process improvements, training, policy revision and new policy development.

Objective #5E: Improve communication to positively impact culture.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
60% of employees attaining a minimum six hours of training per year (Executive Branch).	10%	60%	33%	60%
Sixty percent of employees attaining a minimum 6-8 hours of customer service training per year (Executive Branch).	NA	60%	19%	30%
Percentage of surveys received from supervisors acknowledging improved employee performance post training by department (Executive Branch).	50%	0%	95%	55%
Increase percentage of departments participating in reward programs by 5% annually until full participation achieved.	50%	79%	87%	92%
Five Wellness/Work-life balance initiatives planned and implemented.	0	5	0	5
Seventy-five percent of Policy Council members surveyed annually expressed increased awareness and understanding of human resources policies and practices.	75%	75%	95%	75%
Number of human resources policy council meetings.	4	4	4	4
Number of human resources onsite visit to worksites.	184	198	228	144
Percentage of disciplinary hearing appeals, merit system council reviews and grievances upheld	94%	80%	76%	58%
Automate and/or improve five human resources processes and/or forms.	7	5	7	7
Fifty one average days from requisition to employment offer. Prior to 2015, 21 average days to refer candidates for employment from receipt to fill request.	51	51	51	50
Percent of human resources professionals nationally certified.	65%	84%	94%	85%
Employee turnover rate versus national average.	11%	15%	16%	15%
Recruit and hire sworn police in 2017.	42		64	71
Percent of exit interviews conducted annually.	20%	19%	21%	20%

Points of Interest

- Updated Human Resource's Strategic Plan (2018 – 2020) to support CEO priorities, input solicited from entire HR staff.
- Implemented pay increases for county employees.
 - 3% for eligible employees April 2018.
 - \$14 per hour minimum wage April 2018.
 - 4% for sworn public safety and related classifications November 2018.

- Successfully completed Pay and Class Study with conclusion of the Employee Review Process.
 - Less than 1% of employees appealed job placements.
- Partnered with public safety to hire 123 police, 128 fire and 19 E-911 employees.
- Enhanced employee development.
 - Two-day *Stepping Up* supervisory training.
 - Three-day management class.
 - 10-month Bright Future Leadership Development Program.
- Successfully conducted executive recruitment for departments, saving county \$20-30K per search by performing services in-house.
 - Directors - Recreation, Parks and Cultural Affairs, Public Works, Facilities and Police Chief.
 - Deputy Director – Beautification.
 - Assistant Directors - Roads & Drainage and Sanitation.
- Revamped Drug & Alcohol policy clarifying responsibilities for department and employees.
 - Exceeded 2018 federal DOT testing requirement of 25% drugs/10% alcohol.
 - Ensured correct classifications pulled for randoms.
- Transitioned 91 Parks temporary workers to regular, part-time in conjunction with \$14 hour minimum wage.
- Partnered with Fleet Management and Georgia Piedmont Technical College to establish automotive apprenticeship program to create recruiting pool.
- Increased department participation in employee recognition programs from 27 to 33.
- Expanded targeted training opportunities.
 - 20% workforce trained in Sexual Harassment Prevention.
 - Increased from 6 to 16 onsite department specific training.
- Conducted draft assessment of salary compression and market alignment issues.
 - Beautification crew leaders.
 - Library classifications.
 - Sanitation equipment operator series.
 - Watershed classifications.
- Updated 13 policies (i.e., temporary appointment, re-employment HR service time calculation, drug & alcohol, on-call, hazardous duty pay, etc.)

Human Services

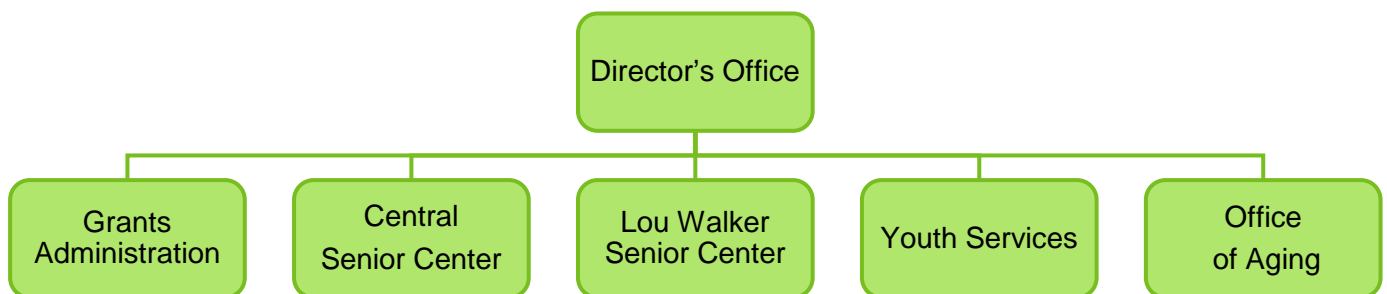
Mission Statement

The mission of DeKalb County Human Services Department is to strengthen families and individuals from infancy to end of life, so that they can achieve self-sufficiency and attain the highest feasible quality of life; and, to develop urban communities primarily benefiting low-to-moderated income persons through collaboration with nonprofit agencies, government entities at all levels and other public/private partnerships.

Description

The Department of Human Services consists of five units: Office of Aging, Human Services Administration, Office of Youth Services, Lou Walker Senior Center and Central DeKalb Senior Center. The Office of Aging coordinates and collaborates with seniors, elected officials, other county departments, service providers, the business community, civic organizations and faith-based organizations to assure a continuum of exceptional services for DeKalb County's diverse senior population and to promote the highest quality of life for the senior population of DeKalb. The Central DeKalb Senior Center was created for older adults 62 and above. It is our newest Senior Center having opened in December 2014. It is approximately 17,000 square feet. The Lou Walker Senior Center was created for active older adults 55 and older. Its' "multipurpose" fee based membership community devoted to extending the vibrancy and productivity of the growing "baby boomer" population. The center is designed operationally into four main "corridors" of activity and programming: sports & fitness, technology; Lifelong Learning & Safety and defense. Compliant with the Older Americans Act of 1965, the center is utilized as a model of "world class" programming and customer service innovations with measurable results that can be replicated throughout the Human Development network of service centers for senior citizens. The Office of Youth Services (OYS) is the centralized office whereby children, youth, parents and community stakeholders can access new and existing signature youth programs and initiatives. OYS works to strengthen programs that ensure the development of well-rounded children and youth in the areas of wellness, entertainment, leadership development and a host of other areas as well. The Human Services Administration Cost Center primary focus is grants management of the Human Services Grants program. The division oversees and monitors over 48 nonprofit grants to providers from domestic violence to youth services and a number of other disciplines. Some of the focus areas are child welfare and family services, victim assistance and disability services.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 2,227,948	\$ 2,335,426	\$ 2,777,387	\$ 2,507,720
52 - Purch / Contr Svcs	\$ 1,105,595	\$ 1,270,137	\$ 1,373,932	\$ 1,634,773
53 - Supplies	\$ 86,572	\$ 152,567	\$ 104,304	\$ 119,011
55 - Interfund Charges	\$ 134,480	\$ 22,276	\$ 56,396	\$ 18,412
57 - Other Costs	\$ 109	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 1,317,808	\$ 1,312,805	\$ 1,467,808	\$ 1,497,164
Expense Total	\$ 4,872,512	\$ 5,093,211	\$ 5,779,828	\$ 5,777,080

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
07510 - Administration	\$ 1,043,048	\$ 1,175,969	\$ 1,432,655	\$ 1,547,866
07520 - Lou Walker Senior Center	\$ 1,079,945	\$ 1,186,831	\$ 1,228,983	\$ 1,357,746
07530 - Senior Citizens	\$ 1,863,814	\$ 1,706,738	\$ 1,848,456	\$ 1,731,395
07540 - Central Center	\$ 340,627	\$ 372,461	\$ 511,117	\$ 439,287
07550 - Office of Youth Services	\$ 545,077	\$ 651,212	\$ 758,616	\$ 700,786
Expense Total	\$ 4,872,512	\$ 5,093,211	\$ 5,779,828	\$ 5,777,080

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	29	29	33	NA
Funded	31	31	32	34

Goals and Objectives

Goal #1: To establish world class programming and customer services in the neighborhood senior centers.

Objective #1A: To introduce a minimum of four additional programs in the centers such as music therapy.

Objective #1B: To enhance membership services and improve the quality of life for the seniors.

Goal #2: To grow and expand OYS Programs.

Objective #2A: Develop, strengthen and implement a minimum of seven youth programs with a focus on intervention in the areas of youth mental health and wellness, education, homelessness, risky behavior and youth safety.

Objective #2B: Continue to conduct quantitative and qualitative evaluations of OYS programs to ensure effectiveness

Goal #3: Identify at least five grant opportunities for Human Services.

Objective #3A: To be able to reduce the waiting list for services by 20%.

Objective #3B: To get approval of at least three awards by the BOC.

Goal #4: Successfully administer grant funding to 45-50 non-profit agencies.

Objective #4A: To impact more citizens in DeKalb County.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Number of registered members	2,154	2,175	2,500	2,600
Number of classes offered	154	154	160	170
Grant applications reviewed	52	80	87	116
Monitoring visits for non-profit organizations	49	52	52	60
Contacts for DeKalb Senior Link Line	12,700	13,000	13,500	13,750
Unduplicated senior clients served	2,098	2,148	2,250	2,370
Number of meals provided to seniors	123,727	125,000	145,000	155,000
Number of case management hours to senior	6,591	6,500	7,125	7,575

Points of Interest

- The DeKalb Alliance on Youth partnered with Infinite Campus and the Leadership Team to host a Metro Atlanta College Scholarship Fair where \$39.1 million dollars was given away in scholarships with 2,560 youth in attendance.
- Awarded grant of \$23,325, December 2018, from United Way of Greater Atlanta, for food insecurity in South DeKalb. Food pantry boxes will be provided to intergenerational families to assist in improving nutrition and child well-being measures, particularly family financial stability
- Established a partnership with AARP (American Association of Retired Persons), United Way of Greater Atlanta to pursue AARP's Experience Corps Intergenerational program which works with older adults as tutors for children, grades K-3, to improve literacy
- Membership is currently 3,039 a 7% increase from the previous year; classes went from 150 to 209 at the Lou Walker Senior Center.
- New membership for Central increase, from 501 to 820.
- Community events for Central Senior center– 75 various community partners and county agencies, an increase of 25% from previous year.
- Increase in participation from 27,032 hours in 2017 to 35,532 in 2018 at Central Senior Center
- Classes offered – 70 different classes, a 14% increase from previous year at Central Senior Center.

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.

Description

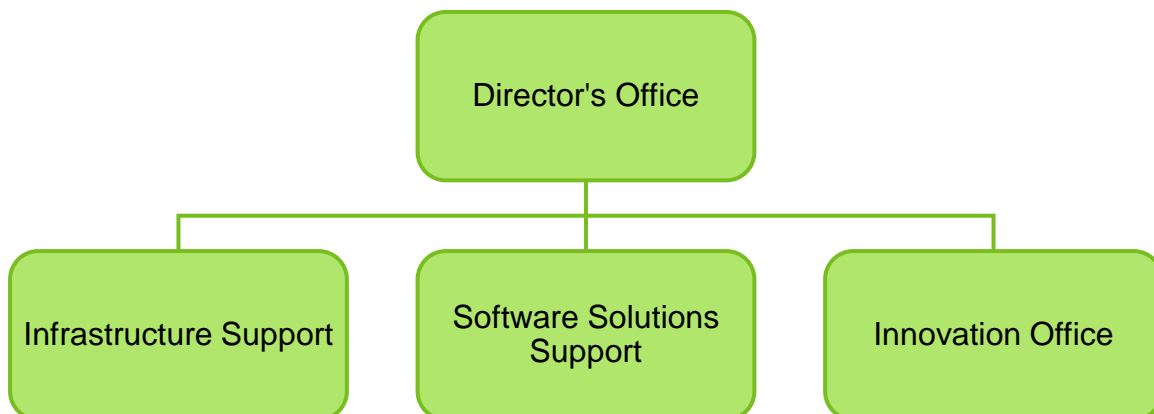
DeKalb County's Department of Innovation and Technology (DoIT) provides executive-level leadership for the county's information technology (IT) strategic planning, delivers technology services to county departments and agencies, and coordinates information technology initiatives across the organization to support, enhance and advance citizen service delivery through innovative business process review and applied technologies.

The department is the central managing department for all computer, software, network, telecommunications, information technology 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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 7,302,240	\$ 7,584,782	\$ 7,789,568	\$ 7,016,174
52 - Purch / Contr Svcs	\$ 12,708,938	\$ 12,208,293	\$ 12,578,060	\$ 16,050,000
53 - Supplies	\$ 113,321	\$ 118,275	\$ 132,403	\$ 130,000
54 - Capital Outlays	\$ 1,125,829	\$ 1,115,617	\$ 923,480	\$ 718,288
55 - Interfund Charges	\$ 31,398	\$ 35,884	\$ 56,493	\$ 49,847
Expense Total	\$ 21,281,726	\$ 21,062,851	\$ 21,480,004	\$ 23,964,309

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
01605 - Administration	\$ 21,371,025	\$ 20,908,189	\$ 21,464,439	\$ 23,964,309
01620 - Telecommunications	\$ (89,299)	\$ 154,663	\$ 15,565	\$ -
Expense Total	\$ 21,281,726	\$ 21,062,851	\$ 21,480,004	\$ 23,964,309

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	69	71	70	NA
Funded	72	71	72	74

Goals and Objectives

Goal #1: To 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: To 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: To improve financial stability.

Objective #3A: Deliver IT projects at or below budget.

Objective #3B: Deliver IT projects within specified timelines.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
End user customer satisfaction	N/A	4.35	4.85	4.80
Obtain first call resolution	45%	75%	91%	90%
Complete service requests within Service Level Agreement (SLA)	87%	90%	92%	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%	97%	95%
Ensure email system available (uptime)	99.97%	99.98%	99.99%	99.99%
Ensure devices can use county website	N/A	100%	100%	100%
Educate employees via IT security newsletters	6	12	12	12
Technical and professional IT staff training hours (annual)	N/A	N/A	3,780	3,800

Points of Interest

- The capital improvement program for FY2019 includes \$500K for upgrading/replacing data and system backup.
- Lease/purchase financing has been proposed for a \$4.5M, three-year PeopleSoft upgrade to be supervised by IT.
- A \$330K upgrade to the Fleet Management department’s Faster fleet database, to be supervised by IT, is approved in the Vehicle Maintenance Fund budget.

Internal Audit

Mission Statement

The purpose of the Office of Independent Internal Audit is 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 Government, and to accomplish this through financial audits, performance audits, inquires, investigations and reviews.

Description

The Office of Independent Internal Audit (OIIA) was established in accordance with House Bill 599 (2015 Georgia Laws 3826), enacted by the Georgia General Assembly signed into Law on May 12, 2015. The OIIA consists of the Chief Audit Executive (CAE) and the 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 will have the sole authority to appoint, employ and remove.

The OIIA is completely independent and is not subject to control or supervision by the chief executive officer, the commission, or any other official, employee, department, or agency of the County government. The position of the CAE is nonpartisan.

To ensure independence of the audit function, an Audit Oversight Committee (AOC) was established per House Bill 599. The AOC consists of five voting members. The committee will: Ensure independence of the OIIA; Select no fewer than two or more three nominees for the position of CAE for approval by the DeKalb Board of Commissioners; Provide suggestions and comments for the annual audit plan; Propose the internal audit budget and recommend the budget to the DeKalb County Board of Commissioners for approval; Receive communications from the CAE on the internal audit activity’s performance relative to its plan and other matters; Provide general oversight and guidance; Consult with CAE on technical issues and coordinates with contracted audit efforts and other consulting engagements.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 51,605	\$ 933,394	\$ 1,236,243	\$ 1,249,685
52 - Purch / Contr Svcs	\$ 36,044	\$ 86,850	\$ 225,389	\$ 271,300
53 - Supplies	\$ 7	\$ 45,913	\$ 7,309	\$ 10,000
54 - Capital Outlays	\$ -	\$ 23,101	\$ 2,917	\$ 5,000
57 - Other Costs	\$ 2,900	\$ 397	\$ -	\$ 11,000
Expense Total	\$ 90,556	\$ 1,089,656	\$ 1,471,858	\$ 1,546,985

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
00510 - Internal Audit Office	\$ 90,556	\$ 1,089,656	\$ 1,471,858	\$ 1,546,985
Expense Total	\$ 90,556	\$ 1,089,656	\$ 1,471,858	\$ 1,546,985

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	2	13	12	NA
Funded	-	13	13	13

Goals and Objectives

Goal #1: To provide excellence in our products and services as we promote positive change throughout DeKalb County.

Objective #1A: To identify statutory compliance requirements.

Objective #1B: To identify the areas with the highest level of risk.

Objective #1C: To formulate a basis for allocation of resources to audits.

Objective #1D: To comply with professional auditing standards.

Performance Measures

The OIIA is still in the process of developing and capturing performance measure data.

Points of Interest

- The FY19 budget for Internal Audit provides full-year funding for 13 full-time positions.
- During the year 2018, the OIIA issued 10 audit reports with 35 findings and recommendations.

Juvenile Court

Mission Statement

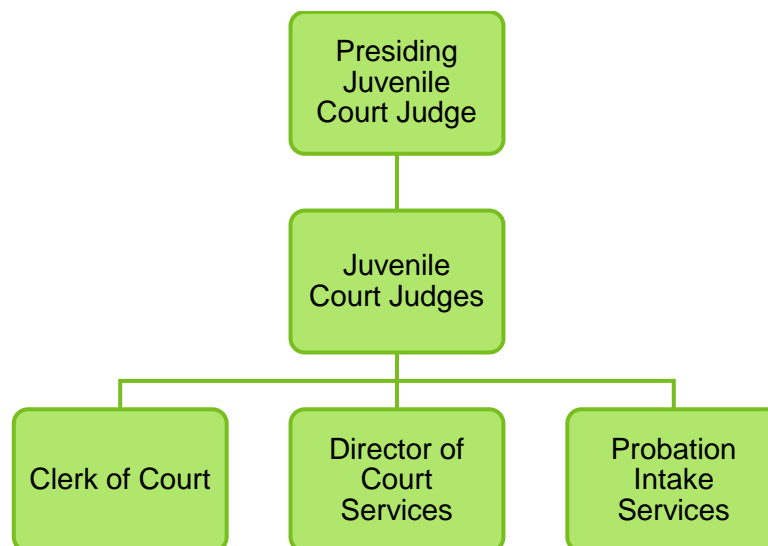
The mission of the DeKalb County Juvenile Court is to protect the best interests of the child and the community, to restore the lives of children who have been neglected or abused, to redirect children who have admitted to or have been found in violation of the law to become law-abiding citizens and to support the continuity of families by leaving children in their homes whenever possible.

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. Five 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 filled 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 funds 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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 5,790,752	\$ 5,908,908	\$ 6,146,580	\$ 5,827,256
52 - Purch / Contr Svcs	\$ 1,349,970	\$ 1,252,633	\$ 1,415,102	\$ 1,423,177
53 - Supplies	\$ 57,196	\$ 68,598	\$ 52,057	\$ 87,177
54 - Capital Outlays	\$ (37,955)	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 6,344	\$ 5,565	\$ 7,096	\$ 4,187
Expense Total	\$ 7,166,307	\$ 7,235,704	\$ 7,620,834	\$ 7,341,797

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
03410 - Administration	\$ 4,673,885	\$ 4,614,651	\$ 4,938,433	\$ 5,120,854
03420 - Probation Services	\$ 2,492,422	\$ 2,621,053	\$ 2,682,401	\$ 2,220,943
Expense Total	\$ 7,166,307	\$ 7,235,704	\$ 7,620,834	\$ 7,341,797

Juvenile Services Fund

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 30,384	\$ 45,332	\$ 59,129	\$ 68,545
34 - Charges for Services	\$ 49,974	\$ 65,073	\$ 58,998	\$ 58,000
36 - Investment Income	\$ -	\$ 654	\$ -	\$ -
Revenue Total	\$ 49,974	\$ 65,727	\$ 58,998	\$ 58,000
52 - Purch / Contr Svcs	\$ 33,279	\$ 43,538	\$ 49,582	\$ 116,545
61 - Other Fin. Uses	\$ 1,747	\$ 8,391	\$ -	\$ 10,000
Expense Total	\$ 35,026	\$ 51,929	\$ 49,582	\$ 126,545
Fund Balance - Ending	\$ 45,332	\$ 59,129	\$ 68,546	\$ -

Gain/(Use) of Fund Balance	\$ 14,948	\$ 13,798	\$ 9,417	\$ (68,545)
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Adopted Budget	\$ 126,545
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Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	76	73	79	NA
Funded	78	77	83	80

Goals and Objectives

Goal #1: Increase capacity through collaboration and ensure fiscal responsibility.

Objective #1A: The Court will continue to partner 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 #1B: To reduce truancy and assist the schools with developing programs to improve educational outcomes and graduation rates.

Objective #1C: Identify and actively recruit top performing executives and senior managers, saving the county \$20-30K per initiative.

Goal #2: To intensify community resources for court programs by increasing grant funding sources.

Objective #2A: Reduction in the operational budget cost for the county's spending on programs by supplementing expenses through federal and state grant awards.

Objective #2B: Provide more oversight to youth in the community by providing additional programs and services.

Goal #3: The court will continue to partner with new & innovative community-based programs and counseling services.

Objective #3A: Provide programs and services that will promote pro-social needs of the youth.

Objective #3B: Provide programs and services that will address mental and development of our youth.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
Delinquent	2,979	2,956	2,103	2,254
Deprived (Dependency)	1,352	1,047	844	1,142
Children in Need of Services	1,198	1,013	1,014	960
Special Proceedings	157	144	95	114
Traffic	402	318	265	389
Warrants	731	777	403	476

Points of Interest

- Awarded the YouthBuild grant for \$1.1M. The YouthBuild program supports youth as they pursue and complete a job training or certification program, employment or post-secondary education.
- A fifth judge was added to the Court at Mid-Year.
- Hired two law clerks and a new court administrator.
- Completed the renovation of all five existing courtrooms.

Law

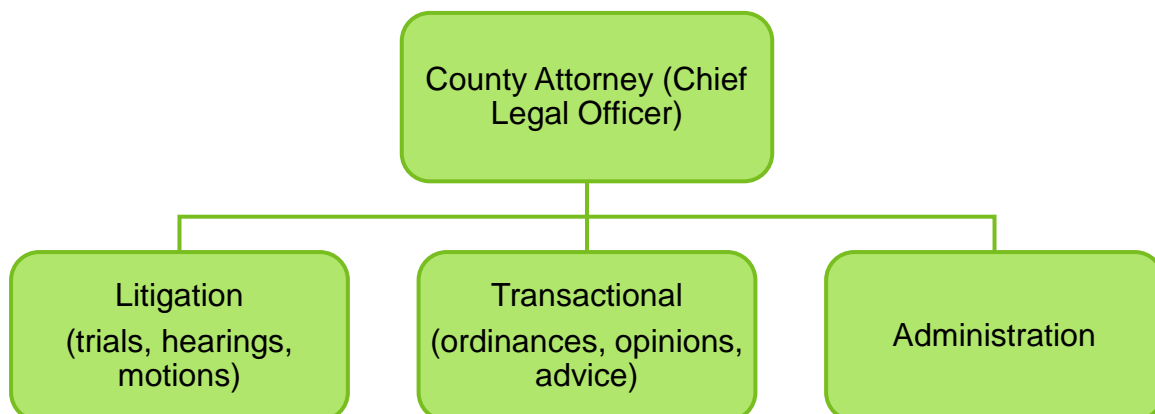
Mission Statement

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.

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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 3,238,515	\$ 3,665,866	\$ 3,581,601	\$ 3,904,362
52 - Purch / Contr Svcs	\$ 1,089,906	\$ 631,657	\$ 564,509	\$ 516,450
53 - Supplies	\$ 83,974	\$ 81,788	\$ 72,203	\$ 107,376
54 - Capital Outlays	\$ 5,272	\$ 9,439	\$ 27,032	\$ 50,400
Expense Total	\$ 4,417,666	\$ 4,388,749	\$ 4,245,345	\$ 4,578,588

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
00310 - Law Department	\$ 3,438,987	\$ 3,726,847	\$ 3,623,080	\$ 4,007,490
00311 - Infrastructure Support	\$ 978,679	\$ 661,902	\$ 622,265	\$ 571,098
Expense Total	\$ 4,417,666	\$ 4,388,749	\$ 4,245,345	\$ 4,578,588

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	23	27	24	NA
Funded	28	30	34	34

Goals and Objectives

Goal #1: Win or settle a majority of litigation files.

Objective #1A: Win or settle at least 90% of litigation files.

Goal #2: Promptly respond to written requests for legal opinions and requests to draft ordinances.

Objective #2A: Respond to written requests for legal opinions and requests to draft ordinances within 30 days of days of receipt, on average.

Goal #3: Promptly review contracts.

Objective #3A: Review contracts within 20 days of receipt, on average.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Total files pending	1,412	1,125	1,338	1,200
Total files opened	1,354	1,250	1,189	1,500
Total files closed	1,089	1,624	887	1,500
Legal opinions and ordinances requested	216	175	150	220
Litigation files opened	417	330	335	420
Litigation files closed	384	434	241	450
Tax appeals opened (of total litigation files opened)	156	94	132	95
Tax appeals closed (of total litigation files closed)	121	146	83	110
Demands (claims received)	147	128	125	100
Contracts and agenda items received	445	498	460	500

Points of Interest

- The Law Department has 34 full-time positions funded for FY19. This includes full-year funding for four positions added at Mid-Year FY18, to address the open records process.

Library

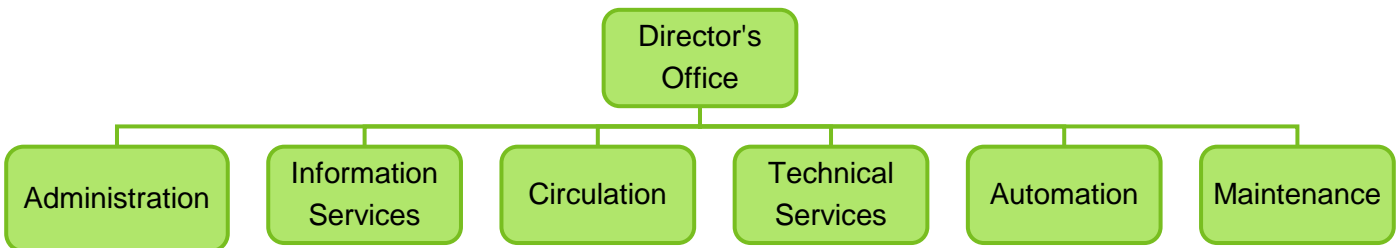
Mission Statement

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, educational and recreational needs of a diverse community.

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 Administrative Center. The Library offers a collection of nearly 1 million books, magazines, newspapers, music CDs, DVDs, eBooks, audiobooks and electronic resource databases. The Library employs a highly trained staff of professional librarians supported by paraprofessional staff to locate materials and answer reference questions using electronic and print resources. Library staff also plan, provide and implement a large variety of programs to meet the needs of library branch communities. Programs 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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 12,015,364	\$ 14,124,471	\$ 14,859,692	\$ 15,477,449
52 - Purch / Contr Svcs	\$ 3	\$ -	\$ 122,400	\$ 130,174
53 - Supplies	\$ 1,156,854	\$ 776,505	\$ 2,014,386	\$ 1,953,954
55 - Interfund Charges	\$ 32,514	\$ 31,512	\$ 30,188	\$ 38,036
57 - Other Costs	\$ 1,836,240	\$ 1,836,240	\$ 1,921,238	\$ 1,951,240
Expense Total	\$ 15,040,975	\$ 16,768,728	\$ 18,947,904	\$ 19,550,853

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
06810 - Administration	\$ 3,994,614	\$ 4,267,741	\$ 4,593,362	\$ 4,645,476
06820 - Information Services	\$ 4,796,575	\$ 5,600,208	\$ 5,720,408	\$ 6,221,247
06830 - Circulation	\$ 3,200,205	\$ 4,228,954	\$ 4,475,686	\$ 4,614,095
06840 - Technical Services	\$ 1,728,562	\$ 1,209,155	\$ 2,544,503	\$ 2,611,959
06850 - Automation	\$ 341,746	\$ 355,108	\$ 394,370	\$ 364,027
06860 - Maintenance & Operations	\$ 979,273	\$ 1,107,562	\$ 1,219,576	\$ 1,094,049
Expense Total	\$ 15,040,975	\$ 16,768,728	\$ 18,947,904	\$ 19,550,853

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	215	236	239	NA
Funded	230	230	239	228

Goals and Objectives

Goal #1: Spaces: Create safe, welcoming spaces to encourage community connectedness.

Objective #1A: Increase access to library branches by restoring and expanding operational hours.

Objective #1B: Improve safety and security at branches through new improved security camera systems.

Goal #2: Stories: Tell the Library's story through marketing, advocacy and community engagement to promote its value and use.

Objective #2A: Complete professional marketing plan, begin implementation.

Goal #3: Services: Enhance the Library's programs, collections, technology and staff expertise to meet the diverse needs of DeKalb County residents.

Objective #3A: Improve patron access to current technology.

Objective #3B: Continue to focus on increasing circulation by adding print and digital resources as budget allows.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
PC Sign-Ins	919,475	1,398,125	1,243,533	920,000
In-House Use	423,800	295,065	378,196	350,000
Materials checked out	2,545,041	2,700,268	3,737,792	3,140,000
eBranch hits	3,463,968	3,250,875	3,137,289	3,060,000
Patron visits (walk-ins)	2,627,591	2,504,130	2,316,652	2,408,000
Professionalism and Courtesy Survey Rating	4.7	4.7	4.7	4.7
Programs provided by library	5,416	5,857	6,122	6,000
Programs provided by library - attendance	108,228	129,809	119,349	115,000
Active borrowers	204,341	200,321	195,711	200,000
Registered Users - new and renewed patrons	42,104	39,156	50,294	68,000
Voter registration	20,370	24,817	18,448	24,000
WiFi	224,559	304,952	291,564	284,000
eCirculation	159,915	232,258	325,980	540,000

Points of Interest

- Named 2018 Georgia Public Library of the Year by Georgia Public Library Service.
- Finalized 2019-2021 Strategic Plan.
- Launched PrimeTime Pre-K program funded by the National Endowment for the Humanities.
- Expanded mobile HotSpot lending program through additional private funding.

Magistrate Court

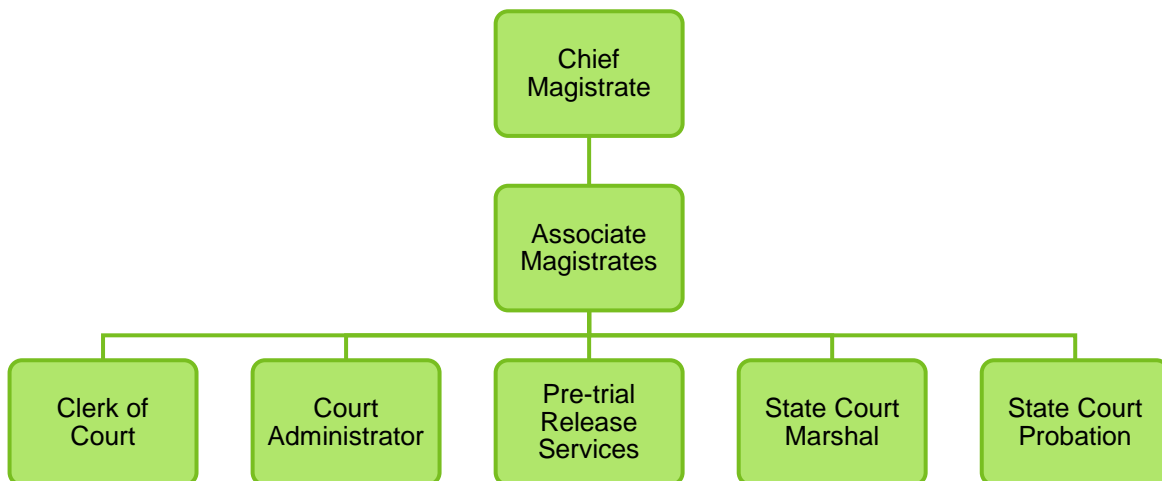
Mission Statement

The Court's mission is to execute its powers in a timely manner, consistent with the constitutions of the 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 more accessible to unrepresented litigants and expediting the hearing process in all criminal matters.

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, unless the setting of bond for such felony offense can only be set by a Superior Court Judge. 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 16 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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 3,179,722	\$ 3,354,810	\$ 3,447,873	\$ 3,250,253
52 - Purch / Contr Svcs	\$ 153,453	\$ 178,283	\$ 166,840	\$ 455,377
53 - Supplies	\$ 40,153	\$ 64,215	\$ 49,831	\$ 57,514
54 - Capital Outlays	\$ 13,111	\$ 15,578	\$ 5,767	\$ -
55 - Interfund Charges	\$ 8,654	\$ 7,299	\$ 12,663	\$ -
57 - Other Costs	\$ 9,033	\$ 154	\$ 2,985	\$ 3,000
61 - Other Fin. Uses	\$ -	\$ 3,696	\$ -	\$ 12,000
Expense Total	\$ 3,404,125	\$ 3,624,036	\$ 3,685,960	\$ 3,778,144

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
04810 - Magistrate Court	\$ 3,404,125	\$ 3,624,036	\$ 3,685,960	\$ 3,778,144
Expense Total	\$ 3,404,125	\$ 3,624,036	\$ 3,685,960	\$ 3,778,144

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	15	15	18	NA
Funded	15	15	17	20

Goals and Objectives

Goal #1: To establish a Self-Help Center to assist the over 40,000 self-represented litigants that require help with the mandatory eFile court processes.

Objective #1A: Convert space to house the Self-Help Center.

Objective #1B: Supply the Self-Help Center with resources and equipment necessary to establish that goal.

Goal #2: To extend the hours that victims of domestic violence and stalking can make an emergency request for Temporary Protective Orders.

Objective #2A: Reach 24 hour service for victims to obtain an emergency request for Temporary Protective Order.

Goal #3: To establish the Pretrial Justice Division to ensure that all defendants have access to representation and services at the earliest possible stage in the process.

Objective #3A: Protect due process for defendants and to provide early victim notification related to all arrestees brought to the jail.

Objective #3B: Create a process where the prosecution and defense are involved in court proceedings to expedite the pre-trial process and reduce the time non-violent offenders are detained.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
Civil suits (including dispossessory actions)	43,579	44,106	54,013	56,713
Garnishments	2,869	3,062	2,978	3,041
Nuisance abatement actions	NA	68	23	25
Ordinance cases	10,231	9,602	10,323	10,632
Warrant applications	1,232	1,187	1,341	1,383
Arrest & search warrants	20,636	21,742	21,592	21,620
Pre-Trial defendant referrals	28,551	29,644	28,968	29,500

Points of Interest

- Revised bail schedule to include more offenses.
- Began providing individualized risk assessments supporting objective decision making for pre-trial release.
- Secured expertise of a staff attorney to enhance quality of support provided by Magistrate Court.
- Expanded use of forms and electronic filings to increase public access and improve internal efficiency.
- Provided domestic violence training to employees.

Medical Examiner

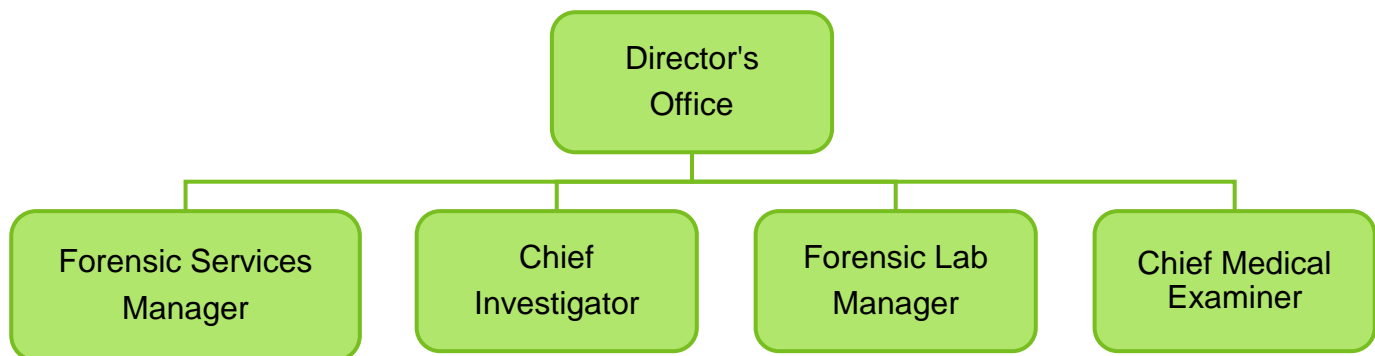
Mission Statement

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.

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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 1,221,217	\$ 1,250,389	\$ 1,297,994	\$ 1,311,679
52 - Purch / Contr Svcs	\$ 983,306	\$ 858,415	\$ 1,258,961	\$ 1,281,194
53 - Supplies	\$ 132,929	\$ 115,889	\$ 124,207	\$ 128,941
54 - Capital Outlays	\$ 17,902	\$ 44,417	\$ 42,722	\$ 36,723
55 - Interfund Charges	\$ 88,920	\$ 112,886	\$ 117,781	\$ 120,286
Expense Total	\$ 2,444,275	\$ 2,381,996	\$ 2,841,665	\$ 2,878,823

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
04310 - Medical Examiner	\$ 2,444,275	\$ 2,381,996	\$ 2,841,665	\$ 2,878,823
Expense Total	\$ 2,444,275	\$ 2,381,996	\$ 2,841,665	\$ 2,878,823

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	12	16	15	NA
Funded	15	16	16	18

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 a plan to provide counsel at felony first appearance hearings.

Objective #2B: Develop surveys to receive input from stakeholders as to service delivery.

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.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Reported deaths investigated w/o significant error	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 within 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 within 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	1	1	1	1
Revenue collected	\$34,388	\$55,822	\$51,608	\$68,000

Points of Interest

- In 2018, the DeKalb County Medical Examiner's Office expanded the forensic pathology personnel by hiring a third full-time forensic pathologist, as well as one part-time forensic pathologist. The addition of these two physicians allows each doctor to attend to cases, as specified in the guidelines set forth by the National Association of Medical Examiners.
- The Forensic Laboratory Technician personnel was enhanced to five. The increase in Medical Examiner personnel allows the DeKalb County Medical Examiner's Office to better serve the citizens of DeKalb County in a timely and efficient manner.

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.

Financials (General Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 415,467	\$ 132,101	\$ 356,385	\$ 117,067
52 - Purch / Contr Svcs	\$ 433,859	\$ 457,164	\$ 357,913	\$ 1,050,000
53 - Supplies	\$ 354,744	\$ -	\$ 5,000	\$ -
55 - Interfund Charges	\$ 1,275,492	\$ 1,699,068	\$ 1,982,124	\$ 1,832,166
57 - Other Costs	\$ 994,997	\$ 870,038	\$ 793,954	\$ 2,659,400
58 - Debt Service	\$ 180,400	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 17,549,117	\$ 14,051,152	\$ 2,662,478	\$ 1,865,000
70 - Retirement Svcs	\$ 472,765	\$ 456,056	\$ 472,764	\$ 693,994
Expense Total	\$ 21,676,841	\$ 17,665,580	\$ 6,630,619	\$ 8,217,627

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09110 - General	\$ 21,676,361	\$ 17,665,091	\$ 6,630,130	\$ 8,217,627
09112 - Parks Bonds Administration	\$ 480	\$ 489	\$ 489	\$ -
Expense Total	\$ 21,676,841	\$ 17,665,580	\$ 6,630,619	\$ 8,217,627

Points of Interest (General Fund)

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major items in budget: Risk Management charges \$667K; litigation charges allocated \$1.2M; federal/state/local representation \$750K; Atlanta Regional Commission allocation \$789K; Reserves for appropriation by Commission district \$1.75M. Estimated transfer to Tax Allocation Districts \$1.4M.
- The obligation to the Pension Fund for the 2010 leave payout loan ends with the FY2019 payment.

Financials (Fire Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 27,228	\$ 27,228	\$ 27,228	\$ 27,223
55 - Interfund Charges	\$ 5,222,052	\$ 5,046,901	\$ 5,115,468	\$ 5,075,880
57 - Other Costs	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
61 - Other Fin. Uses	\$ 382,774	\$ 260,275	\$ -	\$ -
70 - Retirement Svcs	\$ 137,094	\$ 137,064	\$ 137,094	\$ 201,247
Expense Total	\$ 5,781,148	\$ 5,483,468	\$ 5,279,790	\$ 5,316,350

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09115 - Fire	\$ 5,781,148	\$ 5,483,468	\$ 5,279,790	\$ 5,316,350
Expense Total	\$ 5,781,148	\$ 5,483,468	\$ 5,279,790	\$ 5,316,350

Points of Interest (Fire Fund)

- 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 \$166K; litigation charges allocated \$ 271K.
- The obligation to the Pension Fund for the 2010 leave payout loan ends with the FY2019 payment.

Financials (Designated Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,002
55 - Interfund Charges	\$ 6,067,332	\$ 4,510,033	\$ 4,553,652	\$ 4,521,779
57 - Other Costs	\$ 150,000	\$ 150,000	\$ 1,128,420	\$ 150,000
61 - Other Fin. Uses	\$ 4,724,894	\$ 5,840,387	\$ -	\$ -
70 - Retirement Svcs	\$ 113,861	\$ 103,486	\$ 65,813	\$ 96,610
Expense Total	\$ 11,071,087	\$ 10,618,906	\$ 5,762,885	\$ 4,783,391

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09120 - Designated Services	\$ 11,071,087	\$ 10,618,906	\$ 5,762,885	\$ 4,783,391
Expense Total	\$ 11,071,087	\$ 10,618,906	\$ 5,762,885	\$ 4,783,391

Points of Interest (Designated Fund)

- 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 \$114K; litigation charges allocated \$149K.
- The obligation to the Pension Fund for the 2010 leave payout loan ends with the FY2019 payment.

Financials (Unincorporated Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 4,716	\$ 4,716	\$ 4,716	\$ 4,720
55 - Interfund Charges	\$ 1,723,620	\$ 1,652,318	\$ 1,663,728	\$ 1,657,681
57 - Other Costs	\$ 1,527,711	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 913,577	\$ 370,266	\$ -	\$ -
70 - Retirement Svcs	\$ 17,379	\$ 17,379	\$ 17,379	\$ 25,511
Expense Total	\$ 4,187,003	\$ 2,044,679	\$ 1,685,823	\$ 1,687,912

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09130 - Unincorporated	\$ 4,187,003	\$ 2,044,679	\$ 1,685,823	\$ 1,687,912
Expense Total	\$ 4,187,003	\$ 2,044,679	\$ 1,685,823	\$ 1,687,912

Points of Interest (Unincorporated Fund)

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major item in budget: General Fund overhead \$1.6M.
- The obligation to the Pension Fund for the 2010 leave payout loan ends with the FY2019 payment.

Financials (Police Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ -	\$ 51,660	\$ 51,660	\$ 51,665
55 - Interfund Charges	\$ 8,651,304	\$ 9,421,882	\$ 9,518,088	\$ 9,436,467
61 - Other Fin. Uses	\$ -	\$ 600,000	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ 119,934	\$ 167,982	\$ 246,589
Expense Total	\$ 8,651,304	\$ 10,193,476	\$ 9,737,730	\$ 9,734,721

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09140 - Police Services	\$ 8,651,304	\$ 10,193,476	\$ 9,737,730	\$ 9,734,721
Expense Total	\$ 8,651,304	\$ 10,193,476	\$ 9,737,730	\$ 9,734,721

Points of Interest (Police Fund)

- 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 \$300K; litigation costs allocated \$514K.
- The obligation to the Pension Fund for the 2010 leave payout loan ends with the FY2019 payment.

Parks & Recreation

Mission Statement

The Department of Recreation, Parks and Cultural Affairs mission is to provide safe sustainable parks and facilities, enhance the quality of life as a provider of recreation and cultural experiences, and ensure a customer-focused parks system.

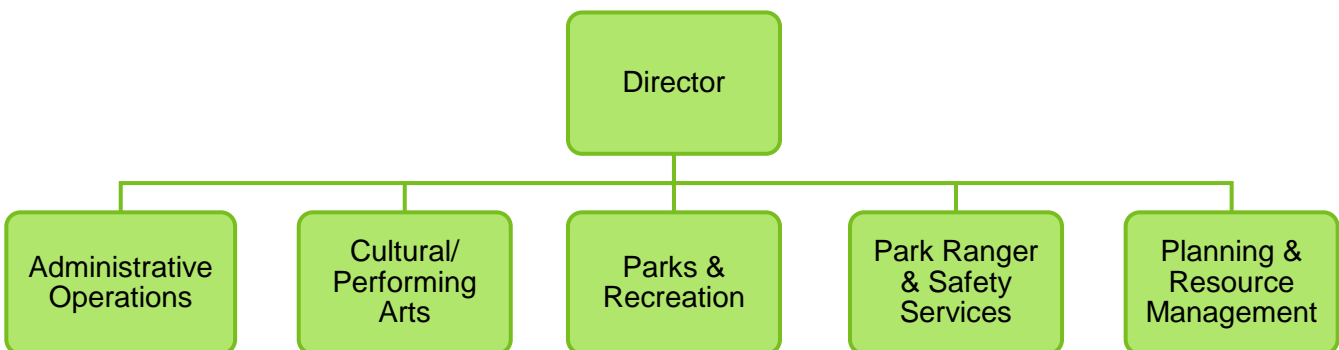
Description

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 consisting of approximately 6,313 acres of parkland and open space, 83 playgrounds, 2 golf courses, 73 tennis courts, 54 pavilions, 83 ball fields and 10 recreational facilities.

Department of Recreation, Parks and Cultural Affairs understands that parks are not only important to the quality of life, but they are 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.

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Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 8,208,897	\$ 8,144,823	\$ 9,060,627	\$ 8,123,835
52 - Purch / Contr Svcs	\$ 1,671,012	\$ 2,090,894	\$ 2,378,426	\$ 4,486,176
53 - Supplies	\$ 761,765	\$ 672,573	\$ 709,205	\$ 632,577
54 - Capital Outlays	\$ 9,252	\$ 10,124	\$ 770	\$ -
55 - Interfund Charges	\$ 1,347,974	\$ 1,236,266	\$ 1,410,861	\$ 1,411,107
57 - Other Costs	\$ 225,000	\$ 225,000	\$ 867,326	\$ 225,000
61 - Other Fin. Uses	\$ -	\$ -	\$ 972,164	\$ -
Expense Total	\$ 12,223,899	\$ 12,379,679	\$ 15,399,379	\$ 14,878,695

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
06101 - Administration	\$ 1,272,858	\$ 1,343,020	\$ 2,983,680	\$ 2,621,201
06102 - Special Populations	\$ 9,372	\$ 16,562	\$ 17,503	\$ 41,685
06103 - Summer Programs	\$ 282,262	\$ 122,803	\$ 113,331	\$ 147,678
06104 - Recreation Division Administration	\$ 437,257	\$ 332,964	\$ 439,781	\$ 448,954
06105 - Recreation Centers	\$ 2,582,719	\$ 2,605,937	\$ 3,527,220	\$ 2,557,362
06107 - Mason Mill Tennis Center	\$ -	\$ 13,191	\$ 15,906	\$ -
06108 - Blackburn Tennis Center	\$ -	\$ 12,373	\$ -	\$ -
06110 - Mystery Valley Golf Course	\$ 986	\$ 2,105	\$ 1,863	\$ 193
06111 - Sugar Creek Golf Course	\$ 4,111	\$ 52,733	\$ 71,901	\$ 644,229
06113 - Planning & Development	\$ 455,201	\$ 537,057	\$ 446,827	\$ 490,721
06114 - Aquatics	\$ 453,574	\$ 510,973	\$ 513,758	\$ 427,828
06115 - Division Administration	\$ 1,205,821	\$ 1,444,962	\$ 1,143,651	\$ 1,378,927
06116 - District I Service Center	\$ 1,160,724	\$ 1,370,521	\$ 1,466,484	\$ 1,266,570
06117 - District II Service Center	\$ 1,129,312	\$ 1,100,364	\$ 1,416,027	\$ 1,734,627
06118 - District III Service Center	\$ 1,686,821	\$ 1,619,774	\$ 1,804,699	\$ 1,666,813
06119 - Support Service	\$ 30,763	\$ 34,273	\$ 32,705	\$ 31,023
06120 - Horticulture & Forestry	\$ 19,050	\$ 24,952	\$ 28,280	\$ 28,495
06121 - Planning & Development	\$ 10,908	\$ 14,685	\$ 14,675	\$ 15,560
06125 - Sugar Creek Tennis	\$ -	\$ 4,926	\$ 951	\$ 110,808
06126 - Natural Resource Management	\$ 188,685	\$ 120,943	\$ 145,659	\$ 154,281
06128 - Marketing And Promotions	\$ 249,868	\$ 184,336	\$ 231,424	\$ 277,460
06130 - Cultural Affairs	\$ 413,455	\$ 327,385	\$ 329,730	\$ 335,901
06132 - Youth Athletics	\$ 266,076	\$ 253,967	\$ 231,741	\$ 250,684
06136 - Little Creek Horse Farm	\$ 364,077	\$ 326,560	\$ 421,583	\$ 247,695
06106 - Departmental Planning	\$ -	\$ 2,314	\$ -	\$ -
Expense Total	\$ 12,223,899	\$ 12,379,679	\$ 15,399,379	\$ 14,878,695

Recreation Fund

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 13,365	\$ 228,731	\$ 278,066	\$ 63,277
34 - Charges for Services	\$ 910,854	\$ 992,454	\$ 897,435	\$ 901,200
36 - Investment Income	\$ -	\$ 712	\$ -	\$ -
38 - Miscellaneous	\$ 4,389	\$ 3,738	\$ 4,976	\$ -
Revenue Total	\$ 915,243	\$ 996,904	\$ 902,410	\$ 901,200
51 - Salaries & Benefits	\$ 609,301	\$ 545,864	\$ 552,100	\$ 701,981
52 - Purch / Contr Svcs	\$ 13,269	\$ 189,211	\$ 277,912	\$ 137,602
53 - Supplies	\$ 77,308	\$ 195,643	\$ 281,027	\$ 124,894
54 - Capital Outlays	\$ -	\$ 16,851	\$ 6,162	\$ -
Expense Total	\$ 699,878	\$ 947,569	\$ 1,117,201	\$ 964,477
Fund Balance - Ending	\$ 228,731	\$ 278,066	\$ 63,275	\$ -

Gain/(Use) of Fund Balance	\$ 215,365	\$ 49,336	\$ (214,791)	\$ (63,277)
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Adopted Budget				\$ 964,477
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Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	101	95	96	NA
Funded	109	109	121	110

Goals and Objectives

Goal #1: Improve efficient and effective service delivery.

Objective #1A: Provide recreational programs that promote positive experiences and enhance the quality of life.

Objective #1B: Present a positive image, clean facilities and well-maintained park properties.

Goal #2: Enhance public safety.

Objective #2A: Ensure safety of our customers who use our services and facilities.

Objective #2B: Provide safe parks and well-maintained recreational facilities for public use.

Goal #3: Develop and maintain sustainable neighborhood parks.

Objective #3A: Increase volunteer opportunities and participation.

Objective #3B: Continue to increase partnerships with community-based organizations.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
Number of summer camp participants	51,920	64,000	72,000	77,525
Number of summer employees hired	297	320	294	144
Numer of aquatic participation	52,844	53,000	58,850	32,000
Number of increase community-based partners	47	49	46	50
Summer food - breakfast served	63,777	63,911	64,130	65,000
Summer food - lunch served	100,409	91,970	91,601	92,000
Number of tree removals	218	200	298	315
Numer of patrons that visited Porter Sanford	68,503	83,621	90,418	90,000
Numer of pavilion reservation	325	300	375	375
Number of contract sites maintained	165	165	165	165
Number of rounds at Sugar Creek Golf Course	10,470	2,691	0	5,000
Number of rounds at Mystery Valley Golf Course	32,208	25,000	23,000	25,000
Number of employee recognition by incentive	16	27	27	28

Points of Interest

- Successfully restructured the department.
- Implemented the Investment in Employee Initiatives to include livable wages, training and quarterly meetings.
- Park Rangers positions and duties implemented (five positions were added at Mid-Year).
- Special projects crew positions and duties implemented.
- Established lines of communication to transfer parks/facilities to the City of Stonecrest.
- Hired 284 summer employees to assist with the summer programs.
- Forty-four contracts were monitored to ensure compliance.
- Partnered with Vision to Learn to provide free vision screenings, follow-up exams and eyeglasses to summer day campers. A total of 870 vision screenings/exams were completed. Approximately 173 children received free eyeglasses.
- Added new Senior Olympics programs with 183 seniors registered this year increasing participation 46%.
- Average attendance per pool was 7,356.
- Youth and adult sports and athletic patrons were 149,269.

Pension Contributions – Tax Funds

Description

Beginning with FY2019, contributions from the operating funds to the Pension Fund are budgeted and allocated based on a per-fund allocation of actuarially estimated obligations, rather than a percent-of-salary method. As a result of this, pension contributions are no longer controllable in any way by operating fund and department management. The budget and expense have been moved to the Retirement Services expenditure category. Each Tax Fund has a Pension Contribution department and Non-Tax Funds have the budget and expenditures for this obligation in the fund’s administrative cost center.

Financials (General Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
70 - Retirement Svcs	\$ 0	\$ 0	\$ 0	\$ 27,189,825
Expense Total	\$ 0	\$ 0	\$ 0	\$ 27,189,825

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09710 - County Pension Alloc - Gen Fund	\$ 0	\$ 0	\$ 0	\$ 27,189,825
Expense Total	\$ 0	\$ 0	\$ 0	\$ 27,189,825

Financials (Fire Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
70 - Retirement Svcs	\$ 0	\$ 0	\$ 0	\$ 6,948,076
Expense Total	\$ 0	\$ 0	\$ 0	\$ 6,948,076

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09715 - County Pension Alloc - Fire Fund	\$ 0	\$ 0	\$ 0	\$ 6,948,076
Expense Total	\$ 0	\$ 0	\$ 0	\$ 6,948,076

Financials (Designated Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
70 - Retirement Svcs	\$ 0	\$ 0	\$ 0	\$ 2,408,100
Expense Total	\$ 0	\$ 0	\$ 0	\$ 2,408,100

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09720 - County Pension Alloc - Des Fund	\$ 0	\$ 0	\$ 0	\$ 2,408,100
Expense Total	\$ 0	\$ 0	\$ 0	\$ 2,408,100

Financials (Unincorporated Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
70 - Retirement Svcs	\$ 0	\$ 0	\$ 0	\$ 1,486,618
Expense Total	\$ 0	\$ 0	\$ 0	\$ 1,486,618

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09730 - County Pens Alloc - Uninc Fund	\$ 0	\$ 0	\$ 0	\$ 1,486,618
Expense Total	\$ 0	\$ 0	\$ 0	\$ 1,486,618

Financials (Police Fund)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
70 - Retirement Svcs	\$ 0	\$ 0	\$ 0	\$ 9,227,736
Expense Total	\$ 0	\$ 0	\$ 0	\$ 9,227,736

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
09740 - County Pens Alloc - Police Fund	\$ 0	\$ 0	\$ 0	\$ 9,227,736
Expense Total	\$ 0	\$ 0	\$ 0	\$ 9,227,736

Planning & Sustainability

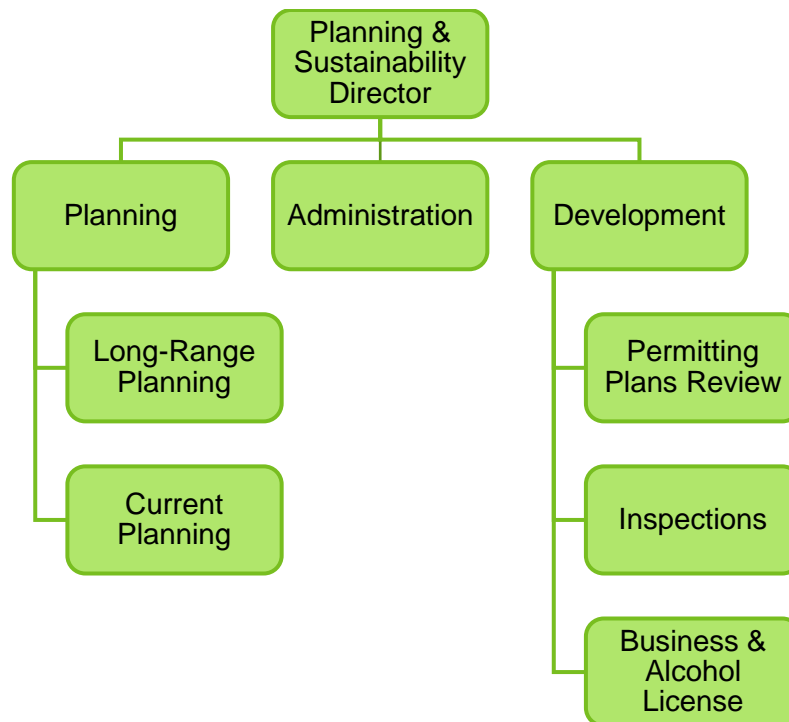
Mission Statement

The Planning and Sustainability Department's mission is to coordinate the county's comprehensive planning, zoning, development services, and business license activities with its various stakeholders to preserve the county's natural and built environment. Our mission is to passionately strive daily to enhance the quality of life to create a safe and sustainable community in partnership with the public through the delivery of efficient and effective services.

Description

The Planning and Sustainability Department consists of three divisions: Long Range Planning, Current Planning, and Development Services. The Long Range Planning division is responsible for policy recommendations and programs to guide the county's growth, including preparation of the County's Comprehensive Plan. The Current Planning division has four key areas of responsibility: zoning and subdivisions, board support, urban design and overlay districts. Responsibilities also include making recommendations for special land use permits, rezoning, text amendments, variances, plat reviews, and historic preservation designations through an inclusive public hearings process. The Development Services division is comprised of three key sections: Permits and Plans Review (residential and non-residential); Inspections (land development, environmental, building, and trades); Business and Alcohol Licensing. The budget is divided among three funds, General - Fund 100, Development - Fund 201, and Special Tax District Unincorporated - Fund 272.

Organizational Chart



Financials – General Fund

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 1,501,339	\$ 1,537,744	\$ 1,485,121	\$ 1,324,763
52 - Purch / Contr Svcs	\$ 101,069	\$ 104,453	\$ 178,918	\$ 964,416
53 - Supplies	\$ 13,113	\$ 6,128	\$ 3,517	\$ 10,220
54 - Capital Outlays	\$ -	\$ 463	\$ -	\$ -
55 - Interfund Charges	\$ 3,594	\$ 5,027	\$ 11,004	\$ 6,388
Expense Total	\$ 1,619,115	\$ 1,653,815	\$ 1,678,560	\$ 2,305,787

Financials – Development Fund

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 2,977,458	\$ 3,537,954	\$ 3,656,748	\$ 3,884,557
52 - Purch / Contr Svcs	\$ 751,099	\$ 496,949	\$ 413,706	\$ 987,839
53 - Supplies	\$ 34,598	\$ 50,900	\$ 82,679	\$ 191,566
54 - Capital Outlays	\$ -	\$ 24,613	\$ 69,300	\$ 20,000
55 - Interfund Charges	\$ 1,626,678	\$ 1,506,570	\$ 1,531,982	\$ 1,468,559
61 - Other Fin. Uses	\$ 1,894,633	\$ 247,490	\$ 314,379	\$ -
70 - Retirement Svcs	\$ 10,884	\$ 18,839	\$ 10,884	\$ 475,479
Expense Total	\$ 7,295,350	\$ 5,883,315	\$ 6,079,679	\$ 7,028,000

Financials – Unincorporated Fund

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 4,104,592	\$ 1,203,870	\$ 1,267,155	\$ 1,264,529
52 - Purch / Contr Svcs	\$ 245,428	\$ 151,136	\$ 140,891	\$ 250,192
53 - Supplies	\$ 105,903	\$ 36,232	\$ 26,592	\$ 30,176
54 - Capital Outlays	\$ 1,824	\$ 5,969	\$ 5,759	\$ 7,049
55 - Interfund Charges	\$ 309,525	\$ 14,577	\$ 56,698	\$ 53,367
61 - Other Fin. Uses	\$ 54,494	\$ 59,448	\$ -	\$ -
Expense Total	\$ 4,821,766	\$ 1,471,232	\$ 1,497,096	\$ 1,605,313

Expenditures – General Fund

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
05110 - Planning & Sust -Development	\$ 978	\$ 613	\$ (8)	\$ -
05115 - Planning & Sust - Planning Adr	\$ 1,012,929	\$ 1,008,241	\$ 1,042,916	\$ 987,797
05130 - Planning & Sust - Land Develo	\$ -	\$ -	\$ (1)	\$ -
05140 - Planning & Sust - Structural Ins	\$ -	\$ 909	\$ 3,651	\$ 1,236
05145 - Planning & Sust - Code Compl	\$ 1,426	\$ 1,982	\$ 4,053	\$ -
05160 - Planning & Sust. - Env Plans R	\$ -	\$ 884	\$ -	\$ -
05170 - Planning & Sust - Long Range	\$ 603,782	\$ 639,760	\$ 625,526	\$ 1,316,754
05180 - Planning & Sust - Zoning Analy	\$ -	\$ 1,425	\$ 2,423	\$ -
Expense Total	\$ 1,619,115	\$ 1,653,815	\$ 1,678,560	\$ 2,305,787

Expenditures – Development Fund

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
05110 - Planning & Sust -Development	\$ 4,246,673	\$ 2,419,341	\$ 2,560,255	\$ 3,355,741
05115 - Planning & Sust - Planning Adr	\$ 342	\$ -	\$ -	\$ -
05130 - Planning & Sust - Land Develo	\$ 669,192	\$ 641,218	\$ 683,828	\$ 770,380
05140 - Planning & Sust - Structural Ins	\$ 1,140,360	\$ 1,269,731	\$ 1,358,681	\$ 1,316,578
05150 - Planning & Sust - Permits & Zc	\$ 926,943	\$ 1,117,865	\$ 1,046,519	\$ 1,157,013
05160 - Planning & Sust. - Env Plans R	\$ 311,839	\$ 435,160	\$ 430,396	\$ 428,288
Expense Total	\$ 7,295,350	\$ 5,883,315	\$ 6,079,679	\$ 7,028,000

Expenditures – Unincorporated Fund

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
05145 - Planning & Sust - Code Compl	\$ 3,292,971	\$ (67,242)	\$ 9,652	\$ 12,938
05180 - Planning & Sust - Zoning Analy	\$ 960,656	\$ 977,505	\$ 1,003,978	\$ 1,046,986
05181 - Business Licenses	\$ 568,139	\$ 560,969	\$ 483,314	\$ 545,389
05230 - Planning - Zoning Analysis	\$ -	\$ -	\$ 152	\$ -
Expense Total	\$ 4,821,766	\$ 1,471,232	\$ 1,497,096	\$ 1,605,313

Positions – General Fund

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	14	12	12	NA
Funded	15	15	14	17

Positions – Development Fund

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	44	43	44	NA
Funded	40	53	54	56

Positions – Unincorporated Fund

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	62	17	15	NA
Funded	67	19	17	18

Goals and Objectives

Goal #1: Implement an efficient and streamlined permitting operation (Development Services Division).

Objective #1A: Reduce lobby wait times from 70-80% to 85% of customers assisted in 30 minutes or less.

Objective #1B: Promote electronic plan review and create informational literature online and in lobby on processes.

Goal #2: Invest in employees and increase productivity.

Objective #2A: 100% full staffing for 2019

Objective #2B: Continued training and certification. 80% of plan reviewers are expected to have a minimum of two of the certifications listed on the job description.

Objective #2C: To meet the internally set service level agreements 100% of the time. Ten business day turnaround for first submittals, five for resubmittals and miscellaneous permits and implement quality control processes.

Goal #3: Increase the local tax base and create new and expand existing businesses.

Objective #3A: Complete 90% of all trades inspection requests within 48 hours.

Objective #3B: Complete 90% of commercial plan reviews within 10 business days.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Building permits issued	3,905	4,595	3,618	3,210
Building inspections	29,698	26,025	18,605	20,400
Structural plans reviewed	1,623	2,420	1,688	1,910
Electrical inspections	20,270	17,572	17,191	15,570
HVAC inspections	9,385	8,476	7,889	7,230
Plumbing inspections	16,085	14,107	11,603	10,970
MISC inspections	2,413	2,883	624	1,230
Shell inspections	300	224	91	120
Whitebox inspections	1	0	4	2
Foundation inspections	0	75	17	10
Electical permits issued	7,325	7,284	6,118	5,935
HVAC permits issued	4,566	4,637	4,172	3,770
Plumbing permits issued	3,873	3,993	3,329	3,490
Sign permits issued	351	309	192	220
MISC permits issued	1,858	1,741	1,107	1,193
Shell permits issued	27	19	12	12
Whitebox permits issued	2	0	10	1
Foundation permits issued	2	7	4	2
City review permits	575	824	769	585
Land Dev permits - Comm/Multi	128	100	71	81
Land Dev permits - Residential	19	13	12	13
Final plats recorded	7	8	11	6

Points of Interest

- Successful joint application with MARTA to Federal Transit Administration for Transit Oriented Development Study along I-20 East transit corridor.
- Completed scope of works for new signage and started utilizing notification system developed by the GIS department for contact information with neighboring property owners.
- The Inspectors Division inspected 90% of all building and trade inspections within a timely manner. The inspection team finished the 4th quarter with a 95% same day inspection rate.
- The Inspections Division installed tracking devices on all county Planning Department vehicles to better route daily inspections to increase efficiency and accountability.

Police

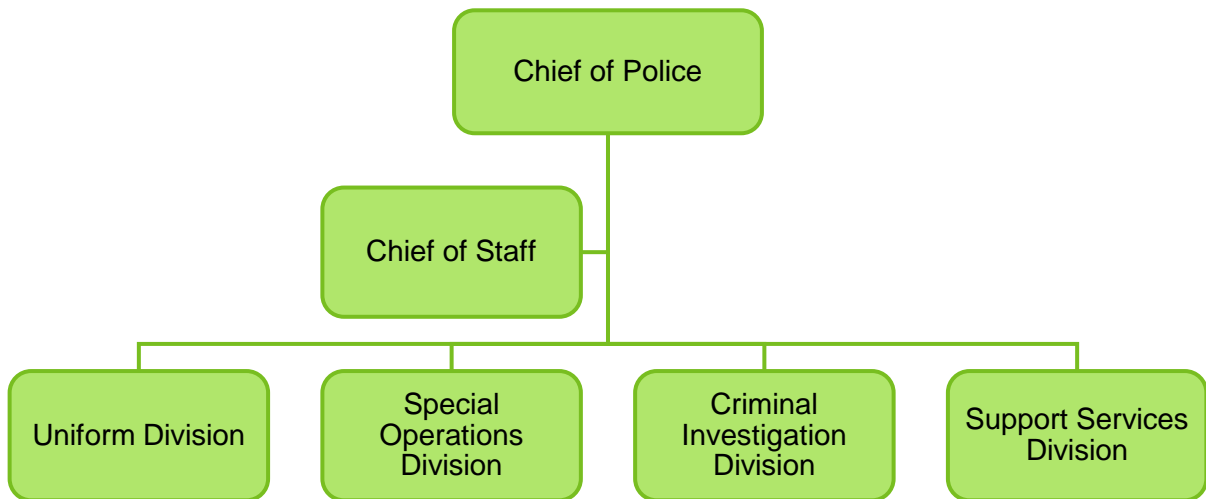
Mission Statement

The mission of the Police Department is to protect the peaceful against the lawless, ensure justice, safeguard lives and property, while serving with a commitment to the constitutional rights afforded to all people.

Description

The Police Department is under the umbrella of Public Safety and reports to the Director of Public Safety. The Department is comprised of five distinct divisions. The divisions of the police department include the Office of the Chief, which includes the Office of the Chief of Staff; the Uniform Division; the Special Operations Division; the Criminal Investigations Division; and the Support Services Division. The departmental budget is divided among two funds; the General Fund and the Police Fund.

Organizational Chart



Financials

General Fund (100)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 1,790,127	\$ 1,750,015	\$ 2,118,005	\$ 1,847,988
52 - Purch / Contr Svcs	\$ 1,844,625	\$ 4,996,107	\$ 4,745,523	\$ 5,073,847
53 - Supplies	\$ 179,788	\$ 567,823	\$ 270,439	\$ 326,083
54 - Capital Outlays	\$ -	\$ 718	\$ -	\$ 3,000
55 - Interfund Charges	\$ 186,683	\$ 206,006	\$ 197,918	\$ 219,619
Expense Total	\$ 4,001,223	\$ 7,520,669	\$ 7,331,884	\$ 7,470,537

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
04601 - Directors Office	\$ 306,549	\$ 166,508	\$ 311,940	\$ 335,298
04602 - Administrative Services	\$ 2,829,764	\$ 2,878,344	\$ 3,016,240	\$ 2,882,681
04604 - Communications	\$ 674,873	\$ 4,361,041	\$ 3,815,319	\$ 4,053,097
04608 - Training & Personnel Developm	\$ -	\$ -	\$ 55,188	\$ -
04609 - Firing Range	\$ 145,368	\$ 86,405	\$ 121,682	\$ 171,481
04616 - Animal Control	\$ 43,716	\$ 23,643	\$ 11,753	\$ 27,980
04641 - Interfund Support - General	\$ -	\$ 4,776	\$ -	\$ -
04660 - Assistant Director	\$ (156)	\$ (62)	\$ (328)	\$ -
04679 - Intelligence-Led Policing	\$ -	\$ 13	\$ 90	\$ -
04603 - Telecommunications	\$ 1,109	\$ -	\$ -	\$ -
Expense Total	\$ 4,001,223	\$ 7,520,669	\$ 7,331,884	\$ 7,470,537

Police Fund (274)

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 68,307,668	\$ 68,865,071	\$ 72,161,279	\$ 67,714,916
52 - Purch / Contr Svcs	\$ 3,091,869	\$ 1,484,683	\$ 1,226,361	\$ 2,054,706
53 - Supplies	\$ 2,237,906	\$ 1,460,519	\$ 1,584,313	\$ 2,401,994
54 - Capital Outlays	\$ 10,109	\$ 51,759	\$ 146,458	\$ 13,460
55 - Interfund Charges	\$ 13,623,131	\$ 14,282,208	\$ 14,227,907	\$ 13,731,625
57 - Other Costs	\$ 119,934	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 1,921,132	\$ 2,215,652	\$ 1,585,320	\$ 1,800,677
Expense Total	\$ 89,311,749	\$ 88,359,892	\$ 90,931,638	\$ 87,717,378

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
04655 - Records	\$ 1,374,969	\$ 1,974,006	\$ 1,639,572	\$ 1,529,163
04660 - Assistant Director	\$ 2,393,568	\$ 1,717,961	\$ 1,570,227	\$ 1,163,666
04661 - Service Support	\$ 2,906,315	\$ 881,977	\$ 977,210	\$ 864,494
04662 - Internal Affairs	\$ 754,915	\$ 760,272	\$ 786,681	\$ 721,599
04663 - Criminal Investigation Division	\$ 10,616,300	\$ 10,388,360	\$ 10,428,759	\$ 9,030,099
04664 - Special Operations Unit	\$ 10,008,362	\$ 10,344,262	\$ 10,306,955	\$ 9,335,105
04665 - Training	\$ 3,511,767	\$ 3,178,374	\$ 4,589,926	\$ 8,580,238
04667 - Uniform Division	\$ 48,629,926	\$ 49,733,005	\$ 51,802,990	\$ 47,929,620
04668 - Precincts	\$ 82,784	\$ 99,793	\$ 73,823	\$ 113,175
04669 - Intelligence / Permits	\$ 1,162,898	\$ 1,085,491	\$ 1,001,481	\$ 852,534
04676 - Recruiting & Background	\$ 744,229	\$ 808,198	\$ 1,244,691	\$ 1,320,890
04677 - Homeland Security	\$ 835,457	\$ 772,150	\$ 740,400	\$ 614,321
04679 - Intelligence-Led Policing	\$ 1,819,870	\$ 1,834,522	\$ 2,029,357	\$ 1,598,482
04681 - Crime Scene	\$ 1,233,865	\$ 1,076,921	\$ 1,200,883	\$ 1,350,698
04693 - Interfund Support	\$ 3,236,526	\$ 3,704,600	\$ 2,538,684	\$ 2,713,294
Expense Total	\$ 89,311,749	\$ 88,359,892	\$ 90,931,638	\$ 87,717,378

Positions

General Fund (100)

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	22	22	26	NA
Funded	23	24	27	27

Police Fund (274)

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	836	791	840	NA
Funded	928	934	934	911

Goals and Objectives

Goal #1: Reduce violent and property crimes.

Objective #1A: Achieve a 5% reduction in violent and property crime incidents by December 31, 2019.

Objective #1B: Achieve a homicide clearance rate above the national average by December 31, 2019.

Goal #2: Increase staffing levels.

Objective #2A: Achieve a 5% increase in recruit applications by December 31, 2019.

Objective #2B: Achieve a 3% increase in number of officers hired from the previous year.

Goal #3: Improve crisis intervention/community relations.

Objective #3A: Have a total of 400 officers trained for crisis intervention by December 31, 2019.

Objective #3B: Increase the number of hours that the Mobile Crisis Unit operates by 10% by December 31, 2019.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Decrease Violent Crimes from prior year by 5%	2,736	2,599	2,470	2,347 (Est)
Decrease Property Crimes from prior year by 5%	15,331	14,565	14,565	13,837 (Est)
Decrease Traffic Fatalities by 3%	67	65	63	61 (Est)
Decrease Officer Complaints by 8%	203	187	173	159 (Est)
Increase Clearance Rates by 1%	4,095	4,054	4,258	4,215 (Est)
Increase Management Training (Lt. and above) Hours by 1%	2,336	2,359	2,382	2,358 (Est)

Points of Interest

- The 2019 Police Department budget included funding to hire 60 new recruits and ten part-time officers as part of continuing efforts to increase the number of police officers.
- The 2019 budget provided funding for numerous programs including Leadership in Police Organizations training, mental health and peer support training, National Integrated Ballistic Information Network membership and training, and the Group Violence Intervention crime reduction strategy.

Probate Court

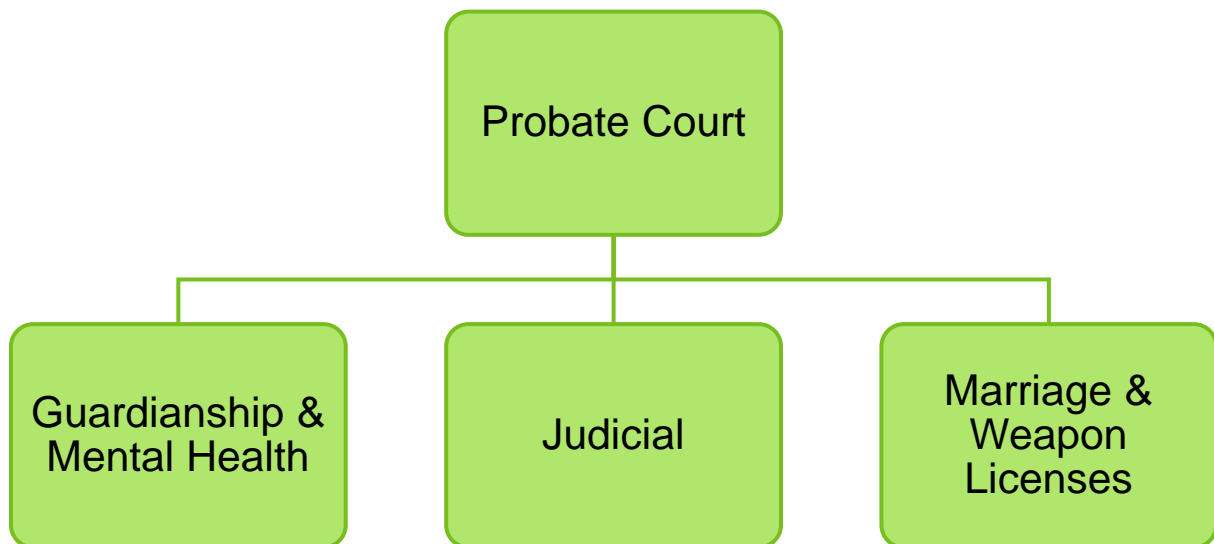
Mission Statement

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 its duties, the DeKalb County Probate Court seeks to efficiently and effectively fulfil 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.

Description

The Judge of the Probate Court is a constitutional officer 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, auditing fiduciary inventories and returns, 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 Probate Court holds these hearings for approximately 35 other counties. All marriage licenses and weapon 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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 1,537,516	\$ 1,667,171	\$ 1,884,872	\$ 1,813,761
52 - Purch / Contr Svcs	\$ 121,044	\$ 195,049	\$ 166,475	\$ 179,906
53 - Supplies	\$ 31,241	\$ 31,744	\$ 38,225	\$ 32,010
54 - Capital Outlays	\$ -	\$ 18,413	\$ 15,160	\$ 15,000
57 - Other Costs	\$ 796	\$ 10	\$ 908	\$ 1,000
Expense Total	\$ 1,690,598	\$ 1,912,387	\$ 2,105,641	\$ 2,041,677

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
04110 - Probate Court	\$ 1,690,598	\$ 1,912,387	\$ 2,105,641	\$ 2,041,677
Expense Total	\$ 1,690,598	\$ 1,912,387	\$ 2,105,641	\$ 2,041,677

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	22	23	25	NA
Funded	23	25	25	27

Goals and Objectives

Goal #1: Continue to enhance customer service utilizing the two new case management systems implemented by the Court in June and October of 2018, Odyssey and Eagle Recorder respectively, thereby providing enhanced services to the public.

Objective #1A: Provide the public with the convenience of e-filing pleadings in several Divisions of the Court.

Objective #1B: Provide marriage and weapon carry license applicants with the convenience of submitting applications on-line.

Goal #2: Continue to determine the appropriate Court personnel necessary to fulfill the Court's statutory requirements and to meet the increasing customer service demands of the Court created by the enhanced services made available to the public.

Objective #2A: Increase customer service by stream-lining workflow processes and procedures and allocating duties and responsibilities accordingly.

Objective #2B: Expedite the process of scanning a multitude of old files into the new case management system.

Goal #3: Develop a sustainable plan to provide the service of in-house fingerprinting for weapon carry license applicants and certain other departments in the courthouse.

Objective #3A: Improve customer service by alleviating their travel to a different location for fingerprinting.

Objective #3B: Create a convenience for other court departments required to perform background checks.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
Wills probated, administrations and petitions filed	4,811	4,526	3,593	4,500
Emergency hospitalization orders	312	260	376	270
Marriage license	6,291	6,495	5,486	5,600
Marriage license/certificate - certified copies	8,822	14,501	11,543	12,500
Annual returns audited	613	791	505	850
First time weapon carry license	6,129	5,529	5,003	6,000
Renewal weapon carry license	1,669	1,647	2,068	1,900
Commitment hearings	285	260	353	280
Adult Guardianships and Conservatorships	131	153	248	160
Minor Guardianships and Conservatorships	503	357	387	380

Points of Interest

- Continued to enhance customer service to the public by implementing two new case management systems in the Court, including Odyssey (court-wide) in June of 2018 and Eagle Recorder (for the Marriage and Weapons Carry Licenses Division) in October of 2018.
- Established self-service kiosk area in the Marriage and Weapons Carry Licenses Division.
- Increased payment options for the public to include credit cards.
- Provided the public with the convenience of applying for marriage and weapons carry licenses on-line and then presenting to the Court to finalize the processes.
- Developed a new website for the Court to expand public accessibility to the Court's services.
- Increased customer service by stream-lining workflow processes and procedures and allocating duties and responsibilities accordingly among the Divisions of the Court.
- Initiated discussions for the commencement of e-filing in several Divisions of the Court.
- Initiated discussions to provide for in-house fingerprinting for weapons carry license applicants.

Property Appraisal

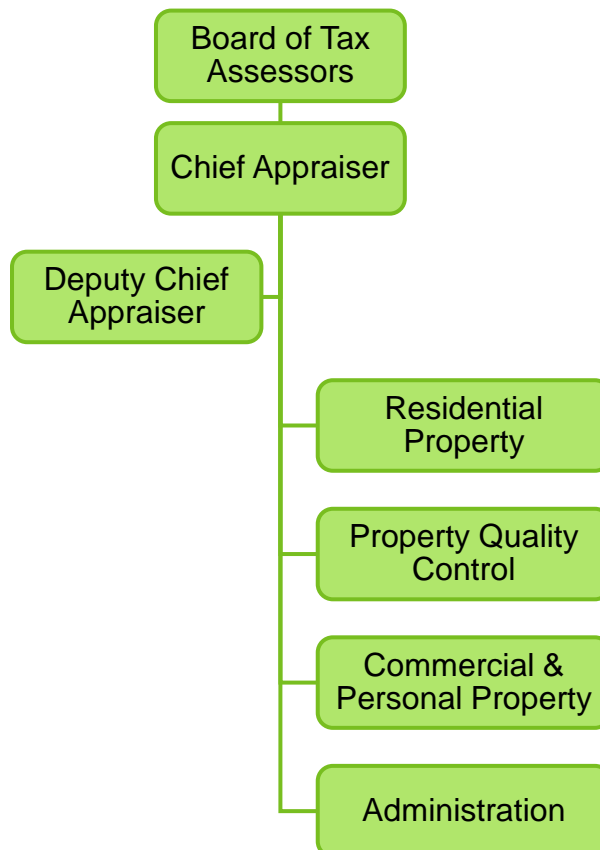
Mission Statement

The mission of Property Appraisal is to produce a timely, equitable and acceptable Tax Digest for DeKalb County, meeting all state statutes and legal requirements.

Description

The Board of Tax Assessors, a five-member, part-time body appointed by the Governing Authority, selects a Chief Appraiser to run the daily operations of the department and oversee the following activities: applying fair market value to all real, personal and public utility properties as of January 1 of each year; process all property tax returns; rule on all applications for exempt status; prepare and mail notices of assessment change to property owners; provide information to the Georgia Department of Revenue for approval; appeal, when necessary, to the Georgia Department of Audits; administer the state sales ratio study; defend appraisals of all appeals before the Board of Equalization, Arbitration and Superior Court; attend required and approved training courses as mandated by the Georgia Department of Revenue and the Code of Georgia; provide access to public records via the county website and respond to inquiries.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 4,422,355	\$ 4,485,195	\$ 4,557,399	\$ 4,460,004
52 - Purch / Contr Svcs	\$ 463,532	\$ 455,331	\$ 507,472	\$ 621,737
53 - Supplies	\$ 85,739	\$ 49,024	\$ 68,379	\$ 68,871
55 - Interfund Charges	\$ 43,075	\$ 81,614	\$ 97,344	\$ 84,330
Expense Total	\$ 5,014,702	\$ 5,071,163	\$ 5,230,594	\$ 5,234,942

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
02710 - Property Appraisal & Assessment	\$ 5,014,702	\$ 5,071,163	\$ 5,230,594	\$ 5,234,942
Expense Total	\$ 5,014,702	\$ 5,071,163	\$ 5,230,594	\$ 5,234,942

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	62	60	64	NA
Funded	66	66	66	70

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 #2A: Ensure appraisals rest on a solid foundation and provide verification of characteristics.

Goal #3: Perform all functions necessary to compile the 2019 Tax Digest by July 1, 2019.

Objective #3A: Conduct monthly mailings of educational materials to residents.

Objective #3B: Allow adequate time for appeals to be filed by taxpayers to be received by late June to early July.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Taxable Parcels (Real Estate)	231,615	232,000	233,692	238,365
Exempt Parcels	5,002	4,900	4,137	5,033
Public Utility	156	157	433	438
Taxable Personal Property Non-Freeport	18,348	16,800	18,752	19,102
Taxable Personal Property Freeport	442	450	412	462
Appeals Received	12,514	12,000	13,341	13,656
Appeals to Board of Equalization	7,000	7,000	9,205	12,832
Board of Equalization Hearings	900	800	9,205	12,360
Total Value Loss on Appeal Fair Market Value	470,621,638	966,440,700	371,238,683	960,000,000
Total Public Utility Digest in 000's	1,056,353,554	1,139,476,843	450,931,691	470,931,691
Exempt Personal Property Accounts	256	250	223	225
Real Estate Tax Returns Processed	66	60	30	25
Building Permits Processed	3,200	3,500	8,000	10,000
New Real Estate Parcels	937	295	1,832	4,673
Assessment Notices Mailed	229,242	230,000	235,846	238,365

Note: 2018 appeals are continuing so amount is understated.

Points of Interest

- Website Development (qPublic is the vendor) – This operational project provides for the 50/50 sharing of revenue by the vendor and county. The website provides staff with additional analytical tools (maps, charts, spreadsheets).
- Website Development - Funding for the enhancement of the DeKalb website was procured in 2018. A website module from Tyler Technology is scheduled to be developed. The amount of data available including images will be expanded and made available to the public. This website provides free access to the public.
- Valuation of residential parcels via the Sales Comparison Approach became a reality in 2015 with 80% of residential values developed from this approach. The Market Approach produces superior STATS to those produced from the Cost Approach. Model calibrations were accomplished for 2018 with the assistance of Tyler Technology.
- Phase One of the Street Level Imagery Project is complete and staff recognizes the benefit of the imagery particularly when presenting evidence on comparable and subject parcels. The images are not yet available to the general public but the website upgrade will provide access to the public.
- Phase Two of the Street Level Imagery Project is advancing, a digital database of improvement sketches is nearing completion. To be followed by the overlay process where improvements reflecting substantial changes from historical sketches will be identified for field reviews.

Public Defender

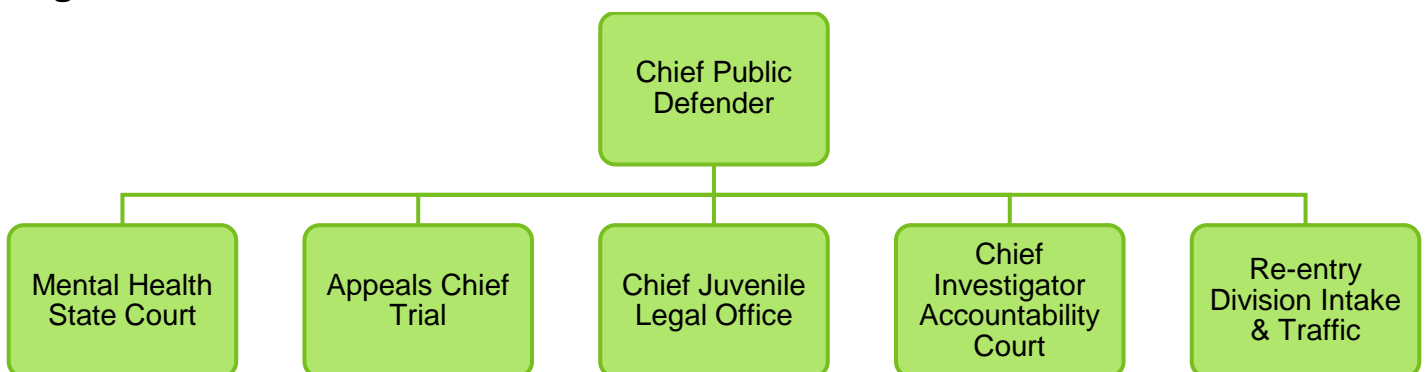
Mission Statement

The Sixth Amendment to the United States Constitution guarantees that the accused has the right to an attorney in all criminal cases. The Law Office of the Public Defender provides legal representation to those unable to afford an attorney in all criminal cases in DeKalb County. The Office promotes equal justice, fairness and respect for all people in the judicial system through effective and excellent legal advocacy. The Public Defender Office tenaciously advocates for every client. In so doing, the Office safeguards the constitutional rights of all.

Description

The Public Defender's Office was created in 1969 to comply with the United States Supreme Court rulings requiring the provision of attorneys to persons charged in criminal cases. We provide this service in all the Courts including Superior Court, State Court, Juvenile Court, Magistrate Court, all Accountability Courts, all diversion programs, and all Appellate Courts. We are the second largest office in Georgia and with a staff of 91, 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: SB440 (Senate Bill) in which we represent children charged as adults; Behavioral Health in which we represent clients who suffer from serious mental illness; Accountability Courts in which we represent clients in Drug Courts, Mental Health Courts, DUI Courts, and Veteran's Court; Appellate in which we represent clients in their appeals; Complex Litigation in which we represent clients charged with the most serious and high profile crimes; Cases Involving Children in which we represent clients charged with crimes against children; and our Second Chances Program in which we help clients with the collateral consequences that often comes with an arrest or conviction in a criminal case.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 8,142,963	\$ 8,455,927	\$ 8,569,121	\$ 8,383,856
52 - Purch / Contr Svcs	\$ 717,085	\$ 680,286	\$ 694,105	\$ 734,510
53 - Supplies	\$ 93,162	\$ 97,320	\$ 83,368	\$ 81,678
54 - Capital Outlays	\$ 5,226	\$ 7,718	\$ 6,808	\$ 2,601
55 - Interfund Charges	\$ 83,761	\$ 83,585	\$ 93,271	\$ 95,587
Expense Total	\$ 9,042,198	\$ 9,324,837	\$ 9,446,672	\$ 9,298,232

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
04510 - Public Defender	\$ 9,042,198	\$ 9,324,837	\$ 9,446,672	\$ 9,298,232
Expense Total	\$ 9,042,198	\$ 9,324,837	\$ 9,446,672	\$ 9,298,232

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	82	83	83	NA
Funded	83	83	85	89

Goals and Objectives

Goal #1: To continue to provide excellent legal representation to our clients.

Objective #1A: Increase participation in training programs that will ensure we are providing excellent customer service for all clients.

Objective #1B: Reassess our policies, procedures and standards and implement all changes to ensure quality legal representation is provided for all clients.

Goal #2: Implement our Pretrial Justice Initiative which will bring necessary reform to ensure a fair and effective justice system.

Objective #2A: Develop a plan to provide counsel at Felony first appearance hearings.

Goal #3: Collaborate with other departments and organizations to improve outcomes for our clients.

Objective #3A: Expand our program with Atlanta Legal Aid to help connect services and housing to clients with severe and persistent mental illness.

Objective #3B: Implement an effective reentry program for incarcerated people in the DeKalb County Jail.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Felony cases	4,069	4,127	4,456	4,500
Misdemeanor cases	2,960	3,624	3,588	3,650
Juvenile cases	1,388	1,504	1,740	1,800
Traffice Division cases	2,329	3,274	3,348	3,400
Felony revocations	1,085	1,175	1,520	1,600
Misdemeanor revocations	498	589	500	600
Juvenile revocations	103	94	104	110
Appeals	20	62	20	30
Miscellaneous cases	163	154	206	215
Children in Need of Services (CHINS)	47	25	40	50

Points of Interest

- In 2018, closed over 12,000 cases. Currently, there are over 6,800 cases pending.
- Successfully placed 103 clients who suffered from severe and persistent mental illness in residential placements, Assertive Community Treatment programs, and Intensive Case Management programs. These placements provided stability to some vulnerable clients.
- Mentored more than 50 students in the office. Coached and judged at mock trial and moot competitions, inspiring students to consider a career in public defense.
- Presented at numerous forums, conferences, schools and various organizations.

Public Works Director

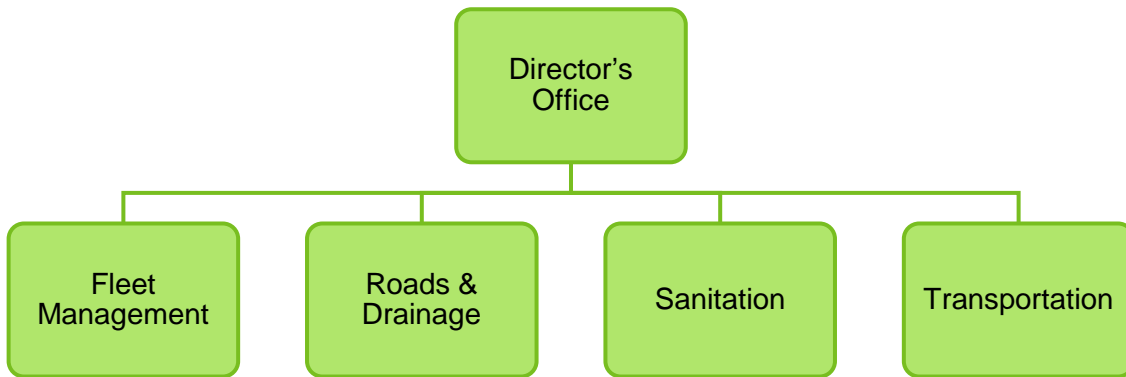
Mission Statement

The mission of the Public Works Director is to provide oversight and leadership support for basic infrastructure services to county citizens.

Description

The Director's Office oversees 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 drainage structures, stormwater drainage systems, 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 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 DeKalb citizens.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 404,044	\$ 440,075	\$ 594,795	\$ 422,350
52 - Purch / Contr Svcs	\$ 12,303	\$ 78,677	\$ 24,902	\$ 98,503
53 - Supplies	\$ 3,187	\$ 11,232	\$ 883	\$ 11,301
54 - Capital Outlays	\$ -	\$ 1,050	\$ -	\$ -
55 - Interfund Charges	\$ 2,684	\$ 76,924	\$ 5,102	\$ 22,249
Expense Total	\$ 422,218	\$ 607,959	\$ 625,682	\$ 554,403

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
05510 - Public Works - Directors Office	\$ 422,218	\$ 607,959	\$ 625,682	\$ 554,403
Expense Total	\$ 422,218	\$ 607,959	\$ 625,682	\$ 554,403

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	5	5	4	NA
Funded	7	6	6	4

Goals and Objectives

Goal #1: Achieve American Public Works Association accreditation by 2021.

Objective #1A: Create administrative committee to spearhead self-assessment process.

Objective #1B: Perform self-assessment in each division.

Goal #2: Increase effectiveness of operations.

Objective #2A: Implement programs/strategies to reduce operational costs.

Objective #3B: Increase utilization of technology to streamline operational tasks and data.

Goal #3: Improve interdepartmental cooperation.

Objective #3A: Continue to work cross-departmentally and eliminate "silos" that have developed over time.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
American Public Works Association accreditation self-assessment progress.	N/A	N/A	N/A	50%

Points of Interest

- Fleet Maintenance Division placed 1st in Best 100 Fleets in North America for 2018.
- Began SPLOST coordination with program managers to begin resurfacing of first year projects and 2018 Local Maintenance & Improvement Grant (LMIG).
- Added Stone Mountain and Pine Lake to Solid Waste collection services.

Purchasing

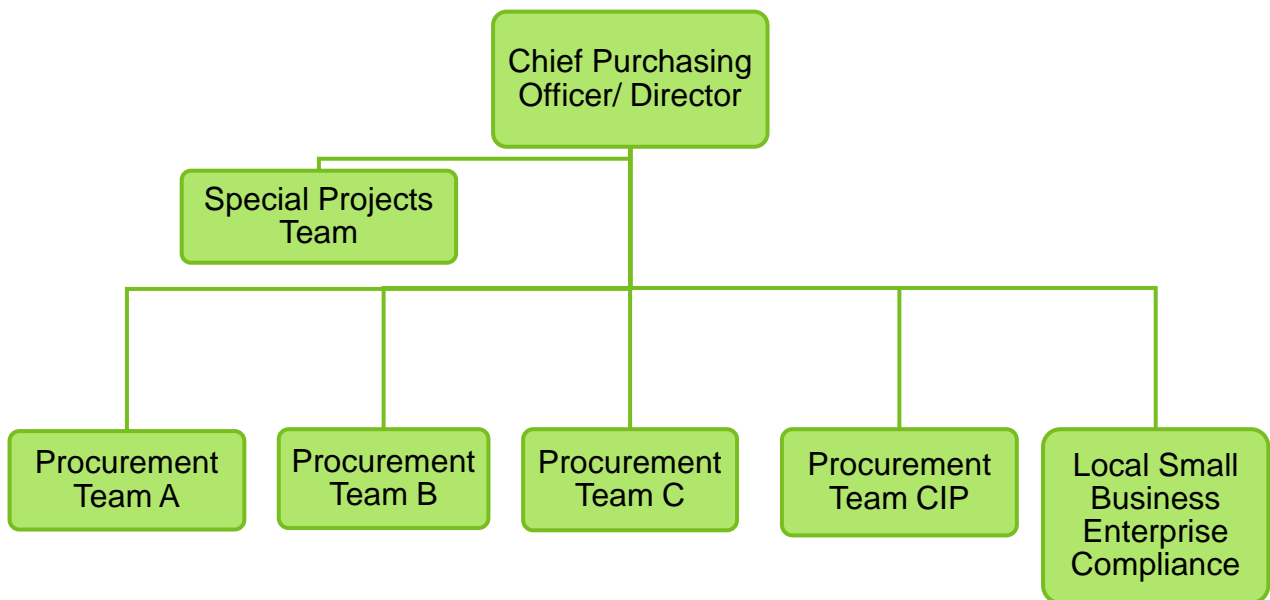
Mission Statement

The mission of the Purchasing and Contracting Department is to provide exceptional customer service while delivering procurement services that satisfies our customers' needs through an open, fair and transparent process.

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), to meet our service level agreements with user departments, maintain supplier data file, conduct public bid openings, maintain annual and formal contracts, administer countywide oracle e-procurement training, and oversee Local Small Business Enterprise (LSBE) Ordinance: certifications and compliance in the most effective and efficient manner in accordance with the County's policies and procedures.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 2,595,269	\$ 2,647,338	\$ 2,513,293	\$ 2,494,732
52 - Purch / Contr Svcs	\$ 357,025	\$ 427,135	\$ 271,770	\$ 302,269
53 - Supplies	\$ 16,970	\$ 14,071	\$ (57,920)	\$ 21,942
54 - Capital Outlays	\$ 2,908	\$ -	\$ 6,996	\$ 10,000
55 - Interfund Charges	\$ -	\$ 33	\$ -	\$ -
Expense Total	\$ 2,972,173	\$ 3,088,577	\$ 2,734,139	\$ 2,828,943

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
01410 - General	\$ 881,429	\$ 874,146	\$ 830,807	\$ 1,044,945
01430 - Central Services	\$ 25	\$ 48	\$ (73,831)	\$ 3,144
01440 - Contracts	\$ 4,882	\$ 5,668	\$ 6,320	\$ 368
01450 - Contract Compliance	\$ 130,430	\$ 321,964	\$ 215,884	\$ 210,423
01460 - Procurement	\$ 1,955,406	\$ 1,886,752	\$ 1,754,959	\$ 1,570,063
Expense Total	\$ 2,972,173	\$ 3,088,577	\$ 2,734,139	\$ 2,828,943

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	7	7	6	NA
Funded	10	10	8	9

Goals and Objectives

Goal #1: Enhance the effectiveness of innovative measures necessary to increase service capabilities and transparency.

Objective #1A: Provide training countywide on all procurement managed services to allow a full implementation of Advanced Procurement Systems.

Objective #1B: Establish training and development programs for our vendor community to increase knowledge of how to do business with the county.

Goal #2: Enhance purchasing value to the highest levels possible.

Objective #2A: Enhance employee skill sets through continued training and development and governmental procurement best practices to reduce attrition while retaining qualified professional procurement staff.

Objective #2B: Increase market response and provide a vast vendor market of competitive and qualified suppliers.

Goal #3: Incorporate agile strategies to accomplish SPLOST and consent decree procurements in accordance with all federal, state and local laws.

Objective #3A: Develop focus teams with the ability to plan, prepare, solicit and award procurements within strict timelines following established policies and procedures.

Objective #3B: Utilize innovative tools and resources to ensure collaborative efforts remain transparent and efficient as possible.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Number of Professionally Certified Procurement Staff		32%	38%	45%
Funding spent with LSBEs		\$20,800,000	\$37,000,000	\$50,000,000
Number of RFPs (Request for Proposal)		31	12	40
Number of ITBs (Invitation to Bid)		86	102	120
Number of emergencies		12	5	5
Number of sole sources		72	66	50
Number of formal contracts		142	108	130
Number of IWQs (Informal Written Quotes)		45	68	91
Number of cooperative agreements		29	24	30
Solicitations Meeting SLAs Percent		48%	45%	50%

Points of Interest

- Hosted our 3rd Annual Reverse Trade, which included our first year of workshops created to enhance the purchasing experience. This year’s tradeshow had approximately 150 attendees almost doubling that of our first year’s launch.
- Departmental efforts have resulted in over 1600 suppliers enrolled into our Automated Procurement System (APS) *iSupplier*, decreasing the paper check runs for cost saving and green initiatives.
- Completed restructure of our Special Projects Team to provide support for all LSBE and APS initiatives while continuously working on sustainable processes.
- Awarded the departments 11th annual Achievement of Excellence in Procurement Award.
- Successfully processed over 260 informal and formal procurements over \$25K.

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.

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. The 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.

Organizational Chart

The 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.

Financials

Revenues/Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
Fund Balance Forward	\$ 598,034	\$ 624,530	\$ 622,638	\$ 57,815
31 - Taxes	\$ 736,120	\$ 707,697	\$ 522,178	\$ 540,000
36 - Investment Income	\$ -	\$ 3,073	\$ -	\$ -
Revenue Total	\$ 736,120	\$ 710,770	\$ 522,178	\$ 540,000
52 - Purch / Contr Svcs	\$ -	\$ 7,287	\$ -	\$ -
58 - Debt Service	\$ 709,625	\$ 705,375	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ -	\$ 1,087,000	\$ 597,815
Expense Total	\$ 709,625	\$ 712,662	\$ 1,087,000	\$ 597,815
Fund Balance - Ending	\$ 624,530	\$ 622,638	\$ 57,815	\$ -

Gain/(Use) of Fund Balance	\$ 26,495	\$ (1,892)	\$ (564,822)	\$ (57,815)
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Adopted Budget				\$ 597,815
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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 2019 within the context of the originating legislation.

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.

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.

Organizational Chart

The Finance Department manages this fund. See their organizational chart.

Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ (603,117)	\$ 1,435,756	\$ 1,228,982	\$ 1,023,780
52 - Purch / Contr Svcs	\$ 6,411,365	\$ 6,194,069	\$ 7,749,302	\$ 8,196,793
53 - Supplies	\$ 5,334	\$ 80,333	\$ 17,643	\$ 18,000
55 - Interfund Charges	\$ 1,606,318	\$ 3,967,461	\$ 3,037,001	\$ 3,000,000
57 - Other Costs	\$ 249,284	\$ 241,638	\$ 146,629	\$ 100,000
61 - Other Fin. Uses	\$ -	\$ 1,664,414	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 143,091
71 - Payroll Liabilities	\$ 69,639,102	\$ 68,613,348	\$ 90,092,473	\$ 95,310,200
Expense Total	\$ 77,308,286	\$ 82,197,019	\$ 102,272,031	\$ 107,791,864

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
01015 - Unemployment Compensation	\$ 249,284	\$ 240,508	\$ 140,796	\$ 100,000
01020 - Group Health & Life	\$ 68,878,609	\$ 68,613,348	\$ 90,092,473	\$ 95,310,200
01025 - Other	\$ 8,180,393	\$ 13,343,163	\$ 12,038,761	\$ 12,381,664
Expense Total	\$ 77,308,286	\$ 82,197,019	\$ 102,272,031	\$ 107,791,864

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	-	10	11	NA
Funded	-	13	11	11

Goals and Objectives

The Finance Department manages this fund. See their goals and objectives.

Points of Interest

- For FY19, there are 11 full-time, regular positions funded. Prior to FY17, these were all funded in the Finance Department in the General Fund.
- For 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.
- DeKalb County self-insures for collision for most county vehicles. For FY18, a total of \$677,000 was charged to vehicle using departments by the Fleet Management Department for vehicle accident repairs.
- The Risk Management Fund and the Workers Compensation Fund are managed separately in the DeKalb County chart of account. However, for external financial reporting, they are considered in aggregate.

Roads and Drainage

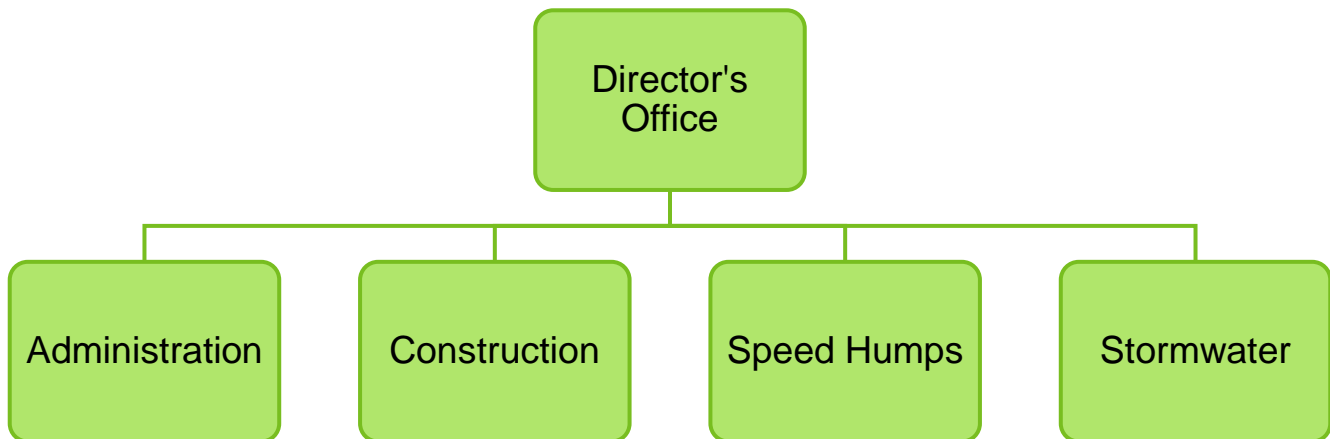
Mission Statement

The mission of the Roads and Drainage Division is to maintain all county paved and unpaved roads, bridges and drainage structures, to maintain the county's stormwater drainage system, to administer the citizen's drainage program, to obtain parcels, tracts of land and easements necessary to complete scheduled state and county construction projects, to perform needed repairs, maintenance and construction on paved county roads, bridges and drainage structures and to increase safety, and expedite the movement of traffic through a comprehensive traffic control system.

Description

The mission of the Roads and Drainage Division is to maintain all county paved and unpaved roads, bridges and drainage structures, to maintain the county's stormwater drainage system, to administer the citizen's drainage program, to obtain parcels, tracts of land and easements necessary to complete scheduled state and county construction projects, to perform needed repairs, maintenance and construction on paved county roads, bridges and drainage structures and to increase safety, and expedite the movement of traffic through a comprehensive traffic control system.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 8,034,641	\$ 8,681,524	\$ 8,736,127	\$ 8,126,384
52 - Purch / Contr Svcs	\$ 207,247	\$ 402,589	\$ 626,455	\$ 673,897
53 - Supplies	\$ 3,620,765	\$ 2,082,881	\$ 3,461,524	\$ 4,031,969
55 - Interfund Charges	\$ 3,043,636	\$ 3,176,035	\$ 3,440,994	\$ 3,441,797
Expense Total	\$ 14,906,290	\$ 14,343,029	\$ 16,265,100	\$ 16,274,047

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
05705 - Administration	\$ 486,319	\$ 597,651	\$ 621,017	\$ 790,090
05735 - Maintenance	\$ 1,329,725	\$ 1,561,221	\$ 1,740,933	\$ 1,521,595
05740 - Road Maintenance	\$ 6,446,661	\$ 6,329,104	\$ 8,358,815	\$ 7,522,335
05745 - Support Services	\$ 1,636,654	\$ 1,587,472	\$ 1,488,959	\$ 1,398,178
05750 - Drainage Maintenance	\$ 51,931	\$ 974	\$ 541	\$ 4,230
05755 - Storm Water Management	\$ 15,096	\$ -	\$ -	\$ -
05760 - Traffic Operations	\$ 731,398	\$ 929,268	\$ 884,790	\$ 771,707
05764 - Speed Humps	\$ 140,442	\$ 147,212	\$ 106,262	\$ 64,521
05766 - Signals	\$ 3,121,190	\$ 2,263,255	\$ 2,131,784	\$ 2,865,687
05767 - Signs & Paint	\$ 946,875	\$ 926,871	\$ 931,999	\$ 1,335,704
Expense Total	\$ 14,906,290	\$ 14,343,029	\$ 16,265,100	\$ 16,274,047

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	123	117	124	NA
Funded	131	131	131	131

Goals and Objectives

Goal #1: Resurface 20 miles of county roads under Georgia Department of Transportation (GDOT) Local Maintenance & Improvement Grant (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 update traffic signals.

Objective #3B: Conduct tests of all signals before they are activated.

Goal #3: Clean 850 retention 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.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Road resurfaced (miles by county crews)	10	12	12	14%
Road resurfaced (miles by GDOT LMIG Program)	20	25	25	\$ 25
Road resurfaced (miles by SPLOST Program)	N/A	N/A	N/A	75
Patching by county crews	20,000	20,000	20,000	20,000
Road striped (miles)	140	145	145	175
Signal upgrades	30	30	30	35
New signals installed	4	5	5	4
New school flashers	1	2	2	2
Road intersections, bridges, and drainage projects designed	4	4	7	4
Pipe installed/replaced (linear feet)	15,500	15,060	15,065	15,650
Drainage structures rebuilt/replaced	1,200	1,200	1,200	1,400
Citizens drainage projects (tons)	8,500	8,500	8,500	8,650
Citizens drainage projects (linear feet)	350	350	340	375
Retention ponds cleaned	306	350	500	500
Traffic signs fabricated	2,600	2,650	3,069	3,482
Sidewalks repaired (linear feet)	2,242	2,100	2,100	2,150
Sidewalks installed (linear feet)	1,675	1,780	1,800	1,800

Points of Interest

- Resurfaced a total of 24.7 miles under GDOT LMIG Program.
- Resurfaced 9.33 miles by Roads & Drainage crews.
- Installed 69 speed tables.
- Repaired 2,264 (linear feet) of sidewalk projects.
- Responded to more than 700 tree down calls.
- Completed 1,452 training hours for Roads & Drainage employees.
- Removed debris from Hurricane Michael emergency response.
- Upgraded 35 traffic signals.
- Installed four new traffic signals.
- Installed one new school flasher.
- Completed 128 miles of striping.
- Fabricated 3,173 signs.

- Received the Project of the Year Award from Georgia Chapter of American Public Works Association for the Traffic Signal Priority Control Project.
- Completed construction of the new Salt Storage Shed Building.

Sanitation

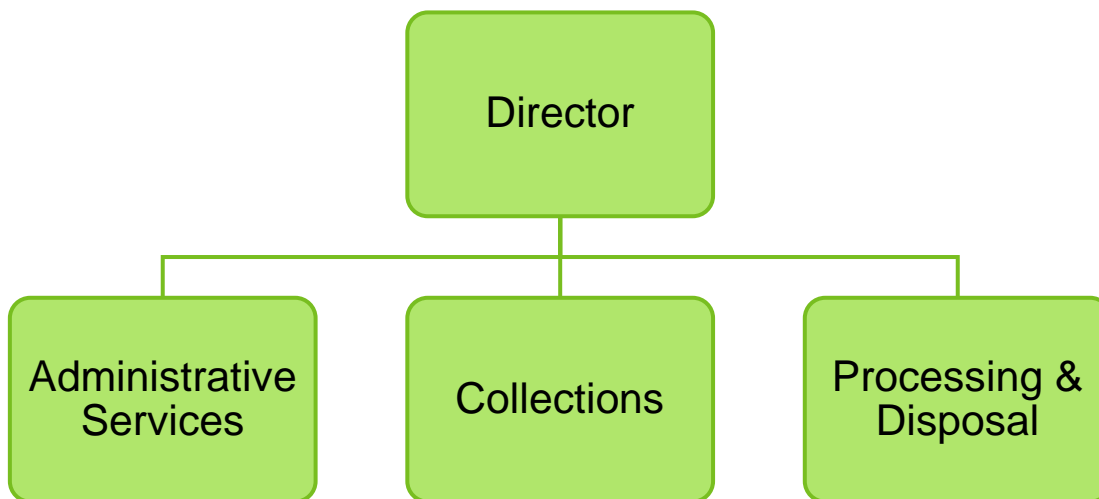
Mission Statement

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, Pine Lake, Stone Mountain, Stonecrest and Tucker, with a sustained focus on customer service excellence.

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, 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. The department's Administration Division is comprised of Personnel/Payroll Services, Customer Service, Communication Services and Accounting Services. Residential and commercial field services operations consists of the Animal Crematory, four residential services collections lots, special collections (roll-off and grapple services, commercial services and commercial support, processing & disposal), three transfer stations and Seminole Road Landfill.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 32,325,142	\$ 30,531,430	\$ 33,501,199	\$ 32,358,455
52 - Purch / Contr Svcs	\$ 3,864,233	\$ 2,621,429	\$ 1,908,273	\$ 2,975,362
53 - Supplies	\$ 2,757,687	\$ 2,910,904	\$ 3,034,750	\$ 3,124,151
54 - Capital Outlays	\$ 26,391	\$ 8,614	\$ 14,390	\$ 17,000
55 - Interfund Charges	\$ 24,266,062	\$ 22,551,945	\$ 22,518,385	\$ 24,795,646
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ -	\$ (161,741)	\$ -	\$ 27,961
58 - Debt Service	\$ 930,384	\$ 1,223,324	\$ 1,223,324	\$ 1,608,332
61 - Other Fin. Uses	\$ 2,350,000	\$ 1,500,000	\$ 3,213,511	\$ 1,599,609
70 - Retirement Svcs	\$ -	\$ 89,431	\$ 76,763	\$ 5,171,697
Expense Total	\$ 66,519,898	\$ 61,275,336	\$ 65,490,595	\$ 71,678,213

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
08105 - Administration	\$ 13,056,543	\$ 11,209,099	\$ 13,376,549	\$ 18,969,477
08106 - Keep DeKalb Beautiful	\$ 500,861	\$ (6,786)	\$ 2,205	\$ 273
08110 - North Transfer Station	\$ 291	\$ 774	\$ 10,751	\$ 22,475
08112 - Seminole Compost Facility	\$ 238,213	\$ 11,283	\$ 161,277	\$ 62,121
08120 - Central Transfer Station	\$ 6,099,313	\$ 6,435,595	\$ 6,608,826	\$ 6,660,761
08123 - East Transfer Station	\$ -	\$ 1,293	\$ 257,962	\$ 135,473
08125 - North Residential	\$ 6,979,925	\$ 7,002,243	\$ 8,039,770	\$ 8,013,675
08126 - North Special Collection	\$ (245,180)	\$ 5,752	\$ 6,055	\$ 41,815
08130 - Central Residential	\$ 12,363,424	\$ 13,157,591	\$ 13,226,932	\$ 8,638,820
08131 - Central Special Collection	\$ 17,127	\$ (85)	\$ 7	\$ 46,478
08133 - East Residential	\$ 32,826	\$ (731)	\$ 466,312	\$ 4,961,950
08134 - East Special Collection	\$ 240,143	\$ (140)	\$ -	\$ 52,174
08135 - South Residential	\$ 6,247,942	\$ 6,305,129	\$ 6,346,169	\$ 6,231,930
08136 - South Special Collection	\$ 280,221	\$ 3,035	\$ 2,322	\$ 151,732
08138 - Mowing & Herbicide	\$ 3,822,689	\$ 22,167	\$ 2,337	\$ 122,125
08140 - Commercial Support	\$ -	\$ 224	\$ 72	\$ -
08142 - Central Commercial	\$ 7,947,078	\$ 8,790,269	\$ 8,981,486	\$ 9,073,361
08144 - East Commercial	\$ 445	\$ -	\$ -	\$ -
08145 - Seminole Landfill	\$ 8,937,043	\$ 8,337,663	\$ 8,000,710	\$ 8,493,573
08150 - Revenue Collection	\$ 996	\$ 960	\$ 853	\$ -
Expense Total	\$ 66,519,898	\$ 61,275,336	\$ 65,490,595	\$ 71,678,213

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	620	539	561	NA
Funded	692	617	585	632

Goals and Objectives

Goal #1: Delivery of exceptional solid waste collection and management services to the City of Pine Lake.

Objective #1A: Provide one time per week solid waste, recycling and yard debris collection to approximately 400 residents.

Goal #2: Delivery of exceptional solid waste collection and management services to the City of Stone Mountain.

Objective #2A: Provide one time per week solid waste, recycling and yard debris collection to approximately 2,500 residents.

Goal #3: Upgrade and improve North Transfer Station.

Objective #3A: Increase processing of garbage and yard debris.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
Cost per ton to collect residential solid waste	135	135	135	135
Cost per ton to collect special items	130	130	130	130
Cost per ton to collect commercial waste	58	58	58	58
Cost per ton to transfer solid waste	25	25	25	25
Cost per ton to process compost	50	50	50	50
Cost per ton to dispose of solid waste	12	12	12	12
Percentage municipal solid waste recycled	65	65	60	65
Number of calls received and answered	228,276	200,000	166,579	200,000
Number of new recycling residents	10,271	15,000	18,392	20,000
Total collected on delinquent accounts	1,865,787	2,000,000	1,792,543	2,000,000

Points of Interest

- Entered an Intergovernmental Agreement to provide solid waste service to the Cities of Pine Lake, Stone Mountain and Stonecrest.
- Hosted “Amnesty Day”, granting DeKalb County residents an opportunity to dispose of items such as furniture and construction & demolition materials without charge. Approximately, 850 residents served and 264 tons collected.

- Partnered with other county departments on Chief Executive Officer's "Fight the Blight – Clean Sweep" initiative, removing 1,412 tons of debris in the spring and 2,348 tons of debris during the winter.
- Continue commercial driver license program for the successful promotion of refuse collectors, crew workers and drivers/equipment operators.
- Seminole Road Landfill – continued commitment of good community relations, focusing on litter abatement and odor control.
- Customer Service Department received and applied over \$8M to varied customer accounts.
- Customer Service Excellence – served approximately 9,000 walk-in customers, received and handled 166,979 calls and closed 90% of work orders.

Sheriff

Mission Statement

The DeKalb County Sheriff's Office (DKSO) is committed to managing the jail facility, court services, field division (processing warrants) and providing quality services in an efficient and effective manner. The Office staff espouse ethics, honesty, openness and fairness professionally and personally.

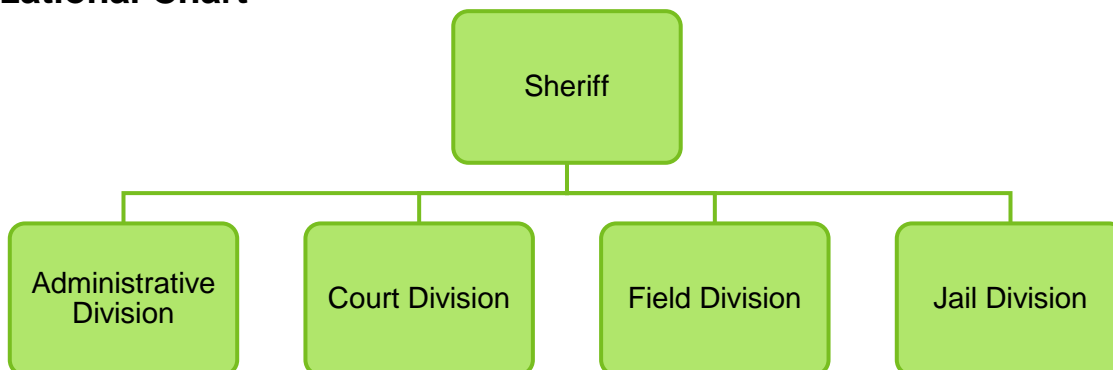
DKSO staff are dedicated to providing equal enforcement and protection of the law without prejudice or favor. DKSO seeks to establish goals in partnership with the community and to prioritize problems based on community concerns. DKSO values respect, honoring the rights and dignity of each person called upon to serve.

The DKSO maintains the highest degree of integrity, presents a professional demeanor, obeys all laws and ordinances and serves as role models in the community.

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 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 ensure all personnel are adequately 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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 57,618,370	\$ 57,789,111	\$ 57,277,973	\$ 49,795,232
52 - Purch / Contr Svcs	\$ 15,604,485	\$ 15,589,440	\$ 17,452,455	\$ 18,061,407
53 - Supplies	\$ 6,114,558	\$ 6,234,087	\$ 6,069,181	\$ 7,641,757
54 - Capital Outlays	\$ 164,478	\$ 82,561	\$ 100,459	\$ 72,000
55 - Interfund Charges	\$ 1,414,791	\$ 1,599,707	\$ 1,751,492	\$ 1,704,639
57 - Other Costs	\$ -	\$ 1,360	\$ 920	\$ 1,810
61 - Other Fin. Uses	\$ 489	\$ -	\$ -	\$ -
Expense Total	\$ 80,917,171	\$ 81,296,266	\$ 82,652,480	\$ 77,276,845

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
03201 - Sheriff's Office	\$ 3,248,029	\$ 3,004,053	\$ 2,506,446	\$ 4,148,226
03205 - Administrative Division	\$ 1,968,720	\$ 2,353,835	\$ 2,529,340	\$ 4,384,205
03210 - Field Division	\$ 10,806,127	\$ 11,090,385	\$ 11,244,042	\$ 9,689,610
03220 - Jail	\$ 53,465,215	\$ 53,225,322	\$ 55,014,446	\$ 49,358,067
03223 - Jail Inmate Services	\$ 409	\$ 47,531	\$ 18,630	\$ 114,924
03230 - Courts	\$ 11,428,215	\$ 11,575,140	\$ 11,339,576	\$ 9,581,813
03207 - Community Relations	\$ 454	\$ -	\$ -	\$ -
Expense Total	\$ 80,917,171	\$ 81,296,266	\$ 82,652,480	\$ 77,276,845

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	744	753	706	NA
Funded	771	783	770	753

Goals and Objectives

Goal #1: Obtain re-accreditation with Commission on Accreditation of Law Enforcement Agencies and American Correctional Association.

Goal #2: Reduce staff vacancies by recruiting, training and retaining qualified deputies and correctional officers.

Goal #3: Upgrade the aged and problematic elevator system to ensure the safety of the employees, contractors and inmates.

Goal #4: Continue to address many infrastructure problems of the aged building.

Goal #5: Upgrade the Motorola Radio System.

Goal #6: Upgrade and expand the Avigilon surveillance system used both inside and the surrounding areas of the jail complex.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
Inmates received	28,790	29,553	27,003	26,196
Inmate days in jail	676,533	672,279	655,833	624,576
Average daily population	1,936	1,836	1,773	1,765
Inmate visits to in-house medical unit	22,212	22,021	27,324	26,988
Arrests	3,128	3,648	3,702	3,700
Arrests - Fugitive Unit	531	872	520	625
Transports to mental facilities	1,047	1,001	1,125	1,100
Regular court hours	227,367	22,330	217,139	221,621
Overtime court hours	20,092	19,801	26,179	22,024
Visitors screened for court entrance	1,312,182	1,248,723	1,132,817	1,231,240

Points of Interest

- Obtained re-accreditation with the National Commission on Correctional Health Care.
- Expanded the Options for Living and Learning education and life skills program to reach more of the inmate population.
- Addressed major pipe leakages, remediation and rebuilds of the inmate shower systems.
- Upgraded tasers and body cameras to ensure the safety of the officers and the public.

Solicitor-General

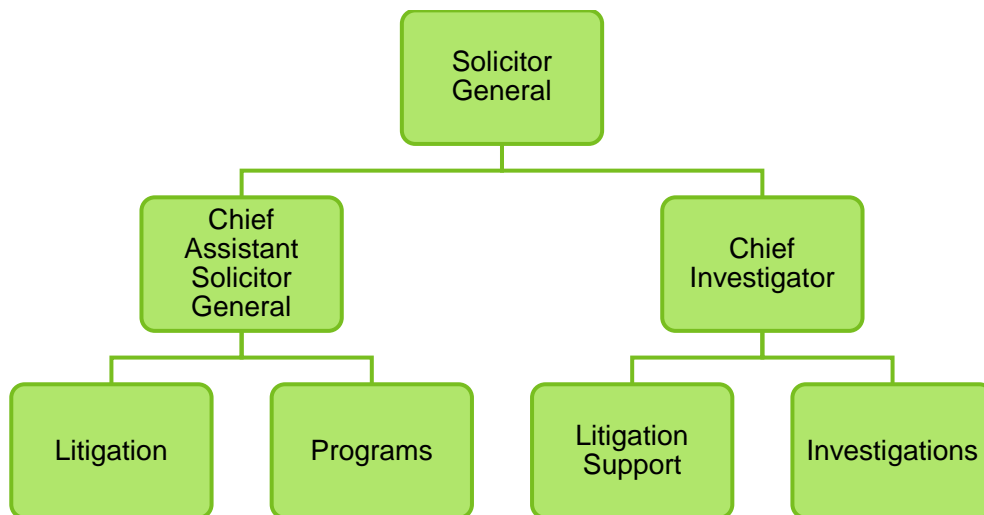
Mission Statement

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.

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 the 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; provide support services; investigate cases by gathering evidence, executing search warrants and interviewing witnesses; makes appropriate charging decision and files formal accusations; complies 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 call , jail plea calendars, bond hearings, probation revocations, bench trails, and other preliminary and post-conviction hearings; serves subpoenas and procures the presence of witnesses at hearings; negotiates pleas and make 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; collaborates with other public safety stakeholders to provide services to the community; responds to citizen request 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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 6,872,664	\$ 7,188,784	\$ 7,729,853	\$ 7,144,450
52 - Purch / Contr Svcs	\$ 177,645	\$ 174,533	\$ 148,482	\$ 116,278
53 - Supplies	\$ 84,499	\$ 120,325	\$ 80,715	\$ 83,590
54 - Capital Outlays	\$ -	\$ 2,039	\$ 19,437	\$ 57,064
55 - Interfund Charges	\$ 118,207	\$ 128,464	\$ 124,736	\$ 107,338
61 - Other Fin. Uses	\$ 129,145	\$ 124,541	\$ 182,793	\$ 182,793
Expense Total	\$ 7,382,160	\$ 7,738,687	\$ 8,286,017	\$ 7,691,513

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
03810 - Solicitor - State Court	\$ 6,361,108	\$ 6,750,525	\$ 7,353,113	\$ 6,936,231
03815 - Solicitor - Victim Assistance	\$ 678,455	\$ 712,959	\$ 676,340	\$ 519,495
03816 - Solicitor - General Pre-Trial Div	\$ 342,597	\$ 275,203	\$ 256,564	\$ 235,787
Expense Total	\$ 7,382,160	\$ 7,738,687	\$ 8,286,017	\$ 7,691,513

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	85	87	85	NA
Funded	84	85	85	89

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 a new case management system without an interruption in services.

Objective #2B: Partial integration of the Tracker system and the new case management system to improve efficiency in the Solicitor's Office.

Goal #3: Manage the increase workload created by continued implementation of criminal justice reforms designed to reduce the impact of collateral consequences caused by non-conviction records through record restriction and sealing of records.

Objective #3A: Improve methods for handling these matters through improved technology, increased personnel and additional community programs designed to inform the public, educate the community and process the requests more efficiently.

Objective #3B: Continue to work with the community and other stakeholders in reducing the unintended effects of the collateral consequences of a misdemeanor arrests. Consequences which are often more drastic than any direct criminal penalty.

Goal #4: More effectively carry-out the mandates of the Georgia Crime Victims Bill of Rights, O.C.G.A. 17-17-1, et sequentia. These rights include the right to reasonable, accurate, and timely notice of any scheduled court proceedings or any changes to such proceedings; the right to reasonable, accurate, and timely notice of the arrest, release or escape of the accused; the right to be heard at any scheduled court proceedings involving the release, plea or sentencing of the accused.

Objective #4A: To improve our ability to notify victims for cases on our daily jail plea calendars and to Improve our ability to notify victims of mandated court hearings.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
Total cases	11,285	11,359	11,853	13,000
Accusations filed	10,791	10,800	10,800	11,000
No accusations drawn	497	500	478	500
Driving Under the Influence and Traffic Prosecution	3,984	3,735	3,984	4,000
Trials	101	81	94	90
Pleas	4,635	6,945	6,750	6,500
Educational Neglect	232	270	50	270
Pre-Trial Diversion	3,186	2,980	2,810	4,400
Special Victims Unit	3,795	5,000	4,955	5,000
State Court Traffic Division and Magistrate Court cases processed	111,104	158,638	159,641	160,000

Points of Interest

- Creation of the “Quality of Life Unit” - In response to the Chief Executive Officer and the Board of Commissioner focus on Blight, we created the Quality of Life Unit. 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 impact 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.

- Odyssey - successfully transitioning to new technology with the implementation of Odyssey, a software for county courts.
- Dancing With the DeKalb Stars - Dancing with the DeKalb Stars brings together DeKalb Community for Domestic Violence Awareness. Over 500 people attended DeKalb County Solicitor-General's 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

Mission Statement

The mission of the State Court of DeKalb County is to improve the administration of justice by increasing public access through technology, services, and programs providing a fair and impartial tribunal for the citizens of DeKalb County, and other persons doing business with the Court.

State Court Probation 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 residents of DeKalb County.

Marshal's Office mission is to enforce all orders and directives of the DeKalb County State and Magistrate Courts and provide public safety services to the citizens of DeKalb County in a professional, diligent and courteous manner.

Description

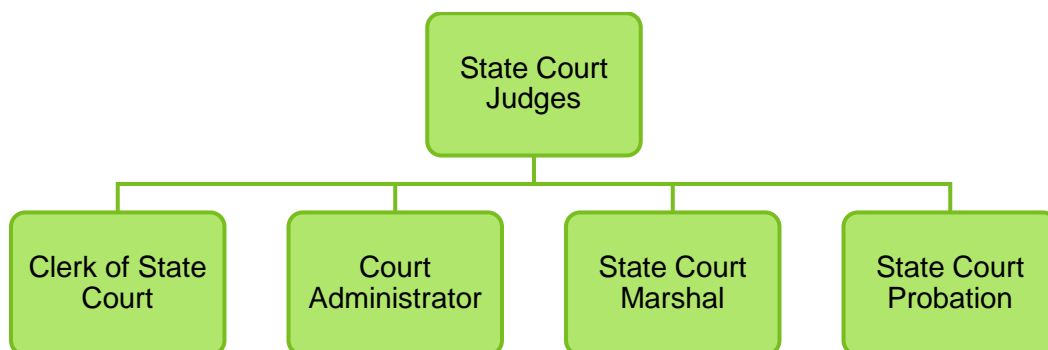
The State Court has jurisdiction within the boundaries of DeKalb County. It has concurrent jurisdiction for all civil matters without regard to the amount in controversy, except for those matters for which the Superior Court has exclusive jurisdiction. The Court tries misdemeanor criminal cases only and is supported by the Clerk of State, Magistrate Court, State Court Probation and the Marshal's Office.

The Clerk serves State and Magistrate Court and supports 37 judges. The Clerk's Office performs numerous functions to include record processing and retention, collection and disbursement of fines and fees, coordination of services in support of court operations, and servicing the public through access to electronic proceedings, recordings and tools that enhance the availability of information.

The State Court Probation Department is a law enforcement agency which supervises court ordered misdemeanor cases adjudicated from State, Superior, Magistrate and Traffic Courts of DeKalb County. The department also supervises the Work Release Program and the DUI (Driving under the Influence) Court Program.

The Marshal's Office, as part of DeKalb County's law enforcement community, is committed to protect life and property, arrest violators of the law, and enforce all local, state and federal laws and ordinances coming within the Office's jurisdiction.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ -	\$ 6,989,617	\$ 7,142,683	\$ 6,472,572
52 - Purch / Contr Svcs	\$ -	\$ 415,715	\$ 851,236	\$ 3,099,581
53 - Supplies	\$ -	\$ 184,284	\$ 302,241	\$ 287,987
54 - Capital Outlays	\$ -	\$ 23,204	\$ 4,623	\$ 2,000
55 - Interfund Charges	\$ -	\$ 1,262,152	\$ 1,108,703	\$ 1,076,375
Expense Total	\$ -	\$ 8,874,972	\$ 9,409,486	\$ 10,938,515

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
03701 - State Judge Division 1	\$ 553,759	\$ 563,409	\$ 594,293	\$ 531,361
03702 - State Judge Division 2	\$ 613,051	\$ 626,635	\$ 665,713	\$ 613,191
03703 - State Judge Division 3	\$ 550,505	\$ 591,070	\$ 603,412	\$ 562,289
03704 - State Judge Division 4	\$ 651,777	\$ 640,435	\$ 677,023	\$ 597,432
03706 - State Judge Division 6	\$ 642,768	\$ 606,186	\$ 677,313	\$ 577,003
03707 - State Judge Division 7	\$ 612,379	\$ 624,930	\$ 654,912	\$ 583,028
03710 - State & Magistrate Courts Cler	\$ 4,897,112	\$ 4,955,583	\$ 5,014,441	\$ 4,904,714
03712 - State Court - DUI Court	\$ 366,440	\$ 340,591	\$ 358,036	\$ 407,893
03715 - Probation	\$ 2,607,093	\$ 2,707,807	\$ 2,868,574	\$ 2,714,102
03720 - Marshal	\$ 3,294,480	\$ 3,563,341	\$ 3,536,511	\$ 3,379,518
03705 - State Judge Division 5	\$ 603,201	\$ 616,129	\$ 654,128	\$ 557,005
Expense Total	\$ 15,392,564	\$ 15,836,114	\$ 16,304,356	\$ 15,427,536

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	183	183	184	NA
Funded	183	186	186	195

Goals and Objectives

Goal #1: Implement Senate Bill 407 which mandates the electronic filing and acceptance of all civil pleadings and the capability to do the same in criminal cases. This new provision in the law also mandates that each Clerk's Office provide kiosks which will serve as stations for the public to electronically file pleadings.

Objective #1A: Hire additional staff members to provide customer service to the public when filing electronically and to manage the influx in electronic filings processed by the Clerk's Office.

Objective #1B: Expand accessibility to the public by building out existing space to accommodate kiosk workstations mandated by legislation.

Goal #2: Continue providing recent, relevant, realistic and culture diversity training for all Probation employees.

Objective #2A: 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 0%.

Objective #3A: Continue to invest in the growth and development of employees within the Probation department.

Goal #3: Equip every sworn personnel with body worn cameras.

Objective #3A: To enhance transparency for the officers and the citizens of DeKalb County.

Objective #3B: To enhance the accuracy of officer reports and court testimony.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
Civil actions	4,356	5,340	5,803	5,977
Criminal actions	12,474	10,579	11,542	12,200
Fines and fees collected by the Clerk's Office	0	13,700,288	14,677,035	15,460,535
Probation total cases received	12,903	14,026	14,284	14,852
Probation community service hours completed	0	314,390	242,727	326,400
Probation total fine and fees collected	4,303,859	3,392,922	3,917,154	4,053,019
Marshal suits/warrants served	15,110	15,661	13,685	14,200
Marshal eviction writs executed	10,500	9,278	9,547	10,000
Marshal dispossessionary warrants served	7,619	8,539	4,897	4,500

Points of Interest

- Improved efficiency with our Justice Partners through use of Odyssey Case Management System.
- Established a State Court reception area to improve customer service.
- Established Governance Council among State Court to improve efficiency on development and use of technology.
- Completed Crisis Intervention and Mental Health Awareness Training for all sworn staff in Marshal's Office.
- Provided recent, relevant, realistic and culture diversity training for all Probation employees.

Stormwater

Mission Statement

The mission of DeKalb County Stormwater Utility Program, as a subsection of the Roads & Drainage Department, is to provide effective management and financing of the county's stormwater infrastructure and to operate and maintain the Stormwater drainage system in order to protect citizens from flooding, preserve and enhance the environmental quality of the county's watersheds, and to comply with federal and state clean water regulations.

Description

The Stormwater Utility Fund was established in the 2003 Budget. The Fund includes the county's appropriation for the annual fee charged to residents and commercial property owners as a Stormwater utility fee. This fee is collected by the Tax Commissioner as part of the yearly property tax billing process. This fund is used to maintain the county's stormwater infrastructure and meet federal requirements in the area of water initiatives, and address flood plain and green space issues. Effective 2009, this fund is assigned to the Infrastructure Group, under the direction of the Deputy Chief Operating Officer for Infrastructure.

Organizational Chart

Roads and Drainage manages this fund. Please see their organizational chart.

Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 5,333,714	\$ 5,710,357	\$ 5,741,702	\$ 6,187,297
52 - Purch / Contr Svcs	\$ 3,370,023	\$ 2,345,556	\$ 3,561,719	\$ 8,043,091
53 - Supplies	\$ 1,877,671	\$ 3,270,327	\$ 2,182,947	\$ 4,339,494
54 - Capital Outlays	\$ 8,761	\$ 3,528	\$ 49,032	\$ -
55 - Interfund Charges	\$ 1,748,519	\$ 3,923,058	\$ 1,924,586	\$ 1,889,775
61 - Other Fin. Uses	\$ 1,743,200	\$ 1,812,898	\$ 2,952,220	\$ 4,970,000
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 674,802
Expense Total	\$ 14,081,888	\$ 17,065,725	\$ 16,412,206	\$ 26,104,459

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
06701 - Stormwater Administration	\$ 14,081,888	\$ 16,844,722	\$ 16,139,856	\$ 24,062,522
06702 - Street/Drain Maint	\$ -	\$ 221,003	\$ 272,350	\$ 2,041,937
Expense Total	\$ 14,081,888	\$ 17,065,725	\$ 16,412,206	\$ 26,104,459

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	82	85	92	NA
Funded	90	119	118	121

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 storm water 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.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Pipe installed/replaced (linear feet)	15,500	15,060	15,065	15,650
Drainage structures rebuilt/replaced	1,200	1,200	1,200	1,400
Citizens drainage projects (tons)	8,500	8,500	8,500	8,650
Citizens drainage projects (linear feet)	350	350	340	375
Retention ponds cleaned	306	350	500	500

Points of Interest

- Completed 390.9 miles of curb bumping by contractors.
- Completed 45.9 miles of curb bumping by Roads & Drainage crews.
- Maintained and cleaned 475 detention ponds.
- Installed/replaced 15,720 (linear feet) of pipe.
- Rebuild/replaced 1,220 storm water drainage structures.
- Completed design of five bridges and three large scale drainage projects.

Superior Court

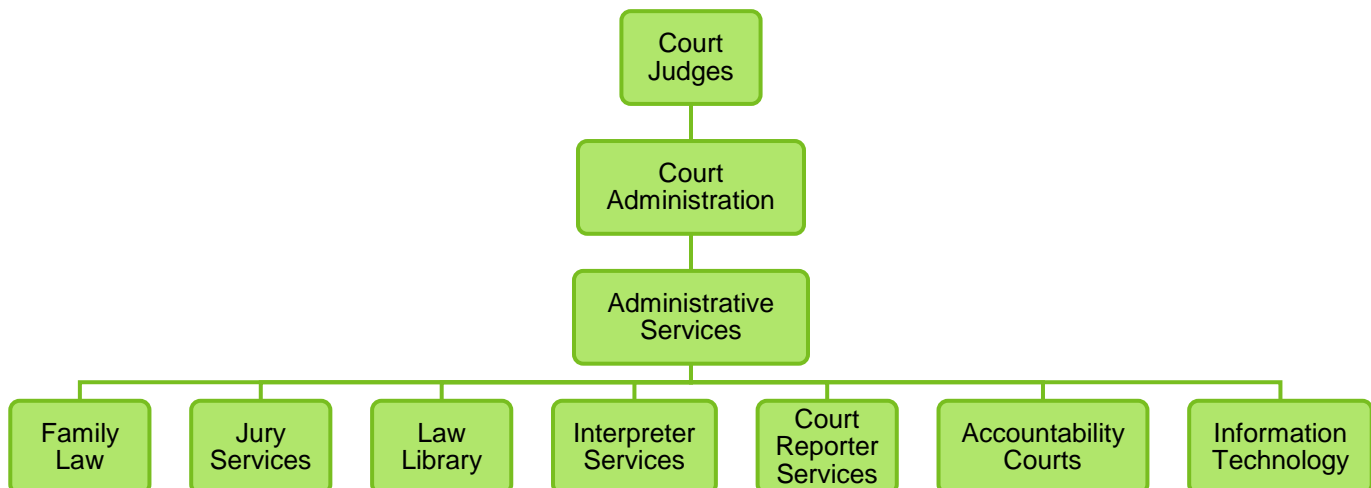
Mission Statement

To provide an independent, accessible and responsive forum for the just resolution of legal disputes and criminal matters that preserves the rule of law and protects the rights of all parties. To act expeditiously and in a manner that instills public trust and confidence that the Superior Court operates fairly, efficiently and effectively.

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 titles 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 purposes 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 the seminar for Families in Transition, the Family Law Information Center, Problem Solving/Child Support Court and felony Drug, Mental Health and Veterans Accountability Courts which provide sentencing alternatives for defendants in need of treatment for drug addiction and mental health challenges.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 6,632,848	\$ 6,949,549	\$ 7,210,018	\$ 6,808,845
52 - Purch / Contr Svcs	\$ 2,362,042	\$ 2,568,068	\$ 1,976,572	\$ 2,796,764
53 - Supplies	\$ 116,755	\$ 104,988	\$ 133,633	\$ 124,706
54 - Capital Outlays	\$ 71,334	\$ 51,522	\$ 78,638	\$ 33,500
70 - Retirement Svcs	\$ 32,642	\$ 30,404	\$ 39,205	\$ 46,908
Expense Total	\$ 9,215,621	\$ 9,704,532	\$ 9,438,066	\$ 9,810,723

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
03510 - Judge Adams	\$ 446,367	\$ 465,272	\$ 486,271	\$ 452,473
03515 - Judge Barrie	\$ 445,307	\$ 441,312	\$ 442,384	\$ 422,216
03520 - Judge Coursey	\$ 357,992	\$ 376,645	\$ 408,398	\$ 380,820
03530 - Judge Johnson	\$ 426,318	\$ 462,419	\$ 440,343	\$ 391,200
03535 - Judge Scott	\$ 456,015	\$ 465,924	\$ 482,412	\$ 435,620
03540 - Judge Seeliger	\$ 428,813	\$ 461,834	\$ 482,454	\$ 440,865
03545 - Judge Hunter	\$ 426,421	\$ 445,926	\$ 439,517	\$ 399,290
03555 - Judge Jackson	\$ 413,864	\$ 415,551	\$ 421,798	\$ 375,346
03560 - Judge Flake	\$ 457,208	\$ 466,481	\$ 471,180	\$ 436,481
03565 - Senior Judge	\$ 123,415	\$ 125,065	\$ 134,876	\$ 133,925
03580 - Administration	\$ 2,291,879	\$ 2,488,866	\$ 2,501,571	\$ 2,901,549
03581 - Court Reporters	\$ 769,994	\$ 757,243	\$ 657,943	\$ 705,204
03582 - Jury Management	\$ 1,125,283	\$ 1,233,354	\$ 914,035	\$ 1,175,800
03583 - Seminar For Divorcing Parents	\$ 32,023	\$ 30,579	\$ 32,766	\$ 35,308
03587 - Dispute Resolution	\$ 571,526	\$ 594,680	\$ 600,844	\$ 575,797
03590 - Grand Jury	\$ 85,486	\$ 96,570	\$ 86,357	\$ 116,713
03550 - Judge Boulee	\$ 357,711	\$ 376,811	\$ 434,916	\$ 432,116
Expense Total	\$ 9,215,621	\$ 9,704,532	\$ 9,438,066	\$ 9,810,723

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	82	84	87	NA
Funded	85	86	88	88

Goals and Objectives

Goal #1: Implement case management software.

Objective #1A: Use electronic calendars and notices in all Divisions.

Objective #1B: Use electronic sentencing in all Divisions.

Goal #2: Create adequate courtroom space for multi-defendant cases and Grand Jury presentations.

Objective #2A: Obtain funding needed for demolition and remodeling of Judicial Tower space.

Objective #2B: Furnish and equip courtroom for multi-defendant and high profile cases; Grand Jury deliberations.

Goal #3: Expand and enhance accessibility to Court services and information

Objective #3A: Increase opportunities to educate and inform the public regarding legal processes.

Objective #3B: Create a media center to support public access to Court records and information.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Civil & Domestic case filings	12,728	12,502	13,000	13,500
Civil & Domestic case dispositions	12,759	12,016	12,750	13,250
Felony case filings	4,370	4,769	5,000	5,300
Felony case dispositions	5,483	7,309	7,700	7,850
Jury trials	124	121	100	110
Parenting seminar participants	1160	1135	1150	1196
Referrals to dispute resolution center	2,698	2,678	2,900	3,200
Family Law Ctr - document assistance	965	752	750	800
Family Law Ctr - consultations & packets	3,516	4,347	4,000	4,200

Points of Interest

- The Court has continued to expand and enhance the use of the electronic case management system; including electronic filing of trial transcripts, electronic scheduling of court calendars, delivery of hearing notices as well as preliminary functions related to criminal cases.
- Electronic submission of juror questionnaires has decreased data entry by staff and increased the efficiency of the jury process for the Courts.

- The Court initiated a free Family Law Workshop to educate citizens on the legal process involved with the filing of family law matters.
- Completed upgrade of evidence presentation systems in Superior Court courtrooms.
- Conducted preliminary research regarding a new Jury management system.
- Initiated SPLOST project request for the construction of a multi-purpose courtroom to provide an adequate and secure environment to conduct trials with multiple defendants and heightened safety concerns.

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.

Description

The Tax Commissioner a constitutional officer elected county-wide. The duties of the Tax Commissioner’s Office are to receive and distribute ad valorem tax revenue to the county and local governing authorities, the school board, tax allocation districts, and community improvement districts and act as a tag agent for the Department of Revenue (DOR). 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. 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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 5,619,487	\$ 6,018,326	\$ 6,192,466	\$ 5,994,234
52 - Purch / Contr Svcs	\$ 1,461,553	\$ 1,842,582	\$ 1,423,617	\$ 1,806,722
53 - Supplies	\$ 89,111	\$ 87,833	\$ 90,116	\$ 125,082
54 - Capital Outlays	\$ 132,098	\$ 204,695	\$ 79,932	\$ 164,200
55 - Interfund Charges	\$ 16,103	\$ 13,548	\$ 47,704	\$ 21,652
57 - Other Costs	\$ 1,297	\$ 875	\$ 596	\$ 1,800
Expense Total	\$ 7,319,649	\$ 8,167,859	\$ 7,834,431	\$ 8,113,690

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
02810 - Tax Collections & Records	\$ 1,291,396	\$ 1,268,021	\$ 1,188,259	\$ 1,163,127
02820 - Motor Vehicle Tax	\$ 3,360,650	\$ 3,433,613	\$ 3,247,668	\$ 3,342,838
02821 - Motor Vehicle Temporary	\$ 112,715	\$ 124,311	\$ 155,861	\$ 118,331
02825 - Motor Vehicle Security	\$ 175,488	\$ 261,845	\$ 219,306	\$ 263,821
02830 - Delinquent Tax Administration	\$ 1,121,075	\$ 1,151,174	\$ 1,045,163	\$ 1,224,688
02840 - Tax Administration / Accountin	\$ 1,258,324	\$ 1,928,895	\$ 1,978,172	\$ 2,000,885
Expense Total	\$ 7,319,649	\$ 8,167,859	\$ 7,834,431	\$ 8,113,690

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	90	93	89	NA
Funded	93	95	95	103

Goals and Objectives

Goal #1: Receive and collect property ad valorem taxes, commissions, fees, penalties and interest and maintain accurate records.

Objective #1A: Continue effective and efficient operations that yield 96%+ collection rate for current year taxes rate by the end of the original billing year.

Objective #1B: Build and expand public service value by engaging in community-oriented activities on an annual basis.

Goal #2: Develop office practices and procedures that improve the recruitment, retention, development and performance of staff at all levels.

Objective #2A: Review, edit, and re-write employee handbook to modernize work place practices and policies.

Objective #2B: Recruit, select and hire a Human Resources professional to accomplish Goal #2.

Goal #3: Document and review internal controls and procedures to increase consistency in customer service excellence, employee performance and fiscal responsibility.

Objective #3A: Training/Development group will gather, document, and audit to identify quality and performance improvement opportunities.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Annual Property Tax Receivables Billed	881,684,978	961,305,863	952,000,000	960,000,000
Annual Property Tax Receivables Collected	855,056,328	916,319,631	904,400,000	921,600,000
Percentage of Property Tax Collected as 12/31 of the Current Tax Year	96.98%	95.32%	95.00%	96.00%
Delinquent Taxes (Prior Year) Collected in the Current Tax Year	29,555,676	57,383,371	54,046,295	56,000,000
Number of Homestead Exemption Applications	12,574	12,674	13,643	13,000
Motor Vehicle Ad Valorem Taxes Collected	20,187,976	14,229,035	10,701,063	8,025,797
Motor Vehicle Title Ad Valorem Tax Collected	114,810,964	111,593,564	116,000,000	117,450,000
Number of Motor Vehicle Titles	82,844	86,717	89,300	91,500
Number of Delinquent Tax Executions Issued	13,560	13,196	13,651	15,000

Points of Interest

- Received and disbursed over \$1 billion to county, school, cities, Tax Allocation District, and Community Improvement District authorities.
- Partnered with county administration for successful implementation of SPLOST tax initiative by providing benefit analysis and billing data.
- Launched the redesign of the Tax Commissioner’s website to improve navigation, usability, and to add average “wait times” monitoring for each location.
- Initiated training and development for implementation of Driver Registration Integration Vehicle Enterprise System software.
- Increased number of new Homestead applications and new senior exemptions through effective community outreach efforts.
- Reduced credit card fees from 2.35% to 2.29% to save taxpayers money for card transactions.
- Enhanced video security and access control at all office locations for the safety of taxpayers and employees and to verify cash transactions.

- Secured funding to renovate Memorial Drive office to provide more space for customers waiting to be screened. Renovations expect to be completed in May 2019.
- Installed “wait time” TV monitors in the Central office motor vehicle lobby to inform customers.
- Completed first phase of office-wide Quality Systems Management procedures manual to memorialize internal procedures to create consistency in service deliverables.
- Collected over 96% of current year taxes.
- Achieved Property Tax Digest approval for another consecutive year, which prevented a delay in tax billing; thus, avoiding delay in county revenue generation.

State Court Traffic Division

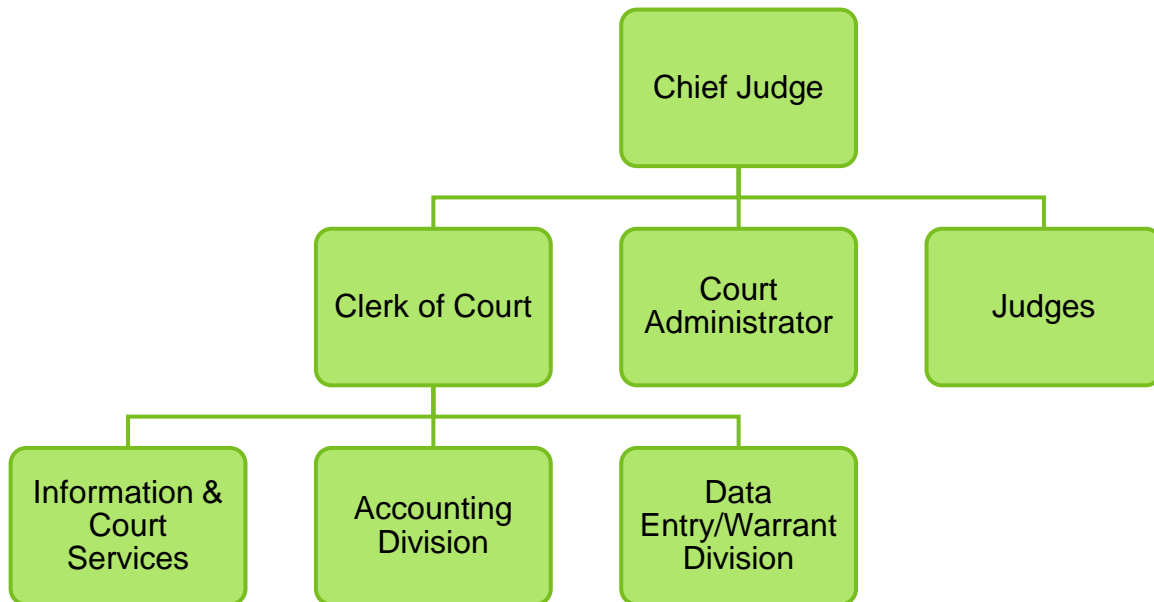
Mission Statement

The mission of the State Court - 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 assigned cases promptly, courteously and in an efficient manner.

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 Traffic Court has jurisdiction within unincorporated DeKalb County. There are four judges assigned to the Traffic Division that are elected and serve four-year terms. Traffic Court Probation and the Marshal's Office are the other constituent entities within the Traffic Court, together with the Traffic Court Clerk's Office serve and support this division of the court.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 3,286,567	\$ 3,650,791	\$ 3,792,574	\$ 3,701,274
52 - Purch / Contr Svcs	\$ 861,755	\$ 678,334	\$ 783,379	\$ 814,895
53 - Supplies	\$ 72,701	\$ 72,329	\$ 54,258	\$ 115,608
54 - Capital Outlays	\$ 8,588	\$ 5,290	\$ 7,917	\$ -
Expense Total	\$ 4,229,611	\$ 4,406,743	\$ 4,638,128	\$ 4,631,777

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
03711 - Traffic Division	\$ 3,144,580	\$ 2,939,573	\$ 3,200,587	\$ 3,272,257
03716 - Traffic Division A	\$ 235,236	\$ 360,652	\$ 392,295	\$ 330,630
03717 - Traffic Division B	\$ 236,686	\$ 331,155	\$ 313,367	\$ 326,748
03718 - Traffic Division C	\$ 386,054	\$ 436,760	\$ 425,914	\$ 383,306
03719 - Traffic Division D	\$ 227,054	\$ 338,604	\$ 305,964	\$ 318,836
Expense Total	\$ 4,229,611	\$ 4,406,743	\$ 4,638,128	\$ 4,631,777

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	48	50	50	NA
Funded	46	52	54	55

Goals and Objectives

Goal #1: Provide cross-training to all Traffic Division employees.

Objective #1A: Increase knowledge of all employees as it relates to all areas of Traffic Division to better assist internal and external customers.

Objective #1B: Increase efficiency and maintain workflow processes when employees are on planned or unexpected leave.

Objective #1C: Assists employees with opportunities for career advancement and growth.

Goal #2: Provide bilingual customer support for customers utilizing the call center and cashier windows.

Objective #2A: Ensure all customers are provided with an opportunity to effectively communicate and receive information and assistance promptly.

Objective #2B: Increase level of support for external customers.

Objective #3C: Increase resolution and closure rate of cases and issues belonging to customers who require bilingual assistance.

Goal #3: Improve the intake process for newly issued citations.

Objective #3A: Increase level of accuracy in verification of citation information.

Objective #3B: Decrease the amount of time internal and external customers wait to access citation information.

Objective #3C: Decrease the amount of time customers wait to pay and close citations.

Objective #3D: Eliminate the possibility of intake process backlog.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
Traffic citations filed	143,238	195,085	129,771	136,352
Traffic citations disposed	55,436	62,535	102,469	71,048
Call Center interactive voice response calls	136,928	142,356	127,763	139,524
Call Center deputy clerk calls handled	71,469	83,324	75,614	79,340

Points of Interest

- Established text messaging system providing court date reminders to defendants.
- Completed Citation Amnesty Program restoring the driving records of individuals who resolved their delinquent citations.
- Expanded availability of Failure to Appear court sessions to better serve the needs of the public.
- Provided customer service training to employees.

Transportation

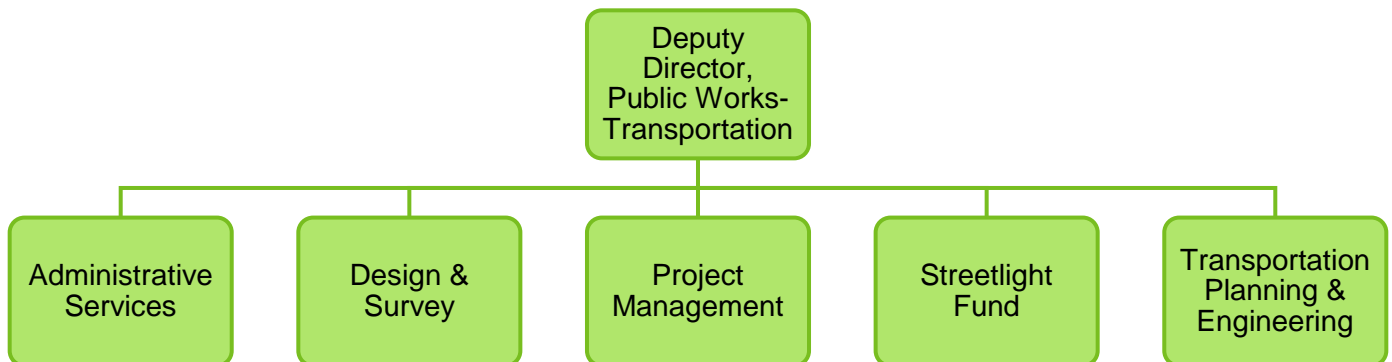
Mission Statement

The mission of the Transportation Division is to efficiently utilize available resources to promote roadway safety, encourage multi-modal transportation and minimize traffic congestion in ways that are sensitive to the priorities of DeKalb County's citizens.

Description

The Transportation Division of the Public Works Department is responsible for the management of county and Georgia Department of Transportation-funded road improvement projects. Services provided on these projects include roadway design, traffic signal design and coordinated timing upgrades, survey, land acquisition, and construction management. The Transportation Division also issues utility encroachment permits, operates the county's traffic calming program and manages the county's street light districts.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 1,337,533	\$ 1,327,503	\$ 1,378,827	\$ 1,422,911
52 - Purch / Contr Svcs	\$ 154,133	\$ 534,520	\$ 473,917	\$ 565,028
53 - Supplies	\$ 883,635	\$ 218,822	\$ 256,810	\$ 257,110
54 - Capital Outlays	\$ 430	\$ 430	\$ 304	\$ -
55 - Interfund Charges	\$ 86,366	\$ 92,603	\$ 100,473	\$ 92,633
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 2,489
Expense Total	\$ 2,462,097	\$ 2,173,878	\$ 2,210,332	\$ 2,340,171

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
05407 - Administrative Services	\$ 360,202	\$ 370,505	\$ 376,898	\$ 322,846
05410 - Engineering Operations	\$ 36,853	\$ 42,683	\$ 33,362	\$ -
05415 - Design & Survey	\$ 328,784	\$ 568,475	\$ 536,204	\$ 639,005
05420 - Drainage	\$ -	\$ 63	\$ 24	\$ -
05425 - Construction Management	\$ 122,492	\$ 127,362	\$ 142,105	\$ 176,070
05430 - Land Acquisition	\$ 150,138	\$ 163,791	\$ 209,824	\$ 230,199
05445 - Support Services	\$ 761	\$ 955	\$ 972	\$ -
05460 - Traffic Engineering Administration	\$ 1,435,001	\$ 856,858	\$ 871,018	\$ 925,162
05462 - Traffic Calming	\$ 12,993	\$ 13,061	\$ 14,577	\$ 12,692
05465 - Traffic Lights	\$ -	\$ 107	\$ 259	\$ -
05466 - Signals	\$ 519	\$ 11,553	\$ 10,272	\$ 13,867
05467 - Signs & Paint	\$ 14,353	\$ 17,468	\$ 13,922	\$ 20,330
05435 - Maintenance Administration	\$ -	\$ 996	\$ -	\$ -
05405 - Administration	\$ -	\$ -	\$ 897	\$ -
Expense Total	\$ 2,462,097	\$ 2,173,878	\$ 2,210,332	\$ 2,340,171

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	16	14	15	NA
Funded	17	16	18	17

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 Georgia Department of Transportation and Atlanta Regional Commission.

Objective #1B: Seek additional state and federal funding to cover 80% of anticipated construction costs.

Goal #2: Maintain an experienced work force in all areas of responsibility in spite of continued reductions in the number of employees, achievable by the training of existing employees.

Objective #2A: Provide training necessary for all employees to achieve or maintain relevant professional certifications.

Objective #3A: Provide additional training to address recommendations in the Organizational Efficiency Study for additional use of Geographic Information System and Oracle Enterprise Asset Management application.

Performance Measures

Performance Measures	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Est/Goal
Percentage of projects that meet fiscal year targets as set in the Regional Transportation Improvement Program.	75	0	92	100
Amount of state and federal funding programmed for transportation projects in DeKalb County vs. anticipated costs (in percentages).	80	80	55	100
Number of professional licenses and certifications amongst staff.	13	14	11	12
Distribution of professional licenses and certifications amongst staff.	59%	44%	42%	50%
Percentage of staff receiving additional training to address recommendations of the Organizations Efficiency Study.	29%	0%	58%	60%

Points of Interest

- Completed replacement of Key Road and Constitution Road bridges over Entrenchment Creek.
- Completed construction on a section of Stone Mountain Trail from Park North Boulevard to Northern Avenue, including a new bridge over I-285.
- Bid Flat Shoals Road, Henderson Road and Salem Road sidewalks, as well as Phase 2 of the Tucker Streetscape project.

Vehicle Replacement Fund

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.

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.

Organizational Chart

Fleet Management manages the assets of this fund. Please see their organizational chart.

Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ 500
54 - Capital Outlays	\$ 15,902,861	\$ 12,229,469	\$ 8,498,859	\$ 84,142,113
55 - Interfund Charges	\$ 6,739	\$ 242,329	\$ 7,398	\$ -
56 - Depreciation	\$ (0)	\$ -	\$ 19,878	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 1,000,000
58 - Debt Service	\$ 373,567	\$ 277,061	\$ 224,140	\$ 149,500
61 - Other Fin. Uses	\$ 1,970,000	\$ 100,000	\$ -	\$ -
Expense Total	\$ 18,253,167	\$ 12,848,860	\$ 8,750,275	\$ 85,292,113

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
01310 - Vehicle Replacement	\$ 18,253,167	\$ 12,848,860	\$ 8,750,275	\$ 84,477,438
01320 - Vehicle Additions To Fleet	\$ -	\$ -	\$ -	\$ 814,675
Expense Total	\$ 18,253,167	\$ 12,848,860	\$ 8,750,275	\$ 85,292,113

Goals and Objectives

Fleet Management manages the assets of this fund. Please see their goals and objectives.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Size of fleet	3,593	3,572	3,763	\$ 3,781
Vehicle additions	182	44	79	\$ 18
Vehicle replacements approved	278	181	198	\$ 160
Surplus auction proceeds	\$ 851,228	\$ 1,370,492	\$ 1,207,414	\$ 1,000,000
Ending fund balance	\$ 37,790,545	\$ 53,174,469	\$ 58,038,397	\$ 2,397,790

Ending fund balances at FY16-18 reflect unfulfilled orders in-process as unexpended.

Points of Interest

- For FY2019, the budget replacement schedule includes \$20.8 million for additions and replacement of 178 vehicles and \$63.4 million for encumbered and pending orders carried-forward.
- Due to varying and wide fulfillment windows for vehicle orders, there is typically a large number of current orders either pending or in-process that are not yet reflected in the actual expenditures.

Victim Assistance Fund

Mission Statement

The Victim Assistance Fund accounts for funds approved by the Criminal Justice Coordinating Council of Georgia for victim assistance programs.

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 issued a directive that costs associated with the District Attorney's and Solicitor's victim assistance program should receive funding first, and any remaining dollars will be allocated to fund the victim assistance programs.

Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
52 - Purch / Contr Svcs	\$ 20,171	\$ 19,255	\$ 31,314	\$ 61,126
57 - Other Costs	\$ -	\$ -	\$ -	\$ 37,711
61 - Other Fin. Uses	\$ 1,124,347	\$ 779,565	\$ 849,553	\$ 958,505
Expense Total	\$ 1,144,518	\$ 798,820	\$ 880,867	\$ 1,057,342

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
03101 - Victim Assistance	\$ 1,144,518	\$ 798,820	\$ 880,867	\$ 1,057,342
Expense Total	\$ 1,144,518	\$ 798,820	\$ 880,867	\$ 1,057,342

Goals and Objectives

Goal #1: To provide funds to eligible agencies for programs to assist crime victims.

Watershed Management (DWM)

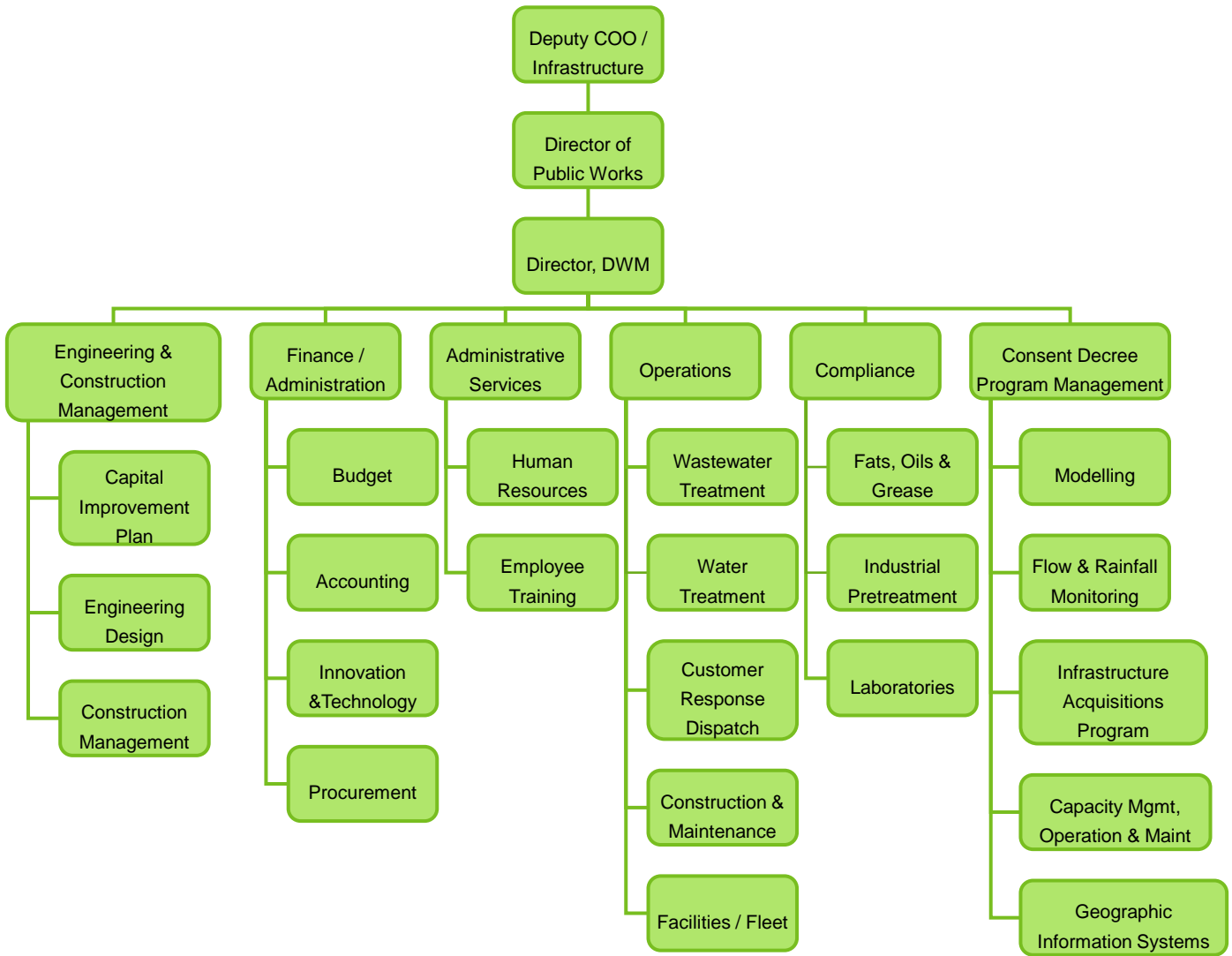
Mission Statement

The mission of the Department of Watershed Management 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 by 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.

Description

Watershed Management, plus the positions funded and assigned to the Finance's Revenue Collections Division, support 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 biosolids 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.

Organizational Chart



Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ 41,389,777	\$ 48,890,674	\$ 53,079,426	\$ 53,438,579
52 - Purch / Contr Svcs	\$ 18,902,023	\$ 15,141,030	\$ 17,792,434	\$ 34,045,635
53 - Supplies	\$ 23,505,472	\$ 24,256,502	\$ 25,279,291	\$ 28,426,632
54 - Capital Outlays	\$ 960,342	\$ 721,909	\$ 762,565	\$ 1,492,034
55 - Interfund Charges	\$ 15,058,652	\$ 70,831,363	\$ 84,621,482	\$ 14,527,464
57 - Other Costs	\$ 17,592,314	\$ 12,798,395	\$ 13,489,613	\$ 15,521,702
61 - Other Fin. Uses	\$ 150,276,214	\$ 66,110,766	\$ 65,497,638	\$ 87,132,758
70 - Retirement Svcs	\$ 116,657	\$ 117,572	\$ 116,657	\$ 171,246
Expense Total	\$ 267,801,452	\$ 238,868,211	\$ 260,639,107	\$ 234,756,050

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
08001 - Director's Office	\$ 5,625,197	\$ 5,888,326	\$ 6,056,969	\$ 8,800,025
08002 - Admin & Fiscal Control	\$ 9,708,012	\$ 10,090,272	\$ 10,879,499	\$ 10,556,875
08003 - Warehouse	\$ 1,155,934	\$ 1,065,264	\$ 1,075,071	\$ 2,148,583
08004 - Collection Services	\$ 2,246,602	\$ 4,175,612	\$ 6,010,243	\$ 5,643,694
08005 - Revenue Collections	\$ 28,861	\$ 8,939	\$ 154	\$ 2,874
08006 - Debt Services	\$ 66,970,941	\$ 65,999,510	\$ 64,915,224	\$ 65,911,493
08007 - Reserve & Transfer To R & E	\$ 82,982,669	\$ 53,643,427	\$ 65,175,518	\$ 20,843,566
08009 - GPS/GIS/Data Management	\$ 1,690,931	\$ 2,078,561	\$ 2,657,000	\$ 2,771,113
08010 - Eng Design/Survey/Land Acq	\$ 60	\$ 10	\$ 10	\$ 1,765
08015 - IT Support	\$ 531,779	\$ 626,158	\$ 831,987	\$ 924,366
08019 - F&T Admin & Supervision	\$ 6,551	\$ 15,008	\$ 12,871	\$ 13,174
08020 - P&M Admin & Supervision	\$ 293,521	\$ 311,726	\$ 279,163	\$ 401,343
08021 - Water Production Operations	\$ 6,386,315	\$ 8,236,350	\$ 7,618,626	\$ 8,972,695
08022 - Water Maintenance	\$ 3,150,260	\$ 3,712,032	\$ 4,314,510	\$ 6,039,866
08023 - Water Laboratory	\$ 743,105	\$ 810,156	\$ 749,676	\$ 1,282,519
08024 - Sewer Lab Admin & Supervision	\$ 241,065	\$ 205,597	\$ 25,738	\$ -
08025 - Sewer Laboratory	\$ 628,780	\$ 951,457	\$ 833,804	\$ 1,006,632
08026 - Sewer Monitoring	\$ 528,974	\$ 387,976	\$ 362,066	\$ 367,210
08028 - WPC Snapfinger Plants	\$ 7,517,262	\$ 7,458,052	\$ 8,238,920	\$ 7,904,421
08029 - Collection System	\$ 658,430	\$ 1,077,626	\$ 1,232,833	\$ 1,457,504
08030 - WPC Pole Bridge Creek Plant	\$ 2,819,415	\$ 3,432,941	\$ 2,723,187	\$ 4,123,342
08032 - WPC Pole Bridge Maintenance	\$ 730,697	\$ 641,359	\$ 952,423	\$ 2,021,592
08033 - WPC Facilities Maintenance	\$ 5,022,643	\$ 4,766,406	\$ 4,463,089	\$ 5,567,502
08034 - WPC Plants Operated By Other	\$ 17,339,720	\$ 12,591,753	\$ 13,319,678	\$ 15,270,289
08035 - C & M Div Management & Admin	\$ 13,274,202	\$ 7,157,843	\$ 7,756,171	\$ 13,188,387
08036 - Technical Services	\$ 3,699,870	\$ 4,999,263	\$ 6,428,237	\$ 5,724,789
08037 - District 1 - Maintenance	\$ 10,956,907	\$ 12,603,279	\$ 17,514,631	\$ 16,295,647
08038 - Construction	\$ 8,467,479	\$ 9,808,153	\$ 10,051,347	\$ 6,850,174
08040 - District 2 - Maintenance	\$ 10,736,695	\$ 11,793,436	\$ 12,360,264	\$ 13,975,346
08041 - District 3 - Maintenance	\$ 853,608	\$ 613,237	\$ 1,248,394	\$ 4,425,809
08042 - Compliance	\$ 2,794,191	\$ 3,370,924	\$ 1,285,190	\$ 4,074,331
08045 - Watershed Protection	\$ 10,775	\$ 347,560	\$ 1,266,614	\$ 1,489,124
08050 - Capitalization Account	\$ -	\$ -	\$ -	\$ (3,300,000)
Expense Total	\$ 267,801,452	\$ 238,868,211	\$ 260,639,107	\$ 234,756,050

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	601	655	661	NA
Funded	659	730	687	683

Goals and Objectives

- Goal #1:** Complete the dynamic wet-weather hydraulic model for sewer collection system.
- Goal #2:** Continue a focused effort on Flow Monitoring and other tools to identify and resolve wet-weather related sanitary sewer overflows (SSO).
- Goal #3:** Complete 150,000 linear feet of consent decree rehabilitation work under the annual water and sewer contracts.
- Goal #4:** Clean at least 500 miles of sanitary sewers to reduce SSOs.
- Goal #5:** Use close circuit television at least 50 miles.
- Goal #6:** Clean and inspect at least 5,000 manholes.
- Goal #7:** Update 5-year Watershed capital improvement plan (2019-2023) for consent decree, critical water main, lift station, and treatment plant capital improvement projects.
- Goal #8:** Continue progress in four-year plan to replace 100,000 water meters.
- Goal #9:** Complete corrective action programs for the 2015 sanitary survey and the requirements of Metropolitan North Georgia Water Planning District.

Performance Measures

Performance Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Goal
Water pumped (billions of gallons).	26.32	22.24	22.62	24.12
Plant capacity (Georgia Environmental Protection Division permitted, millions of gallons).	128	128	128	128
Daily average consumption (millions of gallons).	72.11	60.93	61.98	66.94
Gallons of wastewater treated (millions).	11,975.45	12,344	11,426.84	12,130.66
Average of gallons of wastewater treated per day (millions).	32.81	33.81	31.33	33.34
Laboratory samples tested/analyzed.	116,222.00	1,110,000	96,038.00	103,861.60
Customer complaints.	118	120	N/A	N/A

Points of Interest

- Repaired 1,000 water main and 570 sewer main breaks respectively.
- Installed 1,642 small and 108 large meters respectively.
- Replaced 17,925 meters.
- Achieved water meter reading efficiency level of 98.87%.
- Inspected 2,042 stream crossings and rehabilitated 1,030 manholes.
- Cleaned 768 miles of sewer lines.
- Replaced 15.4 miles of water mains and 1.9 miles of sewer mains respectively.
- Completed 7,895 fats, oil and grease (FOG) inspections, and tracked and diverted 6 million gallons of FOG from county sewers.
- Replaced four and rehabilitated four lift stations.
- Recipient of the Gold Award from Georgia Association of Water Professionals for collections systems.

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.

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.

Organizational Chart

The Finance Department manages this fund. See their organizational chart.

Financials

Common Object Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
51 - Salaries & Benefits	\$ -	\$ 301,055	\$ 348,541	\$ 338,790
52 - Purch / Contr Svcs	\$ 336,857	\$ 256,767	\$ 265,837	\$ 294,367
55 - Interfund Charges	\$ 7,115,988	\$ 5,866,408	\$ 5,839,838	\$ 5,748,500
57 - Other Costs	\$ -	\$ -	\$ -	\$ 108,080
61 - Other Fin. Uses	\$ 750,000	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 54,601
Expense Total	\$ 8,202,845	\$ 6,424,230	\$ 6,454,216	\$ 6,544,338

Cost Center Level Expenditures	FY16 Actual	FY17 Actual	FY18 Actual (Unaudited)	FY19 Budget
01010 - Workers Compensation	\$ 2,946,378	\$ 632,695	\$ 669,506	\$ 6,544,338
Operating Cost Centers	\$ 5,256,467	\$ 5,791,535	\$ 5,784,710	\$ -
Expense Total	\$ 8,202,845	\$ 6,424,230	\$ 6,454,216	\$ 6,544,338

Positions

Full-Time Positions	FY16	FY17	FY18	FY19
Filled	-	3	5	NA
Funded	1	4	5	5

Goals and Objectives

The Finance Department manages this fund. See their goals and objectives.

Points of Interest

- For FY19, there are five full-time, regular positions funded. Prior to FY17, these were all funded in the Finance Department in the General Fund.
- The budget for this fund (and certain fund-wide actual expenses) is appropriated in the Workers Compensation cost center. Expenses related to specific cases are charged to operating cost centers, within the Workers Compensation Fund.
- The Workers Compensation Fund and the Risk Management Fund are managed separately in the DeKalb County chart of account. However, for external financial reporting, they are considered in aggregate.

WorkSource DeKalb

Mission Statement

The mission of WorkSource DeKalb (WSD) is to provide workforce investment activities through statewide and local investment systems that increase employment, retention and earnings of participants to increase occupational skill attainment by participants, improve the quality of the workforce, reduce welfare dependency, and enhance the productivity and competitiveness of the economy.

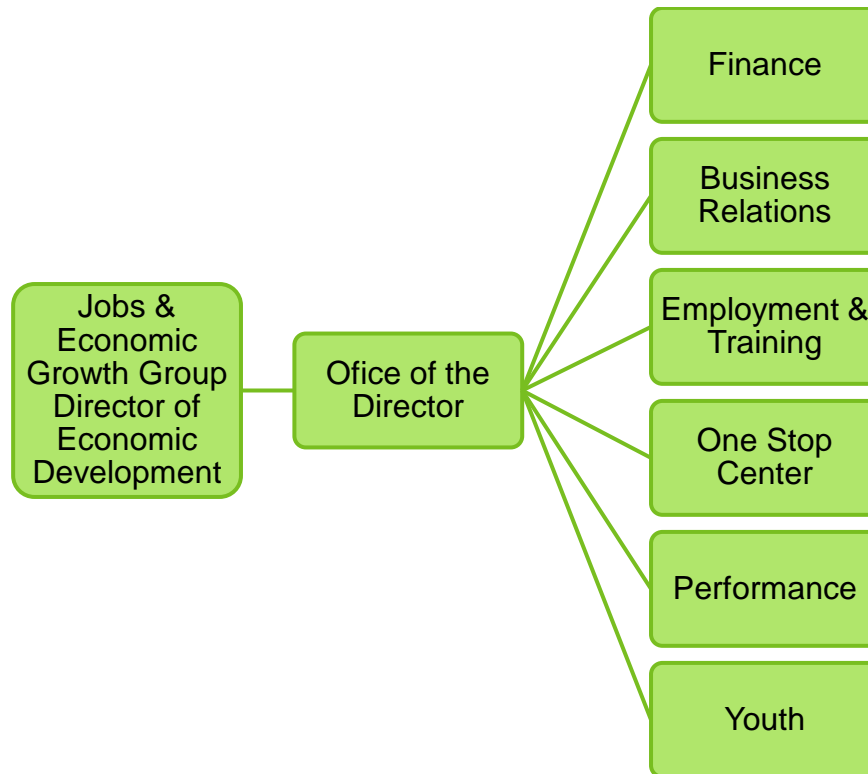
Description

WorkSource DeKalb is a county department that is 100% federally funded by the U.S. Department of Labor. Prior to 2017, it was called DeKalb Workforce Development. WSD serves the unemployed and underemployed citizens of DeKalb County by providing work readiness programs, services, and activities that garner sustainable wages. WSD is governed by the Workforce Innovation & Opportunity Act (WIOA) that amends the Workforce Investment Act of 1998 and Adult Education & Family Literacy Act, the Wagner-Peyser Act, and the Rehabilitation Act Amendments of 1998.

WorkSource DeKalb administers various employment/training programs for adults, dislocated workers and youth ages 14-24. Supportive services defined by WIOA are career and training services that are deemed reasonable and necessary to enable each participant in the program.

Training Services for Adults & Dislocated Workers include occupational skills training through Individual Training Accounts and work-based training services. Training services include work experience, customized training, incumbent worker training, on-the-Job training and other employer-based training that enables a participant to participate in authorized WIOA activities. This is in consultation with One-Stop Partners and other community service providers.

Organizational Chart



Financials

WorkSource DeKalb is 100% federally funded and its financials are separate from the operating budget. It is presented here for reference.

Goals and Objectives

- Goal #1:** The goal is to increase occupational skill attainment by participants, improve the quality of the workforce, reduce welfare dependency, and enhance the productivity and competitiveness of the Nation.

Points of Interest

- WorkSource DeKalb hosted its “Being a Bridge Builder” art contest for artistic students in grades K-12. This competition is designed to bring awareness of the importance of local partnerships and to inspire and promote connections that increase the value of our community.
- WorkSource DeKalb launched Community Blitz SPARK Days at various DeKalb County schools in partnership with the South DeKalb Improvement Association and Community Guilds. Inc. This initiative serves as a catalyst to encourage DeKalb County high school students to explore growing career opportunities in engineering and science.

- WorkSource DeKalb hired 150 out-of-school youth for its annual summer internship program. The eight-week program ran from June 4 through July 27. Interns were paid \$9 per hour.
- WorkSource DeKalb stationed its Mobile Career Center at locations throughout the county to help put DeKalb residents back to work. The mobile unit brings job assistance to residents of DeKalb by conveniently traveling all over the county.

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.

Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
Airport CIP	\$ 21,991,106	\$ 9,518,816	\$ 12,472,290
Arthur Blank Foundation	\$ 375,000	\$ 238,247	\$ 136,753
Atlanta Light And Gas	\$ 1,200,000	\$ -	\$ 1,200,000
Atlanta Regional Commission (ARC)	\$ 80,000	\$ 79,780	\$ 220
Building Authority-Juvenile Court	\$ 513,314	\$ 512,813	\$ 501
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
Cops Bonds Proceeds	\$ 22,434,926	\$ 10,420,027	\$ 12,014,899
DeKalb County (CIP)	\$ 217,689,407	\$ 147,091,782	\$ 70,597,625
Emory University	\$ 100,079	\$ 88,233	\$ 11,846
FAA - AIRPORT	\$ 8,916,261	\$ 8,419,911	\$ 496,350
Fuqua Development, LP	\$ 102,500	\$ 32,700	\$ 69,800
G.O. Bonds	\$ 542,324,097	\$ 148,286,235	\$ 394,037,862
Ga Dept Of Natural Resources-Parks	\$ 75,000	\$ (136,912)	\$ 211,912
Ga. Emergency Management Agency	\$ 3,421,020	\$ 2,320,470	\$ 1,100,550
Gefa	\$ 6,000,000	\$ 5,995,754	\$ 4,246
HOST	\$ 452,295	\$ 356,289	\$ 96,006
Interest	\$ 2,407,373	\$ 2,314,023	\$ 93,350
Mark Goldman, Alliance To Improve Emory Village (\$ 40,000	\$ -	\$ 40,000
MARTA-Transportation	\$ 1,894,090	\$ 1,309,428	\$ 584,662
Match/ARC	\$ 20,000	\$ 19,967	\$ 33
Parks Bonds	\$ 42,396,598	\$ 32,680,277	\$ 9,716,322
Private Donations	\$ 530,000	\$ 509,413	\$ 20,587
Sanitation CIP	\$ 39,583,790	\$ 35,469,646	\$ 4,114,144
State Of Georgia Department Of Transportation	\$ 47,836,901	\$ 20,259,916	\$ 27,576,985
Traffic Signal Contractor Donation	\$ 821,914	\$ 722,830	\$ 99,084
U.S. Department Of Housing & Urban Dev.	\$ 17,741,232	\$ 9,809,789	\$ 7,931,444
U.S. Department Of Transportation (HOST)	\$ 275,000	\$ 273,878	\$ 1,122
U.S. Dept Of Transportation (Airport)	\$ 18,752,061	\$ 14,507,633	\$ 4,244,429
U.S. Dept Of Transportation (CIP)	\$ 496,000	\$ 175,981	\$ 320,019
U.S. Envir Prot Agency (Epa)	\$ 1,200,000	\$ 903,988	\$ 296,012
Urban Redevelopment Bond	\$ 7,945,000	\$ 5,814,184	\$ 2,130,816
Water & Sewer Bond Fund	\$ 596,110,648	\$ 503,404,762	\$ 92,705,887
Water & Sewer Renewal & Extension Fund	\$ 908,407,830	\$ 722,290,460	\$ 186,117,370
YMCA (Bransby Outdoor Center)	\$ 2,911,264	\$ 2,849,945	\$ 61,319
Total	\$ 2,516,579,690	\$ 1,688,033,232	\$ 828,546,458

Financials - Expenditures by Fund

Fund	Budget	Expenditure	Balance
314 - 2001 G.O. Bonds - Parks	\$ 42,771,598	\$ 32,918,524	\$ 9,853,075
315 - 2006 G.O. Bonds - Trans., Parks & Libraries	\$ 157,459,469	\$ 145,772,873	\$ 11,686,595
320 - 2018 SPLOST	\$ 388,042,978	\$ 6,770,556	\$ 381,272,422
321 - 2018 Other SPLOST Funding	\$ 10,301,543	\$ 1,841,351	\$ 8,460,193
330 - HOST Capital Projects	\$ 11,847,165	\$ 9,895,412	\$ 1,951,752
350 - Capital Improvement Projects	\$ 228,832,126	\$ 144,040,929	\$ 84,791,197
351 - COPS - Projects	\$ 22,434,926	\$ 10,420,027	\$ 12,014,899
355 - Building Authority - Juvenile Court	\$ 513,314	\$ 512,813	\$ 501
356 - Urban Redevelopment Agency	\$ 7,945,000	\$ 5,814,184	\$ 2,130,816
357 - HUD Section 108 Loan	\$ 17,741,232	\$ 9,809,789	\$ 7,931,444
358 - EPA - Brownfields Revolving Loan Fund	\$ 1,200,000	\$ 903,988	\$ 296,012
512 - Water & Sewer Revenue Bonds Construction	\$ 877,751,019	\$ 684,653,056	\$ 193,097,964
513 - Water & Sewer Renewal & Extension	\$ 626,767,459	\$ 541,042,166	\$ 85,725,293
542 - Sanitation Capital Projects	\$ 51,809,616	\$ 46,229,878	\$ 5,579,738
552 - Airport Capital Projects	\$ 55,313,813	\$ 37,930,498	\$ 17,383,315
582 - Stormwater Management Capital Projects	\$ 15,848,431	\$ 9,477,189	\$ 6,371,243
Total	\$ 2,516,579,690	\$ 1,688,033,232	\$ 828,546,458

Impact of Capital Investments on Operating Budget

For FY2019, the county invested \$10.9 million in capital projects. The estimated operating impact for each project is listed below, for the next five years:

Category (Proj Description)	FY2019 Project Cost	2020 Operating	2021 Operating	2022 Operating	2023 Operating
Technology					
Facilities - Bluebeam software	\$ 135,057	\$ -	\$ -	\$ -	\$ -
Clerk of Superior Court - Odyssey case management system (year 5 of 5)	\$ 537,782	\$ -	\$ -	\$ -	\$ -
IT - Upgrade/replace data and system backup system	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Sheriff: Upgraded body cameras and tasers (year 1 of 3)	\$ 105,399	\$ 105,399	\$ 105,399	\$ -	\$ -
Upgrade Faster (Fleet maintenance/management software)	\$ 330,000	\$ -	\$ -	\$ -	\$ -
Subtotal - Technology	\$ 1,608,238	\$ 105,399	\$ 105,399	\$ -	\$ -
Infrastructure					
Facilities - Maloof Building Lobby Renovation	\$ 575,000.00	\$ -	\$ -	\$ -	\$ -
Sheriff - Repair/replace various components in the jail	\$ 864,835.00	\$ -	\$ -	\$ -	\$ -
Parks - Rainbow Park Amphitheater	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -
Transportation - Turn lane at intersection of Briarlake Road and Briarcliff Road	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -
Police - Outfitting 100 Police vehicles purchased with SPLOST	\$ 688,912.00	\$ -	\$ -	\$ -	\$ -
Watershed Management - Environmental monitoring, Double-wide modular trailer, single-wide modular trailer	\$ 1,494,274.00	\$ -	\$ -	\$ -	\$ -
Airport - Transfer to CIP	\$ 1,750,000.00	\$ -	\$ -	\$ -	\$ -
Stormwater - Basin Study	\$ 2,500,000.00	\$ -	\$ -	\$ -	\$ -
Stormwater - South River Trash Trap	\$ 470,000.00	\$ -	\$ -	\$ -	\$ -
Subtotal - Infrastructure	\$ 9,243,021.00	\$ -	\$ -	\$ -	\$ -

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.

Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
Arthur Blank Foundation	\$ 375,000	\$ 238,247	\$ 136,753
Parks Bonds	\$ 42,396,598	\$ 32,680,277	\$ 9,716,322
Total	\$ 42,771,598	\$ 32,918,524	\$ 9,853,075

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80314 CIP - 2001 G.O. Bonds - Parks	\$ 42,771,598	\$ 32,918,524	\$ 9,853,075
Total	\$ 42,771,598	\$ 32,918,524	\$ 9,853,075

Points of Interest

- The allocation of funding was distributed by commission district for acquisition, development and county-wide 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

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.

Financials - Expenditures by Project (Cost Center 80314)

Project	Budget	Expenditure	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
100147 - Dist.6-Bouldercrest Dev	\$ 242,469	\$ 236,924	\$ 5,545
100149 - Dist.6-Fork Crk Mt Park Dev	\$ 200,000	\$ 186,704	\$ 13,296
100151 - Dist.6-Golf Course Imp Dev	\$ 294,192	\$ 294,152	\$ 40
100156 - Dist.6-Constitution Lakes Dev	\$ 60,200	\$ 51,500	\$ 8,700
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
100489 - Cty- Wide Tennis Cen Dev.	\$ 345,564	\$ 328,275	\$ 17,289
100492 - Cty-Wide Main Land Acquis.	\$ 1,052,575	\$ 841,209	\$ 211,367
100493 - Cty-Wide Main Land Development	\$ 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	\$ 481,482	\$ 3,518
100514 - Cty.Wide-Perim.Muliti.Trl.Acq.	\$ 150,000	\$ 83,820	\$ 66,180
100570 - Dist. 3 Dearborn Park Dev.	\$ 14,415	\$ 14,414	\$ 1
100572 - Dist.1 Development.Dev	\$ 530,802	\$ -	\$ 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	\$ 40,435	\$ 6,700	\$ 33,735
100586 - Dist.2 Olmstead Dev.	\$ 530,000	\$ 523,505	\$ 6,495
100592 - Dist.2-Main Land Acquisition	\$ 2,489,833	\$ 88,763	\$ 2,401,070
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
100602 - Dist.3 Longdale Park Dev.	\$ 263,130	\$ 174,098	\$ 89,032
100603 - Dist.3 Nh Scott(Mark Trl) Dev.	\$ 1,000,000	\$ 999,666	\$ 334
100604 - Dist.3 Midway Park Dev.	\$ 239,400	\$ 223,400	\$ 16,000
100607 - Dist.3 Shoal Creek Dev.	\$ 9,216	\$ 8,760	\$ 456
100613 - Dist.3-Main Land Acquisition	\$ 5,340	\$ -	\$ 5,340
100619 - Dist.4 Hidden Acres Dev.	\$ 457,346	\$ 457,221	\$ 125
100622 - Dist.4 Tobie Grant Dev.	\$ 35,000	\$ 13,750	\$ 21,250

Financials - Expenditures by Project (Cost Center 80314 continued)

Project	Budget	Expenditure	Balance
100623 - Dist.4 Wade Walker Dev.	\$ 3,536,772	\$ 3,472,445	\$ 64,327
100629 - Dist.4-Main Land Acquisition	\$ 2,018,844	\$ -	\$ 2,018,844
100632 - Dist.5-Main Land Acquisition	\$ 5,882	\$ -	\$ 5,882
100646 - Dist.6-Per. Multi-Purpose Acq	\$ 150,000	\$ 83,820	\$ 66,180
100762 - Parks Bond-Program Admin.	\$ 3,004,491	\$ 2,973,212	\$ 31,279
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	\$ 107,752	\$ 17,248
101943 - Cty-Wide High Prior Main-Dev	\$ 715,473	\$ 713,170	\$ 2,303
102159 - Dist. 2 Olmstead-Deepdene	\$ 415,606	\$ 414,986	\$ 620
102458 - Dist 1 Smoke Rise Multi	\$ 1,024,053	\$ 1,019,760	\$ 4,293
102459 - Dist 1 Henderson Park	\$ 549,000	\$ 502,101	\$ 46,899
102544 - Dist. 2 Callanwolde Art Ctr	\$ 672,958	\$ 519,888	\$ 153,070
102605 - Dist. 3 Delano Line Dev	\$ 265,000	\$ 264,609	\$ 391
103288 - Bouldercrest Donation	\$ 30,000	\$ 24,444	\$ 5,556
103408 - Chrysler Drive Pendergrast	\$ 880,000	\$ 879,999	\$ 1
103431 - 3661 N. Decatur Road	\$ 230,000	\$ 224,099	\$ 5,901
103460 - Bouldercrest Donation li	\$ 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
103551 - Rutledge Park Development	\$ 45,000	\$ 44,996	\$ 4
103783 - Farrington Park Imprmnts	\$ 27,438	\$ 24,038	\$ 3,400
103824 - Dist 6 Brookside Park	\$ 115,933	\$ 110,170	\$ 5,763
103904 - Dist. 2 Springbrook Park	\$ 19,238	\$ 16,737	\$ 2,500
104126 - Fork Creek Mountain Park	\$ 100,000	\$ 69,187	\$ 30,813
104161 - Fraizer Rowe Park	\$ 62,193	\$ 36,093	\$ 26,100
104187 - Dist. 2 Zonolite Park	\$ 49,500	\$ 48,729	\$ 771
104189 - Dist. 3 Fork Creek Mtn Park	\$ 15,000	\$ 3,937	\$ 11,063
104214 - Lucious Sanders Rec Cntr	\$ 170,000	\$ 117,856	\$ 52,144
104301 - Dist. 7 Johns Homestead	\$ 22,250	\$ 4,000	\$ 18,250
104302 - Dist. 4 John Homestead	\$ 152,250	\$ 88,140	\$ 64,110
104357 - Rohoboth School Property	\$ 530,000	\$ 6,670	\$ 523,330
104363 - Dist. 2 Pendergrast Park Dev	\$ 70,000	\$ 8,352	\$ 61,648
104364 - George Luther DOT	\$ 2,111,166	\$ 1,751,312	\$ 359,854

Financials - Expenditures by Project (Cost Center 80314 continued)

Project	Budget	Expenditure	Balance
104365 - Dist. 3 County Line 11	\$ 65,000	\$ 11,205	\$ 53,795
104490 - Scott Circle Last	\$ 300,000	\$ 269,304	\$ 30,696
104493 - Dist. 2 Briarlake Cathey	\$ 40,000	\$ 17,130	\$ 22,870
104536 - Dist 7-Arabia Mtn Trl	\$ 80,000	\$ 2,500	\$ 77,500
104564 - Donzi/South River Trl	\$ 451,029	\$ 50,730	\$ 400,299
104565 - Lavista Rd Fraizer Rowe	\$ 325,000	\$ 306,676	\$ 18,324
104623 - Dist. 4 Hariston Park Dev	\$ 142,000	\$ 7,790	\$ 134,210
104626 - Dist 4 Hamilton Park Dev	\$ 42,000	\$ 41,175	\$ 825
104641 - Dist. 3 Delano Line St	\$ 135,000	\$ 116,564	\$ 18,436
104649 - Dist 3. Ellenwood Dev	\$ 200,000	\$ -	\$ 200,000
104681 - Dist4 Littl Crk Horse Farm Dev	\$ 215,000	\$ 123,491	\$ 91,510
104797 - Dist 7 Redan Garcia	\$ 14,900	\$ 11,494	\$ 3,406
104801 - Cty-Wide Hairston Park Dev	\$ 95,000	\$ 92,946	\$ 2,054
104802 - Cty-Wide Shoal Crk Park Dev	\$ 55,000	\$ 53,700	\$ 1,300
104803 - Dist 7. Henderson Park Dev	\$ 150,000	\$ -	\$ 150,000
104804 - Dist. 7 Chapel Hill	\$ 30,000	\$ 25,000	\$ 5,000
104845 - Dist. 4 Wade Walker Dev	\$ 35,000	\$ -	\$ 35,000
104854 - Dist 5- Lithonia Park Dev	\$ 100,000	\$ -	\$ 100,000
104858 - Cw Prtr Snfrd Ctr	\$ 50,000	\$ -	\$ 50,000
104859 - Dist 7 Lthn Park Dev	\$ 100,000	\$ 10,625	\$ 89,375
104860 - Dist 4 Tobie Grant Rec Ctr	\$ 250,000	\$ -	\$ 250,000
104861 - Dist 7 Rainbow Park Dev	\$ 60,762	\$ -	\$ 60,762
104862 - Dist. 7 Rainbow Park Dev	\$ 139,238	\$ -	\$ 139,238
104863 - Dist. 1 Development. Dev	\$ 127,402	\$ -	\$ 127,402
104933 - Cty-Wide Pool Repairs	\$ 75,000	\$ 8,150	\$ 66,850
104948 - Dist. 7 - Hairston Park Dev	\$ 70,000	\$ -	\$ 70,000
104949 - Dist. 7 - Johns Homestead Dev	\$ 20,000	\$ -	\$ 20,000
104950 - Dist. 7 - Chapel Hill Dev	\$ 25,000	\$ -	\$ 25,000
104951 - Dist. 7 - Briarlake Forest Dev	\$ 150,000	\$ -	\$ 150,000
104966 - Dist. 3.N. H. Scott Dev	\$ 6,000	\$ -	\$ 6,000
104986 - Dist.7 Little Crk Farm Dev.	\$ 103,500	\$ 74,097	\$ 29,403
104999 - Dist.7-Lucious Sanders	\$ 12,004	\$ -	\$ 12,004
105010 - Dist.1-City Of Tucker Acqui	\$ 50,000	\$ -	\$ 50,000
105021 - Dist. 2 Kittredge Park Dev	\$ 150,000	\$ -	\$ 150,000
105055 - Dist. 4-Avondale Dunaire Dev	\$ 65,000	\$ -	\$ 65,000
Total	\$ 42,771,598	\$ 32,918,524	\$ 9,853,075

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

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.

Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
DeKalb County (CIP)	\$ 429,500	\$ -	\$ 429,500
G.O. Bonds	\$ 154,281,119	\$ 141,515,679	\$ 12,765,440
Interest	\$ 2,405,053	\$ 2,314,023	\$ 91,029
YMCA (Bransby Outdoor Center)	\$ 2,911,264	\$ 2,849,945	\$ 61,319
Total	\$ 160,026,936	\$ 146,679,647	\$ 13,347,289

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80454 CIP - 2006 G.O. Bonds-Transportation	\$ 3,993,778	\$ 2,801,530	\$ 1,192,248
80461 CIP - 2006 G.O. Bonds-Parks/Greenspace	\$ 92,724,866	\$ 88,539,547	\$ 4,185,319
80468 CIP - 2006 G.O. Bonds-Libraries	\$ 59,308,292	\$ 53,168,745	\$ 6,139,547
85705 CIP - Roads & Drainage	\$ 4,000,000	\$ 2,169,825	\$ 1,830,175
Total	\$ 160,026,936	\$ 146,679,647	\$ 13,347,289

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

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.

Financials - Expenditures by Project (Cost Center 80468)

Project	Budget	Expenditure	Balance
101892 - New Libraries	\$ 14,339,064	\$ 13,621,516	\$ 717,548
101893 - Replacement Libraries	\$ 28,962,470	\$ 23,823,809	\$ 5,138,661
101926 - Library Expansions	\$ 15,180,363	\$ 15,169,184	\$ 11,179
104224 - D6-Ellenwood Material & Supplies	\$ 200,000	\$ 70,173	\$ 129,827
104225 - D5-Libraries Improvements	\$ 85,000	\$ -	\$ 85,000
104453 - Ellenwood	\$ 541,395	\$ 484,063	\$ 57,332
Total	\$ 59,308,292	\$ 53,168,745	\$ 6,139,547

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

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.

Financials - Expenditures by Project (Cost Center 80461)

Project	Budget	Expenditure	Balance
101880 - Maj Park Dev Prgm	\$ 40,498,951	\$ 39,140,485	\$ 1,358,466
101881 - Neig Prk Dv Prg	\$ 11,834,597	\$ 11,576,795	\$ 257,801
101882 - Athl Complx Renv	\$ 6,993,405	\$ 6,349,929	\$ 643,476
101883 - Dam Renovations	\$ 2,056,932	\$ 1,119,502	\$ 937,430
101884 - Dekalb Arts Ctr	\$ 3,248,150	\$ 3,243,439	\$ 4,711
101885 - Ph.Iv Beltwy Path	\$ 1,150,000	\$ 1,016,024	\$ 133,976
101886 - Land Acquis.Projects	\$ 23,644,580	\$ 23,628,885	\$ 15,696
103130 - Athletic Fields Renovations	\$ 449,977	\$ 438,009	\$ 11,968
103283 - Ada Upgrades	\$ 135,991	\$ 120,334	\$ 15,657
103284 - Wading Pools	\$ 737,415	\$ 690,546	\$ 46,870
103285 - Wade Walker Tennis Court	\$ 238,700	\$ 226,864	\$ 11,836
103287 - Restroom Upgrades	\$ 241,169	\$ 237,076	\$ 4,093
104228 - D1-Mason Mill Maclove Repair	\$ 100,000	\$ 99,334	\$ 666
104229 - D5- Redan Tennis Ct	\$ 140,000	\$ 109,300	\$ 30,700
104230 - D7-Mystery Villy Crt Barn Const	\$ 100,000	\$ 98,409	\$ 1,591
104231 - D7-Porter Sanford Improvements	\$ 500,000	\$ 132,550	\$ 367,450
104232 - D2-Medlock Ball Field Imp	\$ 250,000	\$ 226,590	\$ 23,410
104234 - D3-Grsham Plygrnd,Cons, Rstrms	\$ 400,000	\$ 336,478	\$ 63,522
104235 - D6- Fork Creek Imprv	\$ 300,000	\$ 190,016	\$ 109,985
104236 - D1-Henderson Park Improvements	\$ 725,000	\$ 506,651	\$ 218,349
104246 - D1-Comm Park-Briar Forest	\$ 130,000	\$ 68,357	\$ 61,644
Total	\$ 93,874,866	\$ 89,555,571	\$ 4,319,294

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

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.

Financials - Expenditures by Project (Cost Center 80454)

Project	Budget	Expenditure	Balance
101928 - Maj Arterial Road Improvement	\$ 1,488,778	\$ 1,488,778	\$ 1
101930 - Intersection Improvements '06	\$ 282,532	\$ 247,027	\$ 35,506
104237 - D1-Sidwks Flr Knl Overlk Fost	\$ 275,000	\$ 16,122	\$ 258,878
104238 - D2-Lavista Rd Sidewlks	\$ 320,000	\$ 143,861	\$ 176,139
104239 - D2-Braircliff Sidewalks	\$ 100,000	\$ 14,394	\$ 85,606
104240 - D5-Civland Rd Rcksrng Hwy155	\$ 560,000	\$ 389,803	\$ 170,197
104241 - D5-Snpfng Wds To Sshell Brk Rd	\$ 150,000	\$ 101,930	\$ 48,070
104243 - D5- Croswalk Klndike -Covingtn	\$ 125,000	\$ -	\$ 125,000
104244 - D7-Rockbridge 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	\$ -	\$ 75,000
104412 - Dw Sidewalks 7.12.16	\$ 500,000	\$ 474,723	\$ 25,277
Total	\$ 4,276,311	\$ 3,048,557	\$ 1,227,754

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

Description

The Airport is a self-supporting enterprise. Any county funds required to meet its capital obligations comes from the Airport Enterprise Fund.

Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
Airport CIP	\$ 21,991,106	\$ 9,518,816	\$ 12,472,290
Dekalb County (CIP)	\$ 5,652,063	\$ 5,484,138	\$ 167,925
FAA - AIRPORT	\$ 8,916,261	\$ 8,419,911	\$ 496,350
Interest	\$ 2,321	\$ -	\$ 2,321
U.S. Dept Of Transportation (Airport)	\$ 18,752,061	\$ 14,507,633	\$ 4,244,429
Total	\$ 55,313,813	\$ 37,930,498	\$ 17,383,315

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
88210 CIP - Airport	\$ 55,313,813	\$ 37,930,498	\$ 17,383,315
Total	\$ 55,313,813	\$ 37,930,498	\$ 17,383,315

Financials - Expenditures by Project (Cost Center 88210)

Project	Budget	Expenditure	Balance
100439 - Airport-Environ.Studies	\$ 857,623	\$ 587,958	\$ 269,665
100441 - Airport-Grounds/Fac. Repair	\$ 3,794,751	\$ 3,256,863	\$ 537,888
100442 - Airport-Mainten. Facility	\$ 3,795,960	\$ 524,376	\$ 3,271,584
100443 - Airport-Master Plan	\$ 1,815,281	\$ 511,134	\$ 1,304,147
100444 - Airport-Noise Monitor.Sys.	\$ 1,170,763	\$ 1,156,983	\$ 13,780
100446 - Airport-Rubber Removal	\$ 3,775,334	\$ 836,288	\$ 2,939,046
100447 - Airport-Runway-Taxi Repair	\$ 36,488,585	\$ 27,478,094	\$ 9,010,491
100450 - Airport-Tree Obstruct. Remove	\$ 150,186	\$ 149,643	\$ 543
101547 - Airport-Reserve For Approp.	\$ 3,465,330	\$ 3,429,159	\$ 36,171
Total	\$ 55,313,813	\$ 37,930,498	\$ 17,383,315

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

Description

The U. S. Environmental Protection Agency (EPA) awarded DeKalb County a Brownfields Revolving Loan Fund grant in the amount of \$900,000. The grant will be used to capitalize a revolving loan fund from which DeKalb County is authorized to provide loans and subgrants to clean up sites contaminated with hazardous substances and petroleum, as well as to support community outreach activities, monitor, and enforce institutional controls.

Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
U.S. Envir Prot Agency (EPA)	\$ 1,200,000	\$ 903,988	\$ 296,012
Total	\$ 1,200,000	\$ 903,988	\$ 296,012

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
88358 CIP - EPA - Brownfields Revolving Loan Fund	\$ 1,200,000	\$ 903,988	\$ 296,012
Total	\$ 1,200,000	\$ 903,988	\$ 296,012

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

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.

Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
Atlanta Regional Commission (ARC)	\$ 80,000	\$ 79,780	\$ 220
DeKalb County (CIP)	\$ 192,300,604	\$ 129,655,504	\$ 62,645,100
Emory University	\$ 100,079	\$ 88,233	\$ 11,846
Fuqua Development, LP	\$ 102,500	\$ 32,700	\$ 69,800
GA Dept Of Natural Resources-Parks	\$ 75,000	\$ (136,912)	\$ 211,912
HOST	\$ 52,295	\$ 51,316	\$ 980
Mark Goldman, Alliance To Improve Emory Village	\$ 40,000	\$ -	\$ 40,000
MARTA-Transportation	\$ 1,394,090	\$ 865,183	\$ 528,907
Match/ARC	\$ 20,000	\$ 19,967	\$ 33
Private Donations	\$ 530,000	\$ 509,413	\$ 20,587
State Of Georgia Department Of Transportation	\$ 36,814,832	\$ 16,598,970	\$ 20,215,861
Traffic Signal Contractor Donation	\$ 821,914	\$ 722,830	\$ 99,084
U.S. Department Of Transportation (HOST)	\$ 275,000	\$ 273,878	\$ 1,122
U.S. Dept Of Transportation (CIP)	\$ 496,000	\$ 175,981	\$ 320,019
Total	\$ 233,102,313	\$ 148,936,843	\$ 84,165,470

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80330 CIP - HOST	\$ 7,809,153	\$ 6,739,319	\$ 1,069,834
80362 CIP - Medical Examiner -Morgue	\$ 130,000	\$ 48,519	\$ 81,481
80454 CIP - 2006 G.O. Bonds-Transportation	\$ 282,532	\$ 247,027	\$ 35,506
80461 CIP - 2006 G.O. Bonds-Parks/Greenspace	\$ 1,150,000	\$ 1,016,024	\$ 133,976
80603 CIP - HOST Capital Outlay	\$ 72,672,409	\$ 57,543,886	\$ 15,128,524
80668 CIP - Library	\$ 4,450,000	\$ 244,877	\$ 4,205,123
80801-CIP-GIS	\$ 2,637,521	\$ 2,467,613	\$ 169,908
81110 CIP - Facilities Management	\$ 23,727,685	\$ 14,797,656	\$ 8,930,029
81210 CIP - Fleet Maintenance	\$ 472,460	\$ 78,763	\$ 393,697
81610 CIP - Information Systems	\$ 16,612,502	\$ 13,847,117	\$ 2,765,384
82160 CIP - Finance	\$ 717,100	\$ 434,693	\$ 282,408
82710 CIP - Property Appraisal	\$ 1,791,400	\$ 1,262,851	\$ 528,549
83205 CIP - Sheriff	\$ 2,487,881	\$ 586,731	\$ 1,901,150
83610 CIP - Clerk Superior Court	\$ 2,651,128	\$ 2,609,504	\$ 41,624
83720 CIP - State Court - Marshall	\$ 212,600	\$ 204,473	\$ 8,127
84602 CIP - Police	\$ 4,227,381	\$ 3,034,296	\$ 1,193,085
84925 CIP - Fire & Rescue	\$ 450,686	\$ 436,466	\$ 14,220
85110 CIP-Planning & Development	\$ 5,304,217	\$ 3,264,926	\$ 2,039,291
85405 CIP - Transportation	\$ 29,375,977	\$ 17,069,515	\$ 12,306,462
85705 CIP - Roads & Drainage	\$ 26,694,603	\$ 20,342,395	\$ 6,352,208
86101 CIP - RPCA	\$ 7,177,338	\$ 2,051,792	\$ 5,125,546
89110 CIP - Nondepartmental	\$ 21,867,740	\$ 410,219	\$ 21,457,521
89700 CIP - Community Development	\$ 200,000	\$ 198,182	\$ 1,818
Total	\$ 233,102,313	\$ 148,936,843	\$ 84,165,470

Points of Interest

- The 2017 tax funded capital projects budget was approved for \$17,711,686.

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.

Financials - Expenditures by Project (Cost Center 83610)

Project	Budget	Expenditure	Balance
103857 - Imaging Equipment	\$ 2,651,128	\$ 2,609,504	\$ 41,624
Total	\$ 2,651,128	\$ 2,609,504	\$ 41,624

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

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.

Financials - Expenditures by Project (Cost Center 89700)

Project	Budget	Expenditure	Balance
104314 - Lou Walker- Improvements	\$ 200,000	\$ 198,182	\$ 1,818
Total	\$ 200,000	\$ 198,182	\$ 1,818

Points of Interest

- The Board approved an additional \$100K in 2017 toward the Lou Walker facility.

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.

Financials - Expenditures by Project (Cost Center 81110)

Project	Budget	Expenditure	Balance
100687 - FM-Lifecycle	\$ 3,954,641	\$ 3,926,003	\$ 28,638
101914 - Trinity Parking Deck	\$ 943,499	\$ 938,249	\$ 5,249
102616 - Courthouse Renovations	\$ 2,900,000	\$ 2,892,308	\$ 7,692
102816 - Parking Facs Repair & Renovns	\$ 2,049,871	\$ 781,911	\$ 1,267,960
103885 - Capital Space Study	\$ 446,322	\$ 444,118	\$ 2,204
103927 - Harik Modular Trailer	\$ 100,000	\$ 98,519	\$ 1,481
103992 - Building Preservation	\$ 78,000	\$ 70,086	\$ 7,914
104001 - General Maintenance	\$ 277,258	\$ 273,307	\$ 3,951
104035 - Backflow Preventers	\$ 350,000	\$ 337,369	\$ 12,631
104039 - Facilities Mater Plan	\$ 800,000	\$ 774,249	\$ 25,751
104143 - Camp Road Demolition	\$ 3,000,000	\$ 2,984,745	\$ 15,255
104289 - Parking Facs Repair-Lanier Sol	\$ 1,770,047	\$ 133,489	\$ 1,636,558
104310 - Project Management	\$ 200,000	\$ 194,614	\$ 5,386
104416 - HVAC-Memorial Drive	\$ 42,000	\$ 41,975	\$ 25
104418 - W. Exchnng Equip Rplcm Pwr Unt	\$ 250,000	\$ 249,293	\$ 707
104465 - Lithonia Senior Ctr	\$ 4,000,000	\$ -	\$ 4,000,000
104954 - DFACS Rental Repair	\$ 1,593,882	\$ 657,421	\$ 936,461
104989 - Restroom Renovations	\$ 750,000	\$ -	\$ 750,000
104990 - Path Trail Maintenance	\$ 88,660	\$ -	\$ 88,660
104991 - Landscaping Maloof Building	\$ 133,504	\$ -	\$ 133,504
Total	\$ 23,727,685	\$ 14,797,656	\$ 8,930,029

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

Description

The Finance department capital projects include the upgrade of the Oracle R12 financial system and inventory management services.

Financials - Expenditures by Project (Cost Center 82160)

Project	Budget	Expenditure	Balance
104000 - Oracle R12 Financial Integrate	\$ 450,000	\$ 434,693	\$ 15,308
104960 - Inventory Mgmt Services	\$ 267,100	\$ -	\$ 267,100
Total	\$ 717,100	\$ 434,693	\$ 282,408

Points of Interest

- The Inventory Management Services project kicked off in 2019.

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.

Financials - Expenditures by Project (Cost Center 84925)

Project	Budget	Expenditure	Balance
102303 - Fire Facilities Repair	\$ 450,686	\$ 436,466	\$ 14,220
Total	\$ 450,686	\$ 436,466	\$ 14,220

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 Toughbook and docking stations. This action is part of the need to upgrade the county's CAD system.

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.

Financials - Expenditures by Project (Cost Center 81210)

Project	Budget	Expenditure	Balance
104069 - Emergency Generator	\$ 177,460	\$ 78,763	\$ 98,697
104581 - Upgrade Fuel Pumps	\$ 295,000	\$ -	\$ 295,000
Total	\$ 472,460	\$ 78,763	\$ 393,697

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

GIS 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.

Financials - Expenditures by Project (Cost Center 80810)

Project	Budget	Expenditure	Balance
100697 - Gis-Base Mapping Update	\$ 1,717,180	\$ 1,547,774	\$ 169,406
102412 - Pictometry Imagery	\$ 920,341	\$ 919,839	\$ 502
Total	\$ 2,637,521	\$ 2,467,613	\$ 169,908

Points of Interest

- 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.

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.

Financials - Expenditures by Project (Cost Center 80603)

Project	Budget	Expenditure	Balance
100100 - HOST MA Local Initiat	\$ 375,100	\$ 375,099	\$ 1
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	\$ 4,289,919	\$ 272,742
100163 - HOST-Panola Rd Thompson	\$ 2,575,000	\$ 2,437,633	\$ 137,367
100170 - HOST-Roadway Striping	\$ 200,000	\$ 163,486	\$ 36,514
100175 - HOST- Arterial Panola	\$ 2,897,840	\$ 2,893,287	\$ 4,553
100415 - 19 Countywide Sidewalks	\$ 5,390,000	\$ 4,775,287	\$ 614,713
100431 - ADA/Ped Safety Upgrades	\$ 325,000	\$ 284,344	\$ 40,656
100463 - Candler Rd Streetscapes-Ph li	\$ 3,486,751	\$ 3,458,344	\$ 28,407
100665 - Emory Village Streetscape	\$ 2,131,000	\$ 2,083,787	\$ 47,213
100699 - Guard Rail Installation	\$ 189,599	\$ 167,059	\$ 22,540
100743 - Memorial Drive Streetscapes	\$ 3,816,347	\$ 3,784,648	\$ 31,698
100758 - Panola Road At I-20	\$ 224,544	\$ 213,159	\$ 11,385
100779 - R/W Acquisition	\$ 997,883	\$ 997,809	\$ 74
100787 - School Signage Safety	\$ 150,000	\$ 143,147	\$ 6,853
100801 - Traffic Signalization	\$ 2,475,000	\$ 2,079,103	\$ 395,897
100812 - Wellborn / S Stone Mtn Lith Rd	\$ 640,779	\$ 638,397	\$ 2,382
101549 - Rockbridge Rd.-Scenic Corr.	\$ 3,689,400	\$ 773,168	\$ 2,916,232
101550 - Klondike Bike/Ped	\$ 1,117,527	\$ 967,193	\$ 150,334
101551 - Local Match-Gdot Sys.Ops.	\$ 500,000	\$ 497,775	\$ 2,225
101552 - Atl-To-Stone Mt.Perim.Col.Bike	\$ 250,000	\$ 244,865	\$ 5,135
101587 - Covington Hwy. Sidewalks	\$ 807,300	\$ 773,388	\$ 33,912

Financials - Expenditures by Project (Cost Center 80603 continued)

Project	Budget	Expenditure	Balance
101590 - N.Avenue-Church St.-Railroad	\$ 30,000	\$ -	\$ 30,000
101944 - Glenwood Phase 1	\$ 400,000	\$ 215,409	\$ 184,591
101945 - Flakes Mill @ South River	\$ 275,000	\$ 273,878	\$ 1,122
101946 - Turner Hill Pky To Mcdaniel	\$ 1,125,000	\$ 1,083,603	\$ 41,397
101947 - Glenwood Road Phase 2 (Pe)	\$ 250,000	\$ 232,292	\$ 17,708
101949 - Stone Mountain Lithonia Trl	\$ 6,592,822	\$ 4,090,523	\$ 2,502,299
102172 - Covington Hwy Pi# 0008288	\$ 380,000	\$ 88,766	\$ 291,234
102225 - Ltihonia Ind. Blvd. Ph. 1-3	\$ 8,600,384	\$ 5,597,585	\$ 3,002,799
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	\$ 331,061	\$ 207,058
102375 - Northlake Streetscapes, Ph 2	\$ 2,006,049	\$ 1,275,034	\$ 731,015
102376 - N. Indan Creek @ Memorial Coll	\$ 389,376	\$ 386,242	\$ 3,134
102378 - Emergency Bridge	\$ 1,200,000	\$ 1,117,891	\$ 82,109
102379 - Warranted Signal Locations	\$ 500,000	\$ 303,107	\$ 196,893
102494 - Moreland Ave. Streetscops	\$ 399,178	\$ 220,417	\$ 178,761
102496 - Lavista/Oakgrove	\$ 2,900,000	\$ 2,122,317	\$ 777,683
102600 - Reserve For Future Projects	\$ 31,979	\$ 2,945	\$ 29,034
103417 - Stonecrest Are Improvments	\$ 16,731	\$ 5,061	\$ 11,670
103668 - Misc. Sidewalk & Safety Prjs	\$ 520,255	\$ 439,533	\$ 80,723
104567 - GDOT Key Rd/ Constit Rd Brg	\$ 1,328,000	\$ 1,327,999	\$ 1
Total	\$ 72,845,901	\$ 57,697,606	\$ 15,148,294

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

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.

Financials - Expenditures by Project (Cost Center 81610)

Project	Budget	Expenditure	Balance
100729 - Is-Pc Lifecycle Replacement	\$ 2,016,598	\$ 2,016,529	\$ 69
101910 - State Ct Cse Mgt & Fin Sys	\$ 542,500	\$ 542,470	\$ 30
102194 - Intrgrt Criminal Justice Sys	\$ 500,000	\$ 470,320	\$ 29,680
103079 - Oasis - Mainframe Migr.	\$ 3,295,625	\$ 3,246,727	\$ 48,898
103309 - Is - Tyler CAMA	\$ 2,000,055	\$ 1,865,658	\$ 134,397
103781 - Migration Microsoft Office 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	\$ 578,527	\$ 446,473
104133 - Is Relocation Project	\$ 145,000	\$ 129,415	\$ 15,585
104337 - 2015-011 Sftware: Ty Ody	\$ 695,604	\$ 654,984	\$ 40,620
104338 - 2015-013 Webste Redesign	\$ 235,000	\$ 96,250	\$ 138,750
104339 - 2015-024 Sol: Trk / Ody Intf	\$ 628,000	\$ 391,441	\$ 236,559
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	\$ 43,000	\$ 505,000
104817 - Active Directory	\$ 525,000	\$ -	\$ 525,000
Total	\$ 16,612,502	\$ 13,847,117	\$ 2,765,384

Points of Interest

- The capital improvement program for FY2018 includes \$525,000 for Active Directory replacement and \$290,000 CRM Cloud migration.

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.

Financials - Expenditures by Project (Cost Center 80668)

Project	Budget	Expenditure	Balance
104031 - Parking Deck-Decatur	\$ 250,000	\$ 244,877	\$ 5,123
104678 - Repurposing Library Funds	\$ 4,000,000	\$ -	\$ 4,000,000
104818 - Chamblee Parking Lot	\$ 200,000	\$ -	\$ 200,000
Total	\$ 4,450,000	\$ 244,877	\$ 4,205,123

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 county wide library system.
- The 2018 budget includes funding of \$200,000 for Chamblee library ADA and safety repairs.

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.

Financials - Expenditures by Project (Cost Center 80362)

Project	Budget	Expenditure	Balance
104328 - Security Fence	\$ 130,000	\$ 48,519	\$ 81,481
Total	\$ 130,000	\$ 48,519	\$ 81,481

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

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.

Financials - Expenditures by Project (Cost Center 89110)

Project	Budget	Expenditure	Balance
104027 - Tourism Product	\$ 1,019,321	\$ -	\$ 1,019,321
104041 - Avondale Tad	\$ 1,488,300	\$ 22,055	\$ 1,466,244
104248 - Kensington Tad	\$ 937,104	\$ 22,055	\$ 915,049
104249 - Briarcliff TAD	\$ 2,137,015	\$ 22,055	\$ 2,114,959
104359 - Tobie Grant Intergeneral Ctr	\$ 6,286,000	\$ 7,635	\$ 6,278,365
104697 - 2017 Hurricane Irma-R& D	\$ 2,000,000	\$ 336,418	\$ 1,663,582
104698 - 2017 Hurricane Irma-Watershed	\$ 1,000,000	\$ -	\$ 1,000,000
104699 - 2017 Hurricane Irma-Sanitation	\$ 1,000,000	\$ -	\$ 1,000,000
104700 - 2017 Hurricane Irma-Facilities	\$ 1,000,000	\$ -	\$ 1,000,000
104701 - 2017 Hurricane Irma - DEMA	\$ 1,500,000	\$ -	\$ 1,500,000
104702 - 2017 Hurricane Irma- Finance	\$ 500,000	\$ -	\$ 500,000
104703 - 2017 Hurricane Irma- 311 Comm	\$ 250,000	\$ -	\$ 250,000
104704 - 2017 Hurricane Irma- Fire	\$ 1,000,000	\$ -	\$ 1,000,000
104705 - 2017 Hurricane Irma- Police	\$ 1,000,000	\$ -	\$ 1,000,000
104706 - 2017 Hurricane -Medical Ex	\$ 500,000	\$ -	\$ 500,000
104708 - 2017 Hurricane Irma- 911	\$ 250,000	\$ -	\$ 250,000
Total	\$ 21,867,740	\$ 410,219	\$ 21,457,521

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 affected by Hurricane Irma. Once the GEMA application is approved, the expenditures will be transferred to the grant.

Parks Projects

Description

The Parks & Recreation capital projects program is responsible for the improvement of existing parks and athletic fields, the acquisition and development of new park lands, the repairing, renovation and construction of recreation centers, youth sports association facilities, and swimming pools. Most of the park development, facility renovation, and swimming pool construction is contracted out to private companies, while much of the design and minor construction is accomplished in-house.

Financials - Expenditures by Project (Cost Center 86101)

Project	Budget	Expenditure	Balance
100767 - Parks-Dnr/Hidden Acres Park	\$ 75,000	\$ (136,912)	\$ 211,912
104179 - Arabia Mt Hrtge Area Wy Sgna	\$ 563,700	\$ 390,946	\$ 172,754
104317 - Deferred Maintenance	\$ 1,865,500	\$ 920,984	\$ 944,516
104318 - Ellenwood Site Dev	\$ 800,000	\$ 49,500	\$ 750,500
104621 - Parks-Dekalb Tennis Center	\$ 50,000	\$ 29,151	\$ 20,849
104712 - Sugar Crk Tnns Ctr	\$ 600,000	\$ 54,440	\$ 545,560
104837 - Sale Of Plesantdale Proceeds	\$ 1,210,000	\$ 710,000	\$ 500,000
104838 - District Plesantdale Proceeds	\$ 335,523	\$ -	\$ 335,523
104839 - District 3 Plsntdale Proceeds	\$ 335,523	\$ -	\$ 335,523
104840 - Dist 4 Plsntdale Proceeds	\$ 335,523	\$ -	\$ 335,523
104841 - Dist 5 Plsntdale Proceeds	\$ 335,523	\$ -	\$ 335,523
104842 - Dist 6 Plsntdale Proceeds	\$ 335,523	\$ -	\$ 335,523
104843 - Dist 7 Plsntdale Proceeds	\$ 335,523	\$ 33,683	\$ 301,840
Total	\$ 7,177,338	\$ 2,051,792	\$ 5,125,546

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

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.

Financials - Expenditures by Project (Cost Center 85110)

Project	Budget	Expenditure	Balance
102958 - Wesley Chapel Rd LCI	\$ 100,000	\$ 99,748	\$ 252
103530 - ARC-Medline LCI	\$ 30,000	\$ 26,450	\$ 3,550
103945 - Permitting System Imprvmts	\$ 4,155,307	\$ 3,138,729	\$ 1,016,578
104311 - Technolog Project Dox	\$ 1,018,910	\$ -	\$ 1,018,910
Total	\$ 5,304,217	\$ 3,264,926	\$ 2,039,291

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

Description

The Police capital projects include the renovation of existing police stations and precincts, firing range improvements, and upgrades for technology equipment.

Financials - Expenditures by Project (Cost Center 84602)

Project	Budget	Expenditure	Balance
104420 - Computer Aided Dispatch (CAD)	\$ 4,227,381	\$ 3,034,296	\$ 1,193,085
Total	\$ 4,227,381	\$ 3,034,296	\$ 1,193,085

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

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.

Financials - Expenditures by Project (Cost Center 82710)

Project	Budget	Expenditure	Balance
104045 - Image Database	\$ 1,791,400	\$ 1,262,851	\$ 528,549
Total	\$ 1,791,400	\$ 1,262,851	\$ 528,549

Points of Interest

- The Board of Commissioners approved to fund phase two of the imaging project in the amount of \$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

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.

Financials - Expenditures by Project (Cost Center 85705)

Project	Budget	Expenditure	Balance
100316 - R & D Speed Humps Program	\$ 286,297	\$ 243,126	\$ 43,171
102213 - LMIG Contributions	\$ 23,466,482	\$ 16,538,420	\$ 6,928,061
103934 - LMIG 2014	\$ 2,150,000	\$ 1,404,964	\$ 745,036
103935 - Tucker & St Mtn CID	\$ 200,000	\$ 195,100	\$ 4,900
103936 - E. Decatur Grnway Trl	\$ 100,000	\$ 99,693	\$ 307
104294 - Road Resurfacing	\$ 3,991,824	\$ 3,731,236	\$ 260,588
104369 - Speed Humps Maintenance	\$ 500,000	\$ 299,680	\$ 200,320
Total	\$ 30,694,603	\$ 22,512,220	\$ 8,182,383

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

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.

Financials - Expenditures by Project (Cost Center 83205)

Project	Budget	Expenditure	Balance
104366 - Fire Alarm Upgrade	\$ 1,799,281	\$ -	\$ 1,799,281
104580 - Sheriff Building Improvements	\$ 688,600	\$ 586,731	\$ 101,869
Total	\$ 2,487,881	\$ 586,731	\$ 1,901,150

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 an additional \$1.6 million allocated at mid-year.
- 2017 approved an appropriation of \$688K for the repair and or replacement of fire pumps, boilers, transport gates, chillers, HVAC, and inmate washer/dryers.

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 serve and support 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.

Financials - Expenditures by Project (Cost Center 83720)

Project	Budget	Expenditure	Balance
104065 - Motorola Radios	\$ 212,600	\$ 204,473	\$ 8,127
Total	\$ 212,600	\$ 204,473	\$ 8,127

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

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).

Financials - Expenditures by Project (Cost Center 85405)

Project	Budget	Expenditure	Balance
100234 - HOST D3-Glnwd Ave Sdwks	\$ 8,460,766	\$ 5,612,914	\$ 2,847,853
100330 - Ts/Traf Signal Upgrd	\$ 821,914	\$ 722,830	\$ 99,084
100459 - Buford Highway Streetscape	\$ 1,392,070	\$ 1,391,552	\$ 518
100473 - Cham Dunwoody Streetscape	\$ 1,210,000	\$ 1,201,302	\$ 8,698
100715 - Intersection/Sidewalk Material	\$ 300,311	\$ 298,463	\$ 1,848
100738 - Lithonia Ind Blvd - Phase li	\$ 842,910	\$ 842,466	\$ 444
100759 - Panola@Farrington-Snapfinger	\$ 4,241	\$ 3,721	\$ 520
101503 - S.Riv.Greenway Trl.	\$ 4,005,000	\$ 1,893,354	\$ 2,111,646
101969 - Widng Boldcst I285 T Linecrst	\$ 765,475	\$ 405,910	\$ 359,565
101973 - South River Trl Iii	\$ 500,000	\$ 431,283	\$ 68,717
102171 - Rockbridge Rd Prj 0008401	\$ 2,000,000	\$ 679,015	\$ 1,320,985
102953 - Brookhaven LCI Pedstrn Sfty	\$ 400,000	\$ 26,519	\$ 373,481
103334 - GDOT Row Buford Hwy	\$ 9,950	\$ -	\$ 9,950
103620 - MARTA Buford Trffc Sgnl Cntrl	\$ 793,779	\$ 421,260	\$ 372,519
103930 - Scott Blvd Pedestran Imprvmnts	\$ 60,000	\$ 32,700	\$ 27,300
104295 - Northlake Area Sidewalks	\$ 270,000	\$ 48,929	\$ 221,071
104296 - Sdwks@Flatshals/Hndrsn & Slmn	\$ 750,000	\$ 217,264	\$ 532,736
104297 - Lithonia Ind Blvd Ext Ph3	\$ 100,000	\$ 580	\$ 99,420
104303 - Reserve- Sidewalks	\$ 450,000	\$ 110,958	\$ 339,042
104428 - Fuqua -Medlock Area Imprvmnt	\$ 42,500	\$ -	\$ 42,500
104436 - GDOT Row 40 Trff Light	\$ 829,000	\$ -	\$ 829,000
104438 - Cr5160/N. Druid @Sprng Ck	\$ 64,000	\$ 50,358	\$ 13,642
104439 - Sr 42/Mrlnd Sr54 Cnnt Cr5188	\$ 160,000	\$ 104,000	\$ 56,000
104440 - Cvngtn Trl Knsngtn MARTA	\$ 80,000	\$ 77,311	\$ 2,689
104441 - S. Rvr Trl Entnchmt Crk	\$ 52,000	\$ 40,228	\$ 11,772
104443 - GDOT Clifton Bike And Ped	\$ 100,000	\$ 89,378	\$ 10,623
104448 - N.Drid Hlls @ CSX Brdg Stdy	\$ 20,000	\$ 12,589	\$ 7,411
104450 - S. River Trl To Fltn Co Study	\$ 13,990	\$ -	\$ 13,990
104456 - GDOT Lawrenceville & Montreal	\$ 150,000	\$ 140,000	\$ 10,000
104463 - Covington Trail Scoping Study	\$ 29,081	\$ 19,328	\$ 9,753
104588 - Sidewalks @ Lavista Rd	\$ 400,000	\$ -	\$ 400,000
104589 - Briarcliff Rd Corridor Study	\$ 100,000	\$ -	\$ 100,000
104590 - Church St [Mult-Use Trail]	\$ 250,000	\$ 192,388	\$ 57,612
104591 - Flakes Mill [Traffic Signal]	\$ 150,000	\$ 63,775	\$ 86,225
104614 - Clifton Corridor Match	\$ 34,079	\$ 22,344	\$ 11,735
104648 - Lithonia Ind Blvd I20 Wdrw	\$ 4,400,000	\$ 2,699,707	\$ 1,700,293
104675 - GDOT Mltimdl Sfty Tuk-Nlk CID	\$ 23,940	\$ -	\$ 23,940
104936 - Norfolk Sthrn Road Crossing	\$ 13,979	\$ -	\$ 13,979
105045 - South Fork Pchtree Crk Trail	\$ 125,000	\$ -	\$ 125,000
Total	\$ 30,173,984	\$ 17,852,425	\$ 12,321,559

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 2nd 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 (1st Avenue, 2nd Street, 4th Street, and Lynburn Drive)

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.

Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
COPS Bonds Proceeds	\$ 22,434,926	\$ 10,420,027	\$ 12,014,899
Total	\$ 22,434,926	\$ 10,420,027	\$ 12,014,899

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80351 CIP - COPS 1995 Series	\$ 22,434,926	\$ 10,420,027	\$ 12,014,899
Total	\$ 22,434,926	\$ 10,420,027	\$ 12,014,899

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.

Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
Dekalb County (CIP)	\$ 1,606,531	\$ 1,523,911	\$ 82,620
HOST	\$ 400,000	\$ 304,973	\$ 95,027
MARTA-Transportation	\$ 500,000	\$ 444,245	\$ 55,755
State Of Georgia Department Of Transportation	\$ 2,502,979	\$ 1,819,595	\$ 683,384
Total	\$ 5,009,510	\$ 4,092,724	\$ 916,786

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80330 CIP - HOST	\$ 4,038,011	\$ 3,156,093	\$ 881,918
80603 CIP - HOST Capital Outlay	\$ 173,491	\$ 153,721	\$ 19,771
85405 CIP - Transportation	\$ 798,007	\$ 782,910	\$ 15,097
Total	\$ 5,009,510	\$ 4,092,724	\$ 916,786

Financials - Expenditures by Project (Cost Center 80330)

Project	Budget	Expenditure	Balance
100194 - HOST D1 Mercer U Dr @ N Frk	\$ 9,362	\$ 7,498	\$ 1,865
100235 - HOST D1 Tcker Mn St Strtscape	\$ 3,490,000	\$ 2,506,764	\$ 983,236
100237 - HOST D1 Wntrs Chpl @ Dnwdy Clb	\$ 150,000	\$ 147,523	\$ 2,477
100284 - HOST D5-Striping	\$ 58,994	\$ 37,820	\$ 21,173
100287 - HOST D5-Cock @ Boring Rd	\$ 762,572	\$ 721,947	\$ 40,625
100739 - Lithonia Streetscape	\$ 75,000	\$ 74,963	\$ 38
101178 - HOST D1-Hendr. Rd.Sdwk	\$ 105,000	\$ 103,628	\$ 1,372
101216 - HOST D3-Terry Mill Rd-S	\$ 2,812	\$ 2,731	\$ 81
101291 - HOST D4-Stevenson@S.Deshon	\$ 131,177	\$ 115,498	\$ 15,679
101294 - HOST D5 Dogwood Farm Rd-E	\$ 11,149	\$ -	\$ 11,149
101297 - Perimeter CID	\$ 3,358,497	\$ 3,210,892	\$ 147,606
101306 - HOST-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
Total	\$ 11,847,165	\$ 9,895,412	\$ 1,951,752

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

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.

Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
U.S. Department Of Housing & Urban Dev.	\$ 17,741,232	\$ 9,809,789	\$ 7,931,444
Total	\$ 17,741,232	\$ 9,809,789	\$ 7,931,444

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80389 CIP - HUD Section 108 Loan	\$ 17,741,232	\$ 9,809,789	\$ 7,931,444
Total	\$ 17,741,232	\$ 9,809,789	\$ 7,931,444

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

Description

The Sanitation Department is a self-supporting enterprise. Any county funds required to meet its capital obligations are from the Sanitation Fund.

Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
Atlanta Light And Gas	\$ 1,200,000	\$ -	\$ 1,200,000
Dekalb County (CIP)	\$ 5,025,826	\$ 4,764,478	\$ 261,348
GEFA	\$ 6,000,000	\$ 5,995,754	\$ 4,246
Sanitation CIP	\$ 39,583,790	\$ 35,469,646	\$ 4,114,144
Total	\$ 51,809,616	\$ 46,229,878	\$ 5,579,738

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
88105 CIP - Sanitation	\$ 51,809,616	\$ 46,229,878	\$ 5,579,738
Total	\$ 51,809,616	\$ 46,229,878	\$ 5,579,738

Financials - Expenditures by Project (Cost Center 88105)

Project	Budget	Expenditure	Balance
100483 - Crymes Landfill	\$ 1,775,000	\$ 770,446	\$ 1,004,554
102204 - Sem Land Eng	\$ 5,844,276	\$ 4,607,086	\$ 1,237,190
102205 - Sem Env Mon	\$ 8,397,936	\$ 8,382,031	\$ 15,904
102360 - Closure 2A Cell	\$ 18,193,661	\$ 18,166,602	\$ 27,060
102937 - CNG Fueling Station	\$ 10,567,743	\$ 8,028,961	\$ 2,538,782
104100 - Rsidntial Clectn Cntainrizatn	\$ 6,000,000	\$ 5,995,754	\$ 4,246
104819 - Modular For Adm Nlot	\$ 150,000	\$ 130,315	\$ 19,685
104820 - Modulr Trl @ Seminole Rd	\$ 150,000	\$ 116,015	\$ 33,985
104821 - Repairs @ Fleet Bldg	\$ 300,000	\$ 5,164	\$ 294,836
104831 - Restore & Repair N Lot	\$ 250,000	\$ -	\$ 250,000
104920 - Adminbldg Reception Expansion	\$ 31,000	\$ 27,505	\$ 3,495
104979 - Modular Trailer @ East Lot	\$ 150,000	\$ -	\$ 150,000
Total	\$ 51,809,616	\$ 46,229,878	\$ 5,579,738

Special Purpose Local Option Sales Tax (SPLOST)

Description

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 (6) years for the purpose of funding certain County and Municipal capital outlay projects.

Financials - Funding Sources (Fund 320 – SPLOST)

Funding Source	Budget	Revenue	Balance
G.O. Bonds	\$ 388,042,978	\$ 6,770,556	\$ 381,272,422
Total	\$ 388,042,978	\$ 6,770,556	\$ 381,272,422

Financials - Expenditures by Department (Fund 320 – SPLOST)

Cost Center	Budget	Expenditure	Balance
80651 CIP - SPLOST Transportation	\$ 240,257,747	\$ 1,262,731	\$ 238,995,016
80652 CIP - SPLOST Public Safety Facilities	\$ 84,714,587	\$ 4,990,766	\$ 79,723,821
80653 CIP - SPLOST Capital Outlay	\$ 57,250,000	\$ 479,581	\$ 56,770,419
80654 CIP - SPLOST General Admin	\$ 5,820,644	\$ 37,479	\$ 5,783,165
Total	\$ 388,042,978	\$ 6,770,556	\$ 381,272,422

Financials – Expenditure by Project (Cost Center 80651)

Project	Budget	Expenditure	Balance
104783 - SPLOST Transportation	\$ 240,257,747	\$ 1,262,731	\$ 238,995,016
Total	\$ 240,257,747	\$ 1,262,731	\$ 238,995,016

Financials – Expenditure by Project (Cost Center 80652)

Project	Budget	Expenditure	Balance
104785 - SPLOST Public Sfty	\$ 84,714,587	\$ 4,990,766	\$ 79,723,821
Total	\$ 84,714,587	\$ 4,990,766	\$ 79,723,821

Financials – Expenditure by Project (Cost Center 80653)

Project	Budget	Expenditure	Balance
104789 - SPLOST Capital Outlay-Parks	\$ 37,250,000	\$ 400,000	\$ 36,850,000
104790 - SPLOST General Repairs	\$ 20,000,000	\$ 79,581	\$ 19,920,419
Total	\$ 57,250,000	\$ 479,581	\$ 56,770,419

Financials – Expenditure by Project (Cost Center 80654)

Project	Budget	Expenditure	Balance
104794 - SPLOST General Admn Cost	\$ 5,820,644	\$ 37,479	\$ 5,783,165
Total	\$ 5,820,644	\$ 37,479	\$ 5,783,165

Financials - Funding Sources (Fund 321 – Other SPLOST Projects)

Funding Source	Budget	Revenue	Balance
Dekalb County (CIP)	\$ 1,782,453	\$ -	\$ 1,782,453
State Of Georgia Department Of Transportation	\$ 8,519,090	\$ 1,841,351	\$ 6,677,740
Total	\$ 10,301,543	\$ 1,841,351	\$ 8,460,193

Financials - Expenditures by Department (Fund 321 – Other SPLOST Projects)

Cost Center	Budget	Expenditure	Balance
80655 Other SPLOST Fundings	\$ 10,301,543	\$ 1,841,351	\$ 8,460,193
Total	\$ 10,301,543	\$ 1,841,351	\$ 8,460,193

Financials – Expenditure by Project (Cost Center 80654)

Project	Budget	Expenditure	Balance
104964 - LMIG SPLOST Match	\$ 9,501,543	\$ 1,841,351	\$ 7,660,193
104975 - Lithonia Playground	\$ 200,000	\$ -	\$ 200,000
104976 - Sugar Crk Actn Pln	\$ 600,000	\$ -	\$ 600,000
Total	\$ 10,301,543	\$ 1,841,351	\$ 8,460,193

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.

Financials - Funding Sources

Funding Source	Budget	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)	\$ 10,892,431	\$ 5,663,753	\$ 5,228,678
Ga. Emergency Management Agency	\$ 3,421,020	\$ 2,320,470	\$ 1,100,550
Total	\$ 15,848,431	\$ 9,477,189	\$ 6,371,243

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
86701 CIP - Stormwater Utility	\$ 15,848,431	\$ 9,477,189	\$ 6,371,243
Total	\$ 15,848,431	\$ 9,477,189	\$ 6,371,243

Financials - Expenditures by Project (Cost Center 86701)

Project	Budget	Expenditure	Balance
101647 - Stormwater-Reserve For Approp.	\$ 42,555	\$ 14,444	\$ 28,111
101648 - Rehab-Storwater Pipes & Struc.	\$ 2,280,000	\$ 2,194,903	\$ 85,097
101649 - Storm Drain. System Constr.	\$ 500,000	\$ 471,905	\$ 28,095
102040 - Cty Of Chamblee Drainage Prjs	\$ 591,105	\$ 590,825	\$ 280
102041 - Doraville Drainage Prjs	\$ 702,770	\$ 700,353	\$ 2,417
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 Imprvmnt	\$ 315,000	\$ 286,118	\$ 28,882
103361 - GEMA-PDMC-PJ-04-Ga-2010-001	\$ 2,692,346	\$ 2,023,663	\$ 668,683
104163 - FMA-PJ-04-GA-2013-002	\$ 739,650	\$ 375,588	\$ 364,062
104164 - FMA-PJ-04-GA-2014-003	\$ 900,000	\$ 827,112	\$ 72,888
104167 - Maintenance & Repair Sw Facs	\$ 3,000,000	\$ 573,761	\$ 2,426,239
104835 - County Basin Study	\$ 2,000,000	\$ 43,720	\$ 1,956,280
Total	\$ 15,848,431	\$ 9,477,189	\$ 6,371,243

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

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.

Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
Urban Redevelopment Bond	\$ 7,945,000	\$ 5,814,184	\$ 2,130,816
Total	\$ 7,945,000	\$ 5,814,184	\$ 2,130,816

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80356 CIP - URA - Police	\$ 2,269,749	\$ 147,590	\$ 2,122,159
80357 CIP - URA - Records Court	\$ 4,675,251	\$ 4,666,712	\$ 8,539
80388 CIP - URA - Community Development	\$ 1,000,000	\$ 999,882	\$ 118
Total	\$ 7,945,000	\$ 5,814,184	\$ 2,130,816

Financials - Expenditures by Projects (Cost Center 80356)

Project	Budget	Expenditure	Balance
103038 - URA-North Police Precinct Relo	\$ 2,269,749	\$ 147,590	\$ 2,122,159
Total	\$ 2,269,749	\$ 147,590	\$ 2,122,159

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 9th through private placement. The projects are to renovate Records 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 Records Court and the Neighborhood Justice Protection are completed.

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.

Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
Water & Sewer Bond Fund	\$ 596,110,648	\$ 503,404,762	\$ 92,705,887
Total	\$ 596,110,648	\$ 503,404,762	\$ 92,705,887

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
88051 CIP - Water & Sewer Bonds	\$ 259,947,030	\$ 257,878,319	\$ 2,068,712
88053 CIP - '11 Water & Sewer Bonds	\$ 312,710,729	\$ 229,595,094	\$ 83,115,635
88061 CIP - Water & Sewer Renewal & Extension	\$ 23,452,889	\$ 15,931,349	\$ 7,521,540
Total	\$ 596,110,648	\$ 503,404,762	\$ 92,705,887

Watershed Management 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.

Financials - Expenditures by Project (Cost Center 88051)

Project	Budget	Expenditure	Balance
100019 - Filter Plant Expansion	\$ 169,662,878	\$ 169,596,788	\$ 66,090
100053 - Raw Water Pump Station & Line	\$ 58,536,891	\$ 57,875,844	\$ 661,047
100069 - Sewer Ren - Snapfinger	\$ 10,167,851	\$ 9,525,152	\$ 642,699
102021 - Southeast Lift Stations	\$ 13,402,104	\$ 12,178,566	\$ 1,223,538
103046 - Rzedb-Stncrst Sntary Swr Imprv	\$ 22,268,819	\$ 21,118,793	\$ 1,150,026
Total	\$ 274,038,543	\$ 270,295,143	\$ 3,743,400

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

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.

Financials - Expenditures by Project (Cost Center 88053)

Project	Budget	Expenditure	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	\$ -	\$ 500,000
103257 - Scott Blvd Water Repl Ph 1	\$ 10,031,123	\$ 665,854	\$ 9,365,269
103258 - Candler Rd. Water Main Repl	\$ 6,469,343	\$ 6,010,461	\$ 458,882
103259 - Add'L Clear Wells & Pumping St	\$ 8,726,615	\$ 3,478,454	\$ 5,248,161
103260 - Pipe Bursting (2012-13)	\$ 15,966,149	\$ 1,978,360	\$ 13,987,789
103261 - Manhole Reh (2012-13)	\$ 6,347,400	\$ 3,373,578	\$ 2,973,823
103262 - Closed-Circuit Tv Insp	\$ 27,573,767	\$ 18,048,955	\$ 9,524,812
103263 - Relining	\$ 58,372,550	\$ 34,731,810	\$ 23,640,740
103264 - Water Hydr Modeling	\$ 3,500,000	\$ 328,943	\$ 3,171,057
103265 - Waterwaste Hydr Modeling	\$ 4,686,131	\$ 3,195,910	\$ 1,490,221
103266 - Sew Map & Manhole Insp Study	\$ 15,417,877	\$ 13,914,919	\$ 1,502,958
103267 - Snapfinger WWTP Exp - Ph 1	\$ 10,652,456	\$ 10,602,207	\$ 50,249
103268 - Snapfinger WWTP Exp - Ph 2	\$ 146,419,451	\$ 114,330,718	\$ 32,088,733
103269 - Pole Bridge WWTP Exp - Constr	\$ 5,049,611	\$ 2,425,239	\$ 2,624,372
103270 - Roadhaven Bldg Fund	\$ 6,945,997	\$ 2,147,592	\$ 4,798,405
103271 - Oracle Billing Sys	\$ 11,510,401	\$ 3,427,427	\$ 8,082,974
103272 - Abestos Cement (A/C) Line Repl	\$ 126,492,136	\$ 97,142,000	\$ 29,350,136
103273 - Abestos Cement Line Repl - 1 P	\$ 9,000,000	\$ 8,472,633	\$ 527,367
103274 - Snapfinger Wwtp Exp Const Mgm	\$ 2,000,000	\$ 1,328,482	\$ 671,518
103618 - Lift Station Upgrades	\$ 1,206,875	\$ 375,149	\$ 831,726
104070 - City Of Atl - Ww Svcs/Clean	\$ 48,256,399	\$ 30,422,860	\$ 17,833,540
104073 - Lift Station Upgrade/Rehab.	\$ 13,269,495	\$ 10,872,536	\$ 2,396,959
104079 - Replace Glenwood Water Main	\$ 3,164,106	\$ 160,592	\$ 3,003,513
104080 - Vulnerability Asses-Study	\$ 100,000	\$ -	\$ 100,000
104081 - Water System Security D&I	\$ 100,000	\$ -	\$ 100,000
104082 - W/S Relo-Adjust For Roadway	\$ 8,048,027	\$ 6,265,418	\$ 1,782,609
104083 - Water Resources Mgmt Plan	\$ 4,327,000	\$ 1,533,410	\$ 2,793,590
104084 - Ww Sys Sec Design&Inst	\$ 120,000	\$ -	\$ 120,000
104085 - Lower Crooked Crk Lift Upgrade	\$ 130,466	\$ -	\$ 130,466
104086 - Honey Crk Lift Sta Upg Cnstrct	\$ 31,945,358	\$ 31,287,770	\$ 657,588
104087 - Sewer Cleaning Equipment	\$ 1,250,000	\$ -	\$ 1,250,000
104088 - Septic Tank Elim Program	\$ 350,000	\$ -	\$ 350,000
104098 - Snapfinger Wwtp Exp Constr	\$ 4,000,000	\$ -	\$ 4,000,000
104151 - Water Ser Line Renew-Ann Con	\$ 2,500,000	\$ -	\$ 2,500,000
Total	\$ 603,712,476	\$ 414,357,913	\$ 189,354,564

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

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.

Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
Water & Sewer Renewal & Extension Fund	\$ 908,407,830	\$ 722,290,460	\$ 186,117,370
Total	\$ 908,407,830	\$ 722,290,460	\$ 186,117,370

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
88051 CIP - Water & Sewer Bonds	\$ 14,091,513	\$ 12,416,824	\$ 1,674,689
88053 CIP - '11 Water & Sewer Bonds	\$ 291,001,747	\$ 184,762,819	\$ 106,238,929
88061 CIP - Water & Sewer Renewal & Extension	\$ 598,176,390	\$ 521,097,115	\$ 77,079,274
88062 CIP - Watershed - Capital & Grants	\$ 439,380	\$ 343,111	\$ 96,269
88063 CIP - Watershed - Purchasing & Contracts	\$ 4,698,800	\$ 3,670,590	\$ 1,028,210
Total	\$ 908,407,830	\$ 722,290,460	\$ 186,117,370

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

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.

Financials - Expenditures by Project (Cost Center 88061)

Project	Budget	Expenditure	Balance
100001 - Annual Engineering Contract	\$ 92,828,460	\$ 72,374,396	\$ 20,454,063
100002 - Annual Sewer Cst Contract	\$ 4,257,369	\$ 4,218,423	\$ 38,946
100003 - Annual Water Cst Contract	\$ 21,860,751	\$ 20,926,221	\$ 934,530
100010 - County Main Renewals	\$ 29,479,586	\$ 29,305,290	\$ 174,296
100011 - County Sewer Main Extensions	\$ 339,267	\$ 339,267	\$ 1
100022 - Firelines	\$ 6,103,955	\$ 5,896,089	\$ 207,866
100023 - GDOT Improvements	\$ 12,743,874	\$ 12,294,419	\$ 449,455
100026 - HOST Projects Design	\$ 128,816	\$ 104,940	\$ 23,876
100029 - Isis Equipment/Contracts	\$ 11,700,000	\$ 11,491,667	\$ 208,333
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	\$ 18,927,859	\$ 948,918
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	\$ 19,741,548	\$ -	\$ 19,741,548
100057 - Roadhaven Renovations	\$ 2,763,584	\$ 1,658,939	\$ 1,104,645
100065 - Sewer Rehab - Intergovernmtl	\$ 25,115,641	\$ 25,030,882	\$ 84,759
100066 - Sewer Rehab - Pole Bridge	\$ 10,456,260	\$ 10,407,904	\$ 48,356
100067 - Sewer Rehab - Snapfinger	\$ 56,653,402	\$ 56,403,525	\$ 249,877
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

Financials - Expenditures by Project (Cost Center 88061 continued)

Project	Budget	Expenditure	Balance
100086 - Water Meter Installations	\$ 41,734,453	\$ 40,553,521	\$ 1,180,932
100087 - Water Meter Replacements	\$ 64,652,097	\$ 57,451,566	\$ 7,200,531
100089 - Water Service Line Renewals	\$ 26,759,601	\$ 25,674,633	\$ 1,084,968
102607 - Sewer System Modeling	\$ 9,908,727	\$ 8,236,471	\$ 1,672,256
102608 - Esegment Clearing & Maintenance	\$ 4,100,000	\$ 1,772,344	\$ 2,327,656
102906 - City Of Atl - Renw & Ext	\$ 21,459,764	\$ 21,153,227	\$ 306,537
102907 - System Assess & Reh	\$ 8,294,036	\$ 7,907,902	\$ 386,134
103049 - Watershed Improvement Projects	\$ 4,626,852	\$ 1,020,928	\$ 3,605,924
103153 - Fire Hyd Repair & Repl	\$ 10,503,359	\$ 8,782,742	\$ 1,720,617
103154 - Tank Repair & Painting	\$ 6,073,431	\$ 2,529,384	\$ 3,544,047
103370 - P&C Admin Support	\$ 890,000	\$ 888,357	\$ 1,643
103658 - Scott Candler Filter Plt	\$ 3,000,000	\$ 2,816,083	\$ 183,917
103730 - Mccurdy Bldg Fund	\$ 2,719,779	\$ 2,285,637	\$ 434,142
103731 - CIP Insurance	\$ 10,330,730	\$ 5,821,837	\$ 4,508,893
103775 - G&A Cost Allocation	\$ 1,252,648	\$ 1,176,495	\$ 76,153
103845 - Cty Personnel DWM	\$ 4,616,726	\$ 4,541,916	\$ 74,810
104025 - Dunwoody Tank Fill Valve	\$ 2,012,666	\$ 13,002	\$ 1,999,665
104192 - Smoke Testing	\$ 4,630,245	\$ 3,852,306	\$ 777,939
104424 - Water Audit Implementation	\$ 3,000	\$ -	\$ 3,000
104549 - Watermain Repairs	\$ 1,000,000	\$ 497,871	\$ 502,129
104568 - Profes. Engineering Services	\$ 4,138,735	\$ 2,523,938	\$ 1,614,797
104855 - Sewer Flow Gwinnett To DeKalb	\$ 300,000	\$ -	\$ 300,000
104932 - Scott Candler Scada Systems	\$ 663,425	\$ 633,294	\$ 30,131
104952 - Intergovernmental Agreement	\$ 40,000	\$ -	\$ 40,000
Total	\$ 621,629,279	\$ 537,028,464	\$ 84,600,814

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.

Budget Resolution

RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2019 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 2019 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 2019, proposes certain levies and charges to finance these expenditures for the fiscal year 2019 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 26th day of February, 2019.

JEFF RADER
Presiding Officer, Board of Commissioners
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this this 26th day of February, 2019.

MICHAEL 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:

T. J. Sigler
Budget Director
DeKalb County, Georgia

Schedule A

 FY19 Budget Process
 DeKalb County, Georgia
 General Fund (100)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	49,145,277		72,319,683
Taxes	183,493,886	(10,576,213)	172,917,673
HOST / eHOST Sales Taxes	93,517,491	17,014,985	110,532,476
Licenses & Permits	19,720	51,728	71,448
Intergovernmental	3,064,353	(1,399,864)	1,664,489
Charges for Services	48,643,953	(106,804)	48,537,149
Fines & Forfeitures	10,002,153	(1,193,268)	8,808,885
Investment Income	-	-	-
Miscellaneous	6,157,426	164,429	6,321,855
Est SPLOST Indirect Cost Recovery	-	50,761	50,761
Other Financing Sources	4,156,018	516,759	4,672,777
Total Revenue	349,055,000	4,522,513	353,577,513
Animal Services	4,267,548	1,703,003	5,970,551
Board of Commissioners	4,077,530	(235,144)	3,842,386
Budget	1,134,834	(236,336)	898,498
Chief Executive Officer	4,163,886	(1,031,571)	3,132,315
Child Advocate	2,884,117	52,230	2,936,347
Citizen Help Center a.k.a. 311	421,593	(18,422)	403,171
Clerk of Superior Court	7,593,184	(236,583)	7,356,601
Community Service Board	2,134,057	-	2,134,057
Contributions	1,552,782	(812,326)	740,456
Cooperative Extension	1,065,345	39,424	1,104,769
Debt	8,885,449	(295,912)	8,589,537
DEMA - DeKalb Emerg Mgt Agy	1,483,540	(297,639)	1,185,901
DFACS	1,278,220	-	1,278,220
District Attorney	16,830,676	(199,511)	16,631,165
Economic Development	1,465,290	169,710	1,635,000
Elections	4,460,098	(1,652,399)	2,807,699
Ethics Board	599,753	(19,850)	579,903
Facilities	18,059,999	496,516	18,556,515
Finance	7,336,763	(1,554,958)	5,781,805
Fire (General Fund)	581,492	585,319	1,166,811
Geographic Information Systems	2,670,616	(261,823)	2,408,793
Health Board	4,305,634	275,000	4,580,634
HOST Contributions	982,453	(982,453)	-
Human Resources	4,320,083	(493,438)	3,826,645
Human Services	5,950,212	(173,132)	5,777,080
Internal Audit	1,706,903	(159,918)	1,546,985
IT	26,599,159	(2,634,850)	23,964,309
Juvenile Court	7,803,595	(461,798)	7,341,797
Law	5,289,136	(710,548)	4,578,588
Library	19,395,380	155,473	19,550,853
Magistrate Court	4,009,861	(231,717)	3,778,144
Medical Examiner	3,012,425	(133,602)	2,878,823
Non-Departmental	8,137,591	80,036	8,217,627

Schedule A

Pension	-	27,189,825	27,189,825
Planning & Sustainability	2,153,810	(659,523)	1,494,287
Police (General Fund)	8,704,508	(1,233,971)	7,470,537
Probate Court	2,111,529	(69,852)	2,041,677
Property Appraisal	5,832,888	(597,946)	5,234,942
Public Defender	9,827,872	(529,640)	9,298,232
Public Works Director	730,629	(176,226)	554,403
Purchasing	3,389,834	(560,891)	2,828,943
Sheriff	84,894,829	(7,617,984)	77,276,845
Solicitor	8,144,432	(452,919)	7,691,513
State Court	16,647,563	(1,220,027)	15,427,536
Superior Court	10,255,642	(444,919)	9,810,723
Tax Commissioner	8,591,655	(477,965)	8,113,690
Total Recurring Expenses	345,744,395	3,870,743	349,615,138
Budget	-	100,000	100,000
Chief Executive Officer	-	100,000	100,000
Contributions	-	1,977,617	1,977,617
DEMA - DeKalb Emerg Mgt Agy	-	234,145	234,145
Human Resources	-	323,788	323,788
Planning & Sustainability	-	811,500	811,500
Total Non-Recurring Expenses	-	3,547,050	3,547,050
Budgetary Reserve	52,455,882	20,279,126	72,735,008
Total Reserves	52,455,882	20,279,126	72,735,008

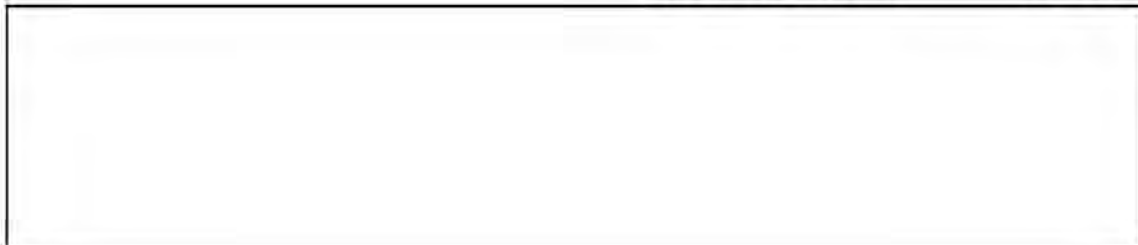
Gain/(Use)	415,325
Months Exp Rsrv	2.47
Resolution Revenue	425,897,196
Resolution Expenses	425,897,196

Non-Departmental - General Fund includes a \$1.75M reserved for appropriation by District Commissioners as follows:	
Commission District 1	500,000
Commission District 5	500,000
Commission District 6	500,000
Commission District 7	250,000

Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Fire Fund (270)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	5,841,202		6,174,554
Taxes	64,098,220	7,001,217	71,099,437
HOST / eHOST Sales Taxes	3,263,762	(3,263,762)	-
Intergovernmental	-	-	-
Charges for Services	1,635,000	(135,358)	1,499,642
Fines & Forfeitures	2,100	-	2,100
Miscellaneous	6,258	-	6,258
Est SPLOST Indirect Cost Recover	-	122,720	122,720
Transfer from General Fund to Fire	530,557	553,037	1,083,594
Total Revenue	69,535,897	4,277,854	73,813,751
Contributions	74,899	(74,899)	-
Debt	681,770	113,492	795,262
Fire	62,458,078	(1,874,363)	60,583,715
Non-Departmental	5,291,794	24,556	5,316,350
Pension	-	6,948,076	6,948,076
Total Expenses	68,506,541	5,136,862	73,643,403
Budgetary Reserve	6,870,558	(525,656)	6,344,902
Total Reserves	6,870,558	(525,656)	6,344,902
		Gain/(Use)	170,348
		Months Exp Rsrv	1.03
		Resolution Revenue	79,988,305
		Resolution Expenses	79,988,305



Schedule A

FY19 Budget Process
DeKalb County, Georgia
Designated Fund (271)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	2,411,468		4,010,485
Taxes	30,602,830	954,332	31,557,162
HOST / eHOST Sales Tax	1,690,676	(1,690,676)	-
Intergovernmental	-	-	-
Charges for Services	886,102	(29,686)	856,416
Miscellaneous	200,595	(53,326)	147,269
Other Financing Sources	487,000	(198,257)	288,743
Est SPLOST Indirect Cost Recover	-	-	704,334
Tfr from Unincorp Fund (272)	7,652,744	(666,660)	6,986,084
Tfr from Strmwtr Fund (580)	2,000,000	(730,373)	1,269,627
Total Revenue	43,519,947	(2,414,646)	41,809,635
Contributions	-	900,000	900,000
Debt	132,106	21,976	154,082
Non-Departmental	5,912,880	(1,129,489)	4,783,391
Parks	15,809,360	(930,665)	14,878,695
Pension	-	2,408,100	2,408,100
Roads And Drainage (Pub Wrks)	17,000,803	(726,756)	16,274,047
Transportation (Public Wrks)	3,367,415	(1,027,244)	2,340,171
Total Expenses	42,222,564	(484,078)	41,738,486
Budgetary Reserve	3,708,851	372,783	4,081,634
Total Reserves	3,708,851	372,783	4,081,634
		Gain/(Use)	71,149
		Months Exp Rsrv	1.17
		Resolution Revenue	45,820,120
		Resolution Expenses	45,820,120



Schedule A

FY19 Budget Process
DeKalb County, Georgia
Unincorporated Fund (272)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	530,360		4,104,534
Taxes	4,472,021	(360,768)	4,111,253
Licenses & Permits	11,966,496	1,056,212	13,022,708
Fines & Forfeitures	9,192,244	222,033	9,414,277
Investment Income	-	-	-
Miscellaneous	(77,388)	(91,530)	(168,918)
Other Financing Sources	200,000	(200,000)	-
Trf fm Hotel/Motel Fund (275)	1,875,000	(937,500)	937,500
Trf fm Sanitation Fund (541)	-	19,399	19,399
Trf to Designated Fund (271)	(7,652,744)	666,660	(6,986,084)
Trf to Police Fund (274)	-	-	-
Total Revenue	19,975,629	374,506	20,350,135
Beautification	10,375,488	563,027	10,938,515
Contributions	328,814	(328,814)	-
Non-Departmental	1,685,827	2,085	1,687,912
Pension	-	1,486,618	1,486,618
Planning & Sustainability	1,703,750	(98,437)	1,605,313
Traffic Court	4,922,726	(290,949)	4,631,777
Total Expenses	19,016,605	1,333,530	20,350,135
Budgetary Reserve	1,489,384	2,615,150	4,104,534
Total Reserves	1,489,384	2,615,150	4,104,534

Gain/(Use)	-
Months Exp Rsv	2.42
Resolution Revenue	24,454,669
Resolution Expenses	24,454,669



Schedule A

FY19 Budget Process
DeKalb County, Georgia
Hospital Fund (273)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	622,588		1,476,809
Taxes	14,091,289	(1,574,394)	12,516,895
HOST / eHOST Sales Taxes	7,044,376	871,963	7,916,339
Intergovernmental	-	-	-
Other Fin: Transfer from General	-	-	-
Total Revenue	21,135,665	(702,431)	20,433,234
Grady Subsidy	12,934,952	-	12,934,952
Grady Debt	7,464,125	(8,600)	7,455,525
Other Professional Services	100,000	(80,000)	20,000
Total Expenses	20,499,077	(88,600)	20,410,477
Budgetary Reserve	1,259,176	240,390	1,499,566
Total Reserves	1,259,176	240,390	1,499,566

Gain/(Use)	22,757
Months Exp Rsrv	0.88
Resolution Revenue	21,910,043
Resolution Expenses	21,910,043



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Police Fund (274)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	20,819,238		21,766,470
Taxes	99,334,756	8,043,566	107,378,322
HOST / eHOST Sales Tax	3,656,766	(3,656,766)	-
Licenses & Permits	363,945	(7,500)	356,445
Intergovernmental	-	-	-
Charges for Services	431,478	164,203	595,681
Miscellaneous	268,786	(2,250)	266,536
Other Financing Sources	175,906	(175,906)	-
Est SPLOST Indirect Cost Recover	-	92,292	92,292
Tfr from Unincorp Fund (272)	-	-	-
Total Revenue	104,231,637	4,457,639	108,689,276
Contributions	-	-	-
Debt	1,304,148	217,102	1,521,250
Non-Departmental	9,737,721	(3,000)	9,734,721
Pension	-	9,227,736	9,227,736
Police	91,954,866	(4,237,488)	87,717,378
Total Recurring Expenses	102,996,735	5,204,350	108,201,085
Budgetary Reserve	22,054,140	200,521	22,254,661
Total Reserves	22,054,140	200,521	22,254,661
		Gain/(Use)	488,191
		Months Exp Rsrv	2.47
		Resolution Revenue	130,455,746
		Resolution Expenses	130,455,746



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Countywide Bond Fund (410)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	587,346		1,054,682
Taxes	12,164,134	(328,933)	11,835,201
Total Revenue	12,164,134	(328,933)	11,835,201
Debt Service	11,761,100	72,717	11,833,817
Total Expenses	11,761,100	72,717	11,833,817
Budgetary Reserve	990,380	65,686	1,056,066
Ending Fund Balance 12/31	990,380	65,686	1,056,066

Gain/(Use)	1,384
Months Exp Rsrv	1.07
Resolution Revenue	12,889,883
Resolution Expenses	12,889,883

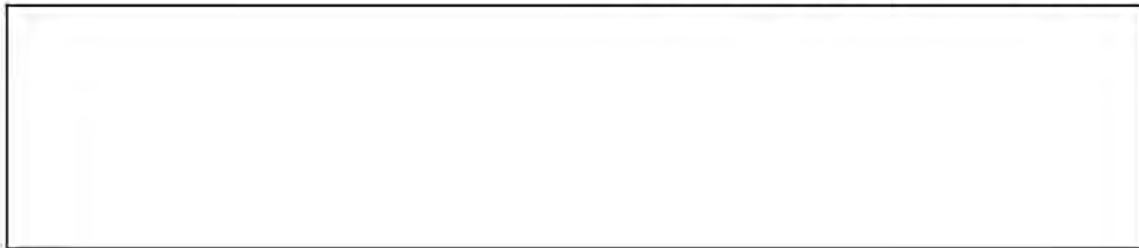


Schedule A

FY19 Budget Process
DeKalb County, Georgia
Unincorporated Debt Svc (411)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	954,989		1,069,345
Taxes	10,170,678	5,202,514	15,373,192
Total Revenue	10,170,678	5,202,514	15,373,192
Debt Service	10,281,588	5,079,000	15,360,588
Recurring Expenses	10,281,588	5,079,000	15,360,588
Budgetary Reserve	844,079	237,870	1,081,949
Total Reserves	844,079	237,870	1,081,949

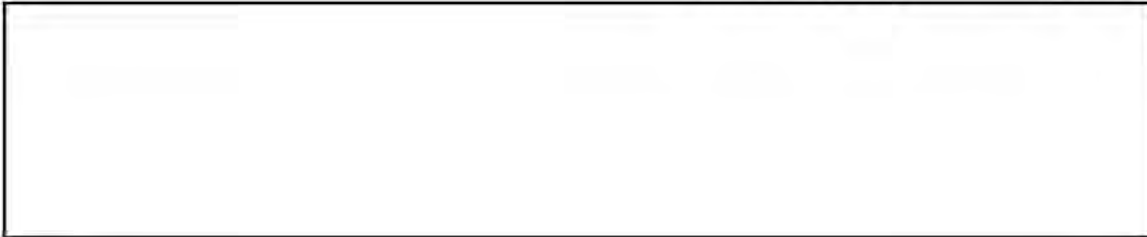
Gain/(Use)	12,604
Months Exp Rsrv	0.85
Resolution Revenue	16,442,537
Resolution Expenses	16,442,537



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Airport Fund (551)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	4,475,788		5,604,890
Miscellaneous	5,222,000	(610,012)	4,611,988
Total Revenue	5,222,000	(610,012)	4,611,988
Airport	2,941,346	(19,958)	2,921,388
Transfer to Capital Improvements	2,250,000	(500,000)	1,750,000
Total Expenses	5,191,346	(519,958)	4,671,388
Budgetary Reserve	4,475,788	1,069,702	5,545,490
Total Reserves	4,475,788	1,069,702	5,545,490
		Gain/(Use)	(59,400)
		Months Exp Rsrv	14.2
		Resolution Revenue	10,216,878
		Resolution Expenses	10,216,878



Schedule A

FY19 Budget Process
DeKalb County, Georgia
Bldg Auth Debt Svc Fund (412)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	70,018		70,021
Transfer from General Fund Debt	3,823,483	(98,574)	3,724,909
Total Revenue	3,823,483	(98,574)	3,724,909
Debt Service	3,723,483	1,426	3,724,909
Total Expenses	3,723,483	1,426	3,724,909
Ending Fund Balance 12/31	170,018		70,021

Gain/(Use)	-
Months Exp Rsrv	0.2
Resolution Revenue	3,794,930
Resolution Expenses	3,794,930



Schedule A

FY19 Budget Process
DeKalb County, Georgia
County Jail Fund (204)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	24,368		24,368
Intergovernmental	110,000	-	110,000
Fines & Forfeitures	1,168,500	(52,500)	1,116,000
Total Revenue	1,278,500	(52,500)	1,226,000
County Jail	1,302,868	(52,500)	1,250,368
Total Expenses	1,302,868	(52,500)	1,250,368
Total Reserves	-	-	-

Gain/(Use)	(24,368)
Months Exp Rsrv	-
Resolution Revenue	1,250,368
Resolution Expenses	1,250,368



Schedule A

FY19 Budget Process
DeKalb County, Georgia
DCTV (PEG) Fund (203)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	1,170,994		833,866
Miscellaneous (PEG Fund)	85,000	(20,000)	65,000
Total Revenue	85,000	(20,000)	65,000
PEG Fund	626,074	(83,772)	542,302
Total Expenses	626,074	(83,772)	542,302
Budgetary Reserve	629,920		356,564
Total Reserves	629,920		356,564

Gain/(Use)	(477,302)
Months Exp Rsrv	7.9
Resolution Revenue	898,866
Resolution Expenses	898,866



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Development Fund (201)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	8,432,952		10,178,514
Licenses & Permits	8,285,920	300,000	8,585,920
Charges for Services	466,797	-	466,797
Total Revenue	8,752,717	300,000	9,052,717
Planning & Sustainability	7,257,842	(229,842)	7,028,000
Total Expenses	7,257,842	(229,842)	7,028,000
Budgetary Reserve	9,927,827	2,275,404	12,203,231
Ending Fund Balance 12/31	9,927,827	2,275,404	12,203,231
		Gain/(Use)	2,024,717
		Months Exp Rsrv	20.8
		Resolution Revenue	19,231,231
		Resolution Expenses	19,231,231



Schedule A

FY18 Budget Process
DeKalb County, Georgia
Drug Abuse Tre/Ed Fund (209)

	Midyear FY17	Change	Proposed FY18
Starting Fund Balance January 1st	181,412		71,116
Fines & Forfeitures	215,000	(15,000)	200,000
Total Revenue	215,000	(15,000)	200,000
Drug Abuse Treatment & Education	396,412	(125,296)	271,116
Total Expenses	396,412	(125,296)	271,116
Ending Fund Balance 12/31	-		-

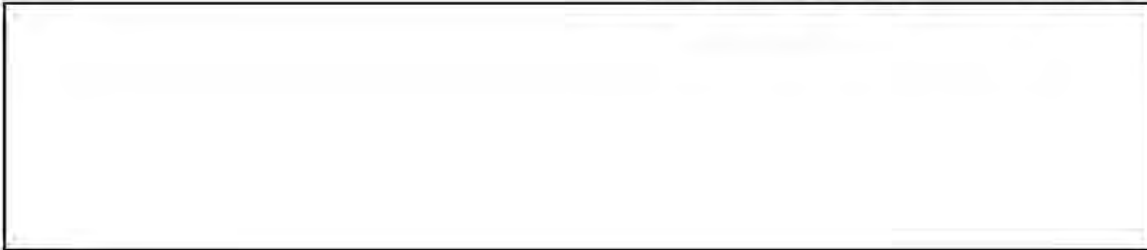
Gain/(Use)	(71,116)
Months Exp Rsrv	-
Resolution Revenue	271,116
Resolution Expenses	271,116



Schedule A

FY18 Budget Process
DeKalb County, Georgia
E911 Fund (215)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	1,671,754		(428,624)
Miscellaneous	11,406,315	955,097	12,361,412
Total Revenue	11,406,315	955,097	12,361,412
E911	13,078,069	(1,145,281)	11,932,788
Total Expenses	13,078,069	(2,000,000)	11,932,788
Budgetary Reserve	-		-
Total Reserves	-	(2,000,000)	-
		Gain/(Use)	428,624
		Months Exp Rsrv	-
		Resolution Revenue	11,932,788
		Resolution Expenses	11,932,788



Schedule A

FY19 Budget Process
DeKalb County, Georgia
Foreclosure Reg. Fund (205)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	246,797		246,797
Charges for Services	100,000	(65,000)	35,000
Total Revenue	100,000	(65,000)	35,000
Beautification	346,797	(216,397)	130,400
Total Expenses	346,797	(216,397)	130,400
Budgetary Reserve	-		151,397
Total Reserves	-	-	151,397

Gain/(Use)	(95,400)
Months Exp Rsv	13.9
Resolution Revenue	281,797
Resolution Expenses	281,797



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Grant Fund (250)**

	FY18 Mid-Year	Change	FY19 Proposed
Intergovernmental	35,201,980	(6,802,277)	28,399,703
Total Revenue	35,201,980	(6,802,277)	28,399,703
Grant-in-Aid Programs	35,201,980	(6,802,277)	28,399,703
Total Expenses	35,201,980	(6,802,277)	28,399,703

Starting Fund Balance (Jan 1)	-	-
Ending Fund Balance (Dec 31)	-	-
Gain/(Use) of Fund Balance>>>	0	0
Months Reserved>>>	0.00	0.00
Resolution Revenue Number	35,201,980	28,399,703
Resolution Expenses Number	35,201,980	28,399,703

Schedule A

FY19 Budget Process
DeKalb County, Georgia
Grant Fund (257)

	Midyear FY18	Change	Proposed FY19
Intergovernmental	490,726	(124,877)	365,849
Total Revenue	490,726	(124,877)	365,849
Justice Assistance Grant Program	490,726	(124,877)	365,849
Total Expenses	490,726	(124,877)	365,849

Starting Fund Balance (Jan 1)	0	0
Ending Fund Balance (Dec 31)	0	0
Gain/(Use) of Fund Balance>>>	0	0
Months Reserved>>>	0.00	0.00
Resolution Revenue Number	490,726	365,849
Resolution Expenses Number	490,726	365,849

Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Hotel/Motel Fund (275)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	2,951,685		3,067,427
Taxes	2,000,000	500,000	2,500,000
Total Revenue	2,000,000	500,000	2,500,000
DeKalb Convention & Visitors Bur	2,166,362	(1,116,362)	1,050,000.00
Tourism Product Development	928,441	(28,441)	900,000.00
Transfer to Unincorporated Fund	1,856,882	(1,406,882)	450,000.00
Total Expenses	4,951,685	(2,551,685)	2,400,000
Ending Fund Balance 12/31	-		3,167,427

Gain/(Use)	100,000
Months Exp Rsrv	15.8
Resolution Revenue	5,567,427
Resolution Expenses	5,567,427

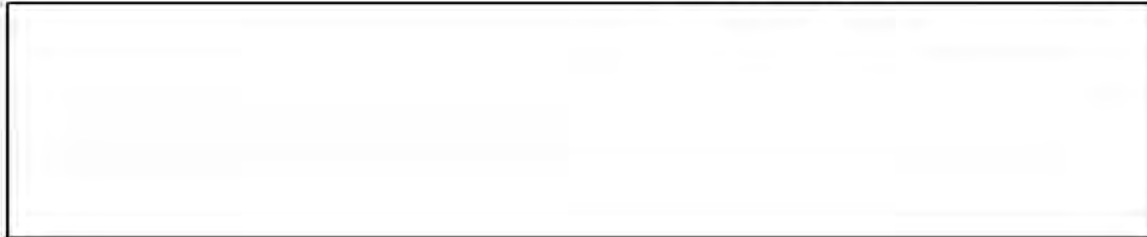


Schedule A

FY18 Budget Process
DeKalb County, Georgia
Juvenile Services Fund (208)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	59,129		68,545
Charges for Services	60,000	(2,000)	58,000
Total Revenue	60,000	(2,000)	58,000
Juvenile Court (Juvenile Services)	119,129	1,000	126,545
Total Expenses	119,129	1,000	126,545
Ending Fund Balance 12/31	-		-

Gain/(Use)	(68,545)
Months Exp Rsrv	-
Resolution Revenue	126,545
Resolution Expenses	126,545



Schedule A

FY18 Budget Process
DeKalb County, Georgia
Law Enf. Conf. Mon. Fund (210)

	FY18 Current	Change	FY19 Proposed
Intergovernmental	3,439,828	639,912	4,079,740
Total Revenue	3,439,828	639,912	4,079,740
Police - Federal Drug Funds	709,636	156,278	865,914
Police - State Drug Funds	1,143,248	764,978	1,908,226
Police - Treasury	203,054	(203,054)	-
District Attorney - Federal Drug Funds	-	-	-
District Attorney - State Drug Funds	267,848	57,419	325,267
District Attorney - Treasury	-	23,257	23,257
Sheriff- Federal Drug Funds	1,115,845	(158,966)	956,879
Sheriff- State Drug Funds	197	-	197
Total Expenses	3,439,828	639,912	4,079,740

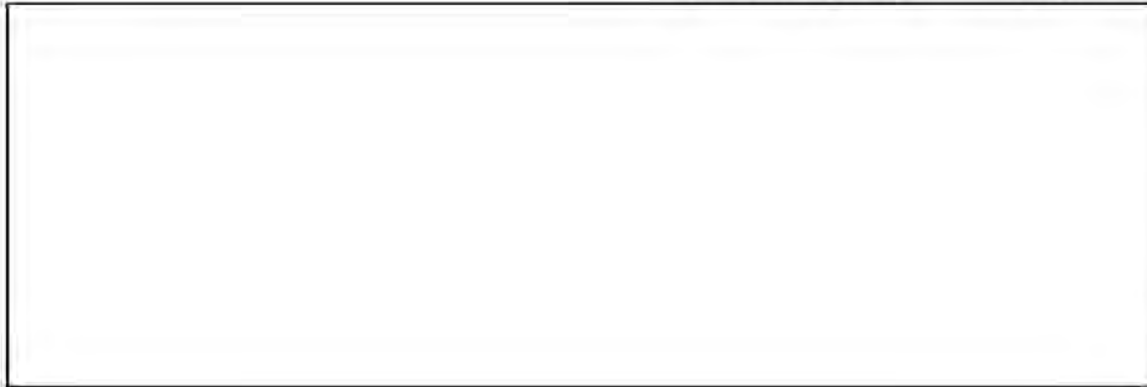
Starting Fund Balance (Jan 1)	-	-
Ending Fund Balance (Dec 31)	-	-
Gain/(Use) of Fund Balance>>>	-	-
Months Reserved>>>	0.00	0.00
Resolution Revenue Number	3,439,828	4,079,740
Resolution Expenses Number	3,439,828	4,079,740

Schedule A

FY19 Budget Process
DeKalb County, Georgia
Pub Saf & Jud Fac Aut Fund (413)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	9,356		24,156
Transfer from General	-	296,670	296,670
Transfer from Police	1,378,922	142,328	1,521,250
Transfer from Fire	799,775	(4,513)	795,262
Transfer from E911	496,412	(157,183)	339,229
Transfer from STD - Incorporated	82,735	71,347	154,082
Total Revenue	2,757,844	348,650	3,106,494
Debt Service	2,663,244	443,250	3,106,494
Total Expenses	2,663,244	443,250	3,106,494
Ending Fund Balance 12/31	103,956		24,156

Gain/(Use)	0
Months Exp Rsrv	0.1
Resolution Revenue	3,130,650.200
Resolution Expenses	3,130,650.200



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Recreation Fund (207)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	278,066		63,277
Charges for Services	949,000	(47,800)	901,200
Total Revenue	949,000	(47,800)	901,200
Recreation Services	1,227,066	(262,589)	964,477
Total Expenses	1,227,066	(262,589)	964,477
Ending Fund Balance 12/31	-		-
		Gain/(Use)	(63,277)
		Months Exp Rsrv	-
		Resolution Revenue	964,477
		Resolution Expenses	964,477

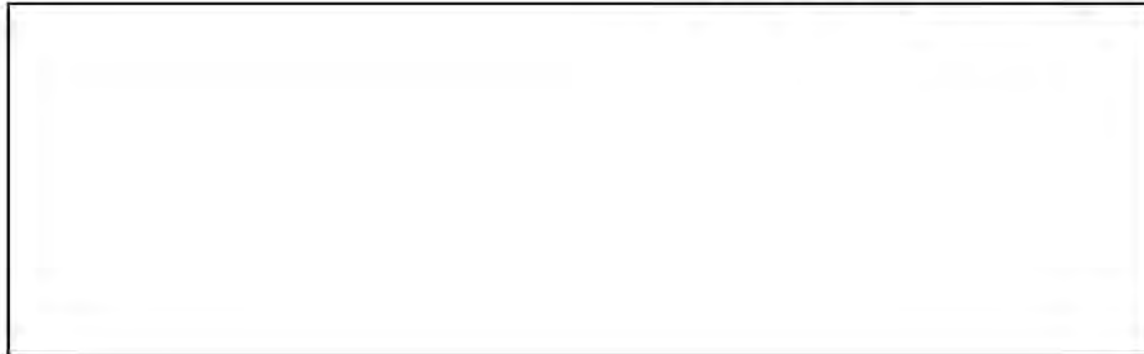


Schedule A

FY19 Budget Process
DeKalb County, Georgia
Rental Motor Vehicle Fund (280)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	622,638		57,815
Taxes	550,000	(10,000)	540,000
Total Revenue	550,000		540,000
Rental of Porter Sanford Center	-	148,800	148,800
Other Miscellaneous	1,091,000	(641,985)	449,015
Total Expenses	1,091,000		597,815
Ending Fund Balance 12/31	81,638		-

Gain/(Use)	(57,815)
Months Exp Rsrv	-
Resolution Revenue	597,815
Resolution Expenses	597,815



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Risk Management Fund (631)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	16,715,597		17,826,102
Charges for Services	12,232,000	(1,858,500)	10,373,500
Payroll Deductions	94,000,000	(9,150,000)	84,850,000
Total Revenue	106,232,000	(11,008,500)	95,223,500
Risk Management (0100)	105,870,819	1,921,045	107,791,864
Total Expenses	105,870,819	1,921,045	107,791,864
Ending Fund Balance 12/31	17,076,778		5,257,738

Gain/(Use)	(12,568,364)
Months Exp Rsrv	0.6
Resolution Revenue	113,049,602
Resolution Expenses	113,049,602

Approximately \$10M in health insurance allocation costs to the operating funds was lowered in a one-year reduction of the per FT employee allocation of \$11,000 to \$9,120. This was done to remedy an excess accumulation of reserves in the Risk Management Fund. The Comprehensive Annual Financial Report (CAFR) reports the Risk Management Fund (631) and the Workers Comp Fund (632) as one entity.

Schedule A

FY18 Budget Process
DeKalb County, Georgia
Sanitation Fund (541)

	Midyear FY18	Change	Proposed FY18
Starting Fund Balance January 1st	10,993,342		14,399,883
Charges for Services	66,109,584	2,632,441	68,742,025
Miscellaneous	16,900	8,100	25,000
Total Revenue	66,126,484	2,640,541	68,767,025
Sanitation (Less Reserves & Tran)	64,636,704	5,547,235	70,183,939
Total Recurring Expenses	64,636,704	5,547,235	70,183,939
Transfer to Sanitation CIP	3,127,575	(1,633,301)	1,494,274
Total Non-Recurring Expenses	3,127,575	(1,633,301)	1,494,274
Ending Fund Balance 12/31	12,483,122		11,488,695
		Gain/(Use)	(2,911,188)
		Months Exp Rsrv	1.9
		Resolution Revenue	83,166,908
		Resolution Expenses	83,166,908



Schedule A

**FY18 Budget Process
DeKalb County, Georgia
Speed Humps Maint Fund (212)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	1,324,672		1,444,252
Charges for Services	300,000	(10,000)	290,000
Total Revenue	300,000	(10,000)	290,000
Roads & Drainage - Speed Humps	333,846	6,537	340,383
Total Expenses	333,846	6,537	340,383

Total Reserves	1,290,826		1,393,869
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Gain/(Use)	(50,383)
Months Exp Rsv	49.1
Resolution Revenue	1,734,252
Resolution Expenses	1,734,252



Schedule A

FY18 Budget Process
DeKalb County, Georgia
Stormwater Ops Fund (581)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	13,243,187		11,895,399
Charges for Services	14,700,000	(32,571)	14,667,429
Total Revenue	14,700,000	(32,571)	14,667,429
Stormwater (Operations)	24,863,244	1,241,215	26,104,459
Total Expenses	24,863,244	1,241,215	26,104,459
Ending Fund Balance 12/31	3,079,943		458,369

Gain/(Use)	(11,437,030)
Months Exp Rsrv	0.2
Resolution Revenue	26,562,828
Resolution Expenses	26,562,828

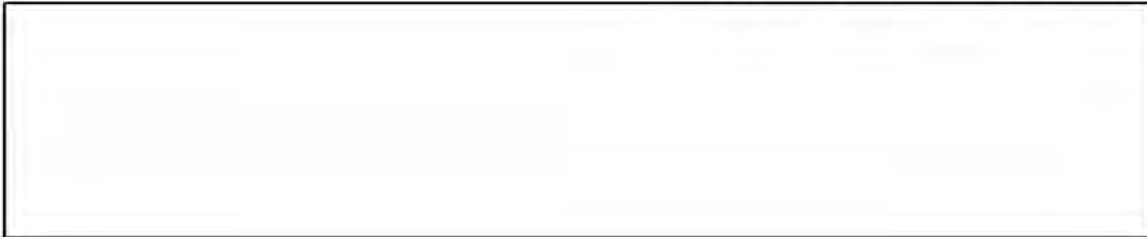


Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Street Light Fund (211)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	1,887,192		1,667,483
Charges for Services	4,652,000	(47,830)	4,604,170
Total Revenue	4,652,000	(47,830)	4,604,170
Street Lights (Less Reserves & Trans	6,148,821	(1,408,663)	4,740,158
Total Expenses	6,148,821	(1,408,663)	4,740,158
Ending Fund Balance 12/31	390,371		1,531,495

Gain/(Use)	(135,988)
Months Exp Rsrv	3.9
Resolution Revenue	6,271,653.000
Resolution Expenses	6,271,653.000

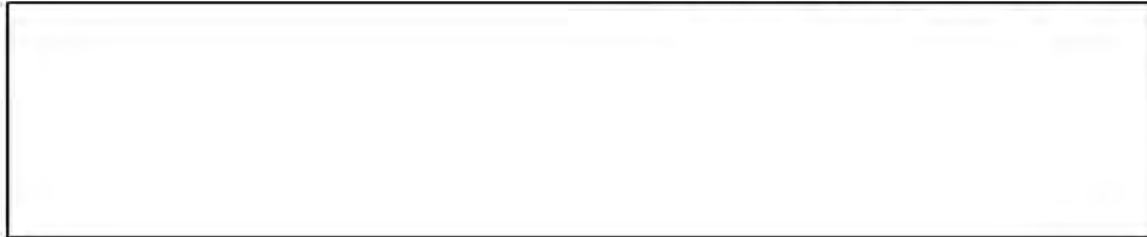


Schedule A

FY19 Budget Process
DeKalb County, Georgia
Urban Redev. Agency (414)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	164,346		308,960
IRS Subsidy: 45%, 6.2% Discount 20	154,833	(19,007)	135,826
Rental (from General Fund Debt)	660,240	(239,576)	420,664
Total Revenue	815,073	(258,583)	556,490
Debt Service	715,073	(12,237)	702,836
Total Expenses	715,073	(12,237)	702,836
Ending Fund Balance 12/31	264,346		162,614

Gain/(Use)	(146,346)
Months Exp Rsrv	2.8
Resolution Revenue	865,449.980
Resolution Expenses	865,449.980



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Vehicle Maintenance Fund (611)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	613,217		445,524
Intergovernmental	200,000	(40,000)	160,000
Charges for Services	29,540,000	1,340,000	30,880,000
Total Revenue	29,740,000	1,300,000	31,040,000
Fleet Management (01200)	30,353,217	1,132,307	31,485,524
Total Expenses	30,353,217	1,132,307	31,485,524
Ending Fund Balance 12/31	-		-

Gain/(Use)	(445,524)
Months Exp Rsrv	-
Resolution Revenue	31,485,524
Resolution Expenses	31,485,524

Schedule A

FY19 Budget Process
DeKalb County, Georgia
Vehicle Replacement Fund (621)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	53,174,470		62,857,428
Charges for Services	24,056,146	(223,671)	23,832,475
Other Financing Sources	1,000,000	-	1,000,000
Total Revenue	25,056,146	(223,671)	24,832,475
Vehicle Replacement (01300)	76,445,021	8,847,092	85,292,113
Total Expenses	76,445,021	8,847,092	85,292,113
Ending Fund Balance 12/31	1,785,595		2,397,790
		Gain/(Use)	(60,459,638)
		Months Exp Rsrv	0.3
		Resolution Revenue	87,689,903
		Resolution Expenses	87,689,903

Income is from replacement charges for 2,269 units at an average of \$10K each, and estimated surplus sales. Expenses are from replacement of 160 units at an average cost of \$95,000 each, \$150K in lease/purchase interest costs, and \$1M reserve for early replacements.

Schedule A

FY19 Budget Process
DeKalb County, Georgia
Victim Assistance Fund (206)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	158,390		187,342
Fines & Forfeitures	450,000	(40,000)	410,000
Intergovernmental	400,000	60,000	460,000
Total Revenue	850,000	20,000	870,000
Victim Assistance	1,008,390	48,952	1,057,342
Total Expenses	1,008,390	48,952	1,057,342
Ending Fund Balance 12/31	-		-

Gain/(Use)	(187,342)
Months Exp Rsrv	-
Resolution Revenue	1,057,342
Resolution Expenses	1,057,342



Schedule A

 FY19 Budget Process
 DeKalb County, Georgia
 Watershed Op Fund (511)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	80,626,136		80,570,577
Charges for Services	242,894,397	9,596,314	252,490,711
Investment Income	1,213,697	-	1,213,697
Fines & Forfeitures	346	(346)	-
Miscellaneous	561,087	346	561,433
Transfer from Gen & San Fund		-	-
Other Financing Sources	73,528	-	73,528
Total Revenue	244,743,055	9,596,314	254,339,369
Finance	11,817,179	(1,311,644)	10,505,535
Transfer to R&E	24,110,687	4,572,165	28,682,852
Transfer to Sinking Fund	65,984,096	(42,603)	65,941,493
Watershed (less Resv/Tran)	144,521,234	(4,389,529)	140,131,705
Total Expenses	246,433,196	(1,171,611)	245,261,585
Budgetary Reserve	79,469,692		89,648,361
Total Reserves	79,469,692		89,648,361

Gain/(Use)	9,077,784
Months Exp Rsrv	4.4
Resolution Revenue	334,909,946
Resolution Expenses	334,909,946

The Chief Executive Officer or his / her designee has the authority to adjust the budgeted Transfer to Renewal and Extension based on actual revenues and expenditures. This action may require a corresponding adjustment in other budgeted revenue, expenses, or fund balance, but may not increase operational funding for Finance or Watershed.

Schedule A

**FY19 Budget Process
DeKalb County, Georgia
W&S Debt Svc Bond Fund (514)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	91,362,976		90,980,029
Other Financing Sources	65,984,096	(42,603)	65,941,493
Total Revenue	65,984,096	(42,603)	65,941,493
Debt Service	65,984,096	(42,603)	65,941,493
Total Expenses	65,984,096	(42,603)	65,941,493
Budgetary Reserve	91,362,976	42,507	91,405,483
Total Reserves	91,362,976	42,507	91,405,483

Gain/(Use)	-
Months Exp Rsv	16.6
Resolution Revenue	156,921,522
Resolution Expenses	157,346,976



Schedule A

 FY19 Budget Process
 DeKalb County, Georgia
 Workers Comp Fund (632)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	(132,476)		44,338
Charges for Services	6,500,000	-	6,500,000
Total Revenue	6,500,000	-	6,500,000
Workers Compensation (01000)	6,367,524	176,814	6,544,338
Total Expenses	6,367,524	176,814	6,544,338
Budgetary Reserve	-		-
Total Reserves	-		-
		Gain/(Use)	(44,338)
		Months Exp Rsrv	-
		Resolution Revenue	6,544,338
		Resolution Expenses	6,544,338

Expenses include \$108K in Workers Comp Reserves. The true Workers Comp reserves reside on the balance sheet as liability accounts that are adjusted each year to the Incurred But Not Remitted analysis. At December 31, 2018, the total balance for those accounts was \$13M. The Comprehensive Annual Financial Report (CAFR) reports the Risk Management Fund (631) and the Workers Comp Fund (632) as one entity.

Schedule B

DeKalb County, Georgia Capital Improvement Plan

CIP Request No.	Project Description	FY2019 Requests	FY2019 Recommended
2019-100.1	Law Dept - Hydraulic modeling fees for consent decree issues.	1,300,000	To be reviewed with Water & Sewer consent decree funding.
2019-100.2	Facilities - Bluebeam software to speed up design reviews.	405,000	135,057
2019-100.3	Facilities/Library - HVAC repairs/preventive maintenance for all libraries.	245,000	To be reviewed with SPLOST.
2019-100.4	Facilities/Library - Repair roof projects at 75 Sam's Street, Covington Library, Sue Kellogg Library and architectural/engineering fees/contingency.	1,121,000	Recommended roof replacement at 75 Sams Street to be reviewed with revenue from building. Recommended repairs for Covington and Sue Kellogg libraries to be reviewed with SPLOST.
2019-100.5	Facilities/Juvenile Court - Construct structural repairs at the parking deck for Juvenile Court facility (\$450,000). Repairs of exterior stairs at Memorial Drive and handicap access to building (\$270,000).	720,000	Not recommended at this time.
2019-100.6	Facilities - Implement key scan system preventive maintenance program (\$17,100) and facilities management redundant access control server (\$8,920).	26,020	Not recommended at this time.
2019-100.7	Facilities - Purchase emergency generator for Maloof Building to manage power outages.	400,000	Not recommended at this time.
2019-100.8	Facilities/Child Advocate - Re-configure existing space to provide four offices for legal staff and one conference room.	85,000	Not recommended at this time.
2019-100.9	Facilities - Maloof Building Lobby Renovation	NA	575,000
2019-100.10	HR - HR Information System upgrade (year 1 of 2). [Note: HR, IT, and Finance submitted duplicate requests for this item. Original requests were for the total 3-year cost of the project.]	3,089,485	See enhancement C11.
2019-100.11	IT/HR - PeopleSoft upgrade with SaaS mobile/cloud capability. [Note: HR, IT, and Finance submitted duplicate requests for this item. Original requests were for the total 3-year cost of the project.]	4,500,000	Purchase will be financed through lease-purchase.
2019-100.12	IT - Upgrade/replace data and system backup system.	500,000	500,000
2019-100.13	IT/Courts - Redesign courtroom technology.	350,000	Not recommended at this time.

Schedule B

DeKalb County, Georgia Capital Improvement Plan

CIP Request No.	Project Description	FY2019 Requests	FY2019 Recommended
2019-100.14	IT/Fleet Mgt - Upgrade Fleet maintenance management software (Faster).	330,000	Considered in Vehicle Maintenance Fund. See 2019-611.1 below.
2019-100.15	Finance - HRMS, end-to-end human resource and payroll management solution that addresses Finances most pressing workforce-related business challenges. [Note: HR, IT, and Finance submitted duplicate requests for this item. Original requests were for the total 3-year cost of the project.]	3,100,000	See Request # 2019-100.11.
2019-100.16	Sheriff - Repair/replace various components in the Jail. Funding for mold remediation and elevator repairs.	9,494,432	864,835
2019-100.17	Sheriff: Upgraded body cameras and tasers (year 1 of 3).	105,399	105,399
2019-100.18	Sheriff - Radio replacement (year 1 of 4).	1,527,000	Purchase will be financed through lease-purchase.
2019-100.19	Juvenile Court - Build-out of Courtroom 2 for new judge and teen/traffic courts.	435,000	Not recommended at this time.
2019-100.20	Juvenile Court - Construction of stairs/walkway from the street (Memorial Drive) to Juvenile Court building.	270,000	Will be reviewed using alternative funding.
2019-100.21	Juvenile Court - Canopy for existing judges' parking lot for security. Approximately \$90K was approved mid-year 2017.	310,500	Not recommended at this time.
2019-100.22	Superior Court - Demolition and build-out of a large courtroom, related offices and jury assembly space for high profile and multi-defendant trials.	350,000	To be reviewed with SPLOST.
2019-100.23	Clerk of Superior Court - Odyssey case management system (year 5 of 5).	537,782	537,782
2019-100.24	Clerk of Superior Court - Replace existing carpet.	61,250	To be reviewed with SPLOST.
2019-100.25	Child Advocate's Office - Additional offices, Child Advocate's Office (04010); Buildout costs for additional offices to support staff for new Juvenile Court Room. See 2019-100.8 above. [Note: This is a duplicate of a Facilities request (\$85K).	94,000	Will be reviewed using alternative funding.
2019-100.26	Medical Examiner - Acquisition of a Laboratory Information Management System.	224,497	Not recommended at this time.
2019-100.27	Police (General Fund) - Connect DeKalb, Director's Office (04601).	414,900	Not recommended at this time.
2019-100.28	Magistrate Court - Build out existing space in the Courthouse to provide kiosks, a reception area, conference room and offices.	212,250	To be reviewed with SPLOST.

Schedule B

DeKalb County, Georgia Capital Improvement Plan

CIP Request No.	Project Description	FY2019 Requests	FY2019 Recommended
2019-100.29	Library [Automation (06850)] - Purchase of 476 Dell PCs to replace all library based public use computers (5 years or older with expired warranty).	389,368	Not recommended at this time.
2019-100.30	Library [Maintenance & Operations (06860)] - Re-paving of Wesley Chapel and Redan-Trotti branch parking lots.	200,000	Not recommended at this time.
2019-100.31	Community Service Board - Exterior wall repair at the Fox Recovery Center, Community Service Board (07201)	60,000	Not recommended at this time.
2019-100.32	Community Service Board - Roof repair at the Crisis Center, Community Service Board (07201)	150,000	Not recommended at this time.
2019-100.33	Community Service Board - Retrofit restroom stalls for wheelchair and other assistive equipment access, Community Service Board (07201)	120,000	Not recommended at this time.
2019-100.34	Community Service Board - Roof repair at the Kirkwood facility, Community Service Board (07201)	150,000	Not recommended at this time.
2019-100.35	Community Service Board - Replace carpet on the second and fourth floors of the Winn Way facility, Community Service Board (07201)	160,000	Not recommended at this time.
2019-100.36	Property Appraisal (02710) - Office Flooring.	60,000	Not recommended at this time.
General		31,497,883	2,718,073
Fire		-	-
2019-271.1	Parks - Upgrade all perimeter pool fencing at eight aquatic centers.	656,675	To be reviewed using bond funds.
2019-271.2	Parks - Add lights to Field 5 at Medlock Park.	55,700	To be reviewed using bond funds.
2019-271.3	Parks - Extend the existing warehouse and enclose the back dock.	750,000	To be reviewed using bond funds.
2019-271.4	Parks - Install fencing at horse farm.	196,000	To be reviewed using bond funds.
2019-271.5	Parks - Fund three pieces of artwork, remove Kudzu throughout the parks, and lift tree canopy at 25 park locations.	725,000	To be reviewed using bond funds.
2019-271.6	Parks - Add funding (Sugar Creek Golf course) for picnic shelters, re-grade/seed the driving range area, pave the cart path and contract professional tree removal services.	200,000	To be reviewed using bond funds.

Schedule B

DeKalb County, Georgia Capital Improvement Plan

CIP Request No.	Project Description	FY2019 Requests	FY2019 Recommended
2019-271.7	Parks - Renovate bunker and pave asphalt at Mystery Valley Golf course.	390,000	To be reviewed using bond funds.
2019-271.8	Parks - Rainbow Park Amphitheater: \$400K added via amendment from Commissioner Larry Johnson.	400,000	400,000
2019-271.9	Transportation - Turn lane at intersection of Briarlake Road and Briarcliff Road: \$500K added via amendment by Commissioner Jeff Rader.	390,000	500,000
Designated		3,763,375	900,000
Unincorporated		-	-
2019-274.1	Outfitting 100 Police vehicles purchased with SPLOST, Uniform Division (04667).	688,912	688,912
Police		688,912	688,912
Tax Fund		35,950,170	4,306,985
2019-611.1	Upgrade Faster (Fleet maintenance/management software)	330,000	330,000
Vehicle Maintenance		330,000	330,000
2019-215.1	Carpet replacement in E-911 Center, E-911 Wired (02646):	90,000	Not recommended at this time.
E-911 (Emergency Telephone System Fund)		90,000	-
Water & Sewer		-	-
2019-541.1	Six projects: Environmental monitoring with Oasis (\$1,227,575), engineering services (\$1M), double-wide modular trailer for compost & roll-off operations (\$150K), single-wide modular trailer for mechanics Site E Fleet building (\$75,000), upgrades to the North Transfer Station (\$1.5M) and East Collections Lot building modifications (\$150K). Note: Recommend funding for environmental monitoring.	4,102,575	1,227,575
Sanitation		4,102,575	1,227,575
2019-551.1	Transfer to Airport CIP	1,750,000	1,750,000
Airport		1,750,000	1,750,000

Schedule B

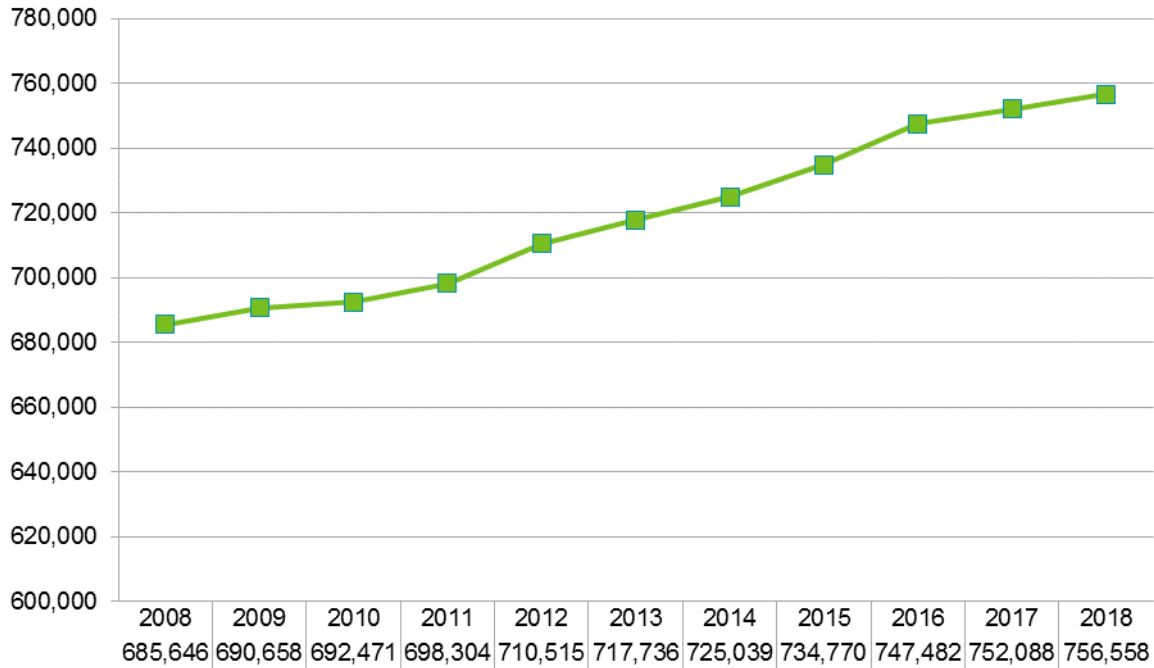
DeKalb County, Georgia Capital Improvement Plan

CIP Request No.	Project Description	FY2019 Requests	FY2019 Recommended
2019-581.1	Basin study	2,500,000	2,500,000
2019-581.2	South River trash tap installation	470,000	470,000
Stormwater		2,970,000	2,970,000
Grand Total		45,192,745	10,584,560

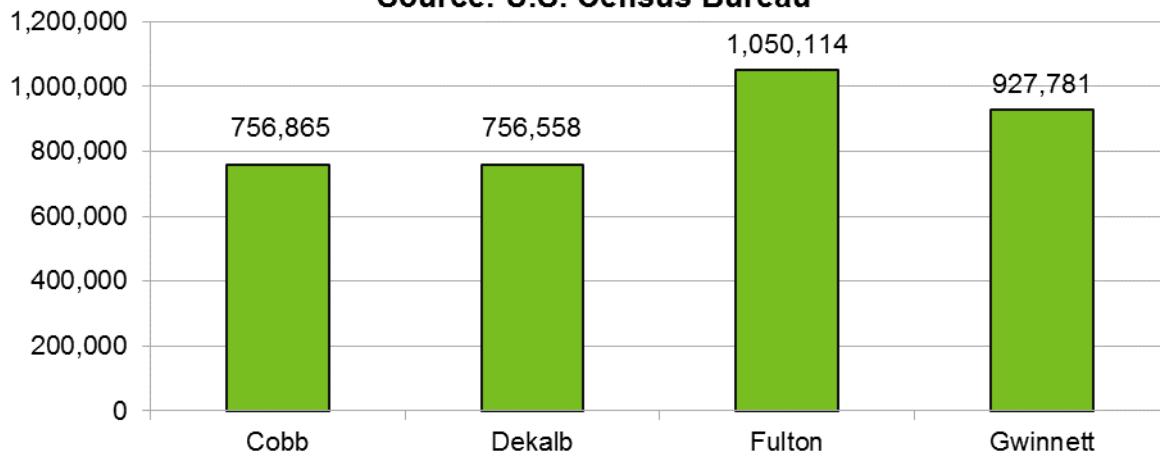
Statistics

This section includes demographic and economic statistics for DeKalb County and other statistics related to DeKalb County Government.

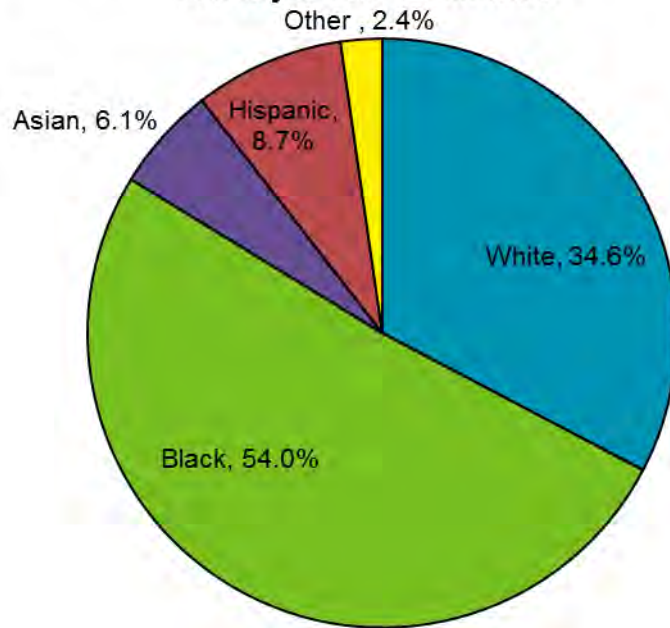
Population Estimates, 2008 - 2018,
Source: U.S. Census Bureau



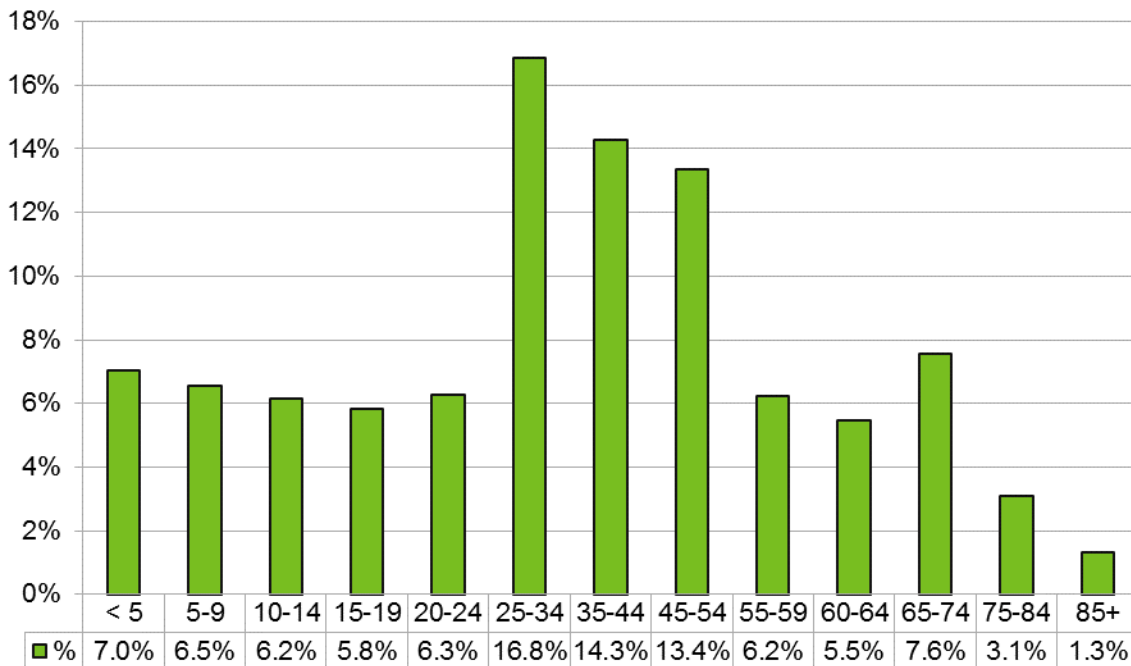
Metro Population Estimates 2018,
Source: U.S. Census Bureau



Population by Ethnicity - 2017,
Source: U.S. Census Bureau, 2012-2017 American Community
Survey 5-Year Estimates

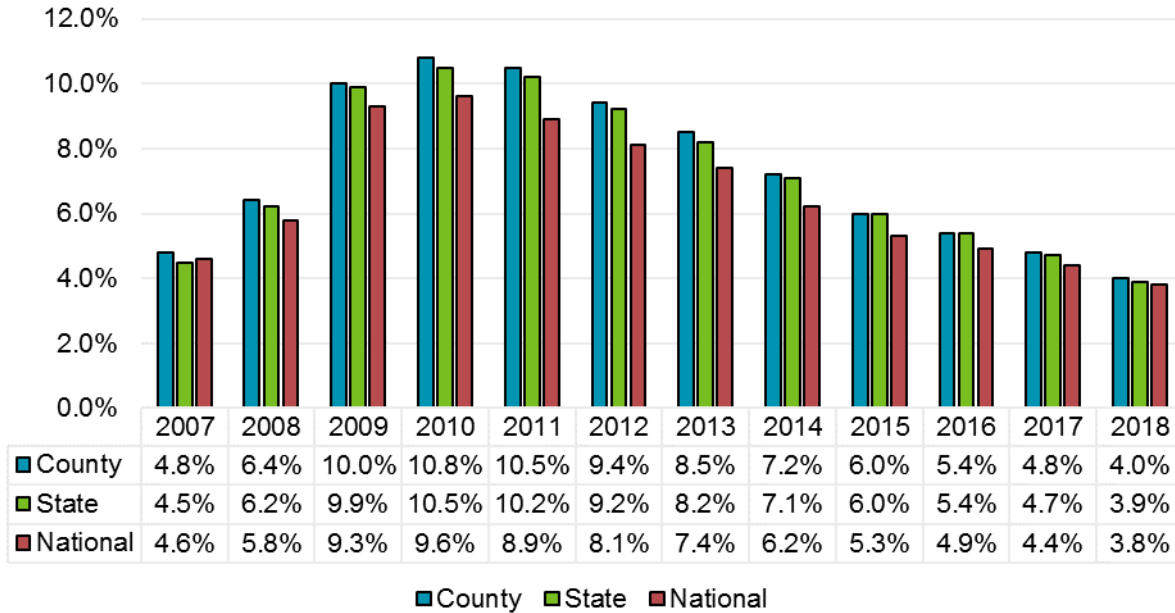


Age by Population Estimates 2017,
Source: U.S. Census Bureau



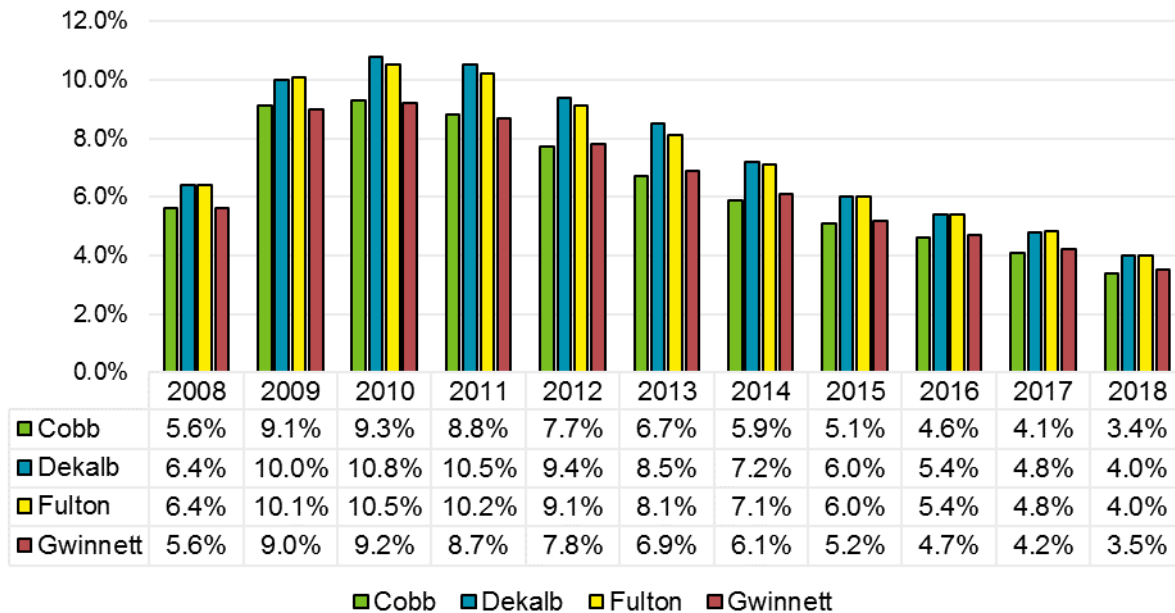
Unemployment Rate Comparison with State/National Averages, Annual Averages (2008 - 2018)

Source: U.S. Bureau of Labor Statistics

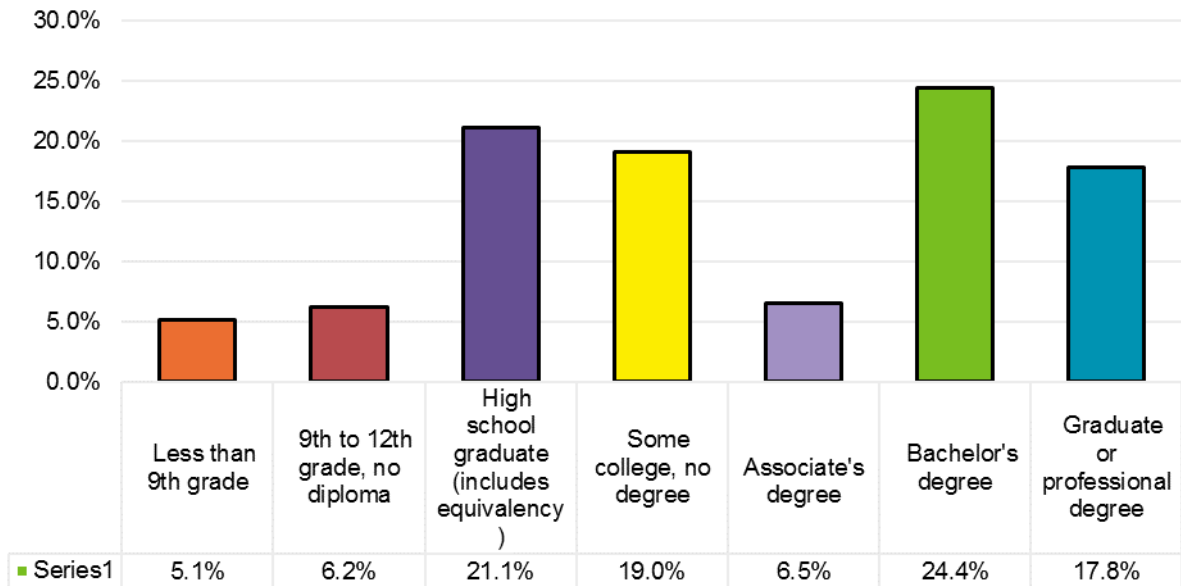


Unemployment Rate Comparison with Other Local Counties, Annual Averages (2008 - 2018)

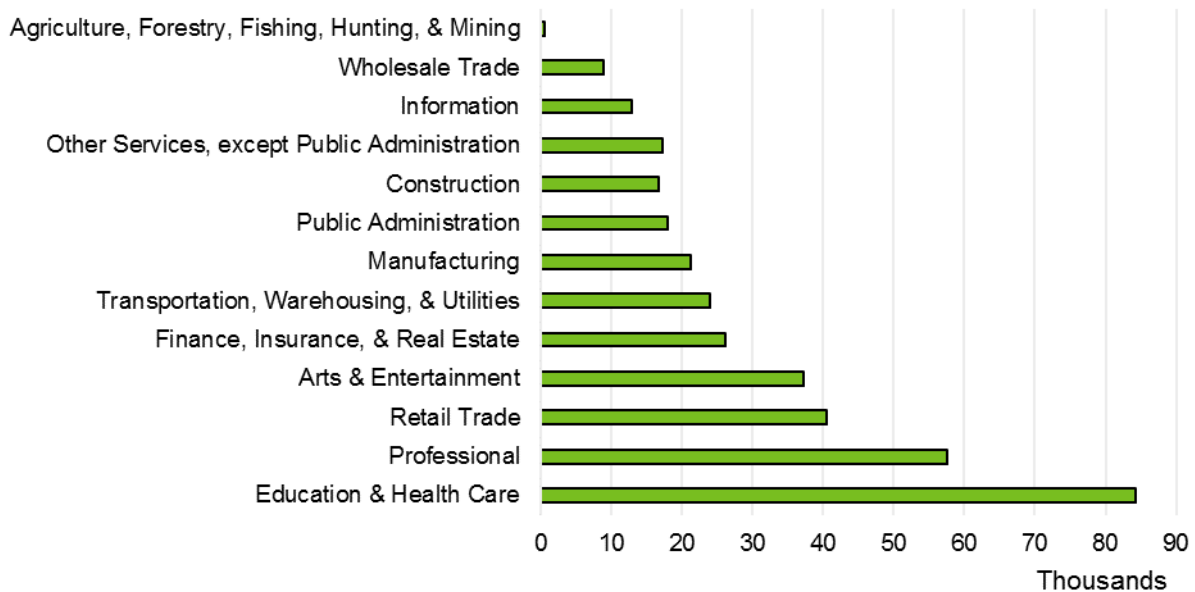
Source: U.S. Bureau of Labor Statistics



**Educational Attainment, Population 25 Years or Older - 2017,
Source: U.S. Census Bureau, 2013-2017
American Community Survey 5-Year Estimates**



**Civilian employed population (16 years and over) by industry - 2017
Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-
Year Estimates**



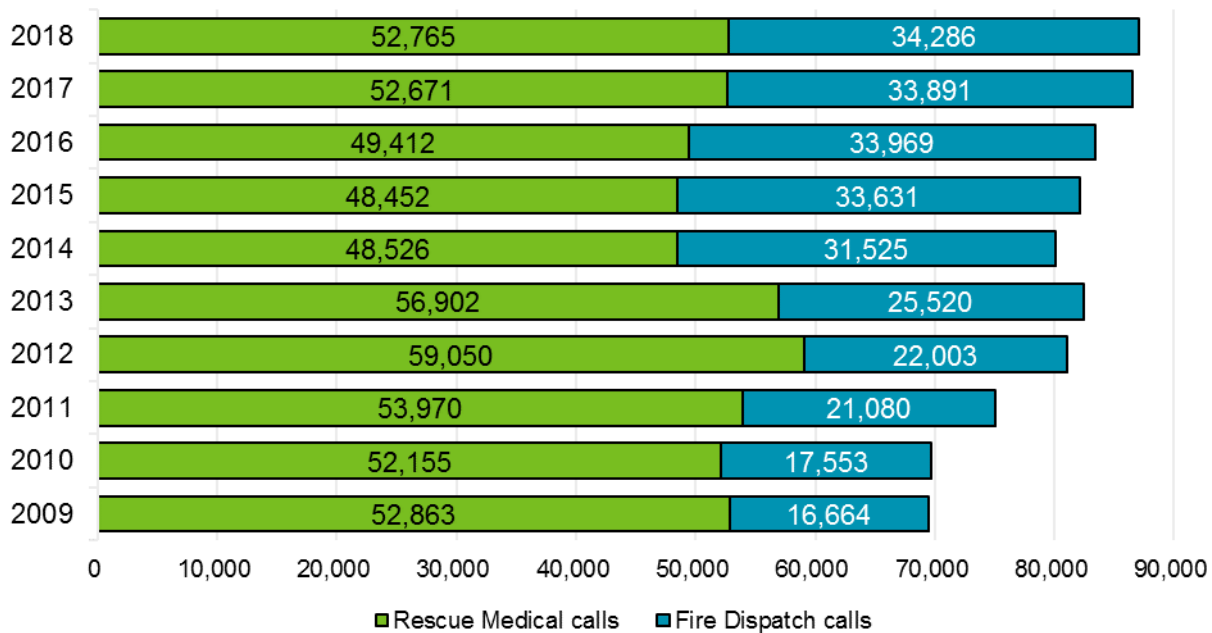
Community Facilities & Parks, 2019, Source: Office of Management & Budget

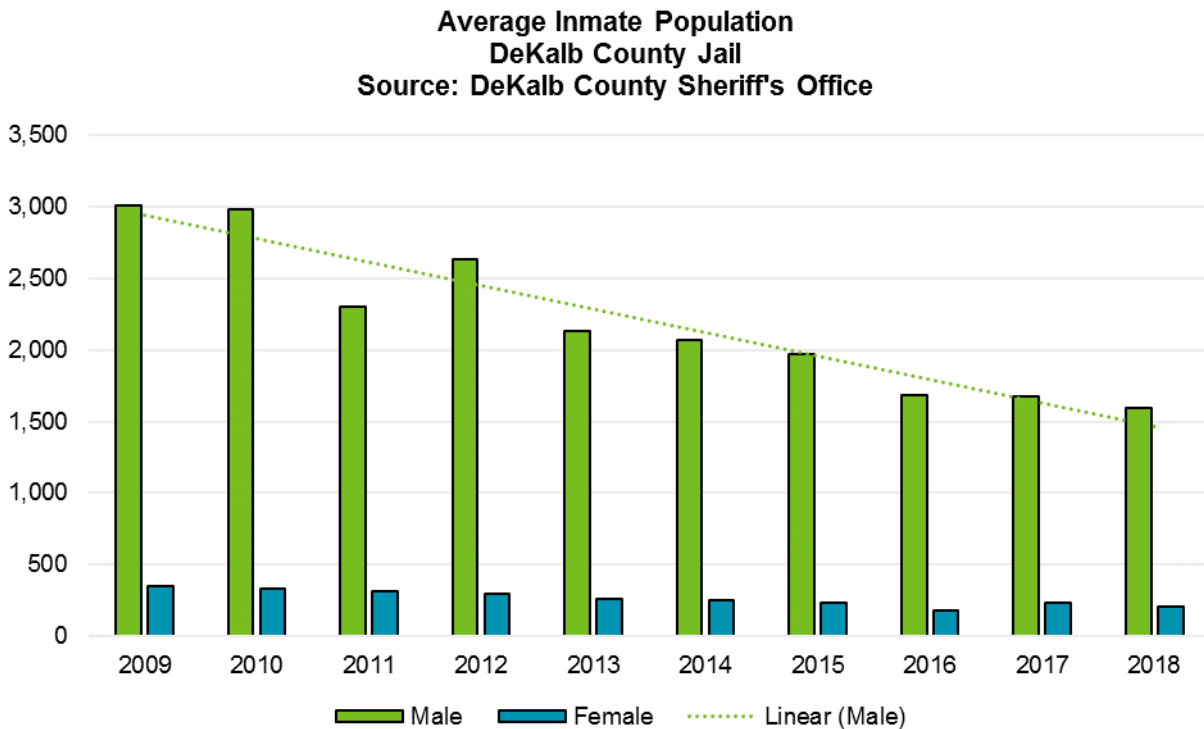
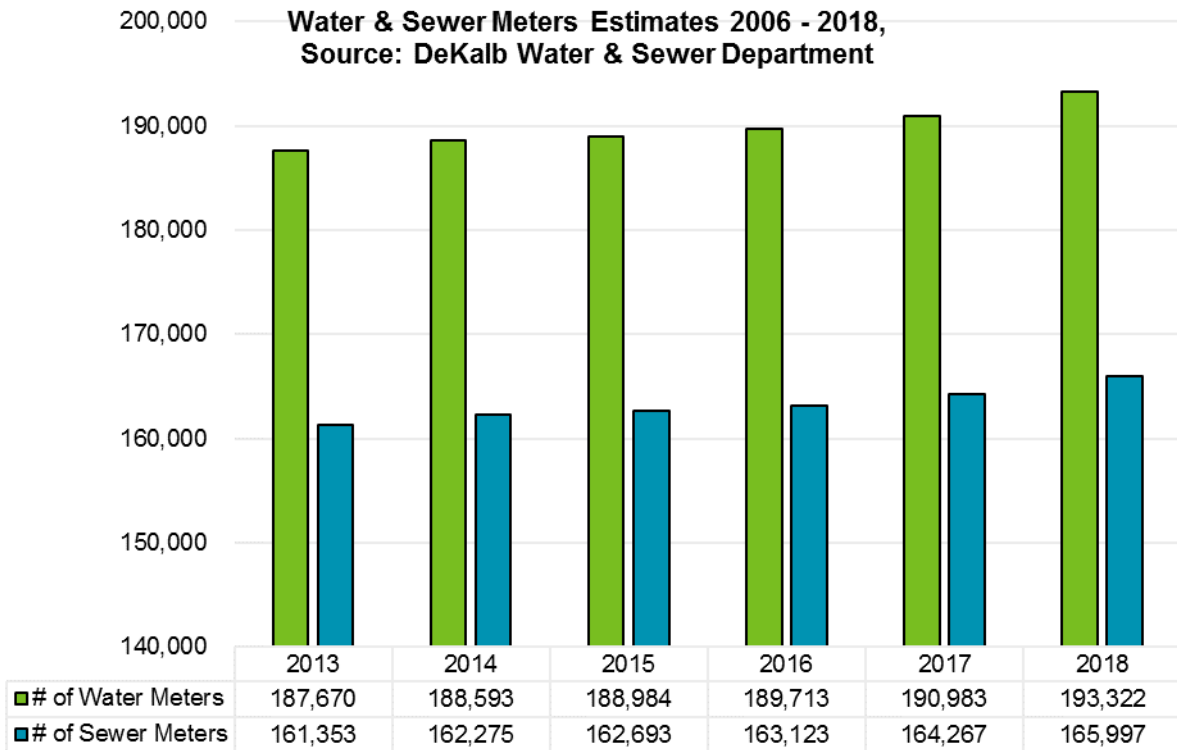
Facilities/Parks	Total Number
Library Branches	22
Parks	112
Recreation Centers	10
Senior Centers (including two multi-purpose centers)	6

Other County Statistics, Source: U.S. Census Bureau

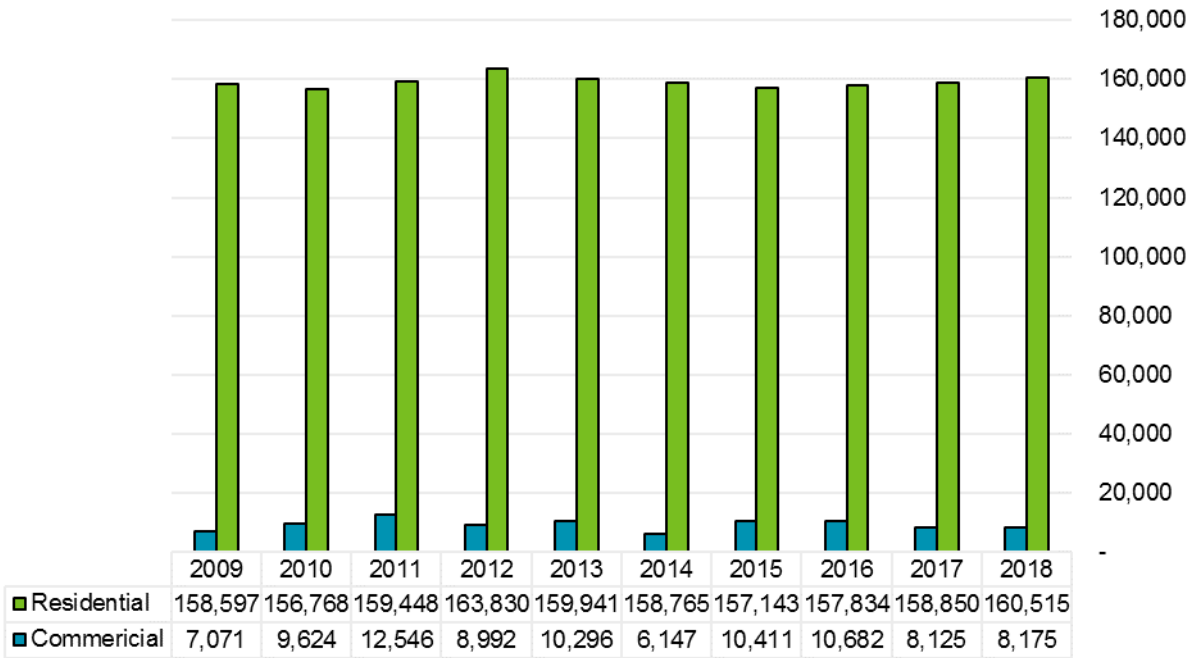
Population estimates, 2017	753,253
Median household income, 2013-2017	\$55,876
Persons in poverty, 2017	15.3%
Education attainment: Percent high school graduate or higher, 2013-2017	88.7%
Persons without health insurance, under age 65 years, 2016	15.3%
Median housing value, 2013-2017	176,000
Total housing units, 2013-2017	307,776
Veterans, 2013-2017	38,009
Percent of households with a broadband internet subscription, 2013-2017	81.0%

Medical & Fire Call Estimates 2009-2018, Source: DeKalb Fire Department

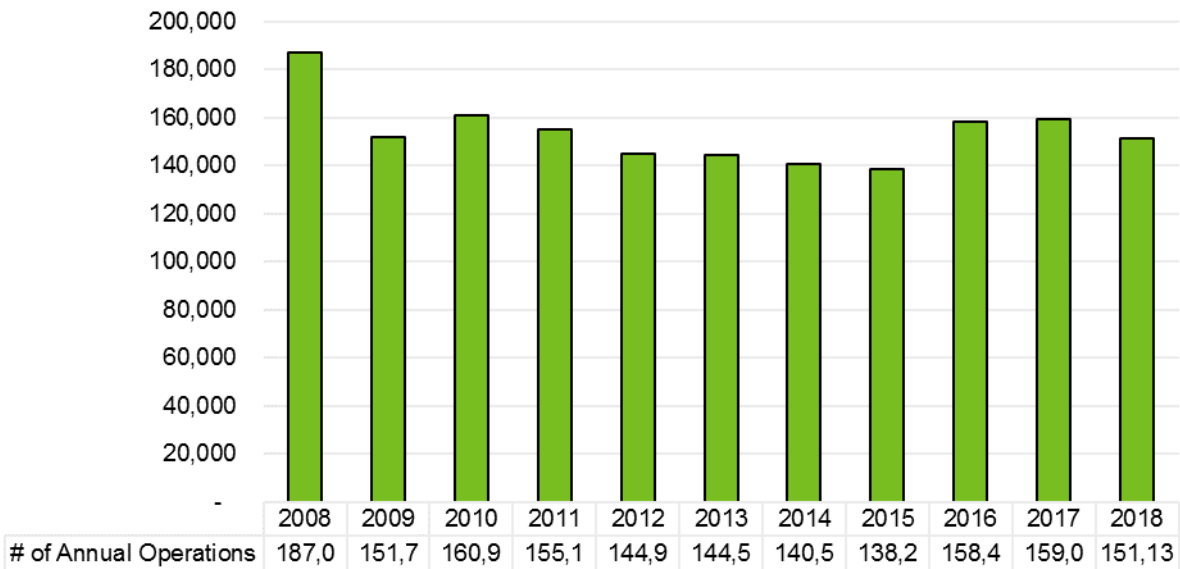




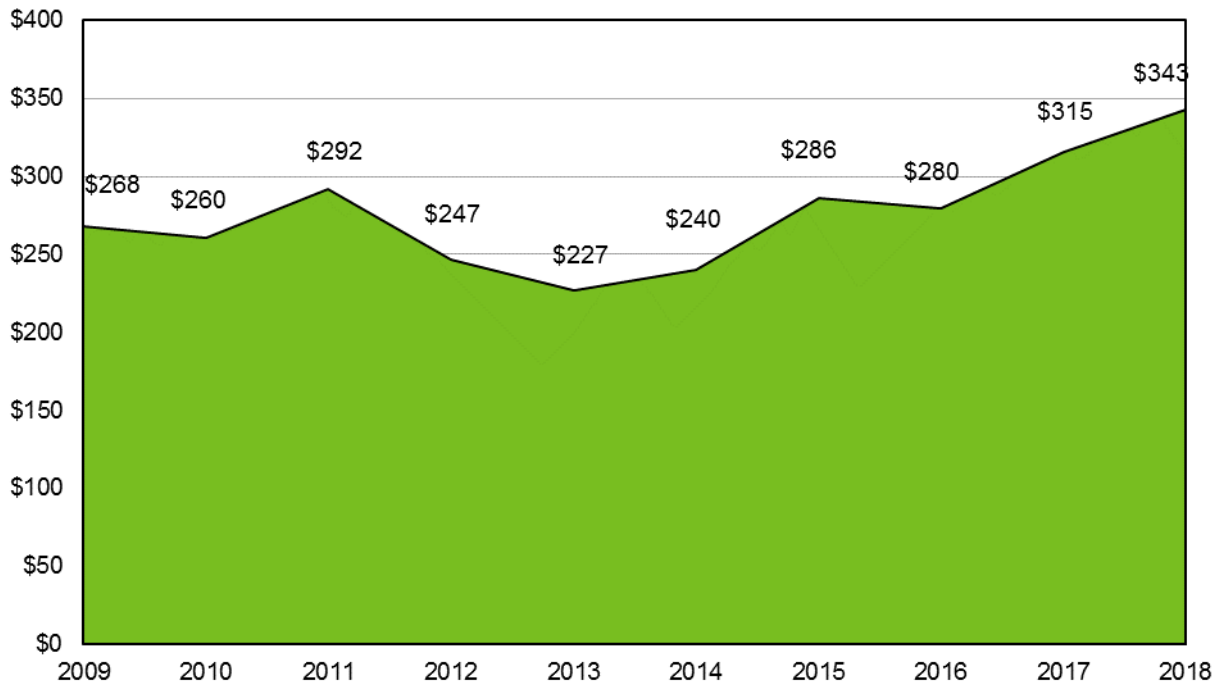
Sanitation Customers
Source: Sanitation and Finance Departments



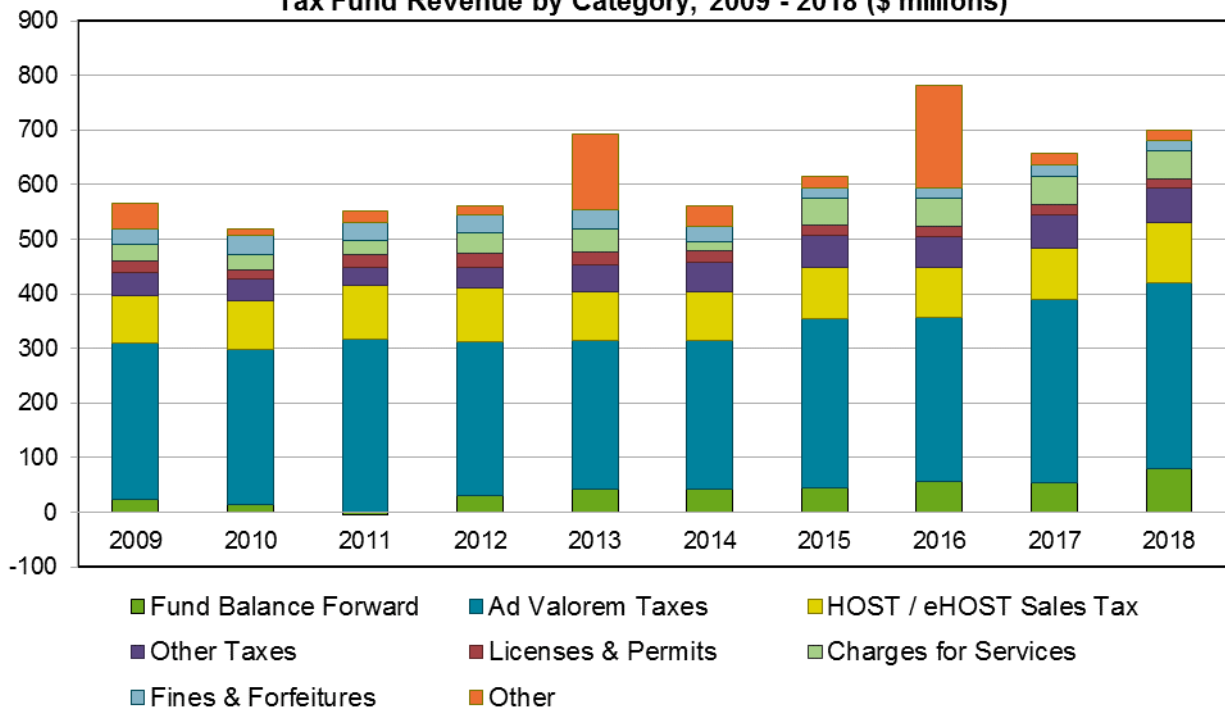
DeKalb Peachtree Airport Annual Operations, Source: DeKalb Peachtree Airport



Taxes Levied - Real & Personal Property (\$ millions)



Tax Fund Revenue by Category, 2009 - 2018 (\$ millions)



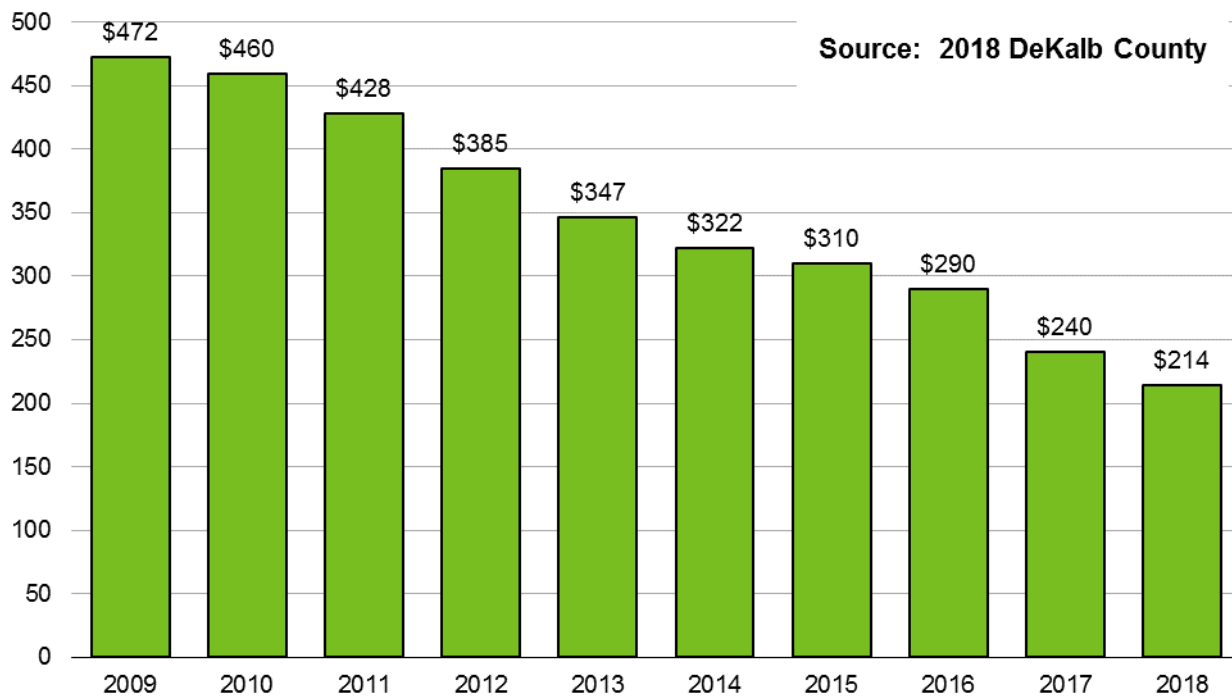
Fund Balance Forward was -\$4,547,200 in 2011. "Ad Valorem Taxes" includes property taxes based on the value of real and personal property, motor vehicles, mobile homes, and heavy machinery. The "Other" category includes Intergovernmental, Contributions & Donations, Investment Income, Miscellaneous, 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

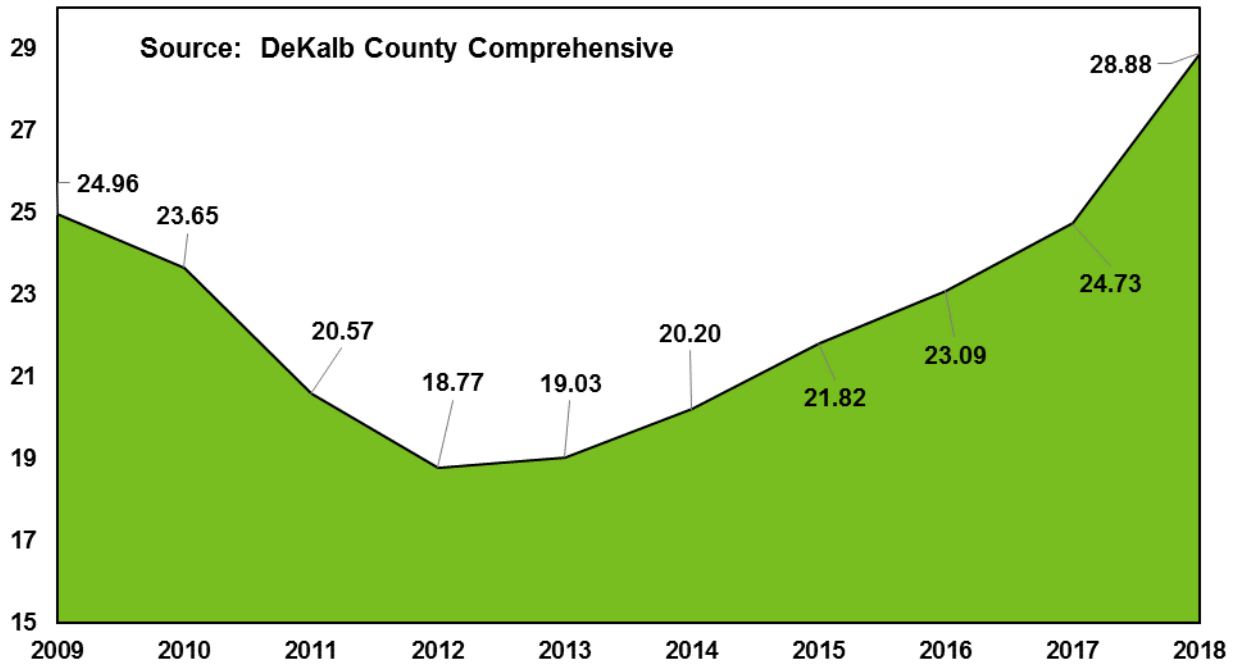
Principal Property Tax Payers - 2018, Source - 2018 DeKalb County Comprehensive Annual Financial Report

Business	Type	Assessments (in thousands)
Georgia Power	Utility	\$ 245,309
Emory University	Education	\$ 113,515
AT&T Mobility	Utility	\$ 80,900
Perimeter Mall LLC	Retail	\$ 73,541
Corporate Properties Trust II SPE LLC	Developer	\$ 71,100
Atlanta Gas Light Co	Utility	\$ 70,479
Bellsouth Telecom	Utility	\$ 69,638
Development Authority DeKalb	Developer	\$ 65,976
POP Three Ravinia LLC	Developer	\$ 60,904
CFATT LLC	Developer	\$ 50,401

Net General Obligation Bond Debt Per Capita: 2009 - 2018



Net Assessed Value Of Taxable Property (\$ billions)



Acronyms

Definitions of acronyms commonly used in this budget document

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
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
DA	District Attorney
DOT	Department of Transportation
DUI	Driving under the Influence
E911	Enhanced 911 Emergency Call
EPA	Environmental Protection Agency
FAA	Federal Aviation Agency
F&T	Filtration and Treatment
FY	Fiscal Year
GDOT	Georgia Department of Transportation
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
SPLOST	Special Purpose Local Option Sales Tax
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

A

- ADOPTED BUDGET** The funds appropriated by the Board of Commissioners at the beginning of the year. This may or may not be the same as the requested budget and/or 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.
- AD VALOREM TAX** A tax based on the value of property.
- APPROPRIATION** An authorization made by the Board of Commissioners, which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.
- ASSESSED VALUATION** The value placed on property for purposes of taxation. DeKalb County assesses real and personal property at 40% of fair market value.

B

- BOND** A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt.
- BALANCED BUDGET** Budgeted appropriations/expenditures must be equal to budgeted anticipations/ revenues.
- BUDGET** The financial plan for the operation of a department, program or project for the current year or for the duration of the project.
- BUDGET AMENDMENT** The transfer of funds from one appropriation account to another, requiring approval of either the Board of Commissioners, the Chief Executive Officer or the Budget Director depending on the nature of the transfer.

C

CAPITAL PROJECTS 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.

CERTIFICATES OF PARTICIPATION (COPS) Lease purchase transactions, which are structured in a manner similar to a bond issue. The certificates are secured through lease payments made by the county (lessee) to the Association of County Commissioners of Georgia (lessor). The lease payments are subject to annual appropriation by the county. The certificates do not constitute a debt obligation of the county.

CAPITAL IMPROVEMENT PROJECT Capital Improvements Project, see "CAPITAL PROJECTS".

D

DEBT SERVICE FUND The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically bond issues.

DIGEST See "TAX DIGEST".

E

ENTERPRISE FUND A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

EXCISE TAX A tax levied on the production, sale, or consumption of products or services such as alcohol, hotel rooms, rental cars and insurance premiums.

EQUALIZED HOMESTEAD OPTION SALES TAX A 1% sales tax used to reduce property taxes for qualified homeowners (O.C.G.A. §§ 48-2-7, 48-8-3; O.C.G.A. Title 48, Chapter 8, Article 2A, Part 2). It applies to all properties in DeKalb with an approved homestead exemption.

EXPENDITURE The actual payments made by the county for goods or services, whether by check or by an interfund transfer of funds.

F

FUND 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.

G

GENERAL FUND These funds are used to account for activities of a general governmental service nature. The primary source of revenue for all of these funds is from ad valorem property taxes.

GENERAL OBLIGATION BOND A bond 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.

H

HOMESTEAD EXEMPTION An exemption claimed against the taxable value of qualifying residential property as permitted by state law.

HOST Homestead Option Sales Tax is a 1% sales tax with the revenue to be used, beginning in 1999, to offset residential property taxes by providing a current year homestead exemption equal to at least 80% of the proceeds from last year. Up to 20% of the amount of last year's revenue may also be used for capital outlay in the current year. The tax was levied beginning in July 1997. During the first eighteen months, these revenues could be used for any purpose. The Board of Commissioners made the decision to use these funds for capital outlay.

I

INTANGIBLE TAX 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.

M

MILLAGE RATE The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

MOTOR VEHICLE TAX Taxes on vehicles designed primarily for use upon public roads at the assessment level and millage rate levied by the taxing authority on tangible property for the previous calendar year.

O

OPERATING BUDGET Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as personal services, office supplies, maintenance supplies, professional services, and rental fees.

P

PERSONAL PROPERTY Tangible property other than land, buildings, and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats, and airplanes.

R

RESERVE An account used to indicate that a portion of funds has been restricted for a specific purpose. A reserve for contingencies is a budgetary reserve set aside for emergencies or unforeseen expenditure.

REVENUE BOND Bond whose principal and interest is payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

S

SINKING FUND	A reserve fund accumulated over a period for retirement of a debt.
SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)	A financing method for funding capital projects in the state of Georgia.
SPECIAL REVENUE FUND	A fund for dedicated revenue that is restricted or committed to expenditures for specific purposes.

T

TAX ANTICIPATION NOTE	Notes issued in anticipation of taxes to cover financial obligations until taxes are collected at which time a portion of the tax revenues are used to retire the notes.
TAX DIGEST	Official list of all property owners, the assessed value of the property (40% of fair market value), and the tax due on their property.
TAX FUND	A fund, which is supported wholly or in part by revenues, derived from ad valorem tax revenues.
TAX RATE	See "MILLAGE RATE".