



DeKalb County  
GEORGIA

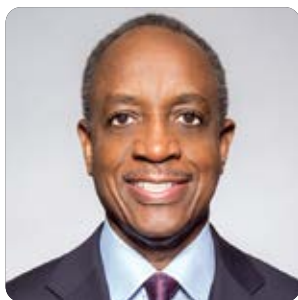


# 2024 ANNUAL BUDGET

**2024 Budget Document  
DeKalb County, Georgia  
for the Fiscal Year Starting  
January 1, 2024**

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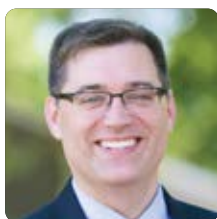




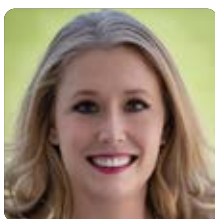
**Michael L. Thurmond**  
Chief Executive Officer

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**Board of Commissioners**



**Robert Patrick**  
District 1



**Michelle Long Spears**  
District 2



**Larry Johnson**  
District 3 (resigned)



**Steve Bradshaw**  
District 4



**Mereda Davis Johnson**  
District 5



**Edward "Ted" Terry**  
District 6



**Lorraine Cochran-Johnson**  
District 7 (resigned)



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**Special thanks to:** DeKalb Chamber,  
Geographical Information Systems, County Departments

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, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**DeKalb County  
Georgia**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morill*  
Executive Director



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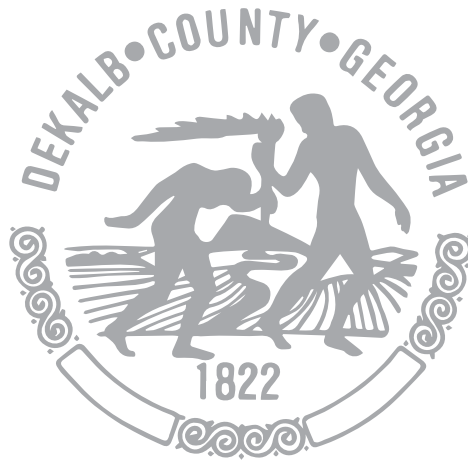
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# 2024 Budget Document DeKalb County, Georgia for the Fiscal Year Starting January 1, 2024

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# Introduction

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DeKalb County  
GEORGIA



## History

DeKalb County was established by an act of the Georgia Legislature on December 9, 1822, from portions of Fayette, Gwinnett, and Henry counties. It was Georgia's 56th county. DeKalb County was named after Revolutionary War General Baron Johann de Kalb who was a Bavarian of wealth and a self-proclaimed baron. He aided the American colonists in their fight for independence from England. DeKalb County consists of approximately 268 square miles. Until 1853, it contained the entirety of the City of Atlanta and much of what was to become Fulton County.

During the Civil War (1861-65), much of the Battle of Atlanta took place in DeKalb County, particularly along the railroad heading west toward Atlanta. DeKalb's economy was chiefly agrarian during the first half of the twentieth century. The county was once known for its granite quarries and dairy farms. In the Southeast, DeKalb was one of the major milk producers. 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 County, Georgia is in the heart of metro 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 whole-

sale trade, health services, tourism, communications, with both major corporations and small establishments represented. Approximately 40 percent 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. Stonecrest is the largest city in the county.

## DeKalb Cities

## Year of Incorporation

Avondale Estates	1924
Brookhaven	2012
Chamblee	1907
Clarkston	1882
Decatur	1823
Doraville	1871
Dunwoody	2008
Lithonia	1805
Pine Lake	1937
Stone Mountain	1822
Stonecrest	2016
Tucker	2015

## Governmental Structure

DeKalb County Government is administered by a seven-member Board of Commissioners and a full-time Chief Executive Officer (CEO). The Chief Executive Officer is elected countywide and can serve two four-year terms. The CEO's structure was implemented in 1986. DeKalb has had six CEOs - Manuel Maloof (1986-1992), Liane Levetan (1993-2000), Vernon Jones (2001-2009), Burrell Ellis (2009-2013 (2016), Lee May (interim 2013-2016), and Michael L. Thurmond (2017-present).

The BOC serves as the legislative branch of government. It consists of seven part-time commissioners who are elected by district. A commissioner's term is four-years with staggered elections. 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.

DeKalb County is the only county in Georgia with a CEO/Commission form of government.



## 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, 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.

Located in Ellenwood, Georgia, the DeKalb County-owned and operated Seminole Road Landfill has been serving DeKalb businesses, residents, and municipalities since 1977. Items accepted for disposal at the landfill include municipal solid waste material generated within DeKalb County; waste from licensed DeKalb County businesses; and residential items such as normal home-generated refuse, yard trimmings, tires, and construction and demolition materials.

Since its opening, the landfill has expanded its operations and scope of services to currently include a renewable fuels facility, a compressed natural gas public fueling station, a compost facility, and several recycling-related drop-off operations. The landfill currently has approximately 70 remaining years of useful life.

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 levies a dedicated property tax to provide operating assistance to Grady.

## Education

The DeKalb County School District (DCSD), established in 1873, provides primary and secondary education to 92,000 (K-12) students speaking over 166 languages and represent over 155 nations. It is the third largest public school system in the state. DCSD employs 14,000 employees, including 6,600 teachers. There are 76 elementary schools, 19 middle schools, 22 high schools, 8 charter schools and 14 other education programs. Moreover, DCSD has seven administrative offices and five stadiums.

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 and 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.



*In 2023, Dr. Sandra E. Ford became DeKalb County's first special adviser for health care.*

## Transportation

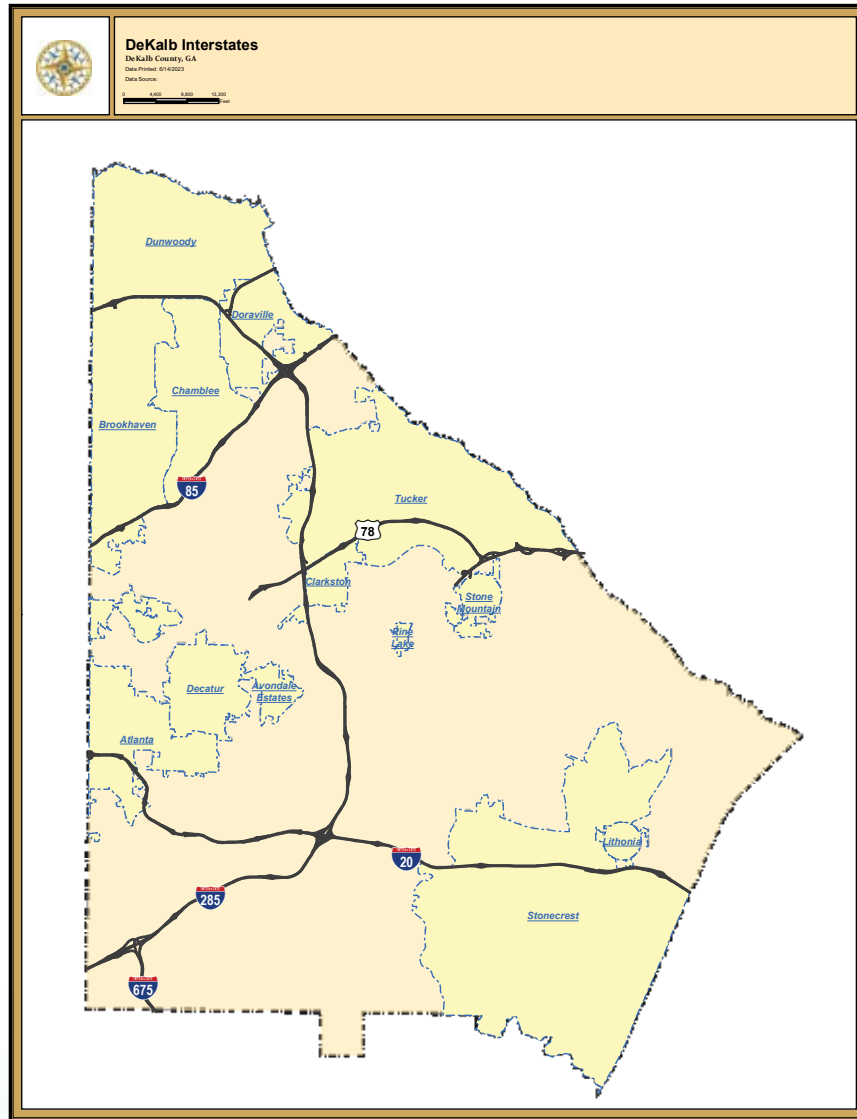
DeKalb County owns and operates DeKalb-Peachtree Airport (PDK) which was the original site of the Naval Air Station Atlanta. The Naval Air Station operated at this location (Chamblee) from 1942 to 1949. After that time, the airport became a department of the county. PDK is a 765 acres general aviation facility with four runways, 25 large hangers, and 90 smaller ones. It has four aviation service companies, seven flight schools, and two helicopter operations. Southern Company, Cousins Properties and Rollins all have flight departments at PDK and approximately 590 aircrafts are based there. It is the second busiest airport in Georgia, behind Hartsfield-Jackson International Airport. Additionally, it is the third-largest payer of property taxes in DeKalb County and is responsible for an estimated 7,300 jobs.



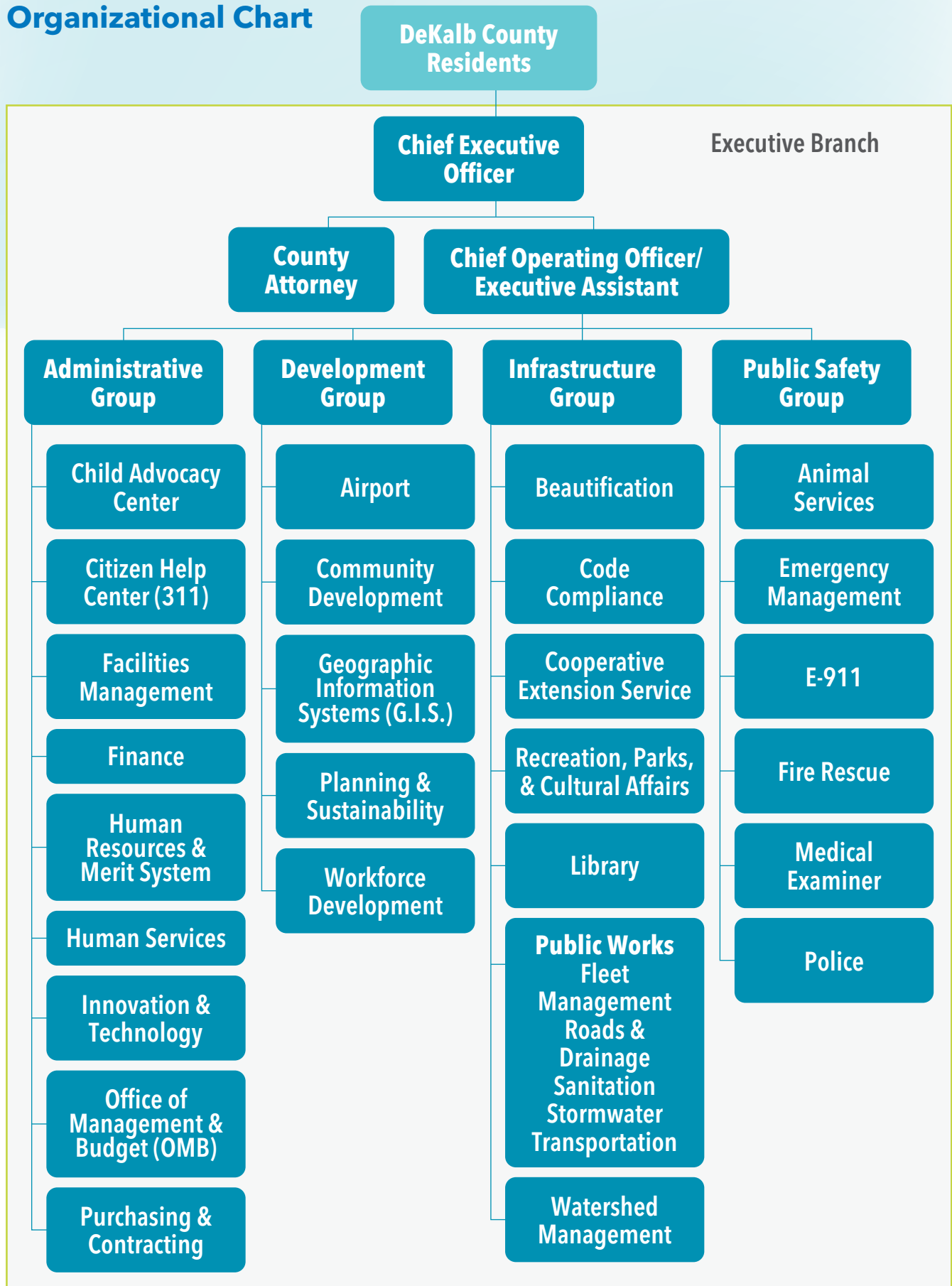
The Metro Atlanta Rapid Transit Authority (MARTA) provides mass transit throughout DeKalb which includes buses and rail services (10 rail stations). MARTA began bus operation in 1972 and rail operation in 1979. DeKalb's taxpayers pay a one percent sales tax to subsidize MARTA along with Fulton County. Approximately, 34 percent of MARTA service area is in DeKalb, and 36 percent of population in the MARTA service area lives in DeKalb County.

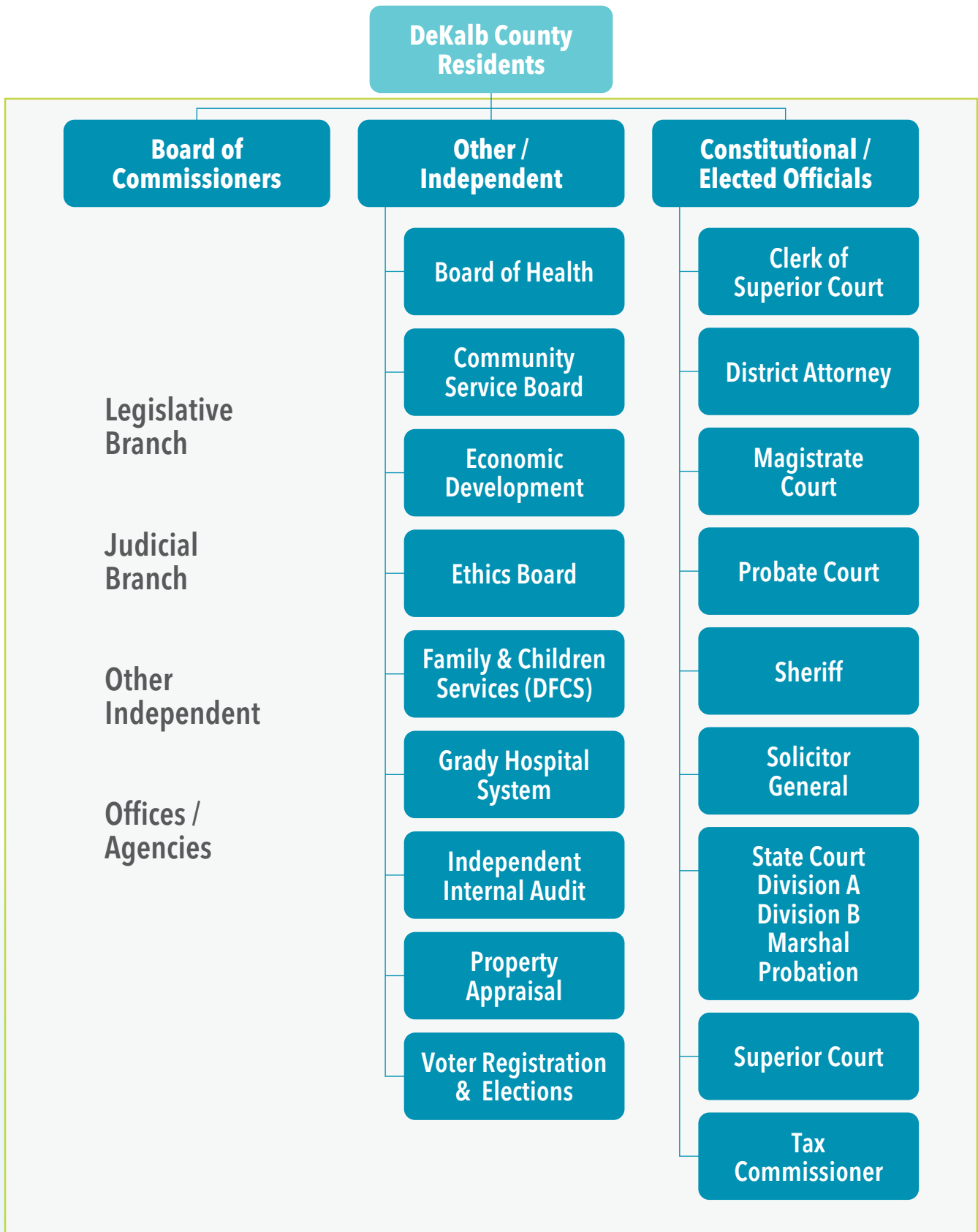


DeKalb is one of the few major counties with three major interstates (I-285, I-85 and I-20) and has more miles of interstate than any other county in the State of Georgia



# Organizational Chart





# 2023 Food Distribution

## March 18

DeKalb County partnered with the Girl Scouts and faith leaders to distribute food (10-pound chicken hindquarters, 20-pound box of Georgia grown fruits, vegetables, and a dozen eggs) and 5,000 boxes of Girl Scout cookies.



.....

## May 6

For Mother's Day, DeKalb dispensed 5,000 boxes of food (100 percent Georgia-grown fruits and vegetables, eggs, and chicken hindquarters).

.....

## June 24

DeKalb disseminated 5,000 boxes of food (99 percent Georgia-grown fruits and vegetables, eggs, and chicken hindquarters) to fight high grocery prices.



## August 5

DeKalb and faith leaders to distribute 5,000 bookbags filled with school supplies (pack of 12 pencils, a notebook, a three-subject notebook, notebook filler paper, a pack of three erasers, a flash drive, and a calculator) and boxes of food (fresh produce, chicken, and lunch box snacks-cereal, cookies, and juices).



## September 16

DeKalb County partnered with local faith leaders to dispense 5,000 boxes of 99 percent Georgia-grown fruits, vegetables, and chicken hindquarters.



## November 4

DeKalb County partnered with local faith leaders and community groups to distributed 5,000 boxes of Georgia-grown fruits, vegetables, and chicken hindquarters at nine locations within the county.



## December 16

DeKalb County held Christmas food distribution of 5,000 boxes of fruits, vegetable, and chicken hindquarters. This effort was a partnership with local faith leaders and community groups.

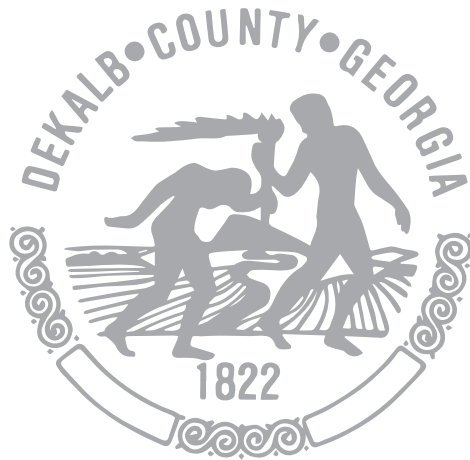


The county utilized American Rescue Plan funds to purchase the produce and chicken.



**2024 Budget Document  
DeKalb County, Georgia  
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January 1, 2024**

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# Executive Summary

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DeKalb County  
GEORGIA

# Budget Message

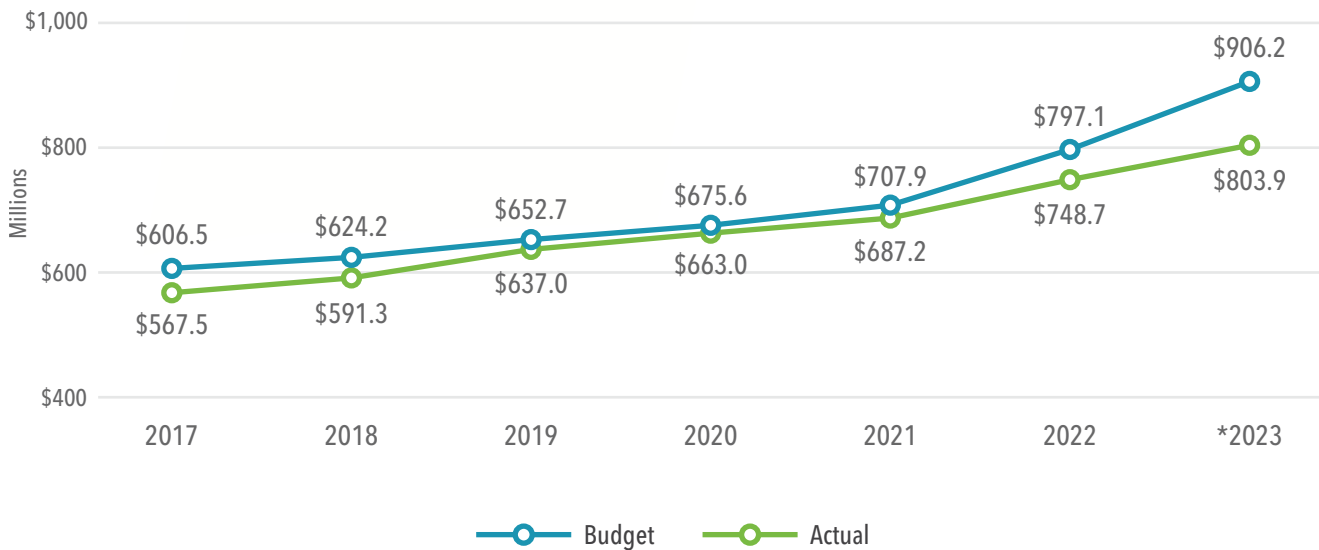
The 2024 Budget Document provides a summary of DeKalb County’s budget as well as the process that went into developing and adopting the budget. In 2022, the content and format of the Budget Document was revised to conform with the updated criteria for the Distinguished Budget Presentation Award presented by the Government Finance Officers Association (GFOA). This document is intended to serve as a policy document, a financial plan, an operations guide, and a communications device for all DeKalb County stakeholders and other interested parties. It reflects DeKalb County Government’s commitment to following the highest principles of governmental budgeting.

The following section provides an overview of budgetary trends from 2018-2024 and outlines the factors and issues that informed the priorities and ultimately shaped decision-making throughout the 2024 budget process.

## Recent Budget Trends

From 2017 through 2021, the county’s tax fund budget grew at a moderate rate, averaging 3.9 percent annually. Over this same period, the percentage of the tax funds budget that was expended averaged 96.7 percent. The 2022 and 2023 annual budgets departed from this trend, increasing 12.6 percent and 13.7 percent over the prior year respectively. These increases were driven by revenue growth as well as increased service demands and inflation following the pandemic. Actual expenditures grew at a slower rate, which reduced the percentage of the budget expended to 93.9 percent in 2022 and only 88.7 percent in 2023.

### Tax Fund Expenditures - Budget vs. Actuals, 2017 - 2023



\*2023 actuals are unaudited

Prior to the economic downturn from the COVID-19 pandemic, DeKalb County was still recovering from the fallout of the real estate crash during the Great Recession. This has lowered property tax revenue considerably, one of the primary sources of county revenue, which has impeded the county's ability to fully restore services to pre-recession levels. For 2023, the projected value of the gross tax digest was \$51.0 billion, however, the projected value of total exemptions grew to \$11.1 billion. The value of exemptions equates to 21.77 percent of the total digest value - a 172 percent increase since 2008.

The major factor contributing to this increase in exemptions is the base assessment freeze exemption passed by referendum in 2007. This exemption is available to all properties with a homestead exemption, and it effectively "freezes" the assessed value of the property at its value in the "base year" when the exemption was first applied. The exemption applies to county property taxes and reduces the amount of taxes due on based on the current assessed value to amount that would be due on the base year assessed value. As an example, a house that was assessed at \$100,000 in its base year which has a current assessed value of \$200,000 would receive an exemption equal to the difference between the current assessed value and the base year assessed value times the current year millage rates. 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 negatively affected 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 percent of the county population lived in the unincorporated areas, which represented 82.4 percent of the net tax digest value. By 2023, the percentage of the county population in unincorporated had fallen to 55.7 percent and the unincorporated net tax digest was only 42.3 percent of the county's total. These changes demonstrate the diminution of the unincorporated tax base relative to the unincorporated population served. There are no active efforts to incorporate new cities within DeKalb, but several cities have attempted in recent to annex areas of unincorporated DeKalb with significant tax bases.

Upon their incorporation, the two 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 no longer pay the county millage rate levied for parks operations. Stonecrest followed suit in 2019, however, they continued to pay the parks millage rate for 2019. As of 2020, neither Stonecrest nor Tucker participate in the county's parks services or have the county's parks millage rate levied upon them. Only the cities of Lithonia and Pine Lake continue to participate

in the county's parks services. Stonecrest continues to participate in the County's roads maintenance program, however, Tucker opted out of this service in 2023. As such, the roads millage rate levied for the City of Tucker in 2023 was half of the unincorporated millage rate. As of 2024, the county roads millage rate will not be levied at all for the City of Tucker.

CEO Thurmond set forth financial stability as the main strategic goal of his term in office so far. (The CEO term began in 2017.) The strategy to accomplish financial stability involved two major intersecting goals; elimination of structural deficits in the county's tax funds and rebuilding the county's reserves.

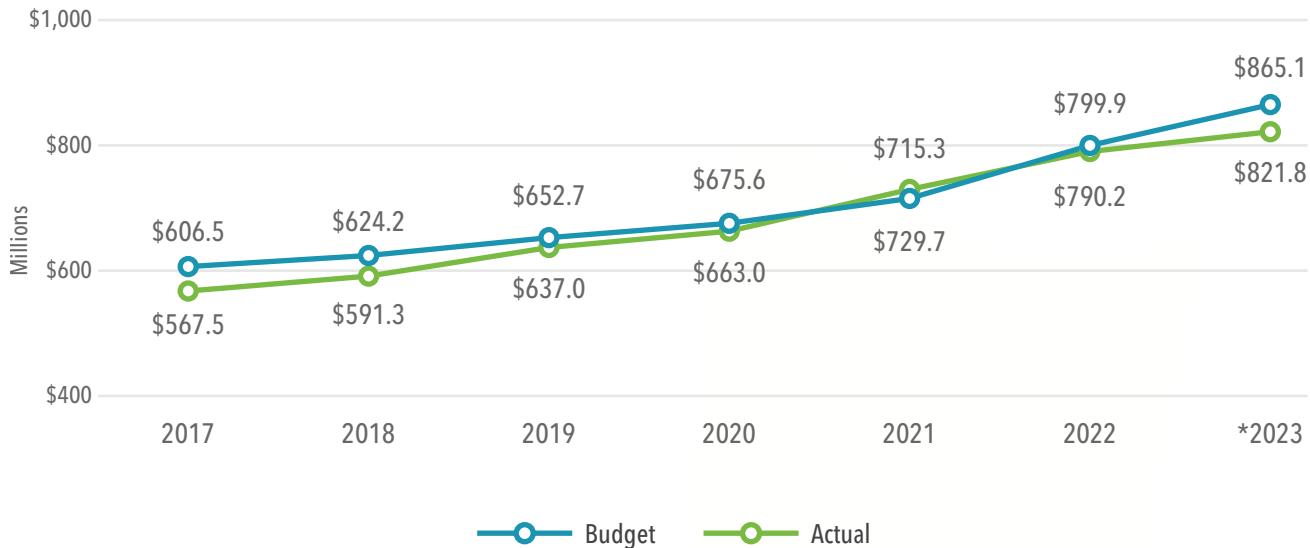
In previous years, the county has adopted budgets which contained structural deficits, meaning that the current year expenditures exceeded current year revenues, and a portion of the starting fund balance would be budgeted as revenue to balance the budget. To eliminate the structural deficit, the budget 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 original 2020 budget followed the same budgeting approach as 2019 by identifying unused or unneeded funding from the prior year budget and redirecting it to areas in need of additional funding.

The 2020 mid-year budget amendment was adopted amid immense uncertainty due to the COVID-19 pandemic. Sales tax revenue had declined drastically during the early months of pandemic, and the mid-year budget adjusted both revenues and expenditures downward in expectation of further declines in revenue. Although the mid-year amendment appropriated a portion of the fund balance to provide the same level of property tax relief as 2019, the other adjustments allowed the county to continue providing essential services through the worst months of the pandemic without further straining the fund balance.

There was virtually no new funding approved in the initial 2021 as budgets for most departments remained near the levels approved in the 2020 mid-year amendment. This strategy was a deliberate response to the uncertainty resulting from the pandemic and ongoing civil and political unrest. These concerns lessened as the county prepared to adopt the 2021 millage rates due to robust growth in the tax digest. The additional revenue generated by the tax digest allowed the county to fund an additional \$61 million of requests during the 2021 mid-year budget amendment. The financial outlook for 2022 and 2023 remained positive considering continued growth in the tax digest and increases in sales tax revenues, providing flexibility to address the county's immediate needs without jeopardizing the county's reserves.



## Tax Fund Revenues - Budget vs. Actuals, 2017 - 2023



2023 Revenue is unaudited.

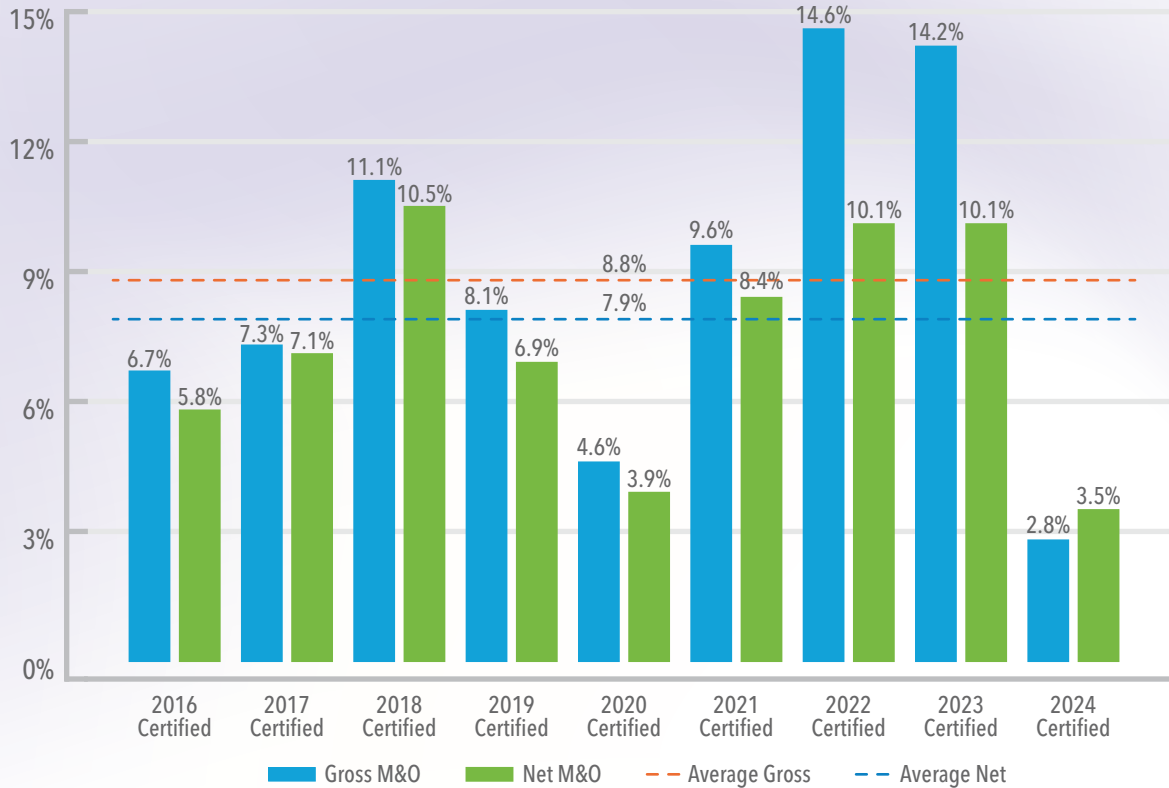
## Issues and Factors Affecting the Budget

### Economic Factors

The national economy has shown surprising strength and resiliency since last year as inflation has continued to slow without a corresponding increase in unemployment as anticipated. Despite these positive trends, consumer sentiment has remained stubbornly gloomy. The Federal Reserve has paused their interest rate hikes but has not yet lowered interest rates. The end of pandemic-related assistance is another factor that could act as a brake on the national economy.

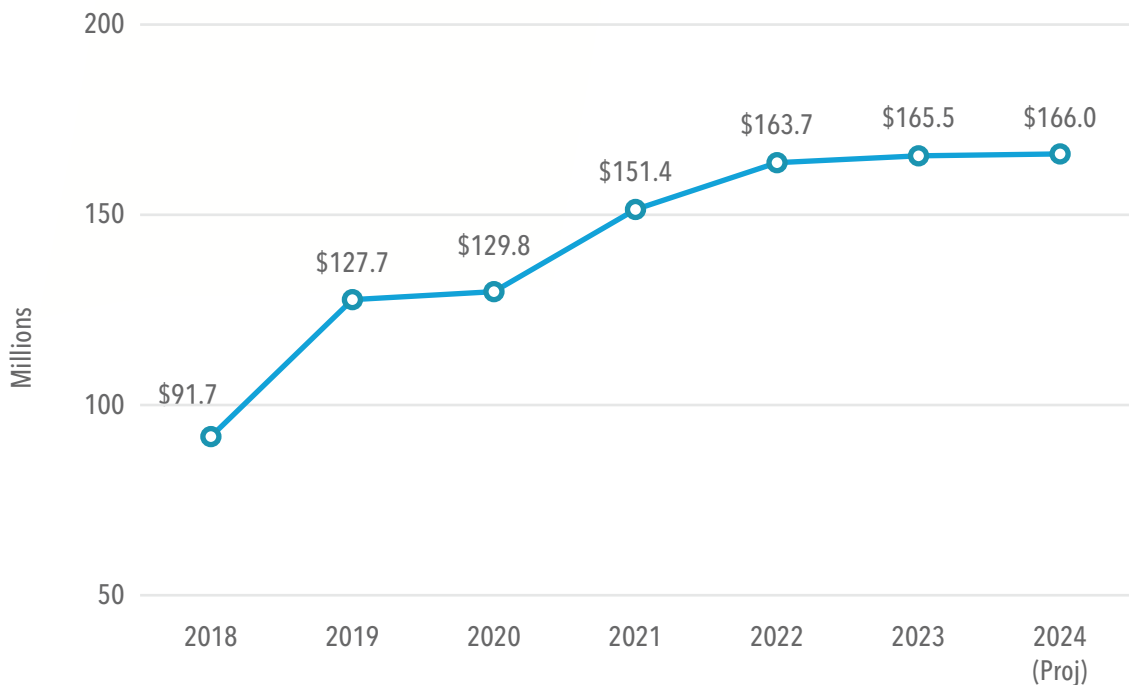
Private indices of the local real estate market indicate that property values experienced flat to modest growth in 2023. Based on this data, the fiscal year 2024 budget forecasts the lowest growth in property tax digest since 2020.

## Annual Percent Change 2016-2024 - Countywide M&O Tax Digest



EHOST collections remained stable in 2023, with year-over-year revenue growth falling from 8.1 percent in 2022 to 1.1 percent in 2023. It is unknown how much of the increase is tied to inflation versus underlying consumer demand. The fiscal year 2024 budget forecasts modest annual growth of 0.3 percent for EHOST collections compared to 2023.

### EHOST Revenue - Annual Trend



Despite numerous actions in recent years to improve employee compensation, the county continues to experience high vacancy rates. As the labor market remains strong, we anticipate continuing efforts to increase compensation levels to retain and attract employees. Until the county fills more vacancies, the upward cost pressure from increasing compensation will be relieved partially by salary savings occurring due to vacant positions. The strong labor market will likely increase labor costs for contracted services. Although inflation has begun to abate over the last year, the costs for many purchased services and goods remain elevated.

In 2017, voters authorized the first Special Purpose Local Option Sales Tax (SPLOST) in DeKalb's history. SPLOST is a one percent sales tax that generates revenue for capital improvements. The first SPLOST I program was effective for a six-year period running from April 1, 2018, through March 31, 2024. Prior to the passage of SPLOST I, the county had limited funding for capital improvements and maintenance. As a result, maintenance of many county facilities and other infrastructure was deferred for years, creating a backlog of maintenance needs. Under SPLOST I, 85 percent of funds were restricted for transportation and public safety projects, with the remaining 15 percent available for the repair of other existing capital assets. The funding from SPLOST I allowed the county to begin to address its maintenance backlog and begin replacement of aging facilities and infrastructure. SPLOST II was approved by voters in 2023, authorizing the tax for another six years. SPLOST II also removes the 85 percent restriction on SPLOST projects, which will allow the county to construct a wider range of capital projects. As SPLOST projects come online, costs will increase to operate and maintain these new assets.

Abatement of blighted properties and unsightly conditions in areas within the county is another long-standing issue. This issue was exacerbated by an increase in bulky items and other refuse put on the street by residents since the start of COVID. The county has funded specific programs and services to address these problems, but these efforts also place additional strain on multiple operating department budgets. Additional funding will be needed to sustain and expand the county's blight remediation and beautification strategy.

Another significant concern for the county budget is ensuring sufficient revenue for the county's enterprise funds which include Water and Sewer, Sanitation, and Stormwater. Each of these funds have imminent capital needs that will require additional funding. The county has approved rate increases for the stormwater utility fee, commercial sanitation fees, and landfill tipping fees. The county is continuing to review other options to increase revenue for these funds through rate increases or securing funding from other sources.

## Fiscal Year 2024 Budget Approach

The fiscal year 2024 budget was developed similarly to prior years. The initial step was the preparation of base targets for each departmental budget, which became the starting point for each department. The base targets were created by OMB and were intended to provide funding for departments to maintain currently approved service levels. CEO Thurmond sent a memo outlining his fiscal year 2024 budget priorities and instructions to departments on November 3, 2023, instructing departments to submit requests for the fiscal year 2023 budget by November 14, 2022.

Implementation of many of the enhancements approved in the 2022 and 2023 budgets was delayed or incomplete due to operational challenges in purchasing and contracting and hiring, as well as the later adoption of the mid-year budget amendment. As a result, a larger than usual portion of the county budget has gone unspent over the past two years. Thus, our primary focus for the 2024 budget was to continue funding many of the enhancements initially approved in previous budget cycles. Based on this approach, departments were asked to submit only critical enhancements for the FY2024 budget.

Departmental budget requests were divided into decision packages, which were broadly categorized as either base adjustments or enhancements. Base adjustments are requests for funding required to maintain current service levels that were not captured within the base target. Enhancements are budget requests that would expand or provide new services. Enhancements are categorized further into operating and capital enhancements.

In keeping with the approach outlined above, the executive budget recommendation prioritized the funding of base adjustments over enhancements. The aim was to allocate funding more efficiently to previously approved enhancements already in progress prior to new enhancements and thus reduce the likelihood of approved funding going unspent.

Most requests for capital enhancements were not recommended at this time, with the intent to convene a capital committee after the start of 2024. The capital committee will be charged with reviewing and prioritizing all capital requests and available funding sources including the recently renewed special purpose local option sales tax (SPLOST II). The goal of the capital committee is to provide a more robust analysis of the county's capital needs and recommend a capital improvement plan for the next five years.

The original executive budget recommendation was submitted on December 15, 2024. The administration intends to work through the Board of Commissioners' committee system as well as with departments and agencies to develop any amendments to the 2024 budget recommendations, which will be incorporated in the final budget resolution voted upon by the Board of Commissioners. The

FY2024 annual budget is tentatively scheduled to be approved at the Board of Commissioners' regular meeting on February 27, 2024.

## Budget Priorities

The priorities for the 2024 budget are outlined below:

### Public Safety

Ensuring that DeKalb County offers a safe environment for everyone who lives, works, or visits in our communities is supremely important. County government plays an integral role in providing a safe community, which is fundamental to achieving many of our other goals. This responsibility spreads beyond traditional public safety departments to many other county operations that help enhance the safety of county residents. This task has become even more urgent as violent crime has spiked nationally and throughout the region during the pandemic and amid the economic uncertainty that has gripped the nation.

### Retention, Hiring, & Training

Our success or failure as a county government largely rests on the talents and hard work of our employees. In the wake of COVID-19, employers across all sectors of the economy are facing labor shortages. It is imperative in this environment that we enhance our retention, hiring, and training efforts to ensure that the county maintains a workforce capable of sustaining our positive momentum.

### Community Health and Well-Being

The pandemic has reinforced how physical, mental, and emotional health and well-being is fundamental to the quality of life for DeKalb County residents. Many county services related to public health, social services, recreation, and cultural enrichment play vital roles in enhancing the overall well-being of our residents.

### Beautification and Placemaking

An aesthetically pleasing physical environment and a strong sense of place both promote public well-being and foster community among residents. The condition of the county's physical landscape has important implications for public perception, public health and safety, and economic development. The county is committed to maintaining and improving public rights-of-way and infrastructure, ensuring that private property meets local code, and enhancing the unique identity of DeKalb County.

### Sustain and Improve County Owned Assets

It is imperative for the county to maintain and improve upon the infrastructure that we have built over many years through public investments. This includes new capital improvements as well as maintenance and repair of existing infrastructure.



Over the last several budget cycles, the county has allocated significant funding towards these priorities. However, the full implementation of many approved initiatives has been slowed by several factors, many related to the COVID-19 pandemic. These include challenges posed by remote work, facility closures, labor shortages, supply chain disruptions, and economic volatility. These factors combined to create a difficult environment within which to implement new services or initiatives.

## 2024 Budget Highlights by Priority

The following section highlights selected budget enhancements by priority:

### Public Safety

- Police
  - \$6,539,355 to fund four police academy classes of 25 recruits.
  - \$226,300 to add 61 Flock cameras.
  - \$30,500 for initial start-up of a real-time crime center.
- Fire Rescue - \$3,821,096 to fund 20 new positions and associated accessories to augment the county's new Emergency Medical Services unit.
- E-911 - \$686,290 for Viper phone system upgrade.
- Human Services - \$400,000 for Crime Violence Interruption Program.

### Retention, Hiring, & Training

- Cost of living adjustment - \$8,650,429 for four percent COLA effective first pay period in July.
- Pension - \$3,333,333 to allow all active employees to opt into the Group 2 - defined benefit pension plan instead of the Group 3 - hybrid pension plan starting in the fourth quarter of 2024.
- Pension COLA - \$1,250,000 for two percent COLA for retirees effective July 1, 2024.

### Community Health & Well-being

- Grady - \$6,142,553 increase in annual operating support.
- Board of Health - \$542,008 for tuberculosis and refugee program.
- Human Services - \$160,000 for senior center aquatics program.

### Beautification & Placemaking

- Gateway/ Corridor Beautification projects - \$1,000,000 continuation funding for ongoing and future projects.
- Planning - \$605,000 in matching funds for small area studies and grants.
- Code Compliance - \$50,000 for standby contractor to perform emergency work to abate nuisances and correct hazardous conditions at a property/structure.

### **Sustain and Improve County Owned Assets**

- Maloof Auditorium renovation - \$892,103 for renovation and temporary Board of Commissioners meeting space.
- Energy efficiency audit - \$202,000 for energy efficiency audit.
- Heating systems replacement - \$340,000 to replace heating equipment at the County Courthouse and the Historic Courthouse.

## **Service Level Changes**

The 2024 budget incorporates significant changes in service levels and fees in several areas.

### **Fire Rescue**

This year, DeKalb Fire Rescue has focused on expanding the Emergency Management System (EMS) Division to meet the growing demand for EMS services. The budget increase of \$3.8 million in the FY24 budget has allowed for the addition of 15 emergency management technician/paramedics and five nurse practitioner positions, as well as the acquisition of five new ambulances. These new ambulances and increased staffing levels will make additional units available to respond to service calls and improve response times.

Dekalb County's Mobile Integrated Health (MIH) program was designed to connect frequent 911 callers, vulnerable EMS clients, highly complex patients, and those with non-emergent medical complaints to appropriate resources to address their needs. The addition of nurse practitioners to the team will address these needs through patient education, alternative response, and referrals to community resources as required. The MIH program aims to relieve the burden of these responses from our Fire and EMS Operations Division to enhance their readiness and availability to our citizens, while providing exceptional care to vulnerable individuals throughout Dekalb County.

### **Elections**

The FY2024 budget for Voter Registration and Elections includes an additional \$11 million to fund election costs for this year's primary, runoff, and general elections. This reflects a 122.0 percent increase over the FY2023 budget. This funding includes \$10.7 million for county poll workers, \$800 thousand for translation services and temporary worker services, and \$121 thousand for computer hardware and other operating equipment.

### **Grady**

The county budget supports the Grady Health System through a dedicated tax fund and millage rate. Grady Health System operates Grady Memorial Hospital, a public hospital located in the city of Atlanta, and seven neighborhood centers throughout Fulton and DeKalb counties. Grady Memorial Hospi-

tal is ranked as the tenth largest hospital in the United States and one of the best trauma centers in the nation. Grady acts as a safety net in the regional healthcare network providing indigent care services.

Leaders from DeKalb and Fulton counties entered a new operating agreement with Grady officials in January 2024. This agreement was a continuation of support provided by DeKalb and Fulton since 1953 and consists of a six-year agreement with the option of two two-year renewals for a total of ten years. For DeKalb, Grady will open three new primary-care facilities and create mobile clinics for specific services. Under the terms of the new operating agreement, funding increased from \$13.4 million in the 2023 budget to \$19.1 million in the 2024 budget. In future years, funding will increase based on use of Grady services by each county's residents and by the federal Consumer Price Index for medical care, which averages three percent annually. An essential component of the new agreement obligates the counties to petition the State of Georgia to expand Medicare coverage to all households below 138 percent of the federal poverty line. Under the terms of the contract, the county would no longer subsidize Grady if Medicaid expansion passes.

## Sanitation

As an enterprise fund, the Sanitation Fund is reliant on charges to users to cover the costs of operations. The county has maintained the same rate structure for Sanitation for many years to contain the costs passed on to residents. Through astute and creative management, Sanitation has found cost savings measures and operating efficiencies to keep expenses in line with revenues. The Sanitation fund is facing large capital costs now and into future years which will necessitate generating new revenue. The county engaged an engineering firm to conduct revenue sufficiency and rate analysis studies for the Sanitation Fund. The county approved a package of increases to commercial rates and landfill tipping fees in 2023. These increases did not generate the anticipated amount of revenue due to operational changes at the county landfill. The 2024 budget anticipates an increase in residential sanitation rates.

## Stormwater

The Stormwater Management Fund is another enterprise fund that relies upon revenue generated from the stormwater utility fee. Until last year, the county's stormwater rate had remained unchanged since it was established. As such, the revenue generated through stormwater fees was failing to keep pace with expenditures, drawing down and exhausting the reserves in the fund. A cost-of-service analysis for the Stormwater Fund was done to determine the appropriate fee structure to ensure sufficient revenue to address the county's stormwater needs. Based on recommendations from the cost-of-service analysis, the governing authority approved a phased increase in the county's stormwater utility rates, increasing the base rate from \$4 per month to \$8 per month in 2024. Stormwater rates for 2024 are scheduled to increase from \$8 per month to \$9 per month. The stormwater rate will continue to increase by \$1 per month each year through 2027.

## City of Tucker

Through intergovernmental agreement, the county provided transportation and stormwater management services to the City of Tucker since its incorporation in 2016. In November 2022, voters in Tucker approved a referendum for the city to assume responsibility for providing these services. Under the previous agreement, the county levied a property tax for transportation services and the stormwater fee to property owners within the City of Tucker to cover the costs of service provision. In 2023, the roads and transportation millage rate levied by the county in the City of Tucker was half of the roads and transportation millage rate levied in unincorporated DeKalb. In 2024, there will be no county millage rate for roads and transportation levied or county stormwater utility fees collected within the City of Tucker. As a result of these changes, revenue for the county's Designated Services Fund and Stormwater Management Fund has been reduced. While some cost savings may be realized from no longer servicing the city, the net fiscal effect is unknown at this time.

## Renewal of SPLOST and EHOST

In November 2017, the voters of DeKalb approved a new one cent sales tax (SPLOST - Special Purpose Local Option Sales Tax) which is dedicated to capital projects. Many other counties in Georgia have had SPLOSTs for decades, but this was the first SPLOST authorized for DeKalb County. Before having this dedicated revenue stream for capital improvements, DeKalb relied upon tax funds and other operating revenues to fund capital expenditures. DeKalb's first SPLOST was authorized for six years, from April 2018 through March 2024 and required the county and cities within the county to use 85 percent of SPLOST revenue for transportation and public safety projects. The remaining 15 percent could be used for the repair of existing capital assets. The additional revenue from SPLOST has allowed operating funding previously dedicated toward public safety and transportation capital projects to be redirected for other uses. A second six-year SPLOST was approved via referendum in November 2023. Unlike DeKalb's first SPLOST, the renewed SPLOST does not restrict the usage of the proceeds.

In conjunction with the passage of SPLOST in 2017, the voters also approved another one cent sales tax - EHOST (Equalized Homestead Option Sales Tax). EHOST replaces HOST (Homestead Option Sales Tax), which was a one cent sales tax which was used to provide property tax relief for eligible homestead properties as well as capital projects. Under HOST, a minimum of 80 percent of the proceeds was dedicated to homestead property tax relief, and the remaining amount was split between the county and cities for capital investments. Under EHOST, 100 percent of proceeds is dedicated to homestead property tax relief. This tax relief applies first to all maintenance and operations millage rates levied uniformly countywide, which includes the County Operations/ General Fund and Hospital millage rates. If EHOST proceeds exceed the amount required to provide a 100 percent homestead exemption on the countywide millage rates, then the remaining proceeds will be divided between the county and municipalities to provide tax relief for unincorporated and city millage rates respectively.

Along with SPLOST, EHOST was renewed for a second six-year period in November 2023. From 2018 through 2023, the original EHOST provided more than \$738 million in property tax relief. EHOST is projected to provide a total of \$1 billion in property tax over its six-year lifespan.



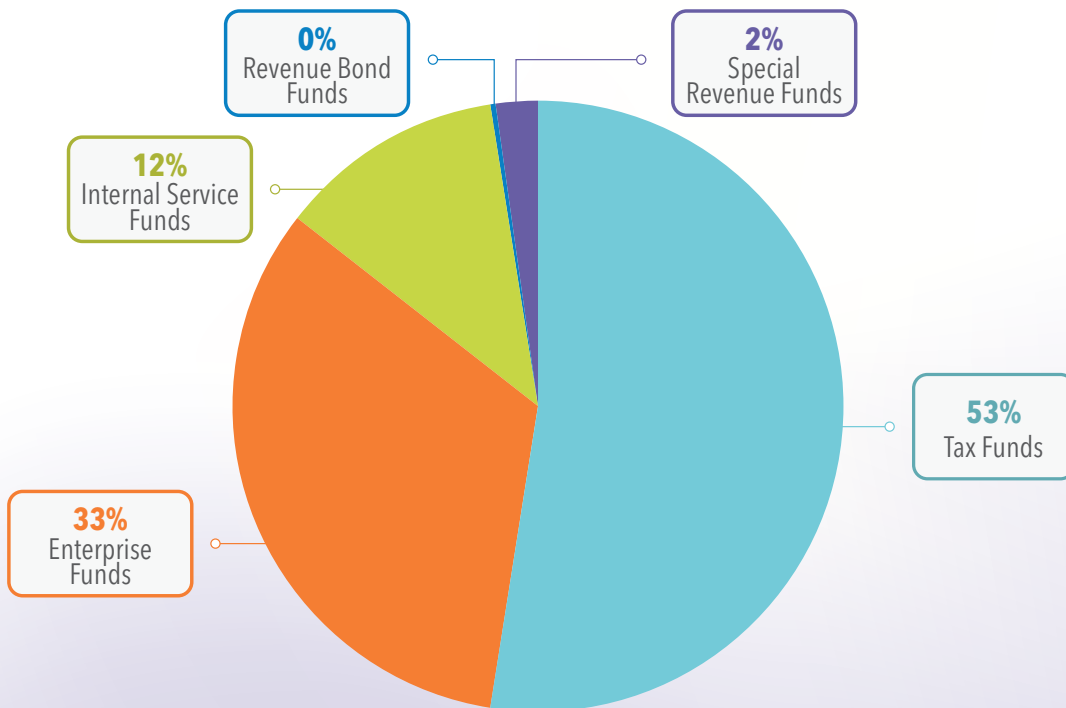
# Budget Overview

## Operating Budget Summary

The total operating budget for FY2024 is \$1.74 billion, an increase of \$78,307,001 compared to the FY2023 budget. Increases in personal services, IT (Innovation & Technology) related expenses, and increased cost of goods/services are major causes for the growth.

The county’s annual operating budget is comprised of five fund classes - Tax Fund, Enterprise Fund, Internal Service Fund, Revenue Bond Fund and Special Revenue Fund. The projected fund balance is \$320,550,763. The Tax Fund is the largest fund which consists of 53 percent of the annual budget. The fund provides the resources for general government, public safety, parks and recreation, hospital, and unincorporated expenses.

### FY24 Operating Budget by Fund Class



Budget Fund by Class				
	2023 Adopted	2024 Adopted	Change \$	Change %
Tax Funds	913,998,951	913,903,612	-95,339	0.00%
Enterprise Funds	547,220,820	564,006,262	16,785,442	3.10%
Internal Service Funds	306,038,103	214,913,830	-91,124,273	-29.80%
Revenue Bond Funds	7,462,807	6,371,461	-1,091,346	-14.60%
Special Revenue Funds	43,059,483	40,277,998	-2,781,485	-6.50%
<b>Total Operating Funds</b>	<b>1,817,780,164</b>	<b>1,739,473,163</b>	<b>-78,307,001</b>	<b>4.30%</b>

## Capital Budget Summary

The capital budget comprises all funding appropriated for capital improvement projects which include any infrastructure, facilities, and equipment with a value of \$25,000 or more and an estimated useful life of five years or more. All capital projects operate under a project-length balanced budget adopted in the year that the project begins. The balances of appropriations for capital projects carry over until the project is completed. On an annual basis, the capital budget includes the remaining balance of all approved capital projects at the start of the year.

The Capital Improvement Program supports the county's continued investment in critical infrastructure and improvement to quality-of-life projects. Departments submit their capital project needs during the annual budget process. The capital projects are prioritized based on need and available funding sources.

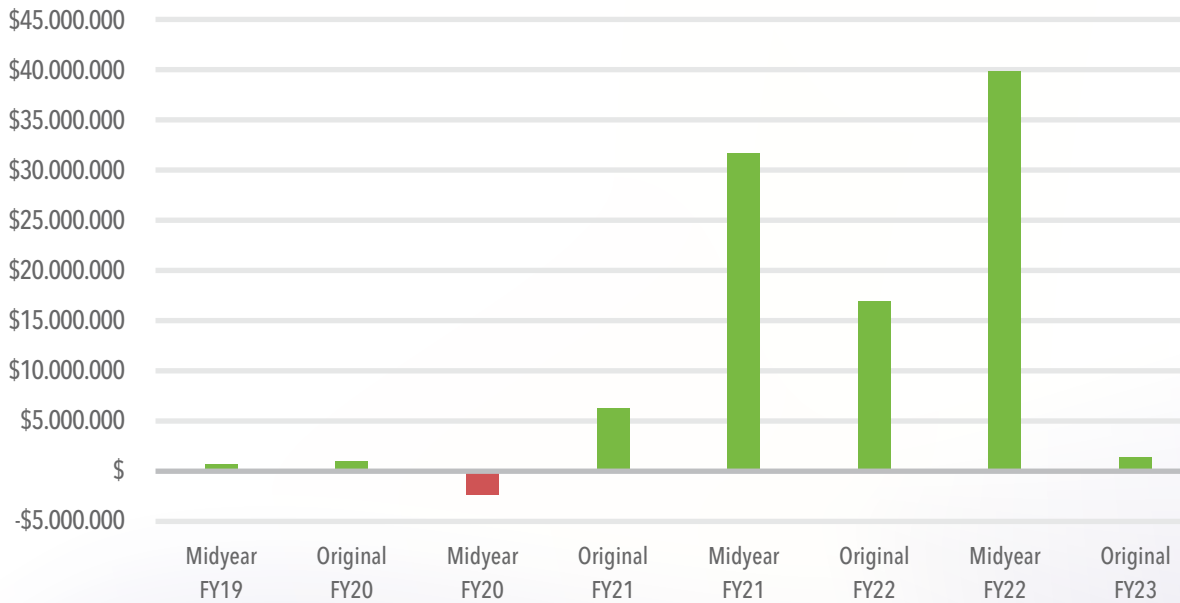
**Capital Projects Funds** account for capital projects providing new or improved public facilities. This section is highlighted separately.

- General Obligation Bonds - Established by referendum for specific purposes. Included are issues dating from 1986 to 2006 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 nine-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 percent 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.
- Water & Sewer (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.

# Achieving Structural Balance and Restoring Fund Balance

During the 2017 budget cycle, Chief Executive Officer Michael Thurmond set a goal to achieve structural balance for the tax funds budget. To be structurally balanced, recurring appropriations must not exceed anticipated revenue for the current year. The goal of reaching structural balance in tax funds budget was first attained in the fiscal year 2018 budget. The tax funds budget has remained structurally balanced through all subsequent budget cycles but one. The sole exception occurred in the FY2020 mid-year budget amendment, which committed \$2 million in fund balance to ensure that property tax relief for homestead property owners remained at the same level as in 2019.

## Tax Funds Structural Surplus / (Deficit)

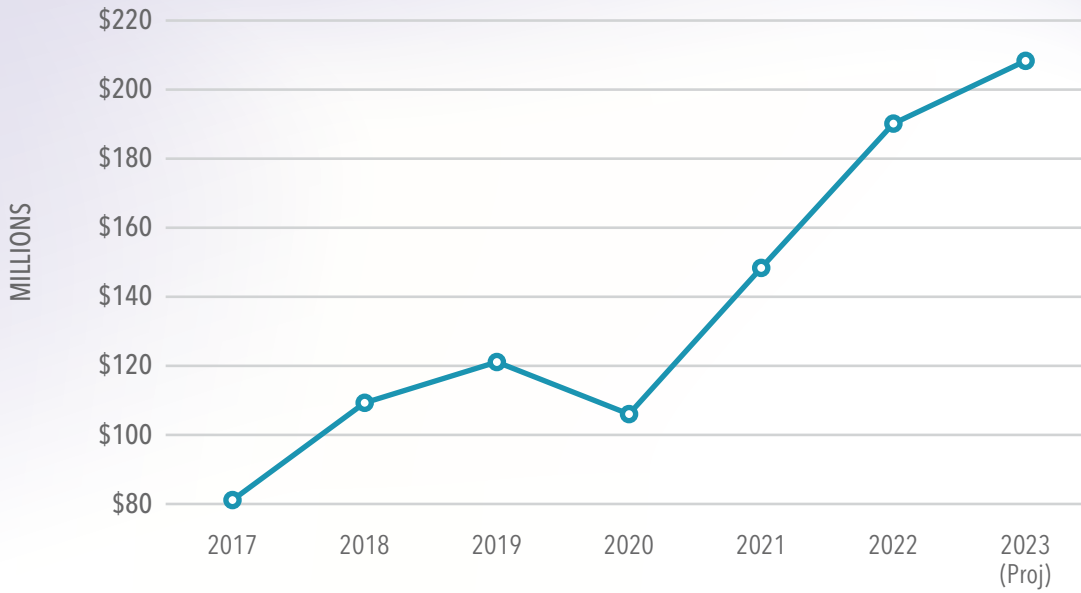


The purpose of achieving structural balance was to replenish the fund balance for the tax funds. During the Great Recession, the fund balance for the tax funds was fully depleted falling \$3.9 million into the negative at the end of 2010. Despite improvement in revenue collection due to the economic recovery, the county struggled to restore funding and services that were cut in response to the recession. During this period the county fund balance fluctuated, failing to reach the goal prescribed in the county fiscal policies to accumulate and maintain one month of working reserves.

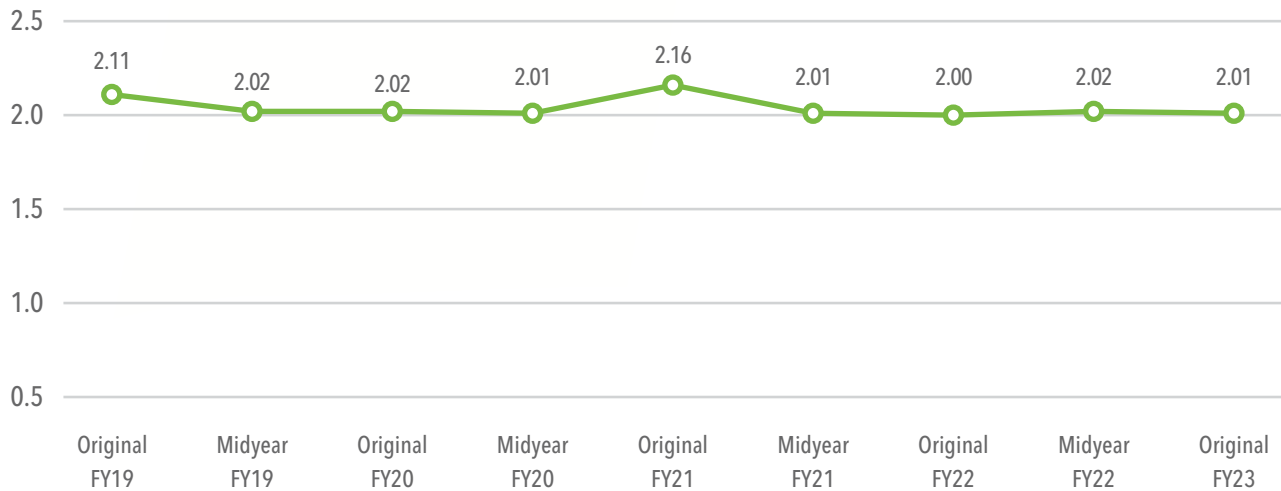
The FY2024 tax funds approved budget includes \$873 million in recurring expenditures versus \$1.02 billion in current year revenue resulting in a structural surplus of \$151 million.

The projected fund balance in the original fiscal year 2017 budget was equal to two-thirds of a month of expenditures. The 2017 mid-year budget amendment increased reserves above the one-month threshold set by the county’s financial policies. In 2018, CEO Thurmond set a new goal to maintain two-months’ of reserves for the tax funds. This goal was realized in the 2019 budget and maintained in fiscal years 2020, 2021, 2022, and 2023.

### Ending Fund Balance - Tax Funds



### Projected Tax Funds Fund Balance (Months)



## Changes from Proposed to Adopted Budget

The FY2024 adopted budget totaled \$1,739,473,163, a decrease of \$79,058,501 or -4.3 percent compared to FY2023. The budget for FY2023 was \$1,818,531,664. The adopted budget increased by \$1,209,784 or one percent compared to the proposed budget of \$1,738,263,379.

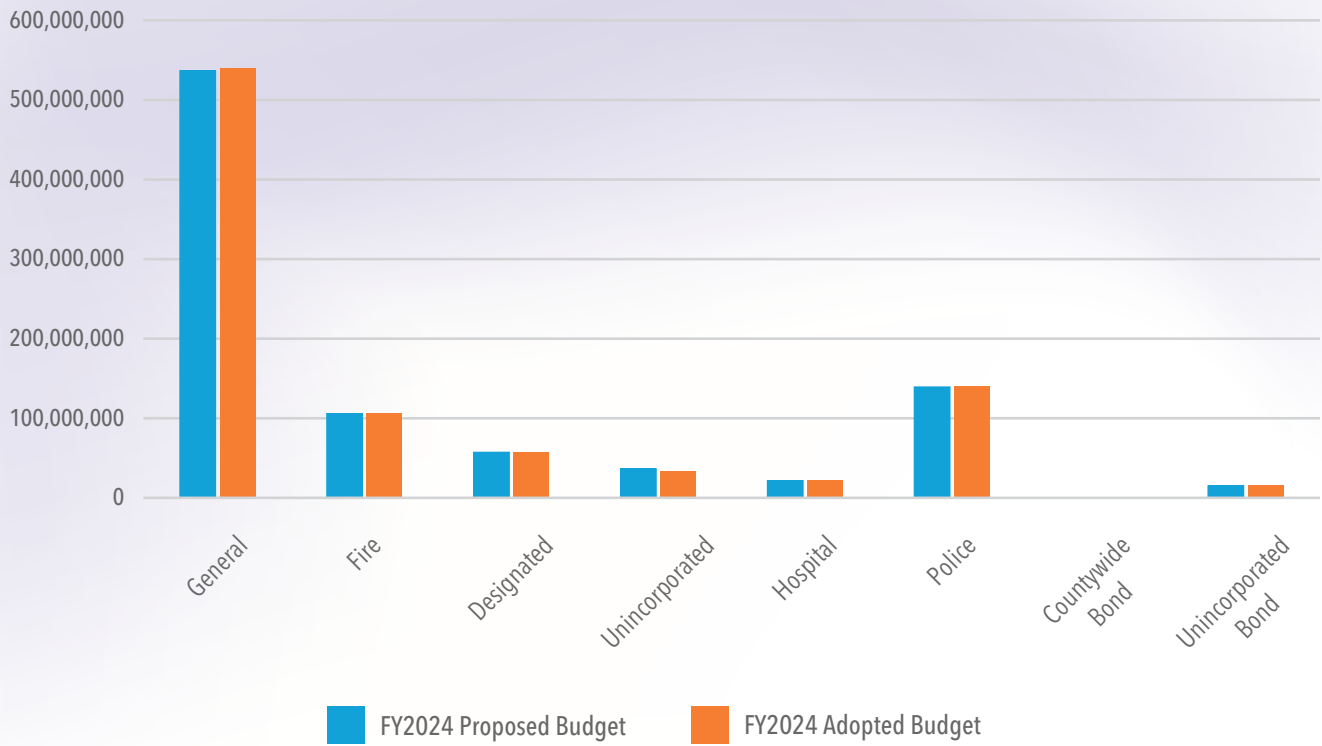
In the Tax Funds, the variance between the proposed and adopted budgets is \$356,687, a comparatively flat increase. The primary drivers of the increase occurred in the General, Fire and Police Funds, which increased from .4 percent, .6 percent, and .8 percent respectively. The Designated Fund decreased 7 percent, which was attributed to a \$449,186 decrease in Parks and a \$367,799 in Roads & Drainage. The Unincorporated Fund decreased 8.5 percent which occurred in the Beautification and Non-Departmental departments. The Hospital and Unincorporated Bond Funds remained flat. The countywide bond debt ended in 2021.

Tax Fund	FY2024 Proposed Budget	FY2024 Adopted Budget	Variance	% Change
General	536,882,554	539,204,063	2,321,509	0.4%
Fire	105,989,255	106,651,269	662,014	0.6%
Designated	57,347,754	56,930,769	-416,985	-0.7%
Unincorporated	36,578,740	33,454,681	-3,124,059	-8.5%
Hospital	21,772,699	21,772,699	0	0.0%
Police	139,446,135	140,610,343	1,164,208	0.8%
Countywide Bond	250,000	0	-250,000	-100.0%
Unincorporated Bond	15,279,788	15,279,788	0	0.0%
<b>Total Tax Funds</b>	<b>913,546,925</b>	<b>913,903,612</b>	<b>356,687</b>	<b>0.0%</b>

*(Excludes reserves)*



## Proposed Versus Adopted Budget



# Strategic Priorities & Goals



Although not formally adopted as a comprehensive strategic plan, throughout his tenure CEO Thurmond has articulated long-term goals which fall broadly under the following overarching strategic priorities.

## Public Safety

***Ensuring a safe setting for residents, visitors, and businesses to live, work, and play through a focus on supporting a well-trained public safety force providing policing, fire protection, emergency response, and enforcement of county ordinances.***

DeKalb County plays an integral role in providing a safe community for all stakeholders, which is foundational to achieving many of our other goals. This responsibility includes traditional public safety departments like Police and Fire Rescue as well as many other county operations that provide support to these departments or do other work that enhances the safety of county residents. Enhancing public safety is an ongoing endeavor replete with many challenges. The county's strategy to address these challenges is through hiring and retention of public safety personnel and investing in continual training, education, technology, and equipment to ensure our public safety staff has the necessary tools and resources.

## Financial Stability

***Protecting and strengthening the fiscal health of the county through prudent stewardship of public resources.***

Financial stability is essential to the county's ability to address all other needs. The county's commitment to financial stability rests upon three pillars; the elimination of the structural deficit, restoration of reserves, and maintaining the benchmark unincorporated millage rate. Responsible fiscal management is fundamental to the role entrusted in government to be wise stewards of tax dollars. Success in this area instills greater confidence in the county government and provides an instrumental buffer against economic downturns.

## Good Government

***Fostering a culture of customer-focused public service by committing ourselves to the highest standards of governance, accountability, and professionalism.***

Good government encompasses many facets throughout our organization. DeKalb County has taken great strides to improve employee compensation to aid in the hiring and retention of staff and providing training and professional development opportunities to enhance their abilities. The county has also invested in technology that improves the customer experience and transparency of the government's operations.

## Community Health & Well-Being

***Promoting and enhancing healthy, safe, and livable communities for residents by offering programs and services that enrich quality of life.***

The health and well-being of all people is essential for the quality of life of our community and has enormous and far-reaching impacts on the prosperity and welfare of DeKalb County. The county has employed a multi-pronged approach to providing access to health resources, safe environments, education, recreation, and opportunities to thrive for our population. These efforts span multiple departments and partners with significant investment in manpower, funding, and support by the county.

## Beautification and Placemaking

***Improving and maintaining our physical landscape and built environment in aesthetically pleasing ways to create a sense of place and identity that instills pride in residents and is inviting to visitors.***

Fighting blight and beautifying DeKalb County improves the quality of life and health of our citizens. The county has significantly increased efforts to revitalize DeKalb by dedicating funding for blight

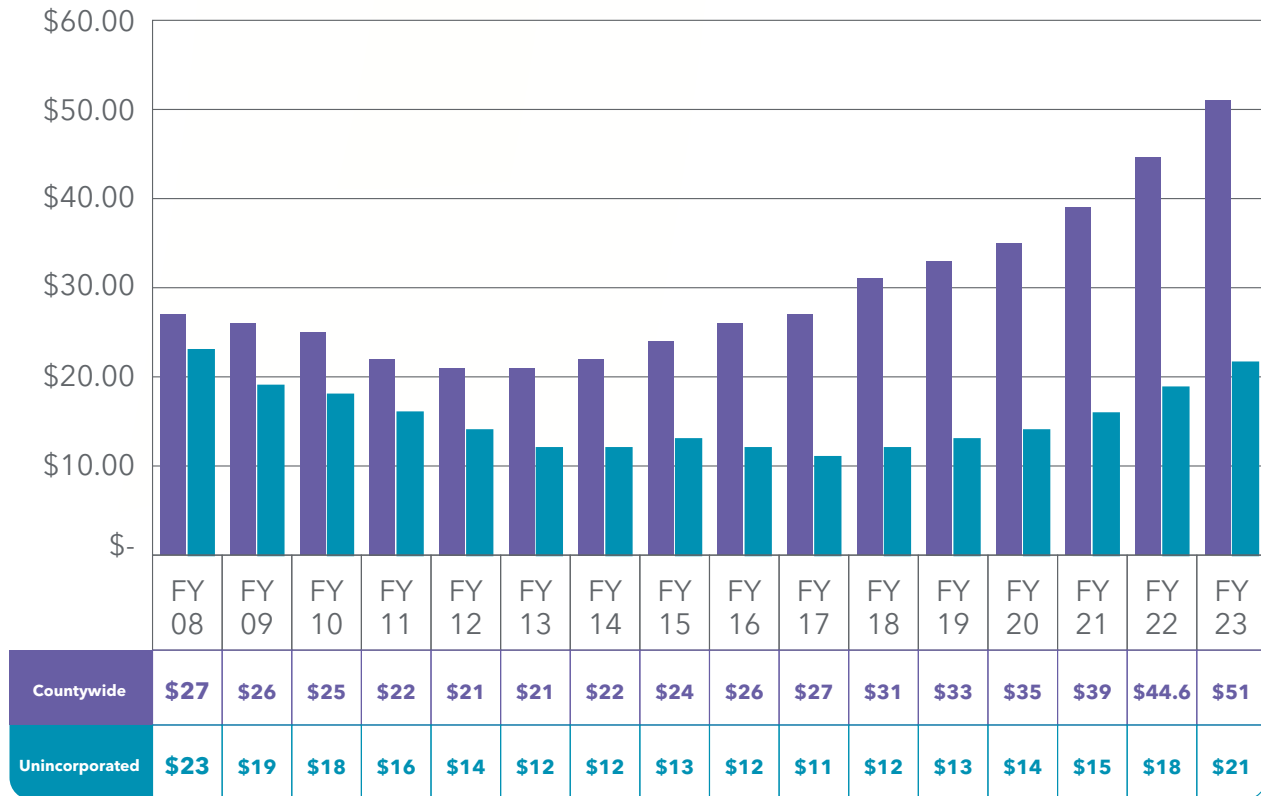
programs and enhancing our partnership with the judicial system. Combatting blight is a complex process involving seven county departments plus the judicial system. A task force was created in January 2017 to share information, coordinate enforcement efforts, and collaborate on initiatives to reduce blighted properties. In 2017, CEO Thurmond introduced Operation Clean Sweep (OCS), a multi-departmental initiative involving Roads & Drainage, Beautification, Sanitation, Code Compliance, Communications, Stormwater, and Public Safety.

# Tax Digest History

Taxes constitute a major portion of the county’s operating revenue, and property taxes generate the largest portion of tax revenues. 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 gross digest for 2023 was \$51 billion. While that is an increase of 14.2 percent from the previous year, it is 86.2 percent greater than the county’s pre-recession peak year of 2008, which was \$27.394 billion.

Aside from the economic downturn’s effect on property values, the incorporations of Dunwoody, Brookhaven, Tucker and 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 2023 gross value, \$21.6 billion, of the unincorporated digest is 8.1 percent less than the peak of 2008 of \$23.512 billion.

## DeKalb Tax Digest (Gross in \$ billions) Certified FY08-23





# 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 percent 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 six different millage rates, five of which are for maintenance and operations (M&O) and one for retiring general obligation debt.

The bond levy is for unincorporated general obligation bonds. Prior to FY 2021 there were seven millage rates including a county-wide general obligation bond that ended in FY 2020. 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, Chief Executive Officer, 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 and for debt service.
- **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) Non-basic police services com-

prised of services performed by the aerial support unit, SWAT (special weapons and tactics) 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.

	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	10.546	0.521	2.709	0.377	0.356	5.307	0.569	0.000	0.391	20.776
Atlanta	10.546	0.521	0.000	0.000	0.000	0.000	0.000	0.000	0.000	11.067
Avondale	10.546	0.521	2.709	0.000	0.000	0.000	0.072	0.000	0.000	13.848
Brookhaven	10.546	0.521	2.709	0.000	0.000	0.000	0.000	0.000	11.067	24.843
Chamblee	10.546	0.521	2.709	0.000	0.000	0.000	0.029	0.000	0.000	13.805
Clarkston	10.546	0.521	2.709	0.000	0.000	0.556	0.060	0.000	0.000	14.392
Decatur	10.546	0.521	0.000	0.000	0.000	0.000	0.038	0.000	0.000	11.105
Doraville	10.546	0.521	2.709	0.000	0.000	0.000	0.000	0.000	0.000	13.776
Dunwoody	10.546	0.521	2.709	0.000	0.000	0.000	0.000	0.000	11.067	24.843
Lithonia	10.546	0.521	2.709	0.149	0.000	0.577	0.063	0.000	0.000	14.565
Pine Lake	10.546	0.521	2.709	0.149	0.000	0.659	0.072	0.000	0.000	14.656
Stone Mountain	10.546	0.521	2.709	0.000	0.000	0.000	0.054	0.000	0.000	13.830
Stonecrest	10.546	0.521	2.709	0.000	0.356	5.307	0.569	0.000	11.067	31.075
Tucker	10.546	0.521	2.709	0.000	0.000	0.000	0.569	0.000	11.067	25.412

Note: This chart presents the millage rates used to develop the budget as adopted on February 27, 2024. In June/July each year, after the new Property Tax Digest is received, new millage rates are presented to the Board of Commissioners along with the associated budget amendment.

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 1996. The HOST was a one percent sales tax, and at least 80 percent 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 2020 through 2022. 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 maintained it since then at 20.810 mills. In FY23, the school millage rate decreased from 23.08 in 2022 to 22.98 for 2023 which resulted in a decrease of the total unincorporated millage rate down to 43.79. The school millage rate continues to represent over half of the millage (52.5 percent) with the county having the remainder.

Although individual millage rates have fluctuated, the aggregate county millage rate for unincorporated remained stable at 20.810 mills from FY2015 through FY2023. The county's millage rate has changed over the years, not only in the amount, but also in how it is distributed. In FY2007, there were only six levies (General, Designated Services, Fire, Hospital, and two Bonds). Starting in FY2011, 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. As of FY2021, the county-wide bond millage rate was eliminated reflecting the completion of the county-wide bond issue in FY2020.

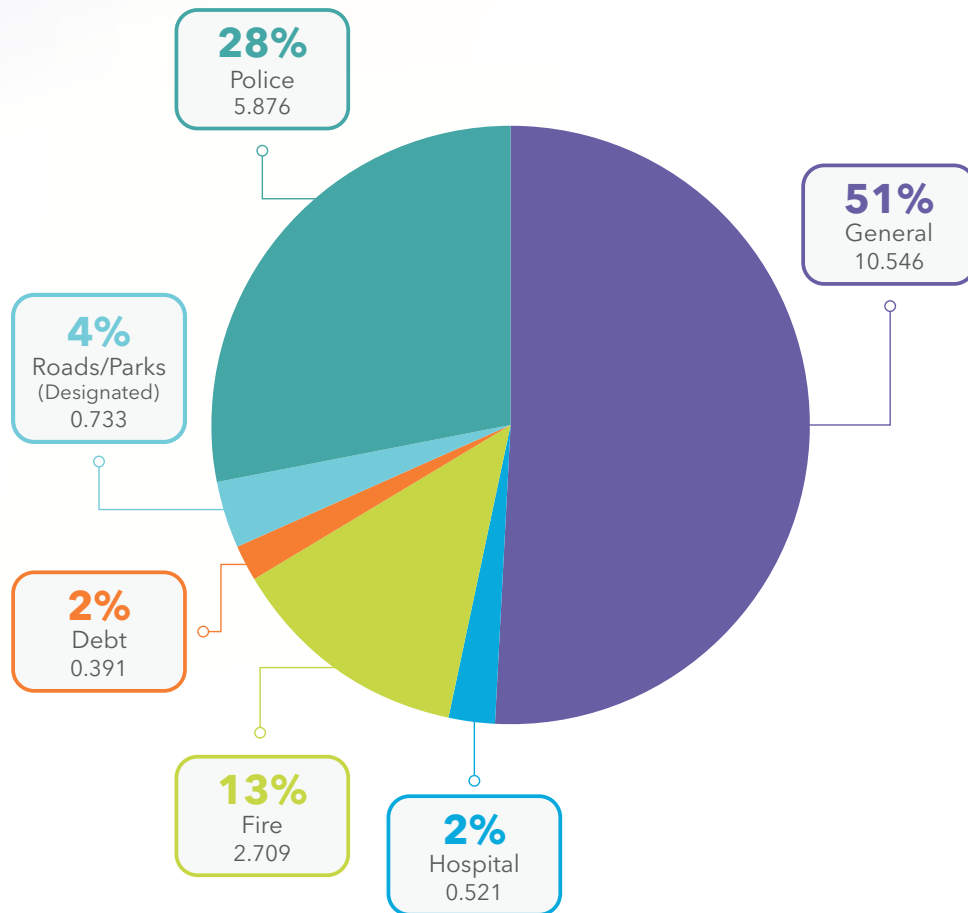
## Total County Millage Rate by Tax District, FY2013 - 2023

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Unincorporated	21.210	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.810
Atlanta	9.030	11.290	9.980	9.860	10.692	10.314	9.464	9.464	9.464	9.588
Avondale	17.680	12.790	15.010	13.647	13.119	13.547	13.063	12.538	12.538	12.502
Brookhaven	16.250	13.570	14.670	12.560	13.307	13.784	13.614	12.964	12.964	12.904
Chamblee	14.760	12.360	14.570	12.661	13.013	13.447	13.039	12.492	12.492	12.456
Clarkston	17.140	14.430	16.450	14.948	13.663	14.059	13.697	13.190	13.190	13.089
Decatur	12.030	9.580	11.920	10.715	9.955	10.781	10.335	9.505	9.505	9.629
Doraville	14.520	12.170	14.410	13.078	12.940	13.379	13.023	12.460	12.460	12.425
Dunwoody	16.250	13.570	14.670	12.560	13.307	13.784	13.614	12.964	12.964	12.904
Lithonia	17.400	14.950	16.750	15.366	13.813	14.250	13.838	13.321	13.321	13.292
Pine Lake	17.840	15.380	17.140	15.767	13.920	14.351	13.962	13.429	13.429	13.390
Stone Mountain	15.020	12.610	14.830	13.454	13.074	13.505	13.053	12.518	12.518	12.483
Stonecrest	0.000	0.000	0.000	0.000	20.810	20.810	20.810	20.217	20.217	19.974
Tucker	0.000	0.000	0.000	20.810	20.810	20.810	19.628	20.217	20.217	19.669

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).

For FY 2024, the unincorporated millage rate dropped to 20.776 from 20.810 mills in the initial budget. The General Fund represents 51 percent of the total levy, Police at 28 percent, Fire at 13 percent, Designated at four percent, Hospital at two percent, and Debt at two percent.

### FY24 Proposed Millage Rate Breakdown (Unincorporated) Mills and Percent



**History of DeKalb County Millage Rates**

		FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24 Proposed
General		8.220	10.390	8.760	8.693	9.638	9.327	9.366	8.924	8.988	9.209	10.546
Hospital		0.800	0.890	0.740	0.740	0.726	0.668	0.642	0.502	0.476	0.379	0.521
Combined Countywide Operational Rate		9.020	11.280	9.500	9.433	10.364	9.995	10.008	9.426	9.464	9.588	11.067
Include (except Decatur and Atlanta):												
Fire		2.870	2.750	2.570	3.080	2.687	2.729	2.792	3.049	2.996	2.837	2.709
Include County Bonds for everyone;												
Unincorporated if Unincorporated		1.670	0.630	0.010	0.367	0.405	0.591	0.555	0.587	0.504	0.479	0.391
Unincorporated Debt Service		0.010	0.010	0.480	0.427	0.328	0.363	0.354	-	-	-	-
Countywide Debt Service		-	-	-	-	-	-	-	-	-	-	-
Atlanta	Parks	-	-	-	-	-	-	-	-	-	-	-
Avondale	Parks	-	-	-	-	-	-	-	-	-	-	-
Brookhaven	Parks	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Parks	-	-	-	-	-	-	-	-	-	-	-
Clarkston	Parks	-	-	-	-	-	-	-	-	-	-	-
Decatur	Parks	-	-	-	-	-	-	-	-	-	-	-
Doraville	Parks	-	-	-	-	-	-	-	-	-	-	-
Dunwoody	Parks	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Parks	0.200	0.210	0.317	0.124	0.167	0.170	0.101	0.110	0.104	0.178	0.149
Pine Lake	Parks	0.200	0.210	0.317	0.124	0.167	0.170	0.101	0.110	0.104	0.178	0.149
Stone Mountain	Parks	-	-	-	-	-	-	-	-	-	-	-
Stonecrest	Parks	-	-	-	0.931	1.349	1.458	-	-	-	-	-
Tucker	Parks	-	-	0.400	0.931	1.349	-	-	-	-	-	-
Unincorporated	Parks	0.490	0.400	0.400	0.931	1.349	1.458	1.139	0.422	0.593	0.836	0.377
Atlanta	Roads	-	-	-	-	-	-	-	-	-	-	-
Avondale	Roads	0.270	0.370	0.528	-	-	-	-	-	-	-	-
Brookhaven	Roads	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Roads	0.270	0.370	-	-	-	-	-	-	-	-	-
Clarkston	Roads	0.270	0.370	0.528	-	-	-	-	-	-	-	-
Decatur	Roads	0.270	0.370	0.528	-	-	-	-	-	-	-	-
Doraville	Roads	0.270	0.370	0.528	-	-	-	-	-	-	-	-
Dunwoody	Roads	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Roads	0.270	0.370	0.528	-	-	-	-	-	-	-	-
Pine Lake	Roads	0.270	0.370	0.528	-	-	-	-	-	-	-	-
Stone Mountain	Roads	0.270	0.370	0.528	-	-	-	-	-	-	-	-
Stonecrest	Roads	-	-	-	1.480	0.880	0.831	0.983	0.443	0.583	0.611	0.356
Tucker	Roads	-	-	1.900	1.480	0.880	0.831	0.983	0.443	0.583	0.611	-
Unincorporated	Roads	0.970	1.050	1.900	1.480	0.880	0.831	0.983	0.443	0.583	0.611	0.356
Atlanta	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Avondale	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Brookhaven	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Clarkston	Police - Basic	1.760	1.550	1.421	0.572	0.538	0.545	0.512	0.666	0.664	0.599	0.556
Decatur	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Doraville	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Dunwoody	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Police - Basic	2.050	1.620	1.498	0.593	0.557	0.566	0.531	0.691	0.689	0.621	0.577
Pine Lake	Police - Basic	2.390	1.920	1.803	0.677	0.637	0.647	0.607	0.790	0.787	0.710	0.659
Stone Mountain	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Stonecrest	Police - Basic	-	-	-	4.046	3.810	3.847	4.544	6.272	6.078	5.833	5.307
Tucker	Police - Basic	-	-	5.480	4.046	3.810	3.847	4.544	6.272	6.078	5.833	5.307
Unincorporated	Police - Basic	5.160	4.220	5.480	4.046	3.810	3.847	4.544	6.272	6.078	5.833	5.307
Atlanta	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Avondale	Police - Non-Basic	0.620	0.600	0.569	0.179	0.168	0.171	0.059	0.078	0.078	0.077	0.072
Brookhaven	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Police - Non-Basic	0.190	0.160	0.111	0.073	0.068	0.069	0.024	0.032	0.032	0.031	0.029
Clarkston	Police - Non-Basic	0.500	0.490	0.449	0.151	0.142	0.144	0.050	0.066	0.066	0.065	0.060
Decatur	Police - Non-Basic	0.280	0.260	0.207	0.095	0.089	0.091	0.031	0.041	0.041	0.041	0.038
Doraville	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Dunwoody	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Police - Non-Basic	0.530	0.510	0.473	0.156	0.147	0.149	0.052	0.068	0.068	0.068	0.063
Pine Lake	Police - Non-Basic	0.620	0.600	0.569	0.179	0.168	0.171	0.059	0.078	0.078	0.077	0.072
Stone Mountain	Police - Non-Basic	0.440	0.420	0.376	0.134	0.126	0.128	0.044	0.059	0.058	0.058	0.054
Stonecrest	Police - Non-Basic	-	-	-	1.046	0.987	0.996	0.435	0.611	0.592	0.626	0.569
Tucker	Police - Non-Basic	-	-	0.470	1.046	0.987	0.996	0.435	0.611	0.592	0.626	0.569
Unincorporated	Police - Non-Basic	1.020	0.470	0.470	1.046	0.987	0.996	0.435	0.611	0.592	0.626	0.569
<b>Total Unincorporated</b>		<b>21.210</b>	<b>20.810</b>	<b>20.810</b>	<b>20.810</b>	<b>20.810</b>	<b>20.810</b>	<b>20.810</b>	<b>20.810</b>	<b>20.810</b>	<b>20.810</b>	<b>20.776</b>



**History of DeKalb County Millage Rates (continued)**

Atlanta	9.030	11.290	9.980	9.860	10.692	10.358	10.362	9.426	9.464	9.588	11.067
Avondale	12.790	15.010	13.647	13.119	13.547	13.258	13.213	12.553	12.538	12.502	13.848
Brookhaven	13.570	14.670	12.560	13.307	13.784	13.678	13.709	13.062	12.964	12.904	14.167
Chamblee	12.360	14.570	12.661	13.013	13.447	13.156	13.178	12.507	12.492	12.456	13.805
Clarkston	14.430	16.450	14.948	13.663	14.059	13.776	13.716	13.207	13.190	13.089	14.392
Decatur	9.580	11.920	10.715	9.955	10.781	10.449	10.393	9.467	9.505	9.629	11.105
Doraville	12.170	14.410	13.078	12.940	13.379	13.087	13.154	12.475	12.460	12.425	13.776
Dunwoody	13.570	14.670	12.560	13.307	13.784	13.678	13.709	13.062	12.964	12.904	14.167
Lithonia	14.950	16.750	15.366	13.813	14.250	13.972	13.838	13.344	13.321	13.292	14.565
Pine Lake	15.380	17.140	15.767	13.920	14.351	14.075	13.921	13.453	13.429	13.390	14.656
Stone Mountain	12.610	14.830	13.454	13.074	13.505	13.215	13.198	12.534	12.518	12.483	13.830
Stonecrest	-	-	-	20.810	20.810	20.810	19.671	20.388	20.217	19.974	20.399
Tucker	-	-	20.810	20.810	20.810	19.352	19.671	20.388	20.217	19.974	20.043
Unincorporated	21.210	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.776
eHOST Factor (General / Hospital)	NA	NA	NA	NA	83.0%	99.3%	100.0%	100.0%	100.0%	100.0%	100.0%
Combined HOST / eHOST Factor	NA	NA	NA	NA	85.2%	99.3%	100.0%	100.0%	100.0%	100.0%	100.0%
Benchmark Rate	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24 Prop
General	8.220	10.390	8.760	8.693	9.638	9.327	9.366	8.924	8.988	9.209	10.546
Hospital	0.800	0.890	0.740	0.740	0.726	0.668	0.642	0.502	0.476	0.379	0.521
Fire	2.870	2.750	2.570	3.080	2.687	2.729	2.792	3.049	2.996	2.837	2.709
Unincorporated Bonds	1.670	0.630	0.010	0.367	0.405	0.591	0.555	0.587	0.504	0.479	0.391
Countywide Bonds	0.010	0.010	0.480	0.427	0.328	0.363	0.354	-	-	-	-
Designated	1.460	1.450	2.300	2.411	2.229	2.289	2.122	0.865	1.176	1.447	0.733
Police	6.180	4.690	5.950	5.092	4.797	4.843	4.979	6.883	6.670	6.459	5.876
Total Benchmark Rate	21.210	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.776

The following schedule illustrates the county's funded positions in the FY2024 budget by fund as well as the filled positions from FY2021 to 2023. For 2024, there are 7,163 funded positions, 40.9 percent are in the General Fund, 10.3 percent in the Fire Fund, 3.9 percent in the Designated Fund, 3 percent in the Unincorporated Fund, 13.7 percent in the Police Fund, 3 percent in Special Revenue Fund, 2.4 percent in the Internal Service Fund, and 22.2 percent in the Enterprise Fund.

## Full-Time Filled & Funded Positions Schedule

	FY21 Filled	FY22 Filled	FY23 Filled	FY24 Funded
<b>Tax Funds</b>				
<b>100 - GENERAL FUND</b>				
ANIMAL SERVICES	18	15	16	26
BOARD OF COMMISSIONERS	31	34	33	37
BUDGET	8	7	7	8
CHIEF EXECUTIVE OFFICER	21	21	25	25
CHILD ADVOCATES OFFICE	30	22	26	33
CITIZEN HELP CENTER	10	10	8	14
CLERK SUPERIOR COURT	90	93	94	95
DEPARTMENT OF INFORMATION TECHNOLOGY	81	82	89	99
DISTRICT ATTORNEY	173	210	215	251
EMERGENCY MANAGEMENT (DEMA)	2	6	5	8
ETHICS BOARD	3	3	2	4
EXTENSION SERVICE	6	7	8	9
FACILITIES MANAGEMENT	50	47	49	53
FINANCE	61	60	59	82
FIRE & RESCUE SERVICES	18	23	48	79
G.I.S.	21	21	22	26
HUMAN RESOURCES & MERIT SYSTEM	37	37	42	43
HUMAN SERVICES	38	39	50	56
INTERNAL AUDIT OFFICE	12	11	12	16
JUVENILE COURT	78	78	80	81
LAW DEPARTMENT	31	29	26	35
LIBRARY	228	231	234	255
MAGISTRATE COURT	25	27	36	46
MEDICAL EXAMINER	17	19	20	21
PLANNING & SUSTAINABILITY	13	13	12	20
POLICE	16	15	12	18
PROBATE COURT	27	28	30	35
PROPERTY APPRAISAL & ASSESSMENT	68	68	70	70
PUBLIC DEFENDER	94	93	96	98
PUBLIC WORKS DIRECTOR	6	6	4	4
PURCHASING	28	25	30	51

## Full-Time Filled & Funded Positions Schedule (continued)

	FY21 Filled	FY22 Filled	FY23 Filled	FY24 Funded
REGISTRAR	16	16	23	31
SHERIFF'S OFFICE	547	475	469	603
SOLICITOR	89	82	88	107
STATE COURT	191	188	218	269
SUPERIOR COURT	107	119	119	121
TAX COMMISSIONER	89	90	102	113
<b>100 - GENERAL FUND</b>	<b>2,379</b>	<b>2,351</b>	<b>2,479</b>	<b>2,942</b>
270 - FIRE	599	610	621	743
271 - SPECIAL TAX DISTRICT - DESIGNATED SERVICE	229	268	255	282
272 - SPECIAL TAX DISTRICT - UNINCORPORATED	199	185	202	221
274 - POLICE SERVICES	793	685	644	985
<b>Tax Funds Total</b>	<b>1,820</b>	<b>1,748</b>	<b>1,722</b>	<b>2,231</b>
<b>Special Revenue Funds</b>				
201 - DEVELOPMENT	68	67	68	85
203 - PEG SUPPORT	1	1	1	1
211 - STREET LIGHTS	1	1	1	1
212 - SPEED HUMPS MAINTENANCE	2	2	2	2
215 - EMERGENCY TELEPHONE SYSTEM	98	94	89	130
<b>Special Revenue Funds Total</b>	<b>170</b>	<b>165</b>	<b>161</b>	<b>219</b>
<b>Internal Service Funds</b>				
611 - VEHICLE MAINTENANCE	130	132	134	163
631 - RISK MANAGEMENT	9	9	8	10
632 - WORKERS COMPENSATION	6	6	6	6
<b>Internal Service Funds Total</b>	<b>145</b>	<b>147</b>	<b>148</b>	<b>179</b>
<b>Enterprise Funds</b>				
511 - DPT OF WATERSHED MGMT OPERATING	773	794	738	803
513 - DPT OF WATERSHED MGMT RENEWAL & EXTENSION	–	–	–	8
541 - SANITATION OPERATING	613	513	546	637
551 - AIRPORT OPERATING	21	23	24	25
581 - STORMWATER MANAGEMENT OPERATING	98	82	96	119
<b>Enterprise Funds Total</b>	<b>1,505</b>	<b>1,412</b>	<b>1,404</b>	<b>1,592</b>
<b>Grand Total</b>	<b>6,019</b>	<b>5,823</b>	<b>5,914</b>	<b>7,163</b>

# Budget Plan & Process

DeKalb County's budget process follows all requirements in state and local law. Georgia law requires each unit of local government to adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund used by the local government. DeKalb County adopts and operates under an annual budget, which utilizes a calendar fiscal year.

The county budget is prepared at the object code (line item) level for each cost center, which is the component unit of a department's budget. All cost centers within a department and fund are rolled up to the department level, which is the legal level of control. 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.

DeKalb County's Organizational Act charges the Chief Executive Officer (CEO) with the responsibility to prepare and submit a proposed county budget to the Board of Commissioners (BOC). The CEO must submit the proposed budget no later than December 15 unless the incumbent CEO is reelected, in which case the submittal date may be extended to January 15. Simultaneous with the submission of the proposed budget to the BOC, the CEO must also make the proposed budget available both on the county webpage and for physical inspection by the public.

The preparation of the executive budget is a highly complex task which requires involvement from all departments and agencies funded as part of the annual operating budget. The annual budget process consists of four basic stages: budget planning, budget development, budget review and adoption, and budget execution.

The following subsection describes the typical budget process used. The CEO has the discretion to alter many aspects of the budget process including the timing and duration of each stage within the budget process, so details of the budget process may vary from year to year. A description of the 2024 budget process including the ways in which it deviated from the typical process is provided in a later subsection.

## Budget Planning (August - September)

Planning for the upcoming budget year typically begins in August. Office of Management and Budget (OMB) management meets with the CEO and COO to determine the budget strategy and process for the upcoming fiscal year. OMB then prepares revenue forecasts and for the operating funds and base budgets for all operating departments.

The operating funds include the Tax Funds, Enterprise Funds, Special Revenue Funds, Internal Service Funds, and Non-Tax Debt Funds.

The tax funds consist of eight funds (General, Special Tax District - Designated Services, Special Tax District - Unincorporated, Fire, Debt Service, Special Tax District Debt Service, Hospital, and Police Services) whose revenue is primarily generated through property, sales, or other taxes. Ad valorem taxes levied on property are the largest revenue source for the tax funds. Revenue projections are carefully developed to anticipate changes in the tax digest and other economic conditions.

Revenue projections for a county as large as DeKalb are complex. Projection methods vary based on funding uses. For the largest source (property tax), multiple approaches are prepared from trend analysis to econometric approaches. The most widely used approach for smaller items is adjusted trend analyses with known modifications incorporated where appropriate.

Typically, OMB staff will develop base budgets for departments and elected officials based on revenue projections and prior-year budget or actual expenditures.

## **Budget Development (September - December)**

OMB distributes budget instructions to departments and elected officials generally in September. The departmental budget requests include a narrative, activity measures data, the departments' missions, goals/objectives, and performance measures. Departments review the base budgets prepared by OMB and may request budget adjustments. 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.

Departments submit their budget requests based on deadlines established by the CEO. OMB also asks revenue-generating departments to provide revenue projections for the upcoming fiscal year. Department requests consist of their base budget and decision packages. OMB staff categorizes these decision packages as "base adjustments" or "enhancements." Base adjustments are changes to costs for existing services that were not captured in the initial base budget. Most enhancements are requests for additional funding to offer new programs or expand current service provision, however, enhancements may also reduce funding to reflect changes in how services are being provided.

DeKalb County Code (Sec. 2-113) established a capital improvements program (CIP) committee. The CEO appoints and convenes the CIP committee to assist in the preparation of a comprehensive CIP for consideration by the BOC as a part of the information submitted to it in the budget review process. The CIP committee shall be established and hold public hearings when it is determined that some funding may be available for CIP projects.



Each departmental budget request is first reviewed by an OMB analyst assigned to that department. The OMB analyst's responsibility is to gain a full understanding of their assigned departments' requests and make initial recommendations to OMB management. After OMB management completes their review and recommendations, OMB management reviews the recommendations with the CEO, Chief Operating Officer (COO), and other county staff as needed. The CEO has the final decision-making authority for the executive budget recommendation sent to the BOC. The CEO submits the complete executive budget recommendation to the BOC by December 15.

## **Budget Review and Adoption (December - February)**

The executive budget recommendation is published in local newspapers and placed in public libraries simultaneously with its submission to the BOC. The county is required to hold two public hearings on the annual budget prior to adoption. Additional public meetings may be conducted to provide information to the public and gather input throughout this stage of the budget process.

The BOC reviews the proposed budget through their committee system. Each committee may invite departments within their jurisdiction to present their proposed budget. Concurrent to the committee review process, the CEO may present an amendment to the executive budget recommendation to update fund balances or make other changes to the proposed budget. The committees of jurisdiction then forward their recommendations and any amendments to the Finance, Audit, and Budget Committee, which makes a final recommendation to the full board on an omnibus budget incorporating all amendments.

Section 17 of DeKalb County's Organizational Act mandates budget adoption before March 1, although the county's fiscal year begins January 1. As such, the Organizational Act authorizes the Finance Director 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. This is accomplished by loading a "placeholder" budget in the county's financial system.

## **Budget Execution (March - December)**

After passage of the adopted budget, departments implement the adopted budget. OMB staff monitors revenues and expenditures to ensure compliance with the adopted budget. Departments may submit budget amendments as necessary. According to the county's fiscal policies, any budget amendments that increase the total appropriations at the department level or increases personal services require approval from the Board of Commissioners.

The Board of Tax Assessors approves the real estate tax digest in May. OMB staff reviews the approved tax digest and updated starting fund balances, then recommends adjustments to the pro-

posed millage rates to the CEO. The county then advertises the tentative millage rates to the public and holds public hearings on the millage rates if required by state law. The public hearings on the millage rates are generally held in late June and early July, and the Board of Commissioners approve the millage rates at their first regular meeting in July. The administration usually submits a budget amendment in tandem with the millage rates resolution to adjust fund balances and revenues. This amendment may or may not include other changes to the adopted budget.

After the approval of the millage rates, the Tax Commissioner must submit the tax digest and all supporting documentation to the Georgia Department of Revenue for certification. Once the tax digest has been certified, the Department of Revenue issues an order authorizing the use of the tax digest for the collection of property taxes. Property tax bills are mailed in early August, and payments are due in two installments.

## Budget Process for 2024

Planning for the 2024 budget began in August with the development of the budget priorities, revenue projections, and base budgets. Budget training for department users was held in the first week of October. Budget development kicked off at the beginning of November as departments began submitting their budget requests and applicable revenue projections using the county's budgeting system. All budget requests were due by November 17, 2023. OMB analysts reviewed the budget requests and projections submitted by their assigned departments and worked with OMB management to prepare preliminary recommendations for submission to the CEO. The CEO provided the recommended budget for FY2024 to the Board of Commissioners on December 15, 2023. The county held two public hearings on the proposed budget on February 14, 2024 and February 27, 2024, and the Board of Commissioners approved the budget on February 27.

## Basis of Budgeting and Accounting

Prior to 2014, the budgets of DeKalb were 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 created discrepancies between the accounting statements and those from the budget/operational areas.

In 2014, the Finance's Accounting Division began to improve the way accruals were booked which adjusted the general ledger's starting fund balance for that year. The Office of Management and Budget (OMB) used this adjustment as a chance to move to a modified accrual basis to match most accounting transactions.

**All funds** that are approved in the **annual operating budget** use the **modified accrual basis** of accounting. Under this format, revenues are recognized when measurable and available, in accordance

with Generally Accepted Accounting Principles (GAAP). Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The county considers revenue to be available if they are collected within 60 days of the end of the current fiscal period. Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current period are considered to be susceptible to accrual and will be recognized as revenues of the current fiscal year if availability criteria have been met.

Expenditures are generally recorded when a liability is incurred, as under accrual accounting in (GAAP). However, debt service expenditures, as well as expenditures related to compensation absences and claims and judgments, are recorded only when payment is due.

The Annual Comprehensive Financial Report (ACFR) shows the status of the county's finances in accordance with GAAP. In most cases, this conforms to the way the county prepares its budget. **All governmental fund** financial statements are reported using the current financial resources measurement focus and the **modified accrual basis** of accounting. This means revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the liability is incurred. However, liabilities for compensated absences, debt service expenditures, claims and judgments and payment are recorded when due. General capital asset acquisitions are reported as expenditures in governmental funds.

**All proprietary funds** in the ACFR are presented using the economic resources measurement focus and the **full accrual basis** of accounting. It is important to note that the annual operating budget uses the **modified accrual basis** as explained previously above. Revenues are recorded when earned and become measurable and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year in which the levy is assessed. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Subject to the county's annual budget process all operating funds must be balanced, meaning anticipated revenues and other funding sources must equal total planned expenditures. Expenditures shall be budgeted and controlled as to not exceed current revenues. The fund balance is the difference between planned expenditures and revenues.

In this document the starting fund balance for each fund will be equivalent to undesignated, unreserved amounts in that fund. All funds designated or reserved will be budgeted as appropriations as to present a true picture of the health of the fund. For the budget passed on February 27, 2024, budget staff estimated starting fund balances with the plan to adjust to actual amount at mid-year after the completion of the 2023 audit.

# Budget Planning and Process

**Budget Planning**  
August - September

- Chief Executive Officer (CEO) sets budget priorities
- Office of Management & Budget (OMB) prepares revenue projections and base budgets
- Budget kickoff and training for departments

2023

**Budget Development**  
September - December

- Departments develop and submit budget requests
- OMB reviews and analyzes budget requests
- CEO finalizes budget recommendation by **December 15**

**Budget Review & Adoption**  
December - February

- CEO submits budget recommendation to the Board of Commissioners (BOC)
- Public hearings held on proposed budget
- BOC reviews budget through committee process
- BOC adopts operating budget by **March 1**

2024

**Budget Execution**  
March - December

- Departments implement approved budget
- OMB tracks revenues & expenditures
- Budget amendments are approved as necessary
- County adopts millage rates

# Financial Policies

The financial policies set the fundamental framework for fiscal management of the county. The county has ratified ten financial policies to ensure good stewardship in the management of county funds and resources according to established accounting standards, auditing requirements and financial management practices. These policies are applicable to all employees/departments in the performance of their official duties.

1. Operating Budget Policies
2. Capital Budget Policies
3. Reserve Fund Policies
4. Revenue Administration Policies
5. Collections Policies
6. Accounting, Auditing, and Financial Reporting
7. Debt Policies
8. Investment Policies
9. Other Policies
10. Procurement Policy

Below, more detail on each policy is provided.

Operating Budget Policies		Compliance Status
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.	In Compliance
2.	The operating budget will provide for adequate maintenance of capital equipment and facilities.	In Compliance
3.	All operating funds are subject to the annual budget process. Total anticipated revenues and other funding sources available must equal to the total estimated expenditures for each fund, i.e., the budget must be balanced.	In Compliance

Operating Budget Policies Continued	Compliance Status
<p>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. <i>Editorial Note: The county changed to the modified accrual basis of accounting at the end of 2014. These policies are being reviewed to conform.</i></p>	In Compliance
<p>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.</p>	In Compliance
<p>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.</p>	In Compliance
<p>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.</p>	In Compliance
<p>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 percent of the Tax Funds budget.</p>	In Compliance
<p>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.</p>	In Compliance



Operating Budget Policies Continued		Compliance Status
10.	DeKalb County will maintain a budgetary control system and will prepare monthly financial reports comparing actual revenues, expenditures, and encumbrances with budgeted amounts.	In Compliance
11.	DeKalb County will comply with all state laws applicable to budget hearings, public notices, public inspections, and budget adoption.	In Compliance
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.	In Compliance
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.	In Compliance
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.	In Compliance
Capital Budget Policies		Compliance Status
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.	In Compliance
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 more than \$25,000 with an estimated useful life of five years or greater.	In Process

<b>Capital Budget Policies Continued</b>		<b>Compliance Status</b>
3.	DeKalb County will coordinate the development of the CIP with the development of the operating budget to ensure that future operating costs are projected, considered, and included in the operating budget where appropriate.	In Compliance
4.	DeKalb County will seek public and private grants, and other outside sources of revenue to fund projects included in the CIP.	In Compliance
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.	In Compliance

<b>Reserve Fund Policies</b>		<b>Compliance Status</b>
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 to:		
1.	Offset significant downturns in revenue or revisions in any general government activity.	In Compliance
2.	Provide for a stabilized fiscal environment to maintain and enhance bond ratings and provide enough working capital to minimize the size of Tax Anticipation Note issuances.	In Compliance
3.	Enhance economic development opportunities.	In Compliance
4.	Sustain the confidence of its citizens in the continued viability of the county government.	In Compliance
5.	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.	In Compliance

<b>Reserve Fund Policies Continued</b>		<b>Compliance Status</b>
6.	DeKalb County will accumulate and maintain enough cash reserves in the Enterprise Funds in accordance with all legal debt requirements.	In Compliance

<b>Accounting, Auditing, and Financial Reporting</b>		<b>Compliance Status</b>
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.	In Compliance
2.	DeKalb County will maintain an internal audit function and conduct financial, operational, compliance, and performance audits on a periodic basis.	In Compliance
3.	DeKalb County will prepare an Annual Comprehensive Financial Report (ACFR) in accordance with GAAP. DeKalb County will strive to prepare the ACFR to meet the standards of the GFOA Certificate of Achievement in Financial Reporting Program and will submit the ACFR annually for a certificate review.	In Compliance
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 ACFR.	In Compliance
5.	DeKalb County will maintain accurate records of fixed assets to ensure proper stewardship of public property.	In Compliance
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.	In Compliance

Debt Policies	Compliance Status
1. DeKalb County will follow a policy of full disclosure on every financial report and bond prospectus.	In Compliance
2. DeKalb County will use voted general obligation debt to fund general purpose public improvements which cannot be financed from current revenues or other sources.	In Compliance
3. Revenue Bonds will be issued only when revenues are enough to satisfy operating expenses, coverage factors, and existing debt service requirements.	In Compliance
4. 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.	In Compliance
5. 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.	In Compliance
6. The scheduled maturity of bond issuances generally should not exceed the useful life of the capital project or asset(s) financed.	In Compliance
7. 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 three percent 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.	In Compliance
8. DeKalb County will consider the purchase of bond insurance or other forms of credit enhancement if the savings exceed the cost.	In Compliance

Debt Policies Continued		Compliance Status
<p>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:</p>		
9.	<ul style="list-style-type: none"> <li>A. extremely large issue size</li> <li>B. complexity of financing structure</li> <li>C. timeliness of marketing and closure</li> <li>D. market volatility</li> <li>E. comparatively lesser credit rating</li> </ul>	In Compliance

Investment Policies		Compliance Status
1.	<p>DeKalb County will maintain a prudent but aggressive program of investing all funds under the direction of the Governing Authority.</p>	In Compliance
<p>The investment program will be operated based on a formally adopted Investment Policy, which will include the following:</p>		
2.	<ul style="list-style-type: none"> <li>A. Legality - all investments comply with federal, state, and local laws.</li> <li>B. Safety - principal is protected from loss with secure investment practices and collateralization.</li> <li>C. Liquidity - investments are readily convertible to cash when needed without losses.</li> <li>D. Yield or Return on Investment - earnings are maximized within the confines of A, B and C above.</li> </ul>	In Compliance
3.	<p>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.</p>	In Compliance
4.	<p>The investment program will provide for a system of internal control over investments and timely financial reporting over investing activities.</p>	In Compliance

Other Policies		Compliance Status
1.	The county will maintain a records retention program to ensure conformance with State Law.	In Compliance
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.	In Compliance

Procurement Policy		Compliance Status
1.	DeKalb County will establish regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services.	In Compliance
2.	The CEO is responsible for the operation of the Government’s purchasing system.	In Compliance
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.	In Compliance



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# Operating Funds

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# Operating Funds

## Operating Funds Definition

The Operating Funds group merges all the county's tax funds, enterprise funds, internal service funds, and special revenue funds. This combination of funds embodies the true operating budget for the county.

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$353,454,806	\$420,148,703	\$458,421,822	\$399,331,176
31 - Taxes	\$642,142,291	\$686,330,894	\$713,018,039	\$762,827,541
32 - Licenses and Permits	\$19,802,171	\$18,512,266	\$22,359,632	\$21,945,805
33 - Intergovernmental	\$2,370,248	\$2,248,498	\$2,854,829	\$2,929,038
34 - Charges for Services	\$527,565,043	\$552,966,218	\$594,295,990	\$618,192,926
35 - Fines and Forfeitures	\$12,516,130	\$12,721,904	\$13,292,391	\$12,888,309
36 - Investment Income	\$64,693	\$2,854,547	\$8,548,010	\$4,320,702
37 - Contributions and Donations	\$4,296	\$-	\$-	\$-
38 - Miscellaneous	\$4,618,427	\$(470,060)	\$25,418,344	\$23,579,858
39 - Other Financing Sources	\$84,473,355	\$86,280,939	\$105,553,992	\$98,189,568
40 - Payroll Deductions and Matches	\$106,559,673	\$111,828,734	\$123,078,048	\$115,819,000
Revenue Total	\$1,400,116,329	\$1,473,273,938	\$1,608,419,275	\$1,660,692,747
51 - Personal Services and Employee Benefits	\$496,625,977	\$511,854,182	\$582,051,899	\$638,980,549
52 - Purchased / Contracted Services	\$145,391,129	\$162,060,658	\$199,142,568	\$260,365,244
53 - Supplies	\$83,193,611	\$87,586,836	\$88,597,641	\$106,647,510
54 - Capital Outlays	\$4,623,996	\$25,360,463	\$1,396,254	\$11,361,894
55 - Interfund / Interdepartmental Charges	\$127,042,064	\$137,889,056	\$150,927,929	\$160,049,498
56 - Depreciation and Amortization	\$-	\$3,385,236	\$599,348	\$-
57 - Other Costs	\$47,635,480	\$56,204,100	\$51,639,354	\$73,298,990
58 - Debt Service	\$95,583,450	\$98,387,220	\$114,658,287	\$116,114,492
61 - Other Financing Uses	\$174,157,514	\$194,530,958	\$157,613,036	\$181,949,348
70 - Retirement Services	\$68,348,345	\$71,761,743	\$74,026,089	\$75,246,635
71 - Payroll Liabilities	\$90,820,866	\$85,980,366	\$110,449,166	\$115,459,000
99 - Holding Accounts	\$-	\$-	\$-	\$-
Expense Total	\$1,333,422,432	\$1,435,000,819	\$1,531,101,571	\$1,739,473,160
<b>Fund Balance - Ending</b>	<b>\$420,148,703</b>	<b>\$458,421,822</b>	<b>\$535,739,526</b>	<b>\$320,550,763</b>
Gain/(Use) of Fund Balance	\$66,693,897	\$38,273,119	\$77,317,704	\$(78,780,413)
Adopted Budget				\$2,060,023,923

# Fund Structure

DeKalb County has six major fund types - tax funds, special revenue funds, enterprise funds, internal service funds, capital project funds, and revenue bond funds. The funds that follow are appropriated annually unless noted.

**Tax Funds** account for activities of a general governmental service nature. The primary source of revenue for these funds is from ad valorem property taxes. These funds encompass the following:

- 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 represents 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.
- Countywide 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, 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 ten percent 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 2019, making the lease payments to the Development Authority of DeKalb County to amortize the indebtedness for the arts center (12/1/18 maturation), and (2) beginning in 2019, 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.
- Streetlight - Accounts for funds in streetlight districts. Revenue is from special assessments and is used to pay utilities for petitioned streetlights.
- Victim Assistance - Accounts for funds received under 1995 Georgia Law imposing a five percent penalty on criminal fines and designated for use in Victim Assistance Programs.
- Alternate Dispute Resolution and Law Library Funds - These funds are specifically managed by the Courts of the county and are not annually appropriated. They appear in the Annual Comprehensive Financial Report (ACFR).

**Enterprise Funds** are operated like a private enterprise, on a self-supporting basis with most of the funding coming from charges for services. The funds included are:

- Airport Operating - Accounts for the activities of the operation of the DeKalb Peachtree Airport.
- Sanitation Operating - Accounts for the activities of collection, transportation and disposal of solid waste generated in unincorporated DeKalb County and specific municipalities which have chosen to pay for these services.
- Stormwater Operating - Accounts for funds received from the annual stormwater utility fee for maintenance of the stormwater infrastructure.

- 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.

**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.
- Risk Management – Accounts for financial transactions related to the county’s various risk management programs.
- Vehicle Replacement – Established to ensure that enough funding is available to purchase vehicles when additions are authorized or when replacement is warranted under replacement criteria policy.
- Workers’ Compensation – Accounts for financial transactions related to the county’s workers’ compensation activity.

**Revenue Bond Payment Funds** – Accounts for principal and interest payments on revenue bonds.

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

### **Tax Funds (\$1,055,522,234)**

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

### **Special Revenue Funds (\$43,155,762)**

- 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
- Speed Hump
- Street Light
- Victim Assistance

### **Internal Service Funds (\$230,919,632)**

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



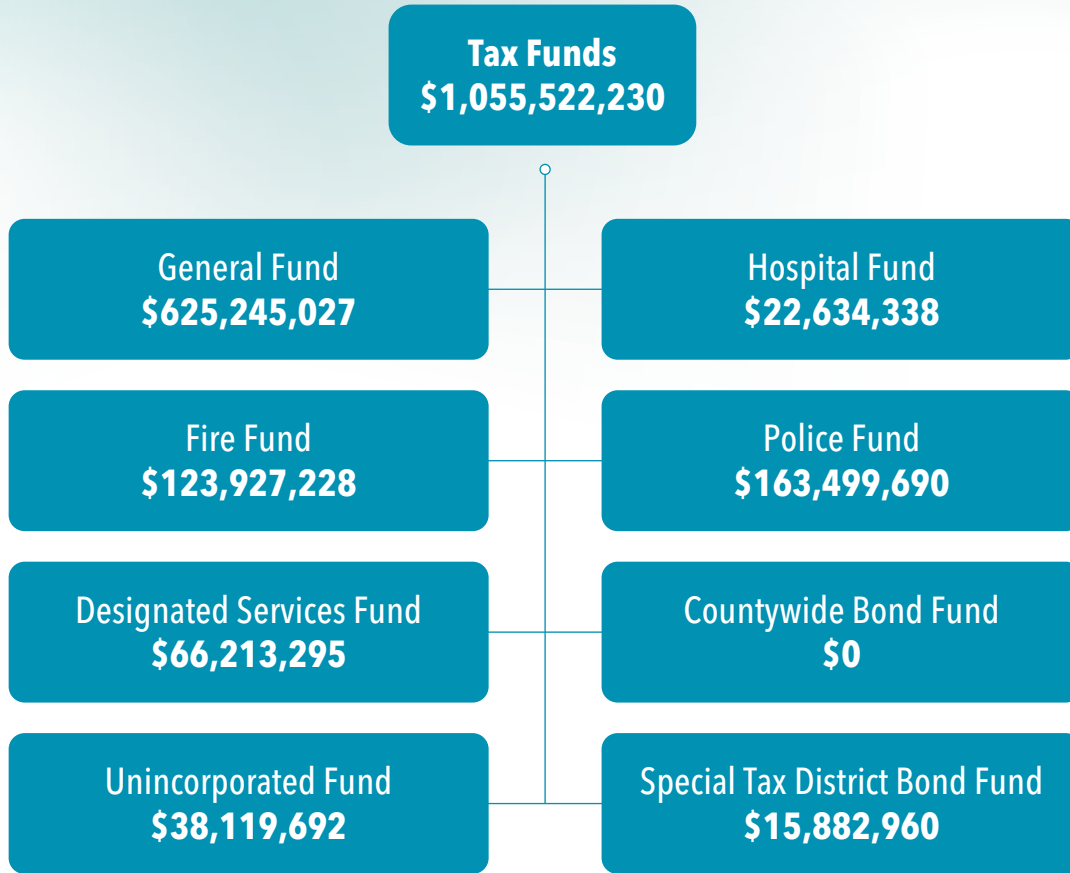
**Enterprise Funds (\$723,381,699)**

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

**Revenue Bonds Lease Payment Funds (\$7,044,599)**

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

# 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 (sometimes called Special Tax District - Designated), Unincorporated (also known as Special Tax District - Unincorporated), Hospital (or Grady/Hospital), and two Bond funds (one countywide, one a Special Tax District for unincorporated DeKalb.)

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

## All Tax Funds Combined Financials by Common Objects Groups

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$105,864,785	\$148,359,492	\$189,954,333	\$186,000,453
31 - Taxes	\$638,428,535	\$680,646,175	\$707,123,108	\$756,627,541
32 - Licenses and Permits	\$13,249,049	\$11,340,872	\$15,505,382	\$14,516,879
33 - Intergovernmental	\$1,842,659	\$1,706,169	\$2,081,219	\$2,400,288
34 - Charges for Services	\$53,012,379	\$69,886,735	\$68,659,437	\$69,109,707
35 - Fines and Forfeitures	\$11,874,988	\$11,909,062	\$12,479,232	\$12,114,411
36 - Investment Income	\$41,312	\$2,151,576	\$4,989,335	\$3,544,263
37 - Contributions and Donations	\$4,296	\$-	\$-	\$-
38 - Miscellaneous	\$3,243,736	\$3,662,301	\$4,722,989	\$3,768,586
39 - Other Financing Sources	\$8,037,440	\$8,945,692	\$6,208,266	\$7,440,102
Revenue Total	\$729,734,394	\$790,248,580	\$821,768,970	\$869,521,777
51 - Personal Services and Employee Benefits	\$364,717,601	\$386,184,219	\$441,592,455	\$484,390,411
52 - Purchased / Contracted Services	\$87,157,168	\$106,897,753	\$123,401,917	\$151,335,042
53 - Supplies	\$26,796,336	\$29,225,481	\$31,208,651	\$38,489,413
54 - Capital Outlays	\$3,469,954	\$3,705,262	\$4,960,787	\$7,749,067
55 - Interfund / Interdepartmental Charges	\$69,002,590	\$65,952,946	\$73,102,251	\$75,397,047
56 - Depreciation and Amortization	\$-	\$-	\$40,904	\$-
57 - Other Costs	\$29,257,149	\$35,352,475	\$29,480,195	\$51,656,426
58 - Debt Service	\$21,224,725	\$21,166,648	\$25,046,337	\$23,865,335
61 - Other Financing Uses	\$34,373,762	\$46,591,220	\$19,749,479	\$23,911,239
70 - Retirement Services	\$51,240,402	\$53,577,735	\$55,269,223	\$57,109,628
99 - Holding Accounts	\$-	\$-	\$-	\$-
Expense Total	\$687,239,688	\$748,653,739	\$803,852,199	\$913,903,608
<b>Fund Balance - Ending</b>	<b>\$148,359,492</b>	<b>\$189,954,333</b>	<b>\$207,871,103</b>	<b>\$141,618,622</b>
Gain/(Use) of Fund Balance	\$42,494,707	\$41,594,841	\$17,916,770	\$(44,381,831)
Adopted Budget				\$1,055,522,230

## 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$75,416,000	\$102,441,871	\$124,637,691	\$109,659,677
31 - Taxes	\$338,787,970	\$359,108,750	\$385,814,509	\$433,500,526
32 - Licenses and Permits	\$296,608	\$204,166	\$88,232	\$81,000
33 - Intergovernmental	\$1,842,659	\$1,705,540	\$2,081,219	\$2,400,288
34 - Charges for Services	\$47,570,075	\$63,716,963	\$62,124,137	\$63,038,816
35 - Fines and Forfeitures	\$9,254,231	\$8,491,036	\$8,771,523	\$8,654,411
36 - Investment Income	\$27,530	\$1,282,948	\$2,931,694	\$2,000,000
37 - Contributions and Donations	\$3,241	\$-	\$-	\$-
38 - Miscellaneous	\$3,192,316	\$2,597,481	\$3,218,960	\$2,789,606
39 - Other Financing Sources	\$3,852,827	\$3,418,834	\$3,038,621	\$3,120,703
Revenue Total	\$404,827,457	\$440,525,718	\$468,068,894	\$515,585,350
51 - Personal Services and Employee Benefits	\$209,955,854	\$224,665,615	\$253,807,743	\$292,752,319
52 - Purchased / Contracted Services	\$73,607,035	\$86,758,458	\$104,152,334	\$126,325,558
53 - Supplies	\$17,358,377	\$17,275,062	\$18,511,551	\$23,615,124
54 - Capital Outlays	\$3,023,237	\$3,247,475	\$4,159,252	\$5,147,836
55 - Interfund / Interdepartmental Charges	\$8,566,257	\$8,234,568	\$8,870,525	\$10,457,941
56 - Depreciation and Amortization	\$-	\$-	\$39,283	\$-
57 - Other Costs	\$12,234,379	\$15,656,633	\$15,316,464	\$26,338,519
58 - Debt Service	\$5,716,897	\$5,644,021	\$6,985,936	\$5,734,476
61 - Other Financing Uses	\$19,334,448	\$27,152,655	\$15,061,356	\$15,937,686
70 - Retirement Services	\$28,005,102	\$29,695,411	\$30,596,069	\$32,894,604
99 - Holding Accounts	\$-	\$-	\$-	\$-
Expense Total	\$377,801,586	\$418,329,898	\$457,500,512	\$539,204,063
<b>Fund Balance - Ending</b>	<b>\$102,441,871</b>	<b>\$124,637,691</b>	<b>\$135,206,074</b>	<b>\$86,040,964</b>
Gain/(Use) of Fund Balance	\$27,025,871	\$22,195,820	\$10,568,382	\$(23,618,713)
Adopted Budget				\$625,245,027

## Fire Fund (270) - Description

The Fire Fund provides support for most Fire Department operations in the county. The Fire District covers all of DeKalb except for 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 jointly provided by the county and by a private outside contractor.

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

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$4,344,166	\$10,307,368	\$20,691,002	\$23,076,002
31 - Taxes	\$89,897,387	\$101,264,549	\$93,633,068	\$98,185,826
33 - Intergovernmental	\$-	\$628	\$-	\$-
34 - Charges for Services	\$2,075,146	\$1,721,435	\$2,613,295	\$2,142,000
36 - Investment Income	\$4,150	\$292,555	\$697,836	\$560,000
37 - Contributions and Donations	\$1,055	\$-	\$-	\$-
38 - Miscellaneous	\$1,261	\$14,520	\$4,112	\$(36,600)
39 - Other Financing Sources	\$1,083,595	\$1,083,600	\$1,083,600	\$-
Revenue Total	\$93,062,594	\$104,377,287	\$98,031,911	\$100,851,226
51 - Personal Services and Employee Benefits	\$51,761,669	\$54,222,810	\$61,629,358	\$66,230,197
52 - Purchased / Contracted Services	\$1,661,288	\$2,365,303	\$3,477,971	\$4,110,712
53 - Supplies	\$3,401,207	\$3,491,837	\$3,829,696	\$4,338,963
54 - Capital Outlays	\$386,210	\$110,342	\$411,687	\$1,434,626
55 - Interfund / Interdepartmental Charges	\$19,053,296	\$19,155,183	\$23,742,646	\$20,067,397
56 - Depreciation and Amortization	\$-	\$-	\$1,621	\$-
57 - Other Costs	\$(10,683)	\$42,422	\$(5,012)	\$23,820
61 - Other Financing Uses	\$2,799,799	\$6,257,608	\$832,680	\$1,934,842
70 - Retirement Services	\$8,046,606	\$8,348,148	\$8,640,336	\$8,510,711
Expense Total	\$87,099,392	\$93,993,653	\$102,560,983	\$106,651,268
<b>Fund Balance - Ending</b>	<b>\$10,307,368</b>	<b>\$20,691,002</b>	<b>\$16,161,931</b>	<b>\$17,275,960</b>
Gain/(Use) of Fund Balance	\$5,963,203	\$10,383,634	\$(4,529,072)	\$(5,800,042)
Adopted Budget				\$123,927,228

## 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 was apart of this fund.

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

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$3,850,000	\$3,196,148	\$13,147,883	\$10,626,945
31 - Taxes	\$21,773,101	\$36,433,694	\$56,940,191	\$49,982,050
34 - Charges for Services	\$1,763,482	\$2,693,905	\$2,921,660	\$2,798,687
36 - Investment Income	\$2,036	\$143,488	\$342,263	\$275,000
38 - Miscellaneous	\$60,928	\$176,029	\$140,322	\$130,613
39 - Other Financing Sources	\$21,411,615	\$26,611,219	\$-	\$2,400,000
Revenue Total	\$45,011,162	\$66,058,335	\$60,344,436	\$55,586,350
51 - Personal Services and Employee Benefits	\$20,103,505	\$18,870,479	\$22,132,721	\$24,719,367
52 - Purchased / Contracted Services	\$5,415,141	\$9,775,252	\$9,001,186	\$9,641,735
53 - Supplies	\$3,940,070	\$6,355,933	\$5,251,860	\$6,567,309
54 - Capital Outlays	\$18,601	\$43,855	\$12,990	\$-
55 - Interfund / Interdepartmental Charges	\$10,624,824	\$10,853,380	\$11,430,226	\$10,058,011
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
57 - Other Costs	\$448,992	\$227,498	\$427,529	\$2,012,382
58 - Debt Service	\$158,991	\$178,790	\$92,976	\$175,877
61 - Other Financing Uses	\$2,000,970	\$6,777,461	\$153,493	\$503,422
70 - Retirement Services	\$2,953,920	\$3,023,951	\$3,084,744	\$3,252,666
Expense Total	\$45,665,014	\$56,106,600	\$51,587,725	\$56,930,769
<b>Fund Balance - Ending</b>	<b>\$3,196,148</b>	<b>\$13,147,883</b>	<b>\$21,904,594</b>	<b>\$9,282,526</b>
Gain/(Use) of Fund Balance	\$(653,852)	\$9,951,735	\$8,756,712	\$(1,344,419)
Adopted Budget				\$66,213,295



## Unincorporated Fund - Description

The Unincorporated Fund delivers services to the unincorporated areas of the county, primarily State Court Traffic Division (previously Recorders 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$735,412	\$4,789,443	\$9,313,844	\$13,198,639
31 - Taxes	\$34,371,018	\$36,460,382	\$7,290,173	\$4,535,808
32 - Licenses and Permits	\$12,952,441	\$10,963,220	\$15,124,782	\$14,160,879
35 - Fines and Forfeitures	\$2,620,757	\$3,418,025	\$3,707,710	\$3,460,000
38 - Miscellaneous	\$(72,048)	\$815,697	\$1,323,525	\$844,967
39 - Other Financing Sources	\$(18,310,597)	\$(22,167,961)	\$2,086,046	\$1,919,399
Revenue Total	\$31,561,571	\$29,489,362	\$29,532,236	\$24,921,053
51 - Personal Services and Employee Benefits	\$12,897,217	\$12,585,523	\$14,316,678	\$16,947,530
52 - Purchased / Contracted Services	\$4,057,292	\$4,645,085	\$3,155,426	\$4,996,444
53 - Supplies	\$314,526	\$199,638	\$271,217	\$576,767
54 - Capital Outlays	\$9,375	\$70,355	\$33,138	\$195,860
55 - Interfund / Interdepartmental Charges	\$3,653,355	\$3,057,018	\$3,597,150	\$3,392,102
57 - Other Costs	\$379,295	\$129,120	\$319,103	\$4,200,000
61 - Other Financing Uses	\$4,398,633	\$2,265,800	\$1,563,215	\$1,000,000
70 - Retirement Services	\$1,797,847	\$2,012,421	\$2,082,853	\$2,145,975
Expense Total	\$27,507,540	\$24,964,961	\$25,338,780	\$33,454,678
<b>Fund Balance - Ending</b>	<b>\$4,789,443</b>	<b>\$9,313,844</b>	<b>\$13,507,299</b>	<b>\$4,665,014</b>
Gain/(Use) of Fund Balance	\$4,054,031	\$4,524,401	\$4,193,455	\$(8,533,625)
Adopted Budget				\$38,119,692

## 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. In 2018, the Hospital Fund recovered from a deficit situation.

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

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$904,287	\$1,191,190	\$681,329	\$1,541,142
31 - Taxes	\$16,537,141	\$18,500,050	\$17,848,297	\$20,832,966
34 - Charges for Services	\$172,412	\$212,128	\$85,416	\$240,967
36 - Investment Income	\$1,871	\$73,269	\$160,459	\$19,263
Revenue Total	\$16,711,424	\$18,785,446	\$18,094,172	\$21,093,196
52 - Purchased / Contracted Services	\$2,350	\$2,350	\$2,600	\$20,000
57 - Other Costs	\$16,422,172	\$19,292,957	\$13,417,952	\$19,077,505
58 - Debt Service	\$-	\$-	\$2,672,748	\$2,675,194
Expense Total	\$16,424,522	\$19,295,307	\$16,093,300	\$21,772,699
<b>Fund Balance - Ending</b>	<b>\$1,191,190</b>	<b>\$681,329</b>	<b>\$2,682,201</b>	<b>\$861,639</b>
Gain/(Use) of Fund Balance	\$286,902	\$(509,861)	\$2,000,872	\$(679,503)
Adopted Budget				\$22,634,338

## 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 forecasts show it to be stable in the near term.

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

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$20,155,000	\$26,231,397	\$20,523,295	\$26,230,597
31 - Taxes	\$120,518,930	\$113,085,507	\$129,017,431	\$135,544,856
32 - Licenses and Permits	\$-	\$173,486	\$292,368	\$275,000
34 - Charges for Services	\$1,217,181	\$1,291,891	\$827,936	\$829,237
36 - Investment Income	\$4,283	\$301,922	\$720,178	\$580,000
38 - Miscellaneous	\$61,280	\$58,575	\$36,070	\$40,000
Revenue Total	\$121,801,674	\$114,911,380	\$130,893,983	\$137,269,093
51 - Personal Services and Employee Benefits	\$69,999,357	\$75,839,791	\$89,705,956	\$83,740,998
52 - Purchased / Contracted Services	\$2,414,062	\$3,351,304	\$3,612,399	\$6,240,593
53 - Supplies	\$1,782,155	\$1,903,011	\$3,344,327	\$3,391,250
54 - Capital Outlays	\$32,531	\$233,235	\$343,720	\$970,745
55 - Interfund / Interdepartmental Charges	\$27,104,858	\$24,652,796	\$25,461,704	\$31,421,596
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
57 - Other Costs	\$(217,006)	\$3,845	\$4,160	\$4,200
61 - Other Financing Uses	\$4,172,393	\$4,137,696	\$2,138,736	\$4,535,289
70 - Retirement Services	\$10,436,927	\$10,497,804	\$10,865,221	\$10,305,672
Expense Total	\$115,725,277	\$120,619,482	\$135,476,222	\$140,610,343
<b>Fund Balance - Ending</b>	<b>\$26,231,397</b>	<b>\$20,523,295</b>	<b>\$15,941,057</b>	<b>\$22,889,347</b>
Gain/(Use) of Fund Balance	\$6,076,397	\$(5,708,102)	\$(4,582,239)	\$(3,341,250)
Adopted Budget				\$163,499,690

## Countywide Bond Fund - Description

DeKalb has one active tax-funded bond fund and one closed tax-funded bond fund. The Countywide Bond Fund (a.k.a. Fund 410) was used to pay the debt service for the General Obligation Refunding Bonds, Series 2013 in the amount of \$52,445,000. This debt refunded 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. The last payment for this debt was made in 2020 and the final close-out fees were paid in 2021. Amounts received in FY22, and future years are from late payments of property taxes. These amounts will be transferred to the General Fund since the bond is complete.

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

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$132,905	\$(79,685)	\$291,838	\$-
31 - Taxes	\$1,367,720	\$254,689	\$111,095	\$-
34 - Charges for Services	\$86,581	\$116,833	\$28,398	\$-
36 - Investment Income	\$628	\$-	\$-	\$-
Revenue Total	\$1,454,929	\$371,522	\$139,493	\$-
57 - Other Costs	\$-	\$-	\$-	\$-
58 - Debt Service	\$-	\$-	\$-	\$-
61 - Other Financing Uses	\$1,667,519	\$-	\$-	\$-
Expense Total	\$1,667,519	\$-	\$-	\$-
<b>Fund Balance - Ending</b>	<b>\$(79,685)</b>	<b>\$291,838</b>	<b>\$431,331</b>	<b>\$-</b>
Gain/(Use) of Fund Balance	\$(212,590)	\$371,522	\$139,493	\$0
Adopted Budget				\$0

## Special Tax District 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$327,016	\$281,760	\$667,451	\$1,667,451
31 - Taxes	\$15,175,267	\$15,538,554	\$16,468,343	\$14,045,509
34 - Charges for Services	\$127,501	\$133,579	\$58,595	\$60,000
36 - Investment Income	\$814	\$57,395	\$136,905	\$110,000
Revenue Total	\$15,303,582	\$15,729,528	\$16,663,843	\$14,215,509
57 - Other Costs	\$-	\$-	\$-	\$-
58 - Debt Service	\$15,348,838	\$15,343,838	\$15,294,678	\$15,279,788
Expense Total	\$15,348,838	\$15,343,838	\$15,294,678	\$15,279,788
<b>Fund Balance - Ending</b>	<b>\$281,760</b>	<b>\$667,451</b>	<b>\$2,036,617</b>	<b>\$603,172</b>
Gain/(Use) of Fund Balance	\$(45,255)	\$385,691	\$1,369,166	\$(1,064,279)
Adopted Budget				\$15,882,960

# Tax Funds - Revenue

This section describes the major revenue line items 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 2023, taxes contributed 87 percent of the total revenue to the Tax Funds and is budgeted at 87 percent for 2024.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
31 - Taxes	\$638,428,535	\$680,646,175	\$707,123,108	\$756,627,541
32 - Licenses and Permits	\$13,249,049	\$11,340,872	\$15,505,382	\$14,516,879
33 - Intergovernmental	\$1,842,659	\$1,706,169	\$2,081,219	\$2,400,288
34 - Charges for Services	\$53,012,379	\$69,886,735	\$68,659,437	\$69,109,707
35 - Fines and Forfeitures	\$11,874,988	\$11,909,062	\$12,479,232	\$12,114,411
36 - Investment Income	\$41,312	\$2,151,576	\$4,989,335	\$3,544,263
37 - Contributions and Donations	\$4,296	\$-	\$-	\$-
38 - Miscellaneous	\$3,243,736	\$3,662,301	\$4,722,989	\$3,768,586
39 - Other Financing Sources	\$8,037,440	\$8,945,692	\$6,208,266	\$7,440,102
<b>Total</b>	<b>\$729,734,394</b>	<b>\$790,248,580</b>	<b>\$821,768,970</b>	<b>\$869,521,777</b>

## Real Property Taxes

The collection of Real Property Taxes 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 percent of fair market property value, within DeKalb County whether it is owned by private individuals, business enterprises or other entities. Yearly the Board of Commissioners sets the millage rates at mid-year which are used to determine the amount of Real Property Taxes collected.

Real Property tax revenue grew to \$401 million in 2023 from \$384 million in 2022, an increase of 4.37 percent and projected to be \$44 million higher in 2024. The FY24 budget assumptions for real property include utilization of the consolidated tax digest, the homestead digest, EHOST anticipated revenue, budget for anticipated expenses to be charged to tax funds, and the approved current year millage rates.



Each year in March/April, the county's Property Appraisal department conducts a market analysis and uses market models to determine the current valuation of all properties within the county boundaries (both incorporated and unincorporated areas). These new valuations (otherwise known as property assessments) are consolidated into the tax digest by tax district which is in turn submitted to the state department of revenue for consideration and approval. Since the housing market saw a boom during FY21, the valuations increased whereby raising the real property tax digest from \$36.5 billion in FY21 countywide for all tax districts to just over \$42 billion for the FY22 digest. The median sales price for homes in DeKalb County rose from \$233K in January 2020 to \$355K in November of 2021 with a slight dip to \$350K in December 2021. The trend continued in FY22 rising to a median sold price of \$360K in June 2022 and \$389K in June of 2023 according to realtor.com. Realtor.com reports in April 2024, the median selling price for a home in DeKalb County, Georgia was \$351K, trending down -2.5 percent year-over-year (see the statistical section for additional information on DeKalb County properties assessed values for 2024). Annual assessments are mailed to property owners in late May or early June giving property owners 45 days to appeal.

Forty percent of the new assessments are subject to property tax and are summarized in the Tax Digest by tax district along with all applicable exemptions. The most significant exemptions that affect revenue assumptions are the homestead exemption in which property owners that reside on the property are eligible for a \$2,000 discount and a property value freeze. The homestead exemptions are summarized in a separate Homestead Digest which is also used for revenue assumptions and part of the package presented and approved by the Georgia Department of Revenue each year. Of the 243,975 properties included in the consolidate tax digest countywide, up from 242,898 in FY22, 153,282 properties are included in the preliminary homestead digest up from 152,159 in FY22. Approximately, 142,329 receive the L16 homestead exemption up from 140,021 in FY22. The homestead exemption provides a significant reduction in annual property taxes and is available to individuals who own and reside in a home in DeKalb County. A basic homestead exemption typically saves a homeowner 1/3 of annual taxes. Once the exemption is granted, it remains in place if the applicant continues to reside at the property. A property assessment freeze is applied to all properties granted homestead exemption for county assessments. The application deadline is April 1 and can be applied for on-line. Unlike the homestead exemption, though, the freeze does not apply to the school taxes. In addition, special exemptions are available for citizens 62 years of age and older, disabled veterans and other disabled residents. FY24 is budgeted at \$463 million for real property current year revenues which is an increase of \$45 million over FY23 and \$61 million over FY22. There are 142.2 thousand properties receiving the L16 homestead exemption for a total county-wide exemption of \$8.4 million for FY23. This is up from FY22 where there were 243 thousand properties with 140 thousand receiving the L16 exemption (\$5.9 million) resulting in an overall exemption increase of \$2.5 million from FY22 to FY23.

The County of DeKalb is also one of the only counties in Georgia that uses EHOST sales tax revenues to reduce the general fund and hospital fund taxes for property owners which is now at 100 percent relief for homestead properties since FY22 (see the EHOST revenue category for further discussion). This along with the discounts for qualified seniors, disabled veterans, surviving spouses of military personnel killed in action, etc. further reduces the tax revenue. All but the EHOST deduction are summarized in either the tax digest or homestead digest.

The FY24 budget assumptions multiply the FY23 consolidated tax digest and homestead digest by the 2023 approved millage rates (see separate discussion of millage rates in this document). For the general and hospital funds, the EHOST reduction was then applied. Trending of previous years actuals lead to the assumption that approximately only 92 percent of the FY23 real property tax revenues will be collected during the current fiscal year. The resulting amounts were adopted by the Board of Commissioners (BOC) as the FY24 budget at \$463 million.

Any amounts not collected in the current year will be collected in the next year or future years as tax payors catch up on their delinquent bills, disputed or appeals are settled, or the property is sold. Since the timing of these payments vary, this revenue fluctuates each year. The past three years reflect this uncertainty with FY23 being lower than FY22 at \$16.3 million down from FY22 at \$17.6 million which was double the collections of FY21 where revenue was \$13.9 million and only 6.7 million for FY20. FY24 assumes a slight increase in prior year payments at \$17.8 million.

The tax digest and millage rates and revenues are evaluated and adjusted each year in late June/early July and submitted to the BOC for approval as a mid-year budget adjustment. The tax digest and millage rates are then submitted to the Georgia Department of Revenue in July for final approval before the current year tax bills can be mailed in August.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Real Property Taxes - Current Year	\$342,050,986	\$384,224,127	\$401,020,267	\$445,351,124
Real Property Taxes - Prior Year	\$13,958,193	\$17,674,215	\$16,343,762	\$17,821,726
<b>Grand Total</b>	<b>\$356,009,179</b>	<b>\$401,898,342</b>	<b>\$417,364,028</b>	<b>\$463,172,850</b>

## 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 airplanes, boats, furniture & fixtures, machinery & equipment, computer equipment and inventory. The County of DeKalb Tax Commissioner's Office invoices and collects this revenue upon the authority and approval of the County Board of Commissioners and the Georgia Department of Revenue.

Personal Property taxes suffered during the pandemic but continue to gain ground with FY23 at \$29.6 million up from \$26 million in FY22, \$25 million in FY21 and \$26.1 in FY20. Businesses are required to self-report all personal property with the normal reporting period from January 1st through April 1st each year. These are reviewed by the county and are summarized in the Tax Digest by tax district. The results are reduced for eligible freeport exemptions of qualified manufacturers, distributors, fulfillment centers, etc. per O.C.G.A. 48-5-48.2 and 48-5-48.5 with the final digest being approved by the Department of Revenue.

The revenue assumptions for personal property revenue use the FY23 consolidated tax digest multiplied by the FY23 millage rates and then reduced for trending. Trending supported a 92 percent rate of collection for FY24.

Any amounts not collected in the current year will be collected in the next year or future years as tax payors catch up on their delinquent bills, disputed or appeals are settled, or the property is sold. Since the timing of these payments vary, this revenue fluctuates each year. Over the past three years this revenue has increased steadily increasing 23.29 percent from FY21 to FY23. The FY24 budget is slightly lower than the FY23 actuals assuming inflation and economic uncertainty will have a slight negative affect this revenue.

The tax digest and millage rates and revenues are evaluated and adjusted each year in late June/early July and submitted to the BOC for approval as a mid-year budget adjustment. The tax digest and millage rates are then submitted to the Georgia Department of Revenue in July for final approval before the current year tax bills can be mailed in August.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Personal Property Taxes - Current Year	\$25,079,988	\$26,008,942	\$29,621,652	\$31,263,278
Personal Property Taxes - Prior Year	\$1,488,184	\$1,729,933	\$1,940,036	\$1,887,567
<b>Grand Total</b>	<b>\$26,568,172</b>	<b>\$27,738,874</b>	<b>\$31,561,688</b>	<b>\$33,150,845</b>

## 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 (typically November) than the digest for real property taxes. It is also generated by the State and not by the county.

Public Utility tax revenue was \$8.3 million in FY23 up from the \$1.8 million in FY22, but down from \$17 million in FY21. FY21 numbers were inflated due to a delay in billing in FY20 resulting in only \$180 thousand in revenue being recorded for that year. The invoices were mailed on January 25, 2021 with a due date of March 31, 2021. In compliance with Generally Accepted Accounting Principles (GAAP), any payments received 60 days or more past January 1st was recorded in FY21 and not accrued back to FY20. This resulted in FY20 revenues being unusually low and FY21 revenue being inflated.

In addition to the delayed invoices, this tax also has a valuation and usage component for electric, railroad, telephone and airport, the effects of the pandemic were realized in FY20. Valuations also changed; per the 2020 State Board of Equalization report, the valuation for Georgia fair market value Non-Op decreased by .20 percent or \$3M statewide; Georgia Power valuation decreased by .33 percent or \$4.8M statewide; these were offset by increases in other valuations.

The FY24 budget assumptions for public utility taxes utilized the consolidated tax digest and the approved FY23 millage rates. The FY22 digest and FY21 digest both have a count of 449 public utilities but reflect an increase of eight percent at \$499 million valuation for FY22 and \$491 million for FY21 countywide. FY23 the count rose to 463 with a valuation of \$507.7 million countywide. This was multiplied by the FY23 millage rates for each tax fund and then trending analysis supported a 92 percent collection rate in FY24.

The tax digest and millage rates and revenues are evaluated and adjusted each year in late June/early July and submitted to the BOC for approval as a mid-year budget adjustment. The tax digest and millage rates are then submitted to the Georgia Department of Revenue in July for final approval before the current year tax bills can be mailed in August.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Public Utilities Taxes	\$17,298,797	\$1,842,023	\$8,348,758	\$8,674,976
<b>Grand Total</b>	<b>\$17,298,797</b>	<b>\$1,842,023</b>	<b>\$8,348,758</b>	<b>\$8,674,976</b>

## 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. FY23 unaudited is \$2.7 million down from the \$2.8 million in FY22 and 3 million in FY21. 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 (TAVT) 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. During 2019, the method of distributing Title Taxes was changed by the legislature so that DeKalb began receiving Title Taxes. Also, the state disbursement for TAVT True Up, the amount of ad valorem taxes so that the amount received by the county equals the amount received in 2012, was discontinued.

Motor Vehicle tax revenue was \$31.9 million unaudited FY23, an increase of 1.3 million from the \$30.6 million in 2022 but up from the \$31.3 million in 2021. The fluctuation in revenues for vehicle title taxes is multifaceted. The robust vehicle sales and real estate markets since 2020 both have had a positive impact on title taxes with new and used car sale prices skyrocketing resulting in higher taxes. At the same time, the real estate market was luring new residents to Georgia bringing vehicles from other states subject to Georgia's title tax. The market saw a slowing though by the middle to late 2022 gaining ground again in FY23.

The FY24 budget assumptions for motor vehicle taxes utilized the consolidated tax digest and the approved FY23 millage rates. Motor vehicle counts and valuations continue to decline as evidenced by the FY23 digest showing a count of 82,223 vehicles at a valuation of \$117 million down from FY22 at 92,678 vehicles and a valuation of \$126.2 million which was down from FY21 at 105,013 vehicles at a valuation of \$145.8 million countywide. This was multiplied by the FY23 millage rates for each tax fund and then trending analysis supported a collection rate of 92 percent in FY24.

The tax digest and millage rates and revenues are evaluated and adjusted each year in late June/early July and submitted to the BOC for approval as a mid-year budget adjustment. The tax digest and millage rates are then submitted to the Georgia Department of Revenue in July for final approval before the current year tax bills can be mailed in August.



	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Motor Vehicle Ad Valorem Taxes	\$3,047,618	\$2,861,482	\$2,792,233	\$1,823,766
Motor Vehicle Title Taxes	\$31,380,484	\$30,614,568	\$31,994,706	\$32,969,429
<b>Grand Total</b>	<b>\$34,428,102</b>	<b>\$33,476,049</b>	<b>\$34,786,939</b>	<b>\$34,793,195</b>

## 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 is used to forgive up to 100 percent of homesteaded property owners countywide property taxes. If funds are available once all countywide property taxes are forgiven, the excess funds are used to forgive other county and municipal property taxes.

EHOST revenue grew to \$166 million in unaudited FY23 up from \$163.6 million in FY22 and \$151.4 million in 2021, an increase of 25.62 percent and up \$2.3 million over 2022. The Georgia Department of Revenue collects the EHOST from merchants and disburses it to the county.

Unfortunately, the Department of Revenue provides limited data on collections by industry, so the county has no verifiable data to use to determine the cause of the increase; however, there are several plausible explanations that can be posited.

The most obvious contributor to the swings in EHOST collections is the effect that the COVID-19 pandemic exerted on consumer spending.

EHOST collections declined significantly in the first several months after COVID-19 was declared a global pandemic in March 2020 but rapidly recovered in the latter half of 2020 to similar levels as the previous year. According to data from the U.S. Bureau of Labor Statistics (BLS) consumer expenditure surveys, consumer expenditures fell 9.8 percent in the second quarter of 2020 compared to the same period in 2019. The largest percentage decreases were in expenditures for food away from home (-53.7 percent) and apparel and services (-48.6 percent). After the initial shock of lockdowns and other public health measures instituted to combat COVID-19, consumers began to adapt and changed their spending habits in several ways. Just as expenditures for food services, accommodations, and transportation fell in 2020, expenditures began rising in other categories.

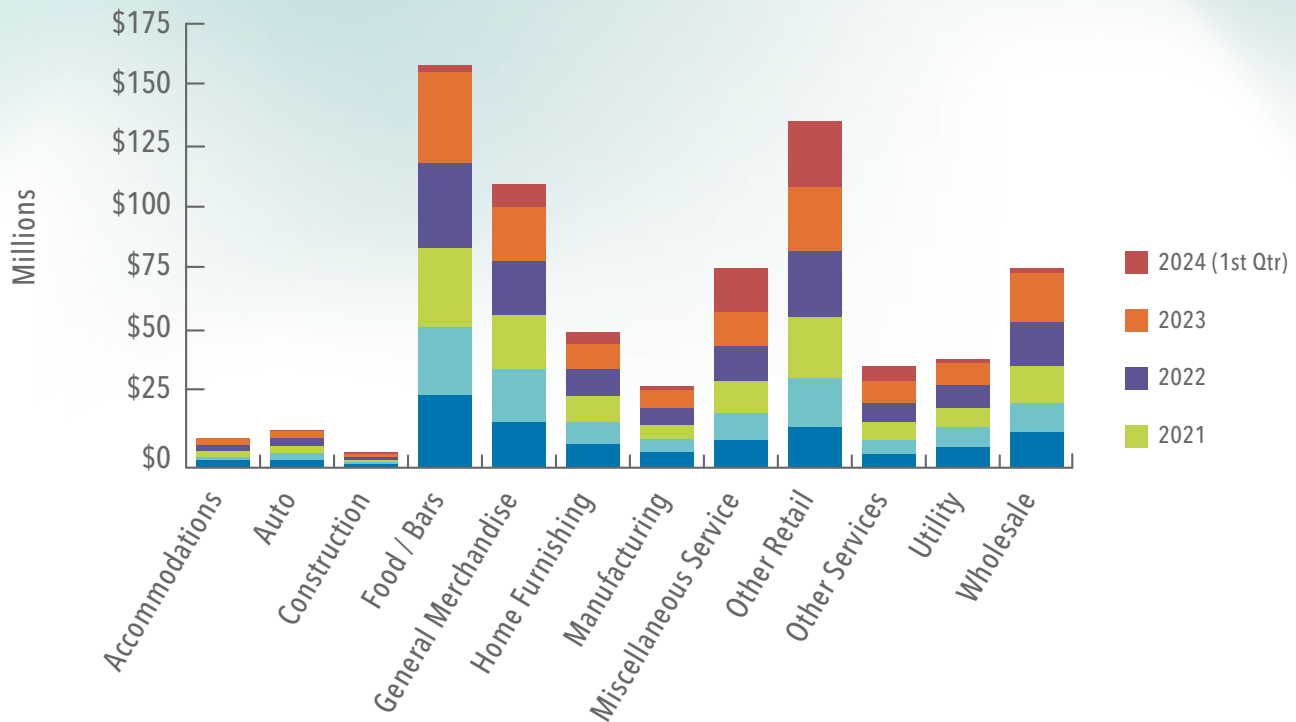


More broadly, consumption patterns in 2020 shifted away from services and shifted to goods. This shift likely increased EHOST revenues as most services are exempted from sales tax. The rebound in EHOST collections in the latter half of 2020 into 2021 was likely assisted by federal stimulus payments provided by the series of COVID-19 relief packages enacted in 2020 and 2021.

As the economy began reopening in 2021, consumer expenditures began rising across most categories, continuing in 2022. According to the BLS data, total consumer expenditures rose 15.7 percent in the second quarter of 2021 compared to the same period in 2020. The largest percentage increases in that period were food away from home expenditures (91.2 percent), apparel and services (70.3 percent), alcoholic beverages (61.9 percent), entertainment (27.7 percent), and transportation (23.3 percent). The average annual expenditures for 2022 showed a nine percent increase over 2021 with the largest share being housing at 33 percent. As businesses called employees back into work, transportation expenses increased accounting for 16.8 percent of the annual expenditures and food and personal insurance/pensions accounted for approximately 12 percent. The 2023 report has not been released yet. However, the Georgia Department of Revenue sales tax distribution commodity reports for 2023 shows a slowdown with only a two percent overall increase for all commodities over 2022 growing down from a nine percent increase realized in 2022. Only four of the 12 categories showed increases including auto sales (three percent down from an 11 percent increase from FY21 - FY22), food/bars (five percent increase down from seven percent increase from FY21 - FY22), other services (18 percent increase, continuing to increase over the 11 percent from FY21 - FY22), and wholesale (eight percent down from the 22 percent increase from FY21 - FY22).

At the time of printing of this book, the first quarter results for 2024 reflect a significant decrease from 2022 in all categories ranging from 72 percent decrease to 77 percent decrease. If this trend continues, a mid-year amendment may be needed to address the shortfall in FY24 budgeted EHOST revenues.

### Sales Tax Distribution by Commodity 2019 - 2024 (1st Qtr)



Inflation was another potential contributor to the rise in EHOST collections in FY21. Sales tax collections would have risen in tandem with increased prices of goods. The effect of inflation is expected to moderate over time as underlying inflationary pressures such as supply chain disruptions and energy prices resolve, consumer spending weakens due to price signals, or most likely a combination of factors change.

The current outlook on inflation is murky due to many unpredictable variables that may increase or decrease inflation. The ongoing war in Ukraine will continue to contribute to continued increased oil and food prices globally. Low unemployment in Georgia and nationally may lead to higher labor costs for businesses which would get passed on to consumers as price increases. Conversely, fears of a recession still exist that may temper consumer and business expectations causing inflation to slow. The Federal Reserve raised interest rates seven times in 2022 from .025 percent up to 4.5 percent continuing to increase four more times in 2023 moving from 4.5 percent to 5.5 percent. This budget assumes a slowing in this trend, which at the time of printing of this document has been substantiated as there have been no increases so far in 2024.

Against this multivariable backdrop of consumer spending, the FY24 budget for EHOST revenue assumes that 2024 collections would be slightly higher than 2023.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Ehost Sales Tax	\$151,423,467	\$163,685,960	\$166,010,872	\$166,720,089
<b>Grand Total</b>	<b>\$151,423,467</b>	<b>\$163,685,960</b>	<b>\$166,010,872</b>	<b>\$166,720,089</b>

## 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 number 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 streetlights, and 5) such other services for the primary benefit of the unincorporated areas of the county. Beginning with the FY23 amended budget, the transfer from the Unincorporated Fund was eliminated and the revenue is now budgeted across both the Designated Services Fund (271) and Unincorporated Fund (272).

Insurance taxes revenue assumptions are based on trend analysis and assumed to continue to increase but at a slower rate of \$1.3 million over FY23 unaudited which was \$3.1 million over FY22.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Life & Property & Casualty Insurance Premium Tax	\$30,304,260	\$31,885,960	\$34,935,596	\$36,213,478
<b>Grand Total</b>	<b>\$30,304,260</b>	<b>\$31,885,960</b>	<b>\$34,935,596</b>	<b>\$36,213,478</b>

## Licenses & Permits

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.

Licenses & Permits revenue uses trending analysis for FY24 budget assumptions. The effects of the pandemic and business closures were realized in FY20, continued into FY21 and FY22, but began to normalize in FY23 at \$8.6 million. FY24 is budgeted at slightly lower than FY23 at \$8.5 million assuming this revenue will be back to its normal level by the end of this year.

## 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.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Business License - General	\$7,061,445	\$6,680,093	\$8,625,395	\$8,501,084
<b>Grand Total</b>	<b>\$7,061,445</b>	<b>\$6,680,093</b>	<b>\$8,625,395</b>	<b>\$8,501,084</b>

## Charges for Services

For 2022, Charges for Services contributed 8.84 percent of the total revenue to the Tax Funds, FY23 was 8.36 percent and projected to decrease slightly to 7.95 percent FY24. 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.

Charges for services uses trend analysis for FY24 revenue assumptions. The general fund administrative charges are adjusted based on the county's cost allocation plan which is used as a guide/component of the calculation. The cost allocation plan is currently being updated by an independent consulting firm and will be available for public viewing upon submittal to the Board of Commissioners for their consideration and approval.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fire Marshall Charges	\$426,170	\$530,463	\$689,288	\$660,000
General Fund Administrative Charges - Development	\$31,005,156	\$44,635,140	\$45,314,230	\$45,909,818
General Fund Administrative Charges - Pension	\$522,041	\$543,771	\$401,147	\$270,323
Information Systems Charges	\$36,064	\$-	\$-	\$43,272
<b>Grand Total</b>	<b>\$31,989,430</b>	<b>\$45,709,373</b>	<b>\$46,404,665</b>	<b>\$46,883,413</b>

## 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.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
General Fund Administrative Charges - Development	\$31,005,156	\$44,635,140	\$45,314,230	\$45,909,818
General Fund Administrative Charges - Pension	\$522,041	\$543,771	\$401,147	\$270,323
<b>Grand Total</b>	<b>\$31,527,197</b>	<b>\$45,178,911</b>	<b>\$45,715,377</b>	<b>\$46,180,141</b>

## Fines and Forfeitures

Recorders Court revenues were replaced by State Court - Traffic Division revenues in 2015. They are the major Fines and Forfeitures contributor. Other minor revenue items are Clerk of Superior Court, State Court, and Probate Court.

Fines and forfeitures revenue assumptions use trending analysis. The effects of the pandemic can be seen starting in FY20 with decreased revenues in FY21 and continuing into FY22 due to less travel/ fewer cars on the road and increased caseloads in the courts while staffing and courtroom availability cause delays in scheduling. This revenue began to reach normal levels again in FY23 and is expected to continue in a normal range for FY24.

## 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 addition to any fine imposed by the court, the court is required to collect state-mandated surcharges (often 35 percent or more of the fine) DeKalb County receives only a portion of the fine and fees paid. The Court may also impose court costs of \$25 per violation and a fee of \$50 if a citation-holder fails to appear as directed.

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.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
State Court	\$2,393,397	\$2,582,179	\$2,966,031	\$3,000,000
State Court Traffic	\$1,896,733	\$2,520,311	\$2,679,841	\$2,500,000
<b>Grand Total</b>	<b>\$4,290,131</b>	<b>\$5,102,491</b>	<b>\$5,645,872</b>	<b>\$5,500,000</b>

## Miscellaneous

Rental of real estate is the major contributor to miscellaneous revenue. These revenues decreased with the advent of paying certain bond payments as principal and interest instead of rental of real estate. 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.

Miscellaneous revenues use trending analysis for FY24 budget assumptions and known factors such as bond payment schedules or other contracted items as applicable.

## Other Financing Sources

Other Financing Sources FY24 budget assumptions uses known factors such as loan amortization schedules and eligible and planned expenses in various funds in the FY24 budget where revenue needs to be moved to offset the expense budget as appropriate and according to generally accepted accounting principles (GAAP).

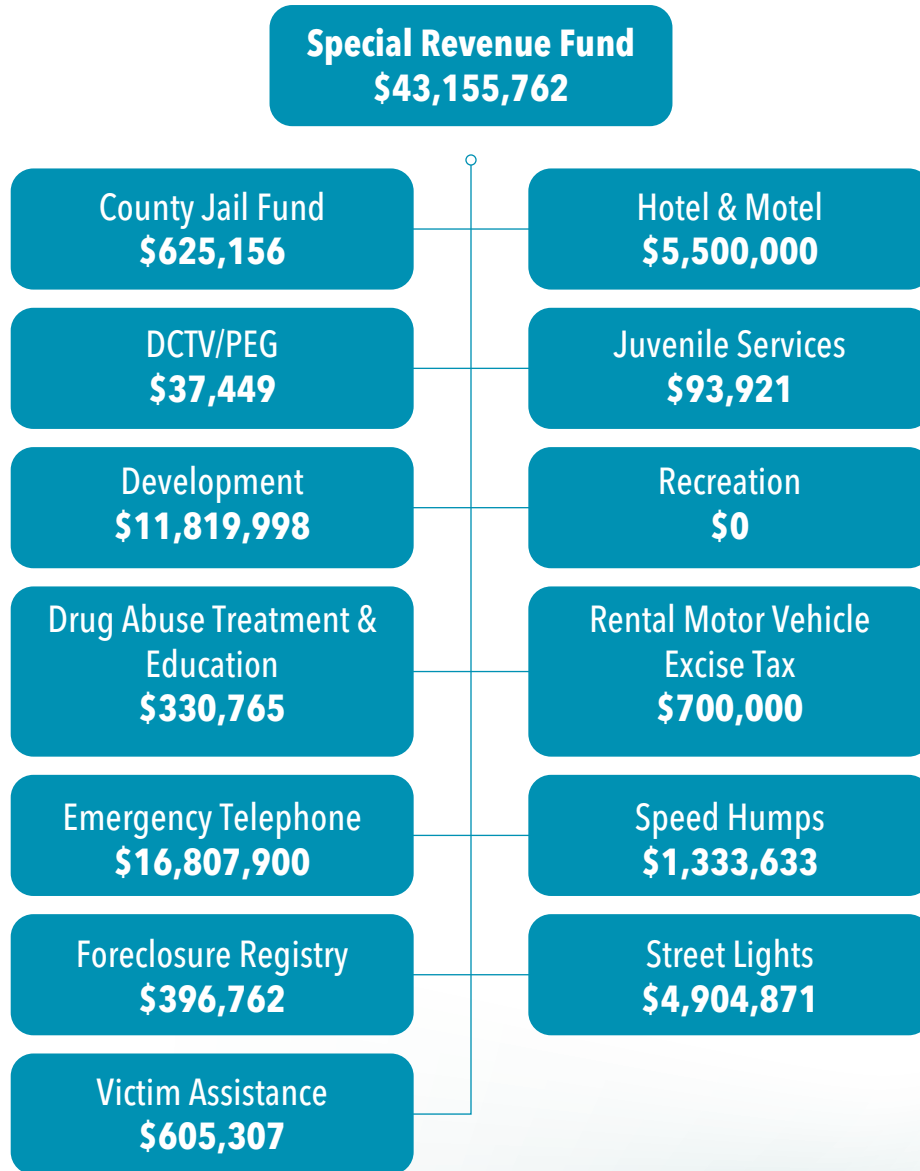
## Transfers To / From

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 more than what is necessary for the operations of the Special Tax District - Unincorporated are transferred to the STD - Designated Services fund and the STD - Police fund.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Transfer From Police Services Fund	\$623,265	\$623,268	\$623,268	\$623,268
Transfer From Std-Ds Fund	\$(19,535,105)	\$(23,962,516)	\$-	\$-
Transfer From Std-Unincorporated Fund	\$19,585,105	\$23,972,516	\$-	\$-
<b>Grand Total</b>	<b>\$673,265</b>	<b>\$633,268</b>	<b>\$623,268</b>	<b>\$623,268</b>



# 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$18,418,082	\$17,758,746	\$18,165,564	\$8,153,774
31 - Taxes	\$3,713,756	\$5,684,719	\$5,894,931	\$6,200,000
32 - Licenses and Permits	\$6,553,122	\$7,170,854	\$6,854,790	\$7,428,926
33 - Intergovernmental	\$372,043	\$335,978	\$380,641	\$328,750
34 - Charges for Services	\$5,912,874	\$5,776,284	\$5,324,524	\$5,591,131
35 - Fines and Forfeitures	\$641,142	\$1,972,205	\$813,159	\$773,898
36 - Investment Income	\$653	\$46,036	\$109,809	\$-
38 - Miscellaneous	\$14,270,079	\$14,507,996	\$11,967,100	\$11,641,855
39 - Other Financing Sources	\$1,179,036	\$2,202,881	\$-	\$3,037,428
Revenue Total	\$32,642,705	\$37,696,952	\$31,344,955	\$35,001,988
51 - Personal Services and Employee Benefits	\$13,377,659	\$15,327,430	\$17,289,702	\$19,023,320
52 - Purchased / Contracted Services	\$4,827,807	\$5,063,746	\$4,087,289	\$3,955,787
53 - Supplies	\$5,436,536	\$4,560,407	\$5,089,503	\$5,135,584
54 - Capital Outlays	\$6,911	\$68,148	\$44,570	\$91,911
55 - Interfund / Interdepartmental Charges	\$1,410,025	\$1,572,221	\$1,592,125	\$1,587,414
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
57 - Other Costs	\$1,160,869	\$1,829,346	\$2,167,794	\$2,204,269
61 - Other Financing Uses	\$5,147,165	\$5,763,602	\$4,856,489	\$6,279,789
70 - Retirement Services	\$1,935,068	\$1,945,870	\$2,012,160	\$1,999,924
Expense Total	\$33,302,041	\$36,130,771	\$37,139,633	\$40,277,998
<b>Fund Balance - Ending</b>	<b>\$17,758,746,25</b>	<b>\$19,324,927</b>	<b>\$12,370,886</b>	<b>\$2,877,764</b>
Gain/(Use) of Fund Balance	\$(659,336)	\$1,566,181	\$(5,794,678)	\$(5,276,010)
Adopted Budget				\$43,155,762

## 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$12,416,577	\$8,733,786	\$7,240,786	\$4,369,539
32 - Licenses and Permits	\$6,553,122	\$7,170,854	\$6,854,790	\$7,428,926
34 - Charges for Services	\$21,303	\$24,213	\$14,299	\$21,533
38 - Miscellaneous	\$-	\$683,459	\$148,983	\$-
Revenue Total	\$6,574,425	\$7,878,527	\$7,018,072	\$7,450,459
51 - Personal Services and Employee Benefits	\$4,597,915	\$5,235,158	\$5,782,169	\$6,801,921
52 - Purchased / Contracted Services	\$2,341,136	\$998,108	\$1,463,719	\$943,307
53 - Supplies	\$55,498	\$70,231	\$107,326	\$113,230
54 - Capital Outlays	\$340	\$58,170	\$44,359	\$45,000
55 - Interfund / Interdepartmental Charges	\$1,405,120	\$1,572,221	\$1,592,125	\$1,587,414
57 - Other Costs	\$-	\$-	\$-	\$-
61 - Other Financing Uses	\$1,207,550	\$683,429	\$832,072	\$-
70 - Retirement Services	\$649,656	\$754,210	\$780,601	\$886,164
Expense Total	\$10,257,216	\$9,371,527	\$10,602,372	\$10,377,036
<b>Fund Balance - Ending</b>	<b>\$8,733,786</b>	<b>\$7,240,786</b>	<b>\$3,656,485</b>	<b>\$1,442,962</b>
Gain/(Use) of Fund Balance	\$(3,682,791)	\$(1,493,000)	\$(3,584,300)	\$(2,926,577)
Adopted Budget				\$11,819,998

## 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$525,513	\$418,597	\$149,883	\$-
38 - Miscellaneous	\$37,046	\$23,227	\$37,449	\$37,449
Revenue Total	\$37,046	\$23,227	\$37,449	\$37,449
51 - Personal Services and Employee Benefits	\$53,541	\$76,526	\$80,509	\$-
52 - Purchased / Contracted Services	\$53,350	\$98,685	\$86,487	\$37,449
53 - Supplies	\$18,942	\$110,604	\$37,810	\$-
54 - Capital Outlays	\$2,207	\$2,657	\$-	\$-
55 - Interfund / Interdepartmental Charges	\$4,905	\$-	\$-	\$-
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
70 - Retirement Services	\$11,016	\$3,470	\$3,599	\$-
Expense Total	\$143,961	\$291,941	\$208,406	\$37,449
<b>Fund Balance - Ending</b>	<b>\$418,597</b>	<b>\$149,883</b>	<b>\$(21,073)</b>	<b>\$-</b>
Gain/(Use) of Fund Balance	\$(106,916)	\$(268,714)	\$(170,957)	\$0
Adopted Budget				\$37,449

## County Jail Fund (204)

### Description

This fund allows DeKalb County to appropriate an additional 10 percent 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$155,154	\$155,154	\$53,981	\$53,981
33 - Intergovernmental	\$65,389	\$52,260	\$46,290	\$42,000
35 - Fines and Forfeitures	\$409,372	\$520,869	\$540,220	\$529,175
Revenue Total	\$474,761	\$573,129	\$586,511	\$571,175
57 - Other Costs	\$-	\$-	\$-	\$-
61 - Other Financing Uses	\$474,761	\$674,303	\$586,511	\$557,893
Expense Total	\$474,761	\$674,303	\$586,511	\$557,893
<b>Fund Balance - Ending</b>	<b>\$155,154</b>	<b>\$53,981</b>	<b>\$53,981</b>	<b>\$67,263</b>
Gain/(Use) of Fund Balance	\$0	\$(101,173)	\$0	\$13,282
Adopted Budget				\$625,156

## 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 mortgagors 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$268,375	\$275,677	\$306,762	\$348,762
34 - Charges for Services	\$23,700	\$47,200	\$45,200	\$48,000
Revenue Total	\$23,700	\$47,200	\$45,200	\$48,000
52 - Purchased / Contracted Services	\$16,397	\$16,115	\$8,810	\$51,000
57 - Other Costs	\$-	\$-	\$-	\$-
61 - Other Financing Uses	\$-	\$-	\$-	\$100,000
Expense Total	\$16,397	\$16,115	\$8,810	\$151,000
<b>Fund Balance - Ending</b>	<b>\$275,677</b>	<b>\$306,762</b>	<b>\$343,152</b>	<b>\$245,762</b>
Gain/(Use) of Fund Balance	\$7,303	\$31,085	\$36,390	\$(103,000)
Adopted Budget				\$396,762



## Victim Assistance Fund (206)

### Description

The Victim Assistance Fund, established in 1995, allows DeKalb County to assess an additional five percent penalty upon criminal offense fines 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 percent penalty to every fine and forfeiture for victim assistance programs. Effective July 1, 1997, the Recorder's Court, now State Court Division B, 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$300,839	\$0	\$185,307	\$185,307
33 - Intergovernmental	\$306,653	\$283,718	\$334,351	\$286,750
35 - Fines and Forfeitures	\$136,194	\$180,499	\$183,996	\$133,250
Revenue Total	\$442,847	\$464,217	\$518,348	\$420,000
52 - Purchased / Contracted Services	\$1,075	\$13,371	\$-	\$1,075
57 - Other Costs	\$-	\$-	\$-	\$-
61 - Other Financing Uses	\$742,611	\$265,539	\$-	\$587,830
Expense Total	\$743,686	\$278,910	\$-	\$588,905
<b>Fund Balance - Ending</b>	<b>\$0</b>	<b>\$185,307</b>	<b>\$703,655</b>	<b>\$16,402</b>
Gain/(Use) of Fund Balance	\$(300,839)	\$185,307	\$518,348	\$(168,905)
Adopted Budget				\$605,307

## Recreation Fund (207)

### Description

The Recreation Fund, established in 1975, enabled the county to provide recreational and cultural art programs to the public on a fee-for-service basis. The 2021 budget requested the Recreation Department be combined with the Parks Department. The fund still exists but is no longer being used.

### Financials

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$-	\$15,511	\$-	\$-
34 - Charges for Services	\$15,511	\$-	\$-	\$-
Revenue Total	\$15,511	\$-	\$-	\$-
53 - Supplies	\$-	\$-	\$-	\$-
Expense Total	\$-	\$-	\$-	\$-
<b>Fund Balance - Ending</b>	<b>\$15,511</b>	<b>\$15,511</b>	<b>\$-</b>	<b>\$-</b>
Gain/(Use) of Fund Balance	\$15,511	\$0	\$0	\$0
Adopted Budget				\$0

## 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$56,760	\$61,488	\$54,815	\$73,771
34 - Charges for Services	\$19,909	\$18,602	\$20,150	\$20,150
Revenue Total	\$19,909	\$18,602	\$20,150	\$20,150
52 - Purchased / Contracted Services	\$15,181	\$15,275	\$62,074	\$63,771
57 - Other Costs	\$-	\$-	\$-	\$-
61 - Other Financing Uses	\$-	\$10,000	\$-	\$10,000
Expense Total	\$15,181	\$25,275	\$62,074	\$73,771
<b>Fund Balance - Ending</b>	<b>\$61,488</b>	<b>\$54,815</b>	<b>\$12,891</b>	<b>\$20,150</b>
Gain/(Use) of Fund Balance	\$4,727	\$(6,673)	\$(41,924)	\$(53,621)
Adopted Budget				\$93,921

# 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 percent 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$12,243	\$107,819	\$219,293	\$219,292
35 - Fines and Forfeitures	\$95,577	\$111,473	\$88,942	\$111,473
Revenue Total	\$95,577	\$111,473	\$88,942	\$111,473
52 - Purchased / Contracted Services	\$-	\$-	\$-	\$183,108
53 - Supplies	\$-	\$-	\$-	\$135,009
57 - Other Costs	\$-	\$-	\$-	\$4,269
Expense Total	\$-	\$-	\$-	\$322,386
<b>Fund Balance - Ending</b>	<b>\$107,819</b>	<b>\$219,293</b>	<b>\$308,235</b>	<b>\$8,379</b>
Gain/(Use) of Fund Balance	\$95,577	\$111,473	\$88,942	\$(210,913)
Adopted Budget				\$330,765

## 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 streetlights within subdivisions, verification of property, identification of locations, and design and location of proposed lighting fixtures (based on street lighting standards). Streetlights are installed by utility companies to ensure compliance with code. Streetlight assessment fees are based upon the annual cost to 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$455,460	\$(205,410)	\$245,325	\$245,325
34 - Charges for Services	\$4,759,147	\$4,761,246	\$4,390,358	\$4,659,546
36 - Investment Income	\$636	\$44,840	\$106,957	\$-
Revenue Total	\$4,759,783	\$4,806,086	\$4,497,315	\$4,659,546
51 - Personal Services and Employee Benefits	\$87,764	\$87,808	\$99,557	\$112,094
53 - Supplies	\$5,319,249	\$4,250,912	\$4,784,339	\$4,558,772
57 - Other Costs	\$-	\$-	\$-	\$-
70 - Retirement Services	\$13,640	\$16,630	\$16,631	\$16,541
Expense Total	\$5,420,653	\$4,355,351	\$4,900,527	\$4,687,407
<b>Fund Balance - Ending</b>	<b>\$(205,410,48)</b>	<b>\$245,325</b>	<b>\$(157,887)</b>	<b>\$217,464</b>
Gain/(Use) of Fund Balance	\$(660,870)	\$450,736	\$(403,212)	\$(27,861)
Adopted Budget				\$4,904,871

## 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$1,558,431	\$1,608,714	\$990,031	\$990,031
31 - Taxes	\$-	\$155	\$-	\$-
34 - Charges for Services	\$330,147	\$329,746	\$319,853	\$343,602
36 - Investment Income	\$17	\$1,196	\$2,852	\$-
Revenue Total	\$330,164	\$331,096	\$322,705	\$343,602
51 - Personal Services and Employee Benefits	\$184,318	\$185,573	\$170,366	\$231,166
52 - Purchased / Contracted Services	\$63,980	\$718,520	\$(47,950)	\$125,000
53 - Supplies	\$-	\$10,526	\$11,944	\$96,808
54 - Capital Outlays	\$-	\$-	\$-	\$-
57 - Other Costs	\$-	\$-	\$-	\$-
70 - Retirement Services	\$31,584	\$35,160	\$35,160	\$21,277
Expense Total	\$279,882	\$949,779	\$169,520	\$474,251
<b>Fund Balance - Ending</b>	<b>\$1,608,714</b>	<b>\$990,031</b>	<b>\$1,143,216</b>	<b>\$859,382</b>

Gain/(Use) of Fund Balance	\$50,283	\$(618,683)	\$153,185	\$(130,649)
Adopted Budget				\$1,333,633



## 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.

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 of revenue and the increase in demand.

### Financials

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$574,976	\$1,451,767	\$1,414,789	\$1,667,766
34 - Charges for Services	\$758,668	\$579,765	\$534,664	\$498,300
38 - Miscellaneous	\$11,344,222	\$11,591,504	\$11,578,444	\$11,604,406
39 - Other Financing Sources	\$1,179,036	\$2,202,881	\$-	\$3,037,428
Revenue Total	\$13,281,926	\$14,374,151	\$12,113,108	\$15,140,134
51 - Personal Services and Employee Benefits	\$8,454,121	\$9,742,366	\$11,157,100	\$11,878,139
52 - Purchased / Contracted Services	\$2,336,688	\$3,068,964	\$2,373,241	\$2,551,077
53 - Supplies	\$42,846	\$118,134	\$148,084	\$231,765
54 - Capital Outlays	\$4,364	\$7,321	\$211	\$46,911
57 - Other Costs	\$-	\$-	\$-	\$-
61 - Other Financing Uses	\$337,944	\$337,944	\$337,944	\$1,024,066
70 - Retirement Services	\$1,229,172	\$1,136,400	\$1,176,169	\$1,075,942
Expense Total	\$12,405,135	\$14,411,129	\$15,192,749	\$16,807,900
<b>Fund Balance - Ending</b>	<b>\$1,451,767</b>	<b>\$1,414,789</b>	<b>\$(1,664,852)</b>	<b>\$-</b>
Gain/(Use) of Fund Balance	\$876,791	\$(36,978)	\$(3,079,641)	\$(1,667,766)
Adopted Budget				\$16,807,900

## 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 percent of the 8 percent 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 of 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$22,631	\$44,421	\$268,049	\$-
31 - Taxes	\$2,990,321	\$4,715,700	\$5,288,674	\$5,500,000
Revenue Total	\$2,990,321	\$4,715,700	\$5,288,674	\$5,500,000
57 - Other Costs	\$1,160,869	\$1,829,346	\$2,167,794	\$2,200,000
61 - Other Financing Uses	\$1,807,661	\$2,662,726	\$3,099,962	\$3,300,000
Expense Total	\$2,968,531	\$4,492,072	\$5,267,757	\$5,500,000
Fund Balance - Ending	\$44,421	\$268,049	\$288,967	\$-
Gain/(Use) of Fund Balance	\$21,790	\$223,628	\$20,917	\$0
Adopted Budget				\$5,500,000

## Rental Motor Vehicle Excise Tax Fund (280)

### Description

This fund allows for a 3 percent 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$21,544	\$168,341	\$7,544	\$-
31 - Taxes	\$723,435	\$968,864	\$606,257	\$700,000
Revenue Total	\$723,435	\$968,864	\$606,257	\$700,000
61 - Other Financing Uses	\$576,638	\$1,129,662	\$-	\$700,000
Expense Total	\$576,638	\$1,129,662	\$-	\$700,000
<b>Fund Balance - Ending</b>	<b>\$168,341</b>	<b>\$7,544</b>	<b>\$613,801</b>	<b>\$-</b>
Gain/(Use) of Fund Balance	\$146,797	\$(160,798)	\$606,257	\$0
Adopted Budget				\$700,000

# Special Revenue Funds

## 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.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
31 - Taxes	\$3,713,756	\$5,684,719	\$5,894,931	\$6,200,000
32 - Licenses and Permits	\$6,553,122	\$7,170,854	\$6,854,790	\$7,428,926
33 - Intergovernmental	\$372,043	\$335,978	\$380,641	\$328,750
34 - Charges for Services	\$5,912,874	\$5,776,284	\$5,324,524	\$5,591,131
35 - Fines and Forfeitures	\$641,142	\$1,972,205	\$813,159	\$773,898
36 - Investment Income	\$653	\$46,036	\$109,809	\$-
38 - Miscellaneous	\$14,270,079	\$14,507,996	\$11,967,100	\$11,641,855
39 - Other Financing Sources	\$1,179,036	\$2,202,881	\$-	\$3,037,428
<b>Total</b>	<b>\$32,642,705</b>	<b>\$37,696,952</b>	<b>\$31,344,955</b>	<b>\$35,001,988</b>

Special Revenues use trending analysis for FY24 budget assumptions. In most categories, the revenue projections continued to be conservative for FY24 staying close to actuals for FY23 at the time of budget development. Other assumptions include:

- The Development Fund saw an increase in FY22, as new construction and remodels increased with the real estate market booming and low interest rates. Interest rates climbed throughout 2022 continuing through FY23 (see Tax Revenues Fund section for further information). Inflation and supply chain issues had a slight negative impact in FY22, which continued in FY23. The largest contributor to this fund, Licenses and Permits, is expected to continue with a downward trend in FY24.
- The Emergency Telephone included an increase in transfers from the Police Fund and Fire Fund for FY22 and FY23, continuing to increase for FY24.
- Adjustments were made for the Hotel/Motel Fund - The State of Georgia passed legislation (House Bill 317) effective July 1, 2021, that expanded the excise tax on rooms, lodgings, and accommodations to include third-party marketers of overnight rentals such as Airbnb. The revenue stream started in FY21 which was a full year of revenue in FY22. This coupled with the full year of the State COVID restrictions being lifted in FY22 meant more people were travelling. The FY23 revenues in this fund trended upwards and is expected to continue to increase in FY24 with continued high levels of travel.

## County Jail Fund

This fund accounts for monies received under the 1989 Georgia Law (O.C.G.A. § 15-21-94) which imposes a ten percent 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 2023, the following line items accounted for 89.34 percent of the fund's revenue.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Local Operating Grants	\$65,389	\$52,260	\$46,290	\$42,000
Sheriff	\$132,950	\$151,800	\$167,472	\$160,000
State Court	\$233,434	\$321,937	\$310,241	\$297,000
<b>Total</b>	<b>\$431,773</b>	<b>\$525,997</b>	<b>\$524,003</b>	<b>\$499,000</b>
Total Revenues in this Fund	\$474,761	\$573,129	\$586,511	\$571,175
	90.95%	91.78%	89.34%	87.36%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*

## 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 2023, the following line items accounted for 96.9 percent of the fund's revenue.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Certificates Of Occupancy Permits	\$350,512	\$437,754	\$500,182	\$466,719
Development Permits	\$508,677	\$585,266	\$316,114	\$323,023
Inspection Fee - Building	\$3,959,168	\$4,127,300	\$3,529,201	\$4,126,213
Inspection Fee - Electrical	\$794,892	\$953,526	\$1,181,371	\$1,161,677
Inspection Fee - Heating & Air Conditioning	\$460,244	\$555,871	\$657,607	\$657,607
Inspection Fee - Plumbing	\$411,683	\$459,067	\$615,697	\$634,321
<b>Total</b>	<b>\$6,485,177</b>	<b>\$7,118,784</b>	<b>\$6,800,171</b>	<b>\$7,369,560</b>
Total Revenues in this Fund	\$6,574,425	\$7,878,527	\$7,018,072	\$7,450,459
	98.64%	90.36%	96.90%	98.91%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*

## 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 percent 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 2023, the following line item accounted for 98.25 percent of the fund's revenue.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Dui Participation	\$92,887	\$110,916	\$87,382	\$111,473
<b>Total</b>	<b>\$92,887</b>	<b>\$110,916</b>	<b>\$87,382</b>	<b>\$111,473</b>
Total Revenues in this Fund	\$95,577	\$111,473	\$88,942	\$111,473
	97.19%	99.50%	98.25%	100.00%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*

## 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 2023, the following line items accounted for 99.93 percent of the fund's revenue.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
False Alarm Fees	\$750,204	\$574,494	\$525,998	\$498,300
Telephone Commissions - E911 Wireless	\$11,285,805	\$11,589,079	\$11,578,444	\$11,604,406
Transfer From Fire Fund	\$261,747	\$489,041	\$-	\$1,036,054
Transfer From Police Services Fund	\$917,289	\$1,713,840	\$-	\$2,001,374
<b>Total</b>	<b>\$13,215,044</b>	<b>\$14,366,455</b>	<b>\$12,104,442</b>	<b>\$15,140,134</b>
Total Revenues in this Fund	\$13,281,926	\$14,374,151	\$12,113,108	\$15,140,134
	99.50%	99.95%	99.93%	100.00%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*



## 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 2023, the following line items accounted for 100 percent of the fund’s revenue.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Foreclosure Registry Fees	\$9,300	\$20,800	\$30,100	\$32,000
Vacant Property Fees	\$14,400	\$26,400	\$15,100	\$16,000
<b>Total</b>	<b>\$23,700</b>	<b>\$47,200</b>	<b>\$45,200</b>	<b>\$48,000</b>
Total Revenues in this Fund	\$23,700	\$47,200	\$45,200	\$48,000
	100.00%	100.00%	100.00%	100.00%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*

## 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 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 O.C.G.A. § 48-13-51. The county currently levies an eight percent excise tax. In 2023, the following line item accounted for 100 percent of the fund’s revenue.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Hotel / Motel Tax	\$2,990,321	\$4,715,700	\$5,288,674	\$5,500,000
<b>Total</b>	<b>\$2,990,321</b>	<b>\$4,715,700</b>	<b>\$5,288,674</b>	<b>\$5,500,000</b>
Total Revenues in this Fund	\$2,990,321	\$4,715,700	\$5,288,674	\$5,500,000
	100.00%	100.00%	100.00%	100.00%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*

## 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 2023, the following line item accounted for 100 percent of the fund's revenue.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Supervision Fees	\$19,909	\$18,602	\$20,150	\$20,150
<b>Total</b>	<b>\$19,909</b>	<b>\$18,602</b>	<b>\$20,150</b>	<b>\$20,150</b>
Total Revenues in this Fund	\$19,909	\$18,602	\$20,150	\$20,150
	100.00%	100.00%	100.00%	100.00%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*

## Public Education & Government Access (PEG) Fund

This fund provides for capital and facility improvements for public education and government accessible 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 2023, the following line item accounted for 100 percent of the fund's revenue.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
P.E.G. Contribution	\$9,300	\$20,800	\$30,100	\$32,000
<b>Total</b>	<b>\$9,300</b>	<b>\$20,800</b>	<b>\$30,100</b>	<b>\$32,000</b>
Total Revenues in this Fund	\$23,700	\$47,200	\$45,200	\$48,000
	39.24%	44.07%	66.59%	66.67%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*

## 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 2023, the following line item accounted for 100 percent of the fund’s revenue.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Rental Motor Vehicles Excise Tax (280)	\$723,435	\$968,864	\$606,257	\$700,000
<b>Total</b>	<b>\$723,435</b>	<b>\$968,864</b>	<b>\$606,257</b>	<b>\$700,000</b>
Total Revenues in this Fund	\$723,435	\$968,864	\$606,257	\$700,000
	100.00%	100.00%	100.00%	100.00%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*

## 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 2023, the following line item accounted for 99.12 percent of the fund’s revenue.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Speed Hump Assessments	\$330,147	\$329,746	\$319,853	\$343,602
<b>Total</b>	<b>\$330,147</b>	<b>\$329,746</b>	<b>\$319,853</b>	<b>\$343,602</b>
Total Revenues in this Fund	\$330,164	\$331,096	\$322,705	\$343,602
	99.99%	99.59%	99.12%	100.00%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*

## Street Lights 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 streetlights 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 2023, the following line item accounted for 98.60 percent of the fund's revenue.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Street Light Assessments	\$4,759,147	\$4,761,246	\$4,390,358	\$4,659,546
<b>Total</b>	<b>\$4,795,119</b>	<b>\$4,761,883</b>	<b>\$4,434,426</b>	<b>\$4,659,546</b>
Total Revenues in this Fund	\$4,759,783	\$4,806,086	\$4,497,315	\$4,659,546
	100.74%	99.08%	98.60%	100.00%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*

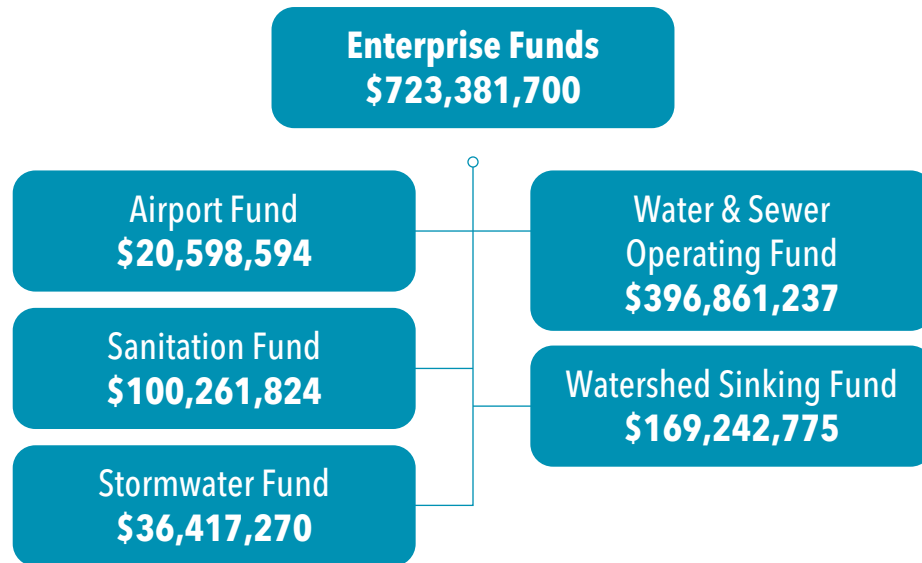
## Victim Assistance Fund

This fund is for DeKalb County's 5 percent 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 2023, the following line items accounted for 100 percent of the fund's revenue.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Local Operating Grants	\$306,653	\$283,718	\$334,351	\$286,750
Victim Assistance Fines	\$136,194	\$180,499	\$183,996	\$133,250
<b>Total</b>	<b>\$442,847</b>	<b>\$464,217</b>	<b>\$518,348</b>	<b>\$420,000</b>
Total Revenues in this Fund	\$442,847	\$464,217	\$518,348	\$420,000
	100.00%	100.00%	100.00%	100.00%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*

# Enterprise Funds



## Description

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.

## Financials

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$185,660,696	\$175,611,481	\$153,709,843	\$192,473,956
32 - Licenses and Permits	\$-	\$540	\$(540)	\$-
34 - Charges for Services	\$376,002,736	\$386,374,409	\$421,994,306	\$442,071,617
36 - Investment Income	\$22,728	\$656,936	\$3,448,865	\$776,439
38 - Miscellaneous	\$7,301,008	\$7,518,204	\$7,669,633	\$7,634,108
39 - Other Financing Sources	\$66,132,617	\$66,869,570	\$91,847,505	\$80,425,580
Revenue Total	\$449,459,089	\$461,419,658	\$524,959,770	\$530,907,744
51 - Personal Services and Employee Benefits	\$106,727,248	\$99,309,959	\$110,935,365	\$121,314,846
52 - Purchased / Contracted Services	\$39,579,708	\$36,086,827	\$52,480,482	\$85,399,590
53 - Supplies	\$37,806,727	\$36,860,912	\$35,405,706	\$47,212,472
54 - Capital Outlays	\$1,144,170	\$1,030,007	\$405,300	\$3,515,516
55 - Interfund / Interdepartmental Charges	\$42,280,049	\$61,651,264	\$65,043,493	\$67,074,485
56 - Depreciation and Amortization	\$-	\$3,385,236	\$61,134	\$-
57 - Other Costs	\$16,896,088	\$18,706,058	\$19,903,142	\$18,967,644
58 - Debt Service	\$66,884,591	\$69,748,280	\$82,156,554	\$85,877,696
61 - Other Financing Uses	\$134,636,586	\$142,176,136	\$133,007,067	\$120,241,672
70 - Retirement Services	\$13,553,136	\$14,366,617	\$14,807,689	\$14,402,342
Expense Total	\$459,508,304	\$483,321,297	\$514,205,933	\$564,006,263
<b>Fund Balance - Ending</b>	<b>\$175,611,481</b>	<b>\$153,709,843</b>	<b>\$164,463,680</b>	<b>\$159,375,437</b>
Gain/(Use) of Fund Balance	\$(10,049,215)	\$(21,901,638)	\$10,753,838	\$(33,098,519)
Adopted Budget				\$723,381,700



## Airport Operating Fund (551)

### 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.

### Financials

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$9,187,215	\$11,146,833	\$13,452,618	\$13,148,522
36 - Investment Income	\$-	\$33,278	\$-	\$-
38 - Miscellaneous	\$6,642,741	\$7,169,865	\$7,456,746	\$7,450,072
Revenue Total	\$6,642,741	\$7,203,144	\$7,456,746	\$7,450,072
51 - Personal Services and Employee Benefits	\$1,642,022	\$1,515,907	\$1,789,959	\$1,946,413
52 - Purchased / Contracted Services	\$48,453	\$276,942	\$59,354	\$2,481,586
53 - Supplies	\$259,821	\$369,624	\$399,292	\$499,907
54 - Capital Outlays	\$-	\$1,762	\$-	\$-
55 - Interfund / Interdepartmental Charges	\$658,902	\$705,206	\$738,703	\$737,871
57 - Other Costs	\$77,000	\$-	\$250,030	\$186,521
61 - Other Financing Uses	\$1,782,210	\$1,782,215	\$2,032,218	\$2,032,214
70 - Retirement Services	\$214,716	\$245,702	\$254,304	\$272,194
Expense Total	\$4,683,124	\$4,897,358	\$5,523,860	\$8,156,706
<b>Fund Balance - Ending</b>	<b>\$11,146,833</b>	<b>\$13,452,618</b>	<b>\$15,385,505</b>	<b>\$12,441,888</b>
Gain/(Use) of Fund Balance	\$1,959,618	\$2,305,786	\$1,932,886	\$(706,634)
Adopted Budget				\$20,598,594

## Sanitation Operating Fund (541)

### 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.

### Financials

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$2,653,257	\$2,262,234	\$(13,097,759)	\$1,942,905
32 - Licenses and Permits	\$-	\$540	\$(540)	\$-
34 - Charges for Services	\$76,845,294	\$77,880,533	\$80,784,245	\$98,083,919
36 - Investment Income	\$2,129	\$150,064	\$357,950	\$215,000
38 - Miscellaneous	\$20,026	\$77,279	\$20,291	\$20,000
39 - Other Financing Sources	\$-	\$-	\$-	\$-
Revenue Total	\$76,867,449	\$78,108,415	\$81,161,946	\$98,318,919
51 - Personal Services and Employee Benefits	\$37,100,462	\$33,421,309	\$38,230,350	\$42,222,949
52 - Purchased / Contracted Services	\$3,093,662	\$5,989,919	\$9,108,873	\$7,622,878
53 - Supplies	\$3,525,001	\$4,283,648	\$3,665,098	\$4,066,082
54 - Capital Outlays	\$81,469	\$71,374	\$52,271	\$132,508
55 - Interfund / Interdepartmental Charges	\$24,698,666	\$31,736,529	\$33,707,365	\$32,547,787
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
57 - Other Costs	\$213,622	\$6,511	\$-	\$79,000
58 - Debt Service	\$277,485	\$2,235,500	\$2,020,810	\$2,020,810
61 - Other Financing Uses	\$3,782,133	\$11,291,275	\$4,854,260	\$5,479,042
70 - Retirement Services	\$4,485,972	\$4,432,343	\$4,587,469	\$4,611,220
Expense Total	\$77,258,472	\$93,468,409	\$96,226,495	\$98,782,276
<b>Fund Balance - Ending</b>	<b>\$2,262,234</b>	<b>\$(13,097,759)</b>	<b>\$(28,162,308)</b>	<b>\$1,479,548</b>
Gain/(Use) of Fund Balance	\$(391,023)	\$(15,359,994)	\$(15,064,549)	\$(463,357)
Adopted Budget				\$100,261,824

## Stormwater Operating Fund (581)

### 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 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.

### Financials

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$4,691,484	\$206,460	\$542,583	\$4,424,826
34 - Charges for Services	\$14,714,921	\$14,803,741	\$26,314,019	\$31,992,444
36 - Investment Income	\$885	\$62,377	\$148,789	\$-
Revenue Total	\$14,715,806	\$14,866,118	\$26,462,808	\$31,992,444
51 - Personal Services and Employee Benefits	\$5,952,173	\$5,423,315	\$5,789,807	\$8,004,974
52 - Purchased / Contracted Services	\$8,249,218	\$3,654,550	\$6,612,740	\$11,841,070
53 - Supplies	\$725,729	\$1,426,439	\$1,444,434	\$1,295,764
54 - Capital Outlays	\$56,104	\$6,354	\$33,874	\$-
55 - Interfund / Interdepartmental Charges	\$2,038,111	\$1,575,207	\$2,258,789	\$4,060,405
57 - Other Costs	\$-	\$-	\$-	\$-
61 - Other Financing Uses	\$1,299,872	\$1,519,041	\$-	\$6,500,000
70 - Retirement Services	\$879,624	\$925,088	\$926,928	\$1,002,005
Expense Total	\$19,200,831	\$14,529,995	\$17,066,571	\$32,704,218
<b>Fund Balance - Ending</b>	<b>\$206,460</b>	<b>\$542,583</b>	<b>\$9,938,820</b>	<b>\$3,713,052</b>
Gain/(Use) of Fund Balance	\$(4,485,025)	\$336,124	\$9,396,237	\$(711,774)
Adopted Budget				\$36,417,270

## Water and Sewer Fund (511)

### 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.

### Financials

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$80,116,914	\$72,563,625	\$62,911,372	\$82,861,237
34 - Charges for Services	\$284,442,521	\$293,690,135	\$314,896,042	\$311,995,254
36 - Investment Income	\$17,140	\$164,810	\$1,606,818	\$561,439
38 - Miscellaneous	\$454,193	\$169,257	\$192,596	\$164,036
39 - Other Financing Sources	\$346,855	\$1,138,510	\$302,747	\$1,279,271
Revenue Total	\$285,260,708	\$295,162,712	\$316,998,204	\$314,000,000
51 - Personal Services and Employee Benefits	\$62,032,591	\$58,949,428	\$65,125,250	\$69,140,510
52 - Purchased / Contracted Services	\$28,188,376	\$26,165,416	\$36,699,516	\$63,454,056
53 - Supplies	\$33,296,176	\$30,781,200	\$29,896,882	\$41,350,719
54 - Capital Outlays	\$1,006,597	\$950,516	\$319,155	\$3,383,008
55 - Interfund / Interdepartmental Charges	\$14,884,370	\$27,634,323	\$28,338,637	\$29,728,422
56 - Depreciation and Amortization	\$-	\$3,385,236	\$61,134	\$-
57 - Other Costs	\$16,605,465	\$18,699,547	\$19,653,111	\$18,702,123
58 - Debt Service	\$1,055,226	\$1,902,210	\$1,744,941	\$4,825,975
61 - Other Financing Uses	\$127,772,372	\$127,583,604	\$126,120,589	\$106,230,416
70 - Retirement Services	\$7,972,824	\$8,763,484	\$9,038,988	\$8,516,923
Expense Total	\$292,813,997	\$304,814,965	\$316,998,204	\$345,332,152
<b>Fund Balance - Ending</b>	<b>\$72,563,625</b>	<b>\$62,911,372</b>	<b>\$62,911,372</b>	<b>\$51,529,085</b>
Gain/(Use) of Fund Balance	\$(7,553,289)	\$(9,652,253)	\$(0)	\$(31,332,152)
Adopted Budget				\$396,861,237

## Watershed Sinking Fund (514)

### 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 and Sewer Fund and from earnings on Sinking Fund investments. The Water and Sewer System's financial condition is sound as demonstrated by the ratings of its bonds as of 2013 year-end.

### Financials

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$89,011,825	\$89,432,330	\$89,901,029	\$90,096,466
36 - Investment Income	\$2,575	\$246,407	\$1,335,307	\$-
38 - Miscellaneous	\$184,047	\$101,803	\$-	\$-
39 - Other Financing Sources	\$65,785,762	\$65,731,060	\$91,544,759	\$79,146,309
Revenue Total	\$65,972,384	\$66,079,269	\$92,880,066	\$79,146,309
57 - Other Costs	\$-	\$-	\$-	\$-
58 - Debt Service	\$65,551,880	\$65,610,571	\$78,390,803	\$79,030,911
Expense Total	\$65,551,880	\$65,610,571	\$78,390,803	\$79,030,911
<b>Fund Balance - Ending</b>	<b>\$89,432,330</b>	<b>\$89,901,029</b>	<b>\$104,390,291</b>	<b>\$90,211,864</b>
Gain/(Use) of Fund Balance	\$420,504	\$468,699	\$14,489,263	\$115,398
Adopted Budget				\$169,242,775

# 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.

Enterprise funds use trending for FY24 revenue projections. While most categories of revenues are trending upwards, miscellaneous revenues fluctuate due to various one-time receipts or revenues that are identified as on-going so are recorded in a different object code.

## Financials

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
31 - Taxes	\$-	\$540	\$(540)	\$-
34 - Charges for Services	\$376,002,736	\$386,374,409	\$421,994,306	\$442,071,617
36 - Investment Income	\$22,728	\$656,936	\$3,448,865	\$776,439
38 - Miscellaneous	\$7,301,008	\$7,518,204	\$7,669,633	\$7,634,108
39 - Other Fin. Sources	\$66,132,617	\$66,869,570	\$91,847,505	\$80,425,580
<b>Total</b>	<b>\$449,459,089</b>	<b>\$461,419,658</b>	<b>\$524,959,770</b>	<b>\$530,907,744</b>

## Airport Fund (551)

### Description

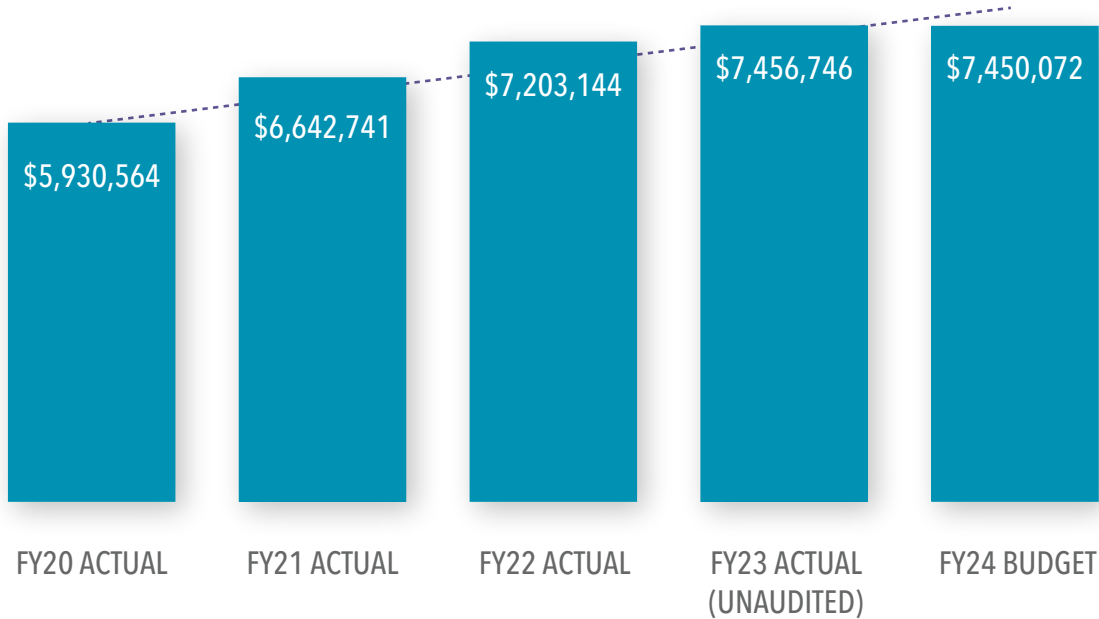
This fund accounts for all revenue generated at DeKalb-Peachtree (PDK) airport. Revenue typically comes from the lease of hangars, tie-downs sites, shop space and fixed-base operators as well as commissions on fuel, rental cars, and restaurants. Airport revenue is collected as authorized in Chapter 6 - Aviation, Article III - DeKalb Peachtree Airport. It is used to continue the operations of PDK. In 2023, the following line items accounted for 94.19 percent of the fund's revenue and 87.33 percent in 2022.

Ground leases make up most of the airport revenues with air ground lease (fixed base) at just over \$2 million or 27.55 percent and air ground lease corporate hangars at just over \$1.3 million or 18.07 percent for FY23. Fuel at 18.32 percent and land ground leases at 20.83 percent are the other large contributors.



Revenue assumptions for the airport fund utilize a combination of trending and known factors such as lease schedules and payments.

## Airport Revenues



## Financials

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Air Ground Lease Corporate Hangar	\$1,152,770	\$1,289,855	\$1,332,964	\$1,346,041
Air Ground Lease Fixed Base	\$2,053,878	\$1,944,618	\$2,041,603	\$2,052,472
Air Ground T-Hangar	\$626,704	\$228,064	\$697,984	\$695,055
Air-Com Fuel Fixed Base	\$1,301,020	\$1,708,503	\$1,347,009	\$1,365,194
Land - Ground Leases	\$1,179,528	\$1,119,493	\$1,604,244	\$1,551,735
<b>Total</b>	<b>\$6,313,900</b>	<b>\$6,290,532</b>	<b>\$7,023,804</b>	<b>\$7,010,497</b>
Total Revenues in this Fund	\$6,642,741	\$7,203,144	\$7,456,746	\$7,450,072
	95.05%	87.33%	94.19%	94.10%

Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.

## 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 businesses. In addition, the county maintains a landfill where disposal tipping charges are collected. The Sanitation Department also receives monies funds from recycling. The department sells natural gas and electricity which is generated from the landfill. The following line items account for 96.12 percent of the fund's revenue for FY24.

Generally, the three major contributors to Sanitation's revenue are residential assessments (64.79 percent), commercial fees (24.41 percent) and disposal tipping (3.75 percent). Each homeowner is assessed \$265 annually for trash collection, yard trimming collection, and recycling collection. This assessment has not increased in over a decade. The Tax Commissioner's Office is responsible for the billing and collection of the residential assessments. The residential assessments are part of the residents' tax bill which is mailed during August of each year. Property tax payments are due in two installments - September 30 and November 15. Most of Sanitation's revenue is collected near these dates.

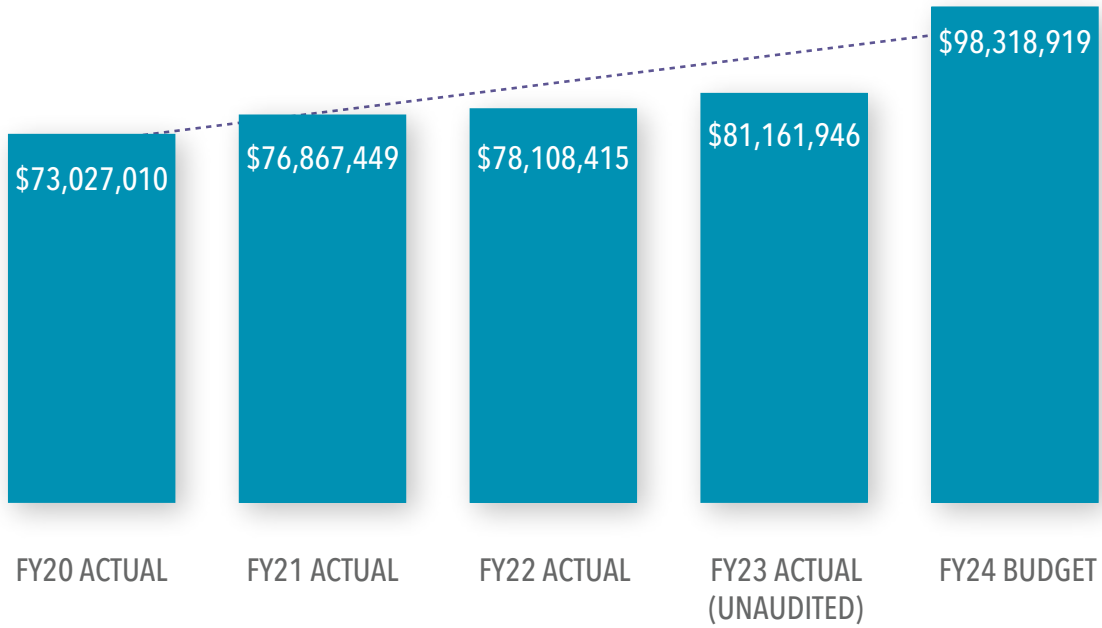
The commercial fees are collected monthly from industrial businesses, multifamily residential complexes, universities, and medical centers. For the first time in more than 15 years, the Sanitation Division increased the commercial operations, transfer stations, and Seminole Road landfill fees, effective June 1, 2023. The increases help fund the division's capital improvement projects, employee retention programs, and the purchase and maintenance of trucks. The FY24 budget reflects a full year at the new rates. Fees are based on container sizes, 10-yard container (\$226.00), 20-yard container (\$451.00), 30-yard container (\$677.00), and 40-yard container (\$902.00).

Disposal tipping is the third major source of revenue at the Seminole Road Landfill. Revenue is generated from licensed businesses, residents, and other sources. Disposal costs for garbage, furniture, yard trimmings, and construction/demolition material are as follows:

Up to 999 lbs. - \$48 Over 1,000 lbs. - prorated at \$95 per ton

The revenue assumptions are built on historical trends, new service opportunities (known/unknown), residential growth, and economic conditions. Additionally, evaluating each revenue source for potential growth helps with building strong assumptions. These assumptions play a pivotal role in guiding project decisions.

## Sanitation Revenues



## Financials

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Sanitation - Commercial Fees	\$17,424,475	\$18,764,732	\$21,365,542	\$24,000,000
Sanitation - Disposal Tipping Fees	\$6,336,935	\$7,327,526	\$3,874,173	\$3,684,065
Sanitation - Residential Assessment Fees	\$45,553,222	\$45,743,788	\$46,176,728	\$63,697,479
Sanitation - Sale Of Electricity	\$136,468	\$13,271	\$28,643	\$64,500
Sanitation - Sale Of Natural Gas	\$744,882	\$182,386	\$772,030	\$65,000
Sanitation - Sale Of Recycling Glass Materials	\$91,898	\$79,159	\$66,152	\$90,000
Sanitation - W&S Landfill Usage Fees	\$2,987,468	\$2,815,741	\$5,309,860	\$2,900,000
<b>Total</b>	<b>\$73,275,347</b>	<b>\$74,926,603</b>	<b>\$77,593,128</b>	<b>\$94,501,044</b>
Total Revenues in this Fund	\$76,867,449	\$78,108,415	\$81,161,946	\$98,318,919
	95.33%	95.93%	95.60%	96.12%

Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.

## Stormwater Fund (581)

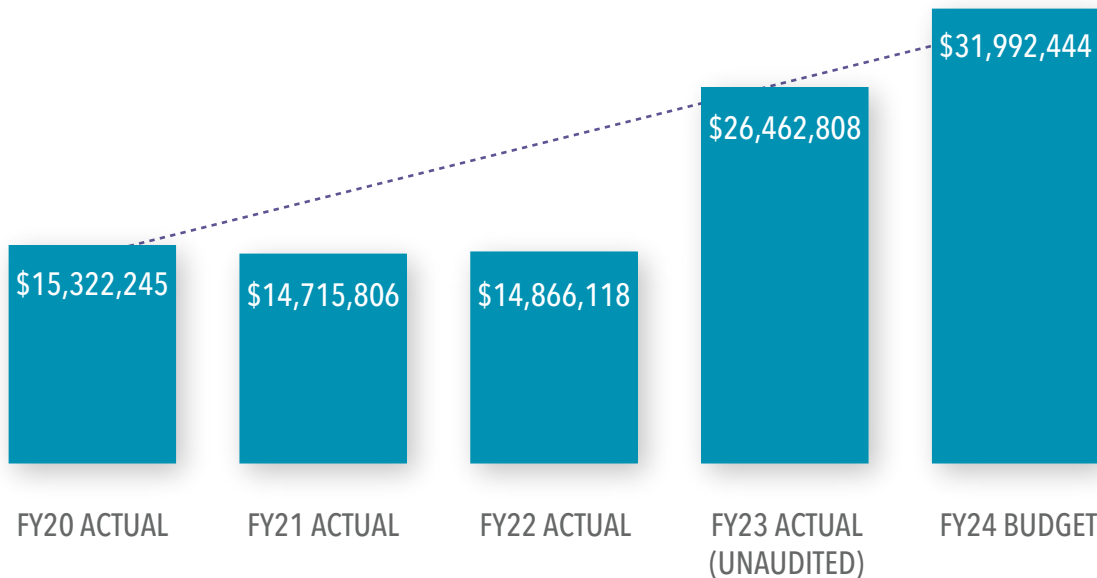
### Description

This fund accounts for monies collected for stormwater services and facilities via a charge of \$8.00 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 2023, the following line items accounted for 100 percent of the fund’s revenue.

Each homeowner will be assessed \$108 for stormwater maintenance in FY24, up from \$96 in FY23 and \$48 in all prior years. The assessment had not increased since it was established in January 2004 until the Board of Commissioners adopted a phased increase for the Stormwater utility rate which will increase the monthly rate from \$8 to \$9 in 2024 up to \$10 for 2025 per equivalent residential unit. This is to remain in effect for future years but is subject to adjustment through official action of the DeKalb County Governing Authority. The Tax Commissioner’s Office is responsible for the billing and collection of residential assessments. The residential assessments are part of the residents’ tax bill which is mailed during August of each year. Property tax payments are due in two installments - September 30 and November 15. Most of Stormwater’s revenue is collected near these dates.

The revenue assumptions are built on historical trends, new service opportunities (known/ unknown), residential growth, and economic conditions. FY24 revenue reflects the new stormwater fees as discussed above.

### Stormwater Revenues



## Financials

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Stormwater Fees	\$14,714,961	\$14,803,741	\$26,314,019	\$31,992,444
<b>Total</b>	<b>\$14,714,961</b>	<b>\$14,803,741</b>	<b>\$26,314,019</b>	<b>\$31,992,444</b>
Total Revenues in this Fund	\$14,715,806	\$14,866,118	\$26,462,808	\$31,992,444
	99.99%	99.58%	99.44%	100.00%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*

## 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's 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 2022, the following line items accounted for 94.69 percent of the fund's revenue.

Water and Sewer usage and connectivity are the main contributors for Watershed revenue. County-wide, there were 204,086 water meters in FY23 which is an increase of 3,668 from FY21 and 176,101 sewer meters in FY23 which is an increase of 3,455 from FY21. During this period, the average daily consumption was 66 million gallons and there were 33 million gallons of wastewater treated per day. The county issued a water disconnection moratorium in 2016 to address metering and billing issues. CEO Michael Thurmond launched the New Day Project in January 2017 to address systemic deficits in leadership, management, and oversight. Key accomplishments include:

- Monthly disputes have been reduced from over 4,000 to less than 76 (<0.1 percent).
- Over 149,000 meters have been replaced, including 100 percent of the pre-2014 iPerl meters.
- Over 186,900 meters, or over 91 percent of all customers, now have transmitters for electronic usage reporting, including hourly consumption.
- Over 50 positions were hired, and customized training programs were implemented throughout customer service and field services.

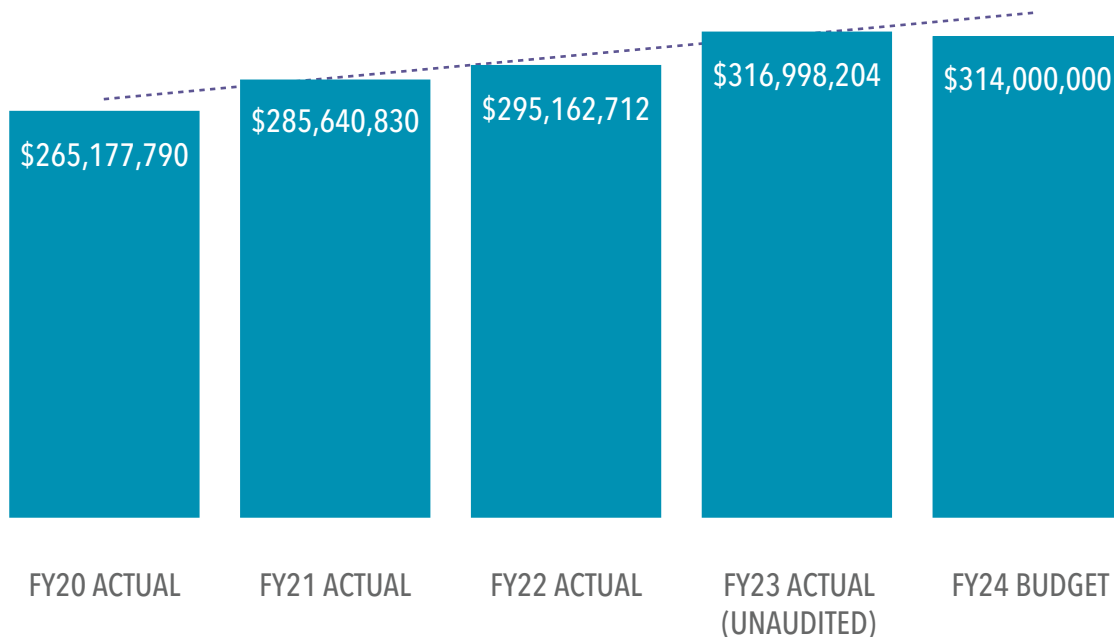
The moratorium was lifted as of September 1, 2021. Residential water service customers were able to avoid service disconnection in several ways:

- Paying the past due balance in full by August 31, 2021. Customers who opted to pay the past due balance in full could request a credit of up to one year of late fees.
- Requesting an Installment Payment Agreement. Installment plan agreements were available with a maximum term of 84 months and minimum payments of \$25 per month plus current charges.
- Requesting a COVID-19 Hardship Installment Plan if they are unable to pay their balance in full because of a financial hardship related to COVID-19.
- Disputing their bill. DeKalb County encouraged all residents with unresolved water billing concerns to file a dispute which were addressed in the order they are received.

The revenue assumptions are built on historical trends, new service opportunities (known/ unknown), residential and commercial growth such as completion of multi-unit housing units, and economic conditions. During FY21, there were one-time revenues as the moratorium on disconnections was lifted, new meters were in place and registering usage more accurately, and the collections increased with the assistance of a consultant hired to help recoup water and sewer revenue.

FY24 revenue anticipates 1,148 additional water connections which is nearly 4,816 more than in 2021. At the same time, sewer connections are anticipated to increase by nearly 4,602 over 2021.

## Watershed Revenues



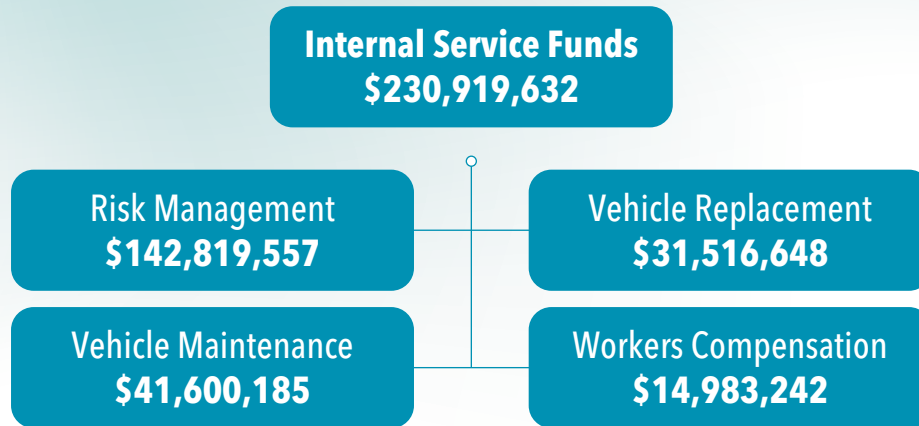


## Financials

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Sewer - Commodity Usage	\$170,699,658	\$170,305,840	\$192,680,048	\$182,981,839
Sewer - Readiness To Serve Charge	\$15,104,296	\$14,718,239	\$16,505,068	\$16,154,054
Water - Commodity Usage	\$72,897,337	\$82,103,390	\$83,023,091	\$86,123,067
Water - Readiness To Serve Charge	\$7,311,703	\$7,105,662	\$7,966,048	\$7,524,073
<b>Total</b>	<b>\$266,012,994</b>	<b>\$274,233,130</b>	<b>\$300,174,255</b>	<b>\$292,783,033</b>
Total Revenues in this Fund	\$285,260,708	\$295,162,712	\$316,998,204	\$314,000,000
	93.25%	92.91%	94.69%	93.24%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*

# 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.

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$44,905,129	\$82,621,328	\$102,929,736	\$12,030,161
33 - Intergovernmental	\$155,547	\$206,352	\$392,968	\$200,000
34 - Charges for Services	\$92,637,054	\$90,928,789	\$98,317,722	\$101,420,471
38 - Miscellaneous	\$(17,491,631)	\$(24,002,122)	\$1,260,845	\$450,000
39 - Other Financing Sources	\$1,753,423	\$904,084	\$418,411	\$1,000,000
40 - Payroll Deductions and Matches	\$106,559,673	\$111,828,734	\$123,078,048	\$115,819,000
Revenue Total	\$183,614,066	\$179,865,838	\$223,467,995	\$218,889,471
51 - Personal Services and Employee Benefits	\$11,803,469	\$11,032,574	\$12,234,377	\$14,251,972
52 - Purchased / Contracted Services	\$13,826,046	\$14,147,040	\$19,313,788	\$19,674,825
53 - Supplies	\$13,154,013	\$16,940,036	\$16,893,781	\$15,810,041
54 - Capital Outlays	\$2,960	\$20,557,046	\$(4,014,403)	\$5,400
55 - Interfund / Interdepartmental Charges	\$14,349,400	\$8,712,625	\$11,190,060	\$15,990,552
56 - Depreciation and Amortization	\$-	\$-	\$497,309	\$-
57 - Other Costs	\$321,374	\$316,221	\$88,223	\$470,651
58 - Debt Service	\$0	\$-	\$-	\$-
61 - Other Financing Uses	\$-	\$-	\$-	\$31,516,648
70 - Retirement Services	\$1,619,739	\$1,871,521	\$1,937,017	\$1,734,741
71 - Payroll Liabilities	\$90,820,866	\$85,980,366	\$110,449,166	\$115,459,000
Expense Total	\$145,897,867	\$159,557,429	\$168,589,317	\$214,913,830
<b>Fund Balance - Ending</b>	<b>82621327,8</b>	<b>\$102,929,736</b>	<b>\$157,808,414</b>	<b>\$16,005,802</b>
Gain/(Use) of Fund Balance	\$37,716,199	\$20,308,408	\$54,878,678	\$3,975,641
Adopted Budget				\$230,919,632

## 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 are included in this fund. 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$765,827	\$3,742,599	\$7,174,967	\$6,901,783
34 - Charges for Services	\$16,935,785	\$14,373,855	\$14,347,131	\$20,098,774
38 - Miscellaneous	\$(18,036,270)	\$(24,520,147)	\$-	\$-
40 - Payroll Deductions and Matches	\$106,559,673	\$111,828,734	\$123,078,048	\$115,819,000
Revenue Total	\$105,459,189	\$101,682,442	\$137,425,179	\$135,917,774
51 - Personal Services and Employee Benefits	\$929,000	\$828,566	\$843,626	\$1,064,777
52 - Purchased / Contracted Services	\$7,957,446	\$8,375,304	\$12,285,016	\$11,997,761
53 - Supplies	\$3,015	\$1,548	\$1,183	\$93,000
55 - Interfund / Interdepartmental Charges	\$2,307,061	\$2,528,097	\$3,146,415	\$4,015,000
57 - Other Costs	\$321,374	\$316,221	\$88,223	\$400,000
70 - Retirement Services	\$143,655	\$219,972	\$227,665	\$136,538
71 - Payroll Liabilities	\$90,820,866	\$85,980,366	\$110,449,166	\$115,459,000
Expense Total	\$102,482,417	\$98,250,074	\$127,041,294	\$133,166,076
<b>Fund Balance - Ending</b>	<b>3742599,430</b>	<b>\$7,174,967</b>	<b>\$17,558,852</b>	<b>\$9,653,481</b>
Gain/(Use) of Fund Balance	\$2,976,772	\$3,432,368	\$10,383,885	\$2,751,698
Adopted Budget				\$142,819,557

## 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$(2,511,084)	\$(1,519,167)	\$(4,235,721)	\$-
33 - Intergovernmental	\$155,547	\$206,352	\$392,968	\$200,000
34 - Charges for Services	\$33,591,019	\$33,620,957	\$36,000,519	\$40,950,185
38 - Miscellaneous	\$514,002	\$494,114	\$1,247,939	\$450,000
Revenue Total	\$34,260,568	\$34,321,423	\$37,641,427	\$41,600,185
51 - Personal Services and Employee Benefits	\$10,469,378	\$9,780,526	\$10,896,568	\$12,687,105
52 - Purchased / Contracted Services	\$5,469,887	\$5,616,712	\$6,816,867	\$7,307,088
53 - Supplies	\$13,150,998	\$16,938,488	\$16,892,315	\$15,717,041
54 - Capital Outlays	\$2,960	\$14,754	\$6,516	\$5,400
55 - Interfund / Interdepartmental Charges	\$2,762,596	\$3,113,873	\$3,235,181	\$3,121,801
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
57 - Other Costs	\$-	\$-	\$-	\$-
70 - Retirement Services	\$1,412,832	\$1,573,622	\$1,628,700	\$1,518,294
Expense Total	\$33,268,651	\$37,037,977	\$39,476,146	\$40,356,729
<b>Fund Balance - Ending</b>	<b>-1519166,82</b>	<b>\$(4,235,721)</b>	<b>\$(6,070,440)</b>	<b>\$1,243,456</b>
Gain/(Use) of Fund Balance	\$991,917	\$(2,716,554)	\$(1,834,719)	\$1,243,456
Adopted Budget				\$41,600,185

## 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 may be overstated in the Vehicle Replacement Fund due to lags between the purchase and the receipt of new vehicles.

### Financials

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Vehicle Addition Charges	\$1,666,307	\$4,106,829	\$9,117,249	\$-
Vehicle Replacement Charges	\$26,349,479	\$29,813,285	\$29,838,959	\$30,516,648
<b>Total</b>	<b>\$28,015,786</b>	<b>\$33,920,114</b>	<b>\$38,956,208</b>	<b>\$30,516,648</b>
Total Revenues in this Fund	\$29,769,209	\$34,824,198	\$39,374,619	\$31,516,648
	94.11%	97.40%	98.94%	96.83%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*



# 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

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Worker'S Comp. - Recovery	\$30,637	\$23,912	\$12,906	\$-
Workmans Compensation Insurance Charges	\$14,094,464	\$9,013,863	\$9,013,864	\$9,854,864
<b>Total</b>	<b>\$14,125,101</b>	<b>\$9,037,775</b>	<b>\$9,026,770</b>	<b>\$9,854,864</b>
Total Revenues in this Fund	\$14,125,101	\$9,037,775	\$9,026,770	\$9,854,864
	100.00%	100.00%	100.00%	100.00%

*Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.*

# Internal Service Funds - Revenue

This group of funds account for services provided in designated departments to other county departments and various insurance services. Revenue received within the fund is used as anticipations to the expenditures of the fund. Monies collected remain in the fund. This section lists the major revenue line items within each category underlying expenditures in each Internal Service Fund.

Internal Service Funds uses trending with adjustments for known factors such as insurance premiums for Risk Management/Worker's Comp and market value of requested replacement or new vehicles for FY24 revenue assumptions.

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
31 - Taxes	\$155,547	\$206,352	\$392,968	\$200,000
34 - Charges for Services	\$92,637,054	\$90,928,789	\$98,317,722	\$101,420,471
36 - Investment Income	\$(17,491,631)	\$(24,002,122)	\$1,260,845	\$450,000
38 - Miscellaneous	\$1,753,423	\$904,084	\$418,411	\$1,000,000
39 - Other Fin. Sources	\$106,559,673	\$111,828,734	\$123,078,048	\$115,819,000
<b>Total</b>	<b>\$183,614,066</b>	<b>\$179,865,838</b>	<b>\$223,467,995</b>	<b>\$218,889,471</b>

## 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. Beginning in 2021, the following categories account for 100 percent 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. In FY23, the following lines account for 99.98 percent of the fund's revenue.

## Financials

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Charges for Services	\$16,935,785	\$14,373,855	\$14,347,131	\$17,948,774
GASB 75 Entry County Only Retirement	\$(18,036,195)	\$(24,520,147)	\$-	\$-
Payroll Deductions and Matches	\$106,421,416	\$111,772,432	\$123,048,873	\$-
<b>Total</b>	<b>\$105,321,006</b>	<b>\$101,626,140</b>	<b>\$137,396,004</b>	<b>\$17,948,774</b>
Total Revenues in this Fund	\$105,459,189	\$101,682,442	\$137,425,179	\$135,917,774
	99.87%	99.94%	99.98%	13.21%

Note: The chart above highlights the significant revenues in this fund and the percentage they contribute to the total revenues in this fund.

## Vehicle Maintenance Fund (611)

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 2023, the following line item accounted for 95.64 percent of the fund’s revenue.

## Financials

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Vehicle Maintenance Charges	\$33,591,019	\$33,620,957	\$36,000,519	\$40,950,185
<b>Total</b>	<b>\$33,591,019</b>	<b>\$33,620,957</b>	<b>\$36,000,519</b>	<b>\$40,950,185</b>
Total Revenues in this Fund	\$34,260,568	\$34,321,423	\$37,641,427	\$41,600,185
	98.05%	97.96%	95.64%	98.44%

## Vehicle Replacement Fund (621)

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 2023, the following line items accounted for 98.94 percent of the fund’s revenue.

## Financials

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Vehicle Addition Charges	\$1,666,307	\$4,106,829	\$9,117,249	\$-
Vehicle Replacement Charges	\$26,349,479	\$29,813,285	\$29,838,959	\$30,516,648
<b>Total</b>	<b>\$28,015,786</b>	<b>\$33,920,114</b>	<b>\$38,956,208</b>	<b>\$30,516,648</b>
Total Revenues in this Fund	\$29,769,209	\$34,824,198	\$39,374,619	\$31,516,648
	94.11%	97.40%	98.94%	96.83%

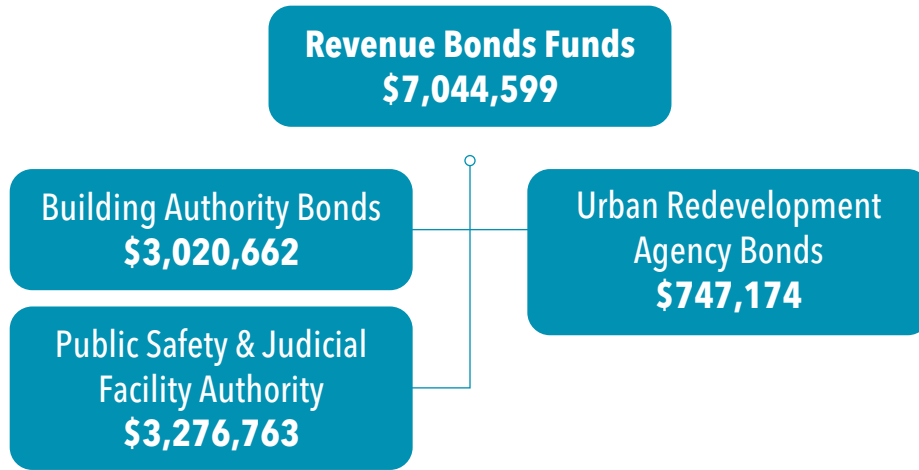
## Workers' Compensation Fund (632)

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. The following line items account for 100 percent of the fund's revenue.

## Financials

	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Worker's Comp. - Recovery	\$30,637	\$23,912	\$12,906	\$-
Workmans Compensation Insurance Charges	\$14,094,464	\$9,013,863	\$9,013,864	\$9,854,864
<b>Total</b>	<b>\$14,125,101</b>	<b>\$9,037,775</b>	<b>\$9,026,770</b>	<b>\$9,854,864</b>
Total Revenues in this Fund	\$14,125,101	\$9,037,775	\$9,026,770	\$9,854,864
	100.00%	100.00%	100.00%	100.00%

# Revenue Bonds Funds



## Description

The Revenue Bonds 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 bond fund from the General Fund. The debt service on the bond is then paid from each bond fund. Each bond fund is distinct from the other bond funds.

## Financials

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$655,693	\$736,047	\$675,834	\$672,832
38 - Miscellaneous	\$184,047	\$53,366	\$-	\$85,309
39 - Other Financing Sources	\$7,370,840	\$7,358,712	\$7,079,809	\$6,286,458
Revenue Total	\$7,554,887	\$7,412,078	\$7,079,809	\$6,371,767
52 - Purchased / Contracted Services	\$400	\$-	\$-	\$-
57 - Other Costs	\$-	\$-	\$-	\$-
58 - Debt Service	\$7,474,133	\$7,472,291	\$7,455,397	\$6,371,461
Expense Total	\$7,474,533	\$7,472,291	\$7,455,397	\$6,371,461
Grand Total	\$15,685,113	\$15,620,416	\$15,211,040	\$13,416,060
<b>Fund Balance - Ending</b>	<b>\$736,047</b>	<b>\$675,834</b>	<b>\$300,246</b>	<b>\$673,138</b>
Gain/(Use) of Fund Balance	\$80,354	\$(60,213)	\$(375,588)	\$306
Adopted Budget				\$7,044,599

## 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, Non-departmental Debt Service Department, which is used to satisfy the current year's debt service requirements.

### Financials

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$75,488	\$82,883	\$386,431	\$386,430
39 - Other Financing Sources	\$3,714,276	\$4,017,576	\$3,722,028	\$2,634,232
Revenue Total	\$3,714,276	\$4,017,576	\$3,722,028	\$2,634,232
57 - Other Costs	\$-	\$-	\$-	\$-
58 - Debt Service	\$3,706,881	\$3,714,029	\$3,710,536	\$2,634,232
Expense Total	\$3,706,881	\$3,714,029	\$3,710,536	\$2,634,232
Grand Total	\$7,496,645	\$7,814,488	\$7,818,995	\$5,654,894
<b>Fund Balance - Ending</b>	<b>\$82,883</b>	<b>\$386,431</b>	<b>\$397,923</b>	<b>\$386,430</b>
Gain/(Use) of Fund Balance	\$7,395	\$303,548	\$11,492	\$0
Adopted Budget				\$3,020,662



## 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, Unincorporated Fund, Police Fund, and E911 funds based on the square footage of each operation.

### Financials

Revenues/Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$476,581	\$479,175	\$186,264	\$183,263
39 - Other Financing Sources	\$3,094,688	\$2,798,232	\$2,799,146	\$3,093,500
Revenue Total	\$3,094,688	\$2,798,232	\$2,799,146	\$3,093,500
52 - Purchased / Contracted Services	\$400	\$-	\$-	\$-
57 - Other Costs	\$-	\$-	\$-	\$-
58 - Debt Service	\$3,091,694	\$3,091,144	\$3,092,684	\$3,093,194
Expense Total	\$3,092,094	\$3,091,144	\$3,092,684	\$3,093,194
Grand Total	\$6,663,363	\$6,368,551	\$6,078,093	\$6,369,957
<b>Fund Balance - Ending</b>	<b>\$479,175</b>	<b>\$186,264</b>	<b>\$(107,274)</b>	<b>\$183,569</b>
Gain/(Use) of Fund Balance	\$2,594	\$(292,912)	\$(293,538)	\$306
Adopted Budget				\$3,276,763

## 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 percent 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 - Division B) and Magistrate 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$103,624	\$173,988	\$103,140	\$103,139
38 - Miscellaneous	\$184,047	\$53,366	\$-	\$85,309
39 - Other Financing Sources	\$561,876	\$542,904	\$558,635	\$558,726
Revenue Total	\$745,923	\$596,270	\$558,635	\$644,035
57 - Other Costs	\$-	\$-	\$-	\$-
58 - Debt Service	\$675,559	\$667,119	\$652,177	\$644,035
Expense Total	\$675,559	\$667,119	\$652,177	\$644,035
Grand Total	\$1,525,105	\$1,437,377	\$1,313,952	\$1,391,209
<b>Fund Balance - Ending</b>	<b>\$173,988</b>	<b>\$103,140</b>	<b>\$9,598</b>	<b>\$103,139</b>
Gain/(Use) of Fund Balance	\$70,365	\$(70,849)	\$(93,542)	\$0
Adopted Budget				\$747,174

# Annual Budget Funds compared to the Annual Comprehensive Finance Report (ACFR)

The annual budget includes only operating funds in accordance with the Official Code of Georgia whereas the annual comprehensive finance (ACFR) report includes all funds in compliance with the government accounting Generally Accepted Accounting Principles. For more information refer to the Basis for Budgeting section of this document. The following chart identifies the funds included in the annual budget versus the funds that are included in the ACFR. Note: The major category identifies funds in the ACFR that are reported individually with the remainder reported in aggregate.

ACFR Fund Class			
Category and Fund	Major	Budgeted	ACFR
<b>Governmental Funds</b>			
<b>Non-Major Funds</b>			
101 - Revenue Clearing			X
310 - 1986 G.O. Bonds - Libraries			X
311 - 1987 G.O. Bonds - Parks			X
312 - 1998 G.O. Bonds - Jail			X
313 - 1993 G.O. Bonds - Health			X
314 - 2001 G.O. Bonds - Parks			X
315 - 2006 G.O. Bonds - Trans, Parks, & Library			X
320 - 2018 Splost			X
321 - 2018 Other Splost Funding Projects			X
330 - Host Capital Projects			X
350 - Capital Improvement Projects			X
351 - Cops - Projects			X
352 - 1994 Cops - Morgue			X
353 - Community Greenspace Program			X
354 - Public Safety - Judicial Facilities Auth			X
355 - Building Authority - Juvenile Court			X
356 - Urban Redevelopment Agency			X
357 - Hud Section 108 Loan			X
358 - Epa - Brownfields Revolving Loan Fund			X
<b>Non-Tax Debt Funds</b>			
360 - ARRA Capital Projects			X
412 - Revenue Bonds Debt Service		X	

ACFR Fund Class			
Category and Fund	Major	Budgeted	ACFR
Governmental Funds			
413 - Public Safety Judicial Authority Debt Se		X	
414 - Urban Redevelopment Agency Bonds Debt Svc		X	
<b>Special Revenue Funds</b>			
201 - Development		X	
202 - Child Support Incentive			X
203 - Peg Support		X	
204 - County Jail		X	
205 - Foreclosure Registry		X	
206 - Victim Assistance		X	
207 - Recreation		X	
208 - Juvenile Services		X	
209 - Drug Abuse Treatment & Education Fund		X	
211 - Street Lights		X	
212 - Speed Humps Maintenance		X	
215 - Emergency Telephone System		X	
216 - Law Library		X	
217 - Alternative Dispute Resolution			X
218 - Tad 1 Kensington			X
219 - Columbia Drive (Tad 2 Avondale)			X
220 - Druid Hills (Tad 3 Briarcliff)			X
275 - Hotel/Motel Tax			X
280 - Rental Motor Vehicle Tax			X
<b>Special Revenue Funds - Grants</b>			
210 - Law Enforcement Confiscated Monies			X
230 - Grant - American Rescue Plan (ARP) Act of 2021			X
250 - Grant-In-Aid			X
251 - 1999 Local Law Enforcement Block Grant			X
252 - 2000 Local Law Enforcement Block Grant			X
253 - 2001 Local Law Enforcement Block Grant			X
254 - 2002 Local Law Enforcement Block Grant			X
255 - 2003 Local Law Enforcement Block Grant			X
256 - 2004 Local Law Enforcement Block Grant			X
257 - 2005 Justice Assistance (Jag)			X
258 - Grants - Covid19	X		X
260 - Grants - Arra	X		X

ACFR Fund Class			
Category and Fund	Major	Budgeted	ACFR
Governmental Funds			
<b>Tax Funds</b>			
100 - General Fund	X	X	
270 - Fire	X		X
271 - Special Tax District - Designated Servic	X		X
272 - Special Tax District - Unincorporated	X		X
273 - Hospital			X
274 - Police Services	X		X
410 - General Obligation Bonds Debt Service		X	
411 - Go Bonds Std Debt Service Fund		X	
ACFR Fund Class			
Category and Fund	Major	Budgeted	ACFR
Proprietary Funds			
<b>Enterprise Funds - Non Oper</b>			
512 - Dpt Of Watershed Mgmt Revenue Bonds Cons			X
513 - Dpt Of Watershed Mgmt Renewal & Extensio			X
515 - Dpt Of Watershed Mgmt-Water Service Depo			X
516 - Dpt Of Watershed Mgmt Capital Investment			X
517 - Dpt Of Watershed Mgmt - Long Term Obliga			X
542 - Sanitation Capital Projects			X
543 - Sanitation Capital Investment			X
544 - Sanitation Arra Capital Projects			X
545 - Sanitation Long Term Obligation			X
552 - Airport Capital Projects			X
553 - Airport Capital Investment			X
554 - Airport Long Term Obligation			X
582 - Stormwater Management Capital Projects			X
583 - Stormwater Management Capital Investment			X
584 - Stormwater Management Long Term Obligati			X
<b>Internal Service Funds</b>			
611 - Vehicle Maintenance		X	
621 - Vehicle Replacement		X	
631 - Risk Management		X	
632 - Workers Compensation		X	
<b>Internal Service Funds - Nonop</b>			
612 - Vehicle Maintenance Capital Investment			X
622 - Vehicle Replacement Capital Investment			X

ACFR Fund Class			
Category and Fund	Major	Budgeted	ACFR
Fiduciary Funds			
<b>Non-Major Funds</b>			
775 - Pension Operating	X		X
776 - Pension External Investment	X		X

Note: In 3rd quarter FY22, a new fund was added for the American Rescue Plan in Special Revenues.



# Department/Fund Relationship

## Major Governmental Funds

The county’s annual comprehensive financial report divides the funds into three categories: governmental funds, proprietary funds, and fiduciary funds. All remaining governmental funds are aggregated as nonmajor funds.

Governmental Funds Fund	Governmental Funds (Continued)	Proprietary Funds
<b>General Fund</b>	<b>General Fund (Continued)</b>	Airport Operating Fund
Animal Services	Public Works Director	Airport (Operations)
Board of Commissioners	Purchasing	Airport (Transfer to Airport CIP) Stormwater Operating Fund
Chief Executive Officer	Solicitor	Curb Bumping (Beautification)
Child Advocate	Superior Court	Stormwater (Operations) Stormwater (Transfer/Capital)
Citizen Help Center (311)	<b>Designated Fund</b>	Watershed Fund
Community Service Board	Debt Service	Finance
Contributions (General Tax)	Contributions	Water & Sewer Transfer R&E Transfer Sinking Fund
Cooperative Extension	Non-Departmental	Sanitation Fund
Debt Service	Parks	Sanitation (Less Transfers to CIP) Sanitation (Transfer to CIP)
FACS (Dept of Fam & Child Svcs)	Pension Allocation	Vehicle Maintenance Fund Fleet
District Attorney	Roads & Drainage	Vehicle Replacement Fund Fleet
Economic Dev. (General Fund)	Transportation	Risk Management Fund Risk
Elections	<b>Unincorporated Fund</b>	Workers Compensation
Ethics Board	Beautification	<b>Fiduciary Funds</b>
Facilities	Code Compliance	General Fund
Finance	Contributions	Tax Commissioner Sheriff
Fire (General Fund)	Non-Departmental	Clerk of Superior Court State Court
Geographic Information Systems	Pension Allocation	Juvenile Court Probate Court Magistrate Court
Health Board	Planning & Sustainability	Unincorporated Fund
HOST Capital Contributions	<b>Police Fund</b>	Traffic Court
Human Resources	Contributions	
Human Services	Debt Service	
Internal Audit	Non-Departmental	
Innovation & Technology Law	Pension Allocation	
Libraries	Police	
Medical Examiner	<b>Fire Fund</b>	
Non-Departmental	Contributions	
Pension Allocation	Debt Service	
Planning & Sustainability	Fire	
Police (General Fund)	Non-Departmental	
Property Appraisal	Pension Allocation	
Public Defender		

Non-Major Governmental Funds	
Hospital/Grady Fund	Abuse Treatment Fund
Countywide Debt Fund	Street Lights Fund
Unincorporated Debt Fund	Speed Humps Fund
Development Fund	E-911 Fund
DCTV/PEG Fund	Hotel Motel Fund
County Jail Fund	Rental Car Tax
Foreclosure Registry	Revenue Bonds Lease Payment Fund
Victim Assistance Fund	Public Safety & Judicial Facility Authority Fund
Juvenile Services Fund	Urban Redevelopment Agency Bonds Fund

Operating Departments by ACFR Function		
General Government	Civil & Criminal Courts	Planning
Animal Services	Child Advocates Office Clerk Superior Court Confiscated Funds District Attorney	Beautification Code Compliance
Board Of Commissioners Budget	Drug Abuse Juvenile Court	Lanning & Sustainability Planning
Chief Executive Officer Cip	Juvenile Court Solicitor Magistrate	Planning & Sustainability Public Works - Development
Citizen Help Center Communications	Court Medical Examiner Probate Court	<b>Public Safety</b>
Contribution Accounts	Public Defender Recorders Court Sheriff's Office Solicitor	E-911
Department Of Information Technology Economic Development	State Court Superior Court Victim Assistance	Emergency Management (Dema) Fire
Ethics Board Executive Assistant	<b>Debt Service</b>	Fire & Rescue Services Police
Extension Service Facilities Management Finance	Debt Service	<b>Public Works</b>
Fleet Management Fund Cost Centers Fund Reserves G.I.S.	<b>Health and Welfare</b>	Dekalb-Peachtree Airport
Grants	Board Of Health Community Service Board	Dpt Of Watershed Management
Grants - Workforce Development	Family And Children Services Hospital	Public Works - Roads And Drainage
Clearing Human Resources & Merit System Internal Audit Office	Human Services	Public Works - Transportation Public Works Director
Law Department Non-Departmental	<b>Library</b>	Sanitation Stormwater
Payroll Deductions Pension	Library	
Property Appraisal & Assessment	<b>Parks &amp; Recreation</b>	
Purchasing	Arts, Culture, Entertainment Parks Recreation	
Registrar		
Risk Management Tax Commissioner		
Tax Funds County Pension Allocation		
Vehicle Replacement		

# Fund Balance

A fund balance is the excess of prior years' revenues over expenditures. Fund balances are used to avoid cash flow disruptions, to respond to non-recurring unanticipated expenditures and to circumvent the need for short-term borrowing. It grows when revenue exceeds expenditures. For the FY2024 budget, the county has an unreserved fund balance of two months in the tax funds. Even amid an economic upheaval, the county strives to maintain two months reserve.

The ending fund balances for the county's operating funds are shown in the charts below.

Operating Funds	Fund	2021 Ending Balance	2022 Ending Balance	2023* Ending Balance	2024 Projected Ending Balance
<b>TAX FUNDS</b>					
	100 - General Fund	102,441,871	124,637,691	135,206,074	86,040,964
	270 - Fire	10,307,368	20,691,002	16,161,931	17,275,960
	271 - Special Tax District - Designated Service	3,196,148	13,147,883	21,904,594	9,282,526
	272 - Special Tax District - Unincorporated	4,789,443	9,313,844	13,507,299	4,665,014
	274 - Police Services	26,231,397	20,523,295	15,941,057	22,889,347
	Other non-major funds	1,393,265	1,640,618	5,150,149	1,464,811
	<b>Total Tax Funds:</b>	<b>148,359,491</b>	<b>189,954,333</b>	<b>207,871,103</b>	<b>141,618,622</b>
<b>SPECIAL REVENUE FUNDS</b>					
	201 - Development	8,733,786	7,240,786	3,656,485	1,442,962
	212 - Speed Humps Maintenance	1,608,714	990,031	1,143,216	859,382
	Other non-major funds	2,477,855	2,921,259	496,380	575,420
	<b>Total Special Revenue Funds:</b>	<b>12,820,355</b>	<b>11,152,076</b>	<b>5,296,082</b>	<b>2,877,764</b>
<b>INTERNAL SERVICE FUNDS</b>					
	621 - Vehicle Replacement	81,554,266	95,835,873	138,734,102	-
	631 - Risk Management	3,742,599	7,174,967	17,558,852	9,653,481
	Other non-major funds	(2,675,537)	(81,104)	1,515,461	6,352,321
	<b>Total Internal Service Funds:</b>	<b>82,621,328</b>	<b>102,929,736</b>	<b>157,808,414</b>	<b>16,005,802</b>
<b>ENTERPRISE FUNDS</b>					
	511 - Dpt Of Watershed Mgmt Operating	72,563,625	62,911,372	62,911,372	51,529,085
	514 - Dpt Of Watershed Mgmt Sinking	89,432,330	89,901,029	104,390,291	90,211,864
	Other non-major funds	13,615,527	897,442	(2,837,983)	17,634,488
	<b>Total Enterprise Funds:</b>	<b>175,611,481</b>	<b>153,709,843</b>	<b>164,463,680</b>	<b>159,375,437</b>
<b>NON-TAX DEBT FUNDS</b>					
	412 - Building Authority (Juvenile) Lease Payments	82,883	386,431	397,923	386,430
	413 - Public Safety And Judicial Facility Authority	479,175	186,264	(107,274)	183,569
	414 - Urban Redevelopment Agency Bonds	173,988	103,140	9,598	103,139
	<b>Total Non-tax Debt Funds:</b>	<b>736,047</b>	<b>675,834</b>	<b>300,246</b>	<b>673,138</b>
<b>TOTAL OPERATING FUNDS</b>		<b>420,148,702</b>	<b>458,421,821</b>	<b>535,739,526</b>	<b>320,550,763</b>

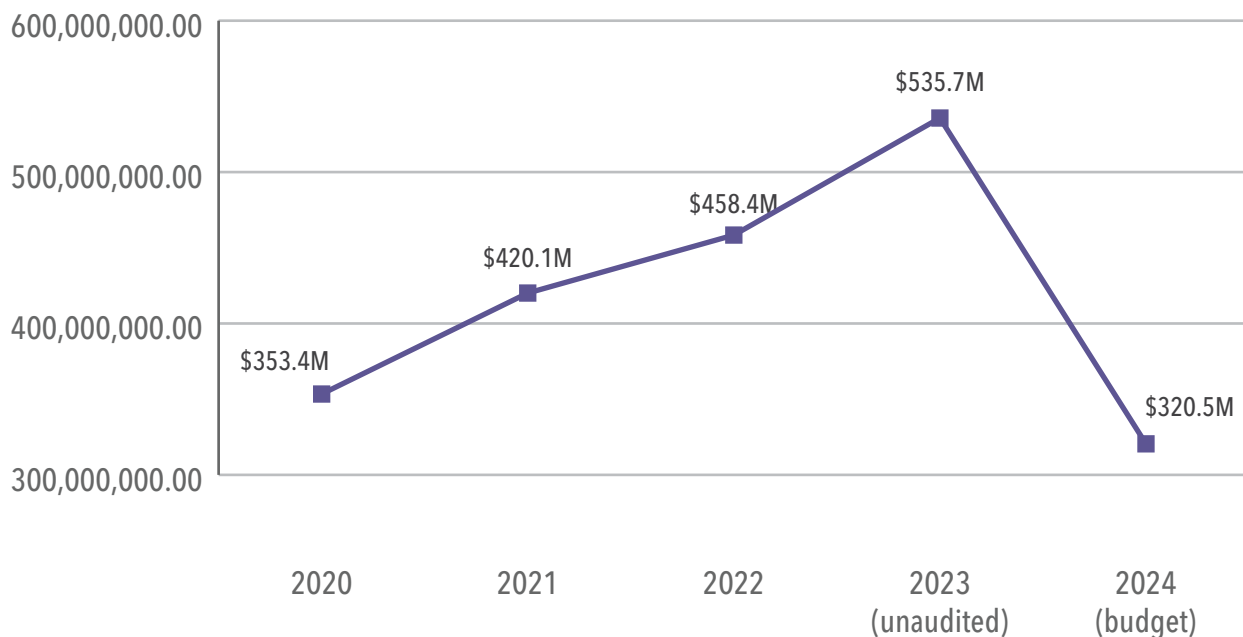
\*Unaudited

The county’s fund balance in the operating funds decreased from \$420.1M in FY21 to a projected \$320.5M for FY24. The major increase in FY21 is mainly in the tax funds due largely to growth in property taxes, public utilities taxes, and EHOST (Equalized Homestead Option Sales Tax) Sales Tax. Tax funds continued to increase in FY22 accounting for 41.44 percent of the overall operating fund balance but then dropped down to only 38.8 percent of the overall operating budget for FY23. FY23 unaudited shows a decrease of 9.43 percent for the tax funds due mostly to decreases in the general fund. FY24 assumes a 36.36 percent decrease in the general fund’s fund balance and a decrease of 31.87 percent for the tax funds which makes up 44.18 percent of the total operating funds budget for this year.

Enterprise Funds is the next largest category making up nearly half of the overall operating funds for FY24 at 49.72 percent. This budget assumes a nine percent decrease in revenues from 2021. This is mainly due to one-time revenues in FY21 (see enterprise fund revenue section for more detail) and continuing decreases in outstanding debt in the “sinking fund” including the 2022 and 2023 refunding bonds.

The graph below depicts the fund balance in the operating funds over the five years.

### Ending Fund Balance for Operating Funds



The following chart presents all operating funds whose fund balances are expected to vary by more than ten percent of the FY23 ending fund balance. The FY24 budget anticipates the total of all operating funds balance to decrease by 40 percent over FY23. Most of the variance is in the internal service funds at 90 percent with special revenues anticipated at a decrease of 45 percent. The tax funds also budget a decrease in FY24 of 31.8 percent and enterprise funds anticipates a decrease of three percent. Non-tax debt funds anticipate a 124 percent increase. Since the FY24 budget and this publication occur while FY23 is still open for invoices related to work or services performed in FY23, journal entries and auditor entries, some of the variances shown here will be minimized. It has been the county's practice to bring a mid-year budget amendment to the Board of Commissioners to approve the adjustments to the ending fund balances from the prior year/beginning fund balances to the new year and make expense or revenue adjustments accordingly. See the fund, revenue, and department sections of this publication for further details.

Operating Funds	Fund	2023* Ending Balance	2024 Projected Ending Balance	Variance
<b>TAX FUNDS</b>				
	100 - General Fund	135,206,074	86,040,964	-36%
	271 - Special Tax District - Designated Service	21,904,594	9,282,526	-58%
	272 - Special Tax District - Unincorporated	13,507,299	4,665,014	-65%
	273 - Hospital	2,000,872	(679,503)	134%
	274 - Police Services	15,941,057	22,889,347	44%
	410 - General Obligation Bonds Debt Service	431,331	-	-100%
	411 - GO Bonds Std Debt Service Fund	2,036,617	603,172	-70%
	Other non-major funds	16,843,260	18,817,102	12%
	<b>Total Tax Funds:</b>	<b>207,871,103</b>	<b>141,618,622</b>	<b>-32%</b>
<b>SPECIAL REVENUE FUNDS</b>				
	201 - Development	3,656,485	1,442,962	-61%
	203 - Peg Support	(21,073)	-	-100%
	204 - County Jail	53,981	67,263	25%
	205 - Foreclosure Registry	343,152	245,762	-28%
	206 - Victim Assistance	703,655	16,402	-98%
	208 - Juvenile Services	12,891	20,150	56%
	209 - Drug Abuse Treatment & Education Fund	308,235	8,379	-97%
	211 - Street Lights	(157,887)	217,464	238%
	212 - Speed Humps Maintenance	1,143,216	859,382	-25%
	215 - Emergency Telephone System	(1,664,852)	-	-100%
	275 - Hotel/Motel Tax	288,967	-	-100%
	280 - Rental Motor Vehicle Tax	613,801	-	-100%
	Other non-major funds	15,511	-	-100%
	<b>Total Special Revenue Funds:</b>	<b>5,296,082</b>	<b>2,877,764</b>	<b>-46%</b>
<b>INTERNAL SERVICE FUNDS</b>				
	611 - Vehicle Maintenance	(6,070,440)	1,243,456	120%
	621 - Vehicle Replacement	138,734,102	-	-100%
	631 - Risk Management	17,558,852	9,653,481	-45%
	632 - Workers Compensation	7,585,901	5,108,865	-33%
	<b>Total Internal Service Funds:</b>	<b>157,808,414</b>	<b>16,005,802</b>	<b>-90%</b>
<b>ENTERPRISE FUNDS</b>				
	511 - Dpt Of Watershed Mgmt Operating	62,911,372	51,529,085	-18%
	514 - Dpt Of Watershed Mgmt Sinking	104,390,291	90,211,864	-14%
	541 - Sanitation Operating	(28,162,308)	1,479,548	105%
	551 - Airport Operating	15,385,505	12,441,888	-19%
	581 - Stormwater Management Operating	9,938,820	3,713,052	-63%
	<b>Total Enterprise Funds:</b>	<b>164,463,680</b>	<b>159,375,437</b>	<b>-3%</b>
<b>NON-TAX DEBT FUNDS</b>				
	413 - Public Safety And Judicial Facility Authority	(107,274)	183,569	-271%
	414 - Urban Redevelopment Agency Bonds	9,598	103,139	975%
	Other non-major funds	397,923	386,430	
	<b>Total Non-tax Debt Funds:</b>	<b>300,246</b>	<b>673,138</b>	<b>124%</b>
<b>TOTAL OPERATING FUNDS</b>		<b>535,739,526</b>	<b>320,550,763</b>	<b>-40%</b>
<i>*Unaudited</i>				

## General (Fund 100)

General Fund balance decreases by 36 percent in FY24. While revenues are expected to increase primarily in taxes, expenses are expected to increase by over \$3M. Recurring costs increased by \$28.9M which is offset by the reduction in non-recurring expenses down by \$25.8M from 2023. The main increases occur in animal services, district attorney, fire, sheriff, State Court (\$4.9M) and elections. Many of these increases are non-recurring such as in elections where \$2M is recurring but over \$9.2M is in non-recurring costs for FY24 only. See the individual department pages for further details.

## Special Tax District - Designated (Fund 271)

Special Tax District - Designated Services decreases by 58 percent this is mainly due to Ad Valorem taxes anticipated to be \$5.9M less than in FY23. Although contributions for the capital improvement program non-recurring costs decreased by \$10.2M, this is offset by the \$1M in recurring expenses.

## Special Tax District - Unincorporated (Fund 272)

Special Tax District - Unincorporated decreases by 65 percent for FY24. Although expenses decrease by \$1.02M for FY24, revenues decrease by \$4.96M primarily in taxes \$3.2M and licenses (\$1.4M).

## Hospital (Fund 273)

Hospital decreases by 134 percent for FY24. While revenues increase by \$4.9M mainly due to Ad-Valorem, (\$2.9M) and EHOST (\$1.9M), expenses exceed revenues due to the increase in subsidy to Grady.

## General Obligations Bond Debt Service (Fund 410)

General Obligations Bond Debt decreases by 100 percent with no budget for FY24 since the bonds retired in FY21. There are outstanding balances due which will be recorded and transferred to the General Fund 100 in the year received.

## Go Bonds Std Debt Service (Fund 411)

Go Bonds Std Debt Service decreases 70 percent for FY24 due to the debt obligation continuing to decrease as outlined in the debt section of this document.

## Development (Fund 201)

Development decreases 61 percent for FY24. Although expenses are being reduced by \$3.2M, revenues at \$7.4M are lower than expenses at \$10.3M causing the need to utilize fund balance.

## PEG Support (Fund 203)

PEG Support decreases 100 percent for FY24 this is due to no available beginning fund balance for FY24 coupled with expenses that are equal to revenues at \$37K.



## County Jail (Fund 204)

County Jail decreases by 25 percent for FY24. Revenues are exceeding revenues mainly due to an increase in anticipated fines and forfeitures of \$34K but also due to a decrease in expenses of \$42.7K for the transfer of proceeds to the general fund for the operating and staffing of the county jail.

## Foreclosure Registry (Fund 205)

Foreclosure Registry decreases by 28 percent for FY24 while foreclosure revenue is expected to increase by \$12K, expenses at \$151K continue to exceed revenues at \$48K, necessitating the use of fund balance.

## Victim Assistance (Fund 206)

Victim Assistance decreases by 98 percent for FY24 since expenses at \$588k exceed revenues at \$420K necessitating the use of fund balance.

## Juvenile Services (Fund 208)

Juvenile Services increases 56 percent for FY24 this is due to a timing issue where the FY24 budget anticipated an ending fund balance of \$73K. However, at the time the data was pulled for this budget book, the fund balance was down to \$12,891 as invoices for products and services received in FY23 were paid and revenues for FY23 were received.

## Drug Abuse Treatment & Education (Fund 209)

Drug Abuse Treatment & Education decreases 97 percent for FY24. Fund balance is being used to make up the difference between the revenues from driving under the influence participation at \$111K and the expenses for other professional services and operating supplies at (\$322K).

## Street Lights (Fund 211)

Street Lights increases by 238 percent for FY24 due to no starting fund balance coupled with expenses exceeding revenues by \$37.8M.

## Emergency Telephone System (Fund 215)

Emergency Telephone System decreases by 100 percent anticipating expenses at \$16.8M will exceed revenues at \$15.6M in FY24 requiring the use of fund balance.

## Hotel/Motel Tax (Fund 275)

Hotel/Motel Tax decreases by 100 percent with no fund balance for FY24. As all proceeds of the Hotel/Motel Tax are designated for various purposes by the enabling legislation, all revenue is allocated to those purposes and this fund should carry no fund balance. This fund supports the convention and visitor's bureau and the capital improvement plan under the tourism product development category

but fluctuates year to year depending on the needs/projects. For FY24, \$2.4M is for the DeKalb convention & visitors bureau, \$1.1M for tourism product development and all remaining available funds are transferred to the Designated Services Fund to defray the costs of DeKalb County Recreation, Parks and Cultural Affairs leaving a zero-fund balance for FY24.

### **Rental Motor Vehicle Tax (Fund 280)**

Rental Motor Vehicle Tax decreases by 100 percent. The Rental Motor Vehicle fund is for revenue from the excise tax imposed on the rental of motor vehicles in Unincorporated DeKalb at the rate of three percent of the rental charges. Funds derived from the Rental Motor Vehicle Tax shall be used for the purpose of promoting industry, trade, commerce, and tourism; for the provision of convention, trade, sports, and recreational facilities; and for public safety purposes. All available funds are transferred to the Designated Services Fund for FY24.

### **Vehicle Maintenance (Fund 611)**

Vehicle Maintenance increases by 120 percent. While revenues in charges for services is anticipated to decrease by \$349K, and expense increase by \$2.6M, revenues exceed expenses resulting in an increase in fund balance for FY24.

### **Vehicle Replacement (Fund 621)**

Vehicle Replacement decreases by 100 percent, revenues at \$31.5M from internal charges for services and surplus auctions are equal to expenses for FY24.

### **Risk Management (Fund 631)**

Risk Management decreases by 45 percent. This is due to a timing issue where the FY24 budget anticipated an ending fund balance of \$6.9M. However, at the time the actuals were pulled for this budget book, the fund balance was up to \$17.5M as invoices were paid and adjustments were made for litigation, medical and auto insurance premiums/claims, and products received and services performed in FY23 and revenues for FY23 were received.

### **Workers Compensation (Fund 632)**

Workers compensation decreases by 33 percent with expenses at \$9.87M exceeding revenues at \$9.8M, the difference will come from fund balance in FY24.

### **Watershed Management Operating (Fund 511)**

Watershed Management Operating decreases by 18 percent for FY24. This is due to an increase of \$3.4M for the Finance Utility Customer Operations mainly for the conversion to a new cloud-based software at \$3M.

## **Watershed Sinking Fund (Fund 514)**

Watershed Sinking Fund decreases by 14 percent for FY24. The beginning fund balance for the FY24 budget is based on the estimated ending fund balance for FY23 at \$90M which is lower than fund balance at the time of this publication.

## **Sanitation Operating (Fund 541)**

Sanitation Operating increases by 105 percent due to revenues at \$98M, primarily in charges for services, exceeding expenses at \$98.7M contributing to fund balance in FY24.

## **Airport (Fund 551)**

Airport Operating decreases by 19 percent mainly due to expenses at \$8.1M, primarily from personnel costs, exceeding revenues at \$7.4M decreasing fund balance in FY24.

## **Stormwater Management Operating (Fund 581)**

Stormwater Management Operating decreases by 63 percent due anticipated revenues at \$31.9M are lower than expenses at \$32.7M mainly due to increases in contracted services \$4.3M and additional vehicles/equipment \$2.1M.

## **Public Safety and Judicial Facility Authority Fund (Fund 413)**

Public Safety and Judicial Facility Authority decreases by 271 percent for FY24 this is due to the debt obligation continuing to decrease (see the debt section for more details).

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

Urban Redevelopment increases by 975 percent for FY24 this is due to a timing issue where at the time of budget development the ending fund balance for FY23 was anticipated to be \$103K, but the ending fund balance was down to \$9.5K at the time of this publication due to the continued payments and adjustments activity until FY23 is close.

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# Operating Departments

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# DeKalb Peachtree Airport (PDK)

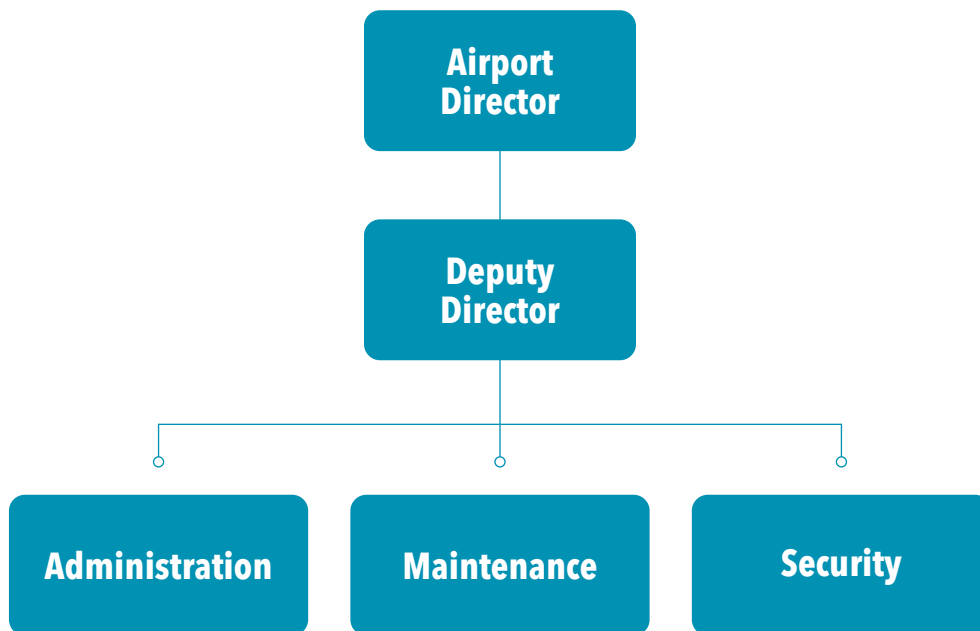
## Mission Statement

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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$1,642,022	\$1,515,907	\$1,789,959	\$1,946,413
52 - Purchased / Contracted Services	\$48,453	\$276,942	\$59,354	\$2,481,586
53 - Supplies	\$259,821	\$369,624	\$399,292	\$499,907
54 - Capital Outlays	\$-	\$1,762	\$-	\$-
55 - Interfund / Interdepartmental Charges	\$658,902	\$705,206	\$738,703	\$737,871
57 - Other Costs	\$77,000	\$-	\$250,030	\$186,521
61 - Other Financing Uses	\$1,782,210	\$1,782,215	\$2,032,218	\$2,032,214
70 - Retirement Services	\$214,716	\$245,702	\$254,304	\$272,194
<b>Expense Total</b>	<b>\$4,683,124</b>	<b>\$4,897,358</b>	<b>\$5,523,860</b>	<b>\$8,156,706</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
08210 - Dekalb Peachtree Airport Administration	\$3,774,653	\$4,059,346	\$4,497,075	\$7,128,476
08220 - Dekalb Peachtree Airport Maintenance	\$908,471	\$838,012	\$1,026,785	\$1,028,230
<b>Expense Total</b>	<b>\$4,683,124</b>	<b>\$4,897,358</b>	<b>\$5,523,860</b>	<b>\$8,156,706</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	21	23	24	24
Funded	21	23	24	25

## Goals and Objectives

**GOAL #1:** Airport Master Plan completion.

- Objective #1A: Receive Airport Master Plan approval from Board of Commissioners (Spring 2022).

**GOAL #2:** Southwest Corporate Hangar Development (estimated \$15M).

- Objective #2A: Bid and construct the infrastructure by Fall 2023.

**GOAL #3:** Runway 3R/21L rubber removal and re-marking (\$160K).

**GOAL #4:** Replace airfield regulators and vault improvements.

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



**GOAL #5:** Rehabilitate Runway 16/34 and safety area (\$3.2M and \$4.5M respectfully).

- Objective #5A: Design safety area improvements.
- Objective #5B: Construct safety area improvements.

**GOAL #6:** Develop and execute an annual emergency repairs contract.

- Objective #6A: Prepare Request for Proposal for Airport emergency repairs of infrastructure.
- Objective #6B: Review bid proposals and complete selection of qualified contractor.

**GOAL #7:** Host a successful Good Neighbor Day Open House and Air Show.

- Objective #7A: Plan and coordinate the Air Show event in 2022.

**GOAL #8:** Install Runway 21L MALSR (Medium Intensity Approach Lighting System with Runway Alignment Indicator Lights) Lighting System improvements.

- Objective #8A: Complete environmental and design plans.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Airport operations	\$158,014	\$176,985	\$176,520	\$185,000
Noise complaints	3,486	8,288	7,873	No specific goal
Zero airport infrastructure related aviation incidents	0	0	0	0
T-Hanger, tie-down occupancy rate	98	90	95	100
Accounts receivable collection rate	96	98	98	100

## Points of Interest

- Investments by Major Tenants, (i.e., fixed-base operators).
  - Atlanta Aviation - new hangars \$20M.
  - Signature Aviation - terminal improvements \$6M.
- Community Involvement & Awareness.
  - Airport rules & regulation and minimum standards update (Fall 2023).
- Future Airport Planning.
  - Air Quality & Noise Assessment Studies (Summer 2023).



## Significant Budgetary Impacts

- In 2021, there were no significant budgetary impacts.
- In 2022, an accounting technician position was approved (\$50K) to help with the business affairs of the airport. Prior to the pandemic, the airport had traditionally had an Airshow in the summer to invite the community to enjoy the airport and show a neighborly, family friendly environment to the surrounding community. The airshow (\$250K) and all associated costs was scheduled to return that year. Environmental Assessments (\$500K) were funded as well.
- In 2023, a procurement agent senior (\$70K) was added to assist with the financials of the airport. Additionally, repair and construction of the runway and construction of hangers (\$250K) were approved.
- In 2024, a fiscal officer position (\$80K) was added to assist the department with the complex financial issues as the airport grows.

# Animal Services

## Mission Statement

Animal Services is committed to providing community safety through responsible animal control, welfare, and education.

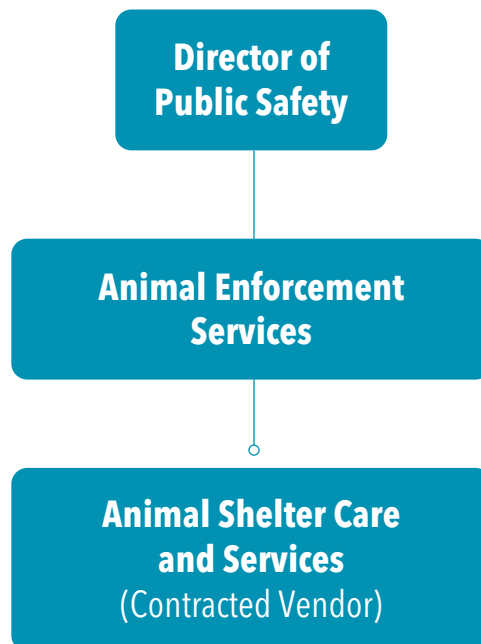
## Description

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):
  - o Responsible for the humane care of unhoused, seized, and quarantine animals.
  - o Provides adoption, foster, rescue, transfer, and disposal services for sheltered animals.

Animal Services was previously budgeted within the police department prior to the 2016 budget. It is now a standalone budget.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$1,142,296	\$1,184,156	\$1,275,006	\$1,624,712
52 - Purchased / Contracted Services	\$4,080,003	\$4,624,220	\$5,066,042	\$6,816,555
53 - Supplies	\$209,810	\$224,068	\$269,251	\$333,870
54 - Capital Outlays	\$18,211	\$89,835	\$283	\$299,880
55 - Interfund / Interdepartmental Charges	\$254,697	\$262,236	\$256,760	\$403,469
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
70 - Retirement Services	\$-	\$148,848	\$154,056	\$149,660
<b>Expense Total</b>	<b>\$5,705,016</b>	<b>\$6,533,362</b>	<b>\$7,021,398</b>	<b>\$9,628,146</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
04210 - Animal Services	\$5,705,016	\$6,533,362	\$7,021,398	\$9,628,146
<b>Expense Total</b>	<b>\$5,705,016</b>	<b>\$6,533,362</b>	<b>\$7,021,398</b>	<b>\$9,628,146</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	18	15	16	26
Funded	24	26	26	26

## Goals and Objectives

**GOAL #1:** Hire and train a highly skilled workforce while promoting employee retention filling all 27 budgeted positions.

- Objective #1A: Fill all 27 department-funded positions.
- Objective #1B: Develop a comprehensive training program.
- Objective #1C: Conduct an analysis of all Animal Enforcement Services positions to ensure equitable and competitive salaries as well as create a career development path to promote longevity.

**GOAL #2:** Provide public health and safety by providing customer service, pet education, humane care and controlling the county pet population.

- Objective #2A: Reduce the stray/roaming population by increasing neuter/spay referrals.
- Objective #2B: Increase foster and adoptions initiatives.
- Objective #2C: Protect the health of the public and animals through rabies control and education.

**GOAL #3:** Foster positive community connections to the citizens of Dekalb County.

- Objective #3A: Restore community trust by improving relationships between Animal Services and the community through improved customer service and decreased response times.
- Objective #3B: Increase humane pet education access through speaking engagements at Homeowners Associations, schools, and community events.
- Objective #3C: Reduce the spread of misinformation through community-based education and partnerships.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Full time positions filled each year	N/A	N/A	57%	95%
*Employees participating in training	N/A	N/A	N/A	95%
Animal intake to shelter	8,176	6,473	7,622	7,000
Shelter occupancy rate	6%	7%	11%	7%
Animal adoptions	4,300	4,000	4,363	4,500
Animals returned to owner	1,167	1,100	908	1,000
Animals transferred to rescue groups	2,200	1,500	1,500	2,000
Animals euthanized	4%	6%	7%	7%
Animal control service calls completed	9,855	10,000	13,026	10,000
*Community based education and community events	N/A	N/A	N/A	12

\* FY2024 new performance measures.

## Points of Interest

- Increased public education/awareness by participation in various community events.
- Continued efforts to fill all the Animal Control Officer vacancies.
- Continued employee recognition efforts and create internal promotional opportunities to increase employee morale and reduce attrition rates below 15 percent.
- Invested in employees' growth and development through internal and external training opportunities.
- Continuing to development streamline processes to increase operational efficiency.

## Significant Budgetary Impacts

- The 2021 budget included an increase in the animal shelter contract of \$175K.
- The 2022 budget included funding of \$170K to purchase 15 body cameras and 11 rockets to assist in officer safety and support with customer services. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included no significant budgetary impacts.
- The 2024 budget includes funding of \$880K for an increase in Lifeline contract and \$180K for two animal control vehicles.

# Beautification

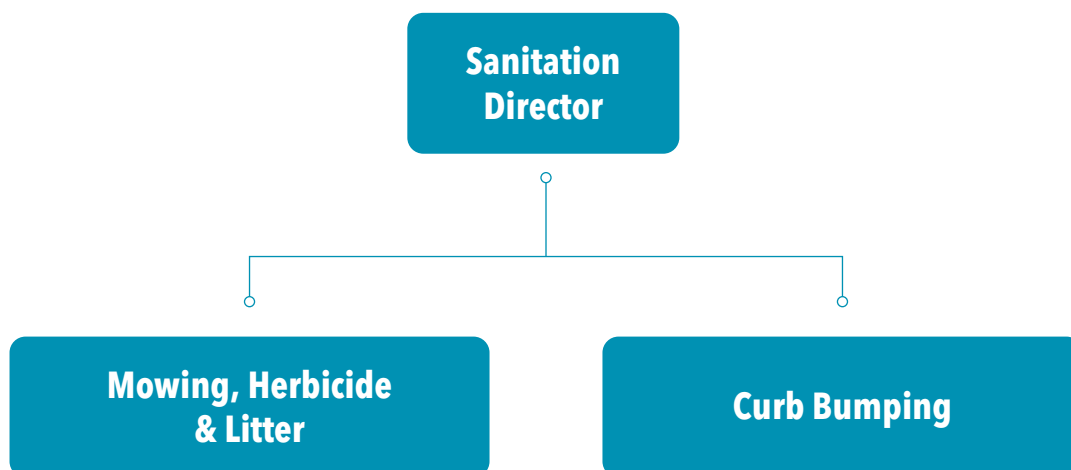
## Mission Statement

To promote clean, sustainable, and aesthetically pleasing DeKalb neighborhoods and communities through environmental stewardship, community partnerships, roadside enhancement and litter collection activities, beautification projects and removal of illegal dumping sites.

## 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 excellent 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 beautification strategy with single coordination. Keeping our focus in line with the DeKalb County's Chief Executive Officer 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$3,420,460	\$3,258,439	\$3,639,568	\$4,320,237
52 - Purchased / Contracted Services	\$3,231,448	\$3,331,404	\$2,084,335	\$2,318,017
53 - Supplies	\$87,794	\$64,497	\$82,368	\$94,550
54 - Capital Outlays	\$9,375	\$2,880	\$3,068	\$3,100
55 - Interfund / Interdepartmental Charges	\$1,650,425	\$1,083,588	\$1,220,179	\$1,281,265
70 - Retirement Services	\$-	\$479,950	\$496,741	\$497,911
<b>Expense Total</b>	<b>\$8,399,502</b>	<b>\$8,220,757</b>	<b>\$7,526,258</b>	<b>\$8,515,080</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
05810 - Beautification Administration	\$8,397,724	\$8,217,826	\$7,524,080	\$8,515,080
05820 - Beautification - Code Compliance	\$1,778	\$2,932	\$2,178	\$-
<b>Expense Total</b>	<b>\$8,399,502</b>	<b>\$8,220,757</b>	<b>\$7,526,258</b>	<b>\$8,515,080</b>

# Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	65	63	64	63
Funded	65	65	63	68



## Goals and Objectives

### Goal #1: Enhance mowing project.

- Objective #1A: Complete 64 locations of mowing through in-house crews servicing every four weeks.
- Objective #1B: Complete 127 locations of mowing through contractors servicing every six weeks.

### Goal #2: Enhance tree trimming project.

- Objective #2A: Complete 160 tree trimming locations.

### Goal #3: Enhance litter abatement project.

- Objective #3A: Collect 75,000 litter bags and collect 4,000 tires.
- Objective #3B: Remove 14,000 illegal signs throughout the county.

### Goal #4: Curb Bumping, Street Sweeping, and Herbicide.

- Objective #4A: Remove 370 tons of debris from 38 locations and 145 miles of roadway.
- Objective #4B: Complete 81 street sweeps.
- Objective #4C: Complete five rounds of herbicide.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Complete mowing projects - in-house crews (74 locations/six rounds every two weeks)	76	78	82	82
Complete mowing projects - contractors (127 locations/six rounds every six weeks)	132	129	113	113
Complete tree trimming (100 locations)	245	148	306	250
Litter collection (50 bags/3,500 miles)	7,445	7,039	41,719	48,000
Service MARTA stops (30,000 locations)	51,901	50,834	35,000	40,000
Maintenance of residential abatement lots (two-week service frequency)	168	205	138	145
Herbicide and growth repair chemical application (one round to 62 locations every four weeks)	76	73	71	75

## Points of Interest

- Increased community cleanup partnerships with community groups, county agencies and other municipalities.
- Increased public education efforts to decrease illegal dumping and littering activities.

## Prior Years Budgetary Impact

- In 2021, funding was approved for an ATV (All-Terrain Vehicle) for mowing of PATH trails (\$31,500) and two vacant positions (\$37,484). Four new positions (crew supervisor, crew leader and two crew workers) were approved for Curb Bumping (83,310).
- In 2022, funding was approved for six vacant positions (\$140K). American Rescue Plan funding was allocated for corridor improvements along Covington Highway and other throughfares (\$1M) within the county.
- In 2023, a pick-up truck (\$36K) to review mowing/liter routes assigned to employees and contractors was approved.
- In 2024, five positions (\$380K) including an assistant director, two special project coordinators and two equipment operator positions were approved.

# Board of Commissioners (BOC)

## Mission Statement

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

## Description

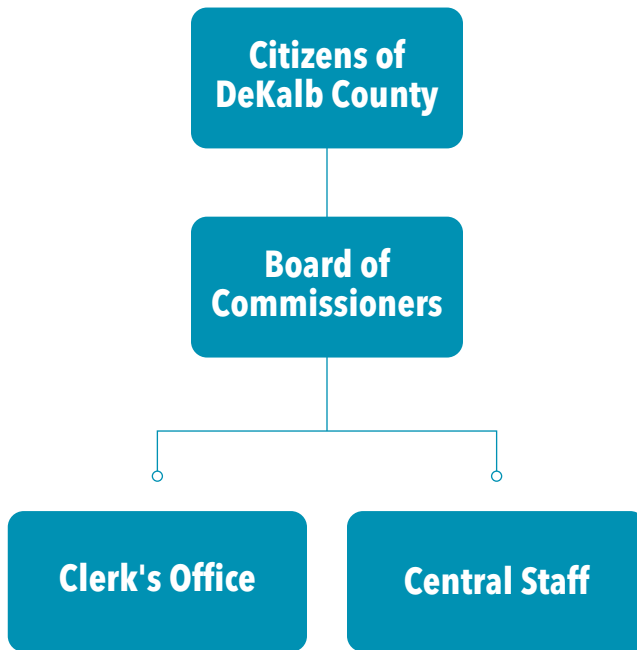
The Board of Commissioners serves as the legislative branch of DeKalb County government. The BOC is composed of seven part-time commissioners, each elected to a four-year term. DeKalb County is divided into five commission districts as well as two "super districts," one on the east end of the county 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$2,997,600	\$3,088,585	\$3,452,539	\$4,550,376
52 - Purchased / Contracted Services	\$473,023	\$593,510	\$663,405	\$1,083,896
53 - Supplies	\$114,701	\$91,095	\$220,654	\$133,255
54 - Capital Outlays	\$-	\$3,417	\$-	\$-
55 - Interfund / Interdepartmental Charges	\$879	\$-	\$-	\$-
70 - Retirement Services	\$-	\$509,186	\$527,015	\$558,193
<b>Expense Total</b>	<b>\$3,586,202</b>	<b>\$4,285,793</b>	<b>\$4,863,613</b>	<b>\$6,325,720</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
00201 - Board Of Commissioners - District 1	\$360,733	\$391,172	\$404,145	\$526,500
00202 - Board Of Commissioners - District 2	\$352,400	\$353,026	\$432,938	\$526,500
00203 - Board Of Commissioners - District 3	\$335,719	\$371,148	\$353,250	\$526,500
00204 - Board Of Commissioners - District 4	\$345,914	\$375,593	\$441,749	\$526,501
00205 - Board Of Commissioners - District 5	\$319,331	\$315,661	\$368,889	\$526,500
00206 - Board Of Commissioners - District 6	\$429,487	\$426,822	\$476,071	\$526,501
00207 - Board Of Commissioners - District 7	\$339,152	\$391,612	\$459,504	\$526,500
00210 - Board Of Commissioners - Administration	\$756,748	\$1,287,419	\$1,497,601	\$2,057,268
00211 - Board Of Commissioners - Clerk	\$346,719	\$373,339	\$429,465	\$582,950
<b>Expense Total</b>	<b>\$3,586,202</b>	<b>\$4,285,793</b>	<b>\$4,863,613</b>	<b>\$6,325,720</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	31	34	33	32
Funded	31	36	36	37

## 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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Constituent complaints received	427	389	436	350
Preliminary inquiries fielded	516	401	351	350
Legislative request responses	254	253	225	200
Media inquiries fielded	320	300	300	200
Media request responses	41	30	30	30
External organizational inquiries	173	167	146	140
External organizational requests	31	51	48	48
Community townhalls/events	50	45	24	30

## 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.

## Significant Budgetary Impacts

- In 2021, the budget included American Rescue Plan (ARP) funding of \$10.5 million to support special district-based initiatives focused on addressing and mitigating the impact of COVID-19 in DeKalb County.
- In 2022, \$210,000 was funded for an equity study, \$10,000 for interns and \$3.5M in ARP funding for district-based initiatives to address the impact of COVID-19 in DeKalb County.
- In 2023, there was no significant budgetary impact.
- The FY2024 budget included a new commissioner office aide position for District 4, a new administrative assistant position for the Clerk Office and a grant writer coordinator for Administration.

# Budget (OMB)

## Mission Statement

The mission of the Office of Management and Budget (OMB) is to assist the Chief Executive Officer (CEO) in executing policy, budget, management, and regulatory objectives through the development and administration of the county's annual operating budget.

## Description

OMB carries out its mission through the following functions:

- Coordination with the CEO, Chief Operating Officer, agencies, and departments to develop the annual executive budget recommendation.
- Presentation of the executive budget recommendation and facilitation of the budget adoption process.
- Oversight of all county's operating departments and agencies to ensure compliance with the approved budget.
- Development and implementation of management policies and procedures, oversight of county operations, and assistance to county departments.
- Support of strategic planning, outlining the vision for DeKalb County and how the county government can best support that vision.
- Providing financial, operational, demographic, and statistical data and analysis to county officials and the public to support decision making, improve service delivery, and enhance transparency.

## Organizational Chart





## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$839,319	\$832,916	\$934,641	\$1,008,190
52 - Purchased / Contracted Services	\$182,488	\$86,180	\$127,150	\$230,064
53 - Supplies	\$6,327	\$1,956	\$1,517	\$14,000
54 - Capital Outlays	\$1,361	\$2,931	\$-	\$15,000
70 - Retirement Services	\$-	\$161,244	\$166,885	\$156,835
<b>Expense Total</b>	<b>\$1,029,495</b>	<b>\$1,085,226</b>	<b>\$1,230,193</b>	<b>\$1,424,089</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
02210 - Budget	\$1,029,495	\$1,085,226	\$1,230,193	\$1,424,089
<b>Expense Total</b>	<b>\$1,029,495</b>	<b>\$1,085,226</b>	<b>\$1,230,193</b>	<b>\$1,424,089</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	8	7	7	8
Funded	8	8	8	8

## Goals and Objectives

**Goal #1:** To provide accurate and informative data and analysis to the public and policymakers.

- Objective #1A: Receive the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Objective #1B: Accurately project departmental expenditures.
- Objective #1C: Implement reporting and transparency portal to allow greater accessibility to financial data.
- Objective #1D: Provide periodic updates to the Board of Commissioners (BOC) and subcommittees.

**Goal #2:** To develop budgets and long-term plans that reflect the interests of county stakeholders and maintain financial stability of the county.

- Objective #2A: Receive public input during the budget and millage rate adoption process.
- Objective #2B: Collaborate with the BOC and staff to incorporate budget changes approved through the committee process.
- Objective #2C: Sustain tax funds reserves equal to two months of recurring expenditures.

- Objective #2D: Maintain the aggregate unincorporated millage rate at or below current levels.
- Objective #2E: Assist the Governing Authority to develop long-term strategic and financial planning processes.

**Goal #3:** Improve budget and management processes.

- Objective #3A: Meet with county departments and agencies on an ongoing basis to identify needs, deficiencies, and opportunities to optimize resources.
- Objective #3B: Assist departments and agencies to align mission statements, goals and objectives, and performance measures with county-wide strategic priorities.
- Objective #3C: Provide training opportunities to county staff concerning budgetary and operational matters.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Receive GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes
Receive ratings of proficient or better on all categories for the GFOA Distinguished Budget Presentation Award	No	Yes	No	Yes
*Departments' rating of satisfaction with budget process on a four-point scale	N/A	N/A	N/A	>3.5
*Training participants' rating of satisfaction on a four-point scale	N/A	N/A	N/A	>3.5
Unincorporated millage rate	20.810	20.810	20.810	20.810
*Months of recurring tax fund expenditures reserved	N/A	N/A	N/A	2.0
*Variance of actual vs. projected expenditures	N/A	N/A	N/A	<2%
*Variance of actual vs. projected revenues	N/A	N/A	N/A	<2%

\* FY2024 new performance measures.

## Points of Interest

- In December 2023, the county approved a contract with OpenGov to implement their budget and planning software as well as their reporting and transparency platform.

## Significant Budgetary Impacts

- In 2021 - 2024, there were no significant budgetary impacts.

# 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.

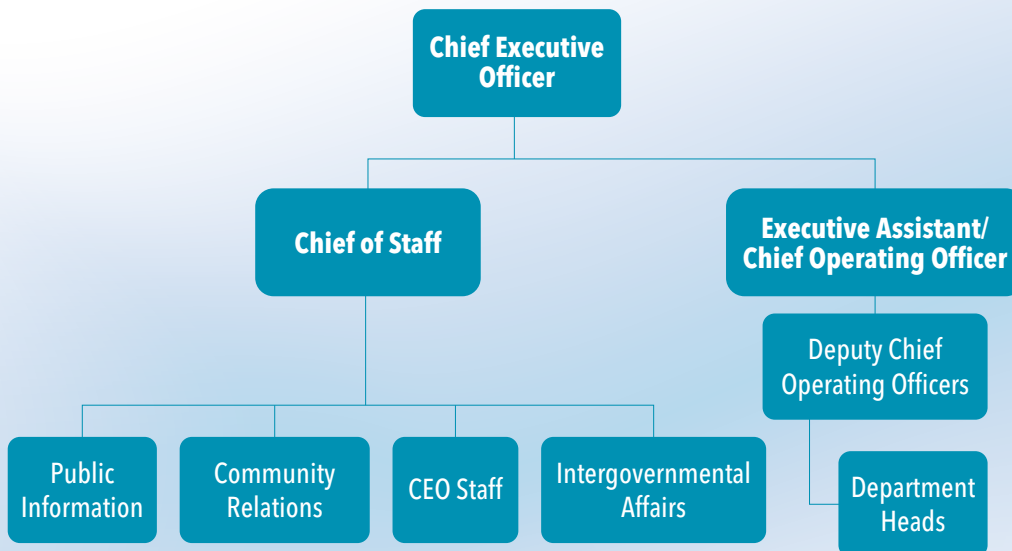
## Description

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.

The Public Education and Government Access (PEG) 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. This fund was established in 1997 to provide funding for a program for maintaining, upgrading, and replacing the government television infrastructure.

## Organizational Chart



## Financials (General Fund)

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$-	\$2,563,752	\$3,028,691	\$3,381,017
51 - Salaries & Benefits	\$2,512,864	\$-	\$-	\$-
52 - Purchased / Contracted Services	\$394,444	\$722,851	\$658,266	\$1,077,978
53 - Supplies	\$9,810	\$29,702	\$105,681	\$37,612
54 - Capital Outlays	\$-	\$1,748	\$-	\$2,000
55 - Interfund / Interdepartmental Charges	\$-	\$10,682	\$9,222	\$9,003
55 - Interfund Charges	\$10,744	\$-	\$-	\$-
70 - Retirement Services	\$-	\$456,014	\$471,973	\$497,886
<b>Expense Total</b>	<b>\$2,927,863</b>	<b>\$3,784,748</b>	<b>\$4,273,834</b>	<b>\$5,005,496</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
00110 - Chief Executive Officer	\$337,633	\$806,691	\$1,048,808	\$915,678
00112 - Chief Executive Officer - Operations	\$50	\$1,020	\$1,470	\$1,075
00114 - Chief Executive Officer - Staff	\$572,048	\$528,344	\$716,757	\$776,068
00120 - Chief Executive Officer - Executive Assi	\$799,869	\$1,145,409	\$1,139,644	\$1,518,882
00140 - Chief Executive Officer - Community Rela	\$4,934	\$12,684	\$5,385	\$-
00150 - Chief Executive Officer - Public Informa	\$1,213,329	\$1,249,768	\$1,267,209	\$1,691,736
00160 - Chief Executive Officer - Office Of Proc	\$-	\$40,833	\$94,560	\$102,057
<b>Expense Total</b>	<b>\$2,927,863</b>	<b>\$3,784,748</b>	<b>\$4,273,834</b>	<b>\$5,005,496</b>

## Positions (General Fund)

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	21	21	25	25
Funded	26	25	25	25

## Financials (PEG Fund)

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$49,917	\$76,526	\$80,509	\$-
52 - Purchased / Contracted Services	\$53,350	\$98,685	\$86,487	\$37,449
53 - Supplies	\$18,942	\$110,604	\$37,810	\$-
54 - Capital Outlays	\$9,967	\$2,657	\$-	\$-
55 - Interfund / Interdepartmental Charges	\$4,905	\$-	\$-	\$-
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
70 - Retirement Services	\$11,016	\$3,470	\$3,599	\$-
<b>Expense Total</b>	<b>\$148,097</b>	<b>\$291,941</b>	<b>\$208,406</b>	<b>\$37,449</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
00170 - Chief Executive Officer - Peg Fund	\$148,097	\$291,941	\$208,406	\$37,449
<b>Expense Total</b>	<b>\$148,097</b>	<b>\$291,941</b>	<b>\$208,406</b>	<b>\$37,449</b>

## 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:** Initiate and 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 the special purpose local option sales tax 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.

**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:** Utilize the broadcasting and video production capabilities to deliver accurate and effective messages about the county’s priorities.

- Objective #6A: Four hundred and fifty direct broadcast news, field, and streaming productions inclusion.
- Objective #6B: Respond to 50 individuals who desire use of a public access TV studio.

**Goal #7:** Prepare the CEO for public presentations and media interviews.

- Objective #7A: Fifty sets of talking points.
- Objective #7B: Fifty media interviews.
- Objective #7C: Five major public presentations.

**Goal #8:** Develop news releases, events and activities that effectively communicate and support CEO Michael Thurmond’s key priorities including the Consent Decree, SPLOST, blight reduction, youth employment, water billing, public safety, and public transportation.

- Objective #8A: Respond to 350 media inquiries.
- Objective #8B: Issue 600 news releases.

**Goal #9:** Continue to grow our social media platforms.

- Objective #9A: Get 12K followers on Twitter.
- Objective #9B: Generate 5,000-page likes.
- Objective #9C: Get 1,000 followers on Instagram.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
*Decrease the county attrition rate	NA	NA	NA	2%
*Implement a countywide customer service initiative	NA	NA	NA	100%
*Implement Process Based Leadership throughout the executive leadership team	NA	NA	NA	100%
*Increase the county's fund balance to two months	NA	NA	NA	100%
*Assure the county's message is included in 99 percent of the news stories	NA	NA	NA	99%

\* FY2024 new performance measures.

## Points of Interest

- On January 15, 2024, CEO Michael Thurmond served as Grand Marshal of the Martin Luther King Jr. Day parade.
- CEO Michael Thurmond received the 2024 Latin American Association Award for his leadership and efforts in transforming DeKalb County and the impactful COVID-19 response.
- On March 11, 2023, CEO Thurmond was recognized as the 2023 Georgia Public Library Champion of the Year for his multifaceted support of the libraries.

## Significant Budgetary Impacts

- In 2021, funding continued for the identification and pursuit of grant funding opportunities.
- In 2022, the operating budget funded four vacant positions.
- In 2023, the operating budget funded six vacant positions.
- In 2024, the operating budget increased to hire a grant consultant (\$100,000) and transfer two positions (audiovisual technician and associate producer) from Innovation & Technology to DCTV (DeKalb County Television).



# 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 Call Center (DeKalb 311) functions as a primary contact for Dekalb County citizens and customers, enhancing the county's transparency and accountability to its constituencies and providing a redefined and optimal customer experience.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$471,186	\$481,274	\$555,404	\$715,409
52 - Purchased / Contracted Services	\$12,776	\$94,433	\$250,041	\$219,752
53 - Supplies	\$-	\$543	\$157	\$600
54 - Capital Outlays	\$-	\$-	\$2,763	\$4,400
70 - Retirement Services	\$-	\$57,959	\$57,959	\$76,798
<b>Expense Total</b>	<b>\$483,962</b>	<b>\$634,210</b>	<b>\$866,324</b>	<b>\$1,016,959</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
07801 - Citizen Help Center	\$483,962	\$634,210	\$866,324	\$1,016,959
<b>Expense Total</b>	<b>\$483,962</b>	<b>\$634,210</b>	<b>\$866,324</b>	<b>\$1,016,959</b>

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	10	10	8	14
Funded	10	10	10	14

## Goals and Objectives

**Goal #1:** Improve citizens' customer experience by facilitating access to a constituent engagement portal.

- Objective #1A: Create a central intake, management and resolution center for constituent inquiries, service request and issues.

**Goal #2:** Increase county operational efficiencies and service delivery through technology.

- Objective #2A: Use service-cloud data as predictor of service trends and associated costs.
- Objective #2B: Optimize performance measures to support implementation of a results-based accountability mode.
- Objective #2C: Maintain the knowledge-based information in the service cloud technology to effectively connect customers to resources and solutions.

**Goal #3:** Proactive customer engagement.

- Objective #3A: Enhance overall service experience and perception of DeKalb County.
- Objective #3B: Maintain staffing levels and tools to adequately respond to customer needs.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Percentage of calls answered within 20 seconds or less	80%	55%	49%	80%
Percentage of inbound calls abandoned by customer before speaking to a representative	10%	7%	5%	5%
Average hold time under three minutes*	2.32	3.05	2.43	3
Average call time (in minutes)*	5.2	3.28	3.3	5
Generate and review Oracle reports to monitor trends*	N/A	N/A	weekly	weekly
Review and update knowledge-based information for Oracle Cloud at least two times per year to ensure up to date contacts and information are available for efficient handling of customer calls*	N/A	N/A	2	2
Identify, develop and implement a customer satisfaction tracking mechanism by December 31, 2024*	N/A	N/A	0%	100%

\* FY2024 new performance measures.

## Points of Interest

- Utilized as a resource for county departments to provide a direct point of contact for citizens in urgent and emergency situations.
- Extended operating hours (7:30 am - 6:00 pm) to serve the public better by allowing customers more time to contact the citizens help center to get their questions answered and conduct their business with the County of DeKalb.

## Significant Budgetary Impacts

- In 2021, there were no significant budgetary impacts.
- The 2022 and 2023 budgets increased temporary services to answer 311 calls and perform administrative duties in support of the expanded office hours and increased activity. This resulted in an increase of \$149,602 in 2022 and \$52K in 2023 (\$42K with the mid-year amendment with \$10K more for computers for the new temporary staff).
- The 2024 budget continues the funding added in 2023 for temporary service (\$93K for FY24) and one laptop for temporary personnel (\$2.2K).

# Clerk of Superior Court

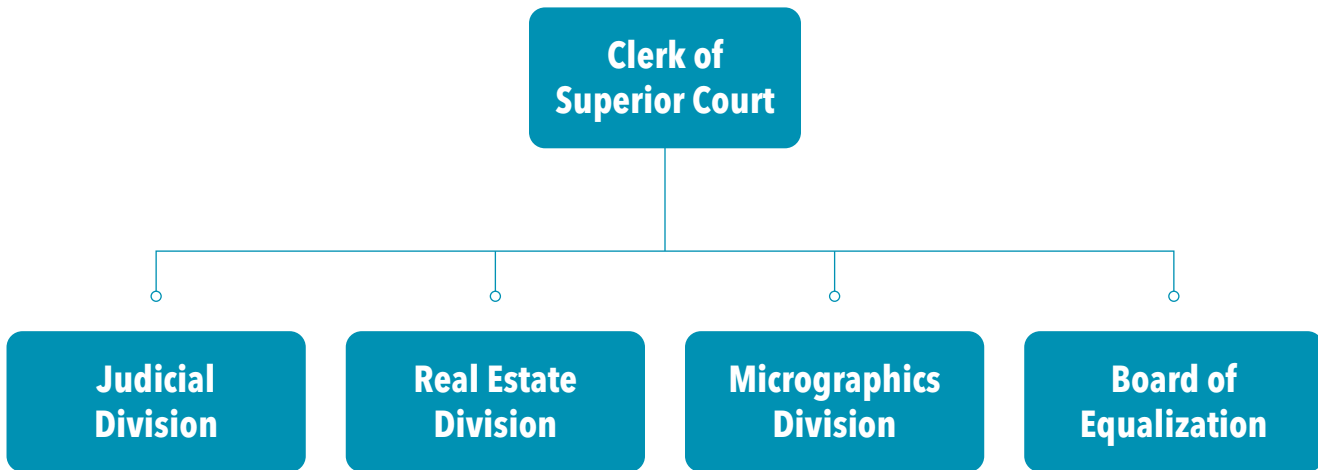
## Mission Statement

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 technological advances, the Clerk ensures the integrity of these valuable documents.

## Description

The 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, and real and personal property located in DeKalb County in accordance with the laws of the State of Georgia. The Clerk of Superior Court supports ten Superior Court judges, 25 Magistrate Court judges and five Specialty courts. The 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 FIFAs (fierifacias) 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$7,235,696	\$7,334,886	\$8,253,984	\$8,320,333
52 - Purchased / Contracted Services	\$974,799	\$1,206,558	\$1,213,342	\$2,300,581
53 - Supplies	\$107,168	\$140,807	\$98,579	\$96,894
54 - Capital Outlays	\$2,587	\$2,853	\$15,704	\$15,000
56 - Depreciation and Amortization	\$-	\$-	\$1,176	\$-
57 - Other Costs	\$11,055	\$12,371	\$10,500	\$11,206
61 - Other Financing Uses	\$581,887	\$-	\$714,000	\$-
70 - Retirement Services	\$-	\$1,251,802	\$1,295,615	\$1,307,385
<b>Expense Total</b>	<b>\$8,913,192</b>	<b>\$9,949,276</b>	<b>\$11,602,901</b>	<b>\$12,051,399</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
03601 - Clerk Superior Court	\$8,181,298	\$9,140,680	\$10,074,582	\$11,237,842
03610 - Clerk Superior Court	\$992	\$888	\$715,021	\$1,000
03611 - Clerk Superior Court - Bd. Of Equalization	\$730,903	\$807,708	\$813,298	\$812,557
<b>Expense Total</b>	<b>\$8,913,192</b>	<b>\$9,949,276</b>	<b>\$11,602,901</b>	<b>\$12,051,399</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	90	93	94	95
Funded	90	93	94	95

## Goals and Objectives

**Goal #1:** Continued implementation of the Odyssey system allowing for touchless document and court related processing.

- Objective #1A: Enhance court provided services to include justice partners: Probation, Sheriff, District Attorney, Solicitor, Police, and the Public Defender.
- Objective #1B: Continue to safeguard privacy records by managing the anti-fraud registry in compliance with the Georgia Public Records statutes.
- Objective #1C: Establish an additional criminal division to address backlogged cases.

**Goal #2:** Continued Center for Disease Control (CDC) recommended COVID-19 health and safety protocols.

- Objective #2A: Maintain routine professional cleaning services of facilities and offices.

**Goal #3:** Process electronically filed temporary protection orders, civil case documents and electronic payments/remittance.

- Objective #3A: Continue to provide and maintain secure web-based access to all public documents.
- Objective #3B: Continue to maintain secure 24-hour e-recording of all real estate documents.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Number of criminal cases filed	2,259	4,865	7,538	8,300
Number of criminal cases processed	1,621	1,843	2,657	2,790
Number of criminal cases closed	2,856	5,237	6,352	6,715
Number of defendants	4,029	1,843	2,933	3,375
Number of cancelled probations	858	805	1,000	1,075
Number of arraignment notices issued	17,458	19,336	27,005	28,950
Number of virtual pleas	379	420	110	75
Number of civil e-file cases processed	12,910	7,700	11,116	12,000
Number of (civil) temporary protective orders issued	2,761	2,979	3,068	3,200
Number of real estate instruments recorded	215,459	145,416	232,736	240,000
Number of real estate pages assigned	813,583	616,907	639,257	680,000
Number of property tax liens issued	21,966	19,462	36,184	40,000
Number of Board of Equalization Hearings	11,233	13,953	13,816	15,000
Number of adoptions/appeals	N/A	N/A	525	575
Number of issued notary/trademarks	N/A	N/A	3,956	4,500
Criminal fines and fees collected	\$9,267,535	\$5,454,933	\$5,609,568	\$5,650,000



## Points of Interest

- The Real Estate Unit successfully transmitted over 200,000 documents, processed over 21,000 tax liens, and filed, linked and/or scanned over 6,000 UCC documents.
- The Board of Equalization completed the Department of Revenue training, scheduled 15,943 hearings, and rendered 9,841 decisions.

## Significant Budgetary Impacts

- The 2021 budget included funding increases for the Board of Equalization (\$100K), real estate plat books (\$28K), and Pioneer Real Estate software (\$581K).
- The 2022 budget included funding increases for Level Seven facilities cleaning contract (\$120K), for Kofile Technologies digitization and preservation of real estate records services, workstations/furniture, and supplies (\$318K), and general operating expenses (\$300K). Additionally, \$1.3 million of American Rescue Plan funds were allocated for four positions and software system upgrades (\$100K).
- The 2023 budget included funding increases for personnel salary adjustments (\$306K) and board member fee increases (\$110K).
- The 2024 budget included funding increases for other professional services (\$445K), board member fees (\$380K), postage (\$60K), cleaning services (\$76K).

# Code Compliance

## Mission Statement

To serve the residents of DeKalb County by enforcing the codes established to protect public health, safety and welfare while enhancing the quality of life with professionalism, timeliness, and efficiency.

## Description

The Code Compliance Administration (CCA) uses a comprehensive approach to ensure compliance with applicable ordinances that protect the health, safety, and welfare of residents. The CCA receives citizens' complaints, assesses properties for compliance and issues citations, warnings, and other notices of violations. The major fund for CCA is the Unincorporated Fund that delivers services to the unincorporated areas of the county.

CCA receives funding from the Foreclosure Registry Fund. This fund protects 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.

## Organizational Chart



## Financials Unincorporated Fund

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$3,751,776	\$3,636,428	\$3,998,876	\$4,710,044
52 - Purchased / Contracted Services	\$250,787	\$333,472	\$482,028	\$748,653
53 - Supplies	\$199,247	\$81,794	\$143,641	\$296,232
54 - Capital Outlays	\$-	\$-	\$-	\$6,260
55 - Interfund / Interdepartmental Charges	\$342,415	\$350,232	\$601,269	\$370,011
70 - Retirement Services	\$-	\$640,475	\$662,892	\$580,330
<b>Expense Total</b>	<b>\$4,544,224</b>	<b>\$5,042,401</b>	<b>\$5,888,706</b>	<b>\$6,711,530</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
05910 - Code Compliance Administration	\$4,544,224	\$5,042,401	\$5,888,706	\$6,711,530
<b>Expense Total</b>	<b>\$4,544,224</b>	<b>\$5,042,401</b>	<b>\$5,888,706</b>	<b>\$6,711,530</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	57	49	62	65
Funded	57	57	62	65

## Foreclosure & Vacant Registry Fund

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
52 - Purchased / Contracted Services	\$16,023	\$16,115	\$8,749	\$51,000
61 - Other Financing Uses	\$-	\$-	\$-	\$100,000
<b>Expense Total</b>	<b>\$16,023</b>	<b>\$16,115</b>	<b>\$8,749</b>	<b>\$151,000</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
05920 - Code Compliance - Foreclosure Registry	\$16,023	\$16,115	\$8,749	\$151,000
<b>Expense Total</b>	<b>\$16,023</b>	<b>\$16,115</b>	<b>\$8,749</b>	<b>\$151,000</b>

## Goals and Objectives

**Goal #1:** Continue to advance and enhance existing programs to provide efficient services to ensure compliance with county codes, standards, regulations and to protect the public health, safety, and welfare of the residents of DeKalb County.

- Objective #1A: Conduct one corridor sweep within targeted commercial zones.
- Objective #1B: Conduct 35 multi-tenant commercial corridor sweeps annually.
- Objective #1C: Conduct one countywide sign sweep per month.
- Objective #1D: Conduct two multi-family property sweeps per month.
- Objective #1E: Conduct two hotel/motel sweeps per month.
- Objective #1F: Administer and process 100 percent of all foreclosure and vacant property registrations.
- Objective #1G: Train staff and implement the use the recently approved International Property Maintenance Code.

**Goal #2:** Utilize the In-Rem process to abate nuisances from the community by repairing, closing, clearing vegetation, or demolishing unfit structures.

- Objective #2A: Submit 25 properties to the Law Department for abatement.
- Objective #2B: Submit 25 properties to the Law Department for demolition.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
*Targeted commercial zones corridor sweeps	N/A	N/A	N/A	1
Multi-tenant commercial corridor sweeps	N/A	N/A	49	35
Corridor citations issued	N/A	N/A	417	450
Countywide sign sweeps per month	N/A	N/A	2	1
Multi-family property sweeps per month	N/A	N/A	6,25	2
Multi-family citations issued	N/A	N/A	431	450
Hotel/Motel property sweeps per month	N/A	N/A	1,6	2
Hotel/Motel citations issued.	N/A	N/A	102	115
Foreclosure registry registrations received and processed (%)	N/A	N/A	100%	100%
Vacant registry registrations received and processed (%)	N/A	N/A	100%	100%
Properties submitted for abatement	N/A	N/A	23	25
Properties abated	N/A	N/A	24	30
Properties submitted for demolition	N/A	N/A	24	25
Properties demolished	N/A	N/A	28	30

\* FY2024 new performance measures.

## Points of Interest

### International Property Maintenance Code (IPMC)

CCA aims to begin enforcement of the IPMC in FY24 following the code's review by the Department of Community Affairs. IPMC is a model code that will strengthen CCA's ability to address abatement of nuisances existing on properties located in unincorporated DeKalb County.

### International Property Maintenance Code (IPMC)

Code Compliance has identified the Emergency Powers in Section 109 as a new tool within the IPMC which can be utilized by Code Compliance to take certain actions in emergency situations. Code Compliance has also identified Section 108 as another set of new tools which provide Code Compliance the ability to disconnect utilities in emergency situations and to take additional actions to close vacant structures.

CCA was approved to hire a Certified Combination Building Code Inspector to verify the level of hazards that may exist when each emergency request arise.

### Infor Field Inspector

The Infor Field Inspector mobile solution is scheduled to launch during the 1st Quarter of 2024 and will allow Code Compliance Officers full capabilities to efficiently download, view, and edit their assigned inspections or service requests. The application is designed to work with the Infor Public Sector back-office providing field staff with the ability view and modify case details. The application also provides the following additional benefits:

- Field officers will be able to create, print and issue warning notices and citations utilizing hand-held devices.
- Case details will be stored within the application eliminating the need for the current paper-based filing system.
- Interface with Benchmark, the courts case management system.
- Transfer citations electronically to the court.
- Import case adjudication results.

### Significant Budgetary Impacts

- The 2021 budget included funding of \$100K to purchase new Motorola radios.
- The 2022 budget included funding of \$56K to purchase four vehicles for code compliance officers. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included funding of \$276K for six electric vehicles for code enforcement officers and \$150K for relocation renovations.
- The 2024 budget includes \$180K to upgrade Toughbooks for Code Compliance Officers.

# 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:

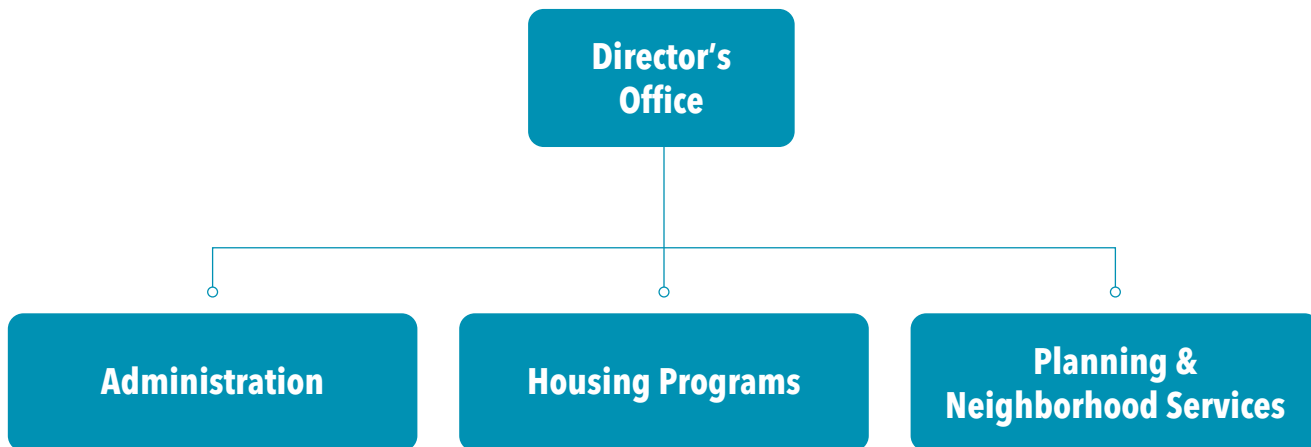
- To provide decent, affordable housing for low-to-moderate income persons residing in DeKalb County.
- To provide a suitable living environment, public facilities, infrastructure, and community services, principally benefiting low-to-moderate income persons.
- To expand economic opportunities, increase 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 (CDBG) Program, an entitlement grant provided by the U.S. Department of Housing and Urban Development (HUD) through Title I of the Housing and Community Development Act of 1974 as amended. The county also receives other grants from HUD that are administered by the Community Development Department, including the McKinney Emergency Solutions Grant Program 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 people.

# Organizational Chart



## Financials

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

## Positions

Not applicable.

## Goals and Objectives

**Goal #1:** Complete the renovation of the Police Training Facility to conduct the Physical Ability Test (PAT), a state mandated test for police applicants. Community Development Block Grant (CDBG) funding will be used to renovate an existing space for a permanent PAT testing location. Construction to begin in Summer, 2024.

**Goal #2:** Complete the preservation of the Old Bruce Street School ruins located in Lithonia, Georgia. next to the East DeKalb at Bruce Street Senior Center. This school will serve as a significant monument as the it housed the first school for African American children in DeKalb County. Invitation to bid will be released in the Summer, 2024.

**Goal #3:** CDBG funds will be used for the construction of approximately three hundred and fifty feet of sidewalk on the north side off the Peachtree Boulevard access road in the City of Doraville. The proposed sidewalk will tie into existing sidewalks at Tilly Mill Road, as well as sidewalks to be completed by the Towns at Creekside townhome development currently under construction. Construction to be completed by the fourth quarter of 2024.



**Goal #4:** Anticipate the development of additional affordable housing for low- to-moderate income persons and seniors.

**Goal #5:** Continue to meet the Continuum of Care goal of reducing homelessness through the expanded use of the coordinated entry hotline.

**Goal #6:** Continue to help DeKalb County Seniors through the Special Purpose Home Repair Program.

**Goal #7:** Implement the HOME America Rescue Plan using the \$7.8 million in funding for tenant based rental assistance and support services.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Number of rental units constructed	210	30	0	200
Tenant-based rental assistance	14	13	19	25
Homeowner housing rehabilitation	0	0	19	30
Homeowner housing added	3	0	0	5
Non-housing public service activities other than low/moderate income housing benefits (persons)	625	669	0	700
Homeless prevention	2,562	1,279	0	1,500
Businesses assisted	57	0	1,065	25
Jobs created	20	0	81	75
Public facility or infrastructure activities other than low/moderate income housing benefit (persons)	7,500	8,000	2	10,000
Public facility or infrastructure activities for low/moderate income housing benefits (persons)	1,000	2,500	7,500	2,500
Non-homeless public service activities other than low/moderate income housing benefit	1,060	1,113	2,000	950
Number of buildings demolished	0	20	13	30

## Points of Interest

- The Department of Housing and Urban Development awarded DeKalb County in 2023, a total of \$13,942,639 in entitlement funding: \$4,537,241 through the Community Development Block Grant Program, \$394,840 through the Emergency Solutions Grant, \$2,500,886 through the HOME Investment Partnership Program, and \$6,509,672 to the Continuum of Care Program.

## Significant Budgetary Impacts

- From 2021 - 2024, there were no significant budgetary impacts.

# Community Service Board

## (DBA Claratel Behavioral Health)

### Mission Statement

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

### Description

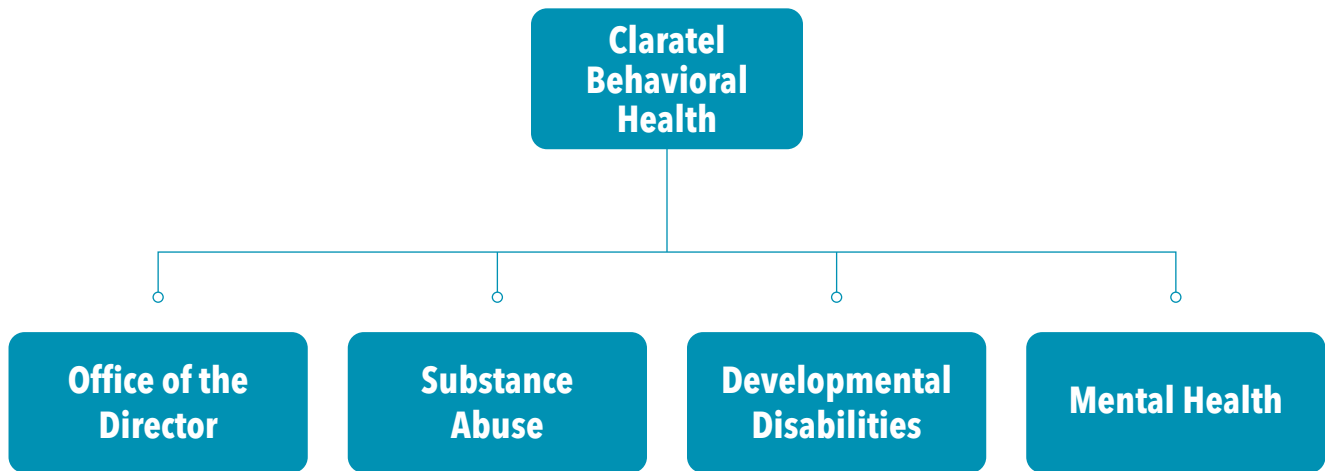
Claratel Behavioral Health is an innovative, community-based behavioral health and intellectual developmental disabilities services organization in metropolitan Atlanta, Georgia. Claratel Behavioral Health is the sixth largest out of 22 public, not-for-profit Community Service Boards in the State, and the largest mental health provider in DeKalb County. Claratel Behavioral Health is DeKalb County's only Safety Net behavioral health services provider, offering a continuum of care for mental health and substance use disorders for adults and the only provider serving the uninsured population. Because of financial constraints and high poverty rates, many DeKalb County residents lack access to behavioral health care. For individuals who have no insurance, Claratel Behavioral Health services are provided at no-cost or a small co-payment based on their financial status. Close to 97 percent of the uninsured individuals served by Claratel Behavioral Health meet the no-cost requirements. The local governing authority appoints a twelve-member board that includes three DeKalb County elected or appointed officials. DeKalb Community Service Board rebranded in FY2024 to Claratel Behavioral Health.

Claratel Behavioral Health helps residents of DeKalb County suffering from mental/behavioral illnesses and addictions to reclaim their lives and provide support to people with developmental disabilities, enabling them to participate in the life they choose fully. A combination of state grant-in-aid, fee revenues, and county funding funds Claratel Behavioral Health. County funding supports direct services provided at the Jail, DeKalb Services Center, East DeKalb, DeKalb Crisis Center, the Mobile Crisis Team (Co-responder Program, and the Opioid Residential Treatment Program.

Claratel Behavioral Health has 20 locations providing a variety of services. The five Community Mental Health centers across the county provide various outpatient, case management, and psychosocial rehabilitation services to adults, children, and adolescents. Claratel Behavioral Health also partners with the DeKalb County Board of Education, providing school therapy and consultation services in 13 schools. Claratel Behavioral Health also provides housing support in rental apartments and residential homes to over 200 individuals. The developmental disabilities services are provided through a supported employment program, day services, and residential services. All outpatient community mental health centers provide addictive disease services, with the DeKalb Addiction Clinic providing more inten-

sive services and the services. The DeKalb County Police Department’s mobile crisis team partners a licensed clinical with a DeKalb County Police officer to provide mobile psychiatric emergency services. The DeKalb Regional Crisis Center is the largest bed-capacity crisis center in Opioid Residential Treatment Program providing long-term residential.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
57 - Other Costs	\$2,134,057	\$2,849,057	\$2,849,057	\$2,869,057
<b>Expense Total</b>	<b>\$2,134,057</b>	<b>\$2,849,057</b>	<b>\$2,849,057</b>	<b>\$2,869,057</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
07201 - Community Service Board	\$2,134,057	\$2,849,057	\$2,849,057	\$2,869,057
<b>Expense Total</b>	<b>\$2,134,057</b>	<b>\$2,849,057</b>	<b>\$2,849,057</b>	<b>\$2,869,057</b>

## 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.
- Objective #1C: Expand services to prepare for State Medicaid unwinding which will remove an estimated 500,000 individuals from Medicaid coverage. The DeKalb CSB will be the primary provider in the county to support those individuals who have lost their Medicaid insurance and have no other coverage.

**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.
- Objective #2C: Expand Telehealth services to client and other community agencies.

**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.
- Objective #3C: Continued implementation of the Federal Substance Abuse and Mental Health Services Administration grant for the Clifton Spring Mental Health Centre to expand into a Certified Community Behavioral Health Center.

**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 to impact internal and external contributions to support development of planning and policy.
- Objective #4B: Create client engagement committee.

**Goal #5:** Expand crisis and detox residential services in the county to support an ever-growing need for this level of care in the metro Atlanta area. Currently, the DeKalb Claratel Behavioral Health operated 49 percent of the total crisis bed capacity for six counties (Fulton, Gwinnett, Rockdale, Newton, DeKalb, Clayton).

- Objective #5A: Secure county, city, and state support and funding for a new Behavioral Health Crisis Center to expand existing bed capacity.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Total Clients	7.211	8.564	10.500	10.815
Clients Served By:				
Addictive Diseases Services	429	468	533	549
Child and Adolescent Services	862	1.138	1.361	1.402
Crisis Services	1.752	1.876	2.182	2.247
Development Disability Day Services	151	132	115	118
Jail Services	4	2	7	7
Mental Health Outpatient	3.489	4.078	4.364	4.495
Mobile Crisis	92	435	1.493	1.538
Opioid Residential Treatment	27	41	62	64
Psychosocial Rehab, Peer & BH Supported Emp.	281	271	253	261
Residential Services	124	123	130	134

## Points of Interest

- The components of Claratel Behavioral Health funding sources are 7 percent county, 39 percent state, 47.4 percent state, 30.2 percent fee-for-service, 9.1 percent grants, and 6.4 percent contracts and other sources.
- DeKalb County contributions to Claratel Behavioral Health funding are used in these programs/units: Crisis Center 25.62 percent, Adult Mental Health 23.22 percent, Intellectual Developmental Disabilities Day services 30.63 percent, and Substance Abuse 20.53 percent.
- Claratel Behavioral Health is the sixth largest out of 22 Community Service Boards in the State.
- Claratel Behavioral Health operates the largest bed capacity Crisis Service Unit in the State and maintains occupancy capacity and length of stay standards.
- Case manager staff at Claratel Behavioral Health completed and secured the largest number of Georgia housing vouchers for homeless individuals of any Claratel Behavioral Health.

## Significant Budgetary Impacts

- In 2021, \$1M was approved with American Rescue Plan funds (first tranche) to provide funding for clinical resources addressing pandemic related issues, i.e., additional mental health nurses for Police support. In the operating budget, there was no significant budgetary impact.
- In 2022, \$1M was approved with American Rescue Plan funds (second tranche) for COVID-related initiatives. In the operating budget, \$85,000 was approved for repairs to county buildings (siding replacement-\$50K, front awning \$10K, upgrade bathrooms to be ADA (American Disability Act) compliant-\$25K); Crisis Center remodeling was approved for \$130,000 (upgrade

restrooms to be ADA compliant-\$30K, replace flooring-\$130K); and \$500,000 was approved for the Opioid Residential Program (funding to open an additional 12 beds).

- In 2023, there were no significant budgetary impacts.
- In 2024, the budget included \$20,000 to fund needs assessment resources and staffing for data analyst and writers. The Board of Commissioners recommended this funding for approval.





# Contributions to Capital

## Description

The Contributions to the Capital Projects department are 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 (CIP) 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 review process.

## Financials - General Fund

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
61 - Other Financing Uses	\$5,820,901	\$4,813,747	\$6,028,334	\$10,128,172
<b>Expense Total</b>	<b>\$5,820,901</b>	<b>\$4,813,747</b>	<b>\$6,028,334</b>	<b>\$10,128,172</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
09041 - Contribution General Fund	\$5,820,901	\$4,813,747	\$6,028,334	\$10,128,172
<b>Expense Total</b>	<b>\$5,820,901</b>	<b>\$4,813,747</b>	<b>\$6,028,334</b>	<b>\$10,128,172</b>

(See FY24 Capital Contributions schedule for complete list of projects.)

## Points of Interest - General Fund

- Capital items for the General Fund include:
  - Computer and hardware upgrades - \$2M.
  - Software upgrades - \$3.4M.
  - Heating ventilation and air conditioning replacement - \$1.8M.
  - Maloof Annex Auditorium renovations - \$470K.

## Significant Budgetary Impacts

- The 2021 budget included funding of \$2M for various proposed CIP projects (\$644K for capital lease payments, \$500K for mold remediation, \$597K for street level imagery, and \$285K for mobile assessors’ field application).
- The 2022 budget included funding of \$2.2M for various proposed CIP projects (\$1.9M for jail lock replacement and \$334K for jail rooftop cameras).
- The 2023 budget included funding of \$11M for various county facilities renovations, \$11M for software and system upgrades, and \$6M for county jail renovations and upgrades.
- The 2024 budget includes \$3.3M for various county facilities renovations and \$6M for software and computer/hardware upgrades.

## Financials - Fire Fund

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
61 - Other Financing Uses	\$-	\$400,000	\$400,000	\$400,000
<b>Expense Total</b>	<b>\$-</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
09042 - Contribution Fire Fund	\$-	\$400,000	\$400,000	\$400,000
<b>Expense Total</b>	<b>\$-</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>

## Points of Interest - Fire Fund

- Capital items for the Fire Fund include:
  - Overhead Door Project - \$400K.

## Significant Budgetary Impacts

- In 2021, there were no significant budgetary impacts.
- The 2022 budget funded Overhead Door Project for \$400K. (1st year of a 3-year CIP project).
- The 2023 budget funded Overhead Door Project for \$400K. (2nd year of a 3-year CIP project).
- The 2024 budget funded Overhead Door Project for \$400K. (3rd year of a 3-year CIP project).

## Financials - Designated Fund

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
61 - Other Financing Uses	\$-	\$-	\$350,000	
<b>Expense Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$350,000</b>	

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
09043 - Contribution Designated Fund	\$-	\$-	\$350,000	
<b>Expense Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$350,000</b>	

## Points of Interest - Designated Fund

- Capital items for the 2023 Designated Fund include:
  - Tobie Grant demolition - \$950K.
  - Ellenwood Park development - \$1.2M.
  - Cedar Park development - \$1.5M.
  - Nancy H. Scott pool construction - \$2M.

## Significant Budgetary Impacts

- In 2021 - 2022, there were no significant budgetary impacts.
- The 2023 budget funded Tobie Grant demolition for \$950K, Ellenwood Park development for \$1.2M, Cedar Park development for \$1.5M and Nancy H. Scott pool construction for \$2M.
- In 2024, there are no significant budgetary impacts.

## Financials - Unincorporated Fund

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
61 - Other Financing Uses	\$2,500,000	\$500,000	\$-	\$1,000,000
<b>Expense Total</b>	<b>\$2,500,000</b>	<b>\$500,000</b>	<b>\$-</b>	<b>\$1,000,000</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
09044 - Contribution Unincorporated	\$2,500,000	\$500,000	\$-	\$1,000,000
<b>Expense Total</b>	<b>\$2,500,000</b>	<b>\$500,000</b>	<b>\$-</b>	<b>\$1,000,000</b>

## Points of Interest

- Capital items for the Unincorporated Fund include:
  - Gateway/Corridor improvements - \$1M.

## Significant Budgetary Impacts

- The 2021 budget included \$2.5 million in funding for the Gateway Improvement Project.
- The 2022 budget included \$500 thousand in funding for the DeKalb Bicentennial Beautification Plan.
- In 2023, there are no significant budgetary impacts.
- The 2024 budget included \$1 million in funding for the Gateway Improvement Project.

## 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

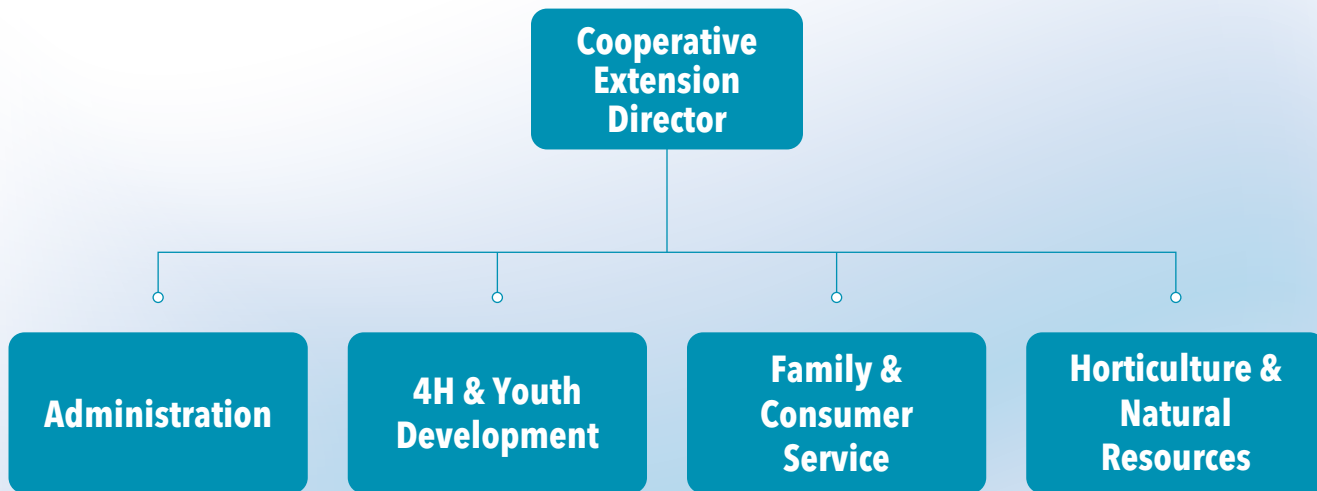
## Mission Statement

The mission of University of Georgia (UGA) 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. DeKalb County Cooperative Extension works collaboratively with county and other governmental entities, non-profit organizations, schools, and the faith-based community to create healthy and sustainable individuals, families, and communities.

## 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 (childcare 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$646,843	\$582,239	\$729,783	\$764,148
52 - Purchased / Contracted Services	\$75,928	\$109,372	\$98,348	\$142,759
53 - Supplies	\$36,475	\$39,515	\$32,122	\$85,821
54 - Capital Outlays	\$-	\$-	\$-	\$2,000
55 - Interfund / Interdepartmental Charges	\$38,288	\$33,262	\$33,832	\$35,080
57 - Other Costs	\$-	\$-	\$-	\$25,800
70 - Retirement Services	\$-	\$75,598	\$78,240	\$109,796
<b>Expense Total</b>	<b>\$797,533</b>	<b>\$839,986</b>	<b>\$972,325</b>	<b>\$1,165,404</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
06901 - Extension Service - Administration	\$329,790	\$363,100	\$439,410	\$579,005
06910 - Extension Service - Youth Program	\$57,877	\$41,702	\$97,140	\$125,853
06930 - Extension Service - Family & Consumer Science	\$244,854	\$289,205	\$252,530	\$279,398
06935 - Extension Service - Horticulture & Landscape	\$165,012	\$145,979	\$182,968	\$181,148
06940 - Extension Service - Community Dev.&Programs	\$-	\$-	\$278	\$-
<b>Expense Total</b>	<b>\$797,533</b>	<b>\$839,986</b>	<b>\$972,325</b>	<b>\$1,165,404</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	6	7	8	9
Funded	9	11	11	9

## Goals and Objectives

**Goal #1:** Enhance Community Health and Well-Being for DeKalb Citizens.

- Objective #1A: Provide 175 health and nutrition related educational programs for youth and adults that promote health and wellness in the county by collaborating with schools, libraries, senior centers, recreational centers, and other organizations.
- Objective #1B: Utilize Fresh-on-DEK Mobile Farmers Market to provide nutrition education and access to fresh produce to 8,000 citizens.

**Goal #2:** Enhance safe neighborhoods in DeKalb County.

- Objective #2A: Create the DeKalb 4-H Leadership program for high school students. The inaugural group had 25 high school students. The focus for the program is responsible behavior and building community with neighbors.
- Objective #2B: Teach technology skills to senior citizens through a program called "Tech Chang-ers. 4-Hers will work with 20 senior citizens to assist them with technology.

**Goal #3:** Create more sustainable communities in DeKalb County.

- Objective #3A: Provide 100 horticulture educational programs focusing on gardening, water conservation and sustainable growing practices.
- Objective #3B: Recruit, train and manage an additional 40 Master Gardener Volunteers.
- Objective #3C: Collaborate with county government departments and provide public education in creating and maintaining green infrastructure to assure that DeKalb County gains and maintains certified green community status with the Atlanta Regional Commission.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Youth reached by educational programs	0*	150	1,333	250
Participants in workshops and classes	8,200	13,108	9,723	13,500
Educational workshops and classes	568**	1,725	1,177	1,500
Plant, soil, insects, and other samples processed	1,306	1,400	447	1,400
Publications distributed	1,031	1,000	569	1,500
Telephone and email requests for information departmental responded to	27,350	26,000	6,727	27,000
Grants and contracts	80,000	80,000	80,000	80,000
Fresh on DeK participants	8,000	8,000	4,866	8,000
Social Media post reach and engagement	31,300	36,750	17,564	35,000

\*Staff reduction due to retirement and termination in 4-H youth programming.

\*\*All workshops and classes were virtual.



## Points of Interest

- 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 (about the seating capacity of Madison Square Garden) by volunteering 13,873 hours (about one and a half years), which equals to \$324,466 saved to the county. These hours and contacts are all made by working on 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 programs through 4-H to develop citizenship, leadership, responsibility, and life skills for young people. Family and Consumer Sciences offered 279 programs to improve quality of life as it relates to food, home, health, families, and money. The Expanded Foods and Nutrition Education program provided 797 virtual educational sessions, and indirectly reached 795 families.
- Extension's Fresh-on-Dek team in collaboration with the Center for Disease Control and the DeKalb County Board of Health 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 percent 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 UGA 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 percent 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 percent 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 per client.

## Significant Budgetary Impacts

- In 2021 - 2024, there were no significant budgetary impact.

# 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 the "Jail Construction and Staffing Act" which provides for the imposition and collection of an additional 10 percent 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
Fund Balance Forward	\$155,154	\$155,154	\$53,981	\$53,981
33 - Intergovernmental	\$65,389	\$52,260	\$46,290	\$42,000
35 - Fines and Forfeitures	\$409,372	\$520,869	\$540,220	\$529,175
Revenue Total	\$474,761	\$573,129	\$586,511	\$571,175
57 - Other Costs	\$-	\$-	\$-	\$-
61 - Other Financing Uses	\$474,761	\$674,303	\$586,511	\$557,893
Expense Total	\$474,761	\$674,303	\$586,511	\$557,893
Grand Total	\$1,104,676	\$1,402,586	\$1,227,003	\$1,183,049
Fund Balance - Ending	155154,44	\$53,981	\$53,981	\$67,263
Gain/(Use) of Fund Balance	\$0	\$(101,173)	\$0	\$13,282
Adopted Budget				\$625,156

## Goals and Objectives

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

## Significant Budgetary Impacts

- No significant budgetary impacts (FY21-FY24).

# Drug Abuse Treatment and Education

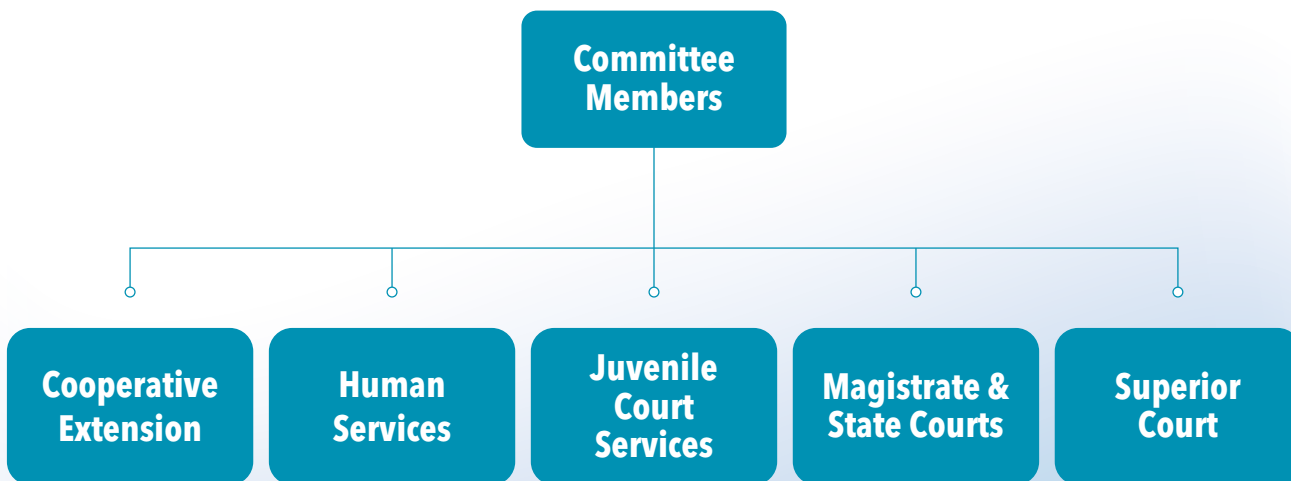
## Mission Statement

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 percent 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

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
52 - Purchased / Contracted Services	\$-	\$-	\$-	\$183,108
53 - Supplies	\$-	\$-	\$-	\$135,009
57 - Other Costs	\$-	\$-	\$-	\$4,269
<b>Expense Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$322,386</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
02562 - Drug Abuse - Coop Extension - Youth Development	\$-	\$-	\$-	\$7,004
02565 - Drug Abuse - Juvenile/Rebound Drug Court	\$-	\$-	\$-	\$10,506
02566 - Drug Abuse - Magistrate/Diversion Treatment Court	\$-	\$-	\$-	\$13,132
02567 - Drug Abuse - Superior/Adult Felony Drug Court	\$-	\$-	\$-	\$250,705
02570 - Drug Abuse - State Court - Dui Court	\$-	\$-	\$-	\$21,887
02575 - Drug Abuse - Human Services	\$-	\$-	\$-	\$4,269
02577 - Drug Abuse Superior Court Adult Felony Mental Health Court	\$-	\$-	\$-	\$7,880
02578 - Drug Abuse Superior Court Adult Felony Veterans Court	\$-	\$-	\$-	\$7,003
<b>Expense Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$322,386</b>

Note: DATE Fund did not have any expenses for FY21, FY22 and FY23.

## 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.

## Significant Budgetary Impacts

- In 2021-2024, there were no significant budgetary impacts.

# Debt Function

## Mission Statement

The purpose of the debt function is to leverage large capital improvements costs across a longer 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 municipal 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 if a "level-savings" method had been employed. The total payments decreased by \$49k for 2023 and another \$17.5k for 2024 as the increase in the principal payment is less than the decrease in the interest payment. This scenario resulted in the millage rate for the Special Tax District - Unincorporated Bonds to decrease from 0.591 mils in 2019 down to .479 mils in 2023 and budgeted at .391 for 2024.

The Public Safety and Judicial Authority Revenue Debt Service decreased by \$6K for FY2022, \$14K for 2023 and \$15K for 2024. In 2020 it increased by \$800K due to the "upfront savings" realized by the 2015 refunding which continue until 2031 when the payments begin to decrease. The principal payments for FY24 will increase by \$90K, but the interest will decrease by almost \$91.5K.

The county's other non-water & sewer debt service principal payments decreased by \$2.8M and the interest payments decreased by \$207K for FY2024. FY23 included a reduced final payment (interest only) for COPS (2013). The water & sewer debt service principal payments increased by \$18.6M and the interest payments increased for FY2023 by \$20M for a net increase of \$38M. The principal payments continue to increase by \$6.28M and \$6.6M for interest in FY24. This movement had minor impact on the funds which contribute to the debt service. For FY23, the 2022 refunding bonds take the place of the 2011 bonds and for FY24 the 2023 refunding bonds take the place of the 2013 bonds.

## 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		Funding Sources		
Fund	Bond/Instrument	Fund	Fund Name	Method
100	Certificates of Participation	100	General Fund	Direct
273	Hospital	273	Hospital	Direct
411	STD GO Bond Series	411	Special Tax District GO Bond Series	Direct
412	Building Authority	100	General Fund	Transfer
413	Public Safety & Judicial Facilities Authority	100	General Fund	Transfer based on square footage
		215	E911 Fund	
		270	Fire Fund	
		271	Special Tax District - Designated	
274	Police Fund			
414	Urban Redevelopment Agency	100	General Fund	Transfer
514	Water & Sewer	511	Water & Sewer	Transfer

## Credit Agency Ratings / Outlook

Bond Type	Fitch	Moody's Investor Service	Standard and Poor's
General Obligation	AA / Stable	Aa2 / Stable	No Rating
Water & Sewer			
Prior (Senior) Lien	No Rating	Aa2 / Stable	AA- / Stable
Second (Subordinate) Lien	AA- / Stable	Aa3 / Stable	A+ / Stable
WIFIA 1 Loan	AA / Stable	Aa2 / Stable	No Rating
WIFIA 2 Loan	No Rating	Aa2/ Stable	No Rating



Moody's: Update to credit analysis states

- **GO:** The last rating review occurred in November 2022 when Moody's affirmed the Aa2 rating for the GO bonds and special tax district bonds (2016 GO's). The Aa2 rating on the county's Series 2016 general obligation bonds (issued on behalf of a Special Transportation, Parks, and Greenspace and Libraries Tax District) "reflects the county's pledge to levy an annual ad valorem tax, unlimited by rate or amount, on all taxable property located within the Special Tax District. The Special Tax District's boundaries encompass over 80 percent of the county's tax base".
- **W&S:** The last rating review occurred in November 2022 for the \$284 million general obligation 2022 Water Infrastructure Finance and Innovation Act (WIFIA) loan. "The county's Aa2 issuer rating reflects the county's overall healthy financial position, strong economic base that is centrally located within the Atlanta (Aa1 stable) metropolitan area, trend of robust revenue growth, and prudently managed expenditures. The rating also incorporates the county's slightly above average long-term liabilities ratio which is likely to grow in the coming years due to planned utility-related borrowing, average wealth and income metrics, and relatively low fixed costs ratio. The Aa3 rating on the subordinate lien water and sewer revenue bonds is one notch below the senior lien bonds to reflect the priority of payment under the flow of funds, the significant amount of senior lien bonds outstanding, and the 10+ years that the senior lien bonds will remain outstanding."

Fitch Ratings: Update to credit analysis states:

- **GO:** In September 2022, the County received notification the long-term standing of AA and stable remains unchanged. The rating "is based on the county's steadily improved budgetary management and demonstrated ability to rebuild its financial resilience. The County is positioned to maintain very strong gap-closing capacity throughout typical economic cycles."
- **W&S:** In September 2022, annual surveillance concluded there is no change to the AA- rating which was assigned in 2021. The AA- rating had been assigned to the \$90 million refunding bond series 2013 and \$59.9 million refunding bond series 2015 and assigned aa- to the Standalone Credit Profile. The rating outlook was improved to stable at that time and continues to be stable. On September 13, 2021, the WIFIA I loan was assigned a new rating at AA with a stable outlook.

## Legal Debt Limit

The legal debt limit of DeKalb County is ten percent 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.

<b>DeKalb County, Georgia</b> <b>Computation of Legal Debt Margin (Unaudited)</b> <b>December 31, 2023</b> <b>(in thousands of dollars)</b>		
Assessed Value		\$ 51,012,257
Debt Limit - 10% of assessed value		\$ 5,101,226
Amount of Debt Applicable to Debt Limit:		
Total bonded debt (excluding premiums)	\$ 90,595	
Less:		
Total reserve for general bond debt	\$ 2,388	
Total debt applicable to debt limit		88,207
Legal Debt Margin		\$ 5,013,019
<p><b>NOTE: The constitutional debt limit for general obligation tax bonds which may be issued by the Commissioners of DeKalb County is 10% of the assessed valuation of taxable property within the County.</b></p>		
<p>Source: DeKalb County Finance Department</p>		

## 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, 2023			
(in thousands of dollars)			
Category of Debt	Total Amount Outstanding (000s)	% Applicable to the County <sup>3</sup>	Amount of Debt Applicable to DeKalb County
<b>Direct Debt:</b>			
DeKalb County General Obligation Bonds	90,595	100%	90,595
DeKalb County Building Authority	5,120	100%	5,120
DeKalb County Public Safety and Judicial Facilities Authority	27,020	100%	27,020
DeKalb County Urban Redevelopment Authority	3,345	100%	3,345
Certificates of Participation	3,985	100%	3,985
DeKalb County Lease Liabilities	10,983		
DeKalb County Financed Purchases	2,442	100%	2,442
DeKalb County Notes Payable	9,931	100%	9,931
DeKalb County Subscription Based Information Technology Arrangements (SBITA)	17,237		
<b>Total Direct Debt</b>	<b>170,658</b>	100%	170,658
<b>Overlapping Debt:</b>			
DeKalb County Board of Education			
General Obligation Bonds	19,470	100%	19,470
Certificate of Participation	8,249	100%	8,249
Fulton-DeKalb Hospital Authority - County Portion Only	27,719		27,719
<b>Total</b>	<b>27,935</b>	100%	27,935
City of Decatur			
General Obligation Bonds	96,165	100%	96,165
Notes Payable	11,178	100%	11,178
Financed Purchases	791	100%	791
Guaranteed Revenue Bonds	63,625	100%	63,625
Certificates of Participation	1,880	100%	1,880
Subscription Liability	1,611	100%	1,611
<b>Total</b>	<b>175,250</b>		175,250
City Schools of Decatur			
Certificates of Participation 2014	-		
Certificates of Participation 2020	15,085	100%	15,085
<b>Total</b>	<b>6,860</b>	100%	6,860
<b>Total</b>	<b>21,945</b>		21,945
City of Atlanta			
General Obligation Bonds	633,425	4.75%	30,088
APSJFA Revenue Bonds	12,225	4.75%	581
SWMA Revenue Bonds	-	4.75%	-
Intergovernmental Agreements	433,836	4.75%	20,607
Notes Payable	748	4.75%	36
Financed Purchases	68,515	4.75%	3,254
Certificates of Participation	50,095	4.75%	2,380
Other	35,754	4.75%	1,698
<b>Total</b>	<b>1,234,598</b>		58,643
Atlanta Public Schools			
Certificates of Participation (ERS, Inc.)	72,460	4.75%	3,442
<b>Total</b>	<b>72,460</b>		3,442
City of Dunwoody			
Guaranteed Revenue Bonds	12,513	100%	12,513
<b>Total</b>	<b>12,513</b>		12,513
<b>Total Overlapping Debt</b>	<b>1,572,420</b>		267,515
<b>Total Direct and Overlapping Debt</b>	<b>1,743,078</b>		438,173
			\$ 574.28
<sup>1</sup> As of June 30, 2023			
<sup>2</sup> As of December 31, 2022			
<sup>3</sup> Calculation of City of Atlanta overlapping percentages			
	<u>A.V. (000s)</u>	<u>% of A.V.</u>	
City of Atlanta in Fulton	37,551,890,026	93.36%	
City of Atlanta in DeKalb	2,669,640,254	6.64%	
	40,221,530,280	100.00%	
Source: DeKalb County Finance Department			

## Principal and Interest Summary

### TAX FUNDS

#### CERTIFICATES OF PARTICIPATION

	COPS (2013)			COPS (2016)		
	Principal	Interest	Total	Principal	Interest	Total
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

#### REVENUE BONDS

	Fulton-Dekalb Hospital Auth Rev Cert S 2020B		
	Principal	Interest	Total
2022	1,945,000	729,181	2,674,181
2023	1,990,000	682,748	2,672,748
2024	2,040,000	635,194	2,675,194
2025	2,085,000	586,519	2,671,519
2026	2,135,000	536,723	2,671,723
2027	2,185,000	485,747	2,670,747
2028	2,240,000	433,532	2,673,532
2029	2,295,000	380,019	2,675,019
2030	2,350,000	325,208	2,675,208
2031	2,405,000	269,099	2,674,099
2032	2,460,000	211,692	2,671,692
2033	2,520,000	152,928	2,672,928
2034	2,580,000	92,748	2,672,748
2035	2,640,000	31,152	2,671,152

#### GENERAL OBLIGATION BONDS

	Unincorporated GO Bonds (refunding 2016)		
	Principal	Interest	Total
	10,285,000	5,057,538	15,342,538
	10,750,000	4,543,288	15,293,288
	11,270,000	4,005,788	15,275,788
	11,790,000	3,442,288	15,232,288
	12,360,000	2,852,788	15,212,788
	12,945,000	2,234,788	15,179,788
	13,555,000	1,587,538	15,142,538
	14,040,000	1,147,000	15,187,000
	14,635,000	585,400	15,220,400

### NON-TAX FUNDS

#### BONDS

	Building Authority Refunding Bonds (2013)			Building Authority Refunding Bonds (2015)		
	Principal	Interest	Total	Principal	Interest	Total
2023	1,066,869	23,738	1,090,606	2,490,000	141,546	2,631,546
2024				2,535,000	95,232	2,630,232
2025				2,585,000	48,081	2,633,081

### NON-TAX FUNDS CONTINUED

	PS &JFA Bonds (2015)			URA Bonds (2010)		
	Principal	Interest	Total	Principal	Interest	Total
2023	1,830,000	1,261,694	3,091,694	425,000	226,577	651,577
2024	1,920,000	1,170,194	3,090,194	440,000	201,035	641,035
2025	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

**NON-TAX FUNDS CONTINUED**

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			

**NON-TAX FUNDS CONTINUED - WATER AND SEWER**

**BONDS**

	Water & Sewer Bonds (2006B Refunding)			Water & Sewer Bonds (2010)		
	Principal	Interest	Total	Principal	Interest	Total
2023	8,660,000	10,429,738	19,089,738	2,175,000	364,752	2,539,752
2024	19,235,000	9,975,088	29,210,088	2,235,000	246,432	2,481,432
2025	20,240,000	8,965,250	29,205,250	2,295,000	124,848	2,419,848
2026	21,310,000	7,902,650	29,212,650			
2027	22,425,000	6,783,875	29,208,875			
2028	23,600,000	5,606,563	29,206,563			
2029	10,385,000	4,367,563	14,752,563			
2030	10,935,000	3,822,350	14,757,350			
2031	11,500,000	3,248,263	14,748,263			
2032	12,105,000	2,644,513	14,749,513			
2033	12,745,000	2,009,000	14,754,000			
2034	13,385,000	1,371,750	14,756,750			
2035	14,050,000	702,500	14,752,500			

**NON-TAX FUNDS CONTINUED - WATER AND SEWER**

	Water & Sewer Bonds (2015 Refunding)		
	Principal	Interest	Total
2023	3,100,000	2,484,206	5,584,206
2024	3,255,000	2,329,206	5,584,206
2025	3,420,000	2,166,456	5,586,456
2026	3,590,000	1,995,456	5,585,456
2027	3,765,000	1,815,956	5,580,956
2028	3,955,000	1,627,706	5,582,706
2029	4,150,000	1,429,956	5,579,956
2030	4,360,000	1,222,456	5,582,456
2031	4,505,000	1,080,756	5,585,756
2032	4,655,000	928,713	5,583,713
2033	4,885,000	695,963	5,580,963
2034	5,130,000	451,713	5,581,713
2035	5,315,000	265,750	5,580,750

### NON-TAX FUNDS CONTINUED - WATER AND SEWER

	Water & Sewer Bonds (2022 Refunding)			Water & Sewer Bonds (2023 Refunding)		
	Principal	Interest	Total	Principal	Interest	Total
2023	17,630,000	21,196,943	38,826,943			
2024	13,125,000	25,707,000	38,832,000		2,874,181	2,874,181
2025	13,780,000	25,050,750	38,830,750		2,796,500	2,796,500
2026	14,465,000	24,361,750	38,826,750		2,796,500	2,796,500
2027	15,195,000	23,638,500	38,833,500		2,796,500	2,796,500
2028	15,955,000	22,878,750	38,833,750		2,796,500	2,796,500
2029	16,750,000	22,081,000	38,831,000	6,875,000	2,796,500	9,671,500
2030	17,585,000	21,243,500	38,828,500	7,210,000	2,452,750	9,662,750
2031	18,470,000	20,364,250	38,834,250	7,570,000	2,092,250	9,662,250
2032	19,395,000	19,440,750	38,835,750	7,950,000	1,713,750	9,663,750
2033	20,360,000	18,471,000	38,831,000	8,350,000	1,316,250	9,666,250
2034	21,380,000	17,453,000	38,833,000	8,770,000	898,750	9,668,750
2035	22,445,000	16,384,000	38,829,000	9,205,000	460,250	9,665,250
2036	23,565,000	15,261,750	38,826,750			
2037	24,750,000	14,083,500	38,833,500			
2038	25,990,000	12,846,000	38,836,000			
2039	27,280,000	11,546,500	38,826,500			
2040	28,650,000	10,182,500	38,832,500			
2041	30,080,000	8,750,000	38,830,000			
2042	10,200,000	7,246,000	17,446,000			
2043	10,710,000	6,736,000	17,446,000			
2044	11,250,000	6,200,500	17,450,500			
2045	11,810,000	5,638,000	17,448,000			
2046	12,400,000	5,047,500	17,447,500			
2047	13,020,000	4,427,500	17,447,500			
2048	13,670,000	3,776,500	17,446,500			
2049	14,350,000	3,093,000	17,443,000			
2050	15,070,000	2,375,500	17,445,500			
2051	15,825,000	1,622,000	17,447,000			
2052	16,615,000	830,750	17,445,750			



# Debt Service - Miscellaneous Tax Funds

## Mission Statement

The Tax Funds have several 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 FY2016, these payments were paid from the Non-Departmental entities. (The General Fund began paying Building Authority debt service from this department in FY2015.)

## Financials (General Fund)

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
52 - Purchased / Contracted Services	\$231	\$18	\$-	\$-
58 - Debt Service	\$3,712,206	\$3,639,329	\$5,366,219	\$4,522,259
61 - Other Financing Uses	\$4,571,929	\$4,560,480	\$4,280,663	\$3,197,820
<b>Expense Total</b>	<b>\$8,284,366</b>	<b>\$8,199,827</b>	<b>\$9,646,882</b>	<b>\$7,720,079</b>

## Financials (Fire Fund)

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
61 - Other Financing Uses	\$792,240	\$791,472	\$792,241	\$792,242
<b>Expense Total</b>	<b>\$792,240</b>	<b>\$791,472</b>	<b>\$792,241</b>	<b>\$792,242</b>

## Financials (Designated Fund)

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
58 - Debt Service	\$-	\$-	\$-	\$-
61 - Other Financing Uses	\$153,492	\$153,348	\$153,493	\$153,422
<b>Expense Total</b>	<b>\$153,492</b>	<b>\$153,348</b>	<b>\$153,493</b>	<b>\$153,422</b>

## Financials (Police Fund)

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
61 - Other Financing Uses	\$1,515,468	\$1,515,468	\$1,515,468	\$1,514,737
<b>Expense Total</b>	<b>\$1,515,468</b>	<b>\$1,515,468</b>	<b>\$1,515,468</b>	<b>\$1,514,737</b>



## Points of Interest

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

# District Attorney

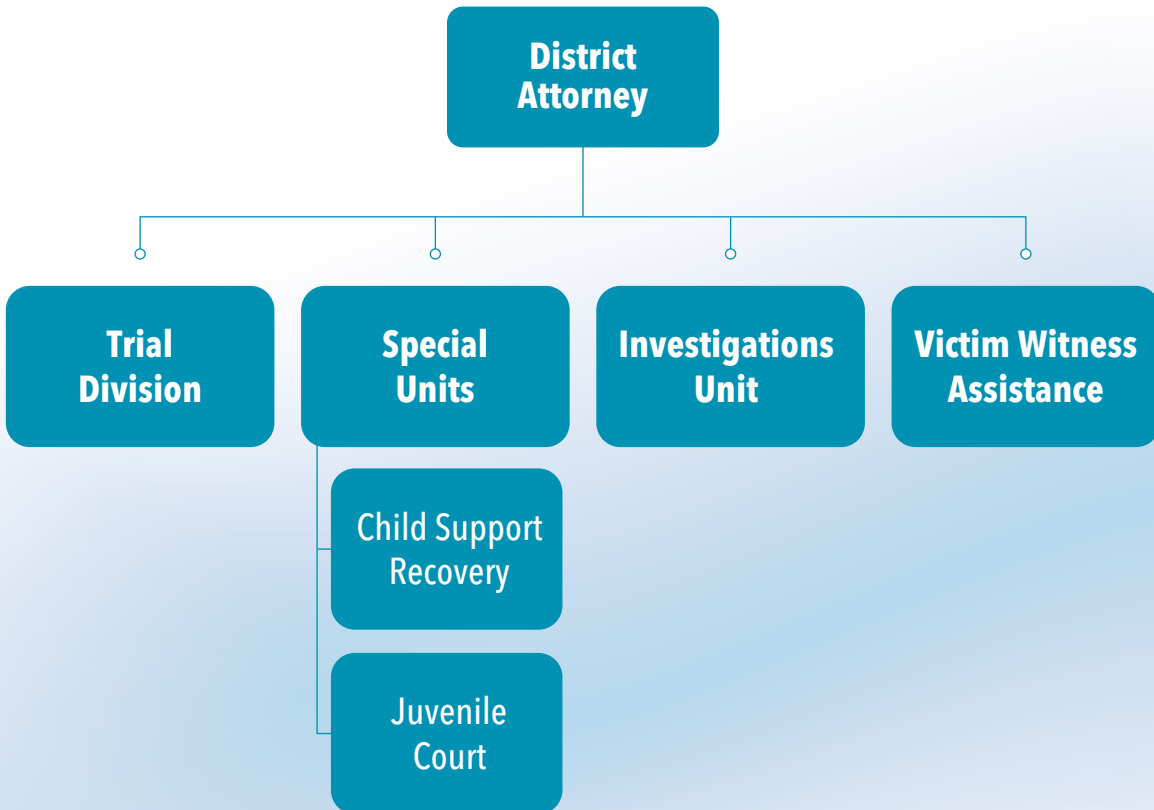
## Mission Statement

The mission of the Office of the DeKalb County District Attorney is to safeguard our community through vigorous and fair prosecution of felony offenses occurring within the Stone Mountain Judicial Circuit. We seek to accomplish this goal by preserving the dignity and best interests of our victims while using smart prosecution strategies that balance offender accountability with prevention, intervention, and restorative justice.

## 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$16,195,524	\$19,393,501	\$23,501,426	\$28,980,140
52 - Purchased / Contracted Services	\$1,125,490	\$1,499,505	\$2,036,141	\$2,549,679
53 - Supplies	\$293,940	\$520,651	\$623,937	\$631,514
54 - Capital Outlays	\$21,925	\$9,513	\$18,214	\$26,614
55 - Interfund / Interdepartmental Charges	\$452,811	\$705,547	\$594,677	\$545,781
61 - Other Financing Uses	\$1,318,721	\$1,318,721	\$1,491,795	\$450,965
70 - Retirement Services	\$-	\$2,885,040	\$2,890,524	\$3,104,746
<b>Expense Total</b>	<b>\$19,408,411</b>	<b>\$26,332,477</b>	<b>\$31,156,713</b>	<b>\$36,289,439</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
03910 - District Attorney	\$16,537,342	\$23,362,464	\$27,991,062	\$32,322,561
03920 - District Attorney - Child Support Recovery	\$15,377	\$13,259	\$42,603	\$5,889
03925 - District Attorney - Board Of Equalization	\$-	\$-	\$-	\$-
03930 - District Attorney - Victim / Witness Assistance	\$1,266,314	\$1,274,396	\$1,280,885	\$2,090,096
03940 - District Attorney - Solicitor Juvenile Court	\$1,589,379	\$1,682,358	\$1,842,164	\$1,870,893
<b>Expense Total</b>	<b>\$19,408,411</b>	<b>\$26,332,477</b>	<b>\$31,156,713</b>	<b>\$36,289,439</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	173	210	215	215
Funded	173	207	232	249

## Goals and Objectives

**Goal #1:** Work with law enforcement and community partners to increase public safety and reduce violent crime.

- Objective #1A: Continue to address the backlog of cases due to the COVID-19 pandemic with a focus on serious violent felonies.
- Objective #1B: Launch the Sexual Exploitation and Crimes Against Children pre-indictment team to enhance the prosecutions of crimes against children.
- Objective #1C: Enhance the coordinated multi-jurisdictional response to Human Trafficking in DeKalb County to increase prosecution.

**Goal #2:** Continue to promote strategies aimed at maintaining and recruiting a knowledgeable and skilled workforce.

- Objective #2A: Engage employees with the well-received District Attorney wellness program and to enhance the scope of the initiative.
- Objective #2B: Continue to be the most “fully staffed” District Attorney’s Office in the state of Georgia.
- Objective #2C: Provide employees with cross-training and interdisciplinary training such as medical examiner visits, police ride-a-longs and Georgia Bureau of Investigation training.

**Goal #3:** Evaluate the structure of the Office to streamline operations.

- Objective #3A: Integrate the NICE Justice Software to establish a central electronic repository for evidence collection, analysis and sharing.
- Objective #3B: Develop and implement a plan to improve the organization and safekeeping of evidence.
- Objective #3C: Reassess the structure of the office due to increased growth.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Superior Court cases opened	3,445	4,777	5,964	5,200
True bills (cases indicted by a grand jury)	500	978	2,354	2,000
Accusations filed in Superior Court	2,250	1,137	552	500
Pleas in Superior Court	1,860	1,715	1,619	1,500
Jury trials in Superior Court	75	82	86	90
Homicides (exc. vehicular homicides)	130	165	144	125
Appeals initiated	130	127	140	150
Juvenile Court cases opened	750	1,474	1,607	1,500
Petitions filed in Juvenile Court	500	735	878	750
Bench trials in Juvenile Court	5	5	6	5
Number of victims and witness provided with services	70,000	80,724	81,604	80,000
Community prosecution outreach	7,500	6,047	5,049	6,000
Uniform Interstate Family Support Act cases processed (child support collection and enforcement)	750	1,015	1,175	1,200
Diversion cases accepted (defendant receives services and successfully completes assigned program for case dismissal)	150	222	270	285

## Points of Interest

- Awarded the 2023 Smart Prosecution - Innovative Prosecution Solutions Program Grant (\$347,847) to launch a Human Trafficking/Internet Crimes Against Children Investigation Project.
- Launched a Courthouse Therapy Dog program, in partnership with Caring Paws, to provide a compassionate way to assist traumatized victims and witnesses during their involvement with the criminal justice system.
- Hosted an in-depth Lesbian, Gay, Bisexual, Transgender, Queer, Intersex, Asexual plus (LGBTQIA+) sensitivity training for all staff.
- Hosted a Missing Persons Event and DNA (Deoxyribonucleic acid) Drive to allow families of missing persons the opportunity to open new reports and donate DNA that may assist with identification efforts.
- The Crimes Against Elder Persons & Adults with Disabilities Unit hosted training events to educate the community about crimes targeting seniors. The team also distributed a new "Sweepstakes Fraud Placemat," a reusable item arming seniors with valuable tips and information about common scams.
- Continued to ensure that all District Attorney staff members participate in eight hours of implicit bias training which is critical to our mission of seeking unbiased and impartial justice.

- Enhanced the partnership with the DeKalb County Police Department through targeted roll-call training on domestic violence topics. The roll-call training provides officers with best practices for handling and documenting domestic violence cases to enhance successful prosecution efforts.
- Recognized the first-ever National Store Walk Month by partnering with the Dunwoody Police Department and DeKalb County Police Department's Tucker Precinct to host store walk events to bring awareness to large-scale retail theft. Connecting with local businesses and educating them on how best to protect themselves is one way to address this growing trend.

## Significant Budgetary Impacts

- The 2021 budget included funding increases for One West Court Square lease agreement (\$212K) and 50 new duty radios (\$141K). The 2021 budget also included American Rescue Plan funding for personnel (\$1.5M) to address caseload backlog and implement violence interruption programs.
- The 2022 budget included funding increases for personnel (\$3.1M), general operating expenses (\$456K), evidence and vault storage reorganization (\$145K), ballistics vests (\$53K), law enforcement equipment packages (\$65K), vehicles (\$222K), and real estate lease (\$137K).
- The 2023 budget included funding increases for rental of real estate (\$804K), new vehicles (\$95K), staff/office equipment (\$114K), and personnel (\$1.1M).
- The 2024 budget included funding increases for existing vacant positions (\$882K), new positions (\$2.7M), and salary adjustments (\$420K).

# E-911

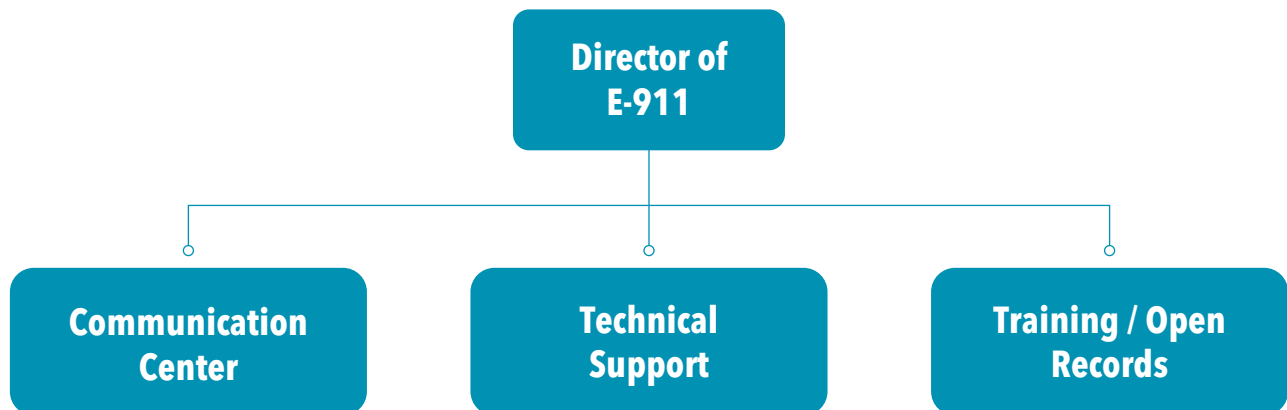
## Mission Statement

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 International Academies of Emergency Dispatch 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 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 DeKalb County E911 Center also dispatches Fire Rescue services to the portion of Atlanta which lies in DeKalb, answers Animal Services telephones after normal business hours and on weekends. Additionally, the E911 Center handles nearly one million calls for service each year, over 550,000 of those being 9-1-1 calls and is operated 24/7/365 basis utilizing four teams of twelve-hour shifts with a staff of more than 100.

## Organizational Chart





## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$8,454,121	\$9,742,366	\$11,157,100	\$11,878,139
52 - Purchased / Contracted Services	\$2,336,688	\$3,068,964	\$2,373,241	\$2,551,077
53 - Supplies	\$42,846	\$118,134	\$148,084	\$231,765
54 - Capital Outlays	\$4,364	\$7,321	\$211	\$46,911
61 - Other Financing Uses	\$337,944	\$337,944	\$337,944	\$1,024,066
70 - Retirement Services	\$1,229,172	\$1,136,400	\$1,176,169	\$1,075,942
<b>Expense Total</b>	<b>\$12,405,135</b>	<b>\$14,411,129</b>	<b>\$15,192,749</b>	<b>\$16,807,900</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
02646 - E-911 Wired	\$12,405,135	\$14,411,129	\$15,192,749	\$16,807,900
<b>Expense Total</b>	<b>\$12,405,135</b>	<b>\$14,411,129</b>	<b>\$15,192,749</b>	<b>\$16,807,900</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	98	94	89	130
Funded	110	130	130	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 and professionally develop communications officers.

**Goal #2:** Continue to improve technological advancements including Next Generation 911 implementation.

- Objective #2A: Work with AT&T to upgrade our phone system with an enhanced reporting system to effectively measure performance data. Continue to work with Central Square to implement upgrades to current systems.
- Objective #2B: Partner with Central Square, Nurse Navigator, and Dekalb County Fire and Rescue to install Computer Aided Dispatch (CAD) to CAD interface for a faster and more seamless transfer of the caller's information to the nurse triage call center.

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

- Objective #3A: Partner with the police department to implement Priority Dispatch Emergency Police Dispatch protocols.
- Objective #3B: Provide leadership and management training to supervisors and watch commanders. Continue annual in-service training for all communications officers focusing on customer service and departmental efficiency.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Full time filled position rate each year	N/A	N/A	N/A	95%
Maintain Non-Compliant Performance scores of less than seven percent to maintain status as an Accredited Center of Excellence for Emergency Medical Dispatch	N/A	N/A	N/A	7%
Maintain Non-Compliant Performance scores of less than seven percent to achieve status as an Accredited Center of Excellence for Emergency Fire Dispatch	N/A	N/A	N/A	7%
Achieve Non-Compliant Performance scores of less than seven percent to achieve status as an Accredited Center of Excellence for Emergency Police Dispatch	N/A	N/A	N/A	7%
Approximately 90 percent of all calls answered within 15 seconds to meet the National Emergency Number Association (NENA) national standard	N/A	N/A	N/A	90%
Approximately 95 percent of all calls answered within 20 seconds to meet the NENA national standard	N/A	N/A	N/A	95%
Supervisor and Watch Commander trainings per year	N/A	N/A	N/A	2

\* FY2024 new performance measures.

## Points of Interest

- The International Academy of Emergency Medical Dispatch (IAED) recognized Dekalb's E-911 as an Accredited Center of Excellence (ACE). Dekalb E-911 is one of fifteen 911 Public Safety Answering Point (PSAP) centers in the world to accomplish this ACE accreditation nine consecutive times.
- Began the process to become an ACE for Emergency Fire Dispatch.
- All E-911 employees were recertified by IAED in emergency medical and fire dispatch and certified in emergency police dispatch.
- Implementation of Quick Base Software, which provides the ability to securely deliver, track, and complete a digital version of the E-911 background application paperwork for potential 911 applicants.

- Partnering with local high schools and Work Source Georgia to develop an internship program for future E-911 communications officers and with Human Resources to improve recruitment efforts by implementing a social media campaign.
- Upgrading the current phone system, which offers benefits such as an enhanced reporting system, language translation services, and the ability to route non-emergency calls received on 911 lines to a non-emergency queue.
- Working with wireless to improve location accuracy by turning on location-based routing to ensure that 911 calls are routed to the appropriate emergency communications center.
- Continued partnership with Emergency Medical Services provider American Medical Response (AMR) by staffing the E-911 Communications Center with AMR employees to monitor ambulances to ensure that they are routed to calls effectively and efficiently.
- Application of Computer Aided Dispatch (CAD) to CAD which allows Nurse Navigator staff to view calls entered in the CAD system by DeKalb County E-911 operators which improves call processing.
- Utilizing Automated Secure Alarm Protocol to PSAP which allows participating alarm companies to create alarm calls immediately as they receive the signal from the system, we are one of three agencies to have this in the State of Georgia. This technology allows any alarm system within our response area to connect directly to our CAD to send the alarm notification, eliminating the need to make a phone call, which saves time and resources.
- Microwave Upgrade - This is an integral part of the radio system that was upgraded to the latest technology. Without it, countywide communications would not be possible.
- Accurint Data Share - This is an interface from the CAD and record management system to a metro Atlanta data share. All participating entities can use the data to help solve crimes in the entire metro area.

## Significant Budgetary Impacts

- The 2021 budget included \$1.1M for anticipated maintenance & repair and \$800K for additional telephone service cost.
- The 2022 budget included funding of \$290K to fund upgrades to phone system at the E-911 center. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included \$361K to fund 10 new communication officer I positions and \$91K to replace flooring for the E-911 center.
- The 2024 budget includes \$2M for additional overtime and \$686K to upgrade the E-911 phone system.

# Economic Development

## Mission Statement

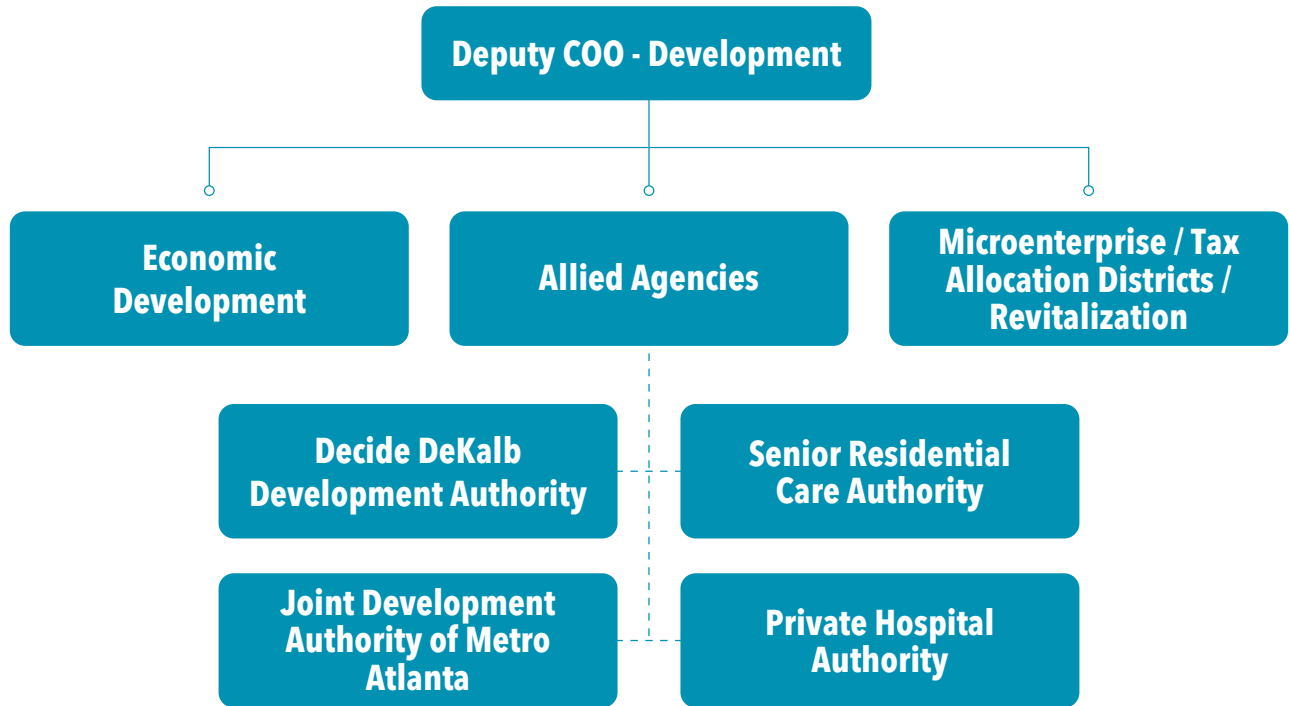
DeKalb County is dedicated to creating quality jobs and increasing the tax base by attracting, expanding, and retaining businesses with an emphasis on balanced growth and sustainable practices. The county works closely with local and regional partners, including Decide DeKalb Development Authority (Decide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

## Description

In 2014, DeKalb County signed the original intergovernmental agreement with the Development Authority of DeKalb County (DADC) also known as Decide DeKalb designating it as the County's economic development agency. In December 2021, a new agreement was signed reaffirming the relationship between the County and DADC and expanding its services to the County. DADC is responsible for expanding the County's tax base by facilitating private investment and job creation through programs and activities such as business attraction, business retention and expansion, marketing DeKalb to the business community, supporting small businesses through a loan and technical assistance fund, and the management of Tax Allocation District redevelopment activities.

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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
52 - Purchased / Contracted Services	\$1,841,632	\$1,619,970	\$2,592,160	\$1,240,200
53 - Supplies	\$-	\$-	\$-	\$-
57 - Other Costs	\$-	\$-	\$-	\$2,750,000
61 - Other Financing Uses	\$-	\$350,000	\$-	\$-
<b>Expense Total</b>	<b>\$1,841,632</b>	<b>\$1,969,970</b>	<b>\$2,592,160</b>	<b>\$3,990,200</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
05610 - Economic Development	\$1,841,632	\$1,969,970	\$2,592,160	\$3,990,200
<b>Expense Total</b>	<b>\$1,841,632</b>	<b>\$1,969,970</b>	<b>\$2,592,160</b>	<b>\$3,990,200</b>

## Positions

Not applicable.

## 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 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 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

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Total capital investment	\$375.5M	\$836M	\$1.08B	\$200M
Total new & retained jobs	2,377	6,786	1,379	N/A
Economic development leads	165	127	120	100
Economic development active projects	87	55	40	40
Economic development projects landed		17	15	15
Decide Entertainment Commission - film permit revenue	356,348	262,476	111,353	150,000
DeKalb Entertainment Commission - film permit productions	210	184	83	75
DeKalb Entertainment Commission - film permit applications	289	309	150	75



## Points of Interest

- Capital investment of \$1 billion, 1,379 new and retained jobs.
- Three new State Opportunity Zones were approved for DeKalb County providing a \$3,500 per job tax credit for businesses creating two or more new jobs within the designated zones.
- The Southwest DeKalb Tax Allocation District (TAD) was approved which is estimated to generate \$357 million in tax increment over 25 years to facilitate development in Southwest DeKalb.
- Finalized a five-year strategic plan for the DeKalb Entertainment Commission to guide Decide DeKalb's work to support the film, music, and digital entertainment industries.
- Economic development results include:
  - \$1.1 billion in capital investments
  - 1,379 new, expanded and retained jobs
  - 120 leads
  - 40 projects
  - 15 landed projects
- Business retention and engagement
  - 81 visits with existing businesses
- Build a highly skilled workforce
  - Decide DeKalb's Manufacturing, Automation, and Distribution Emerging (MADE) in DeKalb Educator fellowship exposes a cohort of 10 educators annually to career pathways in the manufacturing and logistics industries. During the year-long program, educators from across DeKalb County hear from professionals in these industries and learn about the skills necessary to gain jobs in manufacturing and logistics. The educators then learn how to integrate this information into their students' curriculum.
  - Decide DeKalb has four industry advisory councils that meet quarterly to advise Decide DeKalb and its partners on workforce development issues specific to their industries. Members of the healthcare/life sciences, manufacturing/distribution, technology, and entertainment councils are industry experts that represent both large and small companies from across DeKalb County.



## Significant Budgetary Impacts

- The 2021 budget included an increase of \$500K for Decide DeKalb to increase personnel.
- The 2022 budget included \$60K for a redevelopment plan for the North Dekalb Mall TAD.
- The 2023 budget included \$601.5K for the Landbank office startup and \$100K for the Chamber of Commerce Small Business Program. In addition, \$150K was added as a mid-year adjustment for the Welcoming DeKalb initiative which has been reappropriated with the FY24 budget. The FY23 budget also included funding for the new Market Street TAD, however, this assessment has been delayed until the 2024 property tax billings.

# Elections

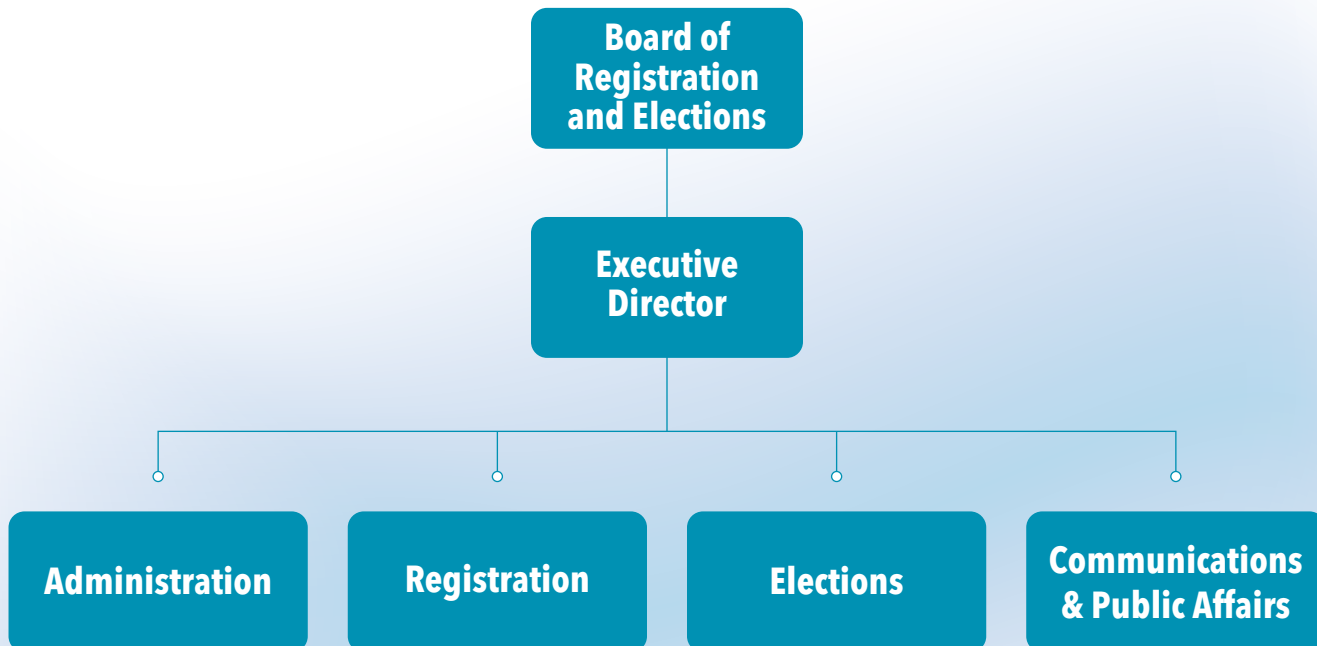
## Mission Statement

The mission of the DeKalb County Board of Registration & Elections provides 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

Serves under the supervision of the DeKalb County Board of Registration & Elections. 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 and digitizing of Voter Registration Applications. The Elections Division is primarily responsible for: The Conduct of Elections, management of the main advance voting site and satellite advance sites, service, maintenance and testing of voting equipment, ballot preparation, and election tabulation.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$4,537,978	\$6,951,031	\$3,014,832	\$14,114,319
52 - Purchased / Contracted Services	\$1,408,310	\$3,025,930	\$4,351,724	\$5,390,511
53 - Supplies	\$358,486	\$221,296	\$156,510	\$432,001
54 - Capital Outlays	\$6,578	\$120,571	\$1,150,410	\$402,242
55 - Interfund / Interdepartmental Charges	\$10,013	\$19,314	\$11,145	\$9,776
70 - Retirement Services	\$-	\$208,488	\$215,784	\$243,545
<b>Expense Total</b>	<b>\$6,321,364</b>	<b>\$10,546,629</b>	<b>\$8,900,406</b>	<b>\$20,592,394</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
02910 - Voter Registration & Elections (Administration)	\$4,809,106	\$6,244,807	\$7,126,625	\$9,460,354
02920 - Voter Registration & Elections (Operations)	\$578,841	\$207,687	\$709,889	\$9,645,869
02922 - Voter Registration & Elections (Communications)	\$933,417	\$4,094,136	\$1,063,893	\$1,486,171
<b>Expense Total</b>	<b>\$6,321,364</b>	<b>\$10,546,629</b>	<b>\$8,900,406</b>	<b>\$20,592,394</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	16	16	23	31
Funded	16	26	31	31

## Goals and Objectives

**Goal #1:** Process voter registration applications, including digitization of records, names/address changes, deletions, and no contact confirmations. Maintain voter records to ensure accurate information is available for conducting elections and for stakeholders, including but not limited to the Secretary of State, candidates, elected officials, the public and the media.

- Objective #1A: Continually maintain and update original voter registration records so that accurate statistics and current information are available for the Secretary of State, candidates, elected officials, and the public.
- Objective #1B: Process voter registration applications in a timely manner to comply with federal and state mandates.

**Goal #2:** Conduct with integrity 2024 Elections that are secure, accurate, transparent, and accessible to all eligible voters throughout DeKalb County.

- Objective #2A: Recruit, train, and retain a highly skilled elections team and ensure adequate staffing levels of full-time staff; recruit and train poll officials and other seasonal employees to support elections in accordance with applicable state and federal laws.
- Objective #2B: Manage the absentee by mail process for the 2024 election cycle in accordance with state and federal laws.
- Objective #2C: Manage advance voting sites to accommodate three weeks of advance in-person voting and unprecedented turnout.

**Goal #3:** Enhance overall stakeholder satisfaction, fostering positive relationships, and delivering exceptional voter registration and elections services that exceed expectations.

- Objective #3A: Implement a comprehensive communication strategy to ensure timely and transparent information flow between the organization and stakeholders.
- Objective #3B: Launch regular surveys to gather feedback on communication effectiveness and identify areas for improvement.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
*Registration applications processed daily during each registration period	N/A	N/A	N/A	1,500
*Formal countywide list maintenance activities conducted annually	N/A	N/A	N/A	2
*Poll workers retained for statewide and county elections (%)	N/A	N/A	N/A	80%
*Absentee ballots mailed within 3 days of receipt (%)	N/A	N/A	N/A	100%
*Election day polling locations with wait times of less than 15 minutes (%)	N/A	N/A	N/A	100%
*Voter education campaigns annually	N/A	N/A	N/A	20
*Residents satisfied with the voter experience (%)	N/A	N/A	N/A	80%

\* FY2024 new performance measures.

## Points of Interest

- Throughout the 2023 fiscal year, Voter Registration and Elections (VRE) demonstrated exceptional commitment by efficiently and with unwavering integrity serving an unprecedented number of electors during the Municipal/Special election cycle. This remarkable achievement underscores our dedication to providing excellence in every aspect of delivering elections. During the 2023 election cycle, the VRE team maintained high standards of service, ensuring that voters received unparalleled support with a commitment to excellence and integrity at the core of our operations.
  - Total turnout for the year was the highest in our history for a year at this point in the four-year cycle.
  - Total turnout was 14 percent higher than in 2019 and General Election turnout was 23 percent higher.
  - Total advance voting was three times that of 2019 (2.7x in the General).
  - In November 2023 VRE had more than 12 times the Advance Voting capacity of November 2019.
- As part of VRE's ongoing commitment to transparency, accountability and accuracy, the department proactively enhanced its voluntary internal canvassing procedures. This initiative involved a comprehensive review and refinement of our internal canvassing processes, resulting in a more robust system that promotes efficiency and accuracy.
  - DeKalb VRE canvassing is inclusive of detailed comparisons of voter credits and ballots for each precinct and counting group.
  - VRE also conducted voluntary ballot image spot checks for each election.
- Continuous investment in VRE's facilities, equipment, and human capital.
  - To fortify our operational capacity and adapt to evolving technological demands, the department successfully acquired an additional footprint exceeding 14,000 sq. ft. This expansion in our Memorial Drive headquarters has paved the way for transformative renovation projects, focusing initially on modernizing the warehouse, auditorium, and entrance areas. These renovations are specifically designed to accommodate contemporary needs, including the seamless streaming of meetings. Simultaneously, the upgraded entrance enhances security protocols, ensuring a safe and conducive environment for both staff and visitors. This strategic investment not only aligns our physical space with current technological trends but also future proofs our facilities, enhancing the overall functionality and security of our workspace.
  - To advance efforts to improve operations, security and ultimately enhance the voter experience, the administration approved the \$2.0 million purchase of vote center hubs that were introduced during the November 2023 municipal election cycle.
  - In response to the growing demands and responsibilities of the department, VRE strate-

gically bolstered our workforce by augmenting staffing levels. This proactive measure ensures that our department is adequately equipped with the human resources necessary to meet operational needs, enhancing overall efficiency and responsiveness. Additionally, salaries were brought into alignment with other Metro counties.

- Expansion of voter registration and community outreach services throughout DeKalb.
  - o The department successfully onboarded a seasoned Communications Director, who is poised to play a pivotal role in shaping and executing our comprehensive strategic communications plan. This strategic visionary will guide the department in enhancing its communication strategies to align seamlessly with VRE's goals, fostering more impactful and cohesive DeKalb County VRE outreach and engagement practices.
  - o Through rigorous extensive research, the VRE examined the dynamics of translating various elections collateral. This insightful exploration culminated in a comprehensive report to the Board of Registration and Elections, inclusive of strategic recommendations, providing a roadmap for scaling translations.
  - o Recognizing the invaluable contributions of our over 1,500 dedicated poll workers, the department orchestrated its inaugural Poll Worker Appreciation event. This landmark occasion celebrated the hard work and commitment of the county's poll workers, fostering a positive and motivated work environment.
- Continued investment in Voter Registration and Elections human resources.
- Investment in building a secure and modern workspace.
- Expansion of voter registration and community outreach services throughout DeKalb.

## Significant Budgetary Impacts

- The 2021 budget included a reduction in personnel to align funding to non-election year levels.
- The 2022 budget included funding of \$1.6 million for long term office and warehouse workers for the 2022 election. The 2022 budget also included \$860,000 for postage, internet/telephone and voting machine maintenance for the 2022 election. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included \$550,000 for installation of security cameras for VRE location.
- The 2024 budget includes \$9.0 million for temporary poll workers, \$450,000 for translation services and \$121,000 for computer software and equipment upgrades.

# Emergency Management

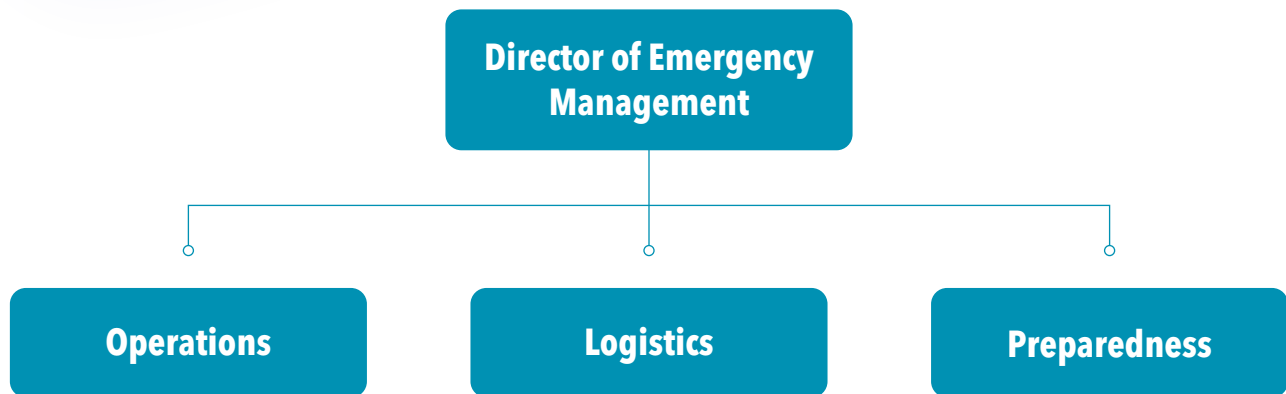
## Mission Statement

DeKalb Emergency Management Agency (DEMA) 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. Function 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$402,487	\$343,158	\$469,151	\$761,913
52 - Purchased / Contracted Services	\$108,086	\$105,631	\$74,827	\$180,839
53 - Supplies	\$30,655	\$24,645	\$42,760	\$119,433
54 - Capital Outlays	\$1,077	\$104,500	\$-	\$45,578
55 - Interfund / Interdepartmental Charges	\$39,214	\$99,380	\$42,661	\$103,471
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
61 - Other Financing Uses	\$91,000	\$100,000	\$-	\$143,000
70 - Retirement Services	\$-	\$31,118	\$32,208	\$54,058
<b>Expense Total</b>	<b>\$672,519</b>	<b>\$808,432</b>	<b>\$661,607</b>	<b>\$1,408,292</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
04410 - Emergency Management (DEMA)	\$672,519	\$808,432	\$661,607	\$1,408,292
<b>Expense Total</b>	<b>\$672,519</b>	<b>\$808,432</b>	<b>\$661,607</b>	<b>\$1,408,292</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	2	6	5	8
Funded	6	6	7	8

## Goals and Objectives

**Goal #1:** Enhance coordination and review processes for DeKalb County public/private school, All-Hazard Safe School Plans, in accordance with criteria established by Georgia Safe School law, in partnership with responsible county/city stakeholders and Georgia Emergency Management and Homeland Security Agency.

- Objective #1A: Develop and implement a secure Safe School Plans electronic SharePoint for annual review and documentation processes.
- Objective #1B: Coordinate with responsible public safety representatives for their periodic familiarization and feedback.
- Objective #1C: Establish a private school, Safe School pilot program for the voluntary development of all-hazard emergency plans, including security assessments, in accordance with criteria established by Georgia Safe School law.

**Goal #2:** Improve coordination and review processes for all DeKalb County Category 1 dams, in accordance with criteria established by Georgia Safe Dams law, in partnership with responsible county/city stakeholders.

- Objective #2A: Coordinate with Class 1 dam owners and designated engineers to facilitate a three-year emergency action plan.
- Objective #2B: Evaluate each Class 1 dam by visiting each physical location and the potentially affected community.
- Objective #2C: Conduct orientation and familiarization virtual meetings for each Class 1 dam, in partnership with responsible county/city stakeholders.

**Goal #3:** Promote citizen disaster readiness through community preparedness classes and outreach events, as well as encourage citizen participation in our Community Emergency Response Team volunteer programs.

- Objective #3A: Improve community preparedness partnerships and networks with City Government representatives, non-profits, civic groups, and individual citizens by assigning emergency management specialists to designated outreach areas of responsibility.
- Objective #3B: Enhance social media and website visibility and outreach that will promote opportunities for citizens to be involved in their community’s disaster preparedness.
- Objective #3C: Increase citizen disaster preparedness activities, including community events, preparedness classes and volunteer program opportunities.

**Goal #4:** Improve and enhance Code Red Emergency Mass Notification citizen subscriptions for readily available emergency situational awareness and needed actions.

- Objective #4A: Coordinate community outreach events to promote participation in Code Red Emergency Mass notifications.
- Objective #4B: Enhance social media and website visibility and outreach that will promote opportunities for citizens awareness to subscribe to Code Red Emergency Mass notifications.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
*Meetings (virtual and onsite) offered to public safety representatives to ensure familiarization and compliance with the All-Hazard Safe School Plan	N/A	N/A	N/A	8
*Meeting with Class 1 dam stakeholders per year (virtual and onsite)	N/A	N/A	N/A	4
Community Emergency Response Team Meetings/Trainings	12	10	24	30
Community Emergency Preparedness outreach events	10	10	19	25
*New Code Red citizens subscriptions per year	N/A	N/A	N/A	500

\* FY2024 new performance measures.

## Points of Interest

- Successfully launched Emergency Mass Notifications via Code Red and notified county employees, city governments, non-profit organizations, and businesses of all hazard risks for situational awareness and necessary actions needed.
- Maintained and operated the DeKalb County emergency operations center conducting enhanced monitoring, situational awareness, and state/federal required documentation for all-hazard county risks, including natural weather, technological, man-made, and health threats.
- Developed, coordinated, and implemented DeKalb County cold weather and warming center action plan. Coordinated and assisted the vulnerable population and unhoused citizens with access to designated warming centers throughout the county. Monitored situational awareness for temperature and wind chill criteria for the activation of warming centers, assisted human services, fire department, and parks department(s) to open five overnight warming centers and three daytime warming centers. Assisted non-profit organizations with resources and situational awareness to open warming centers. Provided warming kits and personal protective equipment to individual unhoused citizens.
- Developed, coordinated, and implemented Dekalb County excessive heat, cooling center action plan. Coordinated and provided citizens with access to designated cooling centers throughout the county. Coordinated with the Parks department to provide free pool access from 2-4 PM at Parks and Recreations pools.
- Began coordination and development of state required emergency operations plan update in partnership with county departments and 12 city jurisdictions.
- Improved and enhanced community emergency preparedness outreach and volunteer programs, including social media/website visibility for preparedness information, events, and volunteer opportunities.

## Significant Budgetary Impacts

- The 2021 budget included funding of \$74K for one Emergency Management Specialist.
- The 2022 budget included funding of \$57K to purchase one Tahoe to carry out critical emergency management for Dekalb County tasks. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included no significant budgetary impacts.
- The 2024 budget includes \$122K for a new Deputy Director position and \$58K for a new vehicle for the new Deputy Director.

# Ethics Board

## Mission Statement

The mission of the Ethics Board is to promote honesty, transparency, and integrity in all aspects of county operations thereby fostering public confidence in DeKalb County government.

## Description

The Ethics Board is responsible for the administration and enforcement of the DeKalb Code of Ethics, ensuring there is no conflict between the private interests and public responsibilities of county officials and employees.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$411,936	\$354,286	\$385,131	\$571,251
52 - Purchased / Contracted Services	\$70,859	\$172,098	\$188,941	\$227,088
53 - Supplies	\$12,065	\$104	\$2,026	\$22,973
54 - Capital Outlays	\$6,250	\$-	\$-	\$7,748
70 - Retirement Services	\$-	\$86,005	\$89,016	\$60,917
<b>Expense Total</b>	<b>\$501,109</b>	<b>\$612,493</b>	<b>\$665,114</b>	<b>\$889,977</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
00701 - Ethics Board	\$501,109	\$612,493	\$665,114	\$889,977
<b>Expense Total</b>	<b>\$501,109</b>	<b>\$612,493</b>	<b>\$665,114</b>	<b>\$889,977</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	3	3	2	4
Funded	3	3	4	4

## Goals and Objectives

**Goal #1:** Enhance ethics education, training, and outreach.

- Objective #1A: Deliver monthly micro-learning ethics/code of conduct videos via digital Learning Management System (CV360).
- Objective #1B: Offer departmental based ethics training specially tailored to department needs and functions.

**Goal #2:** Improve organizational ethical culture and awareness.

- Objective #2A: Collaborate with senior officials and policymakers to advance a unified cultural tone.

**Goal #3:** Increase digital footprint for improved accessibility and accountability.

- Objective #3A: Maintain website allowing for better functionality and user interactivity.
- Objective #3B: Create social media presence to increase visibility and awareness.
- Objective #3C: Integrate links to related public entities focused on public integrity.
- Objective #3D: Maintain web-based system for filing ethics complaints online.
- Objective #3E: Improve online searchability function of Board decisions and opinions.
- Objective #3F: Create online access to allow real-time communication with Ethics Office.

**Goal #4:** Promote financial integrity.

- Objective #4A: Require employees to file annual Financial Disclosure forms via web-based filing system.
- Objective #4B: Require citizens serving on public boards to file annual Ethics Pledge via web-based filing system.

**Goal #5:** Maintain operational efficiency and public accountability.

- Objective #5A: Conduct member orientation specifying public duties and responsibilities.
- Objective #5B: Streamline the flow of information by allowing member access to electronically shared filing system.
- Objective #5C: Complete annual report describing the ethical health of the county.

## Performance Measures

Not Provided.

## Points of Interest

- Implemented countywide training.
- Implemented targeted ethics training via CV360 Learning Management System.
- Developed Open Records Request process.
- In 2023, completed cases that were dated 2016 to 2022.

## Significant Budgetary Impacts

- In 2021, there were no significant budgetary impacts.
- In 2022, the Ethics Officer and Ethics Deputy Officer positions were vacant. The current ethics officer was hired effective October 2022.
- In 2023, personnel line items changed. Another employee and additional monies for litigation were added to the budget.
- In 2024, a new paralegal position was approved to the budget (\$80K).



# Facilities Management

## Mission Statement

The mission of Facilities Management is to continuously develop and maintain a customer-focused organization with attention to the safety, comfort, aesthetics, image and functionality of county facilities through efficient service delivery 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 collects electronic surplus that is recycled through a company that specializes in electronic surplus. 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. This division also manages and maintains the personal protective equipment (PPE) Distribution Warehouse that provides masks, gloves, sanitizer, COVID (Coronavirus Disease) test kits and other related COVID PPE items.



# Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$3,979,830	\$3,967,955	\$4,379,762	\$4,639,260
52 - Purchased / Contracted Services	\$9,954,460	\$10,271,980	\$10,114,437	\$9,483,142
53 - Supplies	\$4,079,334	\$4,154,061	\$3,915,707	\$4,380,151
55 - Interfund / Interdepartmental Charges	\$362,251	\$414,456	\$429,922	\$466,732
57 - Other Costs	\$544,877	\$195,192	\$496,420	\$1,000,000
61 - Other Financing Uses	\$352,589	\$3,271,965	\$-	\$-
70 - Retirement Services	\$-	\$681,888	\$681,888	\$637,270
<b>Expense Total</b>	<b>\$19,273,339</b>	<b>\$22,957,496</b>	<b>\$20,018,136</b>	<b>\$20,606,555</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
01110 - Facilities Management - Administration	\$1,181,744	\$4,188,814	\$2,554,229	\$2,981,428
01120 - Facilities Management - General Maintenance & Construction	\$9,025,165	\$9,678,088	\$9,306,492	\$9,061,137
01130 - Facilities Management - Environmental Services	\$2,969,499	\$3,353,134	\$2,691,139	\$3,207,479
01140 - Facilities Management - Utilities And Insurance	\$5,519,492	\$5,108,634	\$4,714,613	\$4,601,573
01160 - Facilities Management - Security	\$6,181	\$8,412	\$8,412	\$12,044
01170 - Facilities Management - Architectural & Engineering	\$571,258	\$620,415	\$743,250	\$742,894
<b>Expense Total</b>	<b>\$19,273,339</b>	<b>\$22,957,496</b>	<b>\$20,018,136</b>	<b>\$20,606,555</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	50	47	49	53
Funded	52	55	50	53

## Goals and Objectives

### Goal #1: Architecture & Engineering – New Construction / Renovation.

- Objective #1A: Complete Capital Improvement Projects timely.
  - Renovate Maloof Annex Auditorium – Board Room.
  - Install Maloof Building emergency generator.
  - Upgrade Maloof Energy Efficiency project.
  - Renovate DeKalb County Courthouse – Superior Court 4th floor courtroom.
  - Start buildout of DeKalb County Courthouse – 3rd floor State Court courtroom.
  - Continue animal shelter overflow project at 3280 Chamblee Dunwoody Road.
  - Complete Juvenile Justice Center canopy project.
  - Temporarily relocate Maloof Annex Boardroom during construction.
  - Begin energy efficiency audit and energy performance review.
  - Convert Police Academy physical ability test room meeting room.
  - Renovate and relocate the Property Appraisal Office to 325 Swanton Way.
  - Renovate isolation rooms at T.O. Vinson Health Center and E. L. Richardson Health Center.
  - Start renovation at Maloof Annex for Innovation & Technology Department relocation.
  - Start renovation of DeKalb Historical Courthouse.
  - Start renovation of State Court, Division B at 4572 Memorial Drive.
  - Start renovation of Maloof third floor breakroom renovation.
  - Start new Police Operation Building.
- Objective #1B: Sustain and Improve County-Owned Assets.
  - Continue preventative maintenance program throughout countywide facilities.
- Objective #1C: Workforce – Hiring Additional Staff.
  - Add two construction project managers and one administrative specialist to meet the anticipated workload for Special Purpose Local Option Sales Tax projects and better serve the county and community.

### Goal #2: Operations & Maintenance.

- Objective #2A: Complete Capital Improvement Projects timely.
  - Boiler replacement and replacement of old heating equipment at Superior Courthouse and Historical Courthouse.

- o Elevator code mandate. Meet code and safety requirements for county elevators for all buildings before December 31, 2024.
- o HVAC unit replacements/repairs and chiller replacements at various county buildings.
- o Roof replacement at Fire Headquarters.
- o Repair cooling tower at Historical Courthouse.
- o Upgrade HVAC building automation at various buildings.
- o Replacement of hot water pump at Judicial Tower and Decatur Library.
- o Replacement of Fire Headquarter main vehicle gate.
- Objective #2B: Sustain and Improve county-owned assets.
  - o Pressure washing (Phase 1 of 3) of county buildings. Buildings include Fire Headquarters, Police Headquarters, Maloof Administration Building and Annex.
  - o Purchase of tablets for Cityworks Navigation for staff to efficiently navigate through and respond to work request for internal and external customers.

## Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Number of building automation systems upgrades	4	4	4	1	5
Major repairs/modernization of elevators	4	3	2	1	1
Number of upgrades of obsolete HVAC units/ change-out R22 HVAC type units - Environmental Protection Agency air quality requirement	10	20	20	22	20
Electrical/lighting upgrades	22	25	4	6	6
Roof replacements/major repairs	9	6	6	0	2
*Work requests completed for all buildings - carpentry	NA	NA	1,288	1,868	1,578
*Work requests completed for all buildings - custodial	NA	NA	323	431	377
*Work requests completed for all buildings - electrical	NA	NA	1,274	1,928	1,601
*Work requests completed for all buildings - grounds	NA	NA	283	123	203
*Work requests completed for all buildings - HVAC	NA	NA	1,568	1,376	1,472
*Work requests completed for all buildings - plumbing	NA	NA	1,140	1,253	1,197
*Work request completed for all buildings - other	NA	NA	41	66	54

\* FY2024 new performance measures.

## Points of Interest

### Architecture & Engineering

- Completed the following projects.
  - County Jail.
    - ◇ Parking lot repaving project.
  - East Central DeKalb Community and Senior Center.
    - ◇ Grand opening held in July 2023.
  - 325 Swanton Way.
    - ◇ Building purchased by DeKalb County. Construction currently in progress.
  - DeKalb County Courthouse.
    - ◇ District Attorney's Office renovation project.
    - ◇ Judicial Tower water remediation/restoration project.
    - ◇ Solicitors' 5th and 6th floor office carpet replacement project.
    - ◇ Exterior building trash can installation project.
  - Voter Registration (VRE).
    - ◇ VRE Suite 500 renovation project.
    - ◇ Sam's Club headquarter Planning and Pricing Study.

### Operations & Maintenance

- Completed new HVAC and ionization at the following buildings.
  - Fleet Administration Building.
  - Chamblee Library.
  - Flat Shoals Library.
  - Embry Hills Library.
  - Dunwoody Library.
  - Decatur Library.
  - Northlake Library.
  - Community Achievement Center.
  - Aware Wildlife Center - Parks & Recreation.
  - Police Headquarters.
- Completed the following projects.
  - Watershed - 4572 Memorial Drive.
    - ◇ Roof repairs.
    - ◇ Sprinkler repairs.

- Emergency generator repairs.
- 325 Swanton Way
  - ◇ Security card access system installation.
- T. O. Vinson Health Center
  - ◇ Boiler and chiller replacement.
- E. L. Richardson Health Center
  - ◇ Cooling Tower replacement.
  - ◇ Pressure relief valve station repair.
- DeKalb Courthouse
  - ◇ Parking deck elevator modernization.
- Completed the following projects at 178 and 180 Sams Street Projects.
  - **Interior**
    - ◇ 1st Floor meeting room conversion to Planning & Sustainability Call Center with eight call center workstations.
    - ◇ Three new offices for Planning & Sustainability conversion from workstations with full office furnishings.
    - ◇ Building mail center.
    - ◇ Moderco Wall Partition System for training rooms.
    - ◇ Complete audiovisual package Innovation & Technology coordination and installation for all training and conference rooms.
    - ◇ Training room upgrades with hybrid meeting capabilities.
    - ◇ Electrical upgrades to breakroom areas, offices, and lobbies.
    - ◇ Relocation of Code Compliance from 1807 Candler Road - July 2023.
    - ◇ Glass walls, flooring, and millwork installations per Code Compliance requests.
    - ◇ Code Compliance pump room project.
    - ◇ Government Service Center flagpole installation.
    - ◇ Building orientations for building tenants.
  - **Exterior**
    - ◇ Building signage and wayfinding signage for Code Compliance Administration.
    - ◇ Building accent entrance lighting installation.
    - ◇ North employee parking lot entrance relocation with installation of access control gate and camera.
    - ◇ Landscape improvements for additional tree plantings.
    - ◇ HVAC test and balance.
    - ◇ Three power induction unit replacements.
    - ◇ Deflected pipe repair and updates.

## Significant Budgetary Impacts

- In 2021, approximately \$3,275,000 was funded with American Rescue Plan (ARP) funds (first tranche) for janitorial services to keep buildings clean and disinfected during the pandemic. In the operating budget, the budget changes included a new information technology specialist position (\$14,008), funding of prior year encumbrances (\$450,462), rental of real estate short-age at 4380 Memorial Drive and 338 Ponce (\$33,132) and interfund adjustments (\$88,618).
- In 2022, \$287,560 was approved for various facilities to include painting at Mountain View Personal Care, repair drainage at West DeKalb Mental Health Center, repair flooring at Redan Recreation Center, roof replacement at the Fire Department's storage building, Sugar Creek golf course and Sanitation's North Transfer Station, floor repair at Hamilton Human Services, waterproof leaking windows at Decatur Library, and waterproof brick wall and windows at West DeKalb Mental Health Center.
- To enhance cleaning efforts in county's buildings, \$1,948,646 was approved with ARP funds (second tranche). In the operating budget, two vacant positions were funded (\$31,795) and three new positions (project manager, administrative specialist, superintendent for Parks) were approved (\$102,443). Additional enhancements included bathroom renovations for E-911 (\$20,000), ongoing maintenance/repair at Sams Street (\$500,000), funding for emergency generator project for Maloof Building (\$350,000), cooling tower at Eleanor Richardson Health Center (\$136,965) and custodial contract additions for two libraries and three recreation centers (\$129,355).
- In 2023, funding of \$200,000 was approved for a feasibility study to construct a new judicial facility to house operations currently based in the Bobby Burgess Building and \$200,000 to pressure wash the exterior of the DeKalb County Courthouse Tower.
- The FY2024 budget increased reserve for contingencies (\$500,000) and included lease agreement for 4572 Memorial Drive (\$513,800). Additionally, pressure washing of county buildings (phase 1 of 3) (\$100,000), tablets for Cityworks (\$15,000), and data service for new tablets (\$9,200) were added enhancements as well as funding for four vacancies.



# 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.

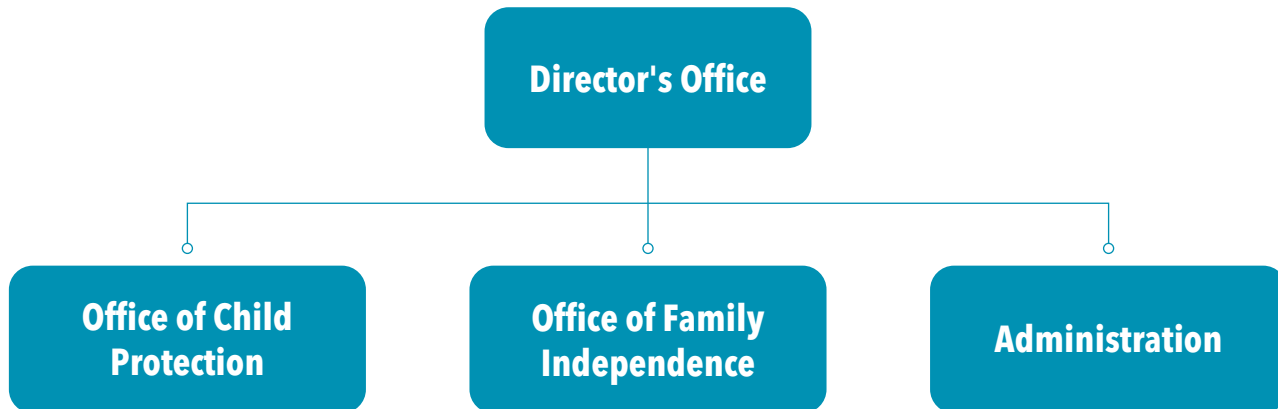
The Office of Child Protection includes the following program areas: child protective services which handles the investigation of child abuse and/or neglect and also provides services to families in which safety threats have been identified but do not require the child to be removed from the home; family 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 (OFI) represents a composite of functions including the provision of financial assistance and social services programs to eligible DeKalb County citizens as required by law. Social workers and technical staff work within legal mandates 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
57 - Other Costs	\$1,438,220	\$1,596,078	\$1,598,220	\$1,598,220
<b>Expense Total</b>	<b>\$1,438,220</b>	<b>\$1,596,078</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
07420 - Family & Children Services - General Assistance	\$463,148	\$424,552	\$623,148	\$623,148
07430 - Family & Children Services - Child Welfare Program	\$288,096	\$264,088	\$288,096	\$288,096
07440 - Family & Children Services - Administration & Services	\$686,976	\$907,438	\$686,976	\$686,976
<b>Expense Total</b>	<b>\$1,438,220</b>	<b>\$1,596,078</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>

## Goals and Objectives

Not Provided.

## Performance Measures

Not Provided.

## Points of Interest

- DeKalb DFCS funding source mix is: State 58 percent, Federal 39 percent, DeKalb County two percent, and other sources one percent.

## Significant Budgetary Impacts

- In 2021, \$160,000 was approved for indigent burial costs (cost increased from \$600 to \$2,150 per service).
- In 2022, \$160,000 was approved for indigent burial costs.
- In 2023 - 2024, there were no significant budgetary impacts.

# Finance

## Mission Statement

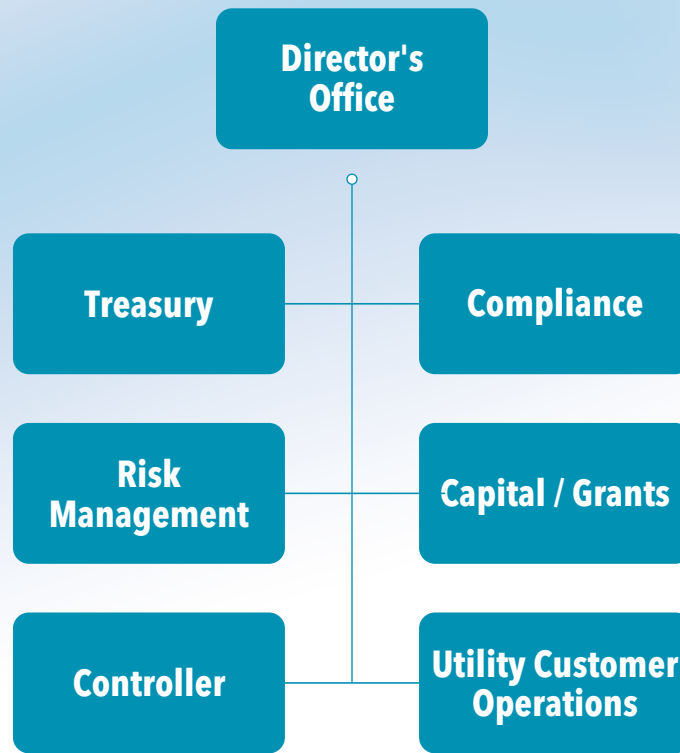
The mission of the Department of Finance is to administer the fiscal affairs of DeKalb County.

## Description

The Finance Department consists of the Office of the Director, Deputy 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 Capital and Grants Division serves as the county's liaison to the county departments and grant agencies in achieving grant objectives on all matters related to the application of grants, implementation of the grant programs and capital improvement projects. The Capital and Grants mission is to guarantee compliance with all regulatory requirements and publishing the annual Single Audit report. 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 the central accounting, accounts payable activity and capital asset management for the County. The Office of the Controller is also responsible for the coordination of the annual external audit and financial reporting to include but not limited to the Annual Comprehensive Financial Report (ACFR). 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, management of the division's external 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$5,295,105	\$5,387,322	\$6,191,825	\$8,016,596
52 - Purchased / Contracted Services	\$861,368	\$1,211,417	\$1,223,478	\$1,696,270
53 - Supplies	\$62,108	\$73,988	\$(33,806)	\$55,930
54 - Capital Outlays	\$18,725	\$14,368	\$33,890	\$68,172
55 - Interfund / Interdepartmental Charges	\$30,610	\$22,098	\$22,600	\$36,303
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
70 - Retirement Services	\$-	\$944,340	\$977,389	\$922,264
<b>Expense Total</b>	<b>\$6,267,917</b>	<b>\$7,653,534</b>	<b>\$8,415,376</b>	<b>\$10,795,535</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
02110 - Finance - Office Of The Director	\$1,062,963	\$2,424,427	\$2,690,287	\$2,761,586
02120 - Finance - Accounting Services	\$1,776,340	\$1,653,625	\$1,771,970	\$2,714,730
02122 - Finance - Treasury Services	\$727,544	\$719,506	\$810,987	\$1,041,569
02124 - Finance - Records And Microfilming	\$309,904	\$382,418	\$410,665	\$410,868
02134 - Finance - Water Sewer Billing Resolution	\$802	\$40	\$90	\$-
02140 - Finance - Internal Audit	\$364,486	\$362,047	\$378,564	\$376,746
02150 - Finance - Budget & Grants	\$789,709	\$834,491	\$868,116	\$1,795,459
02160 - Finance - Risk Management	\$1,236,169	\$1,276,979	\$1,484,698	\$1,694,577
<b>Expense Total</b>	<b>\$6,267,917</b>	<b>\$7,653,534</b>	<b>\$8,415,376</b>	<b>\$10,795,535</b>

## Positions (General Fund)

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	60	61	59	82
Funded	61	72	74	82

## Financials (Water & Sewer Fund)

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$6,493,489	\$6,185,792	\$7,269,336	\$9,281,552
52 - Purchased / Contracted Services	\$3,155,911	\$5,419,249	\$8,471,970	\$14,876,404
53 - Supplies	\$40,020	\$37,288	\$46,983	\$148,743
54 - Capital Outlays	\$3,062	\$16,028	\$76,875	\$242,576
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
70 - Retirement Services	\$-	\$892,130	\$892,129	\$936,045
<b>Expense Total</b>	<b>\$9,692,481</b>	<b>\$12,550,487</b>	<b>\$16,757,293</b>	<b>\$25,485,320</b>

## Financials - (Water & Sewer Fund)

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
02132 - Finance-Utility Customer Operations	\$8,786,568	\$11,847,985	\$14,917,243	\$23,809,855
02134 - Finance - Water Sewer Billing Resolution	\$905,913	\$702,502	\$1,840,050	\$1,675,465
<b>Expense Total</b>	<b>\$9,692,481</b>	<b>\$12,550,487</b>	<b>\$16,757,293</b>	<b>\$25,485,320</b>

## Positions (Water & Sewer Fund)

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	103	106	92	134
Funded	103	106	140	134

### Goals and Objectives

**Goal #1:** Reduce the number of days to produce the Annual Comprehensive Finance Report.

- Objective #1A: Reconcile balance sheet account prior to year-end.
- Objective #1B: Develop proactive stance in analytical review.

**Goal #2:** Complete implementation of new county fixed asset system.

- Objective #2A: Safeguarding capital assets (recording location and disposition).
- Objective #2B: Financial and managerial reporting (recording capitalized cost and depreciation).

**Goal #3:** Manage county liquidity; debt/capital structure and revenue.

- Objective #3A: Achieve the highest possible yields on the safest possible investments, within the framework of the Board of Commissioners approved Debt Policy.
- Objective #3B: Minimize county expense exposure to fraud.

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

- Objective #4A: Resolve all audit and billing issues timely.
- Objective #4B: Bill a minimum of 98 percent of water and sewer accounts on time.
- Objective #4C: Resolve all customer service issues timely.

### Performance Measures

Performance Measures	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Goal
Number of external financial audit findings	5	6	n/a*	0
Number of external management points	7	4	n/a*	0
Reduction in number of days to produce the ACFR	0	0	n/a*	0
Number of calls received (Utilities Customer Operations)**	n/a	n/a	213,506	n/a
Number of calls answered (Utilities Customer Operations)**	n/a	n/a	167,263	n/a
Percentage of calls answered (Utilities Customer Operations)**	n/a	n/a	79%	100%

\* The 2023 audit and ACFR were in progress at the time of production.

\*\* New measure for FY24.

## Points of Interest

- The county refunded its 2013 Water & Sewer bond, which approximated \$65,000,000 of principal in September. The net present value savings approximated were \$8,600,000; \$10,900,000 cash.
- The Capital and Grants Division serves as a results-driven grants management resource with transparency for county departments that keeps the county in compliance, accountable and fiscally responsible for grant expenditures in excess \$130 million dollars.
- The Capital and Grants Division obtained and managed the CARES Act Funding which was awarded to the county by the U. S. Department of Treasury. In April 2020, DeKalb County received over \$125 million in federal funding to provide immediate relief to the county, local municipalities within the county, and its residents without relying upon the State.
- The Capital and Grants Division continued to pursue funding opportunities via the U. S. Department of Treasury to address the county's ongoing needs and challenges during an unprecedented global pandemic. The county was awarded over \$70 million in Emergency Rental Assistance Funding (ERA I and ERA Reallocation) to assist individuals and/or families who were in arrears and/or facing evictions because of the ongoing effects of the global pandemic. During the administration of ERA I and ERA II Reallocations Funds, the county assisted more than 5,530 with housing, emergency rental and/or utility assistance. As of December 29th, 2022, the average household received \$13,580 in rental and utility assistance which doubled that of the 2021 assistance level.
- The Capital and Grants Division is responsible for managing various other grant funding and non-grant funding projects. These projects include and are not limited to:
  - Over \$402 million Special Purpose Local Option Sales Tax funds which has provided for various capital projects throughout the county. More recently a new fire station was constructed in Tucker, emergency vehicles and services, etc.
  - Housing and Urban Development funds via Community Development totaling \$112 million which has and continues to be instrumental in assisting with providing stable and long-term housing for those who are chronically homeless and/or mentally ill.
  - More than \$212 million in funding to address ongoing water and sewer issues within the county.
  - Over \$105 million for Parks and Recreation to enhance and/or improve the county's parks and greenspace.

## Significant Budgetary Impacts

- The 2021 budget added \$640K for auditors and consultants in the general fund and contra-interfund from Business Licenses in the Unincorporated Fund created the negative amount.
- The 2022 budget included \$10K for the W-2 entry project, \$30K for audit assistance with grants and sub-recipient field examinations, and another \$100K was added at mid-year for financial advisory services to assist with the refinancing of the Water & Sewerage bonds.



- The 2023 budget included \$180K for financial advisor services retainer and \$35K for storing oldest courts' documents at an offsite facility, \$300k to extend Wells Fargo banking services contract, and \$951,894 for utility billing mailing services changing from monthly to bi-monthly.
- The 2024 budget includes increases in the general fund of \$109.4K for operational and performance assessment for certain areas of the Finance Department to determine opportunities for increased efficiencies, \$90K for the executive leadership to attend performance management training, \$35K for salary adjustments that had been approved in FY23, and 15K for a computer refresh. It also includes increases in the Watershed Fund including \$3M for the conversion from Lexis Nexis Vital-Check to Invoice Cloud, \$525K to cover maintenance and repair services for the new billing software, and \$301K for additional funding for the revenue recovery audit.

# Fire Rescue

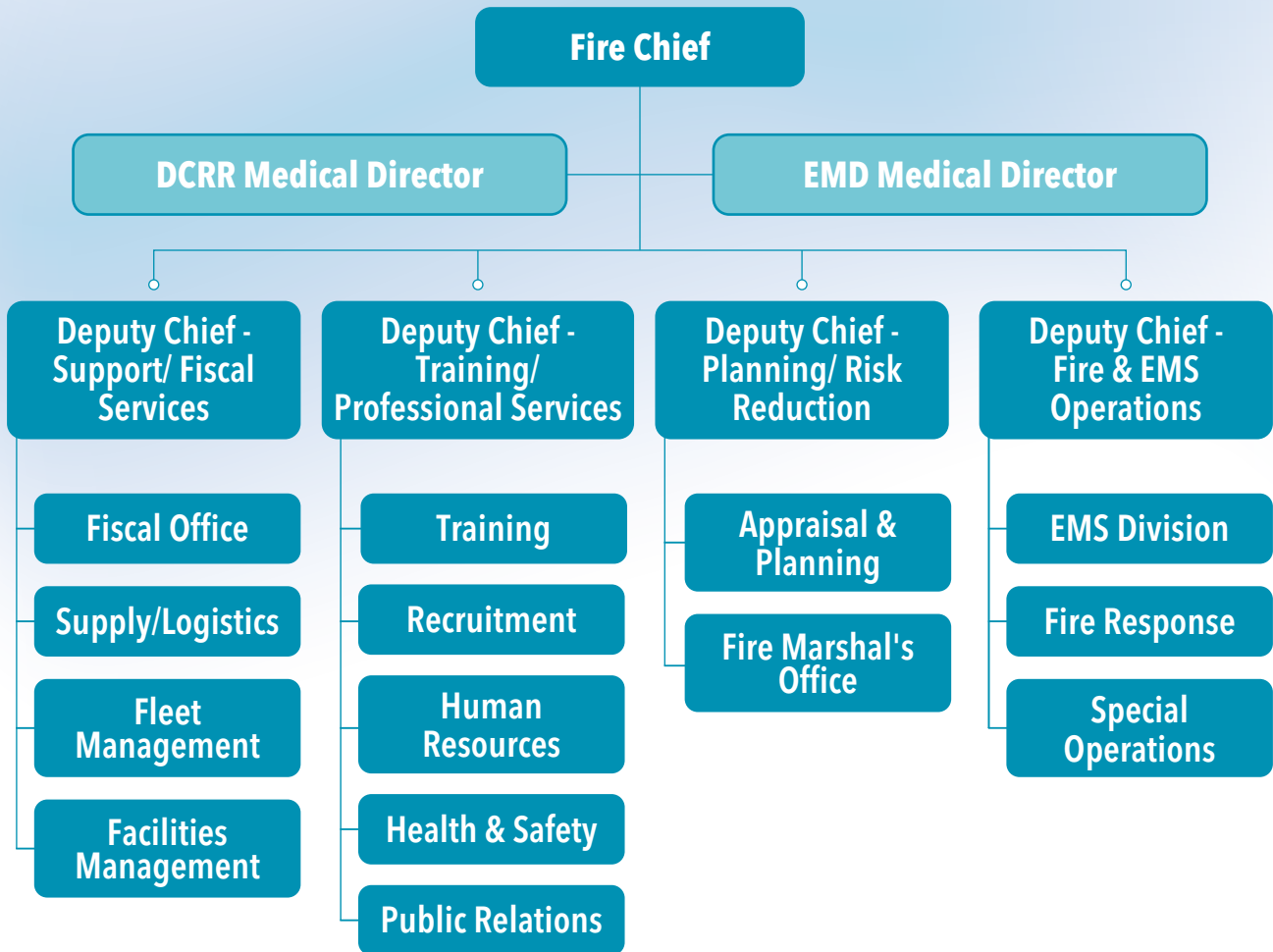
## Mission Statement

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 Marshall'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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$51,745,997	\$54,181,026	\$61,587,574	\$66,189,190
52 - Purchased / Contracted Services	\$1,661,288	\$2,365,303	\$3,477,971	\$4,110,712
53 - Supplies	\$3,401,207	\$3,491,837	\$3,829,696	\$4,338,963
54 - Capital Outlays	\$386,210	\$110,342	\$411,687	\$1,434,626
55 - Interfund / Interdepartmental Charges	\$10,598,121	\$10,193,931	\$14,772,730	\$11,178,939
56 - Depreciation and Amortization	\$-	\$-	\$1,621	\$-
57 - Other Costs	\$32,826	\$-	\$2,812	\$2,820
61 - Other Financing Uses	\$1,745,812	\$4,977,095	\$40,439	\$180,000
70 - Retirement Services	\$-	\$8,348,148	\$8,640,336	\$8,510,711
<b>Expense Total</b>	<b>\$69,571,461</b>	<b>\$83,667,682</b>	<b>\$92,764,867</b>	<b>\$95,945,961</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
04922 - Fire & Rescue Services - Training	\$19,678	\$19,747	\$19,680	\$4,392
04923 - Fire & Rescue Services - Administration	\$8,281	\$8,280	\$8,280	\$-
04925 - Fire & Rescue Services - Operations	\$69,540,857	\$83,639,656	\$92,736,786	\$95,941,569
04930 - Fire & Rescue Services - Rescue Services	\$2,645	\$-	\$121	\$-
<b>Expense Total</b>	<b>\$69,571,461</b>	<b>\$83,667,682</b>	<b>\$92,764,867</b>	<b>\$95,945,961</b>

## Financials (General Fund - 100)

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$1,862,140	\$1,544,105	\$3,158,541	\$5,837,895
52 - Purchased / Contracted Services	\$379,883	\$18,913	\$123,598	\$116,900
53 - Supplies	\$369,470	\$297,274	\$486,638	\$1,062,616
54 - Capital Outlays	\$161,601	\$68,680	\$128,848	\$267,957
55 - Interfund / Interdepartmental Charges	\$5,088	\$5,088	\$505,091	\$1,755,088
61 - Other Financing Uses	\$1,083,595	\$1,083,600	\$1,083,600	\$-
70 - Retirement Services	\$-	\$159,241	\$164,819	\$322,180
<b>Expense Total</b>	<b>\$3,861,777</b>	<b>\$3,176,901</b>	<b>\$5,651,135</b>	<b>\$9,362,636</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
04930 - Fire & Rescue Services - Rescue Services	\$3,861,777	\$3,176,901	\$5,651,135	\$9,362,636
<b>Expense Total</b>	<b>\$3,861,777</b>	<b>\$3,176,901</b>	<b>\$5,651,135</b>	<b>\$9,362,636</b>

## Positions (Fire Fund - 270)

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	599	610	621	743
Funded	737	740	715	743

## Positions (General Fund - 100)

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	18	23	48	48
Funded	53	53	58	79

## Goals and Objectives

**Goal #1:** To increase the strength and depth of DCFR's talent force.

- Objective #1A: Enhance targeted recruiting efforts within the community to attract talent from populations that are often not exposed to available options for a career in Fire Rescue.
- Objective #1B: Complete the implementation of policy and procedures software platform to provide the workforce with updated department guidance that is also congruent with government and industry best practices.

**Goal #2:** To keep all divisions of the organization in a state of readiness in the most fiscally response way possible.

- Objective #2A: Develop and implement a comprehensive facilities and apparatus maintenance plan that ensures a timely response to the needs of the stakeholders.
- Objective #2B: Create an ordering and receiving system that is fiscally responsible while managing encumbrance impacts.

**Goal #3:** Promote Community Well-Being.

- Objective #3A: Establish Preventive Health Programs: Launch community-wide health and wellness programs to address prevalent health issues proactively. Collaborate with local organizations to conduct regular health screenings, vaccinations, and health education sessions, targeting a 10 percent improvement in community health indicators over the next two years.
- Objective #3B: Strengthen Community Engagement: Foster partnerships with community stakeholders, including schools, local businesses, and community groups. Aim to increase community awareness of the paramedicine program by 25 percent and actively involve residents in health promotion initiatives, ensuring a sense of ownership and sustainability.

**Goal #4:** Reduce risk of building fires, injuries, and loss of life in commercial and residential properties in DeKalb County.

- Objective #4A: Complete fire inspections on 100 percent of commercial properties that are classified as a high-risk property by DeKalb County Fire Rescue.
- Objective #4B: Install 2,500 smoke alarms in one- and two-family dwellings in areas of DeKalb County with high fire probability ratings.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Minimize turnout time for fire incidents	51 Seconds	54 seconds	52 Seconds	49 Seconds
Minimize turnout time for medical incidents	134 Seconds	137 seconds	150 Seconds	123 Seconds
Minimize travel time for fire incidents	423 Seconds	421 seconds	392 Seconds	385 Seconds
Minimize travel time for medical incidents	571 Seconds	582 seconds	550 Seconds	546 Seconds
Fire investigations	305	294	269	250
Arson arrest	32	28	18	25

## Points of Interest

### 2024 Service Level Agreement's:

- DCFR will ensure 100 percent of the staff maintains annual firefighter and emergency medical technicians (EMT) certifications.
- DCFR will maintain a turnout time of three minutes or less in an emergency. Turnout time starts at the point of dispatch/acknowledgment of a call and continues until the emergency vehicle travels to the call.
- DCFR will maintain a daily minimum staffing of 121 firefighters on duty to ensure all emergency vehicles can respond to emergency calls.

### Emergency Medical Services (EMS) Division Expansion and Community Paramedicine Program:

The proposed budget allocates \$3.8 million to hire fifteen EMTs/paramedics and five nurse practitioners and purchase five new EMS units, including equipment.

The expansion aligns with the county's commitment to providing timely and efficient emergency medical care to residents and visitors, ensuring readiness to respond to various medical emergencies and disasters.

Community paramedicine initiatives have demonstrated significant potential in improving healthcare access, reducing emergency department visits, and enhancing overall community health outcomes. Integrating community paramedicine into our EMS Division will provide targeted preventive care and wellness checks, ultimately reducing the burden on emergency services and improving public health. The program will involve collaborating with local healthcare providers, social service agencies, and community organizations to deliver comprehensive care tailored to the community's needs.



## 2023 Accomplishments:

- Graduated 55 recruits to Operations in 2023.
- Processed 293 applicants for the firefighter position in 2023.
- Partnered with Underwriters Laboratories and the DeKalb County School System to teach the Xplorlabs Fire Forensics program in two high schools and one middle school in DeKalb County. The program teaches students about the forensic methods used during the investigation of a fire to determine how and where the fire began. It has reached approximately 750 students this year.
- Initiated an On-Shift Investigator Program that places a trained Fire Investigator on each of the three shifts in Fire Operations. This program allows Fire Rescue to get a trained investigator on the scene faster, determine the origin and cause of the fire, and reduce the need to call in staff after hours.
- Worked in partnership with the DeKalb Entertainment Commission to develop the Film App to streamline the permitting process for approvals for TV and movie production in Dekalb County.
- Moved to a central ordering and receiving process by streamlining orders through fewer contacts and having all orders shipped to our new centrally located warehouse.
- Began utilizing a new inventory control system, Operative IQ, to track goods and supplies.

## Significant Budgetary Impacts

- In 2021, there were no significant budgetary impacts.
- The 2022 budget funded tuition reimbursement for \$75K, aerial apparatus equipment for \$525K, maintenance & repair of self-contained breathing apparatus & turnout gear for \$500K, vehicle additions to the Fleet for \$85K, operating supplies for \$250K, multiple fire station repairs for \$300K, and reserve fire apparatus housing for \$300K.
- The 2023 budget funded 35 new Fire fund positions for 2.18M, 20 new General Fund positions for 3.8M, outfitting equipment for 1.25M, two trucks for 110K, overtime 1.2M, mobile fire safety house for 300K, and four percent cost of living adjustment for Fire Fund, \$1.36M and 94K for General Fund.
- The 2024 budget includes Fire Rescue vehicle equipment accessories for \$1.2M, two trucks for \$110K, overtime for \$1.2M, mobile Fire Safety House for \$300K, Fire Fund 35 new positions for \$2.1M and General Fund 20 new positions for \$3.8M.



# Fleet Management

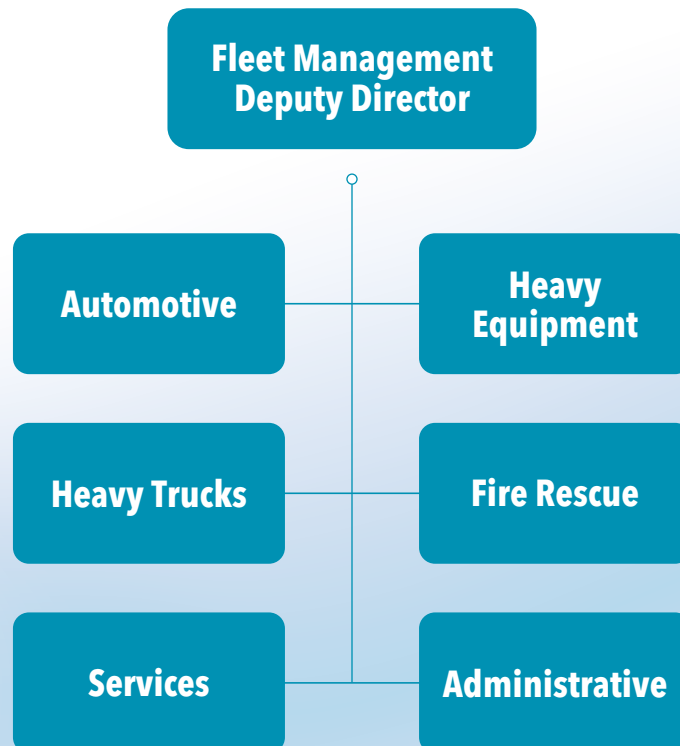
## Mission Statement

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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$10,469,378	\$9,780,526	\$10,896,568	\$12,687,105
52 - Purchased / Contracted Services	\$5,469,887	\$5,616,712	\$6,816,867	\$7,307,088
53 - Supplies	\$13,150,998	\$16,938,488	\$16,892,315	\$15,717,041
54 - Capital Outlays	\$2,960	\$14,754	\$6,516	\$5,400
55 - Interfund / Interdepartmental Charges	\$2,762,596	\$3,113,873	\$3,235,181	\$3,121,801
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
70 - Retirement Services	\$1,412,832	\$1,573,622	\$1,628,700	\$1,518,294
<b>Expense Total</b>	<b>\$33,268,651</b>	<b>\$37,037,977</b>	<b>\$39,476,146</b>	<b>\$40,356,729</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
01210 - Fleet Management	\$33,255,793	\$36,997,987	\$39,442,792	\$40,322,106
01220 - Fleet Management Motor Pool	\$12,858	\$39,990	\$33,354	\$34,623
<b>Expense Total</b>	<b>\$33,268,651</b>	<b>\$37,037,977</b>	<b>\$39,476,146</b>	<b>\$40,356,729</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	130	132	134	134
Funded	130	132	144	163

## Goals and Objectives

**Goal #1:** To promote and maintain excellence in customer service and efficiencies for Fleet’s overall mission.

- Objective #1A: Maintain an overall in-service rate of 95 percent or greater.
- Objective #1B: Maintain an overall preventive maintenance rate of 95 percent or greater.

**Goal #2:** To promote technology to enhance fiscal integrity and efficiencies in maintaining acquisitions, maintenance, repairs, accounting, and fuel management.

- Objective #2A: Upgrade fuel management system and promote maintenance diagnostic tools to improve data integrity and overall operational support.
- Objective #2B: Promote utilization of technology to improve reporting and data analysis opportunities, and other departmental.

**Goal #3:** To attract, recruit and hire competitively and invest in employees through education and training and career development.

- Objective #3A: Continue to grow the apprentice program and partner with local technical schools to train and attract new employees.
- Objective #3B: Promote on-going technical and personal development training and work-related certification programs.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Total DeKalb County Fleet availability throughout the fiscal year	95%	95%	95%	95%
Percentage of preventive maintenance performed by Fleet employees	95%	95%	95%	95%
County vehicles per fleet technician	57	53	52	50
Miles driven (millions) by county employees	25	25	26	26
Repair orders completed	22,865	21,508	22,273	22,500

## Points of Interest

- The number of vehicles in the county's fleet is 3,691 (road vehicles and heavy equipment).
- In support of the county's green initiative, the county fleet consists of 522 green vehicles. Alternative fueled vehicles - 328 compressed natural gas, 99 electric vehicles, 80 propane vehicles, five heavy duty hybrids and ten light duty hybrids alternative fuel options. Fleet has 33 electric vehicles approved for ordering in 2024.
- On road diesel fuel consumption has decreased from a high of 2.6M gallons in 2008 to 719,000 gallons in 2023. 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 2023. This is mainly due to COVID-19 pandemic and reduction of usage 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 competitive salaries and implemented an Apprentice Program to attract and train skilled technicians.

## Significant Budgetary Impacts

- In 2021, gasoline was increased by \$1.5 million due to uncertainty surrounding the pandemic. Additionally, there was a reduction in the reserve for appropriation (-\$164,991) as well as a reduction in diesel fuel (-\$487,571).
- The 2022 budget increased maintenance and repairs (\$2.5 million) due to inflation and vendor costs increasing in the auto industry post pandemic.
- Ordered over 100 electric vehicles in 2023 resulting in new and different supplies. Moreover, this development along with continued inflation resulted in a continued increase (\$700K) in supplies.
- In 2024, due to the challenges of an automotive maintenance employee shortage industrywide along with changes in electric vehicles, 19 positions were added to the fleet maintenance budget. Notably, ten fleet maintenance technician IV positions were added to address the changing fleet with the county. Furthermore, to combat the shortage of available and trained staff two apprentice positions were approved.

# Geographic Information System

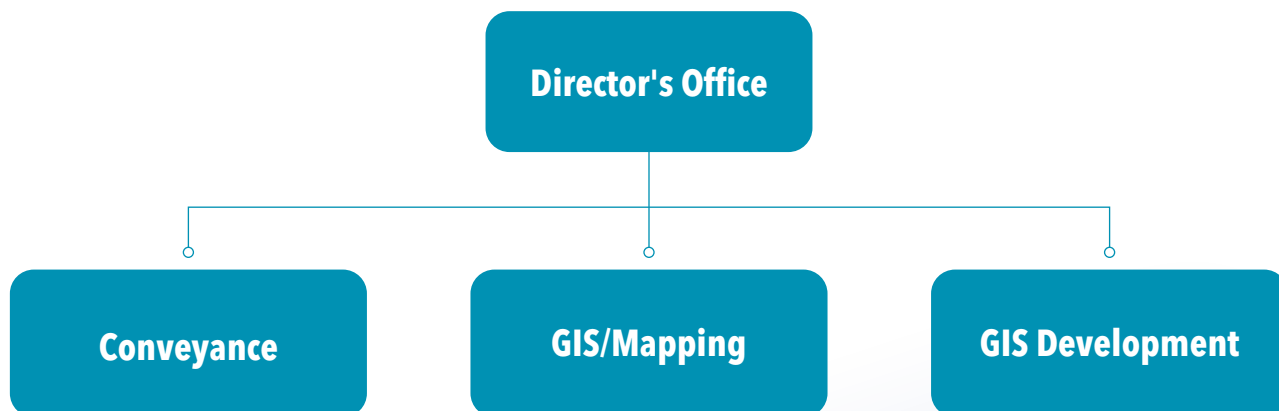
## Mission Statement

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 many users broad access to our geographical data to make more informed decisions.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$1,752,868	\$1,798,332	\$2,014,263	\$2,421,069
52 - Purchased / Contracted Services	\$349,382	\$240,592	\$203,664	\$317,518
53 - Supplies	\$3,767	\$3,115	\$920	\$2,000
54 - Capital Outlays	\$311,814	\$330,582	\$276,151	\$561,448
55 - Interfund / Interdepartmental Charges	\$3,285	\$681	\$504	\$500
61 - Other Financing Uses	\$-	\$262,000	\$-	\$-
70 - Retirement Services	\$-	\$312,442	\$323,376	\$318,775
<b>Expense Total</b>	<b>\$2,421,116</b>	<b>\$2,947,744</b>	<b>\$2,818,878</b>	<b>\$3,621,310</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
00801 - G.I.S.	\$1,472,984	\$1,984,856	\$1,739,899	\$2,384,300
00803 - G.I.S. - Property Mapping	\$948,132	\$962,889	\$1,078,979	\$1,237,010
<b>Expense Total</b>	<b>\$2,421,116</b>	<b>\$2,947,744</b>	<b>\$2,818,878</b>	<b>\$3,621,310</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	21	21	22	26
Funded	21	22	24	26

## Goals and Objectives

**Goal #1:** Update and migrate to new GIS Architecture.

- Objective #1A: Deploy software with new three-year Esri Enterprise Agreement.
- Objective #1B: Create Azure development enterprise GIS environment.
- Objective #1C: Complete Cloud Infrastructure implementation to Microsoft Azure.
- Objective #1D: Create a three-year Infrastructure Plan.
- Objective #1E: Update ArcGIS software version - stay within two versions of current version.

**Goal #2:** Complete all Ownership/Sales transactions and mapping projects by March 1st tax digest.

- Objective #2A: Keep data entry backlog below 25 deed books.
- Objective #2B: Maintain deed reading backlog below 35 books.
- Objective #2C: Maintain an error rate of data entry and deed reading of ten percent.

**Goal #3:** Increase GIS Web and App presence.

- Objective #3A: Clean up idle accounts within ArcGIS Online.
- Objective #3B: Go Live with Application Tracker.
- Objective #3C: Complete Surplus and Unredeemed and Un-foreclosed property App.
- Objective #3D: Update ArcGIS hub site.

**Goal #4:** Go-Live with pending projects.

- Objective #4A: Migration of GIS-Hansen Integration (IPS Mobile Application).
- Objective #4B: Implement ArcGIS Indoors for facilities management.
- Objective #4C: Introduce ArcGIS Mission for tactical situational awareness.
- Objective #4D: Implement Customer Service App for One-Stop-Shop.
- Objective #4E: Go Live with ArcGIS Urban for Planning & Sustainability.

**Goal #5:** Land Records.

- Objective #5A: Deploy New Basemap/Planimetric Data.
- Objective #5B: Deploy 2023/2024 Imagery Data Sets.

**Goal #6:** Surplus Property.

- Objective #6A: Decrease backlog of surplus property requests.
- Objective #6B: Continue cleanup and standardize on one surplus property database.
- Objective #6C: Implement GIS solution for managing surplus/tax delinquent properties (Property App).

**Goal #7:** Market GIS Services.

- Objective #7A: Conduct a series of on-site GIS training classes.
- Objective #7B: Participate in annual GIS Day.
- Objective #7C: Re-establish GIS steering committee.
- Objective #7D: Presentations at executive meetings.

**Goal #8:** Maintain peak operational efficiencies.

- Objective #8A: Fill administrative position for the One-Stop-Shop.
- Objective #8B: Conduct 100 percent of all plan reviews within 10 days of the service request.
- Objective #8C: Complete 100 percent of all addressed requests within three days of service request.
- Objective #8D: Implement smart form technology at the customer service counter.
- Objective #8E: Complete all map changes within 10 days of service request.
- Objective #8F: Complete data and custom map requests within 72 hours.
- Objective #8G: Complete parcel edits (separations, combinations, and re-parcels) within five days.



## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Number of parcels conveyed	34,427	33,793	29,101	30,000
Number of deeds entered	29,070	29,709	26,544	28,500
Total deeds read	31,051	25,218	27,500	28,100
GIS revenue collection (maps, data)	173,513	833,904	434,020	200,000
GIS walk-in customers	2,241	3,404	2,013	2,000
Active users within Pictometry	461	463	466	480
Number of GIS mapping/data requests	416	400	50	40
Number of ArcGIS online Apps	125	100	50	40
Users within ArcGIS online	871	866	695	695

## Points of Interest

### Projects:

- Completed ArcGIS Mission training for GIS/Facilities.
- Created DeKalb County Regional Land Bank Hub.
- Receiving Updated Basemap data for DeKalb County.
- Migrated Parcel Mappers to ArcGIS Pro.
- Created App/Dashboard for Beautification.
- Deployed 2023 Imagery.
- Completed Boundary and Annexation Survey 2023 for Census.

### Constituent Services:

- Voter Registration Precinct Maintenance.
- Conducted Homeless Census count using GIS App.
- Updating of Open Data Portal.

### Field Mobility:

- Updated scripts for Sanitation Bulk Item Pick-up App.
- Re-launched Drone program to capture aerial imagery.
- Clean-up of all unused Field Licenses within ArcGIS Online.

## Significant Budgetary Impacts

- In 2021, there were no significant budgetary impacts.
- The 2022 budget funded a GIS Base-map for \$262K, a Six Year Eagle-view (Pictometry) License for \$35.5K and ESRI Enterprise Contract Agreement for \$63K.
- In 2023, there were no significant budgetary impacts.
- The 2024 budget funded ESRI - Mapping Software for \$180K and a Deputy Director position for \$210K.

# 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

Grady is one of the best trauma centers in the United States. In addition to the hospital, there are six facilities inside and outside of the Perimeter. The physicians are on the faculties of Emory and Morehouse Medical schools. Grady's staff consist of 3,000 physicians representing 80 medical specialties. Approximately, 719,000 patients visit the hospital annually. 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 (FDHA) Series 2013 Refunding Revenue Bonds for \$41,380,000 which matured in 2020. In 2012, Fulton County refinanced their portion of the series 2003 bonds. The Series 2020B Certificates represent the county's portion of the public contribution for expanding Grady hospital. Proceeds from the certificates funded acquisition, construction, equipment, and development of a new center for advanced surgical services. This obligation will continue until the series matures in 2030.

## Debt Function - Fulton-DeKalb Hospital Authority (FDHA) Bonds

Bond Series Obligation	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/20	Maturation
2013 Revenue	Refunding Series 2012 FDHA bonds which were issued to refund the Series 1993 revenue certificates.	\$41,380,000	\$-	1/1/2020

Bond Series Obligation	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/23	Maturation
Series 2020B - Revenue Certificates	Grady Surgical Center Project	\$33,630,000	\$27,935,000	12/1/2030

## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
52 - Purchased / Contracted Services	\$2,350	\$2,350	\$2,600	\$20,000
57 - Other Costs	\$16,422,172	\$19,292,957	\$13,417,952	\$19,077,505
58 - Debt Service	\$-	\$-	\$2,672,748	\$2,675,194
<b>Expense Total</b>	<b>\$16,424,522</b>	<b>\$19,295,307</b>	<b>\$16,093,300</b>	<b>\$21,772,699</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
09510 - Hospital Fund	\$16,424,522	\$19,295,307	\$16,093,300	\$21,772,699
<b>Expense Total</b>	<b>\$16,424,522</b>	<b>\$19,295,307</b>	<b>\$16,093,300</b>	<b>\$21,772,699</b>

## Goals and Objectives

Not Applicable.

## Performance Measures

Not Applicable.

## Points of Interest

Under a new subsidy agreement, Grady will expand its neighborhood clinics and other care in underserved areas of DeKalb and Fulton counties. For DeKalb, the agreement included three new primary-care clinics, plus create mobile clinics for specific services. The county has committed a base funding of \$19.1 million. The term of the agreement is six years with the option of two two-year renewals for a total of 10 years. In future years, funding will adjust and escalate based on each county resident's usage and by the federal Consumer Price Index for medical care, which averages three percent annually.

## Significant Budgetary Impacts

- In 2021, a contribution of \$2 million was approved for Grady Hospital to cover a portion of the construction costs of their Ponce Center facility was approved. The county's contract with the Hospital Authority splits the payment of \$4 million into quarterly payments of \$500,000 over two years to coincide with the construction schedule.
- In 2022, \$8 million was approved with American Rescue Plan funds. In the 2022 operating budget, \$3.2 million was approved for construction costs for Grady Ponce DeLeon Center and \$483,000 was approved for the establishment of a hospital-based violence intervention program. The program integrated evidence-based strategies modeled after programs that have successfully decreased re-injury to patients harmed by violence.
- In 2023, there was no significant budgetary impact.
- In 2024, funding increased from \$13.4 million to \$19.1 million due to new subsidy agreement.

# DeKalb Public Health

## Mission Statement

The mission of DeKalb Public Health is to protect, promote, and improve the health and well-being of all DeKalb County residents.

## Description

On April 24, 1924, the DeKalb County Health Department, now known as DeKalb Public Health, was formed. Originally located in an old house on Ponce de Leon Avenue in Decatur, its original staff consisted of the health officer, a school nurse, a maternal health nurse and a clerk.

Throughout the decades, as DeKalb County has grown, so has DeKalb Public Health; tackling new health concerns and issues, while continuing to provide established services. Today, over 300 staff members provide services in six health centers. As DeKalb Public Health celebrates its centennial celebration, its focus remains unchanged then, now and in the future -- providing the best care and health resources to DeKalb County's residents and visitors. For more information about DeKalb Public Health's programs and services, visit [dekalbpublichealth.com](http://dekalbpublichealth.com).

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
57 - Other Costs	\$5,120,763	\$5,720,763	\$5,720,763	\$6,402,771
<b>Expense Total</b>	<b>\$5,120,763</b>	<b>\$5,720,763</b>	<b>\$5,720,763</b>	<b>\$6,402,771</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
07101 - Board Of Health - County Contribution	\$5,120,763	\$5,720,763	\$5,720,763	\$6,402,771
<b>Expense Total</b>	<b>\$5,120,763</b>	<b>\$5,720,763</b>	<b>\$5,720,763</b>	<b>\$6,402,771</b>

## Goals and Objectives

**Goal #1:** Advance Service Accessibility, Equity, and Satisfaction.

- Objective #1A: Improve customer experience and satisfaction across the agency.
- Objective #1B: Make DKPH website more user friendly and accessible.
- Objective #1C: Expand outreach of DKPH services.
- Objective #1D: Enable customer self-service options for DKPH services and programs online.
- Objective #1E: Expand multi-lingual accessibility to programs and services across the agency.
- Objective #1F: Improve service accessibility and outreach to DeKalb County refugee population.

**Goal #2:** Invest in Employee Satisfaction and Workplace Development.

- Objective #2A: Create and implement a comprehensive agency-wide retention strategy.
- Objective #2B: Optimize workforce across the agency.
- Objective #2C: Implement a structured employee recognition program to foster a positive work environment.
- Objective #2D: Improve recruitment and hiring processes.
- Objective #2E: Improve internal communications across the agency.
- Objective #2F: Implement and sustain an agency-wide performance management program.
- Objective #2G: Implement a comprehensive career development plan for DKPH employees.
- Objective #2H: Enhance professional development opportunities for DKPH employees.

**Goal #3:** Expand Multi-Sector Partnerships.

- Objective #3A: Develop strategic recruitment program focusing on acquiring diverse, high-quality candidates.
- Objective #3B: Expand strategic partnerships across the agency.
- Objective #3C: Increase media marketing engagement in DeKalb County.
- Objective #3D: Address population-level health outcomes in DeKalb County.

**Goal #4:** Achieve Financial Sustainability.

- Objective #4A: Produce a balanced agency budget that grows in revenue each year.
- Objective #4B: Improve financial performance and oversight.
- Objective #4C: Increase grant revenue.

**Goal #5:** Modernize Operations and Infrastructure.

- Objective #5A: Establish governance infrastructure for strategic plan implementation.
- Objective #5B: Optimize processes across the agency.
- Objective #5C: Digitize paper-based services and programs across the agency.
- Objective #5D: Enhance data and technology infrastructure across the agency.
- Objective #5E: Propose a long-term facility upgrade plan.

**Performance Measures**

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Total patient encounters	37,019	127,845	54,991	39,338	45,018
Clinical dental visits	830	1,654	1,512	488	1,074
STD/HIV services, patients served	6,951	5,703	5,845	5,449	5,346
Immunizations, patients served	6,019	94,209	24,196	7,705	8,100
WIC average monthly caseload	22,098	22,955	13,382	10,246	17,170
Family planning, patients served	1,675	1,344	1,141	1,144	1,116
Food service program	24,384	18,250	19,277	18,769	20,000
Onsite sewage disposal	5,196	4,301	4,176	4,143	4,000
Rodent control activities	1,010	705	603	537	500
Swimming pool activities	7,672	7,495	7,331	7,701	8,000
Radon testing	354	195	168	70	30
West Nile Virus, number of contacts	9,234	6,016	6,025	6,333	6,500
Body crafting establishments	164	233	94	165	200

\*STD (sexually transmitted diseases)/HIV (human immunodeficiency virus)

\*\*WIC (Women, Infants and Children)

**Points of Interest**

- DeKalb Public Health has completed a strategic planning process with a new strategic plan for FY25 - FY29, including a rebranding of the organization.
- The Board of Health completed a clinical operations assessment to examine the status of all clinical services and improve operations.
- The North DeKalb Health Center has re-opened five days per week.



## Accomplishments

- Awarded Centers for Disease Control and Prevention (CDC) Foundation's reducing disparities in Mpox (formerly known as monkeypox) Vaccination Project in the amount of \$25,000 to vaccinate individuals at risk for Mpox.
- Awarded 2023 AmeriCorps Public Health grant in the amount of \$460,800 to address the public health needs of the community and to advance more equitable health outcomes for underserved communities.
- Awarded CDC's Racial and Ethnic Approaches to Community Health (REACH) for the third time, in the amount of \$1,021,899 per year, for a five-year term totaling \$5,109,495. The funding will be used identifying, developing, and dissemination strategies to improve health, prevent chronic disease, and reduce health disparities through collaboration with partners to implement tailored, community-based, and participatory initiatives that improve the nutrition, physical activity, and weight management.

## Significant Budgetary Impacts

- In 2021, \$3M was approved with American Rescue Plan funds (first tranche) for Coronavirus Disease (COVID)-related public health initiatives, and \$230,751 was approved in the operating budget to offset revenue losses from the closing of facilities during pandemic.
- In 2022, \$2M was approved with American Rescue Plan funds (second tranche) for COVID-related public health initiatives. In the operating budget, \$275,000 was approved for Child Well-Being Collaborative continuation funding for Child Well-Being Improvement Collaborative, and \$230,751 was approved to offset revenue losses from the closing of facilities during pandemic.
- In 2023, there was no significant budgetary impact.
- In 2024, the budget included funding for five public health nurses dedicated to the Tuberculosis and Refugee Program (\$542,008) and car allowance for environmental staff vehicles for a 28-person allowance of \$500 for ten months (\$140,000).

# 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 two percent. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to eight percent. 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 eight percent is allocated as follows: three percent for county operations, 1.5 percent for tourist-related products, and 3.5 percent 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
57 - Other Costs	\$1,160,869	\$1,829,346	\$2,167,794	\$2,200,000
61 - Other Financing Uses	\$1,807,661	\$2,662,726	\$3,099,962	\$3,300,000
<b>Expense Total</b>	<b>\$2,968,531</b>	<b>\$4,492,072</b>	<b>\$5,267,757</b>	<b>\$5,500,000</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
10275 - Hotel / Motel Tax Fund	\$2,968,531	\$4,492,072	\$5,267,757	\$5,500,000
<b>Expense Total</b>	<b>\$2,968,531</b>	<b>\$4,492,072</b>	<b>\$5,267,757</b>	<b>\$5,500,000</b>

## Goals and Objectives

Not applicable.

## Performance Measures

Not applicable.

## 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.
- Revenue was stabilizing through FY21 as the last new city, Tucker, was created in 2016. No new cities have been created since then. Discussions in the state legislature may change that soon.
- The state of Georgia passed legislation (House Bill 317) effective July 1, 2021, that expanded the excise tax on rooms, lodgings, and accommodations to include third-party marketers of overnight rentals such as Airbnb. This revenue stream started in FY21, so FY22 was the first full year of collections.
- The state also lifted COVID restrictions during FY21, so FY22 saw fewer vacancies and more travel.

## Significant Budgetary Impacts

- In 2021, there were no significant budgetary impacts.
- In 2022, due to House Bill 317 revenues increased, so funding for the DCVB was increased by \$1.3M and transfers to the unincorporated fund by almost \$1.6M.
- Expenses in 2023 were reduced by \$44.4K to match anticipated revenues for the year.
- The budget for FY24 shows slight increases in expenses to match the projected revenues for this fund and anticipates spending the \$20K ending fund balance from FY23 unaudited financials.

# 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

Human Resources 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$3,188,074	\$3,340,188	\$3,985,088	\$4,320,841
52 - Purchased / Contracted Services	\$778,113	\$1,025,582	\$1,049,323	\$1,650,425
53 - Supplies	\$8,556	\$18,839	\$19,049	\$40,794
54 - Capital Outlays	\$-	\$272	\$-	\$74,300
55 - Interfund / Interdepartmental Charges	\$3,764	\$2,673	\$2,853	\$2,882
70 - Retirement Services	\$-	\$525,864	\$544,271	\$635,121
<b>Expense Total</b>	<b>\$3,978,507</b>	<b>\$4,913,418</b>	<b>\$5,600,584</b>	<b>\$6,724,363</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
01510 - Human Resources & Merit System	\$2,928,486	\$3,851,680	\$4,450,651	\$5,053,560
01520 - Human Resources & Merit System -Employee Health Clinic	\$585,650	\$614,730	\$604,292	\$1,010,419
01525 - Human Resources & Merit System - Training & Development	\$464,371	\$447,008	\$545,641	\$660,384
<b>Expense Total</b>	<b>\$3,978,507</b>	<b>\$4,913,418</b>	<b>\$5,600,584</b>	<b>\$6,724,363</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	37	37	42	43
Funded	37	39	41	43

## Goals and Objectives

### Goal #1: Public Safety.

- Objective #1A: Assist in implementing innovative hiring solutions to expand the applicant pool for sworn public safety.
- Objective #1B: Partner with public safety in determining competitive compensation to attract and retain sworn personnel.
- Objective #1C: Collaborate with public safety to design and implement retention and other special incentives.
- Objective #1D: Acquire talent for two key leadership vacancies.

**Goal #2:** Retention, Hiring, & Training.

- Objective #2A: Develop Request for Proposal to initiate a countywide pay and class study to ensure proper classifications and competitive compensation.
- Objective #2B: Ensure consistent, fair, and equitable application of policies and confidentiality through manager/supervisor training as needed.
- Objective #2C: Recommend methods for competitive staff compensation and other enhancements based on the county's Compensation Philosophy.
- Objective #2D: Enhance retention by promoting healthy life-work balance as an essential to today's work environment.
- Objective #2E: Implement competitive staff compensation and pay enhancements based on the county's Compensation Philosophy.
- Objective #2F: Relaunch Employee Leadership Development Program (Bright Futures) to expand bench strength and introduce Fellows Program to attract recent college graduates.
- Objective #2G: Create a culture of continuous learning and pursuit of professional development opportunities to include certifications.
- Objective #2H: Develop and implement training programs to strengthen employee skills and knowledge with a focus on policy awareness, consistent application, and manager/supervisor training.
- Objective #2I: Identify and actively recruit top performing executives and senior managers, saving the county \$20-30K per initiative. (Generalist-Unit)
- Objective #2J: Implement innovative hiring solutions to increase diversity and expand the applicant pool for hard-to-fill positions.

**Goal #3:** Community Health and Well-Being.

- Objective #3A: Ensure occupational compliance programs contribute to health and wellness of employees.
- Objective #3B: Support staffing efforts in WorkSource and Parks, Recreation & Cultural Affairs to provide community enrichment programs for adults and youth.



## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Average days from requisition to employment offer. The national government average was 51 days, now 119 days	23 Days	40 Days	45 Days	60 Days
Employee turnover rate vs. national average	19.4% v.20.4%	24.2% v 22.4%	17.45% v 19%	>21%
Employee separations reduced by two percent	N/A	N/A	N/A	<1,025
Customer service satisfaction	N/A	N/A	N/A	4.5/5
Executive Leadership Training: 80 percent of approximately 44 executive leadership team attaining a minimum eight training hours annually	N/A	N/A	N/A	35-Executives. Attain 8 hours
Manager/Supervisor Training: 10 percent of approximately 1,000 manager/supervisor attaining a minimum 16 training hours annually	N/A	N/A	N/A	100-Manager/ Supervisor
Other Employees: 35 percent of approximately 4,000 executive branch employees attaining a minimum eight training hours annually	N/A	N/A	N/A	1,400-Regular executive branch em- ployees
Number of hours of leadership development training offered (Bright Futures)	2,400	In Revision Status for new Request for Proposal (RFP)	RFP in progress (July 2023 - pres- ent)	1,200
Percent of eligible employees evaluated (Executive Branch)	60%	40%	54%	60%
Host morale-building initiatives and events	3	6	5	5
Number of Human Resources (HR) customer engagements	72	138	215	215
Percent disciplinary hearing appeals, merit system council reviews and grievances upheld	80%	87%	85%	80%
Percent HR professionals nationally certified (within one year of hire)	94%	85%	87%	90%

## Points of Interest

- Enlisted services of external police recruiting firm that utilizes digital marketing to expand applicant pool, resulting in 82 percent increase in applications and 14 percent increase in hires from 2022- 2023.
- Recruited for hard-to-fill vacancies using external marketing strategies and partnered with industry-specific organizations to build a pipeline of qualified candidates. Vacancies decreased by 20 percent (Planning & Sustainability, Purchasing, Roads & Drainage, Sanitation, Finance/ Grants, Utility Customer Operations, and Fleet Maintenance, etc.).



- Conducted salary surveys for positions in Law, Police/911, Courts, Fire, and Roads & Drainage departments resulting in significant pay adjustments and retention of staff.
- Processed cost of living adjustments and retention incentives for approximate 6,000 employees; pay compression adjustments for over 900 employees.
- Developed countywide Equal Employment Opportunity Plan to ensure that recipients of grants from the Justice Department are providing equal employment opportunities to men and women regardless of sex, race, or national origin.
- Reduced disqualification period for applicants testing positive from two years to six months to remain competitive.
- Increased percent of sustained disciplinary actions from 83 percent (2022) to 100 percent (2023).
- Launched Exit Interview Questionnaire to analyze trends and gain insight into underlying factors fueling turnover.
- Implemented a new simplified evaluation tool in CV360 to facilitate the performance feedback/check-in evaluation process, resulting in 2,288 completed.
- Provided critical Oracle CV360 maintenance support for core human resources, recruiting, talent/performance, learning & absence modules.
- Implemented enhancements for online onboarding process for summer hires via Oracle CV360.
- Revamped Identification Badge Process - reduced turnaround times from seven days to one day once new hire is in CV360.
- Coordinated/conducted 152 professional development sessions via hybrid training model. Consistently received survey rating of 4.8/5.
- Approximate 87 percent of 22 HR professional staff nationally certified, from only two in 2011.
- Initiated five solicitations for the following services: Computer training, four-day work week feasibility study, pre-employment physicals, background checks, leadership development and training program.
- Hosted four quarterly policy council meetings with an average attendance of 75 departmental representatives to convey information and solicit feedback on new and existing policies and procedures. Consistently received survey rating of 4/5.

## Significant Budgetary Impacts

- In 2021, there was no significant budgetary impact.
- The 2022 budget funded Oracle system support for \$36.5K, background investigation for \$72K, sworn psychological services vendor for \$110K, external advertising & marketing for \$75K, employee referral program for \$18K and hiring incentives for \$150K.
- The 2023 budget funded cost of living adjustment for 73K.
- The 2024 budget funded background recruiting verification for \$150K, pre/post-employment physical examinations for \$275K and training contracts with four vendors for \$100K.

# Human Services

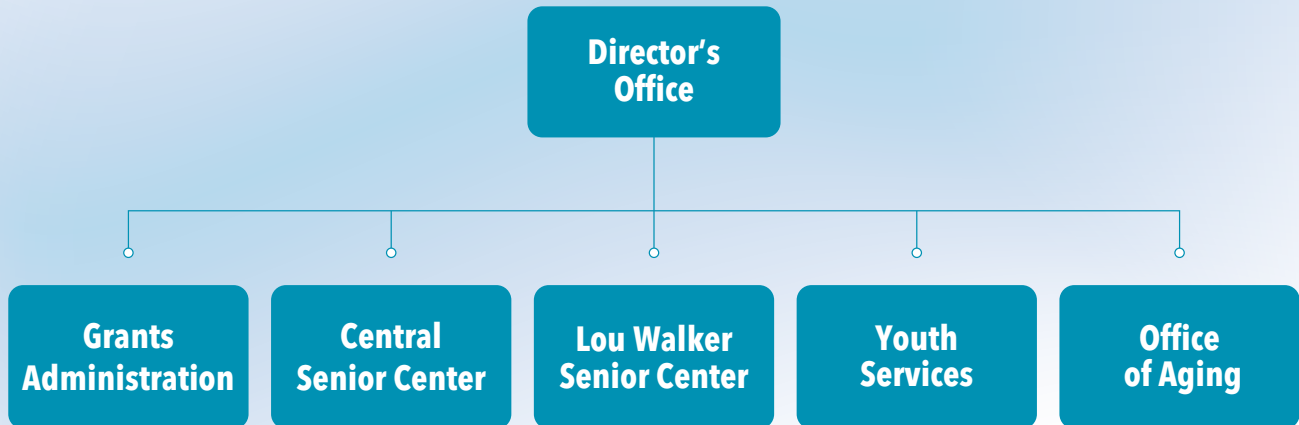
## Mission Statement

The mission of DeKalb County Human Services Department is to ensure a safer DeKalb and stronger neighborhoods by the provision of centralized, fiscally responsible services and public/private partnerships, addressing the service needs of families, individuals, youth, and DeKalb County senior residents.

## 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 and is approximately 17,000 square feet. The Lou Walker Senior Center was created for active older adults 55 and older. It's a "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 and 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 Services 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's primary focus is the 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 several other disciplines.

# Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$3,018,389	\$3,238,481	\$4,044,027	\$4,733,499
52 - Purchased / Contracted Services	\$1,278,907	\$1,750,719	\$1,828,713	\$2,571,487
53 - Supplies	\$311,539	\$509,633	\$640,814	\$635,228
54 - Capital Outlays	\$170	\$16,756	\$-	\$63,000
55 - Interfund / Interdepartmental Charges	\$54,058	\$43,369	\$61,708	\$81,824
61 - Other Financing Uses	\$850,000	\$-	\$1,288,985	\$1,409,609
70 - Retirement Services	\$-	\$549,299	\$568,524	\$637,840
<b>Expense Total</b>	<b>\$5,513,063</b>	<b>\$6,108,256</b>	<b>\$8,432,772</b>	<b>\$10,132,487</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
07510 - Human Services - Administration	\$1,203,282	\$2,168,778	\$2,669,113	\$3,549,308
07520 - Human Services - Lou Walker Senior Center	\$1,180,758	\$1,282,023	\$1,376,461	\$1,622,273
07530 - Human Services - Office Of Aging	\$1,576,500	\$941,980	\$2,203,094	\$2,609,744
07531 - Human Services- South Dekalb Senior Center	\$142,239	\$123,709	\$155,183	\$177,076
07532 - Human Services- North Dekalb Senior Center	\$99,177	\$91,520	\$116,000	\$116,303
07533 - Human Services - Lithonia Senior Center	\$75,933	\$110,464	\$123,478	\$123,225
07534 - Human Services - Dekalb Atlanta Senior Center	\$81,511	\$74,270	\$92,418	\$98,018
07535 - Human Services - Elam Road Senior & Community Center	\$-	\$0	\$326,392	\$546,182
07540 - Human Services - Central Center	\$511,343	\$577,838	\$578,307	\$462,474
07550 - Office Of Youth Services	\$642,322	\$737,674	\$792,326	\$827,884
<b>Expense Total</b>	<b>\$5,513,063</b>	<b>\$6,108,256</b>	<b>\$8,432,772</b>	<b>\$10,132,487</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	38	39	50	56
Funded	38	39	52	56

## Goals and Objectives

**Goal #1:** Upgrade department's technological infrastructure.

- Objective #1A: Subscribe to ChatGPT 4 for AI-driven support and information retrieval.
- Objective #1B: Procure spatial mapping software to improve location-based decision-making.
- Objective #1C: Provide training and workshops for staff to ensure they are proficient in using new technology and software.

**Goal #2:** Promote staff development and enhance work processes and productivity.

- Objective #2A: Identify training opportunities that will enhance the skills and capabilities of the staff ensuring that each employee attends at least one training course in 2024.
- Objective #2B: Human Services will also explore opportunities to host learning sessions for staff.

**Goal #3:** Utilize data to improve decision making, resource allocation and service delivery.

- Objective #3A: Develop and implement a data governance framework to ensure data quality, security, and accessibility.
- Objective #3B: Leverage the DeKalb Aging Database (DAD) App to streamline data collection and analysis related to senior citizen services.
- Objective #3C: Implement the use of the United States Postal Service address parsing to ensure accurate address data and improve mailing efficiency.
- Objective #3D: Improve data collection and methodology on how data is tracked using DAD/Human Services App; recording direct client contact and reporting information in a timely manner.

**Goal #4:** Increase all senior center memberships by 20 percent.

- Objective #4A: Implement strategic marketing to increase center awareness.
- Objective #4B: Increase the variety of activities and programs that will attract younger, active senior members.
- Objective #4C: Ensure that accurate information is provided, available, and accessible in the required format set by federal and state regulations where applicable.
- Objective #4D: Provide community resources for education and age-specific topics relating to health and wellness.
- Objective #4E: Create a membership database to accurately capture and report on the length of time interested members remain on the waitlist and utilize data for reporting purposes.

**Goal #5:** Create programs that will attract the male senior population.

- Objective #5A: Conduct a survey with existing male members to get ideas of programs that will attract the senior male population.
- Objective #5B: Research online to identify other aging programs that have large numbers of senior male participation.

**Goal #6:** Develop a case management guide for seniors receiving in-home services assisting them in identifying resources in an easily accessible format.

- Objective #6A: Conduct a survey with homebound seniors to determine the types of resources needed that will enhance their livelihood.
- Objective #6B: Coordinate with Human Services Innovation & Technology staff to develop an online version of the guidebook.

**Goal #7:** Increase senior transportation services by 30 percent.

- Objective #7A: Continue to add vehicles and drivers to our in-house fleet to provide medical and quality of life transportation to seniors who have unmet transportation needs.
- Objective #7B: Respond within 24 hours to all senior related transportation requests.

**Goal #8:** Evaluate the quality and efficiency of current youth services programs.

- Objective #8A: Conduct quantitative and qualitative evaluations of the Office of Youth Services (OYS) programs to determine their effectiveness, involving software tools for streamlined operations.
- Objective #8B: Enhance our current programs to ensure a retention rate of at least 90 percent among existing participants.

**Goal #9:** Implement our Cluster Model Initiative to expand services offered by the Office of Youth Services.

- Objective #9A: Increase the number of virtual and in-person youth participation of mental health and wellness, education, homeless, at risk-behavior and youth safety programs by 12 percent.
- Objective #9B: Partner with two/three additional local schools and community centers in DeKalb to increase awareness of our service among new potential participants.



## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Number of senior center members	3,489	1,758	3,425	4,500
Number of senior center classes offered	237	295	273	331
Grant applications reviewed	69	69	67	70
Non-profit organization monitoring visits	55	53	55	60
Contacts for DeKalb Senior Link Line	37,676	18,839	677	2,031
Senior clients served (unduplicated)	3,498	3,293	3,418	3,480
Number of meals provided to seniors	265,937	166,693	132,358	139,000
Number of case management hours (senior clients)	9,223	6,571	9,572	9,800
Number of senior transportation trips provided	18,742	26,634	18,481	21,000
Number of youth provided with safety and risky behavior services	243	9,999	232	300
Number of youth provided with mental health and wellness services	875	245	420	300
Number of youth provided with homelessness and economic wellbeing services	898	881	0	0
Number of youth provided with education services	524	316	139	350
Number of Maternal Infant & Early Childhood Home Visits (MIECHV)	1,233	457	0	575
Number of youth participating in the Summer Youth Voucher Program	225	1,233	204	250
Number of special events offered	1,252	143	1,521	1,673
Number of Virtual Village youth participants	354	1,440	0	0
Number of YouTube video views	196	0	40	0

## Points of Interest

- East Central DeKalb Community and Senior center opened in July 2023 with approximately 800 people participating in a variety of activities including tours and information sessions.
- Senior and multipurpose centers returned to full in-person operations in 2023 with a 100 percent participation and a 30 percent increase in membership.
- Expanded the Human Services Transportation Program to include the use of in-house fleet providing services for seniors and disabled individuals.
- DeKalb Youth Safety & Violence Prevention Grant - \$1 million grant from the Chief Executive Officer awarded to 16 non-profits that served 800+ youth with services that included mentoring, leadership, counseling, financial literacy, job/career development, life skills, mental health, college prep, tutoring and more.

- The Social Media and Mental Health Summit was held in December 2023 with 150 youth in attendance. The summit provided an awareness of the positive and negative impacts of social media and how to address the risks associated with the various digital platforms.
- Lou Walker Senior Center received local & national media coverage for hosting a Federal Bureau Investigation Healthcare & Financial Fraud event for seniors with over 250 persons in attendance.
- Continued management of the \$1.5 million Community Violence Intervention Plan and Prevention grant.

## Significant Budgetary Impacts

- The 2021 budget included funding increases for personnel (\$44K).
- The 2022 budget included funding increases for personnel (\$396K), maintenance and repair (\$156K), senior and youth meals (\$253K), and a school-based youth counseling pilot program (\$50K).
- The 2023 budget included funding for senior meals (\$438K) and senior center operating expenses (\$228K).
- The 2024 budget included funding for senior warm centers (\$50K), senior center aquatics program (\$160K), community programs (\$400K), technology (\$55K), and personnel (\$304K).



# 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 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$1,465,381	\$1,163,216	\$1,444,307	\$1,834,287
52 - Purchased / Contracted Services	\$174,130	\$45,667	\$33,609	\$238,358
53 - Supplies	\$7,024	\$2,012	\$6,241	\$20,000
54 - Capital Outlays	\$340	\$36,484	\$39,033	\$82,540
57 - Other Costs	\$-	\$4,043	\$-	\$11,000
70 - Retirement Services	\$-	\$213,252	\$220,716	\$232,026
<b>Expense Total</b>	<b>\$1,646,875</b>	<b>\$1,464,675</b>	<b>\$1,743,906</b>	<b>\$2,418,211</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
00510 - Internal Audit Office	\$1,646,875	\$1,464,675	\$1,743,906	\$2,418,211
<b>Expense Total</b>	<b>\$1,646,875</b>	<b>\$1,464,675</b>	<b>\$1,743,906</b>	<b>\$2,418,211</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	12	11	12	16
Funded	16	16	16	16

## Goals and Objectives

**Goal #1:** To provide excellent service which helps enhance the efficiency, effectiveness, and accountability of DeKalb County programs and operations.

- Objective #1A: Develop and execute annual risk-based audit plan and follow-up on the status of management action plans to address previously issued reports.
- Objective #1B: Attract competent staff - by leveraging social media advertisement channels and promoting qualified internal candidates. In addition, retain current competent staff (minimize staff turnover) by developing skills for current staff, providing opportunities for career progression, and maintaining a positive and healthy staff morale.
- Objective #1C: Complete at least 90 percent of non-audit services (Board of Commissioner (BOC) contract reviews) in a timely manner (within 2-3 weeks). Complete at least five to seven risk-based audits per year.
- Objective #1D: Provide excellence in our services and products by maintaining an effective system of quality control that helps ensure compliance with Generally Accepted Government Auditing Standards.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Execute the OIIA audit plan projects (including in-year additions.)	N/A	N/A	75%	80%
Complete follow-up on the status of action plans reports issued within the prior year.	N/A	N/A	95%	90%
Staff complete the required annual Continuing Professional Education training hours.	N/A	N/A	100%	100%
Complete BOC non-audit reviews timely (2-3 weeks).	N/A	N/A	100%	90%
Effective OIIA internal quality control system - annual assessment.	N/A	N/A	pass	pass
Competently staffed - total of 15 positions.	N/A	N/A	80%	80%

## Points of Interest

- During FY2023, the OIIA issued seven reports with 35 findings and recommendations.
- During FY2023, the OIIA completed 45 non-audit BOC requested contract reviews with an initial value of \$ 573,816,816.65. The OIIA identified a reduction of 5.4 percent or \$ 32,895,033.41 in the initial requested contract funding, which is approximately 15 times the OIIA 2023 operating budget.

## Significant Budgetary Impacts

- In 2021 - 2023, there was no significant budgetary impact.
- The 2024 budget funded computer replacements for \$24K and computer software for \$12K.

# Juvenile Court

## Mission Statement

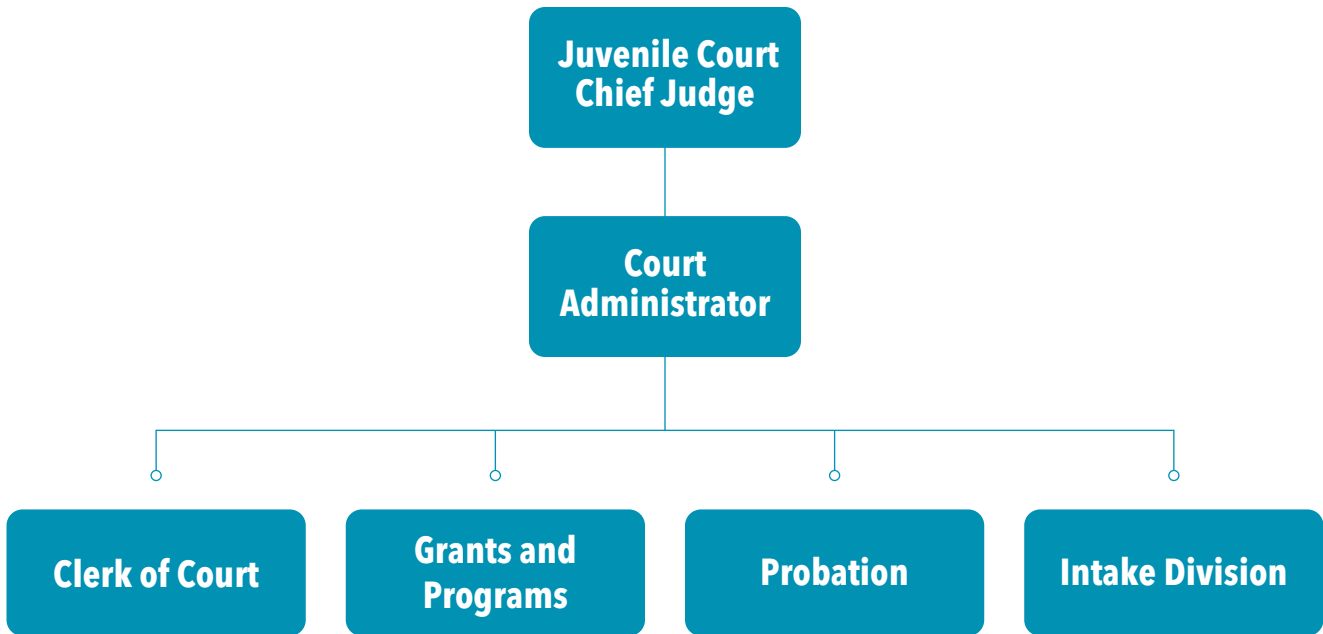
The mission of the DeKalb County Juvenile Court is to protect the best interests of the child and the community, to restore the lives of children who have been neglected or abused, to redirect children who have admitted to or have been found in violation of the law to become law-abiding citizens and 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$6,532,004	\$6,745,400	\$7,671,240	\$7,967,784
52 - Purchased / Contracted Services	\$1,097,279	\$1,265,542	\$1,431,294	\$1,526,487
53 - Supplies	\$18,715	\$23,344	\$35,790	\$26,092
54 - Capital Outlays	\$-	\$-	\$577,397	\$-
55 - Interfund / Interdepartmental Charges	\$7,790	\$7,376	\$7,448	\$7,223
61 - Other Financing Uses	\$-	\$526,570	\$19,025	\$41,700
70 - Retirement Services	\$-	\$1,142,230	\$1,182,204	\$1,167,430
<b>Expense Total</b>	<b>\$7,655,787</b>	<b>\$9,710,462</b>	<b>\$10,924,397</b>	<b>\$10,736,716</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
03410 - Juvenile Court - Administration	\$5,377,554	\$7,656,131	\$8,670,135	\$8,325,779
03420 - Juvenile Court - Probation Services	\$2,278,233	\$2,054,331	\$2,254,262	\$2,410,937
<b>Expense Total</b>	<b>\$7,655,787</b>	<b>\$9,710,462</b>	<b>\$10,924,397</b>	<b>\$10,736,716</b>

## Financials (Juvenile Services Fund)

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
52 - Purchased / Contracted Services	\$15,181	\$15,275	\$62,074	\$63,771
61 - Other Financing Uses	\$-	\$10,000	\$-	\$10,000
<b>Expense Total</b>	<b>\$15,181</b>	<b>\$25,275</b>	<b>\$62,074</b>	<b>\$73,771</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
03425 - Juvenile Services	\$15,181	\$25,275	\$62,074	\$73,771
<b>Expense Total</b>	<b>\$15,181</b>	<b>\$25,275</b>	<b>\$62,074</b>	<b>\$73,771</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	78	78	80	81
Funded	78	78	81	81

## Goals and Objectives

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

- Objective #1A: Partner with the DeKalb County School System to provide school-based probation programs designed to address offenders' needs and reduce recidivism, by improving probation success rates.
- Objective #1B: Reduce truancy and assist schools with program development designed 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: Reduce operational budget costs by supplementing expenses with federal and state issued grants.
- Objective #2B: Increase oversight of community youth by providing additional programs and services.

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

- Objective #3A: Provide programs and services that will target the social, mental, and developmental needs of the youth.
- Objective #3B: Implement in-court services to address the gaps in youth program enrollment and matriculation, specifically as it relates to mental health, substance abuse and education.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Delinquent cases of youth age 13 or older (i.e. gang activity, arson, battery, etc.)	897	1,610	1,336	2,300
Deprived/dependency (abused, neglected) youth served	367	408	427	500
Children in need of services	245	566	331	450
Special court proceedings filed (i.e. custody, notification of abortion, transfer from other courts)	147	131	110	200
Traffic violations committed by youth age 17 and under	264	234	220	250
Arrest and bench warrants issued	169	270	243	300

## Points of Interest

- Secured tuition reimbursement for employees.
- Two probation officers graduated from the Police Academy.

## Significant Budgetary Impacts

- The 2021 budget included American Rescue Plan funding for partnership with the DeKalb County School District (\$250K).
- The 2022 budget included funding increases for attorney services (\$200K), judges parking lot canopy (\$275K), and a wheelchair access ramp (\$500K).
- The 2023 budget included funding increases for technology (\$660K) and increases to personnel salaries (\$161K).
- The 2024 budget included funding increases for attorney services (\$40K), personnel (\$120K) and tuition reimbursement (\$100K).



# Law

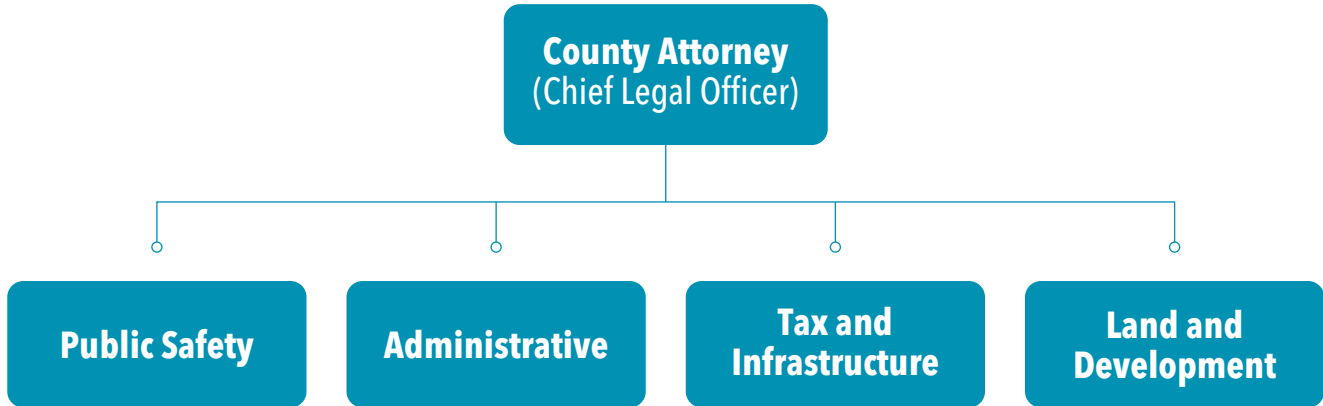
## Mission Statement

To deliver high quality, cost beneficial legal services to the Chief Executive Officer, Board of Commissioners, county elected officials, county departments, and the DeKalb County Board of Health as needed. The Law Department strives to take a proactive, professional approach with the county governing authority members 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 civil litigation matters, providing legal advice/opinions on matters of county business, and drafting, amending, and interpreting ordinances. Moreover, the County Attorney asserts the county's legal position in communications with other jurisdictions and entities, reviews all contracts to which the county is party, reviews all legislation pertinent to the affairs of county government, and provides representation for the county in all civil litigation matters, including responsibility for associated trial research and preparation. The County Attorney provides legal advice to all elected officials and departments of DeKalb County government, except for the District Attorney and the judges of the Superior Court. The County Attorney's staff includes three deputies, who manage all the litigation and transactional work of the office. The remaining staff is divided into four teams each supervised by a supervising attorney. Presently the teams are 1- public safety, 2- administrative, 3- tax and infrastructure and 4- land and development. Every lawyer in the office handles litigation and transactional matters.

# Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$3,836,661	\$3,897,748	\$4,012,758	\$5,119,104
52 - Purchased / Contracted Services	\$562,277	\$558,378	\$342,604	\$589,233
53 - Supplies	\$82,141	\$109,176	\$100,446	\$106,000
54 - Capital Outlays	\$2,778	\$29,292	\$97,487	\$153,542
56 - Depreciation and Amortization	\$-	\$-	\$447	\$-
61 - Other Financing Uses	\$-	\$-	\$-	\$-
70 - Retirement Services	\$-	\$772,548	\$799,585	\$676,346
<b>Expense Total</b>	<b>\$4,483,858</b>	<b>\$5,367,142</b>	<b>\$5,353,326</b>	<b>\$6,644,225</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
00310 - Law Department	\$3,481,388	\$4,556,536	\$4,634,023	\$5,769,609
00311 - Infrastructure Support	\$1,002,470	\$810,606	\$719,303	\$874,616
<b>Expense Total</b>	<b>\$4,483,858</b>	<b>\$5,367,142</b>	<b>\$5,353,326</b>	<b>\$6,644,225</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	31	29	26	35
Funded	34	33	33	25

## Goals and Objectives

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

- Objective #1A: Win or settle at least 90 percent 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, the goal is to provide time-ly precise legal advice upon request. Standard contracts generally are reviewed and returned in two to three business days. Legal opinions are issued, in most cases, in 10 or fewer business days. Ordinances are drafted, in most circumstances, in less than one month.

**Goal #4:** Customer Service.

- Objective #4A: Answer the phone consistently, return phone calls promptly and respond to emails promptly, typically within three business days.

## Performance Measures

No measures provided.

## Points of Interest

In 2023, the DeKalb County Law Department:

- Provided all legal assistance associated with imposition of Special Purpose Local Option Sales Tax II and continued Equalized Homestead Option Sales Tax credit.
- Provided all legal assistance associated with a new operating agreement for funding and services related to Grady Healthcare Systems.
- Defended the county, county officials and other individuals granted a defense under the County's plan of defense in a wide variety of litigation in Magistrate Court, State Court, Superior Court, the Georgia Court of Appeals, the Georgia Supreme Court, United States District Court, and the Eleventh Circuit Court of Appeals. Some highlights include:
  - Successfully defended claims arising from a property owner's claim of right to operate an abattoir on a residential property, and favorable results for DeKalb Police Officers and Sheriff employees in several civil rights cases.
  - Worked with outside counsel to obtain successful results for the county or county employees in several lawsuits, including but not limited to successful defense of a challenge to the county's consent decree under the Clean Water Act.

- o Filed successful motions seeking to speed up getting certain animals at issue in court cases out of the animal shelter or other temporary arrangements.
- o Provided all legal assistance related to the issuance of a land development permit for the Public Safety Training Center.
- o Provided all legal assistance to the governing authority as it reviewed and attempted to validate and review two large-scale annexations.
- o Provided all legal assistance related to the 2023 election cycle.
- o Advised and represented departments in connection with Equal Employment Opportunity Commission charges and merit system hearings.
- o Filed 32 in rem abatements and four in rem demolition cases in Magistrate Court of DeKalb County.
- o Provided all legal assistance associated with the pilot launch of GOVQA (record management system) system for open records requests in the Police Department.
- o Provided legal assistance to all clients regarding open records requests and reviewed documents/emails in connection with 183 open records requests.
- o Worked with outside counsel to obtain opioid funds from opioid settlements.
- o Drafted and revised ordinances, resolutions, and opinions.

## Significant Budgetary Impacts

- In 2021, there were no significant budgetary impacts.
- The 2022 budget funded the case management system for \$45K and a new grant funded Assistant County Attorney position for \$117.7K.
- The 2023 budget funded cost of living adjustment for 83K.
- The 2024 budget funded legal representation for non-litigation services for \$65K, outside counsel for non-litigation matters for \$150K and new laptops for \$53K.

# Library

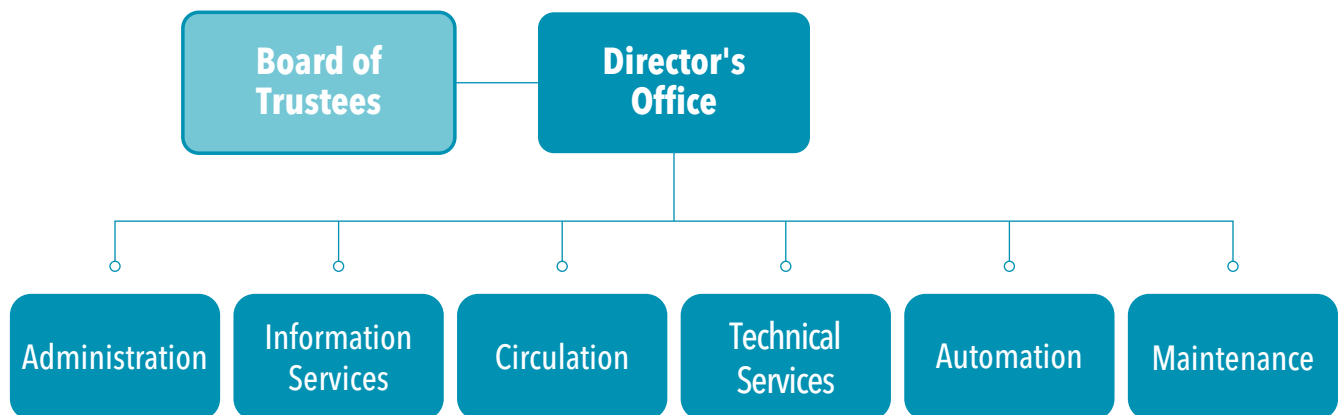
## Mission Statement

DeKalb County Public Library (DCPL) 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 population.

## Description

DeKalb County Public Library provides information, educational resources, recreational reading, literacy services and literary programs to DeKalb County residents through its system of 23 branch libraries and online virtual eBranch. Services to the public are supported by the Library Administrative Center. The Library offers a collection of nearly one million books, magazines, newspapers, music CDs, DVDs, eBooks, audio books 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 time, 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, robust Wi-Fi access and 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$16,907,304	\$16,553,706	\$19,636,519	\$19,330,257
52 - Purchased / Contracted Services	\$150	\$48,506	\$-	\$98,100
53 - Supplies	\$1,953,954	\$1,791,130	\$1,953,960	\$2,453,960
55 - Interfund / Interdepartmental Charges	\$55,423	\$47,633	\$44,182	\$45,734
57 - Other Costs	\$1,921,240	\$2,226,212	\$1,921,236	\$3,335,844
70 - Retirement Services	\$-	\$313,539	\$324,516	\$475,096
<b>Expense Total</b>	<b>\$20,838,071</b>	<b>\$20,980,726</b>	<b>\$23,880,413</b>	<b>\$25,738,991</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
06810 - Library - Administration	\$4,582,570	\$5,097,363	\$5,302,048	\$6,833,746
06820 - Library - Information Services	\$6,370,081	\$6,241,464	\$7,413,066	\$7,358,450
06830 - Library - Circulation	\$5,472,149	\$5,511,888	\$6,527,452	\$6,372,888
06840 - Library - Technical Services	\$2,770,636	\$2,615,142	\$2,900,598	\$3,297,179
06850 - Library - Automation	\$509,664	\$467,346	\$507,027	\$516,181
06860 - Library - Maintenance & Operations	\$1,132,970	\$1,047,523	\$1,230,221	\$1,360,547
<b>Expense Total</b>	<b>\$20,838,071</b>	<b>\$20,980,726</b>	<b>\$23,880,413</b>	<b>\$25,738,991</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	228	231	234	249
Funded	228	231	239	255

## Goals and Objectives

**Goal #1:** Improve library spaces.

- Objective #1A: Finish design for Brookhaven Library.
- Objective #1B: Begin Request for Proposal process for architectural services for renovation of the Covington Library.
- Objective #1C: Complete SPLOST (Special Purpose Local Option Sales Tax) funded restroom renovations at eight branches.
- Objective #1D: Develop plan for allocating SPLOST 2 funding.
- Objective #1E: Continue transformation of computer lab spaces to meet changing needs of branch communities.



**Goal #2:** Continue efforts to increase library utilization.

- Objective #2A: Expand digital offerings as funding allows.
- Objective #2B: Implement new programming initiatives – primarily in areas of early childhood literacy (Spark Box Program), information and referral services (Department of Human Services health kiosk implementation, social work intern program).
- Objective #2C: Update and expand library branding and marketing efforts.

**Goal #3:** Celebrate the past and plan for the future.

- Objective #3A: Develop plan for DCPL's 100th Anniversary in 2025.
- Objective #3B: Develop new strategic plan.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
In-house personal computer use	13,444	203,334	266,375	302,433
In-house book use	31,877	128,209	155,521	210,687
Check-outs	1,895,966	2,780,592	3,030,087	3,426,408
Website hits	1,547,541	1,454,268	1,400,412	1,505,562
Traffic into the Libraries	119,804	1,099,421	1,452,726	1,554,483
Programs offered by the Library	897	4,456	3,814	4,773
Program attendance	124,207	82,711	167,809	130,000
Active borrowers	150,862	144,842	147,405	162,000
Wi-Fi usage by customers	75,225	249,623	317,799	375,033
eCirculation	972,237	998,374	1,180,100	1,463,889
New patrons	6,333	19,345	24,716	28,000
Voter registration	5,238	13,738	17,477	20,000

## Points of Interest

- Awarded Architecture & Engineering contract for design of the Brookhaven Library.
- Hired contractor for SPLOST 1 funded restroom renovations.
- Held successful Discover More Library Card Campaign.
- Launched the Takeout Tech initiative that made available 300 Chromebooks and 100 Playaway devices for circulation through a state funded grant.
- Upgraded library network with new switches and wireless access points with federal funding.
- Reintroduced in-person Staff Development Day training session for all staff in October 2023.
- Overhauled Conduct in Libraries Policy.



## Significant Budgetary Impacts

- In 2021, there were no significant budgetary impacts.
- In 2022, personal services adjustments (\$504K) were added and an increase to the county match of the State grant (\$160K) was added.
- In 2023, a librarian (\$54K) was added to information services to assist with technology needs of the Library.
- In 2024, six security guards (\$236K) were added as well as eCirculation (\$500K) increases to meet the demands of a digital format for books within the libraries.

# Magistrate Court

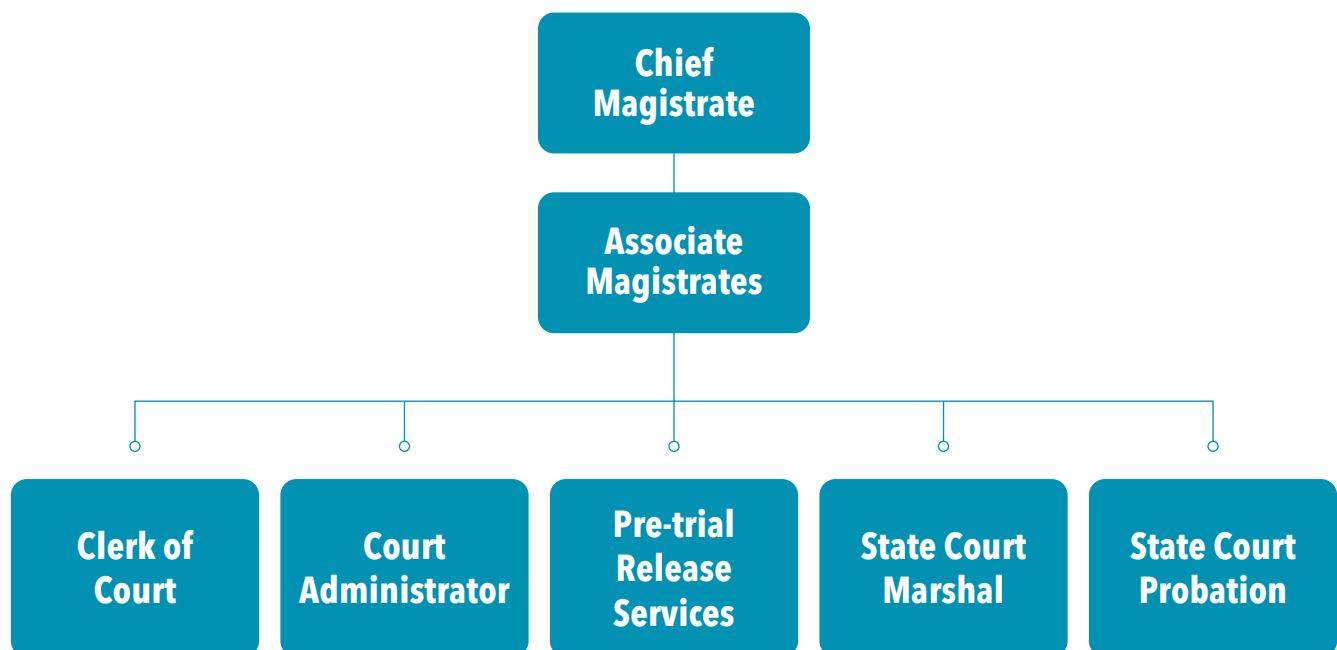
## Mission Statement

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 and ordinances, the Court seeks to make itself more accessible to unrepresented litigants. In addition, the court seeks to expedite the hearing process to ensure justice for all.

## 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 proceeding to trial in a court of competent jurisdiction. The Criminal Division is available to more than 20 county, city and other law enforcement agencies 24 hours per day, seven days per week and is open to the public sixteen hours per day, seven days per week. The Misdemeanor Mental Health Court is a state certified accountability court and is the longest running mental health court of its kind in Georgia. The Court's Civil Division hears dispossessory actions, garnishment actions, small claims, where the amount to be claimed does not exceed \$15,000, while the Court's Ordinance Division hears nuisance abatement actions, code enforcement matters, animal control cases and criminal ordinance violations.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$3,921,848	\$4,602,850	\$6,227,198	\$6,840,782
52 - Purchased / Contracted Services	\$162,242	\$210,208	\$521,098	\$435,392
53 - Supplies	\$68,740	\$57,423	\$72,236	\$128,874
54 - Capital Outlays	\$10,772	\$37,991	\$48,818	\$175,000
57 - Other Costs	\$-	\$-	\$-	\$3,000
61 - Other Financing Uses	\$412,242	\$-	\$9,345	\$12,000
70 - Retirement Services	\$-	\$689,018	\$713,136	\$1,024,947
<b>Expense Total</b>	<b>\$4,575,844</b>	<b>\$5,597,491</b>	<b>\$7,591,831</b>	<b>\$8,619,995</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
04810 - Magistrate Court	\$4,575,844	\$5,597,491	\$7,591,831	\$8,619,995
<b>Expense Total</b>	<b>\$4,575,844</b>	<b>\$5,597,491</b>	<b>\$7,591,831</b>	<b>\$8,619,995</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	25	27	36	46
Funded	24	48	49	46

## Goals and Objectives

**Goal #1:** To establish a multi-lingual Self-Help Center providing access to justice and the mandatory e-file court process.

- Objective #1A: Convert space to house the Self-Help Center.
- Objective #1B: Supply the Self-Help Center with resources and equipment necessary to provide adequate assistance to approximately 70,000 self-represented litigants annually.

**Goal #2:** To increase access to justice through enhanced technology.

- Objective #2A: Increase the use of Online Dispute Resolution so that litigants can resolve their disputes without an in-person hearing. For those individuals that cannot resolve their disputes on their own, the court provides state-certified mediators to assist with resolution of small claims matters.
- Objective #2B: Continue to increase access to justice and public safety by conducting hybrid court sessions that include in-person and virtual hearings thereby accommodating the needs of the citizens of DeKalb County.

**Goal #3:** To protect due process rights for individuals arrested and detained in the DeKalb County Jail.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Civil suits filed (including dispossessory actions)	35,438	41,869	46,618	51,270
Garnishments filed	1,468	1,692	2,260	2,480
Nuisance abatement actions filed	13	27	32	35
Ordinance cases filed	3,064	5,382	4,538	4,990
Criminal warrant application hearings held	290	1,047	320	350
Criminal arrest and search warrants issued	21,357	13,136	20,668	22,730
Pretrial defendant referrals	17,277	19,564	21,520	23,600

## Points of Interest

- Ongoing department reorganization efforts to ensure efficient court operations and services.

## Significant Budgetary Impacts

- The 2021 budget included funding increases for part-time personnel (\$220K), full-time personnel (\$187K), kiosks (\$62K), Self-Help Center space (\$212K), and Self-Help Center furniture (\$125K).
- The 2022 budget included funding increases for personnel (\$1M), interns for self-help center - (\$45K), pre-trial initiative equipment (\$15K), audiovisual equipment upgrades (\$150K), Case Management Software System upgrades (\$175K), and supplies (\$35K). American Rescue Plan funding was approved for audiovisual equipment (\$350K).
- The 2023 budget included funding increases for part-time personnel (\$885K) and training/conferences expenses (\$40K).
- The 2024 budget included funding increases for personnel (\$747K).

# Medical Examiner

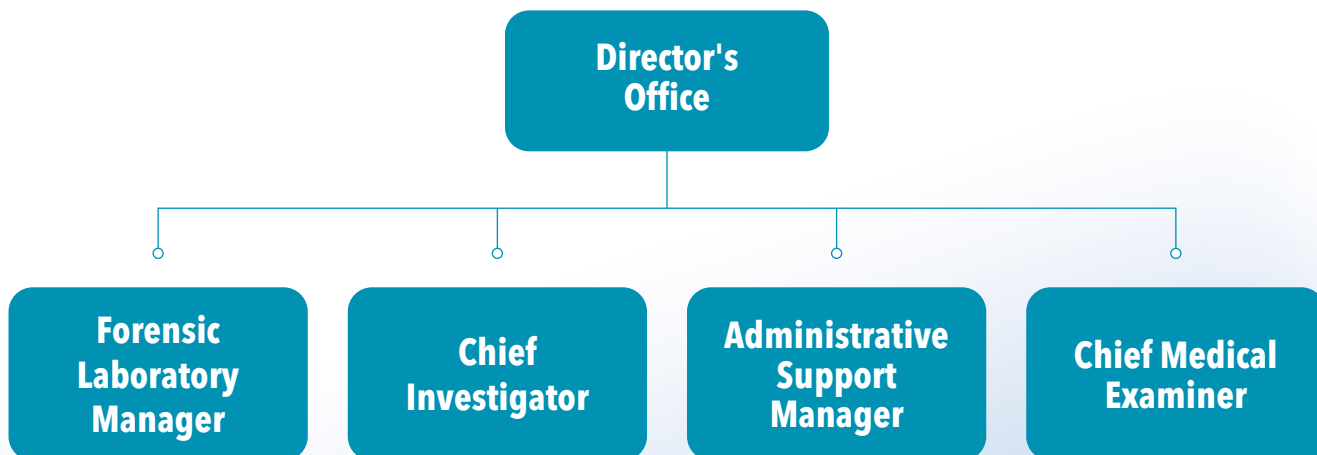
## Mission Statement

To provide comprehensive and exhaustive forensic death investigations and postmortem 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, postmortem examinations (autopsies), toxicology analysis, review of documents, and medical records.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$1,456,962	\$1,440,710	\$1,740,628	\$2,117,198
52 - Purchased / Contracted Services	\$1,237,985	\$1,512,438	\$3,934,926	\$3,979,516
53 - Supplies	\$151,638	\$237,928	\$216,724	\$210,184
54 - Capital Outlays	\$30,566	\$39,720	\$29,816	\$37,540
55 - Interfund / Interdepartmental Charges	\$151,295	\$186,174	\$149,681	\$245,414
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
70 - Retirement Services	\$-	\$188,590	\$195,191	\$264,332
<b>Expense Total</b>	<b>\$3,028,447</b>	<b>\$3,605,559</b>	<b>\$6,266,967</b>	<b>\$6,854,184</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
04310 - Medical Examiner	\$3,028,447	\$3,605,559	\$6,266,967	\$6,854,184
<b>Expense Total</b>	<b>\$3,028,447</b>	<b>\$3,605,559</b>	<b>\$6,266,967</b>	<b>\$6,854,184</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	17	19	20	21
Funded	17	19	21	21

## Goals and Objectives

**Goal #1:** Enhance Investigative Division operations to meet the demands of increasing and complex caseloads.

- Objective #1A: Internal promotion of a chief investigator.
- Objective #1B: Detail the evaluation and complexity of death scene responses.
- Objective #1C: Upgrade existing technology and data tracking systems to support increased caseloads.

**Goal #2:** Conduct an internal evaluation of pay equity and compensation.

- Objective #2A: Research comparative medical examiner investigator pay scales nationwide.
- Objective #2B: Recommend salary adjustments to reflect current market-place compensation of medical examiner investigators.

**Goal #3:** Continue training of sworn personnel staff.

- Objective #3A: Register and attend medio-legal conferences.
- Objective #3B: Attain 100 percent Peace Officer Standards and Training hours.

**Goal #4:** Improve operations and workflow through administrative workload integration.

- Objective #4A: Identify and create job description to address increased administrative workload.

**Goal #5:** Collaborate with the Centers for Disease Control and the Department of Public Health for data exchange to identify health related trends.

- Objective #5A: Establish and maintain system of secured data exchanges.

**Goal #6:** Collaborate with the DeKalb Cold Case Task Force to resolve unidentified and suspicious death cases.

- Objective #6A: Continue to identify, exhume, and examine suspicious deaths of indigent cases.
- Objective #6B: Conduct postmortem examinations, identification testing and determine probable cause of death.

**Goal #7:** Collaborate with DeKalb Child Fatality Review by providing clarity on complex child related death cases.

- Objective #7A: Review information exchange with the Fatality Review Committee.

**Goal #8:** Utilize social media platforms to engage and educate the public.

- Objective #8A: Provide educational content highlighting public engagements, training, and internships opportunities.

**Goal #9:** Enhance office space.

- Objective #9A: Evaluate the existing facility and identify improved use of current space as well as obtaining additional facilities to provide additional office space.



## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Medical Examiner inquiries conducted without significant errors	2,483	2,479	2,609	2,600
Responses and investigations	843	792	832	873
Percentage of postmortem examination reports completed within 90 days of the reported death	97%	95%	94%	95%
Percentage of postmortem examination reports completed within 60 days of the reported death	95%	85%	84%	95%
Percentage of investigative summaries completed within 30-days of the reported death	74%	72%	75%	90%
Percentage of death certificates completed within 30 days of accepting jurisdiction	78%	74%	84%	90%
Percentage of staff attaining the minimum number of continued education hours/credits	100%	100%	100%	100%
Percentage of staff attaining 20 hours of P.O.S.T. Certification/American Board of Medicolegal Death Investigation (ABMDI) hours during the calendar year	100%	100%	100%	100%
On-the-job injuries	2	0	0	0
Revenue collected	\$35,616	\$28,613	\$23,671	\$46,320

## Points of Interest

- The Center for Disease Control Modernization Initiative Grant (\$114,000) assisted in data collection and exchange improvements of the Fast Healthcare Interoperability Resource.
- The National Association of Attorney Generals awarded grants to four staff members allowing them to attend the National Institute of Justice National Center for Forensics: Forensic Science Training Conference in Manassas, Virginia.

## Significant Budgetary Impacts

- The 2021 budget included funding increases for an x-ray machine replacement (\$50K).
- The 2022 budget included funding increases for personnel (\$221K), recruitment and retention salary supplement (\$126K), a forensic pathologist (\$273K) and an American with Disabilities Act compliance access ramp build (97K).
- The 2023 budget included funding increases for the medical services contract (\$2.6M) and personnel (\$75K).
- The 2024 budget included funding increases for vehicle upgrades (\$75K) and personnel (\$135K).

# Planning

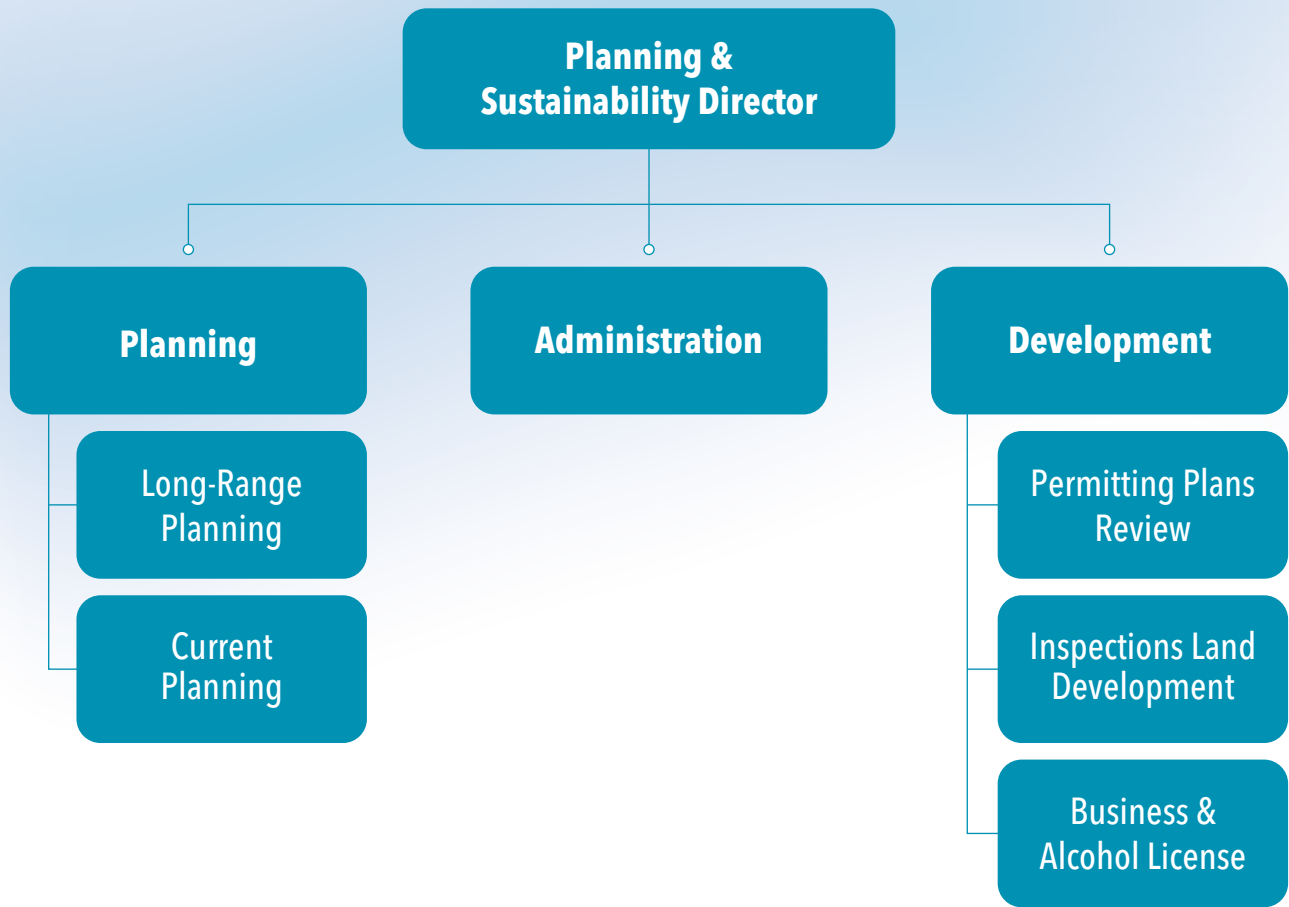
## Mission Statement

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. We strive daily to enhance the quality of life for the citizens of DeKalb and to create a safe and sustainable community through the delivery of efficient and effective planning, permitting, licensing, and inspection 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$1,047,303	\$1,100,071	\$1,276,096	\$1,899,881
52 - Purchased / Contracted Services	\$420,411	\$529,251	\$144,642	\$1,005,416
53 - Supplies	\$6,755	\$49,616	\$45,755	\$63,350
54 - Capital Outlays	\$3,702	\$22,950	\$3,880	\$54,000
55 - Interfund / Interdepartmental Charges	\$3,401	\$-	\$-	\$-
70 - Retirement Services	\$-	\$188,674	\$195,276	\$194,397
<b>Expense Total</b>	<b>\$1,481,572</b>	<b>\$1,890,562</b>	<b>\$1,665,649</b>	<b>\$3,217,044</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
05110 - Plan & Sust - Administration	\$439	\$41,322	\$21,612	\$-
05115 - Plan & Sust - Planning Administration	\$663,907	\$853,372	\$845,625	\$1,539,330
05130 - Plan & Sust - Land Development	\$325	\$-	\$-	\$-
05140 - Plan & Sust - Structural Inspections	\$-	\$1,850	\$3,611	\$-
05145 - Plan & Sust - Code Compliance	\$3,032	\$3,766	\$4,554	\$-
05160 - Plan & Sust - Env Plans Review & Inspection	\$-	\$4,038	\$3,770	\$-
05170 - Plan & Sust - Long Range Planning	\$812,325	\$982,826	\$785,895	\$1,677,714
05180 - Plan & Sust - Zoning Analysis	\$1,544	\$3,390	\$583	\$-
<b>Expense Total</b>	<b>\$1,481,572</b>	<b>\$1,890,562</b>	<b>\$1,665,649</b>	<b>\$3,217,044</b>

## Financials - Development Fund

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$4,597,915	\$5,235,158	\$5,782,169	\$6,801,921
52 - Purchased / Contracted Services	\$2,341,136	\$998,108	\$1,463,719	\$943,307
53 - Supplies	\$55,498	\$70,231	\$107,326	\$113,230
54 - Capital Outlays	\$340	\$58,170	\$44,359	\$45,000
55 - Interfund / Interdepartmental Charges	\$1,405,120	\$1,572,221	\$1,592,125	\$1,587,414
61 - Other Financing Uses	\$1,207,550	\$683,429	\$832,072	\$-
70 - Retirement Services	\$649,656	\$754,210	\$780,601	\$886,164
<b>Expense Total</b>	<b>\$10,257,216</b>	<b>\$9,371,527</b>	<b>\$10,602,372</b>	<b>\$10,377,036</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
05110 - Plan & Sust - Administration	\$5,914,923	\$4,378,108	\$5,108,798	\$4,257,627
05130 - Plan & Sust - Land Development	\$828,824	\$1,009,460	\$1,055,796	\$1,186,417
05140 - Plan & Sust - Structural Inspections	\$1,467,691	\$1,571,635	\$1,612,208	\$1,727,888
05150 - Plan & Sust - Permits & Zoning	\$1,334,831	\$1,626,256	\$2,033,659	\$2,384,121
05160 - Plan & Sust - Env Plans Review & Inspection	\$710,947	\$786,069	\$791,912	\$820,983
<b>Expense Total</b>	<b>\$10,257,216</b>	<b>\$9,371,527</b>	<b>\$10,602,372</b>	<b>\$10,377,036</b>

## Financials - Unincorporated Fund

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$1,696,191	\$1,691,004	\$1,928,378	\$2,243,429
52 - Purchased / Contracted Services	\$83,802	\$143,288	\$103,067	\$818,069
53 - Supplies	\$2,156	\$6,870	\$15,213	\$17,579
54 - Capital Outlays	\$-	\$-	\$-	\$21,500
55 - Interfund / Interdepartmental Charges	\$38,992	\$4,543	\$3,960	\$90,767
70 - Retirement Services	\$-	\$313,634	\$324,613	\$305,141
<b>Expense Total</b>	<b>\$1,821,141</b>	<b>\$2,159,338</b>	<b>\$2,375,230</b>	<b>\$3,496,485</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
05145 - Plan & Sust - Code Compliance	\$22,604	\$70,381	\$39,118	\$-
05180 - Plan & Sust - Zoning Analysis	\$1,065,581	\$1,364,493	\$1,566,718	\$2,699,221
05181 - Plan & Sust - Business License	\$732,956	\$724,464	\$769,394	\$797,264
<b>Expense Total</b>	<b>\$1,821,141</b>	<b>\$2,159,338</b>	<b>\$2,375,230</b>	<b>\$3,496,485</b>

## Positions - General Fund

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	13	13	12	20
Funded	13	13	19	20

## Positions - Development Fund

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	68	67	68	85
Funded	68	67	79	85

## Positions - Unincorporated Fund

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	22	24	26	27
Funded	22	24	22	27

## Goals and Objectives

**Goal #1:** Long Range Planning Goal: To develop and maintain stable neighborhoods and improve the quality of life (live, work and play) in DeKalb County.

- Objective #1A: Prepare/submit request for proposal (RFP) for Presidential Parkway Embury Hills Arts & Culture Plan.
- Objective #1B: Prepare an implementation strategy for Glenwood/Columbia Small Area Plans.
- Objective #1C: Complete initiatives from the 2050 Unified Plan (adopted November 2022) for 2024.
- Objective #1D: Implement public outreach software to enhance community planning needs.
- Objective #1E: Prepare/submit an RFP for Clifton Corridor two station Transit Oriented Development area.
- Objective #1F: Prepare a community 101 educational outreach initiative for citizens.

**Goal #2:** Current Planning Goal: To administer zoning regulations in support of the *Comprehensive Plan*, implement zoning related objectives of the *Comprehensive Plan*, and work to improve the quality of life in DeKalb County.

- Objective #2A: Team members shall cross-train on other, non-primary current planning duties/assignments quarterly during the 2024 calendar year.
- Objective #2B: Conduct at least four external planning/zoning training sessions with real estate, community, or civic organizations during the 2024 calendar year.
- Objective #2C: By the end of the 2nd quarter of 2024, the zoning webpages will be modified with updated content to improve user experience.
- Objective #2D: By November 2024, increase the percentage of approved plan/permit reviews during the 1st round review from 67 percent to 75 percent.
- Objective #2E: In conjunction with the Geographic Information System (GIS) Department, create three new GIS layers for the main Parcel Viewer application by January 1, 2025.
- Objective #2F: Develop and implement an artificial intelligence-based website/chat application for general zoning inquiries by 2026.

**Goal #3:** Permitting Goal: Improve processes and make the proper system upgrades to provide the optimal customer experience.

- Objective #3A: International Code Council (ICC) Permit Technician Certification for permit technicians by 12/31/24.
- Objective #3B: Continue efforts to maintain employee retention and turnover reduction.
- Objective #3C: Introduce new permit inspection cards with additional contact information and improved instructions to provide a better customer experience.

**Goal #4:** Plan Review Goal: To conduct all plan reviews within a timely manner to assist in the expansion of the DeKalb County tax base.

- Objective #4A: To review 90 percent of all plans within 10 business days (on-going).
- Objective #4B: Continue to invest in employees by providing opportunities to obtain dual certifications and additional ICC certifications (on-going).
- Objective #4C: Create and document training and standard operating procedures for each position.

**Goal #5:** Land Development Goal: to meet the requirements of the Memorandum of Agreement between DeKalb County and the Soil and Water Conservation District (Section 7(c) Erosion and Sedimentation Action of 1975 as it relates to erosion and sedimentation control.

- Objective #5A: Fill all open positions to ensure timely reviews and improve review quality.
- Objective #5B: Transition to a paperless environment and scan all paper plans.
- Objective #5C: Update land development checklists and applications. The objective is to ensure that design professionals become familiar with the checklists and can attest to that fact.
- Objective #5D: Increase the number of prepared standard operating procedures for land development staff.
- Objective #5E: Encourage land development staff to attend more training and conferences to keep their knowledge up to date.
- Objective #5F: Update and utilize of the land development section of the website.
- Objective #5G: Create an emergency action plan for continuity of service.
- Objective #5H: Start work on the initiative to incorporate DeKalb Emergency Management Agency and Hazard Identification and Risk Assessment into the proposed comprehensive plan.
- Objective #5I: Create a permit process for the installation of groundwater wells.

**Goal #6:** Inspections Goal: To conduct trade and building inspections within a timely manner to assist in the expansion of the DeKalb County tax base.

- Objective #6A: To inspect 90 percent of all trade, building, and land disturbance activities (projects) within 48 hours (ongoing).
- Objective #6B: To institute a drone inspection program to help in the efficiency of large land development site projects.
- Objective #6C: To continue to invest in employees to obtain additional ICC certifications (ongoing).
- Objective #6D: To work with the Business License and Permits Unit to reduce the number of expired permits and the verification of current licenses.
- Objective #6E: To improve the inspection process guidelines (ongoing).

**Goal #7:** Business License Goal: Implement an efficient and streamlined business license operation.

- Objective #7A: Improve the time allotted for business/alcohol license issuance.
- Objective #7B: Implement customer service training for staff.
- Objective #7C: Boost revenue collection.
- Objective #7D: Refine system upgrade for licensing module.



- Objective #7E: Implement system training for staff.
- Objective #7F: Enhance system automation/decrease system limitations.
- Objective #7G: Reduce application intake/data processing times.
- Objective #7H: Reduce application fields for customer experience enhancement.
- Objective #7I: Implement a business/alcohol license calendar for customers to reference.
- Objective #7J: Revamp customer outreach via email notices.

**Goal #8:** Technology Goals: Continue the use of technology to improve customer service, improvement of processes to reduce the resolution time of customer submissions into the Planning & Sustainability Department.

- Objective #8A: Create short how-to videos.
- Objective #8B: Documentation of permitting processes across planning divisions.
- Objective #8C: Customer service management system.
- Objective #8D: RFP for new permitting system.
- Objective #8E: Roles and permissions management on ProjectDox and IPS.
- Objective #8F: Implementation of digitization project with Konica-Minolta.
- Objective #8G: Customer Relationship Management Solution for Customer Support Division and Technology Division to fully service our external customers.
- Objective #8H: Documentation and maintenance of technical processes which in turn will lead to internal technical training guides for divisions.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Building permits issued	14,833	16,700	15,921	16,000
Building inspections completed	9,514	10,805	12,567	13,000
Structural plans reviewed	1,301	3,189	3,184	3,000
Electrical inspections completed	12,166	11,297	12,294	13,000
Heating, ventilation, and air conditioning inspections completed	6,989	7,037	11,755	11,000
Plumbing inspections completed	8,624	8,929	10,448	11,000
Environmental inspections	10,968	12,259	17,029	15,000
Land development reviews completed	330	301	316	331
Land development permits issued	74	63	71	75
Final plat/sketch plat reviews	116	37	81	80
Building permit related reviews	2,388	2,968	2,388	3,000
Lot combination/division reviews	161	142	152	158
Processed re-zoning applications	18	33	48	30
Processed special land use permit applications	26	24	31	25
Processed major modification applications	5	3	8	5

## Points of Interest

- Updated the criteria used by the Zoning Board of Appeals.
- Supported the adoption of updated Small Box Discount Store requirements.
- Updated the Maximum Lot Coverage code to allow pervious pavers to be used for parking.
- Created content for the e-Permitting page, with a focus on instructions for online submissions.
- Three permit technicians received an International Code Council (ICC) Permit Technician Certification.
- Adopted the 2050 Unified Plan, which includes Land Use (which is required by the Georgia Department of Community Affairs for state compliance) and Transportation Planning (which is required by the Atlanta Regional Commission for State and Federal funding sources) completed.
- The Community Action Group has begun implementation of the Memorial Drive Revitalization Plan by creating a Community Action Group.
- Rewarded grant from Atlanta Regional Commission for Stone Mountain Trails Master Plan.
- Completed the zoning signs were updated for visibility.
- Customers can submit monthly Excise Reports via email, submit new business license applications and pay all fees online.
- Rolled out of the new business license application format and procedures, which improved efficiency and eliminated back and forth communication before fees are assessed.
- Implemented the Reassessment Form which shows customers how fees are calculated.
- Implemented the Internal Quality Review to ensure compliance with standard operating procedures by staff.
- Implemented the 311-escalation queue to ensure that escalated calls are handled within 48 hours. Resulting in a backlog reduction of nearly 2,000 applications and a two-month turnaround to a seven-day turnaround and no application backlog.
- Transitioned from a paper process to an electronic reliant process.
- Provided requirements for the permitting system upgrade to Infor.
- Completed 316 land development reviews (301 in 2022), 81 final and sketch plat reviews (37 in 2022), 152 lot combination/division reviews (142 in 2022), 2,968 building permit reviews (2,164 in 2021) and issued 71 land development permits (63 in 2022).
- Prepared 13 internal standard operating procedures for tasks to be performed related to processing applications, Hansen/IPS and ProjectDox.
- Prepared six guidance documents for customers related to processing applications, Hansen/IPS and ProjectDox.
- Updated the county GIS map to show the bounds of newly defined and established by ordinances flood prone areas.
- Updated the county GIS flood maps to generate alerts that applications will require floodplain management compliance.
- Received Board of Commissioners approval of the self-storage text amendment.
- Completed Implementation for processing improvements for late night establishments.

## Significant Budgetary Impacts

- In 2021, there were no significant budgetary impacts.
- The 2022 budget funded two additional vehicles at a cost of \$50K, temporary staffing for \$104K, operating sign ordinance for \$200K and Camino software implementation for \$35K.
- The 2023 Development Fund funded temporary personnel staff for 100K, vehicle replacement for 50K and cost of living adjustment (COLA) for 159K.
- The 2023 General Fund funded Matching funds for Atlanta Regional Commission - Livable Center Initiatives (ARC LCI) grants, SAP plan, Clifton Coordinator MARTA station, and World Planning Day/Urbanism recognition efforts for 605K, branding and advertising of the Memorial Drive redevelopment corridor plans for 50K, annual division subscriptions for Granicus, Adobe-Suites, community analyst, and Earth Science Reference Table Geoplanner Microsoft software services for 20K, and COLA for 28K.
- The 2023 Unincorporated Fund funded Board of Commissioners (BOC) requested redesign of public hearing signage of boards/commission meeting for better visibility for 12K, computer refresh for staff for 26K, and COLA for 35K.
- The 2024 Development Fund funded eight new positions for \$400K.
- The 2024 General Fund funded matching funds for ARC LCI grants, SAP Plans, Clifton corridor MARTA station and World Planning/Urbanism Day for \$605K, Microsoft projects software for \$50K and three new positions for \$270K.
- The 2024 Unincorporated Fund funded BOC Zoning and Sign Ordinance updates for \$146K, office space enhancement for \$100K and new vehicle for \$50K.

# Police

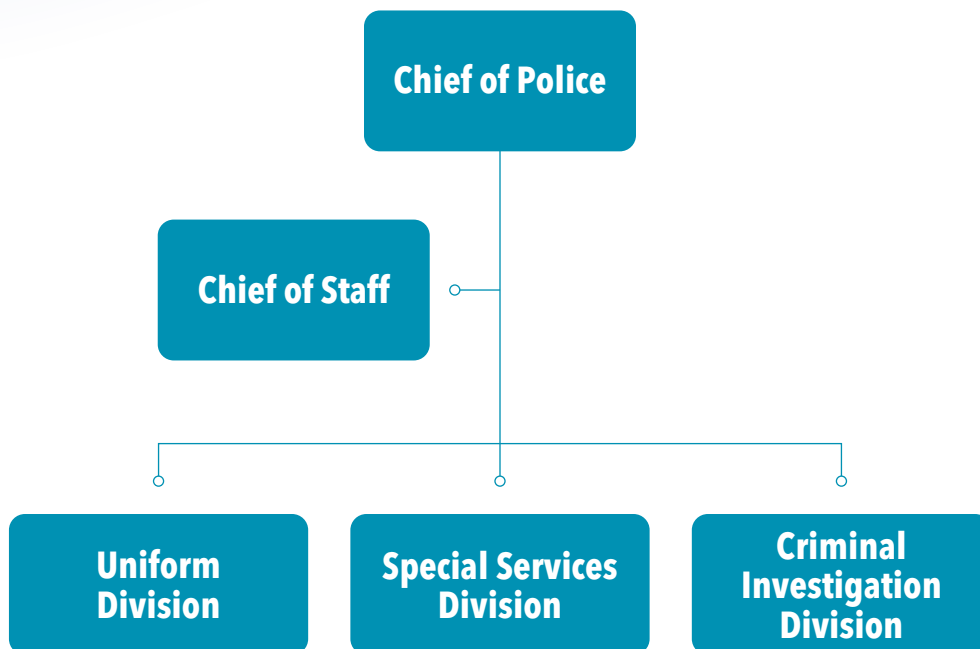
## Mission Statement

The mission of the Dekalb County Police Department (DKPD) 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 is comprised of four distinct divisions that include the Office of the Chief, the Uniform Division; the Special Services Division; and the Criminal Investigations Division. The departmental budget is divided between two funds: the General and the Police Funds.

## Organizational Chart



## Financials - General Fund

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$1,411,324	\$1,460,159	\$1,413,338	\$1,565,159
52 - Purchased / Contracted Services	\$3,764,645	\$4,618,448	\$4,254,186	\$4,644,137
53 - Supplies	\$141,800	\$98,569	\$95,039	\$222,047
54 - Capital Outlays	\$-	\$-	\$3,510	\$3,000
55 - Interfund / Interdepartmental Charges	\$156,603	\$79,159	\$80,242	\$131,810
58 - Debt Service	\$1,212,217	\$1,212,217	\$1,212,217	\$1,212,217
70 - Retirement Services	\$-	\$228,397	\$236,389	\$190,692
<b>Expense Total</b>	<b>\$6,686,588</b>	<b>\$7,696,950</b>	<b>\$7,294,920</b>	<b>\$7,969,062</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
04601 - Public Safety - Directors Office	\$446,208	\$523,111	\$536,337	\$551,978
04602 - Police - Administrative Services	\$1,440,567	\$2,164,711	\$2,074,596	\$1,995,900
04603 - Police - Telecommunications	\$-	\$-	\$-	\$-
04604 - Police - Communications	\$4,655,790	\$4,895,161	\$4,572,255	\$5,151,211
04608 - Police - Training & Personnel Development	\$-	\$-	\$-	\$21,807
04609 - Police - Firing Range	\$116,949	\$96,288	\$91,335	\$165,193
04616 - Police - Animal Control	\$27,057	\$17,178	\$20,361	\$82,973
04660 - Police Services - Office Of The Chief	\$-	\$-	\$36	\$-
04679 - Police Services - Intelligence-Special Investigations	\$18	\$501	\$-	\$-
<b>Expense Total</b>	<b>\$6,686,588</b>	<b>\$7,696,950</b>	<b>\$7,294,920</b>	<b>\$7,969,062</b>

## Positions - General Fund

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	16	15	12	18
Funded	15	17	18	18

## Financials - Police Fund

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$69,978,981	\$75,785,467	\$89,651,632	\$83,687,009
52 - Purchased / Contracted Services	\$2,414,062	\$3,351,304	\$3,612,399	\$6,240,593
53 - Supplies	\$1,782,155	\$1,903,011	\$3,344,327	\$3,391,250
54 - Capital Outlays	\$32,531	\$233,235	\$343,720	\$970,745
55 - Interfund / Interdepartmental Charges	\$16,808,856	\$13,918,304	\$14,043,966	\$16,078,732
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
57 - Other Costs	\$13,093	\$-	\$-	\$-
61 - Other Financing Uses	\$1,739,636	\$908,388	\$623,268	\$1,813,382
70 - Retirement Services	\$-	\$10,497,804	\$10,865,221	\$10,305,672
<b>Expense Total</b>	<b>\$92,769,314</b>	<b>\$106,597,513</b>	<b>\$122,484,532</b>	<b>\$122,487,383</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
04655 - Police Services - Records	\$2,036,393	\$2,472,601	\$2,123,392	\$2,264,729
04660 - Police Services - Office Of The Chief	\$1,683,347	\$1,632,421	\$1,828,508	\$1,797,262
04661 - Police Services - Support Services	\$3,444,866	\$3,314,955	\$4,310,539	\$5,201,218
04662 - Police Services - Internal Affairs	\$964,583	\$916,337	\$884,863	\$1,064,059
04663 - Police Services - Criminal Investigation Division	\$7,047,767	\$7,350,056	\$8,591,653	\$7,663,796
04664 - Police Services - Special Operations Div	\$5,770,887	\$6,097,245	\$7,191,887	\$6,192,559
04665 - Police Services - Training	\$4,882,758	\$3,810,732	\$4,126,126	\$9,349,187
04667 - Police Services - Uniform Division	\$49,910,906	\$51,908,250	\$60,478,336	\$56,331,000
04668 - Police Services - Precincts	\$185,293	\$186,294	\$190,347	\$289,583
04669 - Police Services - Permits/Accreditation	\$858,187	\$858,647	\$1,036,607	\$1,107,536
04676 - Police Services - Recruiting & Background	\$1,156,755	\$1,368,158	\$1,803,511	\$1,657,154
04677 - Police Services - Homeland Security	\$507,784	\$424,803	\$423,900	\$550,906
04679 - Police Services - Intelligence-Special Investigations	\$4,276,001	\$4,850,073	\$5,508,863	\$4,513,932
04681 - Police Services - Crime Scene	\$1,195,188	\$1,195,543	\$1,404,075	\$1,538,244
04682 - Police Services - Fleet Support	\$1,080,997	\$2,052,323	\$3,176,393	\$1,808,814
04683 - Police Services - Information Technology	\$981,702	\$1,814,877	\$1,935,038	\$2,348,056
04684 - Police Services - Tactical Support	\$4,133,647	\$4,309,751	\$5,069,391	\$5,777,677
04693 - Police Services - Interfund Support	\$2,652,252	\$12,034,447	\$12,401,101	\$13,031,671
<b>Expense Total</b>	<b>\$92,769,314</b>	<b>\$106,597,513</b>	<b>\$122,484,532</b>	<b>\$122,487,383</b>

## Positions - Police Fund

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	793	685	644	985
Funded	829	901	904	985



## Goals and Objectives

### Goal #1: Reduce violent and property crimes.

- Objective #1A: Achieve a 3 percent reduction in violent and property crime incidents by December 31, 2024.
- Objective #1B: Achieve a homicide clearance rate above the national average by December 31, 2024.

### Goal #2: Increase staffing levels.

- Objective #2A: Achieve a 10 percent increase in police recruit applications by December 31, 2024.
- Objective #2B: Achieve a 5 percent increase in number of police officers hired from the previous year.

### Goal #3: Improve crisis intervention/community relations.

- Objective #3A: Have a total of 550 officers trained for crisis intervention by December 31, 2024.
- Objective #3B: Increase the number of Mobile Crisis Unit officers and clinicians assigned to the Mobile Crisis Unit by December 31, 2024.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Reduction in violent and property crime incidents $\geq 3\%$	N/A	N/A	11%	3%
Homicide clearance rate $> 52\%$ (compared to national average of 52%)	N/A	69%	71%	52%
Increase in police recruit applications per year $\geq 10\%$	N/A	N/A	78%	10%
Increase of police recruits hired per year $\geq 5\%$	N/A	N/A	18%	5%
Permanently assigned officers to the Mobile Crisis Unit per year	N/A	N/A	4	4
Officers trained in Crisis Intervention	N/A	N/A	465	550

## Points of Interest

- Held two Community Safety Fair events where residents received free items including gun locks, child car seats, portable firearm safes, clothing, shoes, and bicycles. Adults and children positively interacted with DKPD officers.
- Approximately 465 (14 percent increase from previous year) sworn officers Crisis Intervention Team certified (which makes up 85 percent of the department).
- The Uniform Division successfully partnered with our community for annual Faith & Blue and National Night Out community events.
- Conducted a Citizen's Academy from August to October of 2023.
- Conducted three Senior Safety Summits.
- Community engagement strategies with the Police Athletic League (PAL).



- Officers and command staff attended over two hundred community-related events throughout the year.
- Continued emphasis on mental health initiatives for the Community and our Officers:
  - Increased the number of sworn officers that are Crisis Intervention Team certified to 85 percent of the Department.
  - Continued partnership with Dekalb County Board of Health and the DeKalb Community Service Board.
- Continued to improve departmental infrastructure:
  - Ongoing project to replace the Bobby Burgess Building.
  - Ongoing project to replace the Training Academy.
  - Upgrade and replace aging vehicles.
  - Utilization of FLOCK® and RING® technology through Connect DeKalb to apprehend criminals and decrease crime.
  - Implementation of the FUSUS platform to integrate surveillance cameras.
  - Renovations to a new PAL facility to allow for stand-alone unit functions.

## Significant Budgetary Impacts

### General Fund

- The 2021 budget included no significant budgetary impacts.
- The 2022 budget included funding of \$1.2 million due to the increase in the Motorola County Radio contract and \$272 thousand for personal protective equipment and safety supplies. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 and 2024 budgets included no significant budgetary impacts.

### Police Fund

- The 2021 budget included American Rescue Plan (ARP) funding of \$520K for personnel, \$267K for training, and \$1.2M for equipment. The budget also included ARP funding of \$565K for various Police Athletic League (PAL) initiatives.
- The 2022 budget included funding of \$900K for Motorola Mobile radios, \$800K for vehicle kits ( sirens, partitions, flex mounts, etc.) and \$973K for maintenance and renewal of several department software applications. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included \$746K for replacement of mobile radios, \$231K to upgrade call center software and \$1.2M to fund additional overtime.
- The 2024 budget includes \$301K to fund installation of additional flock cameras, \$150K for officers' safety tactical gear and \$585K for construction of DKPD training academy and PAL basketball courts.

# Probate Court

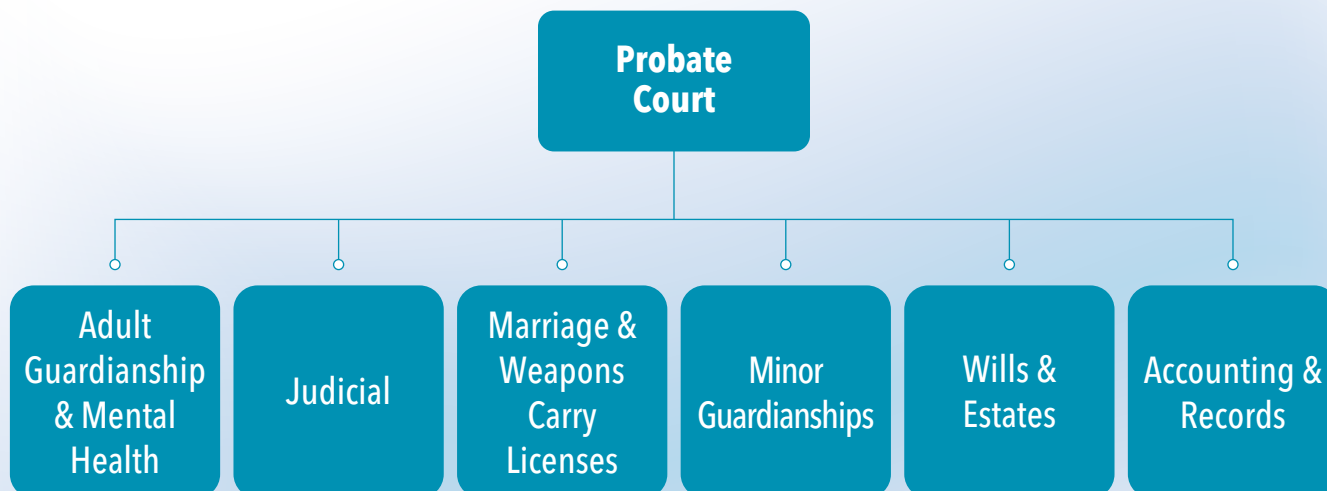
## Mission Statement

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 fulfill its obligations and responsibilities efficiently and effectively 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.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$2,082,844	\$2,184,622	\$2,743,108	\$3,104,173
52 - Purchased / Contracted Services	\$207,898	\$190,424	\$198,375	\$237,151
53 - Supplies	\$72,879	\$30,796	\$35,864	\$39,010
54 - Capital Outlays	\$51,996	\$166,018	\$881	\$35,004
57 - Other Costs	\$968	\$-	\$-	\$-
70 - Retirement Services	\$-	\$321,780	\$333,047	\$407,517
<b>Expense Total</b>	<b>\$2,416,585</b>	<b>\$2,893,640</b>	<b>\$3,311,274</b>	<b>\$3,822,855</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
04110 - Probate Court	\$2,416,585	\$2,893,640	\$3,311,274	\$3,822,855
<b>Expense Total</b>	<b>\$2,416,585</b>	<b>\$2,893,640</b>	<b>\$3,311,274</b>	<b>\$3,822,855</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	27	28	30	35
Funded	27	28	30	35

## Goals and Objectives

### Goal #1: Judicial Division.

- Objective #1A: Increase division staffing.
- Objective #1B: Increase the number of hearings with additional staff/Hearing Officers.
- Objective #1C: Continue to update and enhance courtroom technology.

### Goal #2: Wills and Estates Division.

- Objective #2A: Continue to improve the efficiency of the e-file platform.
- Objective #2B: Provide in-house terminals for public use of the e-file platform.
- Objective #2C: Continue exemplary customer services and responses to inquiries.

### Goal #3: Auditing Division.

- Objective #3A: Increase division staffing.
- Objective #3B: Increase the number of annual and final returns audited annually.
- Objective #3C: Increase the number of citations issues.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Wills, probated administrations and petitions filed	3,763	3,707	2,097	3,000
Emergency hospital orders filed	245	212	244	250
Marriage licenses issued	3,573	4,128	4,900	5,500
Certified copies of marriage licenses/certificates issued	6,371	7,288	6,301	6,500
Annual returns audited	588	880	696	800
First-time weapons carry licenses issued	9,608	3,550	2,215	4,000
Renewal of weapons carry licenses	3,455	1,647	1,455	2,000
Commitment hearings held	472	501	471	500
Adult guardianships and conservatorship filed	266	335	322	350
Minor guardianships and conservatorships filed	343	352	276	300

## Points of Interest

- The Probate Court held the DeKalb County Probate Court Mental Health Symposium on November 8, 2023.

## Significant Budgetary Impacts

- The 2021 budget included American Rescue Plan funding for personnel (\$94K) and funding increases for a Tyler Technologies consultant (\$24K).
- The 2022 budget included funding increases for personnel (\$202K), temporary personnel (\$25K), overtime (\$18K), a Tyler Technologies consultant (\$53K), and computer equipment (\$75K).
- The 2023 budget included funding increases for personnel (\$94K) and security services (\$50K).
- The 2024 budget included funding increases for personnel (\$340K).

# Property Appraisal

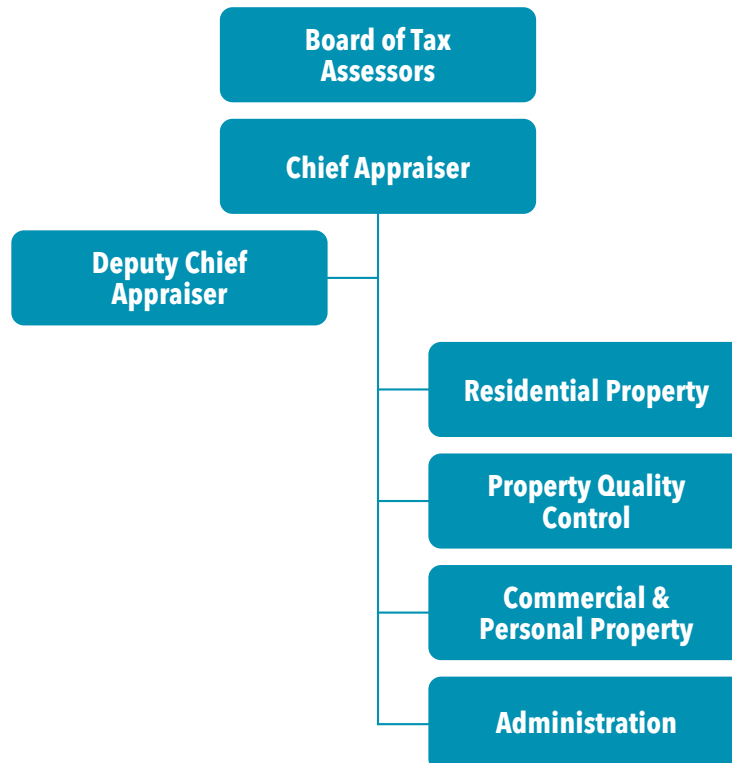
## Mission Statement

The Property Appraisal and Assessment department will continue 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$4,889,396	\$4,918,829	\$5,769,003	\$5,862,371
52 - Purchased / Contracted Services	\$356,187	\$469,160	\$599,565	\$885,860
53 - Supplies	\$51,414	\$55,756	\$51,221	\$58,000
54 - Capital Outlays	\$1,817	\$18,090	\$16,596	\$20,000
55 - Interfund / Interdepartmental Charges	\$90,929	\$82,450	\$87,101	\$101,675
61 - Other Financing Uses	\$-	\$115,000	\$-	\$-
70 - Retirement Services	\$-	\$855,073	\$914,929	\$915,209
<b>Expense Total</b>	<b>\$5,389,745</b>	<b>\$6,514,358</b>	<b>\$7,438,414</b>	<b>\$7,843,115</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
02710 - Property Appraisal & Assessment	\$5,389,745	\$6,514,358	\$7,438,414	\$7,843,115
<b>Expense Total</b>	<b>\$5,389,745</b>	<b>\$6,514,358</b>	<b>\$7,438,414</b>	<b>\$7,843,115</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	670	688	646	669
Funded	678	688	683	669

## Goals and Objectives

**Goal #1:** To obtain 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.

- Objective #2A: Provide sound appraisals using the most accurate data available.
- Objective #2B: Ensure appraisals rest on a solid foundation and provide verification of characteristics.

**Goal #3:** Perform all functions necessary to compile the 2024 Tax Digest by July 1, 2024.

- Objective #3A: Allow adequate time for appeals to be filed by taxpayers to be received by late June to early July.

## Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Taxable parcels (Real Estate)	243,133	241,860	243,033	238,912	240,000
Exempt parcels	4,933	4,932	4,992	5,063	5,000
Public utility	443	449	449	207	207
Taxable personal property non-freeport	16,679	15,585	14,848	10,124	10,200
Taxable personal property freeport	426	331	338	326	326
Appeals received	11,633	10,127	12,276	18,817	15,000
Appeals to Board of Equalization	9,533	7,776	7,857	13,874	12,500
Board of Equalization hearings	9,533	6,520	7,857	13,874	12,000
Total value loss on fair market value appeals	980,000,000	724,914,269	1,002,914,490	1,754,026,033	1,500,050,063
Public utility digest in (000's)	480,000,000	498,000,000	499,272,408	490,297,838	490,300,000
Exempt personal property accounts	225	4,675	4,751	5,637	5,700
Real estate tax returns processed	20	27	7	6	6
Building permits processed	6,540	4,948	4,584	19,385	4,500
New real estate parcels	2,108	1,428	1,173	1,965	1,335
Assessment notices mailed	235,657	224,403	235,319	236,399	237,000

## Points of Interest

- Website Development by Schneider qPublic - Vendor will provide hosting and maintenance of the website that will be updated with enhancements including more stable performance while providing better imagery and data to the public.
- Valuation of residential parcels via the Sales Comparison Approach became a reality in 2015 with 80 percent of residential values developed from this approach. The Market Approach produces superior STATS to those produced from the Cost Approach. The department's internal CAMA Modeler is calibrating the market models for 2024.
- Digitized imaging of all historical property record cards allowing for electronic storage, and access.
- The online appeal application has been enhanced for greater efficiency.
- The Department has commenced utilization of the Mobile Assessor field data collection system which should enhance the productivity of the appraisal staff by eliminating the need to process data more than once.



## Significant Budgetary Impacts

- The 2021 budget included an update to the county's street level imagery (\$597,428), mobile assessors field application (\$285,000), and replacement tablets to appraisers (\$88,000).
- In 2022 due to new construction in Dekalb, there was a significant increase for mailings (\$115K). Funding was also transferred to capital improvement projects for carpet replacement (\$85K).
- The 2023 budget included funding for in-grade adjustments for existing staff (\$595K), increases in professional services, property information services, property annual revaluation, postage, and other services (\$182K), replacement of broken furniture (\$10K).
- The 2024 budget includes \$80k for web hosting and first year of maintenance with a new vendor and \$129k for digitizing county property record cards.

# Public Defender

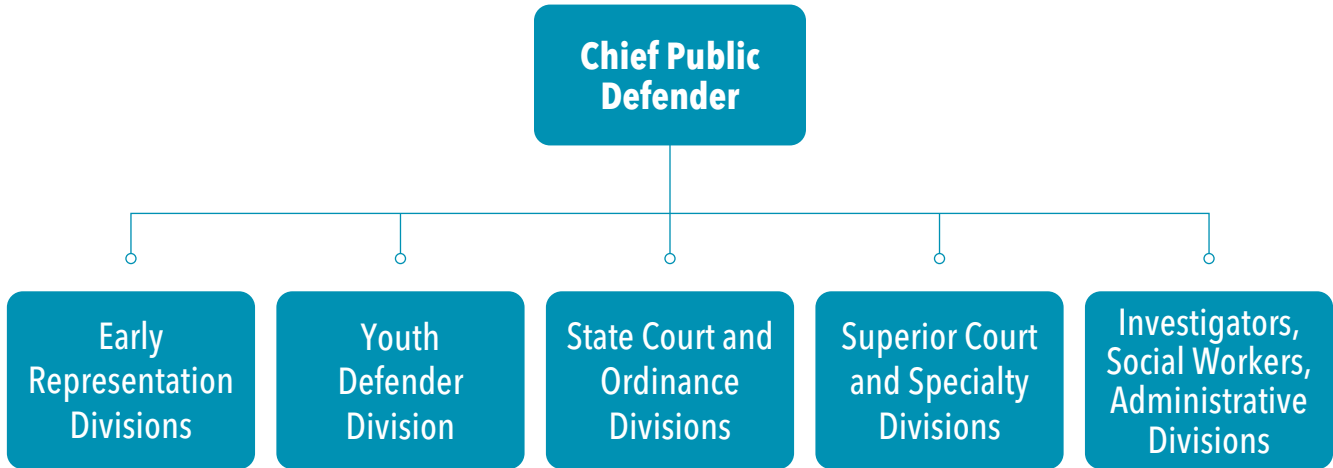
## Mission Statement

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 100, 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 Youth Defender Division, Superior Court Division, State Court Division and Early Representation Division, we have the following specialized divisions: Senate Bill 440 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 (Driving Under the Influence) 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; and cases involving children in which we represent clients charged with crimes against children.

# Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$9,065,430	\$10,010,106	\$12,196,049	\$13,116,519
52 - Purchased / Contracted Services	\$745,711	\$721,928	\$791,430	\$859,307
53 - Supplies	\$69,551	\$68,858	\$92,469	\$149,274
54 - Capital Outlays	\$-	\$-	\$25,603	\$92,051
55 - Interfund / Interdepartmental Charges	\$101,631	\$110,507	\$112,183	\$115,577
70 - Retirement Services	\$-	\$1,536,550	\$1,590,325	\$2,025,215
<b>Expense Total</b>	<b>\$9,982,322</b>	<b>\$12,447,949</b>	<b>\$14,808,058</b>	<b>\$16,357,943</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
04510 - Public Defender	\$9,982,322	\$12,447,949	\$14,808,058	\$16,357,943
<b>Expense Total</b>	<b>\$9,982,322</b>	<b>\$12,447,949</b>	<b>\$14,808,058</b>	<b>\$16,357,943</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	94	93	96	96
Funded	94	93	98	98

## Goals and Objectives

**Goal #1:** To provide excellent legal representation to clients.

- Objective #1A: Increase internal professional development and training to ensure services provided are sufficient and effective.
- Objective #1B: Secure resources and funding to attract and retain personnel.

**Goal #2:** Reduce recidivism through partnerships with supporting organizations.

- Objective #2A: Advocate for reform in cases that are prosecuted and those diverted with the District Attorney and Solicitor General offices.
- Objective #2B: Connect clients with resources to assist with housing, employment, behavioral health, and substance use disorders and participate in record restriction events to improve employability.

**Goal #3:** Improve caseload management.

- Objective #3A: Provide personnel with adequate resources to ensure that clients receive effective representation.
- Objective #3B: Analyze existing workflows and identify areas for improvement.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Felony Cases Closed	8,434	3,707	4,949	5,000
Misdemeanor Cases Closed	7,278	1,846	2,183	2,500
Juvenile Cases Closed	2,171	834	860	885
Traffic and Ordinance Cases Closed	3,578	859	900	927
Felony Revocations Closed	15	650	770	803
Misdemeanor Revocations Closed	1,790	52	82	90
Juvenile Revocations Closed	N/A	12	15	25
Appeals Closed	N/A	6	22	30
Miscellaneous Cases Closed	N/A	98	115	125
Children in Need of Services(CHINS)	N/A	5	6	10
New Clients Appointed	N/A	10,152	14,510	15,000
Pending Open Cases	N/A	19,558	19,291	20,000

\*N/A - performance measures implemented in FY22.

## Points of Interest

- Served as board members for several nonprofit organizations.
- Participated as coaches and judges at mock trial and moot court competitions.
- Served on committees to educate citizens about the justice system and run record restriction events.

## Significant Budgetary Impacts

- The 2021 budget included American Rescue Plan funding of a two-year fellowship program (\$1.1M).
- The 2022 budget included funding increases for positions (\$740K), and computer replacements (\$63K).
- The 2023 budget included funding increases for salary adjustments (\$980K).
- The 2024 budget included funding increases for salary adjustments (\$1.2M) and operating supplies (\$50K).

# Public Works Director

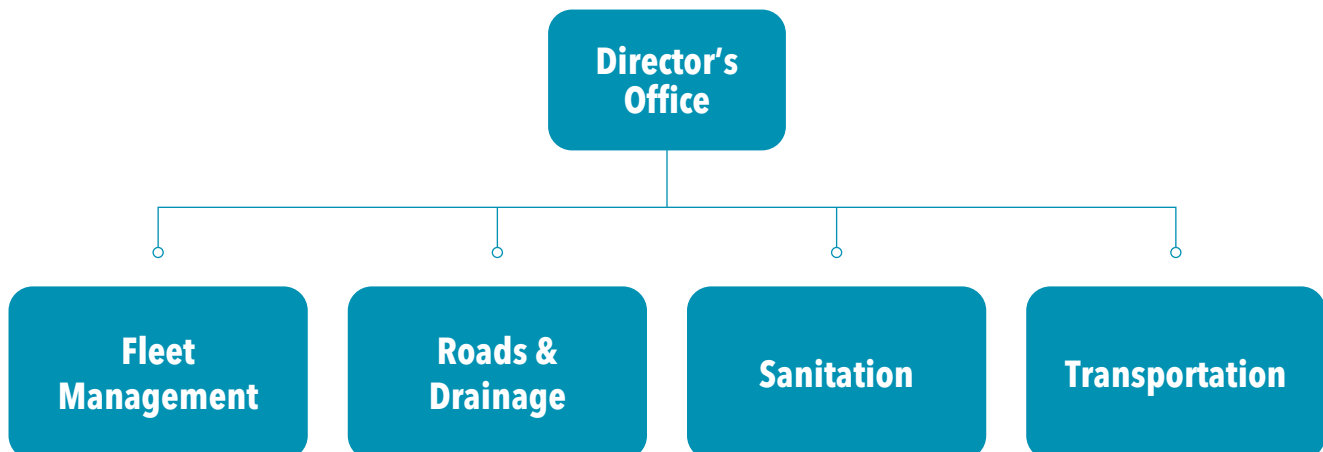
## Mission Statement

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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$628,416	\$594,157	\$595,217	\$539,822
52 - Purchased / Contracted Services	\$7,253	\$32,628	\$26,524	\$80,626
53 - Supplies	\$1,086	\$2,441	\$1,999	\$7,045
54 - Capital Outlays	\$1,748	\$1,454	\$-	\$-
61 - Other Financing Uses	\$-	\$70,000	\$-	\$-
70 - Retirement Services	\$-	\$121,295	\$121,295	\$97,715
<b>Expense Total</b>	<b>\$638,504</b>	<b>\$821,975</b>	<b>\$745,035</b>	<b>\$725,208</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
05510 - Public Works - Directors Office	\$638,504	\$821,975	\$745,035	\$725,208
<b>Expense Total</b>	<b>\$638,504</b>	<b>\$821,975</b>	<b>\$745,035</b>	<b>\$725,208</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	6	6	4	4
Funded	6	6	5	4

## Goals and Objectives

**Goal #1:** Achieve American Public Works Association (APWA) accreditation by 2022.

- 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 #2B: 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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Achieve APWA Accreditation	100%	100%	100%	100%
*Percentage of policies reviewed	N/A	N/A	N/A	75%
*Percentage of responses on time	N/A	N/A	N/A	90%

\*FY24 new percentage measures.

## Points of Interest

- Continued Special Purpose Local Option Sales Tax (SPLOST) coordination with program managers for resurfacing of streets identified in the SPLOST program, and with the annual Local Maintenance and Improvement Grant program.
- Distributed 95-gallon roll carts throughout DeKalb County, changing from the 65-gallon carts to the carts with greater capacities, facilitating automated side loader collection.
- Achieved American Public Works Association accreditation in 2023.

## Significant Budgetary Impacts

- In 2021, an intern position (\$10K) was approved.
- In 2022, an intern position (\$15K) was approved. APWA accreditation application fee and on-site review expenses (\$40K) and relocation costs to Sams Street for Public Work's share of the security systems, new furniture and miscellaneous items were also approved (70K).
- In 2023, funding for the APWA application process including travel and expenses for the review team (\$47K).
- In 2024, there were no significant budgetary impacts.

# Purchasing

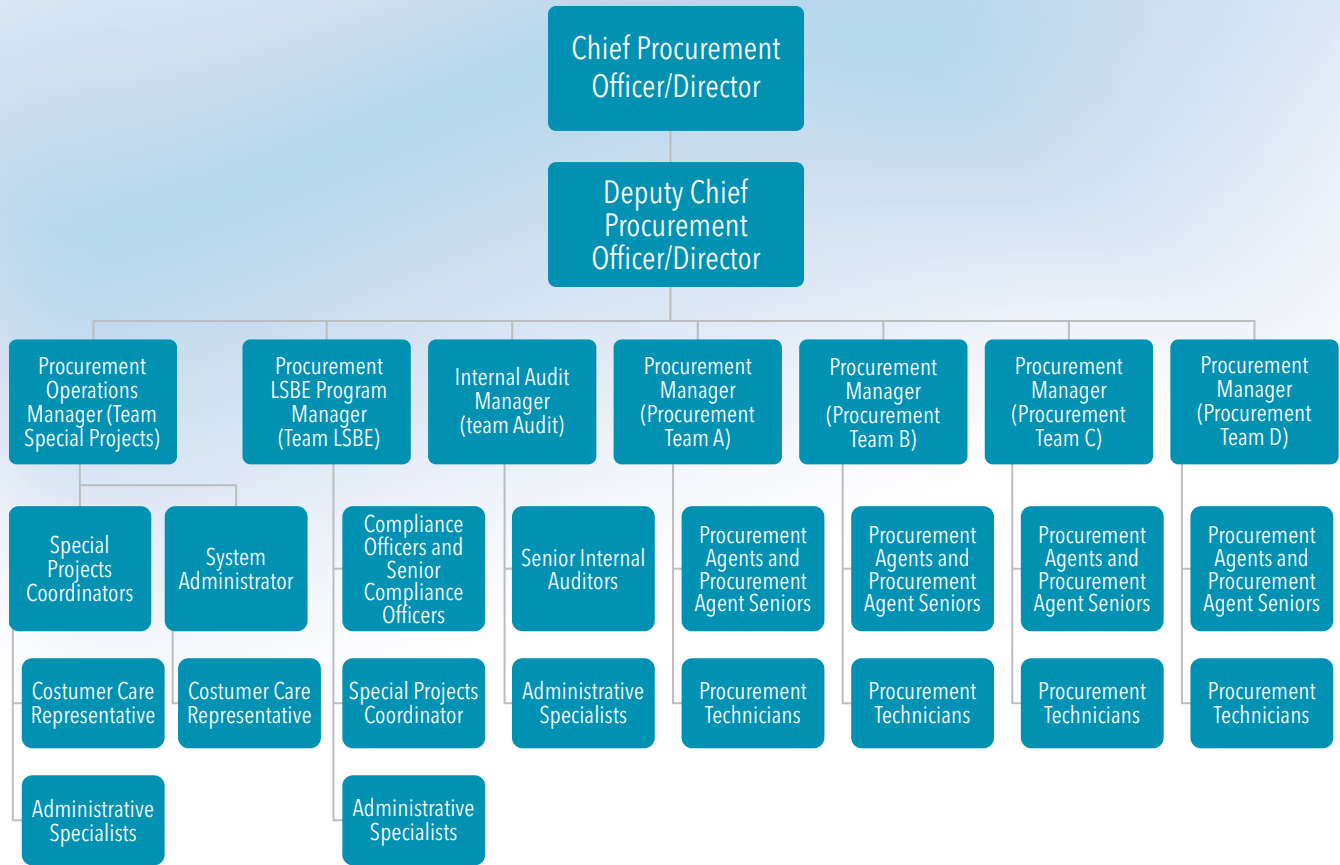
## Mission Statement

The mission of the Purchasing and Contracting (P&C) Department is to provide exceptional customer service while delivering procurement services that satisfies our customers' needs through an open, fair, and transparent process.

## Description

P&C provides centralized procurement utilizing the most common seven procurement methods: Competitive Sealed Bids (Invitation to Bids), Competitive Sealed Proposals (Request for Proposals), Informal Purchases (Request for Quotes), Emergency purchases, Cooperative purchases, and Vendor qualifications (Request for Vendor Qualification) that meet established Service Level Agreements (SLAs) with user departments. P&C completes vendor/supplier administration and management through Dekalb County's countywide Oracle e-procurement system (APS-Automated Procurement System) and supplier helpdesk. P&C oversees the county's Local Small Business Enterprise (LSBE) program, which is governed by the DeKalb First Ordinance's compliance and certification requirements, in addition to the adherence to various other local, state, and federal policies/ordinances.

# Organizational Chart



# Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$2,203,212	\$2,372,106	\$2,677,004	\$4,524,113
52 - Purchased / Contracted Services	\$496,712	\$455,200	\$364,136	\$523,755
53 - Supplies	\$2,865	\$5,940	\$16,598	\$18,972
54 - Capital Outlays	\$9,016	\$9,135	\$14,858	\$35,773
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
70 - Retirement Services	\$-	\$456,961	\$454,943	\$380,450
<b>Expense Total</b>	<b>\$2,711,805</b>	<b>\$3,299,343</b>	<b>\$3,527,539</b>	<b>\$5,483,063</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
01410 - Purchasing - General	\$685,929	\$690,836	\$621,174	\$1,450,710
01430 - Purchasing - Central Services	\$782	\$781	\$781	\$-
01440 - Purchasing - Contracts	\$58,822	\$12,532	\$12,418	\$72,515
01450 - Purchasing - Contract Compliance	\$286,095	\$272,177	\$336,268	\$839,220
01460 - Purchasing - Procurement	\$1,680,178	\$2,323,017	\$2,556,898	\$3,120,618
<b>Expense Total</b>	<b>\$2,711,805</b>	<b>\$3,299,343</b>	<b>\$3,527,539</b>	<b>\$5,483,063</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	28	25	30	51
Funded	37	32	45	51

## Goals and Objectives

**Goal #1:** Continue to educate and train customers, Purchasing & Contracting staff, user departments, vendor community and executive leaders/stakeholders.

- Objective #1A: Provide training countywide on all procurement managed services to allow a full implementation of APS (Advanced Procurement Systems).
- Objective #1B: Establish training and development programs for our vendor community to increase the knowledge level on how to do business with the county and increase market response to build a vast vendor market of competitive and qualified suppliers.
- Objective #1C: Enhance employee knowledge and skills through continued training and development in governmental procurement best practices to reduce attrition while retaining qualified professional procurement staff.
- Objective #1D: Establish training and development programs for user departments to expand their knowledge of the procurement process and how their participation impacts the fulfillment of submitted procurement requests.

**Goal #2:** Improve Oracle APS system to ensure online procurement services are timely and improved.

- Objective #2A: Provide countywide training on system functionality and obtain the necessary changes of inefficient business processes that prevent the full implementation of APS.
- Objective #2B: Utilize technological innovations to ensure collaborative efforts remain transparent and as efficient as possible.
- Objective #2C: Provide an online workflow to connect all stakeholders to the procurement process in a centralized application that interacts and interfaces with the county's existing financial system for Plan to Pay purchasing.

**Goal #3:** Enhance the administrative services for the LSBE Program to work towards increased certifications, participation, and commitment compliancy.

- Objective #3A: Promote and monitor LSBE participation on procurement opportunities to include mentor-protégé partnerships for procurements valued over \$5 million.
- Objective #3B: Provide support to dedicated team members as they plan, prepare, implement, and manage the review of LSBE participation or Good Faith Efforts (GFEs) in alignment with established DeKalb First Ordinance and procurement policies and procedures.
- Objective #3C: Grow the number of certified LSBEs and/or re-certifications of LSBEs as well as the utilization of all certified LSBEs.
- Objective #3D: Utilize technological innovations to enhance data submittal and reporting to more effectively manage and adhere to the participation commitments established through the solicitation process.

**Goal #4:** Enhance staffing for SPLOST (Special Purpose Local Option Sales Tax) and ARP (American Rescue Plan) with time-limited personnel to handle all projects. Note this will require an increased budget to achieve success.

- Objective #4A: Incorporate agile strategies to accomplish SPLOST, consent decree and ARP procurements/grants in accordance with all federal, state, and local laws.
- Objective #4B: Establish dedicated teams with the ability to plan, prepare, and manage LSBE participation or GFEs within strict timelines following established DeKalb First Ordinance and procurement policies and procedures.
- Objective #4C: Ensure that SPLOST/ARP procurements are completed accurately and timely.

**Goal #5:** Secure adequate staffing that will allow workload to be equally distributed and processed within established SLAs, while reducing departmental attrition and maintaining and enhancing service levels without placing undue strain on current employees.

- Objective #5A: Recruit skilled employees in collaboration with the county's Human Resources Department that are skilled and trainable for all vacant positions.
- Objective #5B: Provide adequate training to enhance governmental procurement knowledge necessary to provide compliant and ethical purchasing throughout the county.
- Objective #5C: Collaborate with county administration to obtain procedure revisions that meet the policy and resource changes that occur throughout the county in a timely manner.

## Performance Measures

Performance Measures*	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Maintain professionally certified procurement staff	17%	25%	45%	50%
LSBE contract spend	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000
Percentage of solicitations meeting SLAs	60%	60%	60%	60%
**Formal solicitations processed	N/A	N/A	29	35
**Informal solicitations processed	N/A	N/A	4	5
**Formal agreements processed (routed for signatures)	N/A	N/A	37	45
Contract purchase agreements processed (excluding formal agreements processed)	TBD	TBD	TBD	TBD
Purchase orders processed	2,204	2,500	3,848	4,545
Submitted agenda items			347	417
Non-competitive procurement requests (emergencies/sole sources/cooperatives) processed	N/A	N/A	64	70

\*Capture of performance metrics is manual (excluding # of purchase orders and contract purchase agreements processed). This information is not likely to include accurate accounting of staff performance.

\*\*New measures from FY23

## Accomplishments and Points of Interests for FY2023 and FY2024

### 2023

- Through in-grade adjustments and grade changes to address pay parity, continued to address, retain, and attract qualified staff with attractive compensation that did not attempt to react to what other local entities were paying.
  - Retained 22 existing team members.
  - Internally promoted one team member (Chief Procurement Officer).
  - Onboarded 12 new team members (includes four transfers from another department).
  - Had 12 team member resignations.
  - Had 15 vacancies at the end of 2023.
- Continued to test the offering of a more flexible work environment by offering a staggered workday environment of 2-3 days per week onsite (where appropriate and necessary, management staff required team members to report onsite for no more than 2-3 days per week).
- Marketing the ability to work in a flexible work environment to entice new staff additions has proved to be a successful endeavor with attracting new talent to the P&C team.
- Continued the process of developing the LSBE program team.
  - Review of the LSBE program team completed and long-term plan for progress of LSBE program team developed.
  - Added two contract compliance officers (seniors).



- o Added two administrative specialists.
- o Established a standardized operating procedure and/or process for LSBE Review Panel submissions and decisions.
- o Began to deep dive into data analysis and clean up (currently a lot of manual labor requiring reconciliation across various platforms and manually developed documents).
- Began working with Innovation and Technology (IT) and Finance in a Financial Management Information System (FMIS) Oracle upgrade that would allow for electronic bidding.
- Began reviewing, revising, and developing more accurate department performance measures.
- Continued to implement and revise, in conjunction with the Law Department, a process for handling American Rescue Plan grant agreements.
- Provided resources to allow 15 team members the ability to attend a 3rd party training on "Price/Cost Analysis for Successful Results."
- Provided resources to allow all interested team members the ability to attend the 2023 National Institute of Governmental Purchasing Forum (virtually).

## 2024

- Through in-grade adjustments and grade changes to address pay parity as well as new budget positions, will continue to address retaining and attracting qualified staff with attractive compensation that does not attempt to react to what other local entities are paying.
  - o Onboarded one new team member (two new team members in process - with one transfer from another department).
  - o Internally promoted three team members (special projects coordinator senior; procurement manager, internal auditor manager\*). \*pending
- Continue testing the offering of a more flexible work environment by offering a staggered environment of 2-3 days per week on-sight (where appropriate and necessary), management staff requires team members on-sight reporting for more than 2-4 days). Future endeavors were to determine if offering alternative reporting times are feasible.
- Continue working with IT on the development, implementation, and training of the Purchasing and Contracting Request Submittal Portal. Allows for centralized location of all User Department requests for Purchasing and Contracting.
- Develop continuity of operations and management plans for department and teams.
- Continue working with IT and Finance in an FMIS (Oracle) upgrade that would allow for electronic bidding.
- Continue in the initiation of the Purchasing Advisory Committee objectives.
- Finalize revisions to allow for more accurate department performance measurements and obtain a more efficient and effective system to gather and analyze that information.
- Continue efforts to build the LSBE Program Team.
  - o Add a special projects coordinator position.



- Obtain consultant to perform vendor site visits.
- Research potential software solutions for the entry, maintenance, and reporting of performance measures for the LSBE Program and compliance with the DeKalb First Ordinance, purchasing policy, and procedures.
- Reinvigorate outreach and educational activities.
- Continue data analysis and clean up.
- Finalize standard operating procedures.
- Continue establishing and staffing for the Internal Procurement Audit Team.
  - Add internal auditor seniors.
  - Review and revise existing internal audit procedures and policies to align with current expansion efforts.
- Continue to leverage skills of Special Projects Team.
  - Add special projects coordinators.
  - Add customer care representatives.
  - Implement unresolved operations-based tasks and special projects.
- Research, develop, and begin implementation of formal training program for department staff, user departments, and vendor community.
- Obtain training and consulting services.
- Collaborate with Facilities Management to refresh the department and allocate appropriate workspaces to boost staff morale and foster a calm and productive work environment.

## Significant Budgetary Impact

- In 2021 - 2022, there were no significant budgetary impacts.
- The 2023 budget reduced contract services by \$111K and funded the cost-of-living adjustment for \$44K.
- The 2024 budget funded salary adjustments for \$299K.

# 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 three percent 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

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
61 - Other Financing Uses	\$576,638	\$1,129,662	\$-	\$700,000
<b>Expense Total</b>	<b>\$576,638</b>	<b>\$1,129,662</b>	<b>\$-</b>	<b>\$700,000</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
10280 - Rental Motor Vehicle Excise Tax Fund	\$576,638	\$1,129,662	\$-	\$700,000
Expense Total	\$576,638	\$1,129,662	\$-	\$700,000

## Goals and Objectives

**Goal #1:** The Rental Motor Vehicle Tax goal is to review and make recommendations for funding to the Office of Management and Budget for inclusion in the annual budget.

## Performance Measures

The only performance measure for the Rental Motor Vehicle Tax is to maintain a balanced budget for the fund.

## 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 revenue has stabilized as no new cities have been created since the City of Tucker in 2016.
- The last debt service payment of \$705,375 was made for the Porter Sanford Performing Arts Center on December 1, 2017.
- Approximately \$1.1 million was transferred to the capital improvement program in 2022 for PATH repairs/rehabilitation, acquisitions for additional property for greenspace/PATH connections, a master plan at Arabia Mountain Nature Preserve and for stabilization and exterior restoration at the historic Ragsdale House.

## Significant Budgetary Impacts

- In 2021, there were no significant budgetary impacts.
- The budget was increased by \$234 at mid-year 2022, with actuals higher than usual due primarily due to the \$1.1 million transfer for PATH as described above.
- There were no significant budgetary impacts for 2023.
- The 2024 budget includes a decrease of \$250K to align expenses down to the anticipated revenue level in 2024. The 2023 unaudited revenues are only \$606K, so revenues for FY24 are budget at \$700K.

# Risk Management Fund

## Mission Statement

The mission of the Risk Management Fund is to identify and evaluate risks and provide options for financing such risks, including risk transfer.

## Description

The Risk Management Fund includes the following coverages: unemployment insurance; group health and life; Wellness, Commercial Automobile & Property coverage, general liability, cyber, crime coverage, fiduciary insurance, and safety training. In addition, it provides funds for the defense of claims brought against the county, its officers, and employees.

Risk Management collaborates 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 manage 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 created a wellness program to better manage healthcare costs and improve employee productivity.

## Organizational Chart

The Finance Department manages this fund. See that department's organizational chart.

## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$929,000	\$828,566	\$843,626	\$1,064,777
52 - Purchased / Contracted Services	\$7,957,446	\$8,375,304	\$12,285,016	\$11,997,761
53 - Supplies	\$3,015	\$1,548	\$1,183	\$93,000
55 - Interfund / Interdepartmental Charges	\$2,307,061	\$2,528,097	\$3,146,415	\$4,015,000
57 - Other Costs	\$321,374	\$316,221	\$88,223	\$400,000
70 - Retirement Services	\$143,655	\$219,972	\$227,665	\$136,538
71 - Payroll Liabilities	\$90,820,866	\$85,980,366	\$110,449,166	\$115,459,000
<b>Expense Total</b>	<b>\$102,482,417</b>	<b>\$98,250,074</b>	<b>\$127,041,294</b>	<b>\$133,166,076</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
01010 - Insurance - Workers Compensation	\$-	\$-	\$39,871	\$-
01015 - Insurance - Unemployment Compensation	\$321,374	\$316,221	\$88,223	\$400,000
01020 - Insurance - Group Health & Life	\$90,820,866	\$85,980,366	\$110,409,295	\$115,819,000
01025 - Insurance - Other	\$11,340,177	\$11,953,487	\$16,503,906	\$16,947,076
<b>Expense Total</b>	<b>\$102,482,417</b>	<b>\$98,250,074</b>	<b>\$127,041,294</b>	<b>\$133,166,076</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	9	9	8	10
Funded	9	9	9	10

## Goals and Objectives

The Finance Department manages this fund. See that department's goals and objectives.

## Points of Interest

- Created a new safety training program for managers and supervisors in 2023.
- Opened the first DeKalb Employee Healthcare Center in January 2024.

## Significant Budgetary Impacts

- The 2021 budget included funding for an anticipated four percent increase in health costs.
- In 2022, the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included \$2M to fund increase in the county's group health insurance.
- The 2024 budget includes \$1.4M for various insurance premiums, \$650K to fund a new Employee Wellness Center and \$83K for a new Healthcare Advocate position.

# Roads and Drainage

## Mission Statement

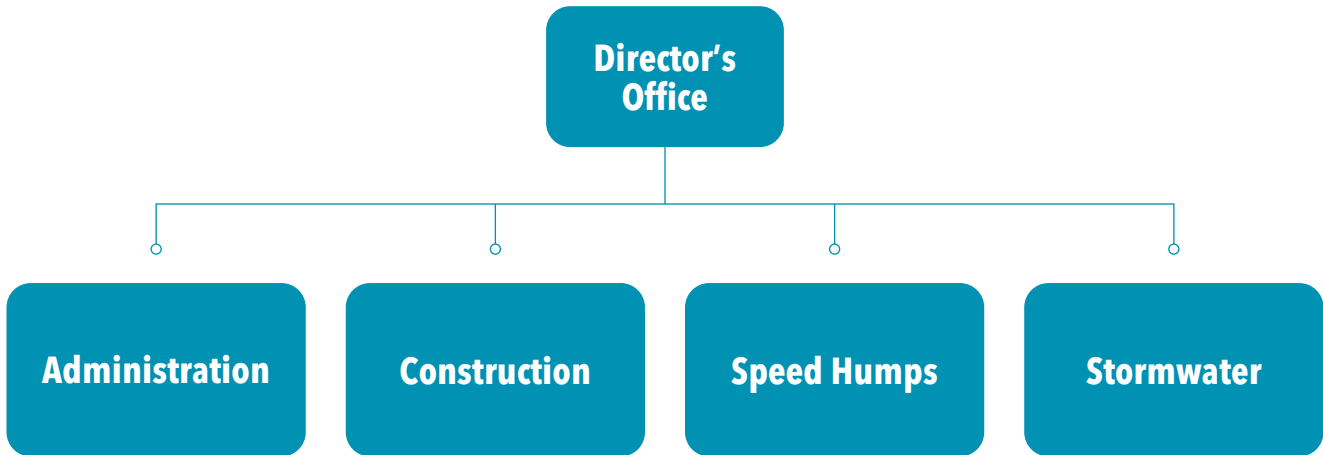
The mission of the Roads and Drainage Division is to maintain all county paved and unpaved roads, bridges and drainage structures, to maintain the county's stormwater drainage system, to administer the Citizen's Drainage Program, to obtain parcels, tracts and easements necessary to complete scheduled 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 Roads & Drainage Division of Public Works Department is responsible for performing all needed repairs, maintenance, construction, and upgrades to the county's roadway system, including bridges, drainage structures and traffic control devices. The Division is also responsible for the management of the county's stormwater and flood programs. The division's responsibilities are directed and controlled by the Associate Director of Public Works Roads & Drainage with operations through five functional areas: Administration, Stormwater, Construction, Traffic Engineering and Speed Humps. The Administrative section controls and manages all operational areas of the Division, that included the following: Board of Commissioners' agenda items, project lists and reporting, Georgia Department of Transportation (GDOT) Local Maintenance & Improvement Grant (LMIG) resurfacing contracts, all state/federal contracts, Stormwater Enterprise and Tax Fund revenue documents, personnel actions, roadway rating documents, project budgetary documents (Capital Operating & Enterprise), municipality agreements and communications with citizens, Commissioners and other departments. The Speed Hump Unit is accounted for in a separate fund and accounts for all revenues and expense associated with the Speed Hump Maintenance Program. This includes the county's appropriation for the \$25 annual maintenance fee charged with the Speed Hump Districts.



# Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$8,530,553	\$7,603,551	\$8,626,066	\$9,850,782
52 - Purchased / Contracted Services	\$1,662,441	\$2,617,903	\$1,555,477	\$1,596,336
53 - Supplies	\$1,641,435	\$1,259,282	\$1,100,326	\$1,435,300
54 - Capital Outlays	\$15,782	\$0	\$250	\$-
55 - Interfund / Interdepartmental Charges	\$3,175,774	\$2,844,677	\$3,296,477	\$3,381,895
58 - Debt Service	\$158,991	\$158,991	\$-	\$-
61 - Other Financing Uses	\$67,478	\$1,200,000	\$-	\$-
70 - Retirement Services	\$-	\$1,286,930	\$1,286,929	\$1,145,647
<b>Expense Total</b>	<b>\$15,252,454</b>	<b>\$16,971,334</b>	<b>\$15,865,525</b>	<b>\$17,409,960</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
05705 - Roads & Drainage - Administration	\$1,069,175	\$2,274,946	\$2,240,717	\$2,144,487
05735 - Roads & Drainage - Maintenance	\$1,278,735	\$1,010,774	\$1,245,934	\$1,401,138
05740 - Roads & Drainage - Road Maintenance	\$7,134,742	\$8,123,637	\$6,369,412	\$7,156,135
05745 - Roads & Drainage - Support Services	\$1,485,978	\$1,529,912	\$1,451,914	\$1,650,390
05750 - Roads & Drainage - Drainage Maintenance	\$1,379	\$1,812	\$1,812	\$-
05755 - Roads & Drainage - Storm Water Management	\$(455)	\$1,710	\$-	\$-
05760 - Roads & Drainage - Traffic Operations	\$961,057	\$918,074	\$951,975	\$993,019
05764 - Roads & Drainage - Speed Humps	\$82,230	\$87,553	\$113,968	\$156,231
05766 - Roads & Drainage - Signals	\$2,343,994	\$2,124,489	\$2,442,918	\$2,615,585
05767 - Roads & Drainage - Signs & Paint	\$895,621	\$898,428	\$1,046,874	\$1,292,975
<b>Expense Total</b>	<b>\$15,252,454</b>	<b>\$16,971,334</b>	<b>\$15,865,525</b>	<b>\$17,409,960</b>



## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	114	132	118	118
Funded	121	132	132	132

## Goals and Objectives

**Goal #1:** Resurface 25 miles of county roads under GDOT's LMIG resurfacing program.

- Objective #1A: Request GDOT funding for the LMIG program.
- Objective #1B: Request additional funds from 2024 supplemental budget.

**Goal #2:** Upgrade traffic signals and install traffic signs.

- Objective #2A: Ensure purchasing awards contracts to update traffic signals.
- Objective #2B: Conduct tests of all signals before they are activated.

**Goal #3:** Clean 350 retention ponds (basins used to manage stormwater runoff).

- Objective #3A: Maintain the list of retention ponds that were not cleaned recently.
- Objective #3B: Manage the schedule for contractors and county crews to clean ponds.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Roads resurfaced (miles by county crews)	1	4	0	5
Roads resurfaced (miles by GDOT LMIG program)	9	25	20	25
Roads resurfaced (miles by Special Purpose Local Option Sales Tax program)	0	58	24	20
Patching by county crews (tons)	600	600	3,381	2,300
Signal upgrades	2	4	10	2
New signs installed	2,273	1,600	3,296	3,500
New school flashers	1	3	1	1
Roads striped (miles)	13	80	2	80
Traffic signs fabricated	2,601	3,000	3,449	3,500
Sidewalks repaired (linear feet)	910	1,700	1,700	1,700
Sidewalks installed (linear feet)	7,650	1,500	1,600	16,000

## Points of Interest

- Roads and Drainage repaired 1,700 (linear feet) of sidewalk projects in FY23.
- The department upgraded 10 traffic signals throughout the county.
- To aid motorists throughout the county, Roads and Drainage installed 3,296 new signs.
- Roads and Drainage fabricated 3,449 traffic signs in FY23.

## Significant Budgetary Impacts

- In 2021, there were no significant budgetary impacts.
- In 2022, a fleet maintenance technician, crew supervisor, production center supervisor, engineering manager, staff engineer, traffic signs and markings installer and traffic signs and markings supervisors (total personal costs of \$866,370) were approved to improve the efficiency of Roads and Drainage.
- In 2023, 28 vacancies were funded (\$804K) within the Roads and Drainage Department to address various positions impacting traffic signs and heavy equipment operators. Additionally, a traffic sign installation truck (\$220K) and contractor services for approximately 2,000 signs (\$280K).
- In FY24, 11 vacancies were funded (\$991K) to address traffic issues throughout the county. Additionally, there was a vehicle addition for a trailer (\$210K) approved.

# Sanitation

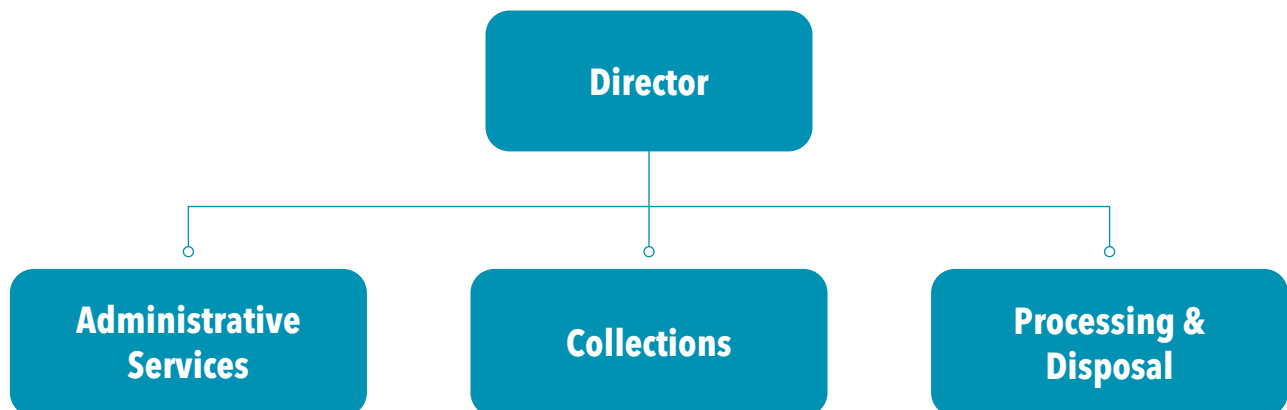
## Mission Statement

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, Doraville, 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 consist of the Animal Crematory, four residential services collections lots, special collections (roll-off and grappler services, commercial services and commercial support, processing & disposal), three transfer stations and Seminole Road Landfill.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$37,100,462	\$33,421,309	\$38,230,350	\$42,222,949
52 - Purchased / Contracted Services	\$3,093,662	\$5,989,919	\$9,108,873	\$7,622,878
53 - Supplies	\$3,525,001	\$4,283,648	\$3,665,098	\$4,066,082
54 - Capital Outlays	\$81,469	\$71,374	\$52,271	\$132,508
55 - Interfund / Interdepartmental Charges	\$24,698,666	\$31,736,529	\$33,707,365	\$32,547,787
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
57 - Other Costs	\$213,622	\$6,511	\$-	\$79,000
58 - Debt Service	\$277,485	\$2,235,500	\$2,020,810	\$2,020,810
61 - Other Financing Uses	\$3,782,133	\$11,291,275	\$4,854,260	\$5,479,042
70 - Retirement Services	\$4,485,972	\$4,432,343	\$4,587,469	\$4,611,220
<b>Expense Total</b>	<b>\$77,258,472</b>	<b>\$93,468,409</b>	<b>\$96,226,495</b>	<b>\$98,782,276</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
08105 - Sanitation - Administration	\$18,051,011	\$28,146,450	\$21,982,999	\$23,935,142
08106 - Sanitation - Keep Dekalb Beautiful	\$491	\$191	\$-	\$-
08110 - Sanitation - North Transfer Station	\$124,747	\$114,251	\$113,593	\$179,144
08112 - Sanitation - Seminole Compost Facility	\$6,685	\$860	\$267	\$-
08120 - Sanitation - Central Transfer Station	\$6,847,703	\$6,279,739	\$6,801,899	\$7,200,201
08123 - Sanitation - East Transfer Station	\$194,763	\$21,888	\$21,888	\$17,516
08125 - Sanitation - North Residential	\$10,507,537	\$9,436,351	\$13,908,688	\$12,663,713
08126 - Sanitation - North Special Collections	\$1,968	\$891	\$361	\$-
08130 - Sanitation - Central Residential	\$8,791,326	\$8,511,486	\$9,256,683	\$9,588,220
08131 - Sanitation - Central Special Collections	\$-	\$-	\$-	\$-
08133 - Sanitation - East Residential	\$7,290,261	\$8,060,748	\$8,832,647	\$8,164,915
08134 - Sanitation - East Special Collections	\$(35)	\$-	\$-	\$-
08135 - Sanitation - South Residential	\$7,716,547	\$8,314,820	\$9,089,316	\$9,697,151
08136 - Sanitation - South Special Collections	\$21,561	\$1,640	\$1,059	\$3,024
08138 - Sanitation - Mowing & Herbicide	\$143,031	\$29,262	\$28,692	\$499
08139 - Sanitation - Roll-Off Services	\$-	\$494	\$-	\$-
08142 - Sanitation - Central Commercial	\$7,763,508	\$10,598,169	\$12,204,729	\$12,794,289
08143 - Sanitation - South Commercial	\$1,035	\$840	\$840	\$-
08144 - Sanitation - East Commercial	\$2,043	\$1,644	\$1,644	\$-
08145 - Sanitation - Seminole Landfill	\$9,784,641	\$13,899,157	\$13,922,983	\$14,538,462
08150 - Sanitation - Revenue Collection	\$9,649	\$49,528	\$58,208	\$-
<b>Expense Total</b>	<b>\$77,258,472</b>	<b>\$93,468,409</b>	<b>\$96,226,495</b>	<b>\$98,782,276</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	613	513	546	546
Funded	613	600	626	637

## Goals and Objectives

**Goal #1:** Implement and manage two shredding events.

- Objective #1A: Serve 900 residents, 24 tons of sensitive documents.

**Goal #2:** Implement and manage the residential household hazardous waste event.

- Objective #2A: Serve 900 residents.

**Goal #3:** Implement and manage glass recycling program.

- Objective #3A: Collect and transport 800 tons of recycled glass.

**Goal #4:** Provide weekly residential collection service.

- Objective #4A: Serve 160,000+ households for residential collection service.

**Goal #5:** Implement and manage tire amnesty day.

- Objective #5A: Serve 500 residents, 50 tons of tires.

**Goal #6:** Collect revenue on delinquent commercial accounts.

- Objective #6A: Collect \$2M on delinquent commercial accounts.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Municipal Solid Waste recycled at Seminole Road Landfill	9,999	9,999	40	\$40
Amount of glass recycled	1,096	912	643	\$700
Residential collections residents serviced per week	167,000	168,000	170,000	\$171,000
Residential and commercial phone calls answered	N/A	104,000	75,000	\$75,000
Revenue collected on delinquent accounts	N/A	3,253,118	5,019,778	\$4,000,000
Commercial service customer accounts serviced	N/A	N/A	7,110	\$7,000
Walk-in customers serviced	9,999	9,999	2,600	\$2,600
Gallons of compressed Natural Gas	1,435,318	1,464,287	1,400,000	\$1,400,000

## Points of Interest

- Began a GED (General Educational Development) partnership with Georgia Piedmont College.
- Weekly residential collections service for 170K households.
- Restore commercial driver's license (CDL) training program with certified CDL instructors.
- Deployment of non-CDL trucks for residential recycling routes.
- 100 Days Safety Summer Challenge Program.
- Recruit and hire CDL drivers, refuse collectors, and crew workers for solid waste management services.
- Answer 200K+ residential calls and respond to residential and commercial e-mail concerns.
- EnQuesta new commercial billing system - projected software installation June 2024.

## Significant Budgetary Impacts

- In 2021, \$2.7M was approved to fund gas collection and control system upgrades, and \$1M was approved to fund 50,000 95-gallon roll carts. The American Rescue Plan (ARP) funded increased yard debris routes due to the pandemic (\$450K). Moreover, Sanitation received a \$10M loan from the General Fund.
- In 2022, the Department was approved for four rear loaders (\$1.4 million) to assist with more efficient waste management. Additionally, \$10,454,716 was approved to increase funding for the landfill construction contract. Environmental Assessments (\$500K) were also added to the Sanitation department, as well. Sanitation received \$10M of ARP funds (second tranche).
- In 2023, four rear loaders (\$1 million) were added to assist in the countywide pickup. Furthermore, to ensure that routes were consistently covered 110 vacancies (\$4.2 million) were approved.
- In 2024, existing vacancies were once again funded (\$5 million) to increase route availability and reduce overtime. Additionally, a required landfill activity for leachate tank replacement (\$1 million).

# Sheriff

## Mission Statement

Our mission at the DeKalb County Sheriff's Office (DKSO) is to always demonstrate excellence, accountability, and respect in our professional and personal lives. DKSO is part of the community and values its expectations. The Sheriff's Office will always respect and honor the rights and dignity of those it serves..

## Description

The DeKalb County Sheriff's Office is the chief law enforcement agency in DeKalb serving over 762,820 DeKalb County residents. As the chief law enforcement agency in DeKalb, the biggest responsibility of the Sheriff's Office is the three Cs: Care, Custody, and Control of the inmates. In addition to the three Cs, the Sheriff's Office is also responsible for planning, organizing, directing, and controlling the activities of the agency's four distinct operations: Administrative, Court, Field, and Jail.

### Administrative Operations

The administrative arm of the Sheriff's Office focuses on non-law enforcement duties as it relates to the Office of the Sheriff such as accreditation, fiscal management, health services, human resources, information systems, inmate services, legal affairs, mailroom, procurement, professional standards, public information, special projects, and training. The administrative arm also acts as an intermediary with the community in the form of community engagement.

### Court Operations

The Sheriff is responsible for providing physical security for DeKalb County courtrooms and buildings, as well as judges, juries, employees, and other persons who have business on the court premises.

### Field Operations

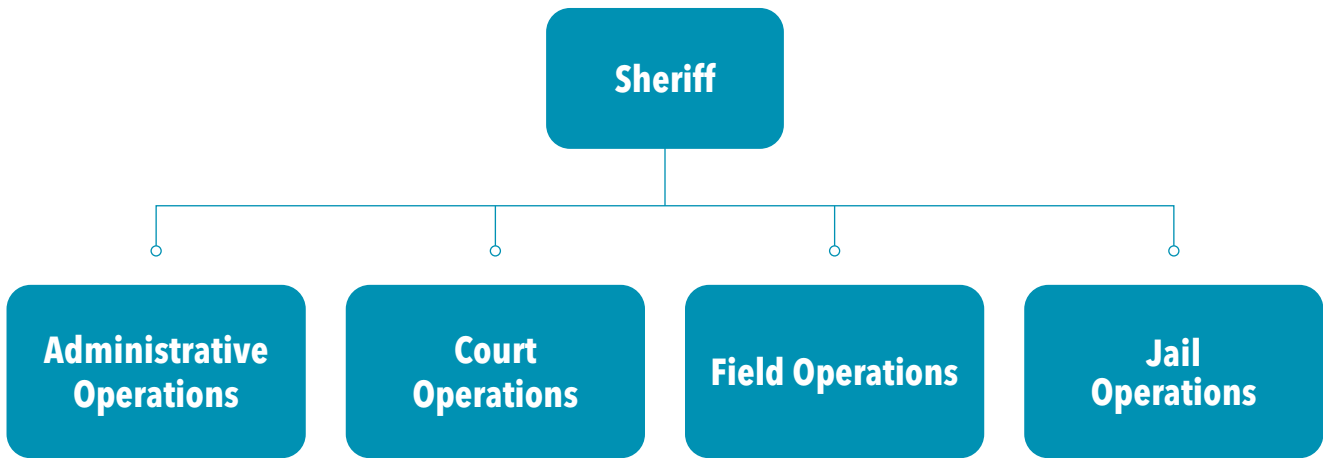
The Sheriff is responsible for protecting life, property, and preservation of the public peace. This encompasses all functions associated with those endeavors including both civil and criminal matters. In DeKalb County, the Sheriff functions as the Chief Law Enforcement Officer. As the Chief Law Enforcement Officer for DeKalb, the Sheriff retains the authority to intervene in any law enforcement effort within the county, including actions initiated by sheriff's deputies who witness a violation of law. The Sheriff is charged with serving all court summons, including subpoenas and civil process papers; executing all court-ordered levies on property to satisfy judgments in court actions; transporting jail inmates to and from court; delivering convicted persons to prison after sentencing; and transporting mentally ill residents of the county to mental health emergency receiving facilities (with proper court authorization).



### Jail Operations

The Sheriff operates the DeKalb County Jail. The adult pre-trial detention center houses persons above the age of seventeen arrested by all DeKalb County law enforcement agencies or who are arrested in DeKalb County by federal or state agencies. As the official county jailor, the Sheriff is responsible for the health, safety, and welfare of individuals in custody in accordance with court-established guidelines, and for preventing inmate escapes from custody. Also, summarized as the three Cs: Care, Custody, and Control.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$49,498,549	\$54,237,971	\$56,006,067	\$53,331,541
52 - Purchased / Contracted Services	\$17,143,947	\$18,729,532	\$25,084,994	\$30,663,371
53 - Supplies	\$7,517,475	\$7,258,286	\$8,197,613	\$9,965,202
54 - Capital Outlays	\$24,075	\$457,831	\$309,492	\$317,004
55 - Interfund / Interdepartmental Charges	\$1,736,884	\$1,764,139	\$2,035,388	\$1,509,251
56 - Depreciation and Amortization	\$-	\$-	\$24,310	\$-
57 - Other Costs	\$1,840	\$-	\$-	\$1,810
58 - Debt Service	\$792,475	\$792,475	\$-	\$-
70 - Retirement Services	\$-	\$6,180,586	\$6,396,901	\$5,684,899
<b>Expense Total</b>	<b>\$76,715,245</b>	<b>\$89,420,818</b>	<b>\$98,054,767</b>	<b>\$101,473,078</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
03201 - Sheriff'S Office	\$2,897,705	\$2,390,578	\$2,224,349	\$2,729,572
03205 - Sheriff'S Office - Administrative Division	\$3,262,080	\$9,850,045	\$10,417,282	\$11,880,482
03207 - Sheriff'S Office - Community Relations	\$-	\$81	\$484	\$500
03210 - Sheriff'S Office - Field Division	\$9,247,961	\$9,756,127	\$9,557,147	\$9,133,657
03220 - Sheriff'S Office - Jail	\$52,643,432	\$57,937,482	\$67,615,604	\$70,807,232
03223 - Sheriff'S Office - Jail Inmate Services	\$100,319	\$151,313	\$6,149	\$204,998
03230 - Sheriff'S Office - Courts	\$8,563,748	\$9,335,191	\$8,233,752	\$6,716,637
<b>Expense Total</b>	<b>\$76,715,245</b>	<b>\$89,420,818</b>	<b>\$98,054,767</b>	<b>\$101,473,078</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	547	475	469	603
Funded	624	625	598	603

## Goals and Objectives

**Goal #1:** Continue to maintain “Triple-Crown” accreditation through re-accreditation with American Correctional Association (ACA), Commission on Accreditation of Law Enforcement Agencies, and National Commission on Correctional Health Care on an ongoing basis.

- Objective #1A: Conduct quarterly review meetings with staff to ensure required standards are adhered to and related documentation on file prior to the respective audits.
- Objective #1B: Continue to address/correct audit deficiencies to include replacing fixtures in the housing units.

**Goal #2:** Continue to reduce staff vacancies by recruiting, training, and retaining qualified deputies and detention officers on a continuous basis.

- Objective #2A: Continue to develop an aggressive recruitment action plan that increases entry level compensation for sworn staff and recruiting efforts within and outside the state of Georgia.
- Objective #2B: Work with County Human Resources to conduct a new salary survey on all sworn positions to expand our salary ranges and increase our starting salaries (FY24 - FY25).

**Goal #3:** Continue to explore new security strategies to protect the inmate population, staff, court complexes, and field operations on an ongoing basis.

- Objective #3A: Explore contract security (privatization) for main courthouse by preparing a cost benefit analysis.

- Objective #3B: Continue to replace the Allen Bradley locking/encoding system at adult detention center to include replacing locks with new cylinders along with enhanced key controls.
- Objective #3C: Conduct an overall IT health assessment of current Closed-Circuit Television (CCTV) surveillance to identify deficiencies for the Jail, Superior Courthouse/Parking Deck, and Juvenile Courthouse/Parking Deck along with any potential blind spots, additional camera coverage, and conversions from analog to Internet Protocol (IP).
- Objective #3D: Rekey the main courthouse to include replacing locks with new cylinders along with enhanced key controls.
- Objective #3E: Implement software to manage the main courthouse's enhanced key controls to include assigning, accessing, and tracking keys.
- Objective #3F: Upgrade the communications center with new technology to improve the adult detention center's security and surveillance.

**Goal #4:** Continue to address many infrastructure problems of the aged jail, to include, exploring the option of a new adult detention center.

- Objective #4A: Continue to complete the fire alarm system upgrade.
- Objective #4B: Install the jail's new smoke purge and building pressurization system to include the ancillary areas.

**Goal #5:** Continue to replace aged technology systems across the Sheriff's Office.

- Objective #5A: Design and install the necessary components to build out the new command operations center located in the adult detention center.
- Objective #5B: Create and fund a comprehensive end-of-life cycle replacement schedule for workstations, laptops, Mobile Vehicle Tough books, VoIP telephones, analog and IP-based cameras, networking switches, wireless access points, network printers, and servers.
- Objective #5C: Continue to work with vendor to implement a paperless filing system in Human Resources (FY24-FY25).

**Goal #6:** Continue to develop additional reentry programs that will increase access to vital community services with the goal of decreasing recidivism and improving the lives of individuals served in FY24.

- Objective #6A: Collaborate with community partners to design and implement at least two re-entry programs for education, employment, healthcare, housing, and/or mental health services.

**Goal #7:** Continue to develop a full comprehensive succession plan for future leaders of the agency in FY24.

- Objective #7A: Development of an agencywide Career Development Counseling program to assist employees with future career goals. This program would include a training path for the employees desired career goals.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Accreditations to maintain Triple Crown Status	3	3	3	3
Vacant positions filled each year	78	118	113	150
Implementation of security upgrades, per an IT health assessment, to the jail and ADC to protect staff and inmate population (%)	N/A	40%	34%	45%
*Completion of infrastructure repairs at the jail and ADC each year (%)	N/A	N/A	N/A	10%
Technology equipment replaced each year (%)	N/A	35%	10%	26%
Inmates successful completion of re-entry programs (education, employment, healthcare) (%)	N/A	22%	33%	65%
Average Daily Populations	1,388	1,600	1,800	1,900

\* FY2024 new performance measures.

## Points of Interest

- Received provisional American Correctional Association (ACA) accreditation status with a corrective action plan.
- Distributed electric vehicles to eligible staff.
- Installed additional surveillance cameras throughout the jail.
- Purchased additional body worn cameras for detention officers.
- Replaced jail locks.
- Partnered with DeKalb Community Services Board to implement the In Reach Program to aid with referrals and linkage to resources, including but not limited to, housing social supports, family/natural supports, Social Security Income/Social Security Disability Income, food stamps, employment/income, and transportation.
- Completed the installation of long gun safe vault at main courthouse for better proximity to deputies.
- Replaced the aged and inoperable security control panel at the main courthouse and continue to upgrade hardware technology and software applications throughout the Sheriff's Office.
- Collaborated with other DeKalb County stakeholders to improve access to vital community and mental health services for individuals released from the detention center.
- Published the Sheriff's Office position reference guides on the Agency's internal network and begin cross-training suitable/appropriate staff and/or successors.
- Moved body worn cameras and tasers to a universal platform with enhanced technology features.
- Hired a full-time construction project manager to prepare a comprehensive facility assessment/action plan and serve as the project manager to facilitate completion of any approved action and capital improvement plans.

- Implemented a new open records system known as GovQA to improve productivity and expedite fulfilling requests.
- Hired vendor to determine and install electric vehicle charging stations at the adult detention center (ADC).
- Replaced technology within administrative and field operations.
- Utilization of new technology such as drones and robots during critical incidents to decrease the possibility of injuries to officers.
- Maintain our “Triple-Crown” accreditation.
- Continue to collaborate with the County to conduct an expanded study to explore building a new ADC.
- Hire a new facility management company with expertise and staff to maintain an aging facility.
- Replace jail fixtures with shatter proof fixtures.
- Update the flooring in the housing units.
- Replace and upgrade technology within jail operations.
- Install electric vehicle charging stations in lower level of Juvenile Justice parking deck.

## Significant Budgetary Impacts

- The 2021 budget included no significant budgetary impacts.
- The 2022 budget included funding of \$333K to purchase dialysis and x-ray machines and \$266K to purchase five vehicles for court operations. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included funding for additional overtime of \$2M.
- The 2024 budget includes \$4M to fund several jail operational contracts, \$2.6M for overtime and \$600K for cost-of-living adjustment.

# Solicitor

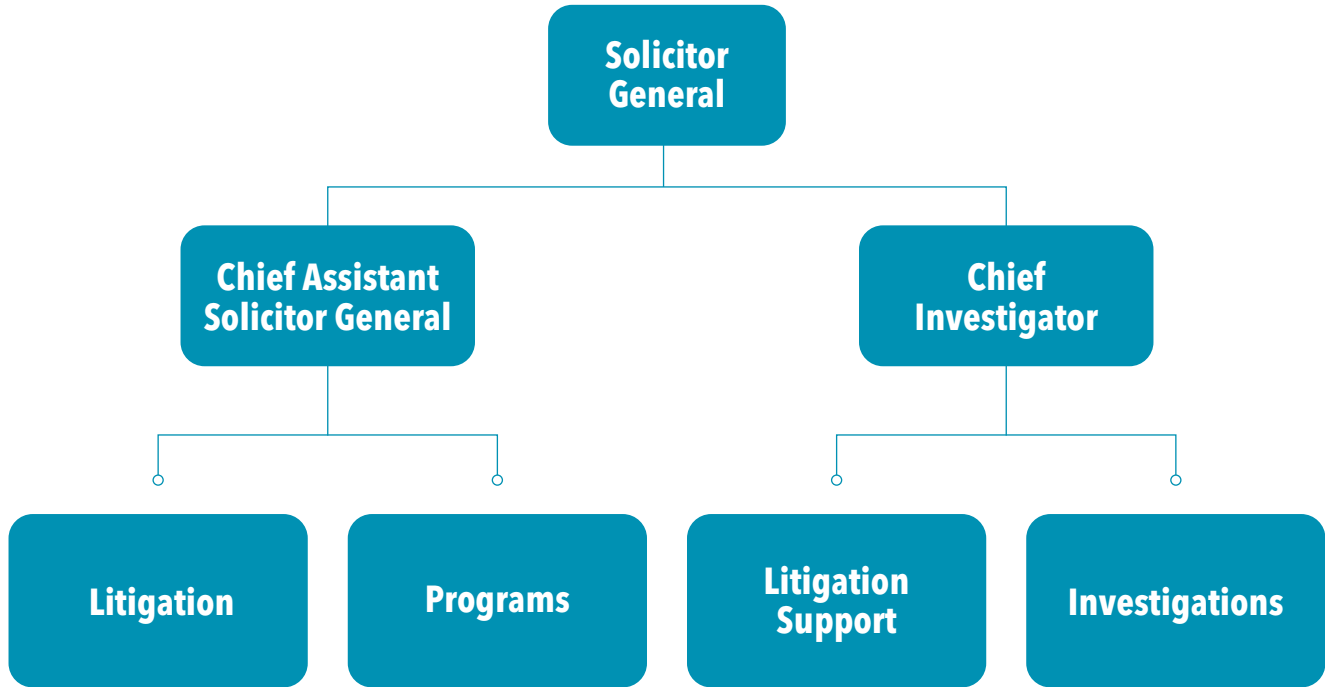
## Mission Statement

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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$7,468,392	\$7,241,489	\$8,372,786	\$10,230,132
52 - Purchased / Contracted Services	\$182,711	\$152,710	\$326,168	\$635,314
53 - Supplies	\$85,629	\$90,970	\$75,218	\$85,890
54 - Capital Outlays	\$46,018	\$91,039	\$73,396	\$135,164
55 - Interfund / Interdepartmental Charges	\$202,740	\$188,833	\$273,304	\$149,480
61 - Other Financing Uses	\$182,793	\$182,793	\$116,667	\$100,793
70 - Retirement Services	\$-	\$1,072,618	\$1,110,156	\$1,307,345
<b>Expense Total</b>	<b>\$8,168,284</b>	<b>\$9,020,452</b>	<b>\$10,347,695</b>	<b>\$12,644,118</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
03810 - Solicitor - State Court	\$7,246,267	\$8,189,728	\$9,326,404	\$11,656,313
03815 - Solicitor - Victim Assistance	\$710,375	\$640,078	\$844,569	\$734,674
03816 - Solicitor - General Pre-Trial Diversion Program	\$211,642	\$190,647	\$176,722	\$253,131
<b>Expense Total</b>	<b>\$8,168,284</b>	<b>\$9,020,452</b>	<b>\$10,347,695</b>	<b>\$12,644,118</b>



## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	89	82	88	91
Funded	89	93	103	107

## Goals and Objectives

### Goal #1: Staff retention.

- Objective #1A: Maintain 70 percent of staff annually.
- Objective #1B: Reclassify current positions and conduct cross training within the department to provide opportunities of upward mobility.

### Goal #2: Office space expansion.

- Objective #2A: Ongoing renovations of current office space.
- Objective #2B: Lease additional office space.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Total number of cases	8,464	9,532	7,578	8,336
Number of accusations filed	7,278	7,207	5,884	6,472
Number of DUI (Driving Under the Influence) and traffic cases prosecuted	2,171	1,159	1,170	1,287
Number of crimes against persons (Domestic violence, stalking etc.)	3,578	3,609	3,769	4,146
Number of education neglect cases	15	218	425	468
Number of pre-trial diversion cases	1,790	2,168	2,100	2,310
Number of State Court Traffic Division B and Magistrate Court cases processed	106,436	110,167	110,716	121,788

a. Total Cases Received - Total cases received for prosecution in State Court Division A

b. Accusations Filed - Accusations/official charges filed

c. DUI and Traffic Prosecution - Cases involving DUI and other traffic offenses

d. Crimes against Persons - Cases involving a crime against a person

e. Education Neglect - Cases involving the failure of parents to comply with Educational requirements for Children

f. Pre-Trial Diversion - Cases reviewed for one of seven Diversion Programs in lieu of formal prosecution of defendants

g. State Court Traffic & Magistrate Court Cases Processed - Traffic Citations, Animal Cases among other cases processed

## Points of Interest

- **“Dancing with the DeKalb Stars”**: DeKalb County Solicitor-General Donna Coleman-Stribling raised over \$50,000 through her fourth annual Dancing with the DeKalb Stars, a domestic violence resource expo, dance competition, and fundraiser. Proceeds benefit local non-profits, the Women’s Resource Center to End Domestic Violence, and the International Women’s House. This sold-out event, which was held at Porter Sanford III Performing Arts & Community Center, exceeded fundraising goals through ticket sales and sponsorships.
- **Second Annual “Better Together: Community Resource Fair”**: DeKalb County Solicitor-General Donna Coleman-Stribling hosted her second annual “Better Together: Community Resource Fair” on November 4, 2023. The purpose of the event was to educate and empower the community. As a law enforcement agency dedicated to building a better, safer DeKalb County through education and prevention, the Solicitor-General’s Office seeks to engage as many residents as possible. Through this event, the office provided resources that strengthened and empowered the residents of DeKalb County. Giveaways, health presentations for senior citizens, and lunch were provided on-site.
- **#NotInMyDeKalb Shelter Donation Initiative**: The Solicitor’s Office Victim Witness program commemorated Domestic Violence Awareness Month with the 6th quarter Ready Bags Drive. The goal was to equip our communities with essential items. Our community responded to the call, and we collected toiletries for women and children, diapers, baby wipes, bottles, baby clothing, and a stroller. The Office distributed 80 Ready bags along with diapers, wipes, and many accessories for babies and infants to the International Women’s House.
- **“First Woman to Serve as Chief Investigator”**: In June 2023, Chief Investigator Tiffany Griffin was chosen to lead the Investigations Unit for the Office of the DeKalb County Solicitor General. In this position, she is responsible for managing the POST Certified Investigators assigned to the various courtrooms and divisions housed in the Solicitor’s Office. Chief Investigator Tiffany Griffin has more than 13 years of experience in the field of Law Enforcement.
- The vision for the Investigations Unit includes growth, stability, and enhancing the strengths of each investigator individually and collectively as a group.
- **“Solicitor-General Donna Coleman-Stribling Honored at 15th Annual International Trailblazer Awards”**: Solicitor-General Donna Coleman-Stribling received the 2023 Debra DeBerry Justice International Trailblazer Award. This award recognizes a person in the justice community who touches the lives of citizens daily. Award recipients for 2023 included Ambassador Andrew Young and Mayor Andre Dickens.
- **“Assistant Solicitor-General Laurel Spainhour Recognized by Council of Accountability Court Judges”**: Assistant Solicitor-General Laurel Spainhour received the prestigious Star Award. Recipients of this prestigious award are chosen from court professionals across the state and recognized for their hard work and dedication to the programs they serve.

## Significant Budgetary Impacts

- The 2021 budget included American Rescue Plan funding for personnel (\$400K), and funding increases for duty radios (\$30K) and vehicles (\$40K).
- The 2022 budget included funding increases for personnel (\$292K) and wireless service coverage extension (\$60K).
- The 2023 budget included funding increases for personnel (\$1.4M) and rental of real estate (\$170K).
- The 2024 budget included funding increases for personnel (\$1.5M) and rental of real estate (\$170K).

# State Court Division A

## 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 State Court.

The State Court Probation mission is to serve and protect the community, provide exceptional service to the courts, and promote growth and lifestyle 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 jurisdictions 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 and Magistrate Court, State Court Probation, and the Marshal's Office.

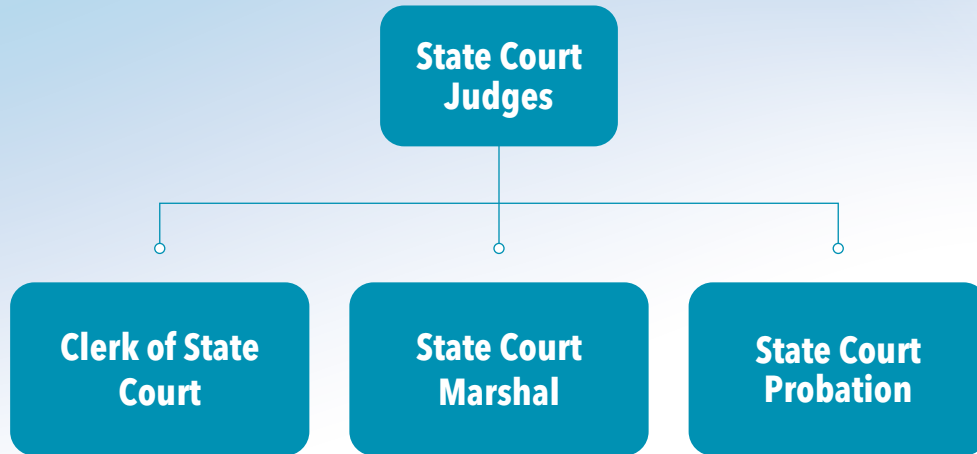
The Clerk serves both the State Court and Magistrate Court and supports a total of 37 judges. The Clerk's Office performs numerous functions in support of the judicial system to include record processing and retention, collection and disbursement of fines and fees, coordination of services in support 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. State Court Probation also monitors several Diversion/Community Alternative Programs established by the Solicitor General's Office to prevent recidivism and improve the quality of life in DeKalb County through interventions and rehabilitation services.

The Marshal's Office, as part of DeKalb County's law enforcement community, is committed to protecting life and property, arresting violators of the law, and enforcing all local, state, and federal laws and ordinances coming within the Office's jurisdiction. In the normal course of duty Deputy Marshals

serve civil processes, dispossessory warrants, traffic warrants issued by State Court traffic division, execute eviction writs, enforce writs of possession, and conduct monthly judicial sales.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$14,721,844	\$16,169,734	\$20,921,782	\$24,633,211
52 - Purchased / Contracted Services	\$710,598	\$627,457	\$758,544	\$1,601,822
53 - Supplies	\$602,687	\$535,102	\$823,320	\$1,227,714
54 - Capital Outlays	\$344,622	\$191,834	\$69,598	\$197,300
55 - Interfund / Interdepartmental Charges	\$535,407	\$968,844	\$880,961	\$1,042,175
56 - Depreciation and Amortization	\$-	\$-	\$-	\$-
61 - Other Financing Uses	\$13,791	\$1,552,462	\$-	\$18,792
70 - Retirement Services	\$-	\$1,952,122	\$2,020,441	\$3,116,783
<b>Expense Total</b>	<b>\$16,928,950</b>	<b>\$21,997,554</b>	<b>\$25,474,647</b>	<b>\$31,837,797</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
03701 - State Court - Judge Wong	\$636,011	\$645,342	\$727,143	\$764,749
03702 - State Court - Judge Anderson	\$630,985	\$651,127	\$722,187	\$755,008
03703 - State Court - Judge Purdom	\$642,795	\$650,625	\$711,877	\$760,695
03704 - State Court - Judge Panos	\$646,406	\$663,392	\$701,495	\$742,855
03705 - State Court - Judge Mike Jacobs	\$604,052	\$653,960	\$730,578	\$747,886
03706 - State Court - Judge Martinez	\$530,545	\$647,804	\$704,563	\$745,668
03707 - State Court - Judge Kimberly Alexander	\$680,945	\$835,514	\$781,377	\$524,409
03710 - State & Magistrate Courts Clerk	\$5,521,523	\$9,073,219	\$8,988,989	\$11,383,467
03712 - State Court - DUI Court	\$449,308	\$466,755	\$540,063	\$1,135,674
03715 - State Court - Probation	\$2,728,027	\$3,208,805	\$2,847,312	\$3,354,511
03720 - State Court - Marshal	\$3,858,353	\$4,501,010	\$8,019,063	\$10,922,875
<b>Expense Total</b>	<b>\$16,928,950</b>	<b>\$21,997,554</b>	<b>\$25,474,647</b>	<b>\$31,837,797</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	191	188	218	269
Funded	191	196	269	269

## Goals and Objectives

**Goal #1:** Implement a new civil service process for the Marshal's Office.

- Objective #1A: Implementation of advanced civil service software.
- Objective #1B: Heighten efficiency for field officers.
- Objective #1C: Improved response in executing Magistrate Court civil services.

**Goal #2:** DUI Court Program enhancements.

- Objective #2A: To increase program participation to maximum capacity.
- Objective #2B: Implementation of in-house alcohol testing for DUI Court and other court supervision programs.

**Goal #3:** Reduction of employee turnover in all divisions.

- Objective #3A: Update Employee Handbook providing clear expectations and objectives.
- Objective #3B: Facilitate team building exercises and events to increase employee engagement.
- Objective #3C: Provide internal award programs to boost morale and incentivize employees.



**Goal #4:** Development and implementation of Artificial Intelligence Technology.

- Objective #4A: Enhance the customer service platform with the use of chatbots and case predictive tools.
- Objective #4B: Increase customer service, support, and engagement.
- Objective #4C: Collect analytics to improve service strategies, internal processes, and meet customer expectations.

**Performance Measures**

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Civil case filings	6,299	6,929	8,693	9,562
Criminal case filings	3,782	4,160	5,661	5,944
Fines and fees collected (Clerk's Office)	\$6,020,139	\$8,500,000	\$13,694,035	\$14,000,000
Probation cases received	2,593	2,878	4,104	4,500
Number of community service hours completed (Probation)	11,684	12,542	19,506	21,506
Fines and fees collected (Probation)	\$1,462,664	\$2,983,162	\$1,614,203	\$2,500,000
Number of writs of eviction executed (Marshal's Office)	1,137	3,242	4,233	6,000
Number of dispossessory warrants served (Marshal's Office)	2,383	2,811	3,959	5,000
Number of civil papers served (Marshal's Office)	10,300	9,417	13,949	15,000
Number of cleared warrants (Marshal's Office)	33	64	125	200
Traffic citations filed (Traffic Court)	34,541	35,077	30,955	34,669
Traffic citations disposed (Traffic Court)	16,865	20,567	130,046	20,801
Number of interactive voice response calls (Call Center)	129,244	127,856	107,296	118,025
Number of calls received and responded to by staff (Call Center)	71,028	74,675	68,621	70,355



## Points of Interest

- The State Court DUI Program was selected by the Georgia Council of Accountability Court Judges as a model court for a third consecutive year.
- The DUI Court Program's prosecutor received the Prosecutor of the Year STAR Award.

## Significant Budgetary Impacts

- The 2021 budget funded increases for personnel (\$147K) and SoftCode software (\$330K).
- The 2022 budget funded increases for personnel (\$1.1M), case management system upgrades (\$409K), courtroom audiovisual equipment upgrades (\$160K), vehicles (\$300K), operating supplies (\$500K), position transfers (\$1.1M), professional services (\$75K), computer equipment (\$250K), courtroom buildout (\$1.1M). The American Recovery Plan funded audiovisual upgrades (\$500K) and time-limited positions to address COVID backlogs (\$75K).
- The 2023 budget funded increases for personnel (\$4M), technology (\$250K), operating supplies (\$200K), and overtime (\$100K).
- The 2024 budget included funding increases for uniforms (\$410K), salary adjustments (\$68K), vehicles (\$385K), and personnel (\$3.8M).

# State Court Division B

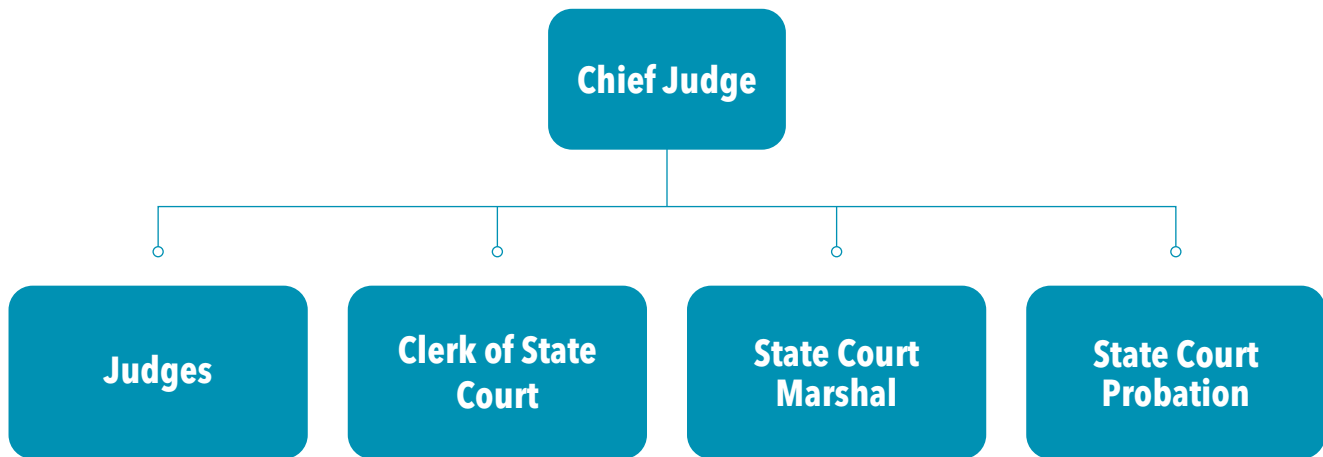
## Mission Statement

The mission of the State Court - Division B 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 State Court - Traffic Division replaced Recorders Court which was abolished by House Bill 301. State Court - Traffic Division was renamed State Court - Division B effective January 1, 2022, and has jurisdiction within unincorporated DeKalb County, including that of conducting jury trials. There are four judges assigned to Division B that are elected and serve four-year terms. State Court Probation and the Marshal's Office are the other constituent entities within the Court, together with the State Court Clerk's Office, they serve and support this division of the court.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$4,023,990	\$3,986,837	\$4,737,040	\$5,661,066
52 - Purchased / Contracted Services	\$486,834	\$803,922	\$485,830	\$1,111,705
53 - Supplies	\$25,330	\$46,477	\$29,996	\$168,406
54 - Capital Outlays	\$-	\$67,475	\$30,071	\$165,000
61 - Other Financing Uses	\$-	\$-	\$-	\$-
70 - Retirement Services	\$-	\$578,362	\$598,607	\$762,593
<b>Expense Total</b>	<b>\$4,536,154</b>	<b>\$5,483,073</b>	<b>\$5,881,544</b>	<b>\$7,868,770</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
03711 - State Court Traffic Division	\$3,241,774	\$4,213,805	\$4,229,299	\$5,708,674
03712 - State Court - DUI Court	\$-	\$192	\$-	\$-
03715 - State Court - Probation	\$-	\$2,022	\$-	\$-
03716 - State Court Traffic Division - Judge Bailey	\$286,130	\$179,943	\$396,340	\$697,457
03717 - State Court Traffic Division - Judge Ramsey	\$341,755	\$394,804	\$376,067	\$457,060
03718 - State Court Traffic Division - Judge Ross	\$332,944	\$368,825	\$463,480	\$537,737
03719 - State Court Traffic Division - Judge Storey	\$333,550	\$323,481	\$416,358	\$467,842
<b>Expense Total</b>	<b>\$4,536,154</b>	<b>\$5,483,073</b>	<b>\$5,881,544</b>	<b>\$7,868,770</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	55	49	50	61
Funded	55	60	61	61

## Goals and Objectives

**Goal #1:** Develop and Implement Quality Assurance measures in each department.

- Objective #1A: Ensure quality control by focusing on how quality requirements are being met.
- Objective #1B: Increase opportunities for employees to receive consistent coaching and development.
- Objective #1C: Increase confidence, accountability, and accuracy in the completion of processes and service to all employees and customers.
- Objective #1D: Provide additional resources, information, and examples for department training manuals and job-related materials.

**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 #2C: Increase resolution and closure rate of cases and issues belonging to customers who require bilingual assistance.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Traffic citations filed (Traffic Court)	34,541	35,077	30,955	34,669
Traffic citations disposed (Traffic Court)	16,865	20,567	130,046	20,801
Number of interactive voice response calls (Call Center)	129,244	127,856	107,296	118,025
Number of calls received and responded to by staff (Call Center)	71,028	74,675	68,621	70,355

## Points of Interest

- Completion of the Mass Case Closure Project closing a total of 104,048 citations resulting in a 420 percent closure rate.
- Employed a full-time Spanish interpreter for court hearings.
- Implemented and streamlined on-site fingerprinting for individuals placed on probation.
- Software upgrades to the Avaya, eFile, and FivePoints Payment Portal to improve and enhance internal and external customer access and experience.

## Significant Budgetary Impacts

- The 2021 budget included American Rescue Plan (ARP) funding of temporary personnel (\$1.3M) and funding increases for full-time personnel (\$114K).
- The 2022 budget included funding increases for part-time personnel funding increase (\$900K), full-time personnel (\$319K), computer equipment (\$165K), Benchmark Solicitor Module (\$80K), E-Citation Pilot (\$30K), and maintenance (\$85K). Approximately, \$3 million was allocated from ARP for the Memorial Drive space buildout.
- The 2023 budget included funding increases for personnel (\$1M) and audiovisual equipment upgrades (\$267K).
- The 2024 budget included funding increases for (\$886K).

# 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 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 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$5,663,622	\$4,915,572	\$5,142,930	\$7,361,125
52 - Purchased / Contracted Services	\$8,202,272	\$3,634,782	\$6,071,697	\$11,196,070
53 - Supplies	\$700,581	\$1,394,963	\$1,384,271	\$1,242,616
54 - Capital Outlays	\$52,234	\$-	\$33,874	\$-
55 - Interfund / Interdepartmental Charges	\$2,033,074	\$1,548,649	\$1,624,069	\$3,604,802
61 - Other Financing Uses	\$1,299,872	\$1,519,041	\$-	\$6,500,000
70 - Retirement Services	\$806,322	\$872,410	\$872,411	\$916,557
<b>Expense Total</b>	<b>\$18,757,976</b>	<b>\$13,885,418</b>	<b>\$15,129,253</b>	<b>\$30,821,170</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
06701 - Stormwater Administration	\$18,446,192	\$13,718,901	\$14,938,861	\$30,463,971
06702 - Stormwater Street Drain Maintenance	\$179,589	\$171,704	\$190,392	\$357,199
06703 - Curb Bumping	\$132,195	\$(5,186)	\$-	\$-
<b>Expense Total</b>	<b>\$18,757,976</b>	<b>\$13,885,418</b>	<b>\$15,129,253</b>	<b>\$30,821,170</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	114	132	118	118
Funded	121	132	132	132

## 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 10,000 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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Pipe installed/replaced (linear feet)	1,500	10,500	3,300	4,200
Drainage structures rebuilt/replaced	147	250	200	300
Citizens drainage projects (tons)	560	1,000	2,000	3,200
Citizens drainage projects (linear feet)	200	1,500	1,200	1,500
Retention ponds cleaned	151	175	180	350

## Points of Interest

- Maintained and cleaned 180 detention ponds.
- Completed design of four road intersections, bridges, and large-scale drainage projects.

## Significant Budgetary Impacts

- In 2021, Curb Bumping moved as a division to Beautification from Stormwater resulting in a reduction of \$375K for the department. Additionally, American Recovery Plan (ARP) federal funding was included for dam repair/improvement - engineering and design (\$650K), Pine Lake Road/ Oak Avenue Drainage Improvements (\$500K), county-owned dams (\$600K), Crabapple Circle Stormwater (\$1.2M), high priority drainage projects (\$4.2M), and increased maintenance and repair (\$500K) to help with backorders and the delays due to the impact of the pandemic.
- In 2022, there were no significant budgetary impacts.
- In 2023, 10 vacant positions (\$288K) were funded along with computer equipment (\$51K) that was over six years old.
- In 2024, pond crew equipment including equipment excavators, dump trucks, and trailers (\$2.1 million) was approved. Additionally, Stormwater culvert replacement was approved (\$5 million).



# Superior Court

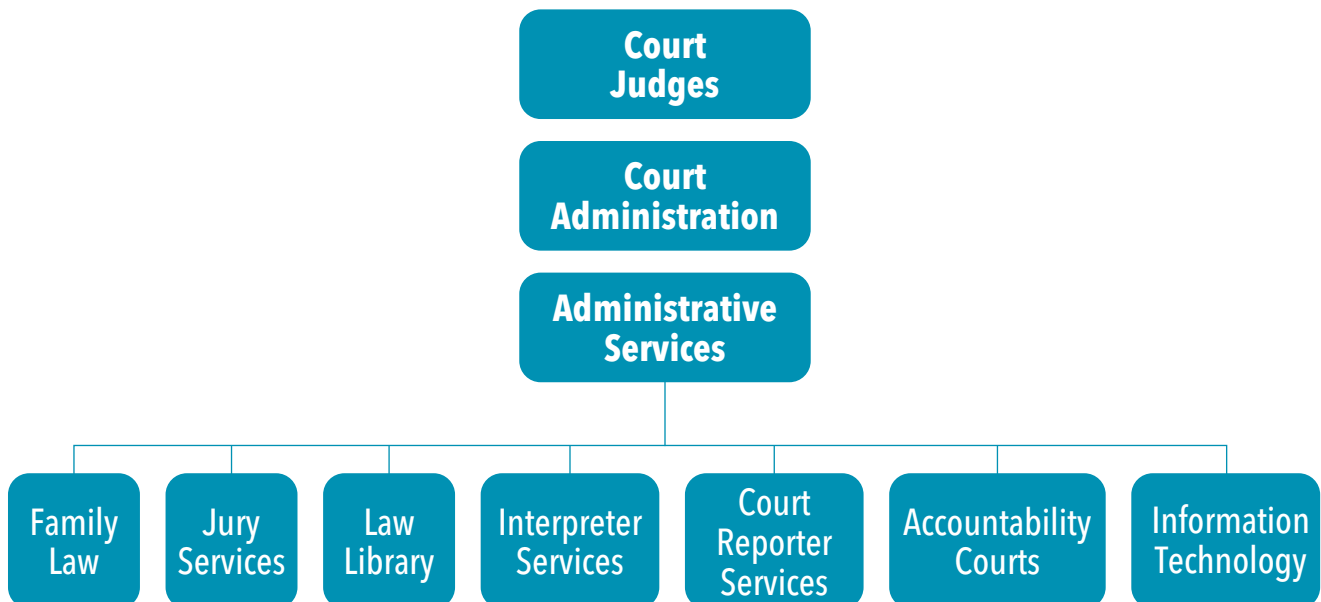
## Mission Statement

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 who need treatment for drug addiction and mental health challenges.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$8,703,836	\$9,769,167	\$11,379,964	\$12,677,703
52 - Purchased / Contracted Services	\$1,501,301	\$2,049,885	\$2,088,060	\$3,264,148
53 - Supplies	\$198,442	\$233,520	\$(146,977)	\$447,560
54 - Capital Outlays	\$100,170	\$93,701	\$204,906	\$179,004
61 - Other Financing Uses	\$-	\$20,317	\$28,942	\$34,835
70 - Retirement Services	\$51,795	\$1,483,338	\$1,541,776	\$1,840,695
<b>Expense Total</b>	<b>\$10,555,545</b>	<b>\$13,649,927</b>	<b>\$15,096,672</b>	<b>\$18,443,945</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
03510 - Judge Adams - Division 5	\$559,031	\$572,681	\$646,162	\$645,081
03515 - Judge Barrie- Division 10	\$537,804	\$542,028	\$616,870	\$664,259
03520 - Judge Dear Jackson - Division 7	\$561,073	\$586,537	\$627,407	\$617,685
03525 - Superior Court - Project Pinnacle	\$-	\$37,387	\$21,906	\$343,344
03530 - Judge Johnson - Division 1	\$528,152	\$518,455	\$631,887	\$627,479
03535 - Judge Brian Lake - Division 9	\$559,151	\$573,538	\$620,364	\$632,065
03540 - Judge Parker-Smith - Division 3	\$589,708	\$559,905	\$629,906	\$633,372
03545 - Judge Nora Polk - Division 8	\$422,509	\$404,789	\$549,643	\$592,854
03550 - Judge Hydrick - Division 6	\$523,631	\$538,183	\$621,942	\$666,630
03555 - Judge Asha Jackson - Division 2	\$522,462	\$532,722	\$649,621	\$631,876
03560 - Judge Morris - Division 4	\$549,548	\$570,414	\$610,219	\$627,778
03565 - Superior Court - Senior Judges	\$146,052	\$102,557	\$104,597	\$145,076
03570 - Superior Court - General	\$913	\$1,185	\$7,153	\$-
03580 - Superior Court - Court Administration	\$3,447,440	\$6,093,769	\$6,675,033	\$9,385,234
03581 - Superior Court - Court Reporters	\$260,126	\$417,654	\$400,222	\$501,096
03582 - Superior Court - Jury Management	\$729,489	\$939,802	\$897,522	\$993,572
03583 - Superior Court - Seminar For Divorcing Parents	\$10,899	\$16,627	\$15,645	\$35,308
03587 - Superior Court - Dispute Resolution	\$538,623	\$554,862	\$643,921	\$634,523
03589 - Superior Court - Accountability Courts	\$-	\$-	\$58,514	\$-
03590 - Superior Court - Grand Jury	\$68,935	\$86,833	\$68,140	\$66,713
<b>Expense Total</b>	<b>\$10,555,545</b>	<b>\$13,649,927</b>	<b>\$15,096,672</b>	<b>\$18,443,945</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	107	119	119	119
Funded	107	130	126	126

## Goals and Objectives

**Goal #1:** Employee retention, training, and recruitment.

- Objective #1A: To remain competitive in our compensation package to be able to retain staff with the knowledge, skills, and experience to ensure the Judiciary can operate effectively.
- Objective #1B: To provide additional training to our employees to enhance their knowledge and skills in their respective subject areas, maximizing their potential and career progression.
- Objective #1C: To maintain a competitive advantage in the job market to not only attract the best employees, but to also attract those that have a passion for public service.

**Goal #2:** Accountability Court Enhancements.

- Objective #2A: Renovations to office space, classrooms, and laboratory, to create a welcoming environment for clinical coordinators, court counselors, case managers and participants.
- Objective #2B: Upgrades to the computer lab, to include access to necessary software and services for Participants.
- Objective #2C: Increase the program census. There has been a 37 percent increase in referrals thus far, seeking to enter the program which will ultimately increase the census allowing the DeKalb County Accountability Courts program to continue in its pursuit to reduce recidivism.

**Goal #3:** Case Flow Management and Court Performance.

- Objective #3A: Implementation of data visualization, to ensure that the information provided is easily accessible and identifiable.
- Objective #3B: Help employees to utilize court systems as a tool and not become overwhelmed with new technology.
- Objective #3C: Provide court performance that leads to court efficiency, and ultimately Judicial economy.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Civil/Domestic Filings	N/A	9,019	10,457	10,457
Civil/Domestic Case Dispositions	800	8,300	10,867	10,867
Felony Case Dispositions	5,900	N/A	3,549	3,549
Jury Trials	34	93	90	90
Referrals to Alternative Dispute Resolution	649	571	603	603
Family Law Center services	15,224	25,211	26,542	26,542

## Points of Interest

- Increased participation in our Accountability Courts.
- Stabilized building logistics and updates to technology.
- Increased jury trials.
- Updated elevator system to provide a more seamless experience for our customers and constituents who visit the courthouse.

## Significant Budgetary Impacts

- The 2021 budget included funding increases for personnel (\$378K). The budget also included American Rescue Plan funding of \$5.9 million to fund personnel (\$1.7M), court sponsored programs (\$500K) and COVID related capital requests (\$3.7M).
- The 2022 budget included funding increases for personnel (\$1.4M), court reporter and interpreter services (\$250K), general operating expenses (\$650K), Project Pinnacle (\$65K) and Accountability Court programs (\$250K) and pandemic related capital projects (\$3.7M).
- The 2023 budget included funding increases for privatized security (\$350K), technology (\$1M), Court Programs (\$600K) and personnel (\$1M).
- The 2024 budget included funding increases for personnel (\$800K), Accountability Courts' programs (\$226K), security services (\$125K) and courthouse flood repairs expenses (\$284K).

# Tax Commissioner

## Mission Statement

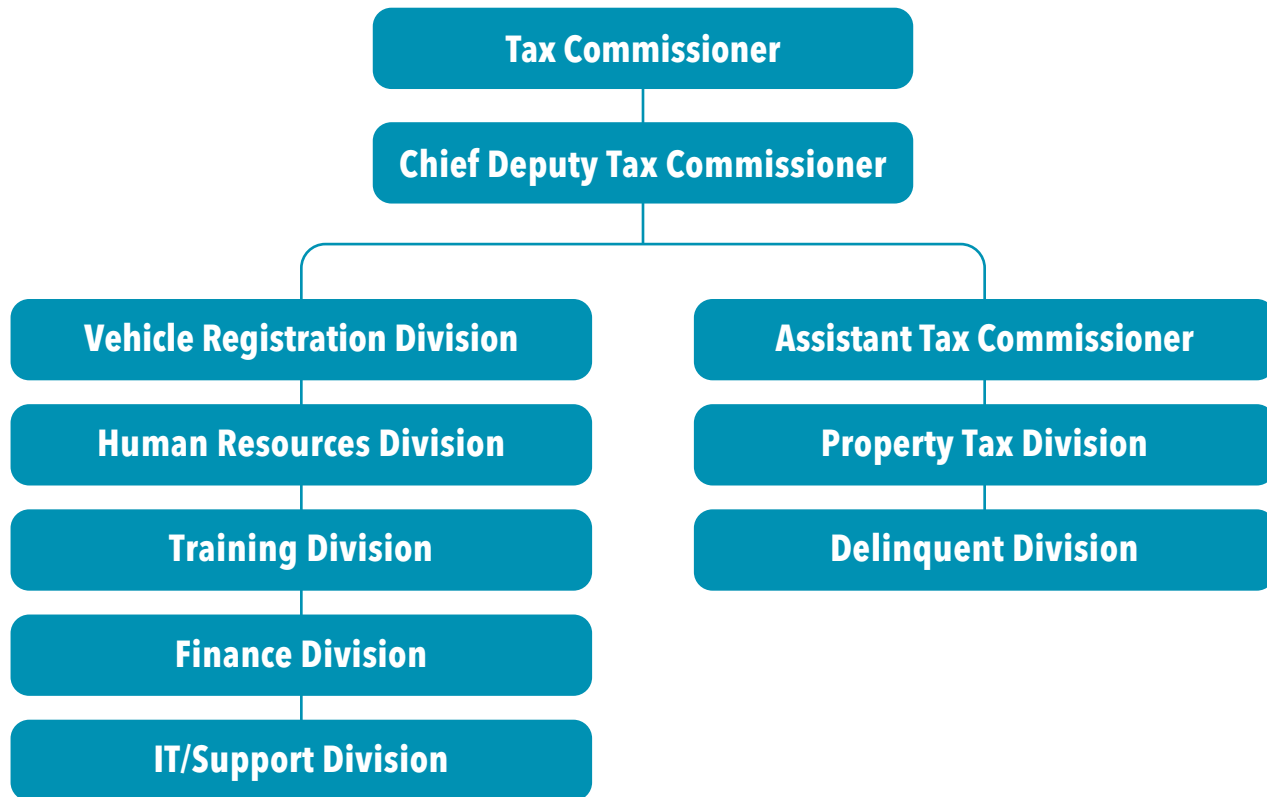
The Tax Commissioner's mission is to provide excellent customer service to all taxpayers, citizens, public officials, businesses, and government entities by anticipating their needs while performing the duties of the Office of Tax Commissioner as required by the Georgia Constitution and Georgia Department of Revenue (DOR).

## Description

The Tax Commissioner is a constitutional officer elected county-wide. The duties of the Tax Commissioner's Office are to coordinate the production of the county digest, create and mail tax billings, receive and distribute ad valorem tax revenue to the county and local governing authorities, the school board, tax allocation districts, and to title and renew all motor vehicles. 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. Moreover, the office also bills residential sanitation, stormwater utility, streetlights, speed humps within the various districts, issues, and records liens for delinquent taxes where appropriate. When required by law, we advertise and conduct sales of delinquent properties as required by law.

As a tag agent we also collect funds for insurance lapses, vehicle ad valorem tax, title ad valorem tax, and issues temporary registration permits, license plates and renewal decals.

# Organizational Chart



# Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$6,454,557	\$6,517,174	\$7,422,628	\$8,237,614
52 - Purchased / Contracted Services	\$1,734,478	\$1,893,340	\$2,021,134	\$2,412,222
53 - Supplies	\$136,130	\$150,119	\$148,729	\$151,480
54 - Capital Outlays	\$129,952	\$348,851	\$196,402	\$495,575
55 - Interfund / Interdepartmental Charges	\$20,149	\$20,962	\$22,107	\$22,587
56 - Depreciation and Amortization	\$-	\$-	\$6,371	\$-
57 - Other Costs	\$-	\$-	\$-	\$1,800
70 - Retirement Services	\$-	\$899,003	\$899,004	\$1,086,208
<b>Expense Total</b>	<b>\$8,475,266</b>	<b>\$9,829,449</b>	<b>\$10,716,376</b>	<b>\$12,407,486</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
02810 - Tax Commissioner - Tax Collections & Records	\$1,231,453	\$1,429,780	\$1,731,827	\$1,987,024
02820 - Tax Commissioner - Motor Vehicle Tax	\$3,416,352	\$3,431,467	\$3,855,010	\$4,348,410
02821 - Tax Commissioner - Motor Vehicle Temporary	\$277,480	\$183,196	\$13,997	\$126,464
02825 - Tax Commissioner - Motor Vehicle Security	\$290,364	\$293,539	\$408,940	\$518,940
02830 - Tax Commissioner - Delinquent Tax Administration	\$1,160,987	\$1,119,656	\$1,294,039	\$1,430,148
02840 - Tax Commissioner - Tax Administration / Accounting	\$2,098,631	\$3,371,812	\$3,412,564	\$3,996,500
<b>Expense Total</b>	<b>\$8,475,266</b>	<b>\$9,829,449</b>	<b>\$10,716,376</b>	<b>\$12,407,486</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	89	90	102	113
Funded	103	107	113	113

## Goals and Objectives

**Goal #1:** Receive and distribute ad valorem tax revenue, commissions, fees, penalties, and interest to the appropriate governing authorities.

- Objective #1A: Operate an effective / efficient operation that yields 97 percent plus collection rate for the current tax digest calendar year.
- Objective #1B: Achieve an effective ad valorem tax collection rate of 98 percent of approved tax digest in subsequent years of operations.

**Goal #2:** Maintain standardized auditable office practices and procedures that deliver high quality outcomes at all levels.

- Objective #2A: Conduct scheduled performance reviews, employee development and communication efforts within the workplace.
- Objective #2B: Build high performance teams through employee development opportunities and educational support.



**Goal #3:** Be a leader in the tax administration industry by using cost-effective and value-added technology.

- Objective #3A: Attend industry specific Training/Development seminars or conferences to gather and identify performance improvement opportunities.
- Objective #3B: Represent DeKalb at Constitutional Officers Association of Georgia, Association of County Commissioners of Georgia, and TC TECH (Tax Commissioners - Tech Group).

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Annual property tax receivables Billed (RE,P-P,UT,MH,HD)*	1,259,081,821	1,449,541,345	1,514,491,315	1,605,360,793
Annual property tax receivables - collected (RE,P-P,UT,MH,HD)*	1,200,316,539	1,363,163,202	1,464,887,092	1,567,429,188
Percent of property tax collected as of 12/31 of the current tax year	95,33%	94,04%	96,70%	97,64%
Delinquent taxes (prior year) collected in the current tax year	30,288,525	28,309,172	28,535,389	28,391,450
Number of property tax accounts billed	264,590	263,049	243,975	258,975
Number of homestead property applications	13,406	13,748	13,243	13,993
Motor vehicle ad valorem taxes collected	5,962,897	5,536,960	4,928,830	4,879,542
Motor vehicle TAVT collected	138,737,689	137,265,364	143,438,966	149,176,525
Number of vehicle registrations	144,075	146,089	142,631	146,909
Number of delinquent tax executions issued	10,605	10,171	11,137	11,693
Number of Click2Skip Appointments **	8,960	11,063	21,620	25,944
Taxpayer Calls Answered **		136,546	128,683	135,117

\* Real Estate (RE), Personal Property (PP), Utility (UT), Mobile Home (MH), Heavy Duty Equipment (HD)

\*\* New measure added in FY24

## Points of Interest

- Customer Service
  - Successfully scheduled 21,620 appointments through Click2Skip program. This program allows taxpayers to reserve service times in advance and avoid waiting in line to be serviced.
  - E-Services such as renewing and applying for tags, change of address and cancelling registration can all be done online.
  - Served 252,982 taxpayers requiring same-day, walk-in service. The Same-Day Waitlist provides a no-touch contact services that allow taxpayers to wait in their cars until it's their turn to be serviced.

- Maintained full-service operations at all office locations in addition to website, drop box and self-service kiosk options.
- Launched new property search website that features a cleaner look, improved search options, easier navigation, and access to RE and PP information.
- Continued to enforce COVID-19 safety protocols, including routine temperature checks, maintaining sanitation practices, performing counter wipe-downs between customers, and conducting frequent electrostatic spraying.
- Community
  - Conducted over 17 community presentations to inform homeowners about property taxes and benefits of homestead exemptions.
  - Proudly answered 128,683 taxpayer calls.
  - Collected gifts for the 4th Annual Holiday Angels Gift Drive benefiting the Scottdale Learning Center.
  - Hosted TC Technology Conference August 15-18.
- Financials
  - Continued to achieve Tax Digest approval in 2023.
  - Achieved collections of 96.72 percent of current year taxes.
  - Received and disbursed approximately \$1.7 billion to county, school, cities, TADs, and CIDs.
  - Witnessed a six percent increase in Homestead Exemptions over the past five years.
  - Reported an additional 46,887 in Kiosk transactions since 2019.
- Innovation / Technology
  - Shortened document retrieval times by going paperless and imaging over 100,000 documents.
  - Implemented SmartFile online application system for special exemptions.
  - Received over 3,908,348 website pageviews.
  - Email subscriptions went up to 11,351 for 2023.
  - Had a social media reach of 7,991,162.
  - Implemented a new chatbot to improve online customer service experience & provide 24/7 support.
  - Conducted in-house training unique to our industry.
  - Enhanced security protocols under Georgia open carry laws.
  - Enabled remote technology in the Call Center.

## Significant Budgetary Impacts

- In 2021, a new processing and mailing system was obtained to speed up processing from August to December requiring \$63K for bank service charges.
- In 2022, the department's servers, desktops and printers were replaced, and software and maintenance were purchased (\$188K).
- In 2023, replacement of 20-year-old scanner/payment processing machine for a more efficient machine with upgraded software, \$187K.
- The 2024 budget includes \$70K for Sherriff and Security Costs and \$75.8K for advertising through direct mailers and radio advertising to inform taxpayers of deadlines, tax changes, etc.

# Transportation

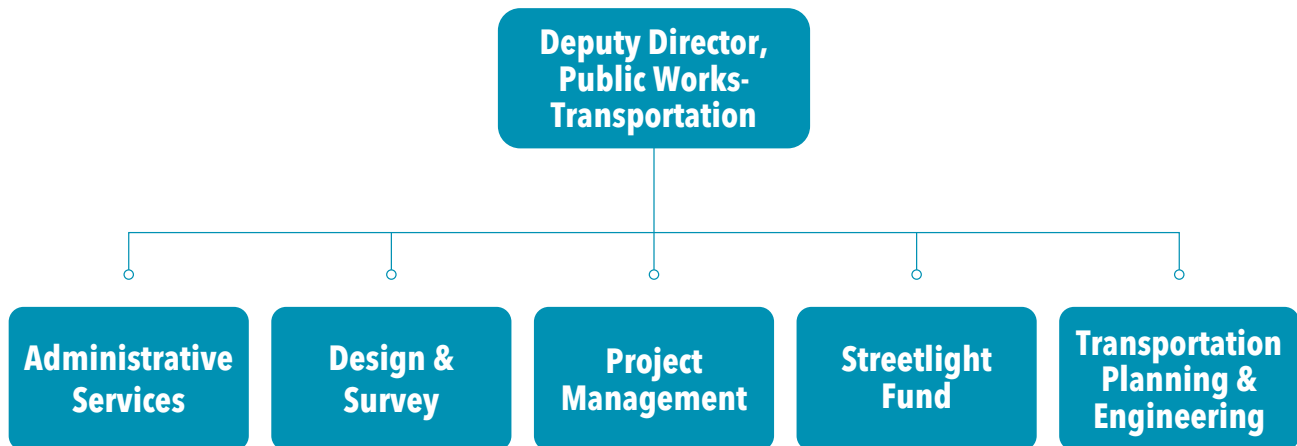
## Mission Statement

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 (GDOT) 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 streetlight districts.

## Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$1,575,035	\$1,484,830	\$1,669,934	\$1,857,541
52 - Purchased / Contracted Services	\$220,970	\$831,041	\$322,486	\$418,868
53 - Supplies	\$626,586	\$2,757,225	\$2,182,766	\$2,442,821
54 - Capital Outlays	\$-	\$92	\$12,740	\$-
55 - Interfund / Interdepartmental Charges	\$99,705	\$65,672	\$60,693	\$57,691
61 - Other Financing Uses	\$-	\$100,000	\$-	\$-
70 - Retirement Services	\$-	\$286,678	\$296,711	\$275,687
<b>Expense Total</b>	<b>\$2,522,296</b>	<b>\$5,525,538</b>	<b>\$4,545,329</b>	<b>\$5,052,608</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
05405 - Roads & Drainage - Administration	\$6,248	\$10,320	\$17,529	\$-
05407 - Transportation - Administrative Services	\$361,788	\$661,408	\$687,542	\$706,000
05410 - Transportation - Engineering Operations	\$42,544	\$48,411	\$42,271	\$85,000
05415 - Transportation - Design/Survey & Construction	\$419,936	\$327,798	\$383,705	\$504,018
05420 - Roads & Drainage - Drainage	\$364	\$444	\$484	\$-
05425 - Transportation - Project Management	\$268,519	\$515,750	\$291,034	\$299,034
05430 - Transportation - Land Acquisition	\$211,420	\$183,934	\$206,632	\$268,607
05450 - Roads & Drainage - Drainage Maintenance	\$-	\$-	\$5,316	\$-
05455 - Roads & Drainage - Storm Water Management	\$485	\$494	\$665	\$-
05460 - Transportation - Traffic Planning & Engineering	\$1,139,396	\$3,739,647	\$2,872,967	\$3,130,983
05462 - Transportation - Traffic Calming	\$8,948	\$259	\$32	\$-
05465 - Transportation - Traffic Lights	\$99	\$-	\$-	\$1,039
05466 - Transportation - Signals	\$33,982	\$19,312	\$19,392	\$45,206
05467 - Transportation - Signs & Paint	\$28,567	\$17,760	\$17,760	\$12,721
<b>Expense Total</b>	<b>\$2,522,296</b>	<b>\$5,525,538</b>	<b>\$4,545,329</b>	<b>\$5,052,608</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	16	17	15	15
Funded	17	17	17	17

## Goals and Objectives

**Goal #1:** Improve safety and operations on DeKalb County roadways by implementing projects in the current regional Transportation Improvement Program and by funding other projects using Special Purpose Local Option Sales Tax.

- Objective #1A: Utilize on-call design firms to meet plan development schedules set by GDOT and Atlanta Regional Commission.
- Objective #1B: Seek additional state and federal funding to cover 80 percent of anticipated construction costs where full county funding is not feasible.

**Goal #2:** Make work processes more efficient and services more accessible to the public through improved use of technology.

- Objective #2A: Reduce paper files by 25 percent through increased scanning of existing plans and documents.
- Objective #2B: Develop an on-line utility encroachment permit application system in Cityworks to improve responsiveness and better track already permitted work.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Percentage of projects that meet fiscal year targets as set in the Regional Transportation Improvement Program	100%	100%	83%	100%
Amount of state and federal funding programmed for transportation projects in DeKalb County versus anticipated costs	90%	80%	80%	80%
Number of professional licenses and certifications amongst staff	9	6	5	8
Distribution of professional licenses and certifications amongst staff	50%	35%	28%	35%

## Points of Interest

- Completed new traffic signal on Pleasantdale Road at Pleasantdale Park / Elementary School.
- Renewed Local Administered Project certification with GDOT allowing DeKalb County sponsorship of federally funded projects for the next three years.
- Awarded congressionally directed funds for sidewalk on Flat Shoals Parkway and pedestrian improvements on Pleasantdale Road.

## Significant Budgetary Impacts

- In 2021, there was additional funding provided for maintenance and repair of streetlights (\$40K) and additional funding for electricity (\$605K).
- The 2022 budget funded the Emory Roundabout Sidewalk Project to reduce traffic and promote safety (\$150K), traffic counters were approved to limit speed on the roads (\$15K) within the county, and funding for a sidewalk to be constructed in the Henderson Mill area (\$100K). Additionally, an engineer review officer was approved to assist the department (\$62,734) with plan reviews.
- In 2023, two staff engineers (\$160K) that were previously unfunded were funded for design and construction and land acquisition.
- In 2024, maintenance and repair of streetlighting systems (\$50K) due to storm damage was increased. Additionally, two vacant positions (requisition technician and engineer review officer) were funded (\$147K).



# 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
54 - Capital Outlays	\$-	\$20,542,291	\$(4,020,919)	\$-
55 - Interfund / Interdepartmental Charges	\$-	\$300	\$-	\$-
56 - Depreciation and Amortization	\$-	\$-	\$497,309	\$-
57 - Other Costs	\$-	\$-	\$-	\$-
58 - Debt Service	\$0	\$-	\$-	\$-
61 - Other Financing Uses	\$-	\$-	\$-	\$31,516,648
<b>Expense Total</b>	<b>\$0</b>	<b>\$20,542,591</b>	<b>\$(3,523,609)</b>	<b>\$31,516,648</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
01310 - Vehicle Replacement	\$0	\$20,542,591	\$(3,523,609)	\$31,516,648
<b>Expense Total</b>	<b>\$0</b>	<b>\$20,542,591</b>	<b>\$(3,523,609)</b>	<b>\$31,516,648</b>

## Goals and Objectives

Fleet Management manages the assets of this fund. Please see their goals and objectives.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Size of fleet	3,540	3,529	3,692	3,692
Vehicles additions	19	21	17	34
Vehicle replacements approved	246	344	349	150
Surplus auction proceeds	1,797,622	984,934	712,916	1,000,000

## Points of Interest

- For FY2024, the budget replacement schedule includes \$31 million for additions and replacement of 184 vehicles.
- The county has gone from vehicle replacement on a yearly basis to funding with a “rolling” fund structure to allow a steady funding source.
- Due to varying and wide fulfillment windows for vehicle orders, there are typically many current orders either pending or in-process that are not yet reflected in the actual expenditures.

## Significant Budgetary Impacts

- In 2021, the vehicle replacement budget included 246 in replacements.
- In 2022, the vehicle replacement budget included 344 in replacements.
- In 2023, the vehicle replacement budget included 349 replacements.
- In 2024, the vehicle replacement budget includes 150 replacements.

# Victim Assistance

## 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 five percent 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	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
52 - Purchased / Contracted Services	\$1,075	\$13,371	\$-	\$1,075
61 - Other Financing Uses	\$742,611	\$265,539	\$-	\$587,830
<b>Expense Total</b>	<b>\$743,686</b>	<b>\$278,910</b>	<b>\$-</b>	<b>\$588,905</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
03101 - District Attorney - Victim Assistance	\$743,686	\$278,910	\$-	\$588,905
<b>Expense Total</b>	<b>\$743,686</b>	<b>\$278,910</b>	<b>\$-</b>	<b>\$588,905</b>

## Goals and Objectives

**Goal #1:** To provide funds to eligible agencies for programs to assist crime victims.

## Significant Budgetary Impacts

- In 2021 - 2024, there were no significant budgetary impacts.

# Watershed Management

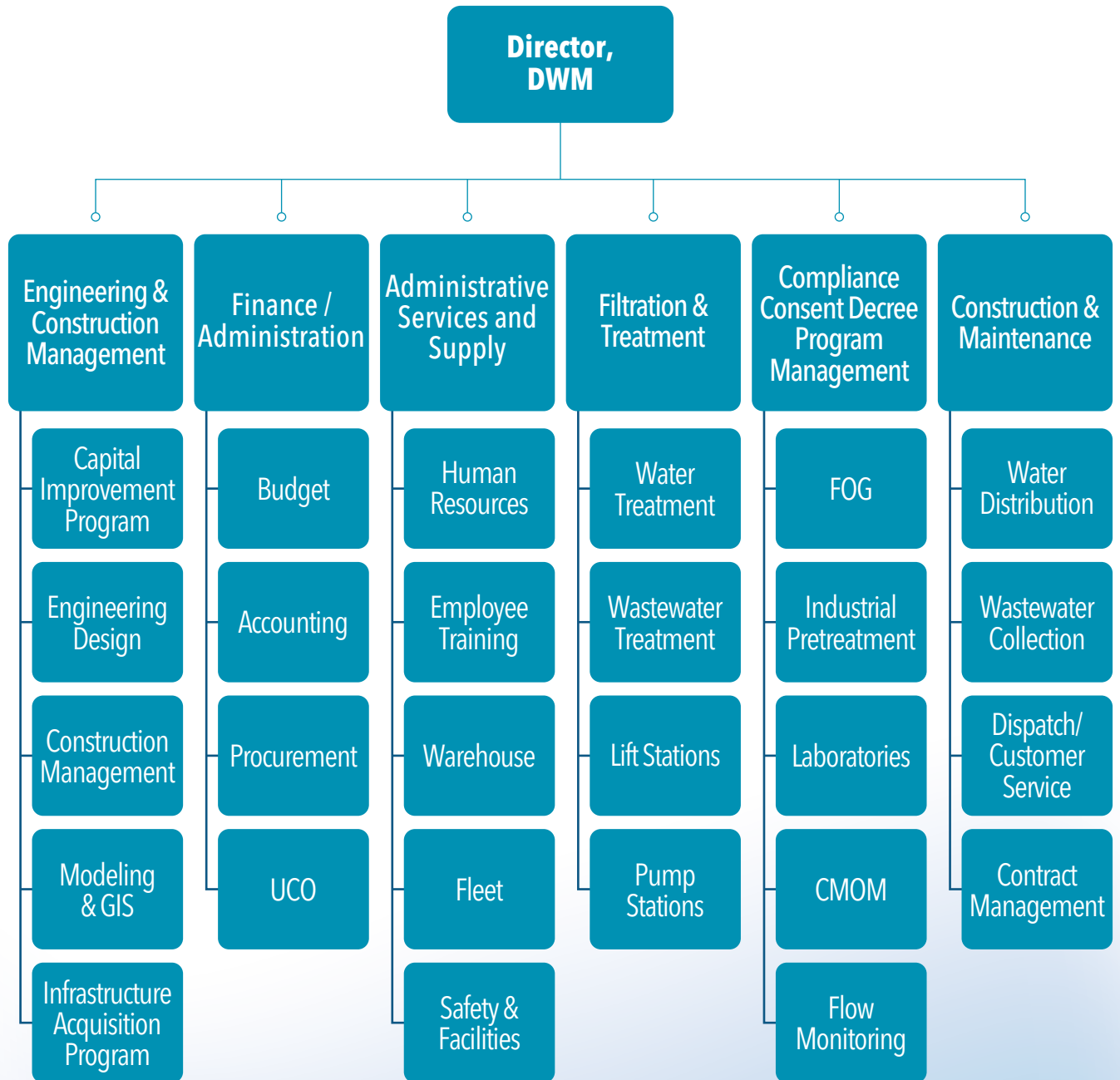
## Mission Statement

Our mission is to provide reliable, high quality drinking water and treat collected wastewater exceeding standards, promoting public health, safety, and economic development.

## 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 originating from customers to meet or exceed permitted discharge limitations 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 for system enhancements and consent decree compliance as approved by the DeKalb County Board of Commissioners.

# Organizational Chart



## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$55,539,103	\$52,763,634	\$57,855,914	\$59,858,959
52 - Purchased / Contracted Services	\$25,032,386	\$20,746,168	\$28,227,545	\$48,577,652
53 - Supplies	\$33,256,157	\$30,743,912	\$29,849,899	\$41,201,976
54 - Capital Outlays	\$1,003,535	\$934,489	\$242,280	\$3,140,432
55 - Interfund / Interdepartmental Charges	\$14,884,370	\$27,634,323	\$28,338,637	\$29,728,422
56 - Depreciation and Amortization	\$-	\$-	\$61,134	\$-
57 - Other Costs	\$16,605,465	\$18,699,547	\$19,653,111	\$18,702,123
58 - Debt Service	\$1,055,226	\$1,819,171	\$1,744,941	\$4,825,975
61 - Other Financing Uses	\$127,772,372	\$127,583,604	\$126,120,589	\$106,230,416
70 - Retirement Services	\$7,972,824	\$7,871,354	\$8,146,859	\$7,580,878
<b>Expense Total</b>	<b>\$283,121,437</b>	<b>\$288,796,201</b>	<b>\$300,240,910</b>	<b>\$319,846,833</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
08001 - Watershed Mgmt - Directors Office	\$9,673,103	\$8,271,227	\$7,311,144	\$12,669,516
08002 - Watershed Mgmt - Admin & Fiscal Control	\$14,409,890	\$24,234,249	\$25,431,357	\$25,102,529
08003 - Watershed Mgmt - Warehouse	\$1,850,098	\$1,784,795	\$1,932,856	\$3,461,573
08004 - Watershed Mgmt - Collection Services	\$5,807,670	\$5,362,685	\$5,642,952	\$6,413,210
08005 - Watershed Mgmt - Revenue Collections	\$113,107	\$113,685	\$125,172	\$147,000
08006 - Watershed Mgmt - Debt Services	\$65,785,762	\$65,731,060	\$91,544,759	\$79,030,911
08007 - Watershed Mgmt - Reserve & Transfer To R & E	\$61,813,466	\$61,877,887	\$34,354,227	\$27,002,414
08009 - Watershed Mgmt - Gps/Gis/Data Management	\$2,695,729	\$2,792,409	\$2,748,097	\$2,854,853
08010 - Watershed Mgmt - Eng Design/Survey/Land Acq	\$16,755	\$11,316	\$11,316	\$-
08015 - Watershed Mgmt - It Support	\$700,683	\$494,380	\$400,327	\$1,076,477
08016 - Watershed Mgmt - Non-Sinking Fund Debt	\$1,055,226	\$1,842,171	\$1,744,941	\$4,825,975
08018 - Watershed Mgmt - Safety Security & Facilities Operations	\$-	\$-	\$1,282,066	\$6,034,530
08019 - Watershed Mgmt - Water - F&T Admin & Supervision	\$22,286	\$25,599	\$10,429	\$23,734
08020 - Watershed Mgmt - Water - P&M Admin & Supe+Rvision	\$305,897	\$309,621	\$405,772	\$468,520
08021 - Watershed Mgmt - Water Production Operation	\$8,651,669	\$9,837,895	\$9,950,095	\$11,435,994



Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
08022 - Watershed Mgmt - Water Maintenance	\$5,652,570	\$7,173,017	\$7,718,089	\$13,887,558
08023 - Watershed Mgmt - Water Laboratory	\$777,773	\$838,022	\$836,726	\$1,222,718
08024 - Watershed Mgmt - Sewer Lab Admin & Supervision	\$33,512	\$22,413	\$10,418	\$-
08025 - Watershed Mgmt - Sewer Laboratory	\$896,041	\$852,162	\$945,878	\$1,272,782
08026 - Watershed Mgmt - Sewer Monitoring	\$383,878	\$344,745	\$364,301	\$438,943
08028 - Watershed Mgmt - Sewer - Wpc Snapfinger Plants	\$10,602,703	\$11,943,728	\$13,737,056	\$12,959,780
08029 - Watershed Mgmt - Sewer - Lift Station	\$768,438	\$926,163	\$958,710	\$3,839,656
08030 - Watershed Mgmt - Sewer - Wpc Pole Bridge Plant	\$3,971,384	\$5,156,565	\$6,816,954	\$10,501,601
08032 - Watershed Mgmt - Sewer - Wpc Pole Bridge Maintenance	\$1,214,285	\$1,176,592	\$935,737	\$4,638,995
08033 - Watershed Mgmt - Sewer - Wpc Facilities Maintenance	\$4,381,981	\$5,917,166	\$5,847,982	\$9,291,734
08034 - Watershed Mgmt - Sewer - Plants Operated By Other Governments	\$16,260,020	\$18,651,687	\$19,433,449	\$17,348,738
08035 - Watershed Mgmt - Water & Sewer - C & M Div Management & Admin	\$4,154,655	\$3,844,698	\$3,909,010	\$6,120,403
08036 - Watershed Mgmt - Technical Services	\$6,006,002	\$6,076,797	\$6,198,902	\$6,261,970
08037 - Watershed Mgmt - Sewer - District1 - Collection Systems	\$20,557,781	\$13,049,728	\$12,966,852	\$16,047,598
08038 - Watershed Mgmt - Water - Meters	\$8,155,232	\$6,153,109	\$5,967,000	\$7,299,950
08040 - Watershed Mgmt - Water - Maintenance	\$18,147,952	\$15,335,206	\$17,380,867	\$20,408,693
08041 - Watershed Mgmt - Capacity Analysis	\$4,910,207	\$5,604,236	\$10,354,858	\$4,524,326
08042 - Watershed Mgmt - Compliance And Backflow	\$1,727,553	\$1,438,748	\$1,213,727	\$1,032,801
08045 - Watershed Mgmt - Pretreatment Program	\$1,617,669	\$1,602,292	\$1,748,883	\$2,201,351
08050 - Watershed Mgmt - Capitalization Account	\$461	\$150	\$-	\$-
<b>Expense Total</b>	<b>\$283,121,437</b>	<b>\$288,796,201</b>	<b>\$300,240,910</b>	<b>\$319,846,833</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	670	688	646	669
Funded	678	688	683	669

## Goals and Objectives

**Goal #1:** Replace 20 miles of water main.

**Goal #2:** Deposit sufficient credits in the credit bank to allow approval for 95 percent of capacity requests in Priority Fix List (PFL) areas.

**Goal #3:** Replace 10,000 outdated water meters.

**Goal #4:** Reduce the PFL by 20 percent.

**Goal #5:** Clean at least 700 miles of sanitary sewers to reduce sanitary sewer overflows.

**Goal #6:** Place the new Snapfinger Wastewater Facility in service.

**Goal #7:** Achieve a 99 percent-meter reading efficiency.

**Goal #8:** Complete 75 percent of all construction and maintenance work orders.

**Goal #9:** Complete the expansion of City Works to the lift stations/pump stations and warehouse functions.

## Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Goal
Water pumped (billions of gallons)	24	23	23	24
Plant capacity (Georgia Environmental Protection Division permitted, millions of gallons)	128	128	128	128
Daily average consumption (millions of gallons)	66	66	66	66
Gallons of wastewater treated (millions)	12,034	11,755	12,105	11,965
Average of gallons of wastewater treated per day (millions)	33	33	33	33
Laboratory samples tested/analyzed	75,437	84,229	96,991	106,000
Customer support calls	58,632	69,365	61,998	72,000
Meter Connections - Water	201,566	202,760	204,086	205,234
Meter Connections - Sewer	173,793	174,925	176,101	177,248

## Points of Interest

- Statistics:
  - Repaired about 841 water main breaks and 410 sewer main breaks respectively.
  - Installed 908 small and 62 large meters respectively.
  - Replaced 4,203 meters.
  - Achieved water meter reading efficiency level of 99.49 percent.
  - Cleaned 315 miles of sewer lines.
  - Replaced over 18.5 miles of water mains and 2.9 miles of sewer mains respectively.
  - Rehabilitated nearly 25 miles of sewer with cured in place pipe.
  - Completed 8,508 fats, oil, and grease inspections, and issued 1,195 violation notices.
  - Inspected 2,454 stream crossings.

- o Conducted 15.120 million square feet of easement clearing and 1.328 million linear feet of root removal.
  - o Pumped over 23,392 million gallons of water to the system.
  - o Treated 11,600 million gallons of wastewater.
- Continued work on implementing Cityworks and enQuesta software systems:
  - o Completed the transition to enQuesta for billing.
  - o Worked on enQuesta.
  - o Implemented the Lift Stations and Pump Stations into Cityworks; began work on the storeroom and plant projects for implementation into Cityworks; enQuesta Project for the Integration with Cityworks for GO Live in early 2024.
- Hosted public education events including “Imagine a Day Without Water” where residents, students, and business owners learned about the importance of water conservation and the causes and effects of water pollution. Participants were also treated to a tour of DeKalb County’s Scott Candler Water Treatment Plant.
- Released the 2024 Drinking Water Quality Report, also referred to as a Consumer Confidence Report (CCR). DWM continues to surpass all federal and state drinking water quality standards, providing DeKalb County customers with high-quality drinking water. DWM serves more than 760,000 customers and is responsible for treating and distributing drinking water and collecting and treating wastewater throughout the county. By law, tap water is tested for various water quality parameters to ensure that the water is safe for people to drink. DeKalb County Watershed collects and tests over 250 samples per month from locations throughout the distribution system. Additionally, DWM also conducts 45 daily production control tests, 365 days a year. The CCR provides detailed information on monitoring data gathered from the water quality testing during 2023. The CCR is being distributed through Facebook, Twitter and NextDoor and is available on DWM’s website at [www.dekalbcountyga.gov/DWM-CCR](http://www.dekalbcountyga.gov/DWM-CCR).

## Significant Budgetary Impacts

- As a measure to balance the budget for this fund, the transfer to the general fund for overhead costs was suspended for 2021 but resumed in 2022. In 2021, there was a negative budget transfer to capital that was no longer relevant starting.
- Watershed took advantage of low-cost government loans, so costs including fees, principal and interest payments began in 2021 with the first Water Infrastructure Finance and Innovation Act (WIFIA) loan. By 2022, these costs included two WIFIA loans and one Georgia Environmental Finance Authority loan.
- The 2022 budget also included American Rescue Plan funding for Woodland Hill’s and Shephard’s Lane replacement projects (\$13M).

- The 2023 budget included increases for leaseholds (\$2M), additional security services for lighting, security cameras and an upgraded access control system at each campus (\$1.5M), closed circuit television (CCTV) retrofit for compatibility with CCTV trucks (\$178K), two new trucks for general foreman and the construction inspector and replacement of two valve trucks and equipment (\$200k), Roadhaven Drive Electric Vehicle Project (\$264.9K and \$7.8K at mid-year) and \$7.9M was added at mid-year for additional maintenance and repair services to comply with the consent decree programs that are legally required as per the United States Environmental Protection Agency and their lawsuit against the county.
- The 2024 budget includes additional funding for police for traffic control and safety measures including installation of fencing and access controls as well as lighting at various Watershed locations throughout the county (\$1.5K in security services and \$345K in professional services), purchase of a hydro excavator vacuum to improve excavation for repair services (\$250K), new and replacement computer equipment, scanners and plotters (\$490K), additional funding in maintenance and repair services for on-call electric, HVAC (heating, ventilation and air conditioning), and plumbing services, fencing repair, etc. (\$735K), and in-grade adjustments for employee retention (\$2.4K).

# 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. The Incurred But Not Reported (IBNR) is determined by an independent actuarial firm.

## Organizational Chart

The Finance Department manages this fund. See that department's organizational chart.

## Financials

Common Object Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
51 - Personal Services and Employee Benefits	\$405,091	\$423,482	\$494,183	\$500,090
52 - Purchased / Contracted Services	\$398,713	\$155,024	\$211,905	\$369,976
53 - Supplies	\$-	\$-	\$283	\$-
55 - Interfund / Interdepartmental Charges	\$1,189,069	\$(3,527,592)	\$(245,185)	\$8,853,751
57 - Other Costs	\$-	\$-	\$-	\$70,651
70 - Retirement Services	\$63,252	\$77,927	\$80,652	\$79,909
<b>Expense Total</b>	<b>\$2,056,124</b>	<b>\$(2,871,160)</b>	<b>\$541,839</b>	<b>\$9,874,377</b>

Cost Center Level Expenditures	FY21 Actual	FY22 Actual	FY23 Actual (Unaudited)	FY24 Budget
01010 - Insurance - Workers Compensation	\$2,056,124	\$(2,872,800)	\$541,839	\$9,874,377
01025 - Insurance - Other	\$-	\$1,640	\$-	\$-
<b>Expense Total</b>	<b>\$2,056,124</b>	<b>\$(2,871,160)</b>	<b>\$541,839</b>	<b>\$9,874,377</b>

## Positions

Full-Time Positions	FY21	FY22	FY23	FY24
Filled	6	6	6	6
Funded	5	6	6	6

## Goals and Objectives

The Finance Department manages this fund. See that department's goals and objectives.

## Points of Interest

- Closed over 600 workers compensation claims in 2023.

## Significant Budgetary Impacts

- The 2021 budget included no significant budgetary impacts.
- In 2022, the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 and 2024 budgets included no significant budgetary impacts.



# 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. 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.

## Description

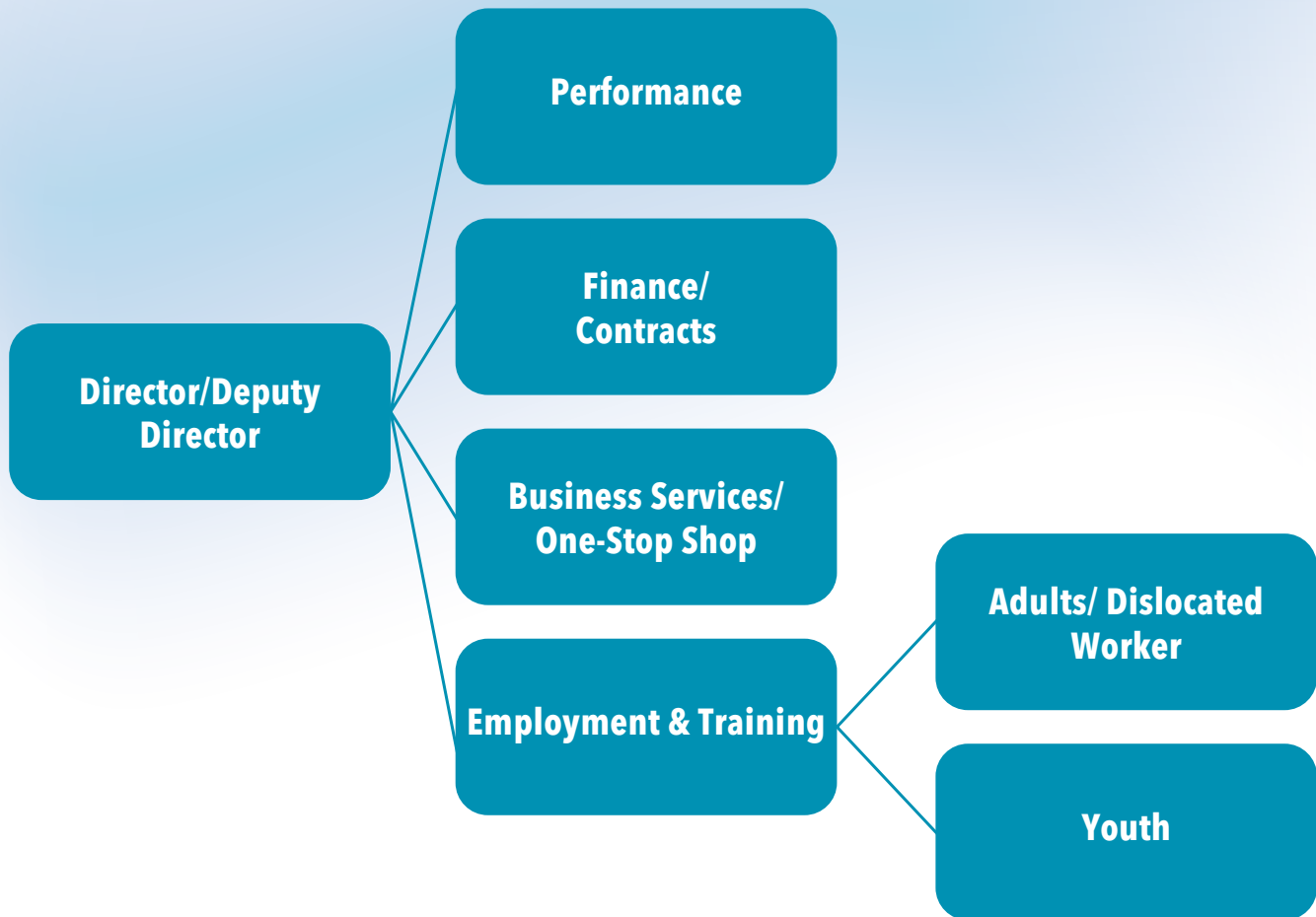
WorkSource DeKalb is a county department that is 100 percent federally funded by the U.S. Department of Labor. Prior to 2017, it was called DeKalb Workforce Development. WSD serves the unemployed and underemployed citizens of DeKalb County by providing work readiness programs, services, and activities 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. The participant must meet all criteria in the Individual Employment Plan, Case Notes for Adults/Dislocated Workers, Individual Service Strategy assessment, determination of need and other documentation for provision of goods and services.

Training services for adults and 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 percent federally funded and its financials are separate from the operating budget. It is presented here for reference.

## Goals and Objectives

**Goal #1:** At WorkSource DeKalb, our goal is to increase participant occupational skills attainment, improve the quality of the workforce, reduce welfare dependency, and enhance the productivity and competitiveness of the Nation.

- Objective #1A: Through our program training and work experience opportunities, we will be able to assist a participant in the development/enhancement of their work skills. This enhancement will allow a participant to become more competitive in their industry. Our participant pool ranges from local citizens (adult or youth of Dekalb County) to Veterans and formerly incarcerated citizens. Youth participants are provided with apprenticeship opportunities that will promote growth and experience within the industry they have chosen.

## Points of Interest

- In 2023, DeKalb's Virtual Career Academy received over 2,400 applications and provided workforce development training for over 700 interns. The summer youth employment program, which was adapted to provide county youth with an opportunity to safely learn and earn during the summer, was held from June 5 to July 7, 2023. The program provided career development, education enrichment and summer income for 619 youth, ages 14 to 24. Each participant earned \$10.00 per hour and worked up to 20 hours per week while learning virtually.
- The DeKalb Virtual Career Academy was a cooperative effort by DeKalb County Government, DeKalb County School District, Georgia Piedmont Technical College, WorkSource DeKalb, and other various public and private partners. The virtual curriculum offered academic enrichment courses, life skills and job readiness training in a structured virtual learning environment. Additionally, motivational speakers engaged, educated, and inspired participating youth.

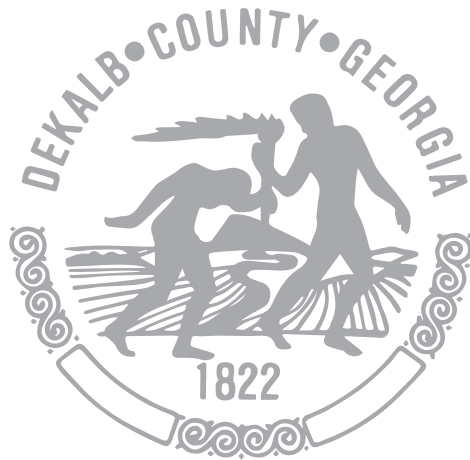
## Significant Budgetary Impacts

- The 2021 budget included American Recovery Plan funding for the DeKalb Career Pathway Forward Initiative Academy, focused on individuals who have lost employment due to pandemic. The Virtual Career Academy for 2022 will serve 750 Virtual Participants and 100 in person participants (\$1.5M).
- The 2022-2024 budgets had no significant budgetary impacts.



**2024 Budget Document  
DeKalb County, Georgia  
for the Fiscal Year Starting  
January 1, 2024**

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# Capital & Grants

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DeKalb County  
GEORGIA

# Capital Program/Impact of Capital Investments on Operating Budget

It has been the practice to strategically use fund balance to pay for non-recurring expenditures. Many of these non-recurring expenditures were funded in the previous year budget but were not spent or are for capital repairs that have resulted from years of deferred maintenance. The use of fund balance for these items allows the county to fund critical needs while maintaining a structurally balanced budget and very healthy rainy-day funds.

Typically, departments submit their capital requests during the budget process and the chief operating officer appoints a capital committee to review, discuss, and develop recommendations for capital requests. DeKalb County Capital Improvement Program Committee is required by Section 2-113 of the DeKalb County Code:

*Sec. 2-113. - Capital Improvements Program.*

*(a) The chief executive shall appoint a capital improvements program committee of such number and composition as may be desired to assist in the preparation of a comprehensive capital improvements program for consideration by the board of commissioners as a part of the information submitted to it in the budget review process. Such a program should include a comprehensive priority list of county capital facility needs including cost estimates, annual operating budgetary impact, and potential revenue sources. The committee's efforts will be supported by the staff of the planning and finance departments and such other staff as the chief executive and board of commissioners may direct.*

*(b) The committee shall be established and shall hold public hearings when it is determined that some funding may be available for capital improvements program projects.*

The capital committee hosts public meetings to discuss the capital projects. The projects requesting tax funds are ranked according to the following criteria - regulation mandate, critical need, condition, and cost. Enterprise Funds requests are funded according to available fund balance within the enterprise. From this process, a five-year capital plan is developed in which the recommendation, for instance, will include recommendations to delay funding until subsequent years. Capital projects are requested, reviewed, and updated annually.

Based on the scoring of the capital projects, the committee makes a recommendation to the Chief Executive Office/Chief Operating Office and Board of Commissioners to make the final decision for funding.

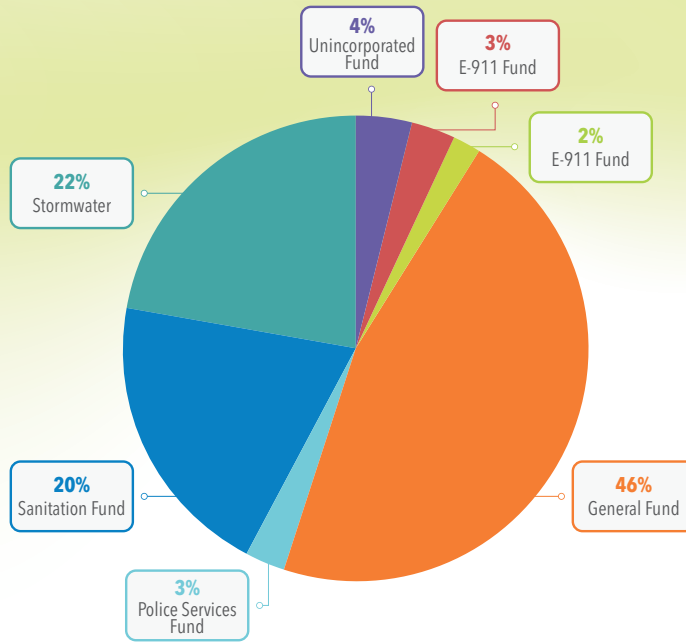
The capital plan includes \$22.1M from all sources of funding for various projects, a decrease of \$29M from 2023. In the tax fund, the capital budget is \$12.1M, a decrease of \$30.6M from 2023. Capital

budgets usually change from year to year due to the availability of funds and project schedules. The following chart illustrates the funded capital projects for FY2024.

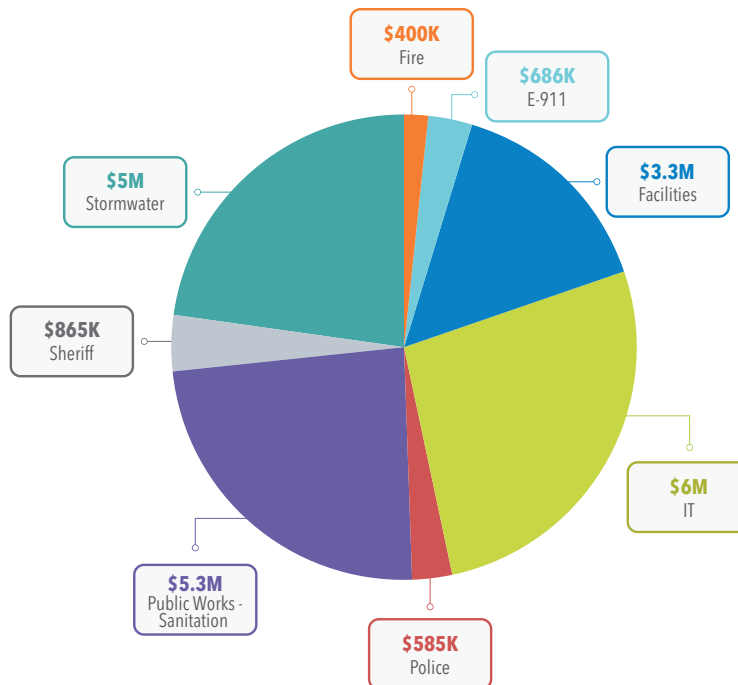
## Capital Improvement Projects

Fund Type	Fund Name	Project Description	User Department	FY2024 Adopted
Tax Funds	General Fund	Building Renovations	Facilities	470,000
Tax Funds	General Fund	Building Renovations	Facilities	422,103
Tax Funds	General Fund	Elevator upgrades	Facilities	285,900
Tax Funds	General Fund	Energy audit and performance review	Facilities	202,000
Tax Funds	General Fund	Lighting upgrades	Facilities	31,820
Tax Funds	General Fund	Equipment upgrades	IT	2,000,000
Tax Funds	General Fund	Software	IT	550,000
Tax Funds	General Fund	Software	IT	490,000
Tax Funds	General Fund	Software	IT	850,000
Tax Funds	General Fund	Software	IT	290,000
Tax Funds	General Fund	Software	IT	520,000
Tax Funds	General Fund	Consultant Services (Avaya)	IT	750,000
Tax Funds	General Fund	Camera system upgrade evaluation	IT	250,000
Tax Funds	General Fund	Consultant Services (MDM and MFA)	IT	300,000
Tax Funds	General Fund	Lease payments	Sheriff	864,803
Tax Funds	General Fund	HVAC upgrades	Facilities	1,755,046
Tax Funds	General Fund	Building Renovations	Facilities	96,500
Tax Funds	Fire Fund	Building Renovations	Fire Fund	400,000
Tax Funds	Unincorporated Fund	Beautification Projects	Public Works - Sanitation	1,000,000
Tax Funds	Police Services Fund	Construction	Police	165,000
Tax Funds	Police Services Fund	Construction	Police	420,470
Special Revenue Funds	E-911 Fund	Call Center upgrades	E-911	686,290
Enterprise Funds	Sanitation Fund	Modular trailers	Public Works - Sanitation	1,500,000
Enterprise Funds	Sanitation Fund	Landfill construction	Public Works - Sanitation	842,703
Enterprise Funds	Sanitation Fund	Tank replacement	Public Works - Sanitation	2,000,000
Enterprise Funds	Stormwater	Culvert replacement	Stormwater Administration	5,000,000
<b>Grand Total</b>				<b>22,142,635</b>

## Capital Improvement Program by Fund



## Capital Improvement Program by Department





# 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. Most of the county’s capital projects are prioritized and selected based on a five-year capital improvement plan, submitted by requesting department to the Budget Office.

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, capital improvement projects (which includes all projects funded from other revenue sources), the Homestead Option Sales Tax (HOST) Capital Projects Fund, the Community Oriented Policing Services (COPS) projects fund, and the Urban Redevelopment Agency. Other capital projects funds include Water and Sewer, Sanitation, the DeKalb-Peachtree Airport, Stormwater Utility and Special Purpose Local Option Sales Tax.

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.

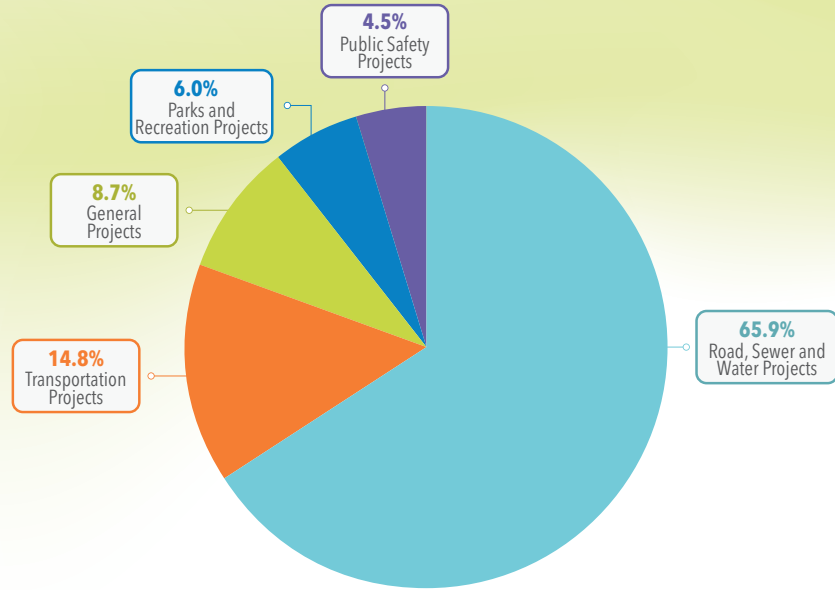
## Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
Airport CIP	\$23,128,734	\$14,747,982	\$8,380,752
Alliance To Improve Emory Village (AIEV)	\$40,000	\$-	\$40,000
Arthur Blank Foundation	\$475,000	\$338,023	\$136,977
Atlanta Regional Commission- Economic Development	\$49,000	\$39,200	\$9,800
Callanwolde Foundation	\$1,100,000	\$1,100,000	\$0
City Of Clarkston	\$100,000	\$95,829	\$4,171
Cops Bonds Proceeds	\$14,251,916	\$10,506,996	\$3,744,920
Dekalb County (CIP)	\$327,845,021	\$219,418,070	\$108,426,951
Emory University	\$100,079	\$99,967	\$112
FAA - AIRPORT	\$8,875,806	\$8,419,911	\$455,895
Fuqua Development, LP	\$102,500	\$34,900	\$67,600
G.O. Bonds	\$518,908,921	\$287,959,438	\$230,949,482
Host	\$2,037,569	\$1,867,528	\$170,040
Interest	\$2,336,892	\$2,243,853	\$93,039
Marta- Transportation	\$1,393,779	\$865,183	\$528,596
Parks Bonds	\$33,818,888	\$30,635,499	\$3,183,389
Private Donations	\$1,386,978	\$882,909	\$504,069
Sanitation CIP	\$31,933,253	\$30,781,478	\$1,151,774
State Of Georgia Department Of Transportation	\$53,715,176	\$26,363,820	\$27,351,356
Traffic Signal Contractor Donation	\$1,331,914	\$871,668	\$460,246
U.S. Department Of Housing & Urban Dev.	\$7,840,000	\$7,768,780	\$71,220
U.S. Dept Of Transportation (Airport)	\$19,543,789	\$16,784,558	\$2,759,230
U.S. Dept Of Transportation (CIP)	\$2,056,736	\$1,736,718	\$320,019
U.S. Dept Of Justice (LLEBG)	\$2,878,734	\$1,552,701	\$1,326,033
Urban Redevelopment Bond	\$7,370,074	\$6,007,617	\$1,362,457
Water & Sewer Bond Fund	\$255,546,887	\$254,024,554	\$1,522,334
Water & Sewer Renewal & Extension Fund	\$1,493,222,510	\$1,358,710,538	\$134,511,972
YMCA(Bransby Outdoor Center)	\$2,911,264	\$2,849,945	\$61,319
<b>Total</b>	<b>\$2,814,301,419</b>	<b>\$2,286,707,666</b>	<b>\$527,593,753</b>

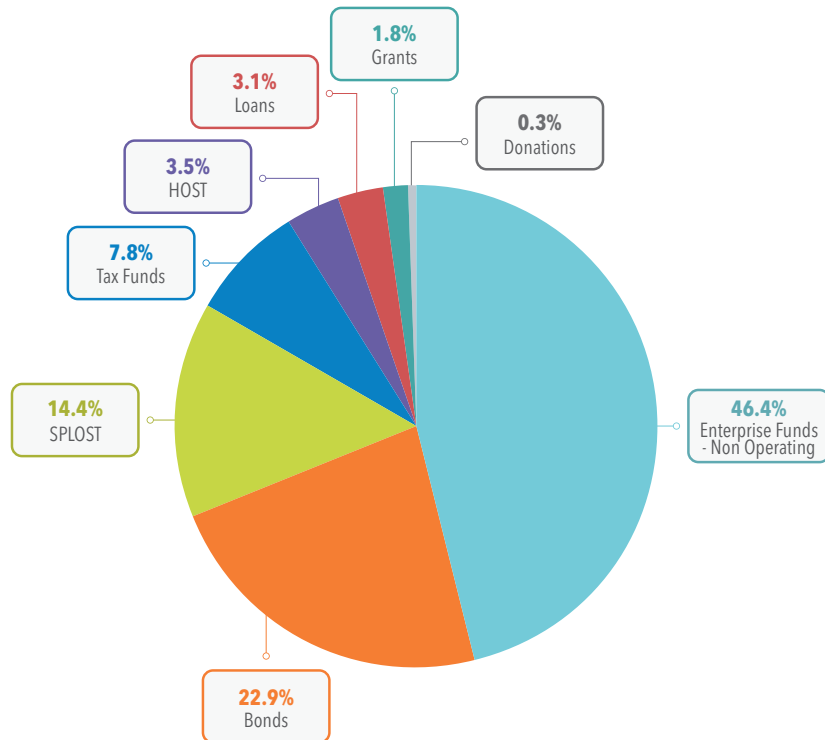
## Financials - Expenditures by Fund

Fund	Budget	Expenditure	Balance
314 - 2001 G.O. Bonds - Parks	\$34,316,888	\$30,991,482	\$3,325,406
315 - 2006 G.O. Bonds - Trans, Parks, & Librar	\$135,534,818	\$127,936,413	\$7,598,405
320 - 2018 SPLOST	\$388,042,978	\$163,467,742	\$224,575,236
321 - 2018 Other SPLOST Funding Projects	\$16,421,389	\$2,297,697	\$14,123,692
330 - HOST Capital Projects	\$3,726,251	\$3,550,308	\$175,944
350 - Capital Improvement Projects	\$333,255,227	\$226,079,219	\$107,176,008
351 - COPs - Projects	\$24,139,916	\$20,364,677	\$3,775,239
356 - Urban Redevelopment Agency	\$7,370,074	\$6,007,617	\$1,362,457
357 - HUD Section 108 Loan	\$7,840,000	\$7,768,780	\$71,220
512 - Dpt Of Watershed Mgmt Revenue Bonds Cons	\$1,111,504,217	\$1,026,530,467	\$84,973,750
513 - Dpt Of Watershed Mgmt Renewal & Extension	\$637,265,181	\$586,204,625	\$51,060,555
542 - Sanitation Capital Projects	\$46,914,211	\$38,005,910	\$8,908,302
552 - Airport Capital Projects	\$53,737,383	\$42,013,089	\$11,724,294
582 - Stormwater Management Capital Projects	\$14,232,886	\$5,489,642	\$8,743,244
<b>Total</b>	<b>\$2,814,301,419</b>	<b>\$2,286,707,666</b>	<b>\$527,593,753</b>

## Capital Improvement Program by Category



## Capital Improvement Program by Funding Source



# 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 in the unincorporated portion of DeKalb County.

## Financials

Funding Source	Budget	Expenditure	Balance
Arthur Blank Foundation	\$475,000	\$338,023	\$136,977
G.O. Bonds	\$23,000	\$17,960	\$5,040
Parks Bonds	\$33,818,888	\$30,635,499	\$3,183,389
<b>Total</b>	<b>\$34,316,888</b>	<b>\$30,991,482</b>	<b>\$3,325,406</b>

Cost Center	Budget	Expenditure	Balance
80314 CIP - 2001 G.O. BONDS - PARKS	\$33,633,288	\$30,525,098	\$3,108,190
86101 CIP - RPCA	\$683,600	\$466,384	\$217,216
<b>Total</b>	<b>\$34,316,888</b>	<b>\$30,991,482</b>	<b>\$3,325,406</b>

## Points of Interest

- The allocation of funding was distributed by commissioner's district for acquisition, development, and county wide projects. The bond funded positions have been phased out and the administration of these projects are 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
100145-DIST.6-ARMSTRONG PRK DEV	\$99,520	\$99,520	\$1
100147-DIST.6-BOULDERCREST DEV	\$242,469	\$241,286	\$1,183
100149-DIST.6-FORK CRK MT PARK DEV	\$200,000	\$186,704	\$13,296
100180-A BLANK-CONSTITUTION DEV	\$100,000	\$99,776	\$224
100492-CITY-WIDE MAIN LAND ACQUIS.	\$902,575	\$887,546	\$15,029
100493-CITY-WIDE MAIN LAND DEVELOPMENT	\$8,134,795	\$8,133,294	\$1,501
100505-CITY.WIDE MEM.DR.KENSING.ACQ.	\$5,102,284	\$5,096,284	\$6,000
100509-CITY.WIDE-DUE DILIGENCE-ACQ.	\$485,000	\$481,482	\$3,518
100511-CITY.WIDE-HORSE FARM ACQ.	\$958,333	\$958,332	\$1
100514-CITY.WIDE-PERIM.MULITI.TRL.ACQ.	\$150,000	\$83,820	\$66,180
100572-DIST.1 DEVELOPMENT.DEV	\$530,802	\$-	\$530,802
100585-DIST.2 DEVELOPMENT	\$23,935	\$9,668	\$14,268
100592-DIST.2-MAIN LAND ACQUISITION	\$382,815	\$142,517	\$240,298
100607-DIST.3 SHOAL CREEK DEV.	\$9,216	\$8,760	\$456
100613-DIST.3-MAIN LAND ACQUISITION	\$23,777	\$490	\$23,287
100619-DIST.4 HIDDEN ACRES DEV.	\$457,346	\$457,221	\$125
100622-DIST.4 TOBIE GRANT DEV.	\$35,000	\$13,750	\$21,250
100623-DIST.4 WADE WALKER DEV.	\$3,536,772	\$3,496,958	\$39,814
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	\$2,982,801	\$21,690
101437-DIST.2-BRIAR-ARMSTRONG.DEV	\$75,000	\$70,607	\$4,393
101943-CITY-WIDE HIGH PRIOR MAIN-DEV	\$715,473	\$713,170	\$2,303
102459-DIST 1 HENDERSON PARK	\$529,496	\$517,588	\$11,908
104161-FRAIZER ROWE PARK	\$62,193	\$60,818	\$1,375
104187-DIST. 2 ZONOLITE PARK	\$49,500	\$48,729	\$771
104214-LUCIOUS SANDERS REC CNTR	\$170,000	\$122,156	\$47,844

## Financials

### Expenditures by Project (Cost Center 80314 continued)

Project	Budget	Expenditure	Balance
104357-ROHOBOTH SCHOOL PROPERTY	\$530,000	\$514,483	\$15,517
104363-DIST. 2 PENDERGRAST PARK DEV	\$70,000	\$70,000	\$0
104364-GEORGE LUTHER DOT	\$2,111,166	\$2,107,442	\$3,725
104490-SCOTT CIRCLE LAST	\$269,304	\$238,608	\$30,696
104493-DIST. 2 BRIARLAKE CATHEY	\$40,000	\$38,250	\$1,750
104536-DIST 7-ARABIA MTN TRL	\$80,000	\$37,300	\$42,700
104564-DONZI/SOUTH RIVER TRL	\$451,029	\$144,890	\$306,139
104626-DIST 4 HAMILTON PARK DEV	\$42,000	\$41,740	\$260
104649-Dist 3. ELLENWOOD DEV	\$200,000	\$87,467	\$112,533
104681-DIST4 LITTL CRK HORSE FARM DEV	\$215,000	\$209,068	\$5,932
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
104845-DIST. 4 WADE WALKER DEV	\$35,000	\$-	\$35,000
104854-DIST 5- LITHONIA PARK DEV	\$100,000	\$90,924	\$9,076
104858-CW PRTR SNFRD CTR	\$50,000	\$46,263	\$3,737
104859-DIST 7 LTHN PARK DEV	\$100,000	\$97,803	\$2,197
104860-DIST 4 TOBIE GRANT REC CTR	\$250,000	\$244,940	\$5,060
104862-DIST. 7 RAINBOW PARK DEV	\$139,238	\$139,238	\$0
104863-DIST. 1 DEVELOPMENT. DEV	\$23,200	\$-	\$23,200
104933-CTY-WIDE POOL REPAIRS	\$75,000	\$74,100	\$900
104986-DIST.7 LITTLE CRK FARM DEV.	\$103,500	\$98,603	\$4,897
104999-DIST.7-LUCIOUS SANDERS	\$12,004	\$8,858	\$3,146
105055-DIST. 4-AVONDALE DUNAIRE DEV	\$1,065,000	\$293,714	\$771,286
105077-DIST. 2 ZONOLITE PARK DEV	\$97,352	\$46,052	\$51,300
105111-CTY-WIDE RAINBOW PARK DEV	\$150,000	\$150,000	\$0
105345-MYSTERY VALLEY GOLF DEV	\$200,000	\$150,000	\$50,000
105437-ROWLAND ROAD	\$130,524	\$74,039	\$56,485
105732-DIST 2 - BRIARLAKE FOREST DEV	\$297,055	\$290,160	\$6,895
106444-DIST 2 - EMORY TRAIL	\$280,000	\$13,416	\$266,584
106445-DIST 2 - FRAZIER ROWE DEV	\$25,537	\$24,040	\$1,497
106446-DIST 2 - MASON MILL DEV	\$85,270	\$14,041	\$71,229
106609-D-1 MERCER TRAIL	\$46,000	\$35,920	\$10,080
106736-2023 PARK PRIDE - FLAT SHOALS	\$45,000	\$-	\$45,000
106737-2023 PARK PRIDE - NH SCOTT	\$28,434	\$-	\$28,434
<b>Total</b>	<b>\$33,633,288</b>	<b>\$30,525,098</b>	<b>\$3,108,190</b>



## Financials

### Expenditures by Project (Cost Center 86101)

Project	Budget	Expenditure	Balance
105344-NEEDHAM PARK DEV	\$363,600	\$172,225	\$191,375
105346-SCOTT CIRCLE STEVENSON	\$320,000	\$294,159	\$25,841
<b>Total</b>	<b>\$683,600</b>	<b>\$466,384</b>	<b>\$217,216</b>

### Points of Interest

- The 2001 General Obligation 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 (Fund 315)

Funding Source	Budget	Expenditure	Balance
Callanwolde Foundation	\$1,100,000	\$1,100,000	\$0
DeKalb County (CIP)	\$2,061,187	\$1,016,024	\$1,045,163
G.O. Bonds	\$126,842,943	\$120,479,564	\$6,363,378
Interest	\$2,336,892	\$2,243,853	\$93,039
State Of Georgia Department Of Transportation	\$282,532	\$247,027	\$35,506
YMCA(Bransby Outdoor Center)	\$2,911,264	\$2,849,945	\$61,319
<b>Total</b>	<b>\$135,534,818</b>	<b>\$127,936,413</b>	<b>\$7,598,405</b>

## Financials Expenditures by Department (Fund 315)

Cost Center	Budget	Expenditure	Balance
80454 CIP - 2006 G.O. BONDS-TRANSPORTATION	\$782,532	\$732,719	\$49,813
80461 CIP - 2006 G.O. BONDS-PARKS/GREENSPACE	\$90,969,065	\$89,318,719	\$1,650,346
80468 CIP - 2006 G.O. BONDS-LIBRARIES	\$43,783,221	\$37,884,974	\$5,898,246
<b>Total</b>	<b>\$135,534,818</b>	<b>\$127,936,413</b>	<b>\$7,598,405</b>

## Points of Interest

- Since the implementation of this program, over \$35 million in interest has been appropriated to various projects. Transportation, Parks and Library have expended over 94 percent of their allocated funding and are seeking funding to continue the completion of various projects.
- In 2015, the Board of Commissioners (BOC) approved the re-allocation of the remaining funds into prioritized projects based on the current BOC list of recommendations.

# 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
101930-INTERSECTION IMPROVEMENTS '06	\$282,532	\$247,027	\$35,506
104412-DW SIDEWALKS 7.12.16	\$500,000	\$485,693	\$14,307
<b>Total</b>	<b>\$782,532</b>	<b>\$732,719</b>	<b>\$49,813</b>

## 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 now 100 percent complete.

# 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	\$39,292,773	\$1,206,178
101881-NEIG PRK DV PRG	\$11,834,597	\$11,801,573	\$33,024
101882-ATHL COMPLX RENV	\$8,093,405	\$7,953,642	\$139,763
101884-DEKALB ARTS CTR	\$3,248,150	\$3,243,439	\$4,711
101885-PH.IV BELTWPY PATH	\$1,150,000	\$1,016,024	\$133,976
101886-LAND ACQUIS.PROJECTS	\$23,644,580	\$23,628,885	\$15,696
103128-PLAYGROUND & PARK IMPROVMENT	\$669,255	\$606,947	\$62,308
103130-ATHLETIC FIELDS RENOVATIONS	\$449,977	\$448,236	\$1,741
103283-ADA UPGRADES	\$135,991	\$123,536	\$12,455
103285-WADE WALKER TENNIS COURT	\$238,700	\$226,864	\$11,836
103287-RESTROOM UPGRADES	\$241,169	\$237,076	\$4,093
104236-D1-HENDERSON PARK IMPROVEMENTS	\$702,000	\$682,657	\$19,343
105444-PORTER SANFORD AUDITORIUM	\$62,292	\$57,069	\$5,223
<b>Total</b>	<b>\$90,969,065</b>	<b>\$89,318,719</b>	<b>\$1,650,346</b>

## 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 - 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	\$14,026,720	\$312,343
101893-REPLACEMENT LIBRARIES	\$29,214,070	\$23,858,254	\$5,355,816
105666-SALE OF TUCKER	\$230,087	\$-	\$230,087
<b>Total</b>	<b>\$43,783,221</b>	<b>\$37,884,974</b>	<b>\$5,898,246</b>

## 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.

# Special Purpose Local Option Sales Tax (SPLOST)

## Description

The voters of DeKalb County approved on November 7, 2017, the SPLOST referendum to impose a one percent tax in a special district within the county to raise \$636,762,353 over six years for the purpose of funding certain county and municipal capital outlay projects.

## Financials Funding Sources (Fund 320)

Funding Source	Budget	Expenditure	Balance
G.O. Bonds	\$388,042,978	\$163,467,742	\$224,575,236
<b>Total</b>	<b>\$388,042,978</b>	<b>\$163,467,742</b>	<b>\$224,575,236</b>

## Financials Expenditures by Department (Fund 320)

Cost Center	Budget	Expenditure	Balance
80651 CIP - SPLOST TRANSPORTATION	\$240,257,747	\$104,452,532	\$135,805,215
80652 CIP - SPLOST PUBLIC SAFETY FACILITIES	\$84,714,587	\$24,960,626	\$59,753,961
80653 CIP - SPLOST CAPITAL OUTLAY	\$57,250,000	\$28,319,055	\$28,930,945
80654 CIP - SPLOST GENERAL ADMIN	\$5,820,644	\$5,735,528	\$85,116
<b>Total</b>	<b>\$388,042,978</b>	<b>\$163,467,742</b>	<b>\$224,575,236</b>

## Financials Expenditure by Project (Cost Center 80651)

Project	Budget	Expenditure	Balance
104783-SPLOST TRANSPORTATION	\$240,257,747	\$104,452,532	\$135,805,215
<b>Total</b>	<b>\$240,257,747</b>	<b>\$104,452,532</b>	<b>\$135,805,215</b>

## Financials

### Expenditure by Project (Cost Center 80652)

Project	Budget	Expenditure	Balance
104785-SPLOST PUBLIC SFTY	\$84,714,587	\$24,960,626	\$59,753,961
<b>Total</b>	<b>\$84,714,587</b>	<b>\$24,960,626</b>	<b>\$59,753,961</b>

## Financials

### Expenditure by Project (Cost Center 80653)

Project	Budget	Expenditure	Balance
104789-SPLOST CAPITAL OUTLAY-PARKS	\$37,250,000	\$19,465,443	\$17,784,557
104790-SPLOST GENERAL REPAIRS	\$20,000,000	\$8,853,613	\$11,146,387
<b>Total</b>	<b>\$57,250,000</b>	<b>\$28,319,055</b>	<b>\$28,930,945</b>

## Financials

### Expenditure by Project (Cost Center 80654)

Project	Budget	Expenditure	Balance
104794-SPLOST GENERAL ADMN COST	\$5,820,644	\$5,735,528	\$85,116
<b>Total</b>	<b>\$5,820,644</b>	<b>\$5,735,528</b>	<b>\$85,116</b>

## Financials

### Funding Sources (Fund 321 - Other SPLOST Projects)

Funding Source	Budget	Expenditure	Balance
State Of Georgia Department Of Transportation	\$16,421,389	\$2,297,697	\$14,123,692
<b>Total</b>	<b>\$16,421,389</b>	<b>\$2,297,697</b>	<b>\$14,123,692</b>

## Financials

### Expenditures by Department (Fund 321 - Other SPLOST Projects)

Cost Center	Budget	Expenditure	Balance
80655 - OTHER SPLOST FUNDINGS	\$16,246,134	\$2,129,612	\$14,116,522
85405 CIP - TRANSPORTATION	\$175,255	\$168,085	\$7,170
<b>Total</b>	<b>\$16,421,389</b>	<b>\$2,297,697</b>	<b>\$14,123,692</b>



## Financials

### Expenditure by Project (Cost Center 80655)

Project	Budget	Expenditure	Balance
104964-LMIG SPLOST MATCH	\$16,246,134	\$2,129,612	\$14,116,522
<b>Total</b>	<b>\$16,246,134</b>	<b>\$2,129,612</b>	<b>\$14,116,522</b>

## Financials

### Expenditure by Project (Cost Center 85405)

Project	Budget	Expenditure	Balance
105816-GDOT LMIG SAFETY UPGRADES	\$175,255	\$168,085	\$7,170
<b>Total</b>	<b>\$175,255</b>	<b>\$168,085</b>	<b>\$7,170</b>

### Points of Interest

- The SPLOST program is a six-year program. The projects to date expenditures in 2023 are \$163,467,742.00. The expenditures represent 21 percent of the approved budget.
- SPLOST funded projects include road resurfacing; bridge repairs; sidewalks; replacing and construction of new fire stations; new playgrounds, athletic fields and general county facility repairs and improvements.

# 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 percent Homestead Exemption for owner occupied dwellings and up to 20 percent of the sales tax revenue for capital improvement projects beginning in 1999. The revenue collected in the initial 18 months of the tax could be used for any purpose. The Board of Commissioners decided to use the initial revenue for capital expenditures. The HOST revenue estimates for DeKalb County were based on the sales tax revenue collections of the Metropolitan Atlanta Rapid Transit Authority (MARTA). An amendment to the HOST Ordinance DeKalb County Code, Sections 2-117 through 2-129, allowed HOST funds for capital outlay projects to be included in the normal budgetary process if 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 (Fund 330)

Funding Source	Budget	Expenditure	Balance
Dekalb County (CIP)	\$410,432	\$404,531	\$5,901
Host	\$2,037,569	\$1,867,528	\$170,040
State Of Georgia Department Of Transportation	\$1,278,251	\$1,278,248	\$3
<b>Total</b>	<b>\$3,726,251</b>	<b>\$3,550,308</b>	<b>\$175,944</b>

## Financials Expenditures by Department (Fund 330)

Cost Center	Budget	Expenditure	Balance
80330 CIP - HOST	\$3,726,251	\$3,550,308	\$175,944
<b>Total</b>	<b>\$3,726,251</b>	<b>\$3,550,308</b>	<b>\$175,944</b>

## 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
100237-HOST D1 WNTRS CHPL @ DNWDY CLB	\$150,000	\$147,523	\$2,477
100287-HOST D5-COCK @ BORING RD	\$27,687	\$27,653	\$34
100376-HOST-IS-TELEPHONE SYS.UPGRADE	\$1,637,569	\$1,562,555	\$75,013
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	\$115,570	\$115,498	\$72
101306-HOST-LYNWOOD PARK IMP./OSBORN	\$400,000	\$304,973	\$95,027
102018-KENSINGTON RD SDWKS	\$381,902	\$381,899	\$3
102019-DOWNTOWN LITHONIA STREETCPE	\$896,350	\$896,349	\$0
<b>Total</b>	<b>\$3,726,251</b>	<b>\$3,550,308</b>	<b>\$175,944</b>

### 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.

# 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 or from private donations, local and federal governmental agencies, and the county Enterprise Funds.

## Financials Funding Sources (Fund 350)

Funding Source	Budget	Expenditure	Balance
Alliance To Improve Emory Village (AIEV)	\$40,000	\$-	\$40,000
Atlanta Regional Commission- Economic Development	\$49,000	\$39,200	\$9,800
Dekalb County (CIP)	\$284,155,646	\$193,440,044	\$90,715,602
Emory University	\$100,079	\$99,967	\$112
Fuqua Development, LP	\$102,500	\$34,900	\$67,600
G.O. Bonds	\$4,000,000	\$3,994,173	\$5,828
Marta- Transportation	\$1,393,779	\$865,183	\$528,596
Private Donations	\$1,386,978	\$882,909	\$504,069
Sanitation CIP	\$26,858	\$20,908	\$5,950
State Of Georgia Department Of Transportation	\$35,733,003	\$22,540,849	\$13,192,154
Traffic Signal Contractor Donation	\$1,331,914	\$871,668	\$460,246
U.S. Dept Of Transportation (CIP)	\$2,056,736	\$1,736,718	\$320,019
U.S.Dept Of Justice (LLEBG)	\$2,878,734	\$1,552,701	\$1,326,033
<b>Total</b>	<b>\$333,255,227</b>	<b>\$226,079,219</b>	<b>\$107,176,008</b>

## Financials

### Expenditures by Department (Fund 350)

Cost Center	Budget	Expenditure	Balance
80310 CIP - LAW DEPARTMENT	\$150,000	\$127,055	\$22,945
80330 CIP - HOST	\$5,934,195	\$5,786,770	\$147,425
80362 CIP - MEDICAL EXAMINER -MORGUE	\$466,560	\$53,389	\$413,171
80603 CIP - HOST CAPITAL OUTLAY	\$76,012,704	\$63,220,833	\$12,791,871
80668 CIP - LIBRARY	\$4,575,000	\$2,067,530	\$2,507,470
80801 CIP - GIS	\$262,000	\$176,049	\$85,951
81110 CIP - FACILITIES MANAGEMENT	\$39,273,077	\$23,691,734	\$15,581,343
81210 CIP - FLEET MAINTENANCE	\$651,858	\$313,464	\$338,394
81610 CIP - INFORMATION SYSTEMS	\$50,079,902	\$33,533,992	\$16,545,911
82160 CIP - FINANCE	\$594,606	\$454,839	\$139,767
82710 CIP - PROPERTY APPRAISAL	\$2,876,648	\$1,711,415	\$1,165,233
82910 CIP - REGISTRAR	\$1,619,555	\$1,284,773	\$334,782
83205 CIP - SHERIFF	\$18,503,286	\$9,343,968	\$9,159,318
83410 CIP - JUVENILE COURT	\$1,964,000	\$-	\$1,964,000
83610 CIP - CLERK SUPERIOR COURT	\$2,594,126	\$1,111,789	\$1,482,336
83715 CIP - STATE COURT PROBATION	\$409,463	\$-	\$409,463
83720 CIP - STATE COURT - MARSHALL	\$1,355,600	\$288,948	\$1,066,652
84410 CIP - DEMA EMERGENCY OPERATIONS CENTER IMPROVEMENT PROJ	\$50,000	\$-	\$50,000
84602 CIP - POLICE	\$1,573,620	\$823,919	\$749,701
84810 CIP - MAGISTRATE COURT	\$429,882	\$43,711	\$386,171
84925 CIP - FIRE & RESCUE	\$5,344,824	\$5,202,381	\$142,443
85110 CIP - PLANNING & DEVELOPMENT	\$8,192,889	\$5,914,688	\$2,278,201
85405 CIP - TRANSPORTATION	\$28,585,124	\$20,644,237	\$7,940,887
85510 CIP - PUBLIC WORKS DIRECTOR	\$70,000	\$-	\$70,000
85705 CIP - ROADS & DRAINAGE	\$28,322,345	\$24,693,055	\$3,629,289
86101 CIP - RPCA	\$34,321,946	\$14,040,481	\$20,281,465
87510 CIP - HUMAN SERVICES	\$70,876	\$-	\$70,876
89110 CIP - NONDEPARTMENTAL	\$18,971,142	\$11,550,199	\$7,420,943
<b>Total</b>	<b>\$333,255,227</b>	<b>\$226,079,219</b>	<b>\$107,176,008</b>

## Points of Interest

- The FY 2020 contribution to capital projects budget was approved for \$6.9M.
- FY 2023 budget approved Environmental Systems Research Institute (ESRI) Enterprise Contract Agreement for Geographical Information System for \$180K.
- FY 2023 budget approved courtroom buildout for Juvenile Court for \$1.7M.
- The FY 2024 budget approved \$22.1M for various projects. Notable projects funded in FY 2024 are \$2M for computer and software upgrades, \$7.8M for heating, ventilation and air conditioning upgrades, \$1M for various beautification projects, \$2M for sanitation tank replacement, and \$5M for stormwater culvert replacement.

# 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
106136-HVAC UNITS	\$175,000	\$127,594	\$47,406
103927-HARIK MODULAR TRAILER	\$100,000	\$98,519	\$1,481
105332-CEO OFFICE CIP	\$91,552	\$84,115	\$7,437
104035-BACKFLOW PREVENTERS	\$350,000	\$346,094	\$3,906
105382-HVAC - R22 CHANGE OUT	\$902,000	\$872,063	\$29,937
106126-HVAC MODIFICATIONS	\$500,000	\$436,951	\$63,049
101914-TRINITY PARKING DECK	\$943,499	\$939,698	\$3,801
100687-FM-LIFECYCLE	\$3,954,641	\$3,943,141	\$11,499
102616-COURTHOUSE RENOVATIONS	\$2,900,000	\$2,896,138	\$3,862
106128-EMERGENCY GENERATORS	\$800,000	\$-	\$800,000
103885-CAPITAL SPACE STUDY	\$446,322	\$444,118	\$2,204
105095-175 SAMS STREET FACILITY	\$1,630,979	\$1,603,136	\$27,843
105676-MALOOF BUILDING GENERATOR	\$352,589	\$12,242	\$340,347
104039-FACILITIES MATER PLAN	\$800,000	\$789,697	\$10,303
104001-GENERAL MAINTENANCE	\$498,762	\$498,759	\$4
103992-BUILDING PRESERVATION	\$78,000	\$77,056	\$944
106134-COMPUTER ROOM	\$360,000	\$278,573	\$81,427
106130-JUVENILE COURT BUILDOUT	\$500,000	\$112,625	\$387,375
105319-DISTRICT 5 LIBRARIES	\$313,664	\$313,326	\$338
104289-PARKING FACS REPAIR-LANIER SOL	\$2,629,038	\$2,230,663	\$398,375
102816-PARKING FACS REPAIR & RENOVNS	\$2,049,871	\$1,946,307	\$103,564
104310-PROJECT MANAGEMENT	\$200,000	\$199,987	\$13
104954-DFACS RENTAL REPAIR	\$1,400,000	\$1,398,290	\$1,710
104143-CAMP ROAD DEMOLITION	\$3,000,000	\$2,984,745	\$15,255
106377-COOLING TOWER - RICHARDSON	\$136,965	\$136,695	\$270
106406-HISTORIC COURTHOUSE	\$150,000	\$118,565	\$31,435
106568-SAMS STREET MODERNIZATION	\$1,019,418	\$225,593	\$793,825
104990-PATH trail maintenance -FM	\$88,660	\$45,999	\$42,662



## Financials

### Expenditures by Project (Cost Center 81110 continued)

Project	Budget	Expenditure	Balance
106570-MEMORIAL DR RENOVATION	\$2,142,000	\$167,265	\$1,974,735
106567-MALOOF BUILDING ANNEX	\$580,000	\$-	\$580,000
106569-MALOOF BUILDING ENERGY	\$230,000	\$-	\$230,000
106571-SUPERIOR COURT RENO	\$1,100,000	\$-	\$1,100,000
106572-GLOBAL HEALTH BUILDING	\$4,500,000	\$-	\$4,500,000
106573-STATE COURT BUILDOUT	\$1,317,613	\$-	\$1,317,613
106848-Animal Shelter Overflow	\$1,600,000	\$20,300	\$1,579,700
106852-325 Swanton Way	\$442,460	\$45,104	\$397,356
106853-Cooling Tower - Bobby Burgess	\$139,910	\$98,375	\$41,535
106854-3rd Floor Breakroom	\$315,000	\$-	\$315,000
106855-Rooftop HVAC replacement	\$85,134	\$-	\$85,134
106856-Courthouse Fire Panel	\$450,000	\$200,000	\$250,000
<b>Total</b>	<b>\$39,273,077</b>	<b>\$23,691,734</b>	<b>\$15,581,343</b>

### Points of Interest

- FY22 projects include - Heating, ventilation, and air conditioning (HVAC) modifications (\$500K), emergency generators (\$450K), Juvenile Court buildout (\$500K), chiller replacement (\$300K), computer room (\$350K), and HVAC units (\$175K).
- FY23 projects include - Maloof Building Annex (\$580K), Sams Street modernization (\$670K), Maloof Building energy efficiency upgrade (\$230K), Memorial Drive renovations (\$2.1M), Superior Court renovations 4th floor (\$1.1M), Task Force for Global Health building (\$4.5M), and State Court buildout 3rd floor (\$1.3M).
- FY23 projects include - HVAC upgrades (\$1.8M), building renovations (\$989K), elevator upgrades (\$286K), and energy audit and performance review (\$202K).

# 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
105905-HCM CLOUD PROJECT	\$170,000	\$-	\$170,000
104419-FINANCE (UCO) VIRTUAL	\$550,000	\$546,615	\$3,385
104337-2015-011 SFTWARE: TY ODY	\$695,604	\$693,454	\$2,150
105403-WINDOWS 7 REPLACEMENT	\$1,500,000	\$1,491,198	\$8,802
105208-AIX SERVERS	\$1,662,000	\$600,767	\$1,061,233
104817-ACTIVE DIRECTORY	\$725,000	\$522,791	\$202,209
105907-ONEDRIVE MIGRATION	\$148,600	\$143,640	\$4,960
105897-SIEM SECURITY MONITORING	\$500,000	\$499,966	\$34
105997-AZURE	\$2,000,000	\$1,981,784	\$18,216
105903-CRM 311 SYSTEM MODERNIZATION	\$230,000	\$226,440	\$3,560
105107-IT SYSTEM UPGRADE	\$800,000	\$91,673	\$708,327
104643-Oracle CRM Cloud	\$838,000	\$690,967	\$147,033
105899-NETWORK SWITCH GEAR	\$350,000	\$349,360	\$640
103079-OASIS - MAINFRAME MIGR.	\$3,295,625	\$3,295,420	\$205
104340-2015-028 MAG CT - SFTWR	\$256,120	\$224,878	\$31,242
105992-WAM City Works Migration	\$85,000	\$84,000	\$1,000
105901-FIREWALL MODERIZATION	\$325,000	\$319,472	\$5,528
105541-AIX MIGRATION	\$80,000	\$-	\$80,000
105401-WIRING GEAR REPLACEMENT	\$500,000	\$491,037	\$8,963
104338-2015-013 WEBSTE REDESIGN	\$235,000	\$149,850	\$85,150
105909-ENTERPRISE TELEPHONE	\$1,060,000	\$(300,694)	\$1,360,694
104048-R12 FINANCIAL REPORTING	\$1,025,000	\$1,024,640	\$360
103781-MIGRATION MICROSOFT OFFICE 365	\$1,194,510	\$1,161,560	\$32,950
105626-HCM ORACLE CLOUD SYSTEM	\$7,645,000	\$7,391,831	\$253,169
103799-APPLICATION SUPPORT	\$285,490	\$153,983	\$131,507
103309-IS - TYLER CAMA	\$3,500,055	\$2,494,915	\$1,005,140
104336-2015-014 SFTWARE & PC REPLMT	\$1,957,300	\$1,938,457	\$18,843
100729-IS-PC LIFECYCLE REPLACEMENT	\$2,016,598	\$2,016,529	\$69

## Financials

### Expenditures by Project (Cost Center 81610 continued)

Project	Budget	Expenditure	Balance
106575-SHAREPOINT MIGRATION	\$250,000	\$47,602	\$202,398
106577-CITYWORKS FOR TRANSPORTATION	\$450,000	\$-	\$450,000
106184-FUEL MASTER UPGRADE	\$350,000	\$-	\$350,000
106180-COMPUTER REPLACEMENT	\$3,000,000	\$1,782,964	\$1,217,036
106188-CITYWORKS	\$670,000	\$63,115	\$606,885
106190-FMIS CLOUD MIGRATION	\$9,000,000	\$2,525,728	\$6,474,272
106186-311 Oracle Implementation	\$780,000	\$165,234	\$614,766
106672-PMO SUPPORT	\$500,000	\$-	\$500,000
106182-EnQuesta Billing System	\$1,450,000	\$664,814	\$785,186
<b>Total</b>	<b>\$50,079,902</b>	<b>\$33,533,992</b>	<b>\$16,545,911</b>

### Points of Interest

- The capital improvement projects for FY 2022 include - computer replacements (\$1.5M) enQuesta billing system modernization (\$350K), fuel master upgrade (\$350K), 311 Oracle implementation (\$390K), and Cityworks (\$170K).
- FY 2023 projects include - additional funding for computer replacements (\$1.5M), enQuesta billing system modernization (\$1.1M), 311 Oracle Customer Relationship Management implementation (\$390K), Cityworks (\$500K), Financial Management Information Systems Cloud migration (\$4.5M), SharePoint migration (\$250K), Active Directory (\$200K), Tyler Odyssey SAAS migration (\$1.5M), Cityworks for Transportation (\$450K), and Maloof/Sams Street - modernization (\$350K).
- FY 2024 projects include - additional funding for equipment and software upgrades (\$4.7M), consultant services (\$1M), and camera system upgrades (\$250K).

# 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	\$1,782,992	\$16,290
104033-SECURITY ACCESS CONTROL	\$1,169,884	\$864,252	\$305,632
105157-SHERIFF - BODY CAMERAS	\$105,399	\$103,523	\$1,876
105154-SHERIFF JAIL IMPROVEMENTS	\$2,773,335	\$1,449,178	\$1,324,157
104580-Sheriff Building Improvements	\$1,688,600	\$1,680,429	\$8,171
106582-NEW COMMAND POST	\$80,000	\$8,922	\$71,078
106209-Rooftop cameras & maintenance	\$411,221	\$268,308	\$142,913
106895-Kitchen Repair	\$188,000	\$-	\$188,000
106588-ELECTRIC VEHICLE	\$770,040	\$648,602	\$121,438
106354-SECURITY PANEL REPLACEMENT	\$223,991	\$204,577	\$19,414
106467-2022 ODYSSEY LEASE	\$643,553	\$-	\$643,553
106586-AUXILARY PURGE SYSTEM	\$500,000	\$253,400	\$246,600
106211-Lock & security breech	\$4,104,000	\$1,898,699	\$2,205,301
106847-Smoke Purge Pneumatic Device	\$1,450,000	\$-	\$1,450,000
106584-TOWER PURGE SYSTEM	\$2,185,000	\$-	\$2,185,000
106350-VERTICAL LIFT GATE	\$205,081	\$181,086	\$23,995
106348-IND WASHING MACHINES	\$118,541	\$-	\$118,541
106352-CHUCKWAGON TRANSPORT	\$87,360	\$-	\$87,360
<b>Total</b>	<b>\$18,503,286</b>	<b>\$9,343,968</b>	<b>\$9,159,318</b>

## Points of Interest

- FY 2022 projects include - jail rooftop cameras and maintenance (\$334K) and lock and security breech replacement (\$1.9M).
- FY 2023 projects include - new command post (\$80K), North and South tower purge system repairs (\$2.2M), auxiliary areas purge system repairs (\$500K), jail lock replacement (\$2.2M), and electric vehicle lease payments (\$770K).
- FY 2024 projects include - electric vehicles lease payments (\$865K).

# Police Projects

## Description

The Police Department is under the umbrella of Public Safety and is comprised of four distinct divisions that include the Office of the Chief, the Uniform Division; the Special Services Division; and the Criminal Investigations Division. The departmental budget is divided between two funds - the General and the Police Funds.

## Financials

### Expenditures by Project (Cost Center 84602)

Project	Budget	Expenditure	Balance
105918-POLICE POST	\$180,000	\$-	\$180,000
105922-POLICE EVIDENCE ROOM	\$750,000	\$650,812	\$99,188
105550-FLOCK SAFETY CAMERAS	\$108,500	\$69,000	\$39,500
105916-POLICE ATHLETIC LEAGUE	\$250,000	\$-	\$250,000
106176-Microfilm/Microfiche Project	\$285,120	\$104,107	\$181,013
<b>Total</b>	<b>\$1,573,620</b>	<b>\$823,919</b>	<b>\$749,701</b>

## Points of Interest

- FY 2022 projects include - funding for microfilm/microfiche project digitization of criminal historical records (\$285K).
- FY 2024 projects include - funding for the Police Department training academy (\$420K) and Police Athletic League (PAL) basketball court (\$165K).

# 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
106170-APPARATUS BAY DOOR REPLACEMENT	\$844,824	\$704,369	\$140,455
106168-SBCA REPLACEMENT	\$4,500,000	\$4,498,012	\$1,988
<b>Total</b>	<b>\$5,344,824</b>	<b>\$5,202,381</b>	<b>\$142,443</b>

## 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 computer-aided dispatch system.
- FY 2022 budget projects included - self containing breathing apparatus replacement (\$4.5M) and apparatus bay door replacement (\$400K).
- FY 2023 budget projects included - overhead Door project year 2 (\$400K).
- FY 2024 budget projects include - funding for building renovations (\$400K).



# 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 (Fund 351)

Funding Source	Budget	Expenditure	Balance
COPS Bonds Proceeds	\$14,251,916	\$10,506,996	\$3,744,920
Dekalb County (CIP)	\$9,888,000	\$9,857,681	\$30,319
<b>Total</b>	<b>\$24,139,916</b>	<b>\$20,364,677</b>	<b>\$3,775,239</b>

## Financials

### Expenditures by Department (Fund 351)

Cost Center	Budget	Expenditure	Balance
80351 CIP - COPS 1995 SERIES	\$24,139,916	\$20,364,677	\$3,775,239
<b>Total</b>	<b>\$24,139,916</b>	<b>\$20,364,677</b>	<b>\$3,775,239</b>

## Points of Interest

- The animal shelter facility is completed. The remaining funds are used to renovate other county facilities.

# 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 zone. The United States Government subsidizes 45 percent of the interest payment.

## Financials Funding Sources (Fund 356)

Funding Source	Budget	Expenditure	Balance
Urban Redevelopment Bond	\$7,370,074	\$6,007,617	\$1,362,457
<b>Total</b>	<b>\$7,370,074</b>	<b>\$6,007,617</b>	<b>\$1,362,457</b>

## Financials Expenditures by Department (Fund 356)

Cost Center	Budget	Expenditure	Balance
80357 CIP - URA - RECORDERS COURT	\$6,370,074	\$5,007,735	\$1,362,339
80388 CIP - URA - COMMUNITY DEVELOPMENT	\$1,000,000	\$999,882	\$118
<b>Total</b>	<b>\$7,370,074</b>	<b>\$6,007,617</b>	<b>\$1,362,457</b>

## Financials Expenditures by Projects (Cost Center 80357)

Project	Budget	Expenditure	Balance
103035-URA-RECORDERS COURT RENOVATION	\$4,675,271	\$4,666,712	\$8,559
105842-URA PARKS INTRENCHMENT CREEK	\$1,694,803	\$341,023	\$1,353,780
<b>Total</b>	<b>\$6,370,074</b>	<b>\$5,007,735</b>	<b>\$1,362,339</b>

## Financials

### Expenditures by Projects (Cost Center 80388)

Project	Budget	Expenditure	Balance
103039-URA-FAMILY PROTECTION CENTER	\$1,000,000	\$999,882	\$118
<b>Total</b>	<b>\$1,000,000</b>	<b>\$999,882</b>	<b>\$118</b>

### 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 funded projects are to renovate Recorders Court (\$4M) and a Neighborhood Justice Protection Center (\$1M). The renovation of Recorders Court (now State Court Division B) and the Neighborhood Justice Protection are completed.
- Trail replacement for the Intrenchment Creek began in 2023.

# HUD Section 108 Loan Projects

## Description

In October 2008, the Board of Commissioners (BOC) 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 (Fund 357)

Funding Source	Budget	Expenditure	Balance
U.S. Department Of Housing & Urban Dev.	\$7,840,000	\$7,768,780	\$71,220
<b>Total</b>	<b>\$7,840,000</b>	<b>\$7,768,780</b>	<b>\$71,220</b>

## Financials Expenditures by Department (Fund 357)

Cost Center	Budget	Expenditure	Balance
80389 CIP - HUD SECTION 108 LOAN	\$7,840,000	\$7,768,780	\$71,220
<b>Total</b>	<b>\$7,840,000</b>	<b>\$7,768,780</b>	<b>\$71,220</b>

## Financials Expenditures by Project (Cost Center 80389)

Project	Budget	Expenditure	Balance
105046-Dist 4 Comm/Senior Center	\$7,840,000	\$7,768,780	\$71,220
<b>Total</b>	<b>\$7,840,000</b>	<b>\$7,768,780</b>	<b>\$71,220</b>

## 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.
- The BOC approved in 2018 \$7.8M funding for District 4 and District 7 Community Senior Center.

# Watershed Management Construction Projects

## Description

Watershed Management Construction Projects Fund was created in 1990 to track expenditures made from the proceeds of the Revenue Bond issues, and local government contributions associated with construction projects. The most recent revenue bond issues approved by resolution of the Board of Commissioners include 2006B (refunding the 1999 and 2000 bonds), 2010, 2015 (refunding the 2006A bonds), 2022 (new and refunding the 2011 bonds), and 2023 (refunding the 2013 bonds). See the debt department pages for information on outstanding debt for these bonds.

On February 23, 2021, the Board of Commissioners approved the Department of Watershed Management [Capital Improvement Program 2021 - 2030](#) that serves as a guide along with the [consent decree](#) for prioritizing projects using these revenue bond proceeds.

Payments from the Construction Fund were made in accordance with the bond resolution and local government agreements. State law requires that capital project funds be portrayed as project-length rather than annual budgets. Consequently, the budget for this fund is no longer adopted as part of the county's annual budget process.

To finance the cost of the capital improvements program, it was necessary to raise water and sewer rates each year by 13 percent 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 centers:

- Watershed Management Bonds (cost center 88051) - created in 1990, these bond proceeds are used for construction projects.
- 2011A Water & Sewer (W&S) Revenue (cost center 88053) - funds designated for water and sewer pipes upgrades, relating to the consent decree program.
- 2022 Series W&S Revenue Bonds (cost center 88059) - established in 2022 to finance the acquisition and construction of improvements, betterments, and extensions to its water and sewerage system.

## Financials

### Funding Sources (Fund 512)

Funding Source	Budget	Expenditure	Balance
Water & Sewer Bond Fund	\$255,546,887	\$254,024,554	\$1,522,334
Water & Sewer Renewal & Extension Fund	\$855,957,330	\$772,505,913	\$83,451,417
<b>Total</b>	<b>\$1,111,504,217</b>	<b>\$1,026,530,467</b>	<b>\$84,973,750</b>

## Financials

### Expenditures by Department (Fund 512)

Cost Center	Budget	Expenditure	Balance
88051 CIP - WATER & SEWER BONDS	\$85,292,640	\$84,428,594	\$864,046
88053 CIP - '11 WATER & SEWER BONDS	\$1,022,778,900	\$941,156,928	\$81,621,972
88059 CIP - 2022 SERIES W&S REVENUE BOND	\$3,432,676	\$944,945	\$2,487,732
<b>Total</b>	<b>\$1,111,504,217</b>	<b>\$1,026,530,467</b>	<b>\$84,973,750</b>

# Watershed Management Bonds Projects

## Description

Watershed Management Construction Projects Fund was created in 1990 to track expenditures made from the proceeds of the Revenue Bond issues, and local government contributions associated with construction projects. The most recent revenue bond issues approved by resolution of the Board of Commissioners include 2006B (refunding 1999 and 2000 bonds), 2010, 2015 (refunding 2006A bonds), 2022 (new money and refunding 2011 bonds), and 2023 (refunding 2013 bonds). See the debt department pages for information on outstanding debt for these bonds.

## Financials

### Expenditures by Project (Cost Center 88051)

Project	Budget	Expenditure	Balance
100053-RAW WATER PUMP STATION & LINE	\$56,941,668	\$56,892,803	\$48,864
102021-SOUTHEAST LIFT STATIONS	\$13,402,104	\$12,631,403	\$770,701
102789-GDOT IMPROV	\$2,500,000	\$2,487,564	\$12,436
103046-RZEDB-STNCRST SNTARY SWR IMPRV	\$12,448,869	\$12,416,824	\$32,045
<b>Total</b>	<b>\$85,292,640</b>	<b>\$84,428,594</b>	<b>\$864,046</b>

## Points of Interest

- The capital cost associated with the operation of the water & sewer system are 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 relate 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 and satisfy tightening federal and state regulations for water and wastewater.

## Financials

### Expenditures by Project (Cost Center 88053)

Project	Budget	Expenditure	Balance
103254-N. SHALLOWFORD RD BP ST	\$70,000	\$68,829	\$1,171
103257-SCOTT BLVD WATER REPL PH 1	\$1,550,000	\$(220,794)	\$1,770,794
103258-CANDLER RD. WATER MAIN REPL	\$862,831	\$777,932	\$84,899
103259-ADD'L CLEAR WELLS & PUMPING ST	\$35,860,825	\$27,191,808	\$8,669,017
103260-PIPE BURSTING (2012-13)	\$2,395,187	\$2,223,108	\$172,079
103261-MANHOLE REH (2012-13)	\$107,741	\$59,478	\$48,263
103262-CLOSED-CIRCUIT TV INSP	\$34,687,500	\$32,069,103	\$2,618,397
103263-RELINING	\$235,390,846	\$194,331,009	\$41,059,837
103265-WATERWASTE HYDR MODELING	\$260,117	\$(649,775)	\$909,893
103266-SEW MAP & MANHOLE INSP STUDY	\$1,640,879	\$934,825	\$706,054
103267-SNAPFINGER WWTP EXP - PH 1	\$57,200	\$7,200	\$50,000
103268-SNAPFINGER WWTP EXP - PH 2	\$150,111,404	\$144,609,876	\$5,501,528
103269-POLE BRIDGE WWTP EXP - CONSTR	\$5,514,292	\$4,910,510	\$603,782
103271-ORACLE BILLING SYS	\$3,392,434	\$2,404,185	\$988,249
103272-ABESTOS CEMENT (A/C) LINE REPL	\$359,798,241	\$344,885,021	\$14,913,219
103274-SNAPFINGER WWTP EXP CONST MGM	\$17,675,558	\$16,434,595	\$1,240,963
103618-LIFT STATION UPGRADES	\$394,434	\$375,357	\$19,077
104070-City of ATL - WW Svcs/Clean	\$129,827,159	\$129,248,729	\$578,430
104073-Lift Station Upgrade/Rehab.	\$9,721,505	\$9,166,622	\$554,883
104082-W/S Relo-Adjust for Roadway	\$15,056,806	\$14,151,598	\$905,208
104083-Water Resources Mgmt Plan	\$3,052,000	\$3,051,493	\$507
104086-Honey Crk Lift Sta Upg Cnstrct	\$15,351,942	\$15,126,219	\$225,723
<b>Total</b>	<b>\$1,022,778,900</b>	<b>\$941,156,928</b>	<b>\$81,621,972</b>

## Points of Interest

- In 2017, work continued on the 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 2022 Series Revenue Bond Projects

## Description

Watershed Management 2022 Series Revenue Bond issues relate to financing and refinancing the cost of Series 2022 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 and satisfy tightening federal and state regulations for water and wastewater.

## Financials

### Expenditures by Project (Cost Center 88059)

Project	Budget	Expenditure	Balance
106487-W & S 2022 BOND RESERVE	\$1,400,944	\$-	\$1,400,944
106622-Sewer Collection System	\$1,386,732	\$553,306	\$833,426
106626-Water System -Major Trans	\$645,000	\$391,639	\$253,361
<b>Total</b>	<b>\$3,432,676</b>	<b>\$944,945</b>	<b>\$2,487,732</b>

## Points of Interest

- 2022 Series Water & Sewer Revenue Bonds (cost center 88059) - established in 2022 to finance the acquisition and construction of improvements, betterments, and extensions to its water and sewerage system.

# Watershed Management Renewal & Extension Projects

## Description

Watershed Management Renewal and Extension accounts for funds more than 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 two categories/cost centers:

- Renewal & Extension (cost center 88061) - cover cost for water and sewer system upgrades. Funds projects for engineering studies, water meter replacement and sewer improvements.
- Capital & Grants Personnel (cost center 88062) - Funds personnel in the Capital & Grants department. Personnel maintain the capital budget for the Consent Decree.

## Financials Funding Sources (Fund 513)

Funding Source	Budget	Expenditure	Balance
Water & Sewer Renewal & Extension Fund	\$637,265,181	\$586,204,625	\$51,060,555
<b>Total</b>	<b>\$637,265,181</b>	<b>\$586,204,625</b>	<b>\$51,060,555</b>

## Financials Expenditures by Department (Fund 513)

Cost Center	Budget	Expenditure	Balance
88061 CIP - WATER & SEWER RENEWAL & EXTENSION	\$636,524,801	\$585,512,631	\$51,012,169
88062 CIP - WATERSHED - CAPITAL & GRANTS	\$740,380	\$691,994	\$48,386
<b>Total</b>	<b>\$637,265,181</b>	<b>\$586,204,625</b>	<b>\$51,060,555</b>

## 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 Capital Improvement 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	\$78,248,788	\$73,815,629	\$4,433,159
100002-ANNUAL SEWER CST CONTRACT	\$4,218,423	\$4,175,805	\$42,617
100003-ANNUAL WATER CST CONTRACT	\$21,045,736	\$20,869,398	\$176,338
100010-COUNTY MAIN RENEWALS	\$29,314,131	\$29,305,290	\$8,841
100011-COUNTY SEWER MAIN EXTENSIONS	\$339,267	\$339,267	\$1
100022-FIRELINES	\$5,908,467	\$5,896,089	\$12,378
100023-GDOT IMPROVEMENTS	\$12,743,874	\$12,405,235	\$338,640
100026-HOST PROJECTS DESIGN	\$128,816	\$104,940	\$23,876
100029-ISIS EQUIPMENT/CONTRACTS	\$11,504,529	\$11,491,667	\$12,862
100033-LIFT STATION EXPANSIONS	\$1,211,789	\$717,612	\$494,177
100038-MANHOLE RAISING CONTRACT	\$25,271,776	\$24,235,203	\$1,036,574
100040-MISC SEWER INSPECTIONS	\$4,528,505	\$4,527,651	\$854
100041-MISC WATER INSPECTIONS	\$373,570	\$373,570	\$0
100046-OPER EQUIP - REPLACEMENT	\$24,844,109	\$21,092,403	\$3,751,707
100051-POLE BRIDGE LAND PURCHASE	\$1,449,126	\$1,448,481	\$646
100055-RESERVE FOR APPROPRIATION	\$2,095,386	\$-	\$2,095,386
100057-ROADHAVEN RENOVATIONS	\$2,528,540	\$2,010,964	\$517,576
100065-SEWER REHAB - INTERGOVERNMTL	\$25,031,382	\$25,030,882	\$500
100066-SEWER REHAB - POLE BRIDGE	\$10,408,152	\$10,407,904	\$248
100070-SEWER SERVICE LINES	\$17,434,507	\$17,340,489	\$94,018
100076-SUBDIVISIONS & WATER MAIN EXT	\$11,001,318	\$10,973,518	\$27,800
100086-WATER METER INSTALLATIONS	\$40,843,641	\$40,841,626	\$2,016
100087-WATER METER REPLACEMENTS	\$79,592,097	\$76,231,813	\$3,360,284
100089-WATER SERVICE LINE RENEWALS	\$25,674,799	\$25,667,531	\$7,269
102606-SCOTT BLVD SEWER MAIN	\$267,000	\$120,147	\$146,853

## Financials

### Expenditures by Project (Cost Center 88061 continued)

Project	Budget	Expenditure	Balance
102607-SEWER SYSTEM MODELING	\$14,008,727	\$10,886,316	\$3,122,411
102608-ESEMENT CLEARING & MAINTENANCE	\$1,797,319	\$1,713,317	\$84,002
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	\$1,246,343	\$1,161,470	\$84,873
103153-FIRE HYD REPAIR & REPL	\$35,256,359	\$30,052,919	\$5,203,440
103154-TANK REPAIR & PAINTING	\$10,046,167	\$9,722,372	\$323,795
103658-SCOTT CANDLER FILTER PLT	\$6,015,000	\$2,816,083	\$3,198,917
103730-MCCURDY BLDG FUND	\$9,382,988	\$6,928,414	\$2,454,574
103731-CIP INSURANCE	\$14,203,259	\$13,976,000	\$227,259
103775-G&A COST ALLOCATION	\$1,552,648	\$1,458,782	\$93,866
104192-Smoke Testing	\$5,328,130	\$5,089,173	\$238,957
104424-Water Audit Implementation	\$3,000	\$2,795	\$205
104549-Watermain Repairs	\$1,000,000	\$497,871	\$502,129
104568-Profes. Engineering Services	\$61,157,905	\$44,726,594	\$16,431,311
104855-Sewer Flow Gwinnett to DeKalb	\$3,642,154	\$3,192,710	\$449,444
104932-Scott Candler SCADA Systems	\$663,425	\$633,294	\$30,131
104934-SC Water Dist Monitoring	\$369,846	\$369,846	\$0
106095-A090 Valve	\$5,090,000	\$3,800,436	\$1,289,564
<b>Total</b>	<b>\$636,524,801</b>	<b>\$585,512,631</b>	<b>\$51,012,169</b>

### 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.

## Financials

### Expenditures by Project (Cost Center 88062)

Project	Budget	Expenditure	Balance
103896-CAPITAL & GRANTS PERSONNEL	\$740,380	\$691,994	\$48,386
Total	\$740,380	\$691,994	\$48,386

### 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.



# 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 (Fund 542)

Funding Source	Budget	Expenditure	Balance
Dekalb County (CIP)	\$15,007,817	\$7,245,340	\$7,762,477
Sanitation CIP	\$31,906,395	\$30,760,570	\$1,145,824
<b>Total</b>	<b>\$46,914,211</b>	<b>\$38,005,910</b>	<b>\$8,908,302</b>

## Financials

### Expenditures by Department (Fund 542)

Cost Center	Budget	Expenditure	Balance
88105 CIP - SANITATION	\$46,914,211	\$38,005,910	\$8,908,302
<b>Total</b>	<b>\$46,914,211</b>	<b>\$38,005,910</b>	<b>\$8,908,302</b>

## Financials

### Expenditures by Project (Cost Center 88105)

Project	Budget	Expenditure	Balance
100483-CRYMES LANDFILL	\$8,275,000	\$7,398,945	\$876,055
102205-SEM ENV MON	\$11,251,430	\$11,245,866	\$5,564
102937-CNG FUELING STATION	\$5,025,826	\$4,764,478	\$261,348
104586-SEMNL PH3 U3 GCCS	\$4,915,679	\$4,651,474	\$264,205
105301-SEMINOLE RD LANDFILL ph3 C 1&2	\$7,464,286	\$7,464,286	\$0
106166-HAZARD	\$599,071	\$-	\$599,071
106178-NEW CELL CONSTRUCTION	\$5,665,000	\$-	\$5,665,000
106620-SEM LND PH3 U2&4 CL3-5	\$2,467,920	\$1,959,950	\$507,970
106621-LEACHATE TAK REPAIRS	\$250,000	\$62,400	\$187,600
106623-NTS IMPROVEMENTS	\$1,000,000	\$458,511	\$541,489
<b>Total</b>	<b>\$46,914,211</b>	<b>\$38,005,910</b>	<b>\$8,908,302</b>

## Points of Interest

- FY2022 budget was approved by the Board of Commissioners in the amount of \$5.7M for new cell construction.
- FY2023 budget was approved by the Board of Commissioners in the amount of \$7.9M for tank repairs, renovation of the North Transfer station and continued expansion of cell three construction.

# Airport Capital Projects

## Description

The Airport is a self-supporting enterprise. Any county funds required to meet its capital obligations will come from the Airport Enterprise Fund.

## Financials Funding Sources (Fund 552)

Funding Source	Budget	Expenditure	Balance
Airport CIP	\$23,128,734	\$14,747,982	\$8,380,752
Dekalb County (CIP)	\$2,189,054	\$2,060,637	\$128,417
FAA - AIRPORT	\$8,875,806	\$8,419,911	\$455,895
U.S. Dept Of Transportation (Airport)	\$19,543,789	\$16,784,558	\$2,759,230
<b>Total</b>	<b>\$53,737,383</b>	<b>\$42,013,089</b>	<b>\$11,724,294</b>

## Financials Expenditures by Department (Fund 552)

Cost Center	Budget	Expenditure	Balance
88210 CIP - AIRPORT	\$53,737,383	\$42,013,089	\$11,724,294
<b>Total</b>	<b>\$53,737,383</b>	<b>\$42,013,089</b>	<b>\$11,724,294</b>

## Financials Expenditures by Project (Cost Center 88210)

Project	Budget	Expenditure	Balance
100439-AIRPORT-ENVIRON.STUDIES	\$1,101,861	\$963,364	\$138,497
100441-AIRPORT-GROUNDS/FAC. REPAIR	\$3,719,218	\$3,604,174	\$115,044
100442-AIRPORT-MAINTEN. FACILITY	\$3,405,471	\$2,442,823	\$962,649
100443-AIRPORT-MASTER PLAN	\$1,965,883	\$1,508,115	\$457,768
100444-AIRPORT-NOISE MONITOR.SYS.	\$1,170,763	\$1,170,439	\$324
100446-AIRPORT-RUBBER REMOVAL	\$1,937,097	\$771,173	\$1,165,924
100447-AIRPORT-RUNWAY-TAXI REPAIR	\$35,852,643	\$31,270,686	\$4,581,957
100450-AIRPORT-TREE OBSTRUCT. REMOVE	\$150,186	\$149,643	\$543
106640-RUNWAY 34 SAFETY AREA	\$1,776,749	\$132,673	\$1,644,076
106641-CONST. REHAB RUN 16/34	\$2,657,511	\$-	\$2,657,511
<b>Total</b>	<b>\$53,737,383</b>	<b>\$42,013,089</b>	<b>\$11,724,294</b>

## Points of Interest

- In FY 2022, the Board of Commissioners (BOC) approved \$2M be transferred from operations to reinvest in capital needs.
- In FY 2023, the BOC approved \$250K for repairs and improvements of runways and taxiways.

# Stormwater Management Capital Projects

## Description

The Stormwater Utility 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 (Fund 582)

Funding Source	Budget	Expenditure	Balance
City Of Clarkston	\$100,000	\$95,829	\$4,171
Dekalb County (CIP)	\$14,132,886	\$5,393,813	\$8,739,073
<b>Total</b>	<b>\$14,232,886</b>	<b>\$5,489,642</b>	<b>\$8,743,244</b>

## Financials Expenditures by Department (Fund 582)

Cost Center	Budget	Expenditure	Balance
86701 CIP - STORMWATER UTILITY	\$14,232,886	\$5,489,642	\$8,743,244
<b>Total</b>	<b>\$14,232,886</b>	<b>\$5,489,642</b>	<b>\$8,743,244</b>

## Financials Expenditures by Project (Cost Center 86701)

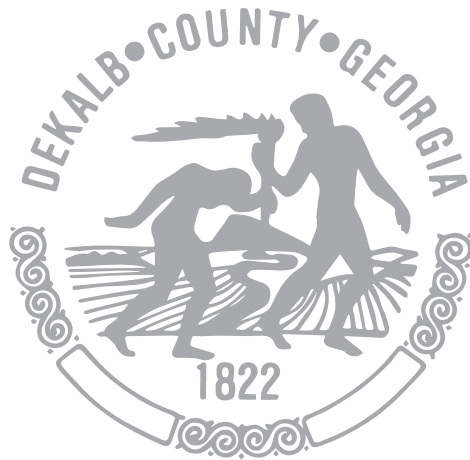
Project	Budget	Expenditure	Balance
101647-STORMWATER-RESERVE FOR APPROP.	\$2,857,886	\$14,444	\$2,843,442
101648-REHAB-STORWATER PIPES & STRUC.	\$2,280,000	\$2,207,617	\$72,383
101649-STORM DRAIN. SYSTEM CONSTR.	\$500,000	\$471,905	\$28,095
102673-CITY OF CLARKSTON	\$100,000	\$95,829	\$4,171
104167-MAINTENANCE & REPAIR SW FACS	\$3,000,000	\$1,512,021	\$1,487,979
104835-COUNTY BASIN STUDY	\$4,500,000	\$774,808	\$3,725,192
105180-So. RIVER TRASH TAP INSTLLTION	\$470,000	\$413,017	\$56,983
105607-TRAILER REPLACEMENT	\$525,000	\$-	\$525,000
<b>Total</b>	<b>\$14,232,886</b>	<b>\$5,489,642</b>	<b>\$8,743,244</b>

## Points of Interest

- The Stormwater capital fund receives funding from local municipalities and other agencies that enter into an inter-governmental agreement with DeKalb County to provide stormwater related services.
- Georgia Emergency Management Agency awarded the county \$1.3M to assist in the elimination of flood zone properties and create green space initiatives.
- The FY 2018 budget included \$2M for basin study.
- The FY 2019 budget included an increase of \$2.5M for the basin study.
- The FY 2020 budget included \$525K for trailer replacement.

**2024 Budget Document  
DeKalb County, Georgia  
for the Fiscal Year Starting  
January 1, 2024**

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6

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# Appendix

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# DeKalb County Government

Manuel J. Maloof Center  
1300 Commerce Drive  
Decatur, Georgia 30030

## Legislation Text

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File #: 2024-0256, Version: 1

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**Public Hearing:** YES  NO

**Department:** Chief Executive Office

**SUBJECT:**

**Commission District(s):** All

2024 Operating Budget

**Information Contact:** CEO Michael L. Thurmond

**Phone Number:** 404 371-2881

**PURPOSE:**

To adopt the 2024 Operating Budget

**NEED/IMPACT:**

Per Section 17 of the County's Organizational Act, the CEO is required to submit a proposed budget for the following calendar year. The budget was transmitted to the Board of Commissioners on December 15, 2023. The Organizational Act requires a budget be approved and adopted before March 1<sup>st</sup> by the Board of Commissioners.

This agenda requests passing of the attached document:

Attachment A 2024 Operating Budget Resolution

**FISCAL IMPACT:**

Approves the appropriation of \$1.74 billion in revenues and expenditures for the County's operating budget in FY2024

**RECOMMENDATION:**

To adopt the 2024 Operating Budget

**RESOLUTION****A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2024 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 2024 budget to the Board of Commissioners of DeKalb County which outlines the County's financial plan for said fiscal year, and

**WHEREAS**, the Board of Commissioners has reviewed the proposed budget submitted by the Chief Executive Officer at its Finance, Audit and Budget Committee; and

**WHEREAS**, the Board of Commissioners and Chief Executive Officer have worked jointly to incorporate the amendments recommended by the Board of Commissioners; and

**WHEREAS**, the budget lists proposed expenditures for the fiscal year 2024, proposes certain levies and charges to finance these expenditures for the fiscal year 2024 and lists the anticipated revenues to be derived there from,

**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 \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
**MEREDA DAVIS-JOHNSON**

Presiding Officer, Board of Commissioners  
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
**MICHAEL L. THURMOND**  
Chief Executive Officer  
DeKalb County, Georgia

ATTEST:

\_\_\_\_\_  
**BARBARA H. SANDERS, CCC**  
Clerk to the Board of Commissioners  
And Chief Executive Officer  
DeKalb County, Georgia

APPROVED AS TO FORM:

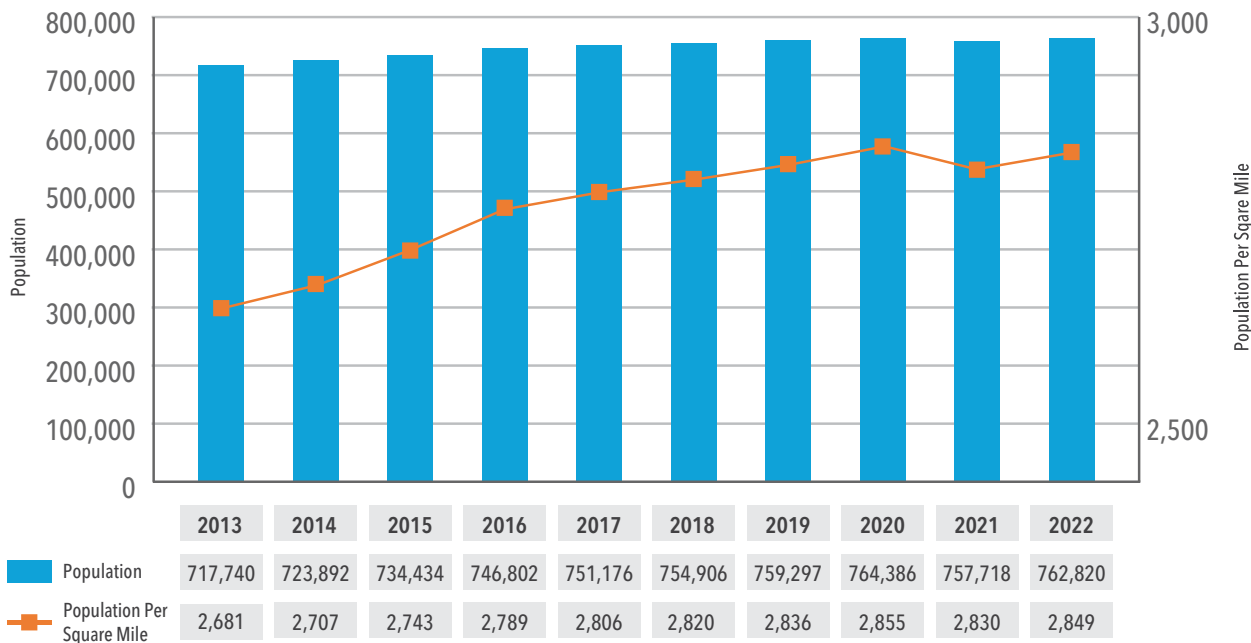
\_\_\_\_\_  
**VIVIANE ERNSTES**  
County Attorney  
DeKalb County, Georgia

APPROVED AS TO SUBSTANCE:

\_\_\_\_\_  
**T. J. SIGLER**  
Budget Director  
DeKalb County, Georgia

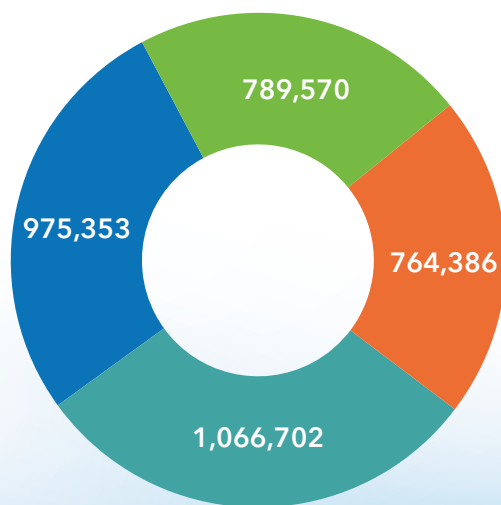
# Statistics

## Population Estimates



2013 - 2022 populations data was updated from the 2022 census data pull.  
 Source: [https://factfinder.census.gov/faces/nav/jsf/pages/community\\_facts.xhtml?src=bkml](https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml?src=bkml)

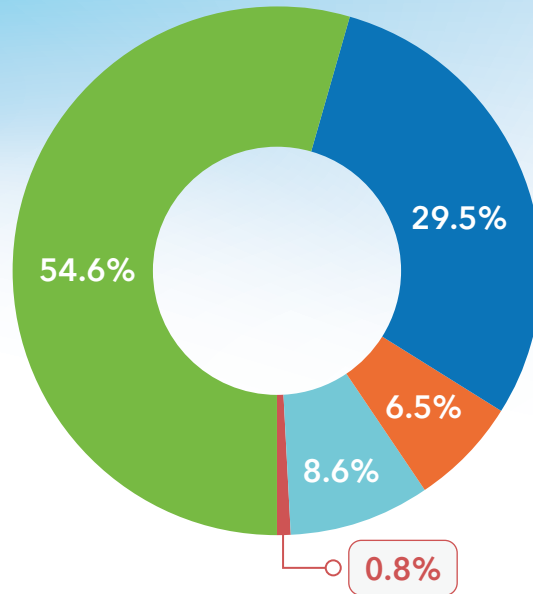
## Metro Population Estimates



■ Cobb  
 ■ DeKalb  
 ■ Fulton  
 ■ Gwinnett

<https://www.census.gov/quickfacts/fact/table/cobbcountygeorgia,fultoncountygeorgia,gwinnettcountygeorgia,dekalbcountygeorgia,US/PST045219>

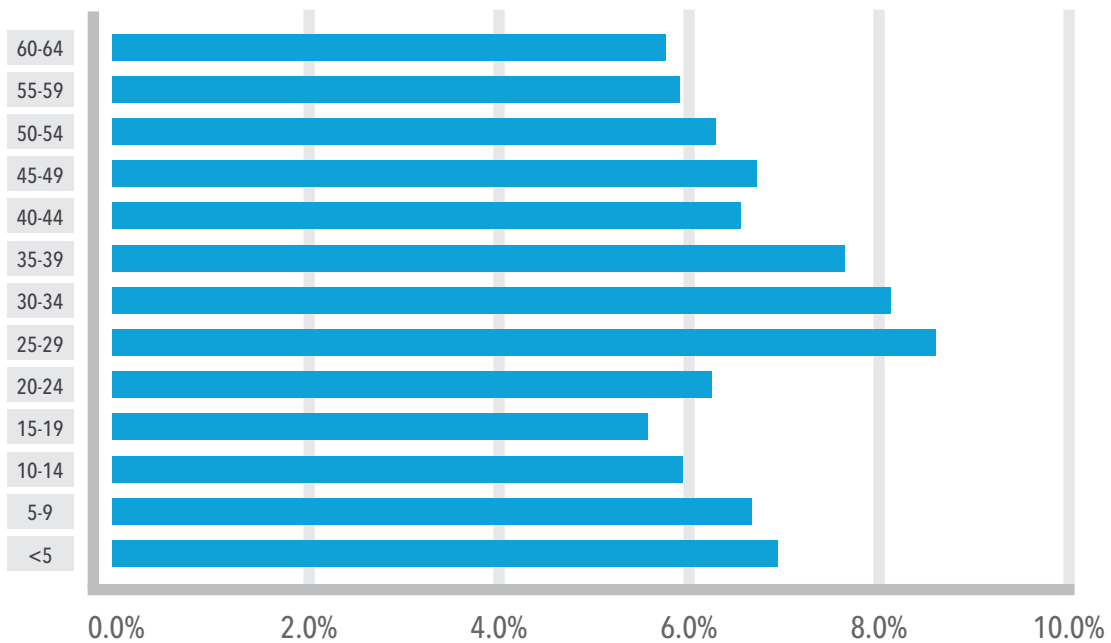
## Population by Race



■ Black   ■ White   ■ Asian   ■ Hispanic or Latino   ■ Other/Multi

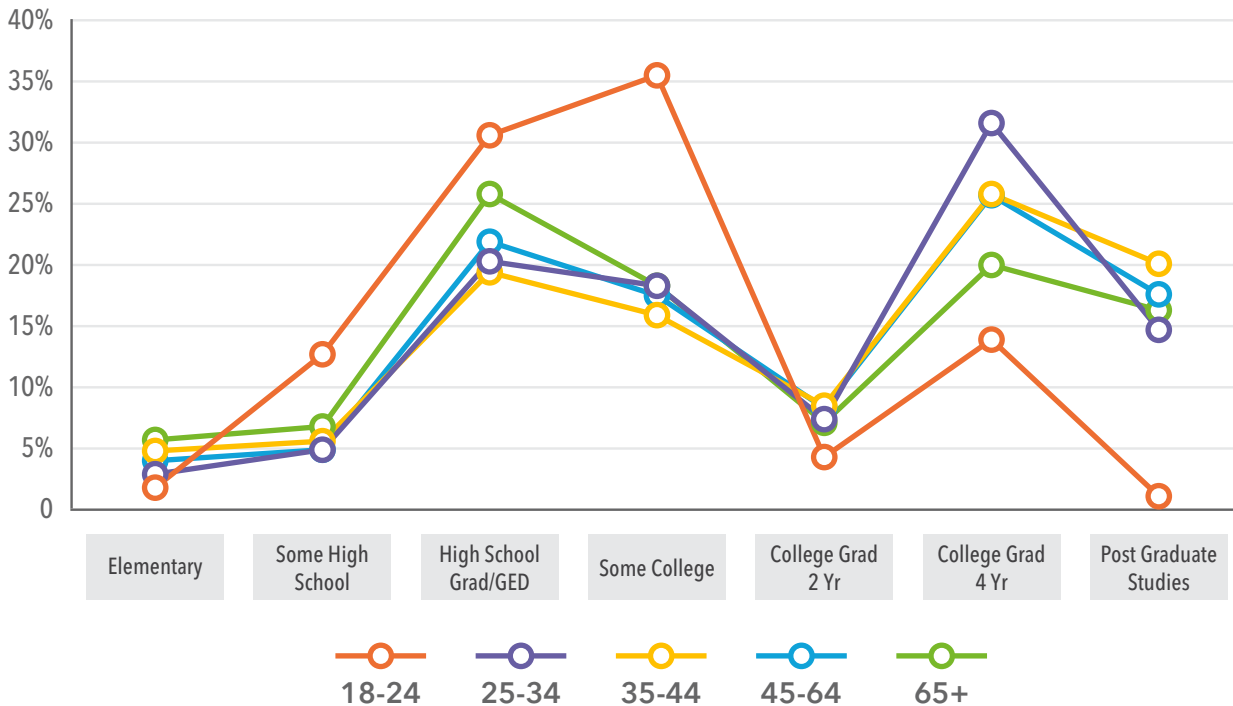
Source: <https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=CF>

## Age Estimates

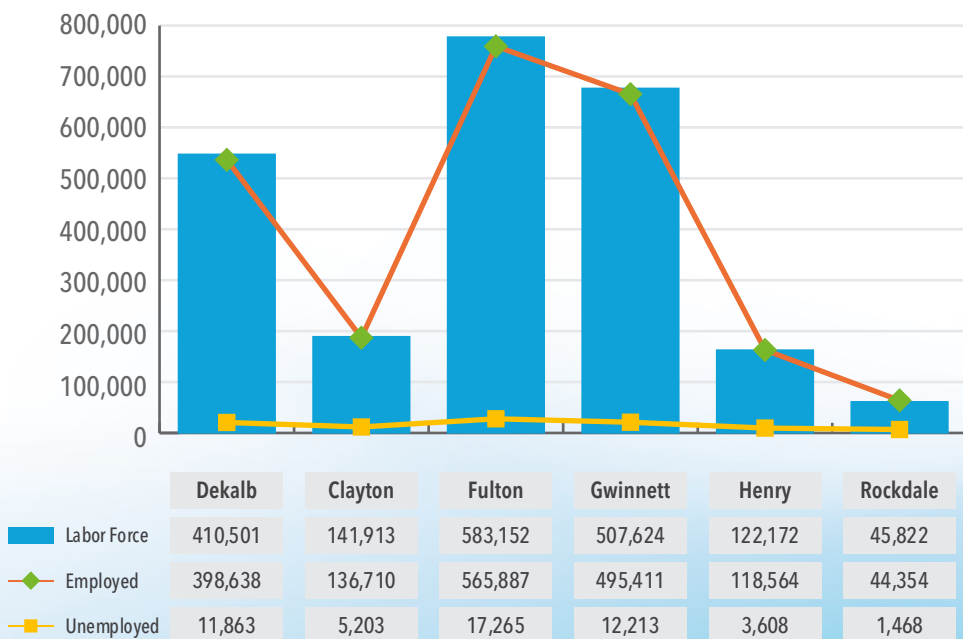


Source: U.S. Census Bureau

### Age of Labor Force

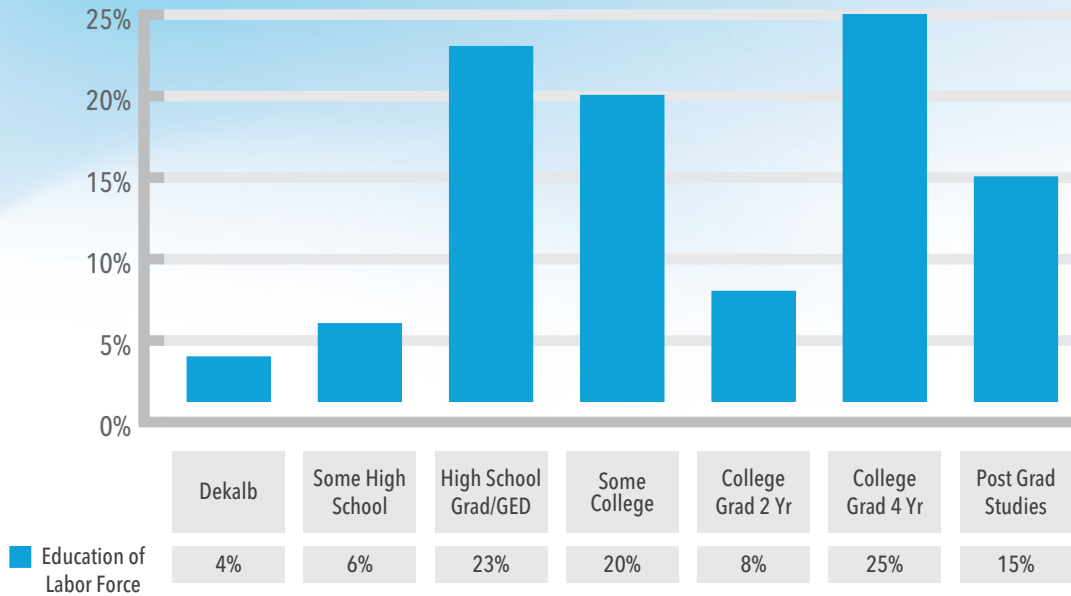


### Area Labor Force



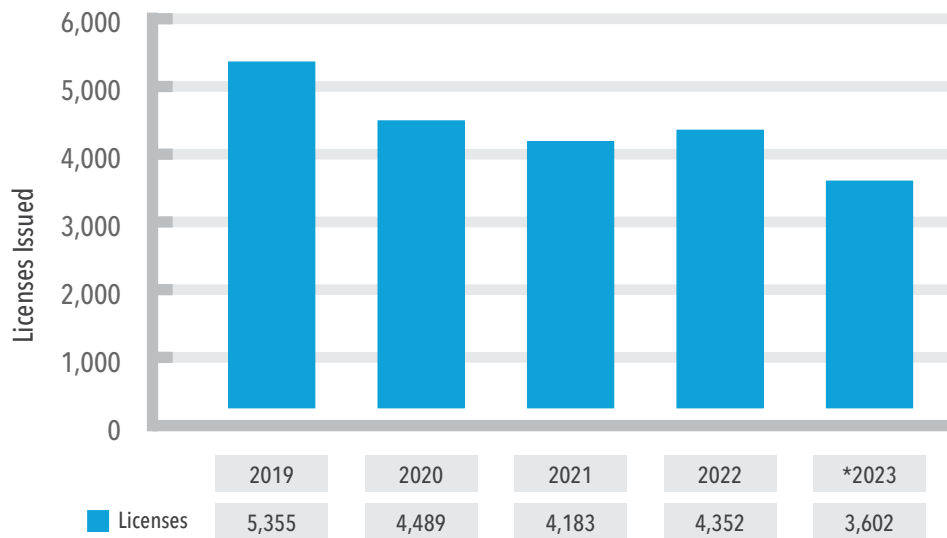
Source: U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates

## Education of Labor Force



Source: U.S. Census Bureau, 2021  
American Community Survey 5-Year Estimates

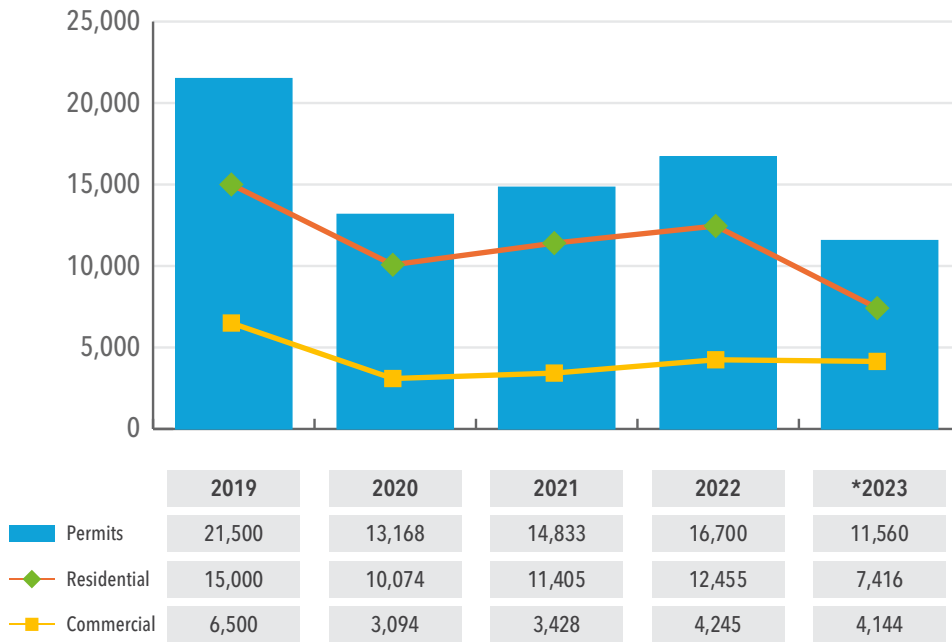
## DeKalb Business Licenses



\*2023 data is thru June 2023.  
Source: DeKalb County Department of Planning and Sustainability

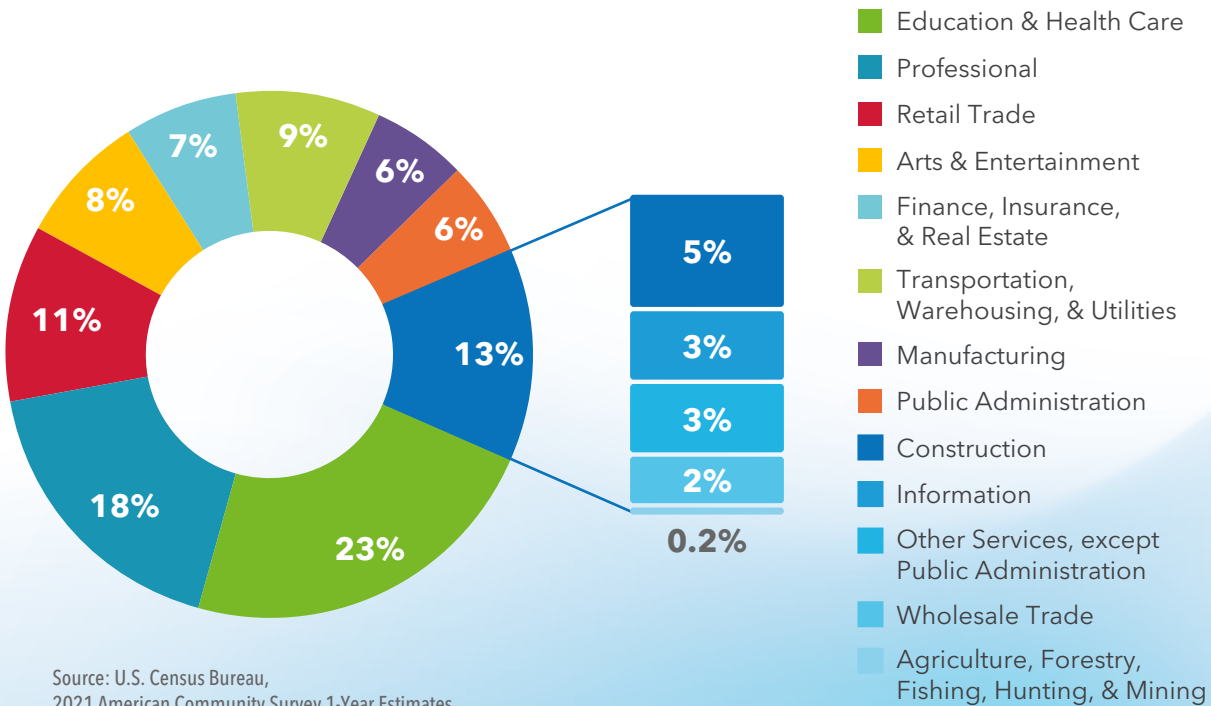


## DeKalb Building Permits: Construction



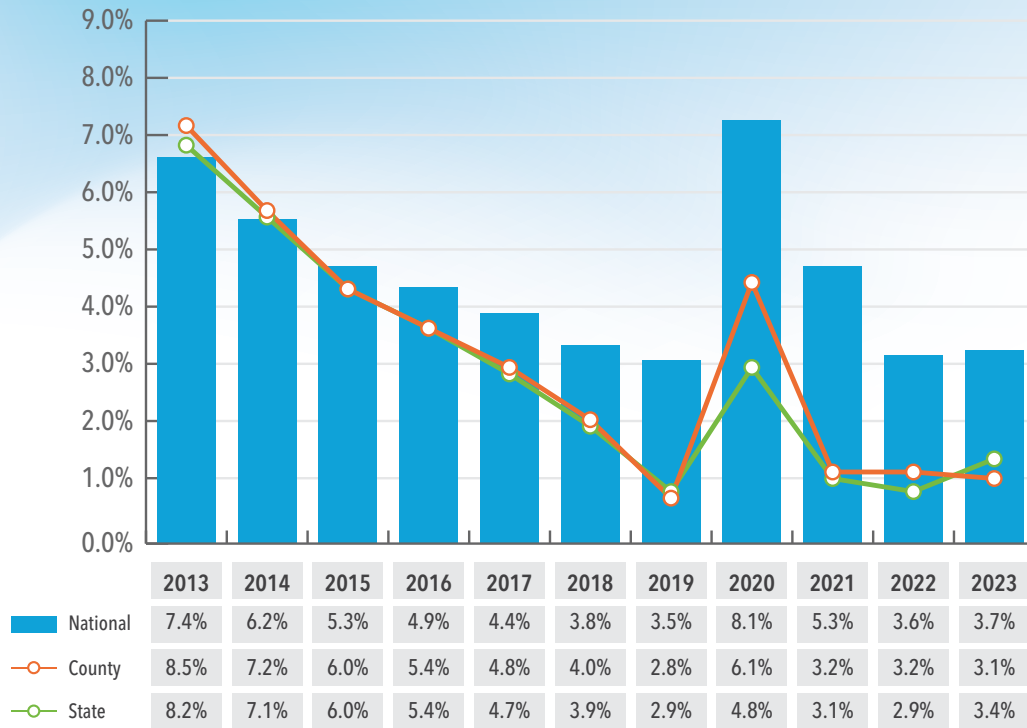
\*2023 data is thru June 2023.  
 Source: DeKalb County Department of Planning and Sustainability

## Civilian Employed Population (16 years and over) by Industry



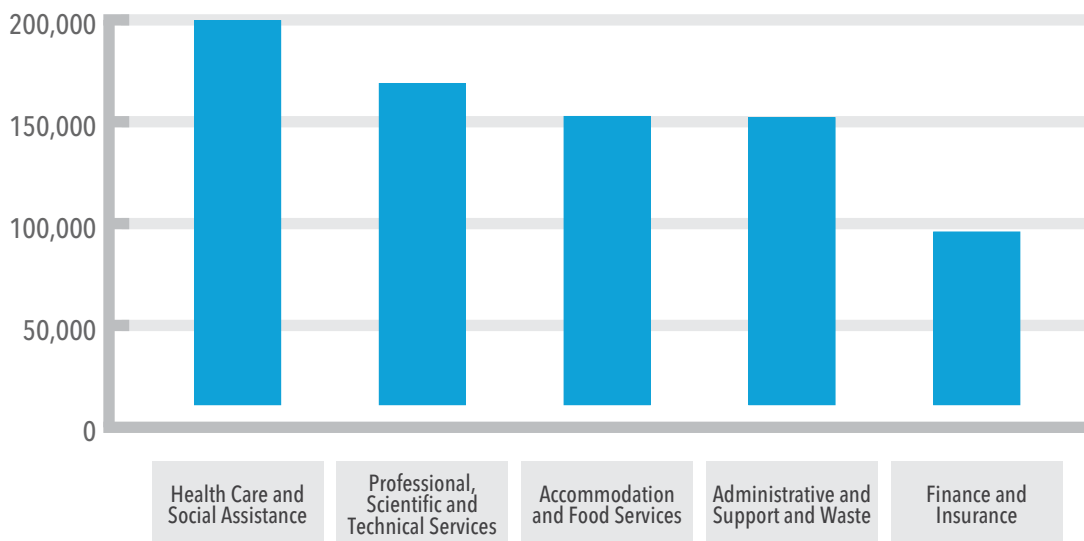
Source: U.S. Census Bureau, 2021 American Community Survey 1-Year Estimates

## Unemployment Rate Comparison with State/National Averages Annual Averages (2013 - 2023)

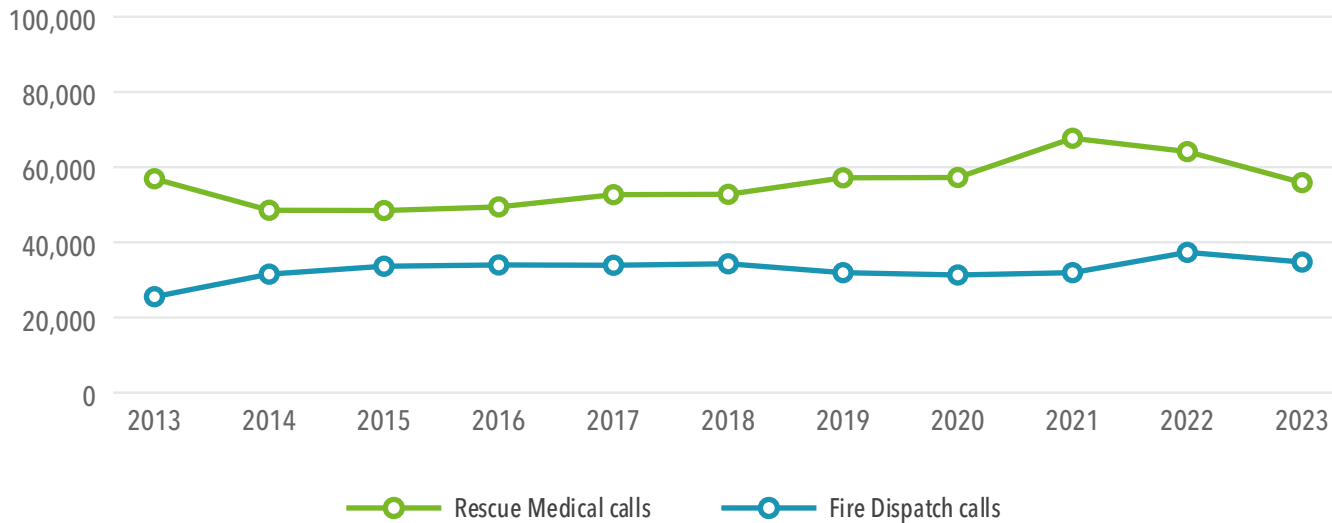


Source: U.S. Bureau of Labor Statistics

## DeKalb County Industries by Employment 2022

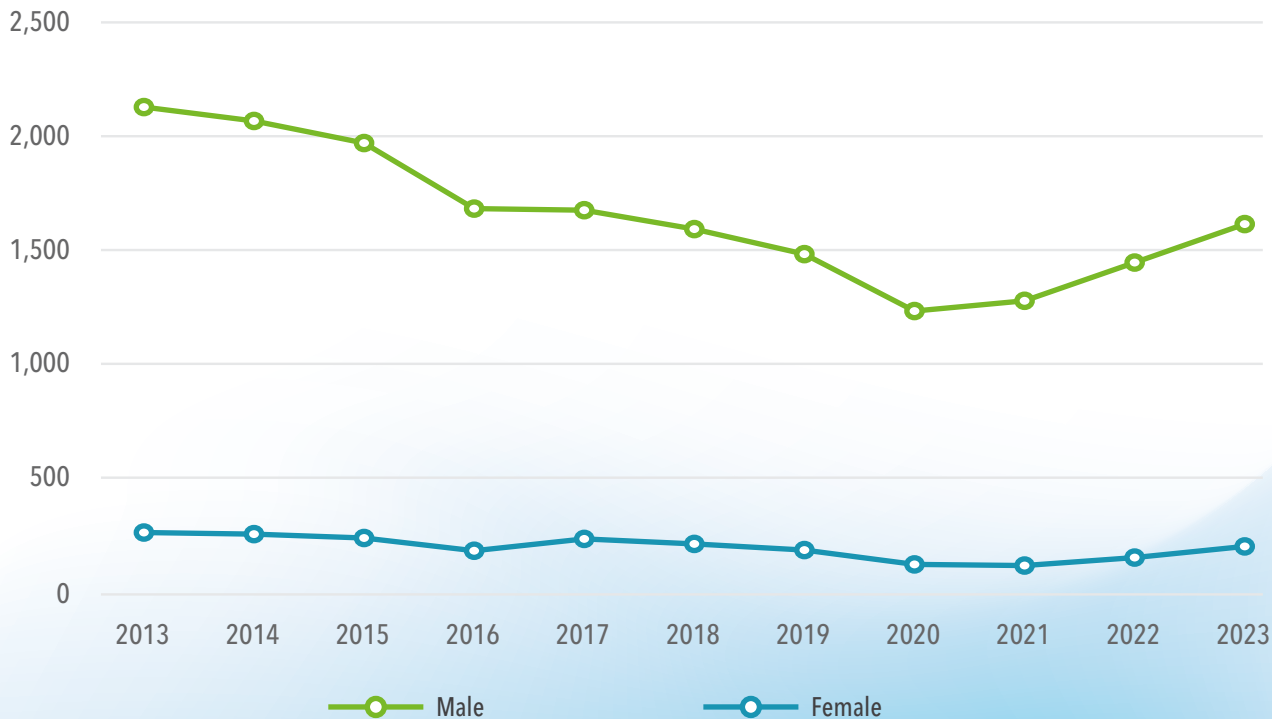


## Medical & Fire Call Estimates 2013 - 2023



Source: DeKalb Fire Department

## Average Inmate Population DeKalb County Jail



Source: DeKalb County Sheriff's Office

# Acronyms

Definitions of acronyms commonly used in this budget document.

<b>311</b>	Citizens Help Center
<b>911</b>	Emergency Call
<b>A</b>	Standard & Poor's Credit Rating
<b>AA</b>	Standard & Poor's Credit Rating
<b>Aa3</b>	Standard & Poor's Credit Rating
<b>AARP</b>	American Association of Retired People
<b>ACA</b>	American Correctional Association
<b>ACCG</b>	Association of County Commissioners of Georgia
<b>ACE</b>	Accredited Center of Excellence
<b>ACFR</b>	Annual Comprehensive Financial Report
<b>ACH</b>	Automatic Clearing House
<b>ADA</b>	American with Disability Act
<b>ADC</b>	Adult Detention Center
<b>AES</b>	Animal Enforcement Services
<b>ALGA</b>	Association of Local Government Auditors
<b>APSJFA</b>	Atlanta Public Safety & Judicial Facilities Authority
<b>ARC</b>	Atlanta Regional Commission
<b>ARP</b>	American Rescue Plan
<b>BAS</b>	Boundary and Annexation Survey
<b>BOC</b>	Board of Commission
<b>BOE</b>	Board of Equalization
<b>BOH</b>	Board of Health
<b>BRE</b>	Board of Registration and Elections
<b>CAA</b>	Consolidation Appropriation Act
<b>CAD</b>	Computer Aided Dispatch
<b>CAE</b>	Chief Audit Executive
<b>CALEA</b>	Commission on Accreditation of Law Enforcement Agencies
<b>CAFR</b>	Comprehensive Annual Financial Report now called ACFR as of 2021
<b>CAMA</b>	Computer Assisted Mass Appraisal System
<b>CCA</b>	Code Compliance Administration
<b>CCR</b>	Customer Confidence Report
<b>CCTV</b>	Closed Circuit Television
<b>CDBG</b>	Community Development Block Grant
<b>CDC</b>	Center for Disease Control
<b>CEO</b>	Chief Executive Officer
<b>CERT</b>	Community Emergency Response Team

<b>CID</b>	Community Improvement District
<b>CIO</b>	Chief Information Officer
<b>C&amp;M</b>	Construction and Maintenance
<b>CIP</b>	Capital Improvement Program
<b>CIPP</b>	Cured In Place Pipe
<b>CIT</b>	Crisis Intervention Team
<b>CMO</b>	Care Management Organization
<b>CNG</b>	Compressed Natural Gas
<b>CoAEMSP</b>	Committee for the Accreditation for the Emergency Medical System
<b>COAG</b>	Constitutional Officers Association of Georgia
<b>COC</b>	Continuum of Care
<b>College AIM</b>	College Achievement Investment Maturity
<b>COO</b>	Chief Operating Officer
<b>COOP</b>	Continuity of Operations Planning
<b>COMP/NOW</b>	Comprehensive Supports Waiver Program/ New Options Waiver
<b>COPS</b>	Certificates of Participation
<b>COVID-19</b>	Coronavirus Disease 2019
<b>CRM</b>	Customer Relationship Management
<b>CVIP</b>	Community Violence Intervention Plan
<b>DA</b>	District Attorney
<b>DADC</b>	Development Authority of DeKalb County
<b>DBHDD</b>	Department of Behavioral Health and Developmental Disabilities
<b>DCBOH</b>	DeKalb County Board of Health
<b>DCCAC</b>	DeKalb County Child Advocacy Center
<b>DCFR</b>	DeKalb County Fire Rescue
<b>DCVB</b>	DeKalb Convention and Visitors Bureau
<b>DEMA</b>	DeKalb Emergency Management Agency
<b>DFCS</b>	DeKalb County Division of Family and Children Services
<b>DKPD</b>	DeKalb County Police Department
<b>DKSO</b>	DeKalb County Sheriff Office
<b>DOT</b>	Department of Transportation
<b>DOJ</b>	Department of Justice
<b>DOR</b>	Georgia Department of Revenue
<b>DORS</b>	Desk Officer Reporting System
<b>DR</b>	Disaster Recovery
<b>DWM</b>	Department of Watershed Management
<b>DUI</b>	Driving Under the Influence
<b>E911</b>	Enhanced 911 Emergency Call
<b>EEOP</b>	Equal Employment Opportunity Plan

<b>EFD</b>	Emergency Fire Dispatcher
<b>EFNEP</b>	Expanded Foods and Nutrition Education Program
<b>EHOST</b>	Equalized Homestead Option Sales Tax
<b>EPA</b>	Environmental Protection Agency
<b>EPD</b>	Emergency Action Plan
<b>ERA I &amp; II</b>	Emergency Rental Assistance Funding
<b>ERP</b>	Enterprise Resource Planning
<b>FAA</b>	Federal Aviation Agency
<b>FDHA</b>	Fulton-DeKalb Hospital Authority
<b>FOG</b>	Fat, Oils and Grease
<b>F&amp;T</b>	Filtration and Treatment
<b>FTO</b>	Field Training Officers
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GDEcD</b>	Georgia Department of Economic Development
<b>GDOT</b>	Georgia Department of Transportation
<b>GED</b>	General Equivalency Degree
<b>GEFA</b>	Georgia Environmental Finance Authority
<b>GEMA</b>	Georgia Emergency Management and Homeland Security Agency
<b>GFE</b>	Good Faith Efforts
<b>GFOA</b>	Government Finance Officers Association
<b>GIS</b>	Geographic Information Systems
<b>GO</b>	General Obligation
<b>GPJ</b>	Georgia Justice Project
<b>GPS</b>	Global Positioning System
<b>HB</b>	House Bill
<b>HD</b>	Heavy Duty Equipment
<b>HOST</b>	Homestead Option Sales Tax
<b>HOA</b>	Homeowner Association
<b>HOME</b>	Home Investment Partnership Act
<b>HUD</b>	Housing and Urban Development
<b>HVAC</b>	Heating Ventilation Air Conditioning
<b>IAED</b>	International Academy of Emergency Medical Dispatch
<b>IBNR</b>	Incurred But Not Reported
<b>ICC</b>	International Code Council
<b>IGA</b>	Intergovernmental Agreement
<b>ISO</b>	Insurance Services Office
<b>IT</b>	Innovation and Technology
<b>LED</b>	Light Emitting Diode

<b>LLC</b>	Limited Liability Company
<b>LP</b>	Limited Partnership
<b>LMIG</b>	Local Maintenance and Improvement Grant
<b>LSBE</b>	Local Small Business Enterprise
<b>MACAC</b>	Metro Atlanta College Access Conference
<b>MADE</b>	Manufacturing, Automation, and Distribution Emerging
<b>MARTA</b>	Metropolitan Atlanta Rapid Transit Authority
<b>MCU</b>	Mobile Crisis Unit
<b>MH</b>	Mobile Home
<b>MFA</b>	Multi-factor Authentication
<b>NCA</b>	National Council on Aging
<b>NFPA</b>	National Fire Protection Association
<b>NAMEAC</b>	National Association of Medical Examiner's Annual Conference
<b>NAPWDA</b>	North American Police Work Dog Association
<b>OCS</b>	Operation Clean Sweep
<b>O.C.G. A</b>	Official Code of Georgia Annotated
<b>OIIA</b>	Office of Independent Internal Audit
<b>OJT</b>	On the Job Training
<b>OSP</b>	On Stop Partners
<b>PAT</b>	Physical Ability Test
<b>PAW</b>	Privileged Access Workstations
<b>PC</b>	Personal Computer
<b>PDA</b>	Preliminary Damage Assessment
<b>PEG</b>	Public Education and Government Access
<b>PFL</b>	Priority Fix List
<b>POETA</b>	Project, Organization, Expenditure Type, Task, Award
<b>P.O.S.T.</b>	Peace Officer Standards and Training
<b>P&amp;M</b>	Production and Maintenance
<b>PP</b>	Personal Property
<b>PPE</b>	Personal Protection Equipment
<b>PPL</b>	Priority Fix List
<b>PRG</b>	Position Reference Guide
<b>PSAP</b>	Public Safety Answering Point
<b>PS&amp;JFA</b>	Public Safety and Judicial Facilities Authority
<b>RE</b>	Real Estate



<b>R&amp;E</b>	Renewal and Extension
<b>RFP</b>	Request for Proposal
<b>RJG</b>	Restorative Justice Georgia Program
<b>RMIS</b>	Risk Management Information System
<b>ROW</b>	Right of Way
<b>RTU</b>	Remote Terminal Unit
<b>SARA</b>	Superfund Amendments and Reauthorization Act
<b>SNAP-ED</b>	Supplemental Nutrition Assistance Program Education
<b>SPLOST</b>	Special Purpose Local Option Sales Tax
<b>SSI/SSDI</b>	Social Security Income/Social Security Disability Income
<b>STAR</b>	Special Tactics and Response
<b>STD</b>	Special Tax District
<b>SUA</b>	System Upgrade Agreement
<b>TAD</b>	Tax Allocation District
<b>TAN</b>	Tax Anticipation Note
<b>TAVT</b>	Title Ad Valorem Tax
<b>TC TECH</b>	Tax Commissioner's Tech Group
<b>TDA</b>	Tractor Drawn Aerials
<b>UCC</b>	Uniform Commercial Code
<b>UCO</b>	Utility Customer Operations
<b>URA</b>	Urban Redevelopment Agency
<b>UT</b>	Utility
<b>US</b>	United States
<b>VOIP</b>	Voice Over Internet Protocol
<b>VRE</b>	Voter Registration & Elections
<b>W&amp;S</b>	Water and Sewer
<b>WIFIA</b>	Water Infrastructure Finance and Innovation Act
<b>WIOA</b>	Workforce Innovation and Opportunity Act
<b>WPC</b>	Water Pollution Control
<b>WSD</b>	WorkSource DeKalb
<b>W/WW</b>	Water and Wastewater
<b>YMCA</b>	Young Men's Christian Association

# Glossary

## A

### **ACCURAL**

The accumulation or increase of something overtime, especially payments or benefits.

### **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 (BOC) and (3) the approval or adoption of the budget by the Board.

### **AD VALOREM TAX**

A tax based on the value of property.

### **AMERICAN RESCUE PLAN**

A Federal program to address the COVID-19 pandemic and the corresponding economic crisis. Funds were made available to local government jurisdictions following the pandemic.

### **APPROPRIATION**

An authorization made by the BOC, 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 percent 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 debts.

### **BALANCED BUDGET**

Budgeted appropriations/expenditures must be equal to budgeted anticipations/ revenues.

**BOARD OF  
COMMISSIONERS (BOC)**

The policy and rule making body of the county. The Board of Commissioners has the power to make appropriations, levy taxes, fix the rates of other charges, and authorize incurring of indebtedness.

**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 Officer depending on the nature of the transfer.

**C****CAPITAL PROJECTS/  
CAPITAL IMPROVEMENT  
PROJECTS**

Projects that result in the acquisition or construction of fixed assets of a local government. In DeKalb County, capital projects include any project more than \$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 like 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.

**CHIEF EXECUTIVE OFFICER  
(CEO)**

An elected official responsible for the supervision, direction, and control of the administration of the county government. The Chief Executive Officer develops and submits the proposed budget to the Board of Commissioners and is charged with enforcing compliance with the county budget for all departments, offices, or agencies of the county government except the Tax Commissioner, Clerk of the Superior Court, District Attorney, and Sheriff.

**COMMISSIONION**

See "BOARD OF COMMISSIONERS (BOC)".

**CORONAVIRUS  
DISEASE**

COVID-19 is a respiratory disease caused by SARS-CoV-2; a new coronavirus discovered in 2019. The virus is thought to spread mainly from person to person through respiratory droplets produced when an infected person coughs, sneezes, or talks. Some people who are infected may not have symptoms.

**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.

**DEFICIT**

The amount by which something, especially a sum of money, is too small.

**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  
(EHOST)**

A 1 percent 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**

**FULL-TIME EQUIVALENT**

An employee's scheduled hours divided by the employer's hours for a full-time workweek.

**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.

**FUND BALANCE**

The balance of funds on hand at the start or end of the year based upon actual revenues and expenditures for each fund. Starting fund balance refers to the balance of funds at the start of the reference year; ending fund balance refers to the balance of funds at the end of the reference year. Starting fund balance for the current year is equal to the ending fund balance from the previous fiscal year and may be appropriated as a revenue source in the current year budget.

**FUND CLASS**

A grouping of funds based upon the purpose of the funds and/or the sources of revenue used to finance the services provided.

**G****GENERAL FUND**

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

**GENERAL OBLIGATION BOND**

A bond issued to the benefit of the county, 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.

**GOVERNING AUTHORITY**

The county Commission and Chief Executive Officer constitute the county governing authority.

**GOVERNMENTAL FUND**

Funds used to account for activities primarily supported by taxes, grants, and similar revenue sources.

**H****HOMESTEAD EXEMPTION**

An exemption claimed against the taxable value of qualifying residential property as permitted by state law.

**HOMESTEAD OPTION  
SALES TAX (HOST)**

Homestead Option Sales Tax is a 1 percent 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 percent of the proceeds from last year. Up to 20 percent 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. The enabling legislation for EHOST suspended HOST while EHOST was in effect. HOST collections will resume if EHOST is discontinued.

**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.

<b>NON-MAJOR FUND</b>	<b>N</b> Funds that have been established to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support various County programs.
<b>OPERATING BUDGET</b>	<b>O</b> 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.
<b>PEG FUND</b>	<b>P</b> Public education and government access funds provide 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. This fund was established in 1997 to provide funding for a program for maintaining, upgrading, and replacing the government television infrastructure.
<b>PERSONAL PROPERTY</b>	Tangible property other than land, buildings, and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats, and airplanes.
<b>PROPRIETARY FUND</b>	Funds used to account for a government's ongoing organizations and activities that are like businesses founded in the private sector.
<b>RESERVE</b>	<b>R</b> 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.
<b>REVENUE BOND</b>	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**

<b>SINKING FUND</b>	A reserve fund accumulated over a period for retirement of a debt.
<b>SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)</b>	A financing method for funding capital projects in the state of Georgia.
<b>SPECIAL REVENUE FUND</b>	A fund for dedicated revenue that is restricted or committed to expenditures for specific purposes.

**T**

<b>TAX ANTICIPATION NOTES</b>	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.
<b>TAX DIGEST</b>	Official list of all property owners, the assessed value of the property (40 percent of fair market value), and the tax due on their property.
<b>TAX FUND</b>	A fund, which is supported wholly or in part by revenues, derived from ad valorem tax revenues.
<b>TAX RATE</b>	See "MILLAGE RATE".

# 2024 Budget Document DeKalb County, Georgia for the Fiscal Year Starting January 1, 2024

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