



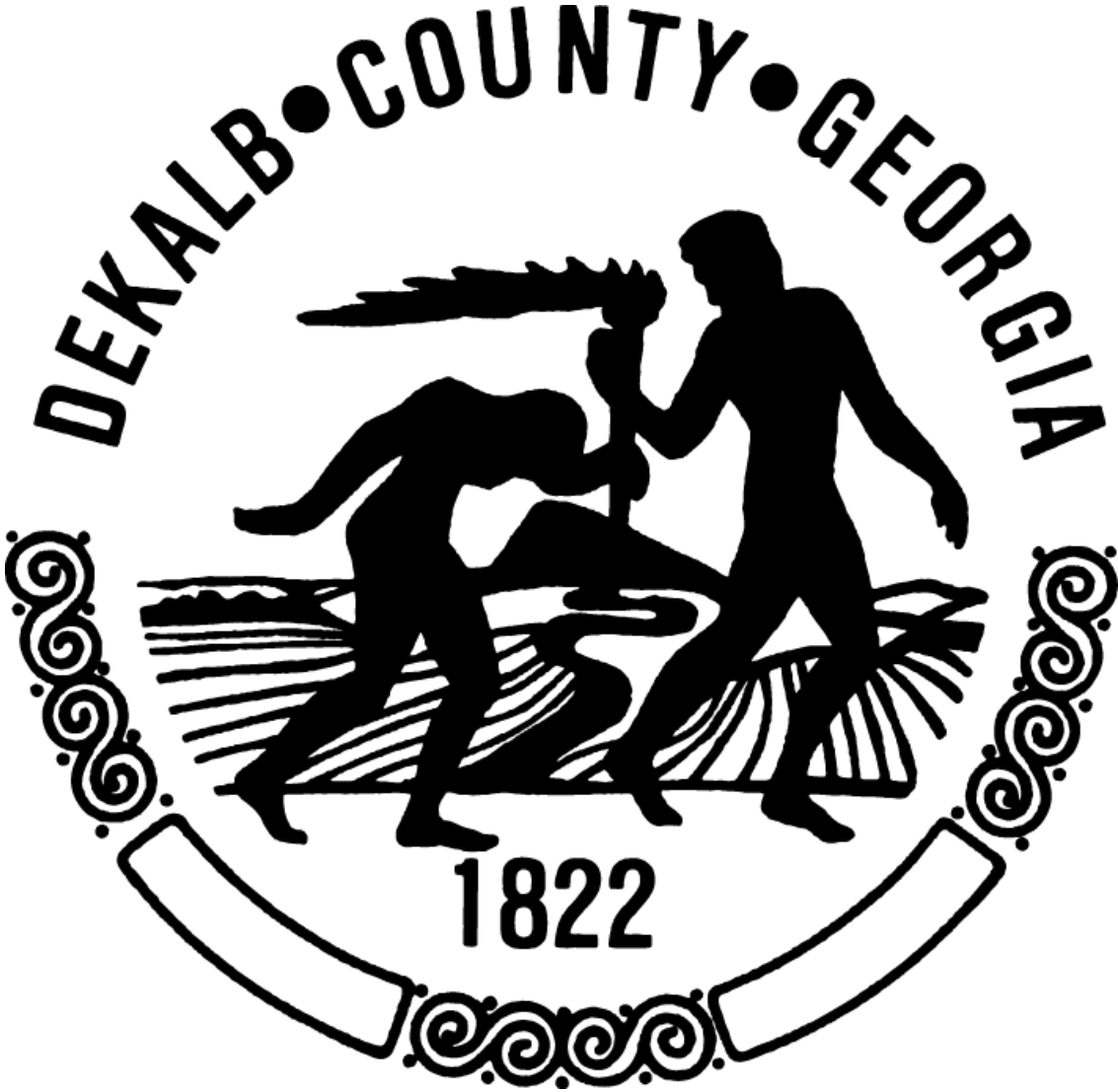
DeKalb County  
G E O R G I A

2020 ANNUAL BUDGET



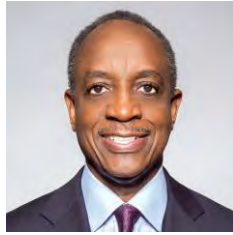
**2020 Budget Document**  
**DeKalb County, Georgia**

For the Fiscal Year Starting January 1, 2020





# Chief Executive Officer



Michael L. Thurmond

# Board of Commissioners



Nancy Jester, District 1



Jeff Rader, District 2  
District 3



Larry Johnson,



Steve Bradshaw, District 4



Mereda Davis Johnson, District 5  
District 6



Kathie Gannon,



Lorraine Cochran-Johnson, District 7

# County Staff

Chief Operating Officer/ Executive Assistant Zachary L. Williams

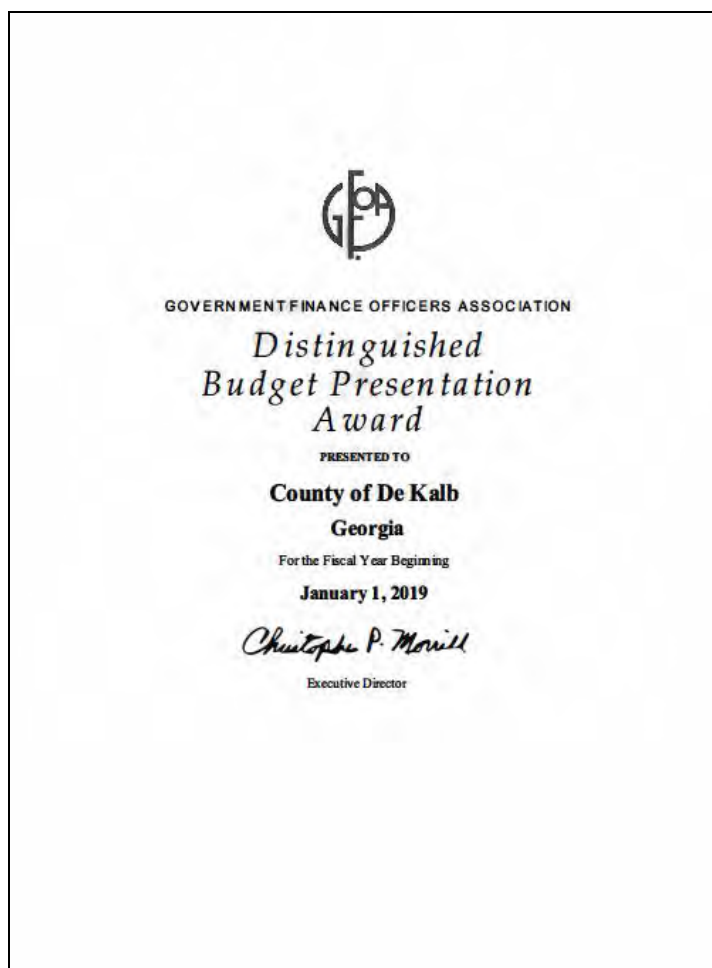
County Clerk Barbara Sanders

Director, Office of Management and Budget T. J. Sigler

Deputy Director, Office of Management and Budget Malissa A. Bush

Budget and Finance, Capital & Grants Staff: Robin Cooper, John Horn, Brenda Lennert, Randall Lyons, Titi Olagbegi, Belinda Reaves, Deborah Sherman, Robert Warren, and Daryl Whitehead

*The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to DeKalb County for its annual budget for the fiscal year beginning January 1, 2019. 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.*





# Contents

It's In DeKalb .....	1
Executive Summary .....	8
Tax Digest History .....	17
Millage Rate History.....	18
Full-Time Filled Positions Schedule.....	23
Budget Plan & Process.....	25
Fiscal Policies.....	29
Operating Funds.....	34
Fund Structure.....	35
Tax Funds.....	40
Tax Funds - Revenue .....	50
Special Revenue Funds.....	55
Special Revenue Funds.....	56
Special Revenue Funds.....	70
Enterprise Funds.....	76
Enterprise Funds - Revenue .....	83
Internal Service Funds.....	87
Internal Service Funds - Revenue.....	93
Revenue Bonds Funds .....	96
DeKalb Peachtree Airport (PDK) .....	102
Animal Services .....	106
Beautification.....	109
Board of Commissioners (BOC).....	113
Budget (OMB) .....	116
Chief Executive Officer .....	119
Child Advocacy Center .....	123
Citizen Help Center .....	126
Clerk of Superior Court.....	129
Code Compliance .....	132
Community Development.....	135
Community Service Board .....	138



Contributions to Capital .....	141
Cooperative Extension Service.....	144
County Jail Fund.....	148
Drug Abuse Treatment and Education.....	149
Debt Service - Miscellaneous Tax Funds.....	151
Debt Function.....	153
District Attorney .....	160
E-911 .....	163
Economic Development.....	166
Elections .....	170
Emergency Management.....	173
Ethics Board.....	177
Facilities.....	179
Family & Children Services (DFCS).....	182
Finance .....	184
Fire Rescue.....	188
Fleet Management .....	192
Geographic Information Systems (GIS).....	195
Grady/Hospital Fund.....	200
Board of Health .....	202
Hotel / Motel Tax .....	205
Human Resources.....	207
Human Services.....	214
Innovation and Technology .....	220
Internal Audit.....	223
Juvenile Court .....	226
Law .....	229
Magistrate Court.....	235
Medical Examiner .....	238
Non-Departmental .....	242
Parks & Recreation.....	247
Pension Contributions - Tax Funds .....	253
Planning.....	255

Police .....	261
Probate Court.....	265
Property Appraisal.....	268
Public Defender .....	271
Purchasing .....	277
Rental Motor Vehicle Tax.....	280
Risk Management Fund.....	282
Roads and Drainage.....	284
Sanitation .....	287
Sheriff.....	290
Solicitor.....	293
State Court.....	296
Stormwater.....	299
Superior Court.....	301
Tax Commissioner.....	305
State Court Traffic Division.....	309
Transportation .....	312
Vehicle Replacement Fund .....	315
Victim Assistance .....	317
Watershed Management .....	318
Workers Compensation Fund .....	323
WorkSource DeKalb.....	325
<b>Capital Improvement Projects .....</b>	<b>328</b>
2001 G.O. Bonds - Parks .....	330
2001 G.O. Bonds - Parks .....	331
2001 G.O. Parks Bonds Projects .....	331
2006 G.O. Bonds - Transportation, Parks & Libraries.....	334
2006 G.O. Bonds - Libraries Projects.....	335
2006 G.O. Bonds - Parks/Greenspace Projects .....	336
2006 G.O. Bonds - Transportation Projects .....	337
Airport Capital Projects.....	337
EPA Brownfield Loan Projects .....	338
Capital Projects - General.....	339

Clerk of Superior Court Projects .....	340
Community Development Projects .....	341
Facilities Management Projects .....	342
Finance Projects .....	343
Fire Department Projects .....	343
Fleet Management Projects .....	343
HOST Projects .....	344
Innovation & Technology Projects .....	346
Libraries Projects .....	346
Medical Examiner Projects .....	347
Non-Departmental Projects .....	347
Parks Projects .....	348
Planning Projects .....	350
Resolution .....	351
Statistics .....	351
Acronyms .....	403
Glossary .....	405





# It's In DeKalb

## History

DeKalb County was established in 1822 from parts of Henry, Gwinnett and Fayette counties and was named after Revolutionary War General Baron Johann DeKalb. At one time, it contained the entirety of the City of Atlanta and much of what was to become Fulton County. DeKalb was established as Georgia's 56<sup>th</sup> county. During the Civil War (1861-65), much of the Battle of Atlanta took place in DeKalb County, particularly along the railroad heading west toward Atlanta. DeKalb's economy was chiefly agrarian during the first half of the twentieth century. The county was once known for its granite quarries and dairy farms. In the second half of the twentieth century, the county population grew rapidly and DeKalb became increasingly urbanized. DeKalb is the fourth-most populous county in the State.

## Overview

DeKalb is situated immediately east of the City of Atlanta and encompasses within its borders a small portion of the corporate limits of Atlanta. DeKalb's population of more than 700,000 ranks fourth among Georgia's counties and is the most culturally diverse in the state. More than 64 languages are spoken within the county's boundaries. The industrial mix includes retail and wholesale trade, health services, tourism, communications, with both major corporations and small establishments represented. Approximately 30% of the population lives in the

incorporated areas, which include Avondale Estates, Brookhaven, Chamblee, Clarkston, Decatur (County Seat), Doraville, Dunwoody, Lithonia, Pine Lake, Stone Mountain, Stonecrest, Tucker and a portion of the City of Atlanta.

## Governmental Structure

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

## County Services

DeKalb County provides the following services to virtually all areas of the county: fire and emergency medical protection (except Decatur and Atlanta), sewage collection and treatment, water supply and distribution, refuse collection and disposal, library services, public health services, court services and animal control service. DeKalb County provides the following services to unincorporated areas: police, highway construction and maintenance, building inspection, recreation facilities, and planning and land use services. The county government has 6,648 funded full-time positions. Through contractual arrangements, the county provides support to the Fulton-DeKalb Hospital Authority, which operates Grady Memorial Hospital and provides medical care to the indigent citizens of the county. DeKalb levies a dedicated property tax to provide operating assistance to Grady.

## Education

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

## Healthcare

DeKalb County has an extensive array of hospitals, research and educational facilities, along with qualified healthcare professionals, and has become one of the Southeast's major medical centers. Hospitals include Children Healthcare's at Egleston Hospital, Decatur (Atlanta) Veterans Administration Medical Center, Emory University Hospital and Wesley Woods Geriatric Hospital. In 2018, DeKalb Medical merged with the Emory Healthcare system. DeKalb Medical at North Decatur became Emory Decatur Hospital, DeKalb Medical at Hillandale became Emory Hillandale Hospital 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.

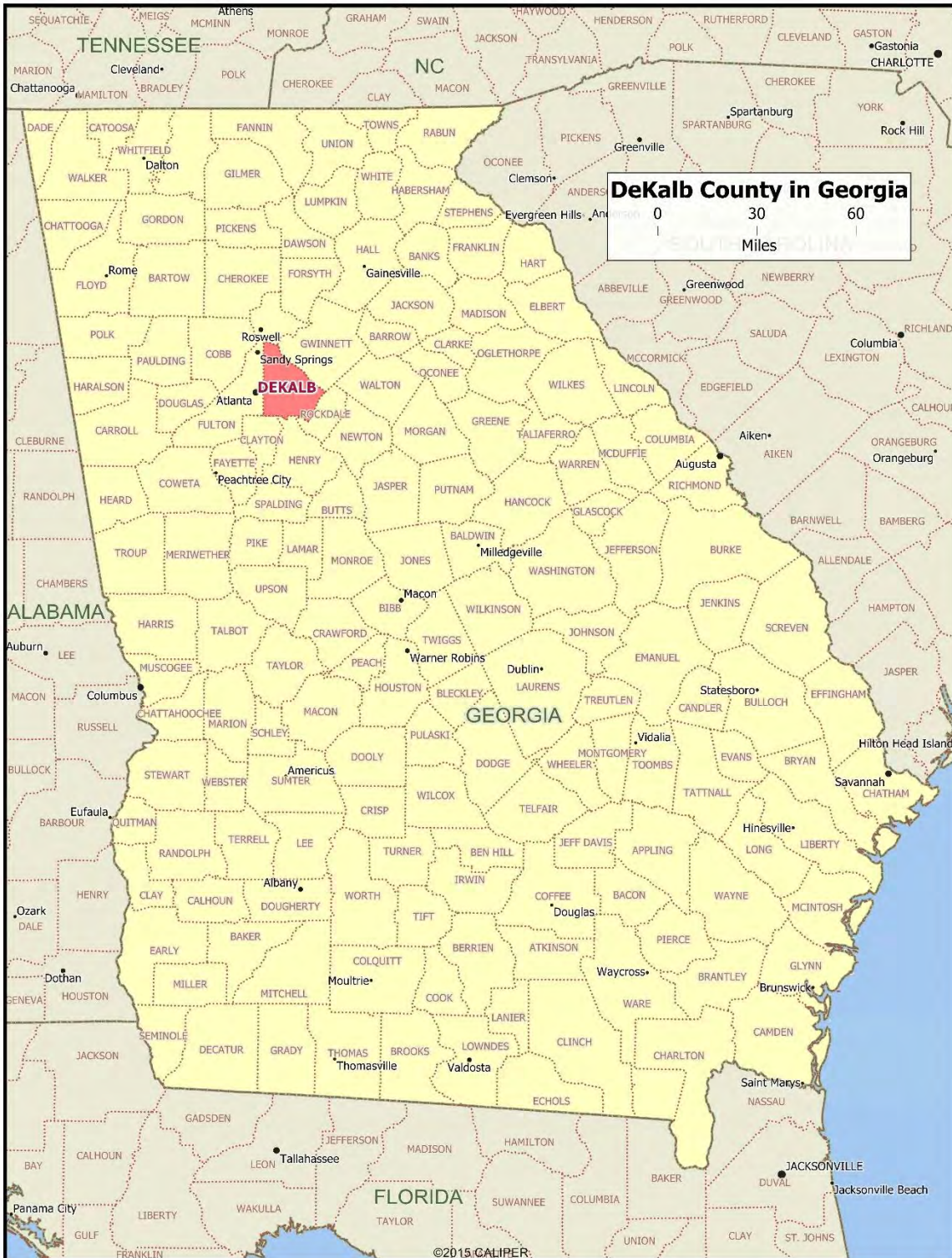
## Transportation

DeKalb County owns and operates DeKalb-Peachtree Airport. It is a 700+ acre general aviation facility and the second busiest airport in Georgia. It includes four runways, more than 25 on-airport businesses and 13 flight schools. Mass transit is provided by the Metro Atlanta Rapid Transit Authority (MARTA) throughout DeKalb and includes buses and rail services (10 rail stations). DeKalb taxpayers pay a one percent sales tax to subsidize MARTA. DeKalb is one of the few major counties with three major interstates (I-285, I-85 and I-20) and has more miles of interstate than any other county in the State of Georgia.

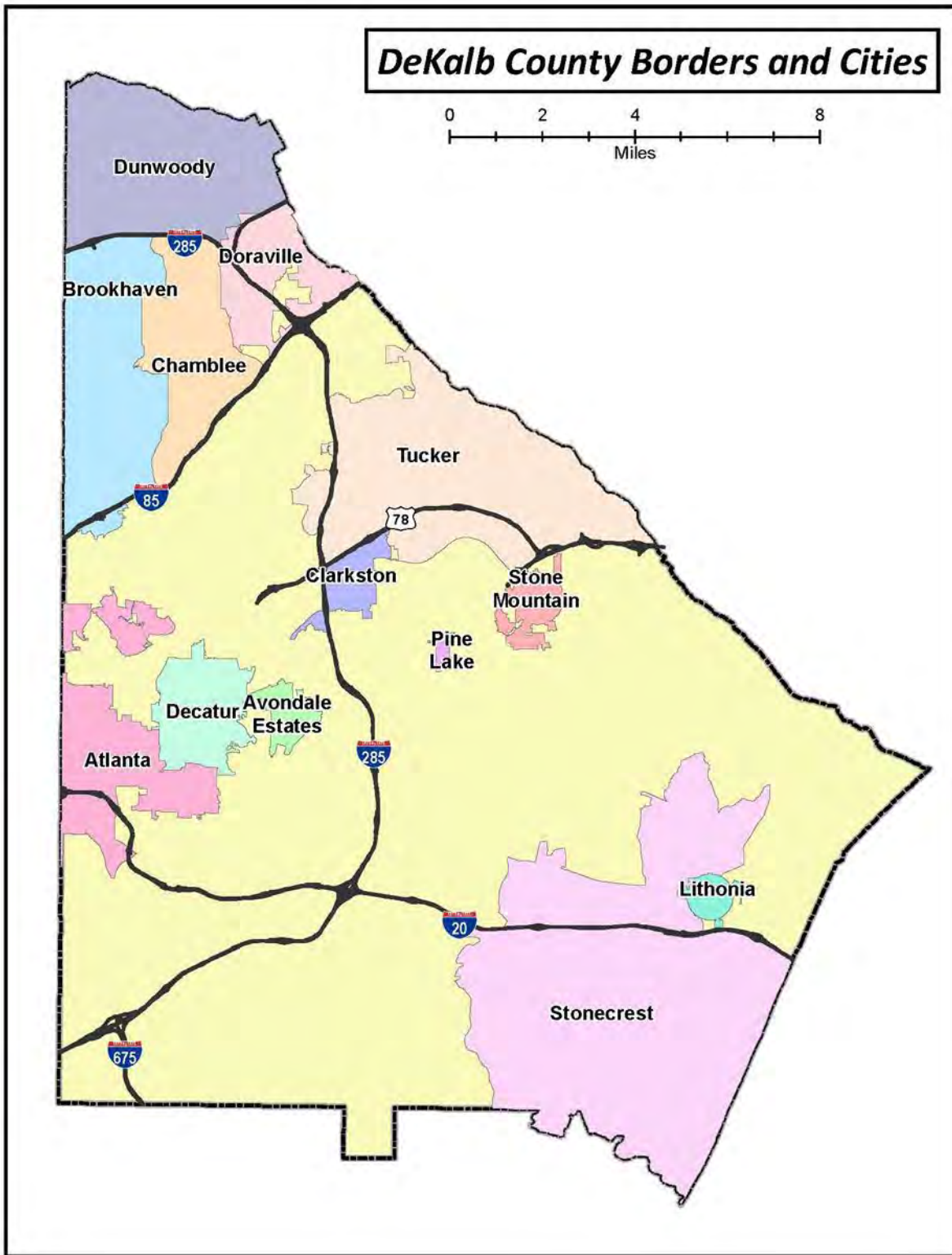
## Points of Interest

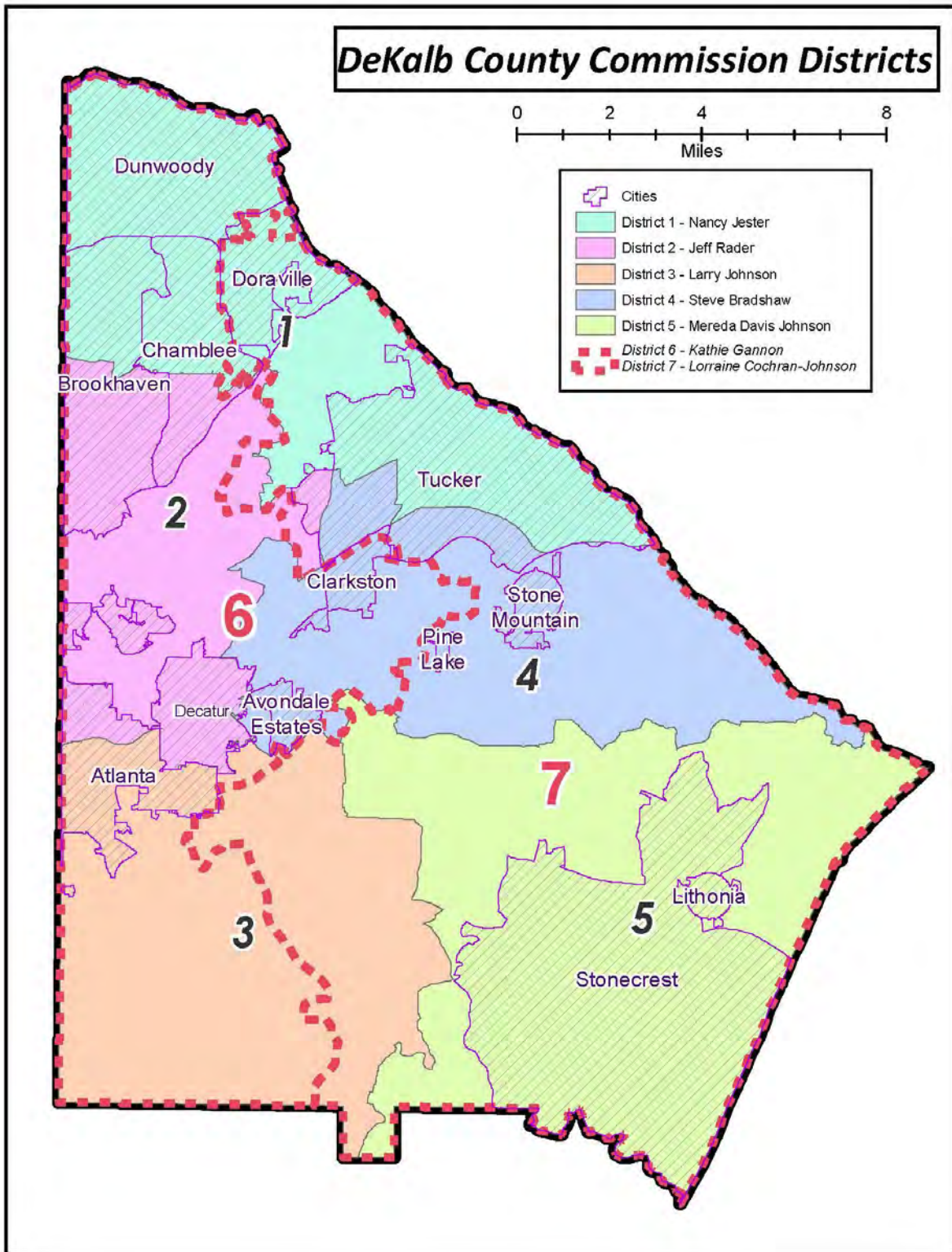
DeKalb County as well as the world was greatly impacted by the spread of the coronavirus disease (COVID-19). In response to the COVID-19 health and economic crisis, the DeKalb Summer Youth Employment Program was transformed into the DeKalb Virtual Career Academy. The eight-week program provides career development, education enrichment and summer income for 850 youth, ages 14 to 24 at a rate of \$9 per hour while learning online. DeKalb County distributed over 60,000 masks along with hand sanitizers to residents to mitigate the spread of COVID-19 and 20,000 masks/signage to small businesses to encourage them to implement a “No Mask, No Service” policy. The county gave out several tons of food at sites throughout the county and school supplies, a blunt reminder of the widespread needs of residents during the coronavirus pandemic. Numerous projects are ongoing including allocations to municipalities, small businesses, senior centers and non-profits.

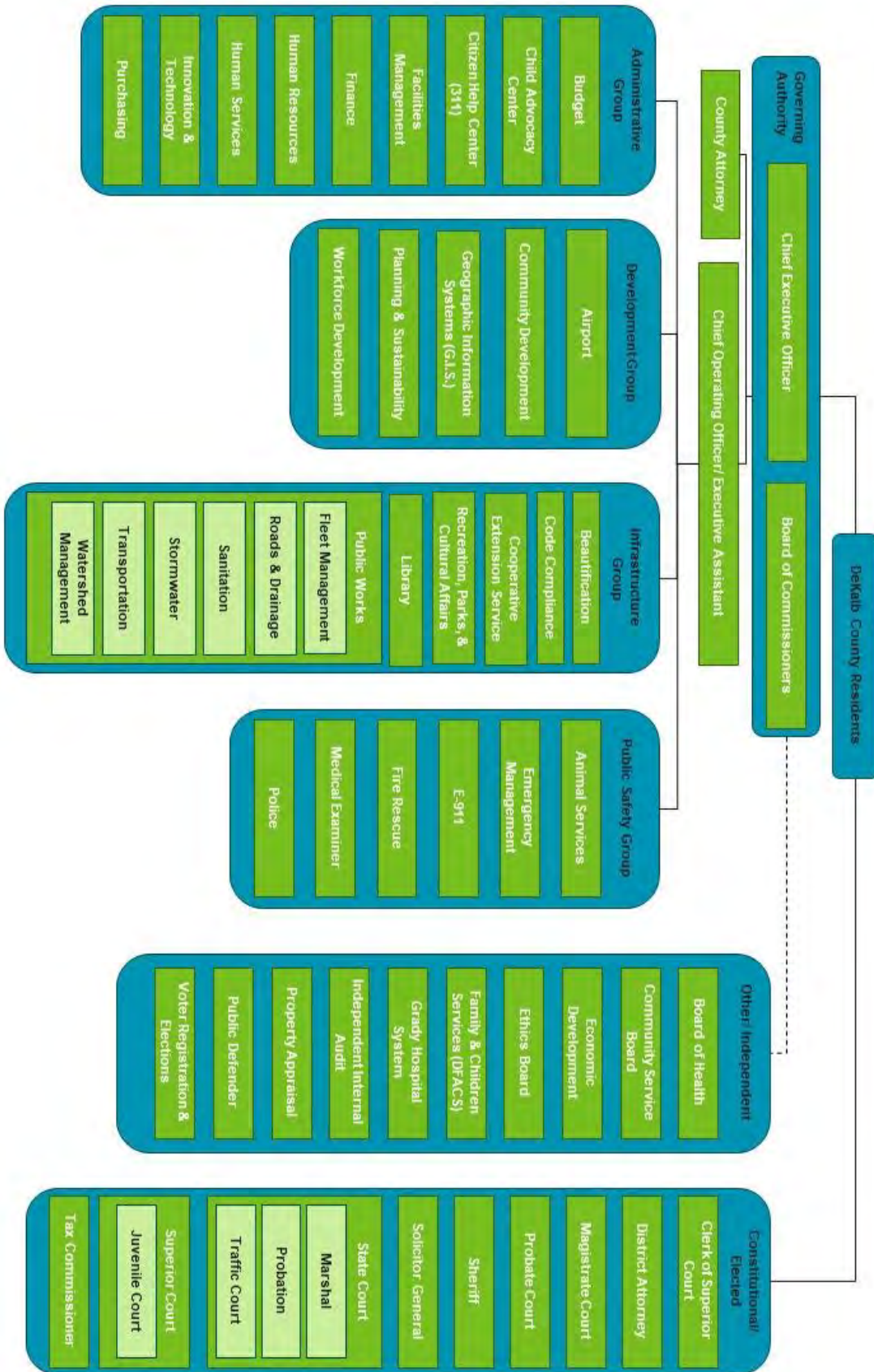












# Executive Summary

## 2020 Budget Overview

In accordance with the DeKalb County Organizational Act, the Fiscal Year 2020 Budget was presented to the DeKalb County Board of Commissioners (BOC) by Chief Executive Officer Michael Thurmond on December 13, 2019.

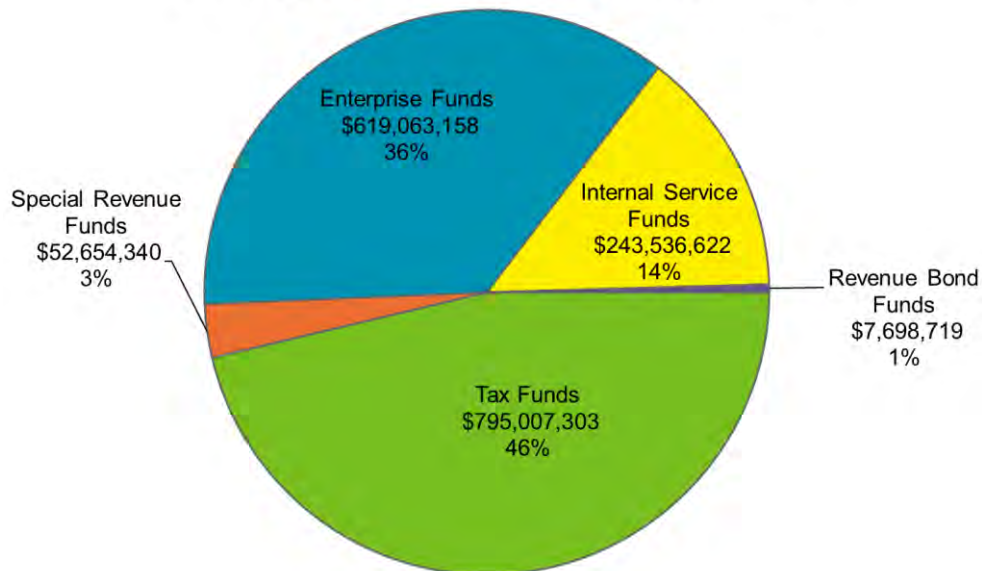
The Organizational Act requires the adoption of the budget before March 1, which allows the BOC to deliberate on the budget until the end of February. The BOC passed the budget by a 7-0 vote on February 25, 2020.

The overall operating budget of \$1.4 billion had a tax funds budget of \$681.7 million. The tax funds budget was passed with a projected surplus of \$113.3 million. This surplus fulfilled the CEO’s promise in 2017 to deliver a tax funds budget without a structural deficit.

Due to the CEO’s ongoing commitment to strengthening the county’s financial stability, FY2020 budget was created using these parameters: (1) tax funds must be structurally balanced, (b) fund balance must be maintained, and (c) the benchmark unincorporated millage rate must remain stable.

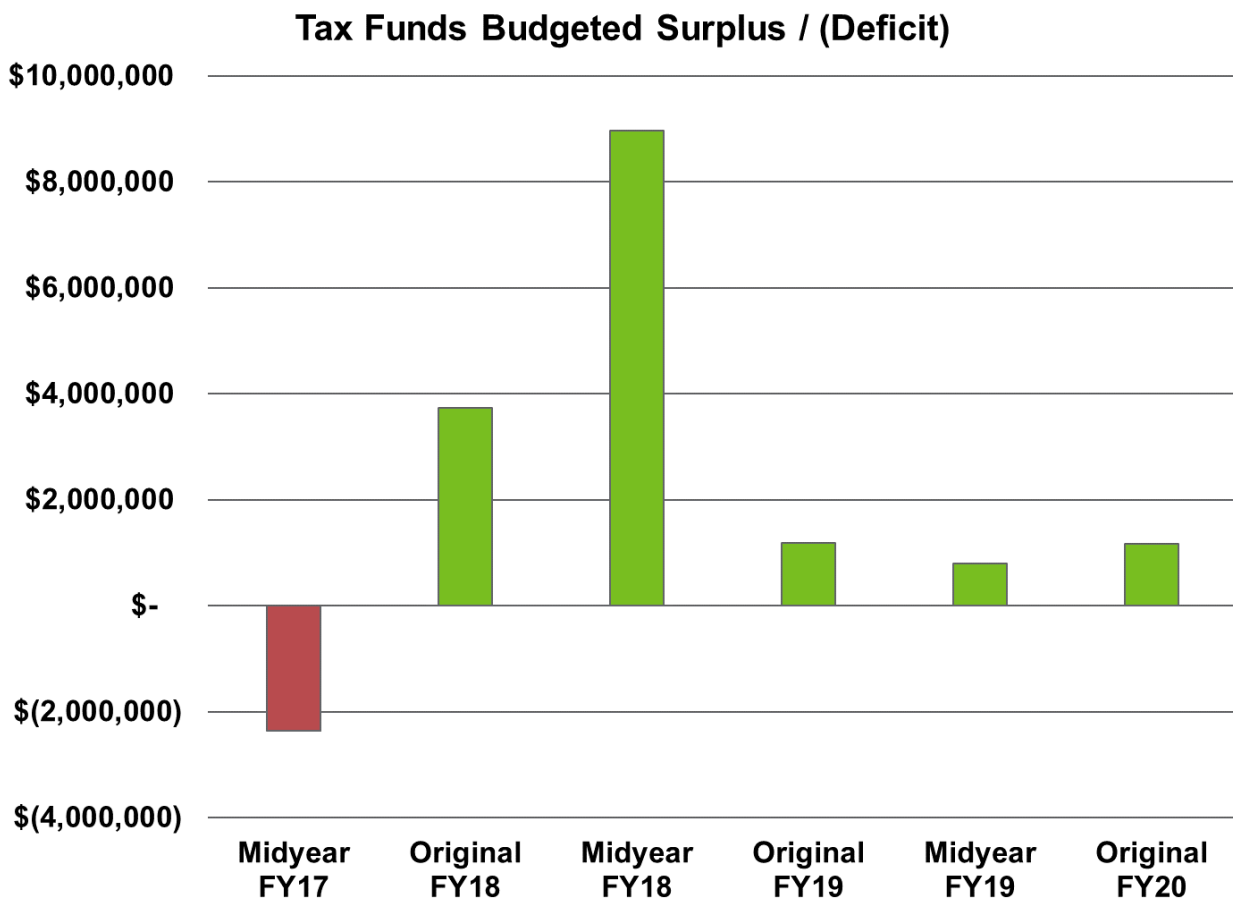
Setting this as the framework, the CEO then designated the priorities which the budget was to address. These were safe neighborhoods; community health and well-being; prosperous economy; blight eradication and beautification; sustain and improve county owned assets; and high-performing government.

**FY20 Operating Budget By Fund Class**



## FY20 Budget Process

Upon submittal of the proposed FY2020 Budget, CEO Thurmond continued the commitment he made during his first year in office – that the county’s tax funds budget would not contain a structural deficit. The FY17 budget in its original form contained the use of \$26.8 million in fund balance. At mid-year 2017, the CEO set forth a directive that all new revenue anticipated at that time would be dedicated to fund balance. That action lowered the budgeted deficit to \$2.3 million, and the CEO promised that the FY2018 budget would not have a deficit. The FY2018 budget as originally adopted projected a gain of \$3.7 million in ending fund balance. That figure increased to \$9.0 million after the FY2018 mid-year budget amendment. The original FY2019 budget projected a gain in ending fund balance of \$1.2 million; this figure decreased to \$800,468 after the FY2019 mid-year budget amendment. The FY2020 budget projected a gain of \$1.2 million in ending fund balance.



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

Additional step by step parts of the mechanics of the budget process are included on pages 35 through 38.

## Strategic Goals & Strategies

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

### Financial Stability

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

Despite the economic expansion that has occurred since the Great Recession, DeKalb County is still facing numerous effects from that time period. For 2020, the projected value of the gross digest value was \$35.6 billion, however, the projected value of total exemptions is now \$5.2 billion. The value of exemptions equates to 14.7% of total digest value – a 83% increase since 2008. Although the net tax digest now exceeds its pre-recession value in nominal terms, it is 1% lower when indexed for inflation. This decrease 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.

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

Another major factor that has 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% of the county population lived in the unincorporated areas, which represented 82.4% of the net tax digest value. By 2019, the percentage of the county population in unincorporated had fallen to 56.7% and the unincorporated net tax digest was only 40.2% of the county's total. These changes demonstrate the diminishment of the unincorporated tax base relative to the unincorporated population served.

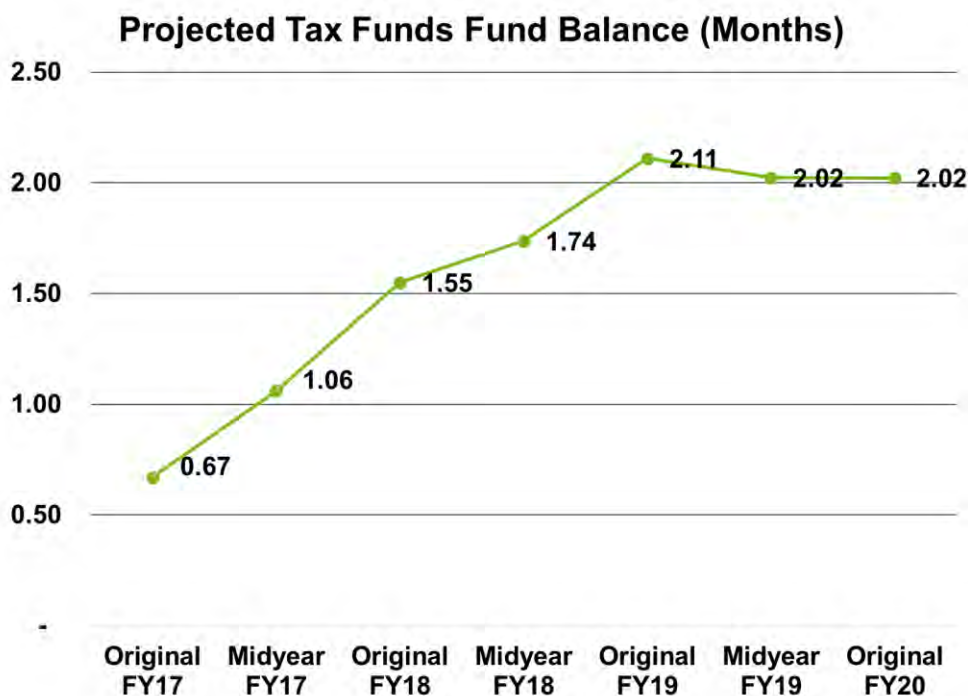
The newest cities of Stonecrest and Tucker participated in most services provided by the county. However, in 2018, Tucker assumed ownership and operation of the parks within the city limits, and therefore will no longer pay the county millage rate levied for parks operations. Stonecrest followed suit in 2019, however, they continued to pay the parks millage rate for 2019. For the first time in 2020, neither Stonecrest nor Tucker will participate in the county's parks services or have the county's parks millage rate levied upon them.

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

CEO Thurmond set forth financial stability as the main strategic goal of his term in office so far. The strategy to accomplish financial stability involved two major intersecting goals; elimination of 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 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 second step in creating financial stability focused on rebuilding the county’s reserves or fund balance. Fund balance in the tax funds has increased from two-thirds of a month of budgeted expenditures in the original 2017 budget to a projected ending fund balance of over two months of budgeted expenditures in 2020. The county is currently in the process of revising its fund balance policy to set goals for fund balance, thresholds for maintaining fund balance, criteria to determine when the use of fund balance is appropriate, and steps to replenish any use of fund balance in later years.



### **Improving Public Safety**

Ensuring the safety of DeKalb County's residents is of utmost importance. DeKalb County plays an integral role in providing a safe community, which is essential to achieving many of our other goals. This responsibility includes traditional public safety departments like Police and Fire as well as many other county operations that provide support to these departments and do other work that enhances the safety of county residents.

- The FY17 budget funded 20 additional positions in the Police Department, a \$600,000 capital project to implement the body-worn camera program, a \$957,000 capital project for replacement of police computers, and compensation adjustments to address salary compression in the Police Department. The Fire Department received \$162,500 in capital funding for 29 ruggedized laptops and docking stations.
- The FY18 budget funded a 4% pay raise for sworn police officers. Fifty police vehicles and upgraded police radios were purchased using proceeds from the Special Purpose Local Option Sales Tax (SPLOST). The Fire Department was awarded a \$4.9 million Staffing for Adequate Fire and Emergency Response (SAFER) Grant, which provided funding for 45 firefighters for three years.
- The FY19 budget funded 104 additional police positions and 50 police vehicles were purchased with SPLOST proceeds. The Fire Department added a rescue unit and quick response unit to enhance response to calls for emergency services.
- The FY20 budget included \$303K in the District Attorney budget and \$194K in the Police Department budget for gang violence prevention initiatives. Public safety personnel across multiple county departments and agencies received a 4% pay increase.

### **Supporting Competitive Compensation for County Employees**

Due to the financial challenges faced by the county during the Great Recession and its aftermath, most pay increases were eliminated for county employees in that period. At the same time employees' earnings were further eroded due to increases in healthcare and other costs as well as furloughs and unpaid holidays in some years. Since the beginning of CEO Thurmond's term in office, he and the Board of Commissioners have enacted several measures to enhance employee compensation including cost-of-living adjustments (COLA) for active employees and pensioners, insurance holidays.

- The FY 2017 budget annualized the pay adjustments given in conjunction with the classification and compensation study completed in 2016.
- The FY 2018 budget provided a 3% COLA for all employees who had not received an increase since 2016, increased the minimum hourly wage for regular full-time and part-time employees to \$14, maintained employee health insurance premiums and co-pays at the same level as the previous year, and provided a one-time health insurance premium holiday, waiving the employees' premiums for one pay period in the first half of 2018.
- The FY 2019 budget annualized the costs of the COLA given in 2018 and funded an additional 3% COLA, increased the minimum hourly wage for regular full-time and part-time employees to \$15, and provided a 2% pension COLA for retirees, which was the first increase for retirees since 2005.



- The FY 2020 budget included a 4% COLA for public safety employees and a 2% COLA for all other employees and funded another 2% pension COLA for retirees subject to the approval by the Board of Commissioners.

### **Improving Child Well-being**

The health and well-being of children is essential for the quality of life of our community and has enormous and far-reaching impacts on the future 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 youth. These efforts span multiple departments and partners with significant investment in manpower, funding, and support by the county.

The county budget has provided funding over the past few years to WorkSource DeKalb to offer a summer youth employment program to allow young people to explore potential career paths, learn and hone valuable skills, develop relationships with employers, and earn an income.

The county has also expanded after-school and summer programs at parks and recreation centers to prevent juvenile delinquency by offering more constructive outlets for young people. Additionally, to better address the problem of youth violence, especially among children of color, DeKalb County partnered with the Board of Health and several non-profit and community organizations in 2019 to study the problem and design interventions that have positive impacts on child well-being. The FY20 budget continued funding this partnership.

### **Removing Blight**

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, Communications, and Public Safety. In FY18, additional funding was requested and approved to increase mowing and landscape maintenance for some of the county's most neglected roads; this higher level of funding and service was maintained in FY19 and FY20. From 2017 through 2019, DeKalb County's blight remediation program has demolished or abated 355 vacant, abandoned or poorly maintained properties. Other anti-blight efforts initiated include clean-up and securing illegal dump sites, enhanced litter remediation and trash removal from Metro Atlanta Rapid Transit Authority (MARTA) bus stops, and an anti-litter media campaign in 2019.

### **Short-term Organization-Wide Factors**

There were several factors in the 2020 budget that caused significant cost increases. In 2019, the DeKalb County Pension Board decreased their discount rate for the pension fund from 7.5% to 6.75% which caused the county's minimum pension contribution to rise from \$50 million in 2018 to \$61 million for 2019. Additionally, a 2% cost of living adjustment for retirees was approved in conjunction with the 2019 budget. Although this change did not increase the minimum

pension contribution for 2019, another \$2 million was added to the pension contributions as a commitment to funding the increased pension costs in future years. For 2020, the county's minimum pension contribution increased to \$66 million. The 2020 budget also included a proposed 2% cost of living adjustment for retirees, and \$2.1 million was added to account for the anticipated future costs of the adjustment.

Another significant cost driver for 2020 was increased county match for employee healthcare. The 2019 reduced the annual county match per employee to \$9,120 from \$11,000 in 2018. This reduction was taken based on an excess accumulation of fund balance in the Risk Management Fund and to partially offset the increased pension match in the 2019 budget. For 2020, the annual county match per employee for health care rose to \$11,250. As a result, the total county match increased by \$12.4 million across all operating funds or 21% compared to 2019.

In addition to these costs, the 2020 budget annualized the cost of living adjustment provided in 2019 and funded another 4% cost of living adjustment for public safety employees and a 2% cost of living adjustment for all other employees in 2020.

### **Service Level Changes**

- **Parks:** The City of Stonecrest purchased the park properties within their city limits and took over their operations in the fall of 2019, so 2020 is the first full year that the county will not be providing parks services or collecting the property taxes for parks within Stonecrest. This follows purchase of park properties by the City of Tucker in 2018. Although the county is no longer responsible for the operating costs of these parks, the budget did not significantly reduce the funding for the Parks and Recreation Department, which provided more resources for the remaining parks but also placed greater pressure on the remaining tax base to fund this level of service.
- **Fire:** The 2020 budget funded ten new paramedic positions, provided funding to establish a new ambulance staging area in the City of Brookhaven, and added quick response vehicles and a rescue unit to enhance service delivery county-wide.
- **Police:** A net total of eight new positions were funded for the Police Department in the 2020 budget, which is a continuation of a multi-year effort to increase the number of police officers.
- **Sanitation:** The 2020 budget included funding to purchase 95-gallon roll carts for 43,000 residential households. The purchase and rollout of these larger carts will allow the county to deploy 46 automated side loading (ASL) trucks received in 2019 along selected routes. Additionally, salary increases were budgeted for Sanitation employees with commercial driver's licenses to incentivize those employees to complete the necessary training to operate the new ASL trucks.

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. The county has never had this revenue stream before paying for most capital projects with tax fund and other operating revenues. DeKalb's SPLOST is authorized for six years, from April 2018 through March 2024. The county and cities must use 85 percent of SPLOST revenue for transportation and public safety projects. The remaining 15 percent can be used for the repair of existing capital assets.

The revenue from SPLOST has freed up the funding in the operating budget that was previously dedicated toward public safety and transportation capital projects to be used in other ways.

In conjunction with the SPLOST, 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% 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% 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% 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.

## Priorities and Issues

CEO Michael Thurmond set the following priorities for the 2020 budget.

- **Safe Neighborhoods:** Ensuring the safety of DeKalb County's residents is of utmost importance. DeKalb County plays an integral role in providing a safe community, which is essential to achieving many of our other goals. This responsibility spreads beyond traditional public safety departments to many other county operations that provide support to these departments and do other work that enhances the safety of county residents.
- **Community Health and Well-Being:** Physical, mental, and emotional health and well-being is fundamental to 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.
- **Prosperous Economy:** The county's goal is to promote wide-spread prosperity and opportunity throughout all areas of DeKalb. Strengthening our workforce, promoting job growth, and fostering a favorable environment for business and investment are key parts of achieving this goal.
- **Blight Eradication and Beautification:** 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 our public rights-of-way and ensuring that private property owners do so as well.
- **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.
- **High-Performing Government:** DeKalb County is committed to providing efficient, effective, responsive, and transparent government. As a government we have been entrusted with the immense responsibility to serve our residents and other stakeholders. It is incumbent upon us to endeavor to the highest standards of governance and public service.

## Long-Range Financial Plans

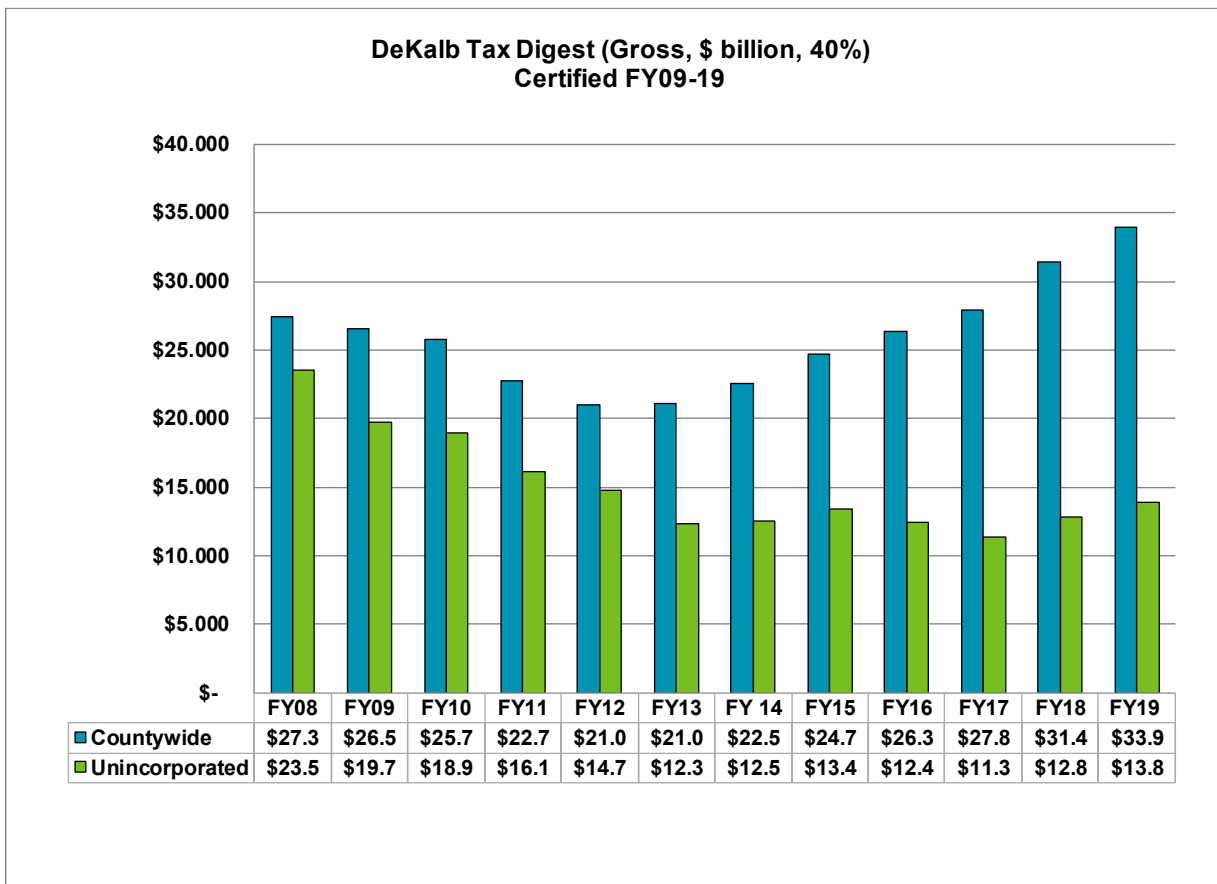
The Office of Management and Budget has made efforts over the past several years to improve the county's long-range financial planning. These efforts have included the preparation of three-year forecasts for every tax fund. Some funds, especially those with debt service components, already have long-range forecasts. The forecasts for the FY2020 budget were built in multiple stages; growth of the tax digest itself, assumptions about base budget inflation, anticipated major changes in spending, and changes in fund balances. OMB staff employed a conservative approach to forecasting tax digest growth. Staff also segregated funds into countywide and unincorporated areas, which allows different growth assumptions to be applied to each. In general, revenue projections are not modified after they are set to prevent revenue adjustments to gain a positive financial result. There are unique circumstances where revenues could change but only after discussions that the revised number was more appropriate. Next, base increases were set, splitting most budgets into personal services and operations, which grow traditionally at different rates. Known or anticipated major changes in expenditures were also included. Finally, the projected ending fund balance was reviewed across each fund.

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

# Tax Digest History

Revenue generated primarily through property, sales, or other taxes makes up one of the largest portions of the county’s budget. Of that revenue, the largest tax is from charges on residential and commercial property. The amount of revenue collected from property taxes is determined by the millage rate and the value of the property. The combined value of all taxable property in the county is known as the tax digest. The accompanying chart shows the historical tax digest for DeKalb County during this time. The gross digest for 2019 was \$33.984 billion. While that is an increase of 7.96% from the previous year, it is 23.75% 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 2019 gross value, \$16.4 billion, of the unincorporated digest is 43.6% less than the peak of 2008 of \$23.5 billion.



# Millage Rate History

## Description

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

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

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

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

- **County Operations - General Fund:** This millage rate is levied in both the unincorporated and incorporated areas of the county to fund county-wide services such as the courts, Sheriff's Office, Tax Commissioner, 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) Nonbasic police services comprised of services performed by the aerial support unit, SW AT (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.

2020 County Millage Rates by Tax District

	General (100)	Hospital (273)	Fire (270)	Designated Services (271)		Police Services (274)		County-wide Bond (410)	Unincorporated Bond (411)	Total
				Parks	Roads	Basic	Non-Basic			
Unincorporated	9.238	0.624	2.754	1.158	1.099	4.007	1.038	0.327	0.565	20.810
Atlanta	9.238	0.624	0.000	0.000	0.000	0.000	0.000	0.327	0.000	10.189
Avondale	9.238	0.624	2.754	0.000	0.000	0.000	0.172	0.327	0.000	13.115
Brookhaven	9.238	0.624	2.754	0.000	0.000	0.000	0.000	0.327	0.565	13.508
Chamblee	9.238	0.624	2.754	0.000	0.000	0.000	0.070	0.327	0.000	13.013
Clarkston	9.238	0.624	2.754	0.000	0.000	0.552	0.145	0.327	0.000	13.640
Decatur	9.238	0.624	0.000	0.000	0.000	0.000	0.091	0.327	0.000	10.280
Doraville	9.238	0.624	2.754	0.000	0.000	0.000	0.000	0.327	0.000	12.943
Dunwoody	9.238	0.624	2.754	0.000	0.000	0.000	0.000	0.327	0.565	13.508
Lithonia	9.238	0.624	2.754	0.172	0.000	0.573	0.150	0.327	0.000	13.838
Pine Lake	9.238	0.624	2.754	0.172	0.000	0.655	0.172	0.327	0.000	13.942
Stone Mountain	9.238	0.624	2.754	0.000	0.000	0.000	0.129	0.327	0.000	13.072
Stonecrest	9.238	0.624	2.754	0.000	1.099	4.007	1.038	0.327	0.565	19.652
Tucker	9.238	0.624	2.754	0.000	1.099	4.007	1.038	0.327	0.565	19.652

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% of the revenue was required to be used for property tax relief for homesteaded properties. Unlike EHOST, the HOST credit applied to all county M&O property taxes for homestead properties rather than just General and Hospital. The remaining percentage of HOST that was not used for property tax relief was shared between the county and qualified municipalities to fund capital improvements.

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

Although individual millage rates have fluctuated, the aggregate county millage rate for unincorporated has remained stable at 20.810 mills since FY2015. The county's millage rate has changed over the years, not only in the amount, but also in how it is distributed. In 2007, there were only six levies (General, Designated Services, Fire, Hospital, and two Bonds). Starting in 2011, the county broke out Police Services as its own tax rate out of the Designated Services Fund. This was to afford citizens clarity where Police taxes went into Police Services. Fiscal year (FY) 2013 brought a new service delivery strategy between the county and the cities. A new service delivery strategy was negotiated in 2016. This state requirement is a negotiated level of service provided by the county where cities can opt into or out of the tax and the service.

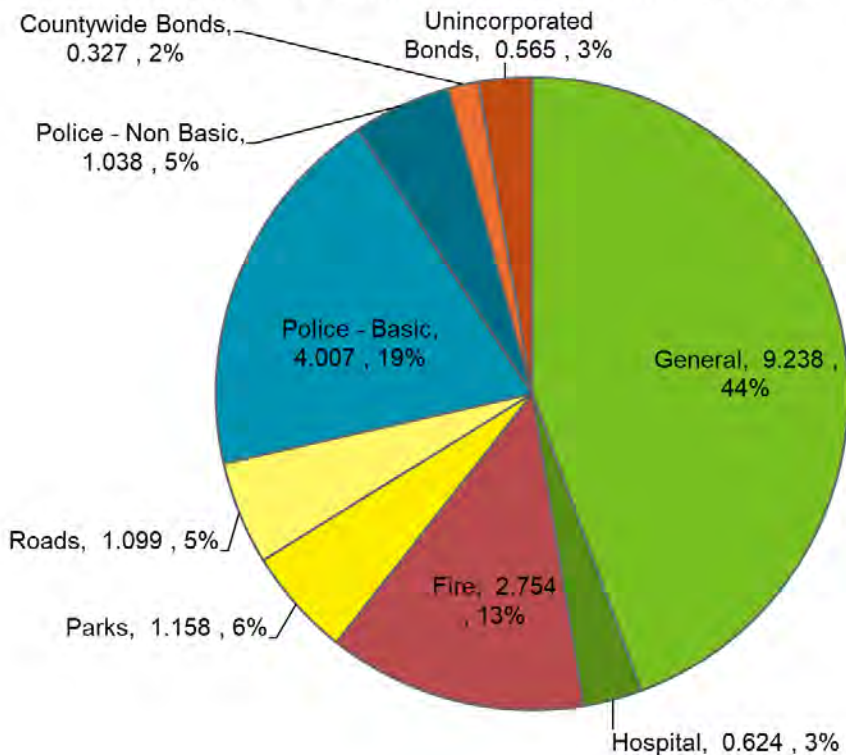
Designated is still one tax; however, it has two parts – Roads and Parks & Recreation. Police is broken into basic (ex: uniform patrol) and non-basic (ex: bomb squad).

**Total County Millage Rate by Tax District, FY2010 - 2019**

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

For FY 2020, the unincorporated millage rates remained 20.810 mills in the initial budget. The General Fund represented 44% of the total levy, Police at 24%, Fire at 13%, Designated at 11%, Hospital at 3%, and Debt at 4%.

**Benchmark Unincorporated Millage Rates FY20**





# Millage Rate History



History of DeKalb County Millage Rates											
		FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20 Proposed
General		9.430	10.430	10.710	8.220	10.390	8.760	8.693	9.638	9.304	9.238
Hospital		0.880	0.940	0.800	0.800	0.890	0.740	0.740	0.726	0.648	0.624
Combined Countywide Operational Rate		10.310	11.370	11.510	9.020	11.280	9.500	9.433	10.364	9.952	9.862
Include (except Decatur and Atlanta):											
Fire		2.700	3.290	2.820	2.870	2.750	2.570	3.080	2.687	2.709	2.754
Include County Bonds for everyone; Unincorporated if Unincorporated (exceptions for Dunwoody, Brookhaven, and Tucker):											
Unincorporated Debt Service		0.940	1.720	1.920	1.670	0.630	0.010	0.367	0.405	0.591	0.565
Countywide Debt Service		0.870	0.700	-	0.010	0.010	0.480	0.427	0.328	0.362	0.327
Atlanta	Parks	-	-	-	-	-	-	-	-	-	-
Avondale	Parks	-	-	-	-	-	-	-	-	-	-
Brookhaven	Parks	-	-	-	-	-	-	-	-	-	-
Chamblee	Parks	-	-	-	-	-	-	-	-	-	-
Clarkston	Parks	-	-	-	-	-	-	-	-	-	-
Decatur	Parks	-	-	-	-	-	-	-	-	-	-
Doraville	Parks	-	-	-	-	-	-	-	-	-	-
Dunwoody	Parks	-	-	-	-	-	-	-	-	-	-
Lithonia	Parks	0.200	0.140	0.160	0.200	0.210	0.317	0.124	0.167	0.139	0.172
Pine Lake	Parks	0.200	0.140	0.160	0.200	0.210	0.317	0.124	0.167	0.139	0.172
Stone Mountain	Parks	-	-	-	-	-	-	-	-	-	-
Stonecrest	Parks	-	-	-	-	-	-	0.931	1.349	1.182	-
Tucker	Parks	-	-	-	-	-	0.400	0.931	1.349	-	-
Unincorporated	Parks	0.200	0.140	0.320	0.490	0.400	0.400	0.931	1.349	1.182	1.158
Atlanta	Roads	-	-	-	-	-	-	-	-	-	-
Avondale	Roads	0.250	0.160	0.190	0.270	0.370	0.528	-	-	-	-
Brookhaven	Roads	-	-	-	-	-	-	-	-	-	-
Chamblee	Roads	0.250	0.160	0.190	0.270	0.370	-	-	-	-	-
Clarkston	Roads	0.250	0.160	0.190	0.270	0.370	0.528	-	-	-	-
Decatur	Roads	0.250	0.160	0.190	0.270	0.370	0.528	-	-	-	-
Doraville	Roads	0.250	0.160	0.190	0.270	0.370	0.528	-	-	-	-
Dunwoody	Roads	-	-	-	-	-	-	-	-	-	-
Lithonia	Roads	0.250	0.160	0.190	0.270	0.370	0.528	-	-	-	-
Pine Lake	Roads	0.250	0.160	0.190	0.270	0.370	0.528	-	-	-	-
Stone Mountain	Roads	0.250	0.160	0.190	0.270	0.370	0.528	-	-	-	-
Stonecrest	Roads	-	-	-	-	-	-	1.480	0.880	1.239	1.099
Tucker	Roads	-	-	-	-	-	1.900	1.480	0.880	1.239	1.099
Unincorporated	Roads	0.250	0.160	0.390	0.970	1.050	1.900	1.480	0.880	1.239	1.099

History of DeKalb County Millage Rates											
Atlanta	Police - Basic	-	-	-	-	-	-	-	-	-	-
Avondale	Police - Basic	1.370	1.320	2.470	-	-	-	-	-	-	-
Brookhaven	Police - Basic	-	-	-	-	-	-	-	-	-	-
Chamblee	Police - Basic	-	-	-	-	-	-	-	-	-	-
Clarkston	Police - Basic	1.110	1.080	2.040	1.760	1.550	1.421	0.572	0.538	0.641	0.552
Decatur	Police - Basic	-	-	-	-	-	-	-	-	-	-
Doraville	Police - Basic	-	-	-	-	-	-	-	-	-	-
Dunwoody	Police - Basic	-	-	-	-	-	-	-	-	-	-
Lithonia	Police - Basic	1.160	1.130	2.120	2.050	1.620	1.498	0.593	0.557	0.665	0.573
Pine Lake	Police - Basic	1.370	1.320	2.470	2.390	1.920	1.803	0.677	0.637	0.760	0.655
Stone Mountain	Police - Basic	-	-	-	-	-	-	-	-	-	-
Stonecrest	Police - Basic	-	-	-	-	-	-	4.046	3.810	4.542	4.007
Tucker	Police - Basic	-	-	-	-	-	5.480	4.046	3.810	4.542	4.007
Unincorporated	Police - Basic	4.500	3.570	3.490	5.160	4.220	5.480	4.046	3.810	4.542	4.007
Atlanta	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-
Avondale	Police - Non-Basic	0.440	0.440	0.690	0.620	0.600	0.569	0.179	0.168	0.040	0.172
Brookhaven	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-
Chamblee	Police - Non-Basic	0.110	0.130	0.240	0.190	0.160	0.111	0.073	0.068	0.016	0.070
Clarkston	Police - Non-Basic	0.350	0.360	0.580	0.500	0.490	0.449	0.151	0.142	0.033	0.145
Decatur	Police - Non-Basic	0.180	0.200	0.330	0.280	0.260	0.207	0.095	0.089	0.021	0.091
Doraville	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-
Dunwoody	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-
Lithonia	Police - Non-Basic	0.370	0.370	0.600	0.530	0.510	0.473	0.156	0.147	0.035	0.150
Pine Lake	Police - Non-Basic	0.440	0.440	0.690	0.620	0.600	0.569	0.179	0.168	0.040	0.172
Stone Mountain	Police - Non-Basic	0.300	0.310	0.500	0.440	0.420	0.376	0.134	0.126	0.030	0.129
Stonecrest	Police - Non-Basic	-	-	-	-	-	-	1.046	0.987	0.233	1.038
Tucker	Police - Non-Basic	-	-	-	-	-	0.470	1.046	0.987	0.233	1.038
Unincorporated	Police - Non-Basic	1.440	0.260	0.760	1.020	0.470	0.470	1.046	0.987	0.233	1.038
Total Unincorporated		21.210	21.210	21.210	21.210	20.810	20.810	20.810	20.810	20.810	20.810
Atlanta		11.180	12.070	11.510	9.030	11.290	9.980	9.860	10.692	10.314	10.189
Avondale		15.940	17.280	17.680	12.790	15.010	13.647	13.119	13.547	13.063	13.115
Brookhaven		-	-	16.250	13.570	14.670	12.560	13.307	13.784	13.614	13.508
Chamblee		14.240	15.650	14.760	12.360	14.570	12.661	13.013	13.447	13.039	13.013
Clarkston		15.590	16.960	17.140	14.430	16.450	14.948	13.663	14.059	13.697	13.640
Decatur		11.610	12.430	12.030	9.580	11.920	10.715	9.955	10.781	10.335	10.280
Doraville		14.130	15.520	14.520	12.170	14.410	13.078	12.940	13.379	13.023	12.943
Dunwoody		14.820	17.080	16.250	13.570	14.670	12.560	13.307	13.784	13.614	13.508
Lithonia		15.860	17.160	17.400	14.950	16.750	15.366	13.813	14.250	13.862	13.838
Pine Lake		16.140	17.420	17.840	15.380	17.140	15.767	13.920	14.351	13.962	13.942
Stone Mountain		14.430	15.830	15.020	12.610	14.830	13.454	13.074	13.505	13.053	13.072
Stonecrest		-	-	-	-	-	-	20.810	20.810	20.810	19.652
Tucker		-	-	-	-	-	20.810	20.810	20.810	19.628	19.652
Unincorporated		21.210	21.210	21.210	21.210	20.810	20.810	20.810	20.810	20.810	20.810
HOST Factor		46.0%	59.0%	66.0%	57.7%	44.0%	47.7%	43.2%	12.8%	0.0%	0.0%
eHOST Factor (General / Hospital)		NA	NA	NA	NA	NA	NA	NA	83.0%	99.3%	100.0%
Combined HOST / eHOST Factor (General / Hospital)		NA	NA	NA	NA	NA	NA	NA	85.2%	99.3%	100.0%
Benchmark Rate		FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20 Prop
General		9.430	10.430	10.710	8.220	10.390	8.760	8.693	9.638	9.304	9.238
Hospital		0.880	0.940	0.800	0.800	0.890	0.740	0.740	0.726	0.648	0.624
Fire		2.700	3.290	2.820	2.870	2.750	2.570	3.080	2.687	2.709	2.754
Unincorporated Bonds		0.940	1.720	1.920	1.670	0.630	0.010	0.367	0.405	0.591	0.565
Countywide Bonds		0.870	0.700	-	0.010	0.010	0.480	0.427	0.328	0.362	0.327
Designated		0.450	0.300	0.710	1.460	1.450	2.300	2.411	2.229	2.421	2.257
Police		5.940	3.830	4.250	6.180	4.690	5.950	5.092	4.797	4.775	5.045
		21.210	21.210	21.210	21.210	20.810	20.810	20.810	20.810	20.810	20.810

# Full-Time Filled Positions Schedule

Position Count				
	FY17 Filled	FY18 Filled	FY19 Filled	FY20 Funded
<b>Tax Funds</b>				
<b>100 - GENERAL FUND</b>				
CHIEF EXECUTIVE OFFICER	27	28	29	26
BOARD OF COMMISSIONERS	41	42	38	31
LAW DEPARTMENT	30	29	30	34
ETHICS BOARD	4	4	4	13
G.I.S.	21	21	22	3
FACILITIES MANAGEMENT	43	46	51	22
PURCHASING	29	29	31	52
HUMAN RESOURCES & MERIT SYSTEM	32	34	36	33
DEPARTMENT OF INFORMATION TECHNOLOGY	71	70	75	35
FINANCE	62	60	65	78
BUDGET	7	6	8	64
PROPERTY APPRAISAL & ASSESSMENT	60	64	68	8
TAX COMMISSIONER	98	101	104	70
REGISTRAR	42	45	63	103
SHERIFF'S OFFICE	756	708	684	14
JUVENILE COURT	73	79	79	713
SUPERIOR COURT	84	87	100	80
CLERK SUPERIOR COURT	86	90	92	102
STATE COURT	184	184	187	92
SOLICITOR	92	89	91	195
DISTRICT ATTORNEY	150	154	165	90
CHILD ADVOCATES OFFICE	26	26	28	176
PROBATE COURT	25	25	27	31
ANIMAL SERVICES	19	20	17	27
MEDICAL EXAMINER	16	15	15	24
EMERGENCY MANAGEMENT (DEMA)	2	5	5	18
PUBLIC DEFENDER	83	83	94	7
POLICE	22	26	15	94
MAGISTRATE COURT	33	38	44	16
FIRE & RESCUE SERVICES			7	23
PLANNING & SUSTAINABILITY	12	12	12	30
PUBLIC WORKS DIRECTOR	5	4	4	17
ECONOMIC DEVELOPMENT	0			5
LIBRARY	255	256	258	0
EXTENSION SERVICE	11	10	13	248
HUMAN SERVICES	30	33	39	13
CITIZEN HELP CENTER		2	12	36
INTERNAL AUDIT OFFICE	13	12	14	10
<b>100 - GENERAL FUND</b>	<b>2544</b>	<b>2537</b>	<b>2626</b>	<b>2633</b>

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

<b>Position Count</b>	<b>FY17 Filled</b>	<b>FY18 Filled</b>	<b>FY19 Filled</b>	<b>FY20 Funded</b>
270 - FIRE	623	615	650	704
271 - SPECIAL TAX DISTRICT - DESIGNATED SERVICE	399	333	329	259
272 - SPECIAL TAX DISTRICT - UNINCORPORATED	183	187	188	200
274 - POLICE SERVICES	793	840	858	919
<b>Tax Funds Total</b>	<b>4542</b>	<b>4512</b>	<b>4651</b>	<b>4715</b>
<b>Special Revenue Funds</b>				
201 - DEVELOPMENT	44	44	55	67
203 - PEG SUPPORT	3	2	0	1
207 - RECREATION	21	15	23	1
211 - STREET LIGHTS	1	1	1	1
212 - SPEED HUMPS MAINTENANCE	2	2	2	2
215 - EMERGENCY TELEPHONE SYSTEM	111	115	134	130
<b>Special Revenue Funds Total</b>	<b>182</b>	<b>179</b>	<b>215</b>	<b>202</b>
<b>Internal Service Funds</b>				
611 - VEHICLE MAINTENANCE	131	129	131	152
631 - RISK MANAGEMENT	10	12	10	11
632 - WORKERS COMPENSATION	3	5	5	5
<b>Internal Service Funds Total</b>	<b>144</b>	<b>146</b>	<b>146</b>	<b>168</b>
<b>Enterprise Funds</b>				
511 - DPT OF WATERSHED MGMT OPERATING	717	739	751	829
513 - DPT OF WATERSHED MGMT RENEWAL & EXTEI	22	22	20	
541 - SANITATION OPERATING	551	561	596	600
551 - AIRPORT OPERATING	23	26	23	22
581 - STORMWATER MANAGEMENT OPERATING	85	92	105	112
<b>Enterprise Funds Total</b>	<b>1398</b>	<b>1440</b>	<b>1495</b>	<b>1563</b>
<b>Grand Total</b>	<b>6375</b>	<b>6458</b>	<b>6683</b>	<b>6648</b>

# Budget Plan & Process

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

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

## Internal Budget Preparation (August)

The budget staff reviews the property tax digest to forecast revenue for the tax funds. The tax funds consist of eight funds (General, Special Tax District – Designated Services, Special Tax District – Unincorporated, Fire, Debt Service, Special Tax District Debt Service, Hospital, and Police Services) whose revenue is generated through property, sales, or other taxes. The largest tax is from residential and commercial property charges. The budget staff projects the revenue projection conservatively to account for fluctuations in the economy and digest. Based on the revenue projection and fund balance review, departments and elected officials submit budget requests at or under prior-year levels.

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

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

## Departmental Budget Preparation (September – October)

Budget staff distributes budget instructions to departments and elected officials in developing their budgets. The departmental budget requests include a narrative, activity measures data, the departments' missions, goals/objectives, and performance measures. The base budget instructions were distributed to departments and elected officials in mid-September.

DeKalb County uses the traditional "line item" (object of appropriation/expenditure and source of anticipation/revenue) method of budgeting at the departmental level. Budgets are prepared at the cost center level (a level one-step below department) and rolled up to the department level. To comply with state law (Georgia Code § 36-81-3), DeKalb County adopts a balanced budget, which means budgeted appropriation/expenditures must be equal to budgeted anticipations/revenues.

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

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

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

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

## **Board of Commissioners Review and Adoption (December – February)**

The BOC reviews the CEO recommended budget. The recommended budget is published in local newspapers, placed in public libraries, and a series of public hearings are conducted at various locations in the county in January for citizen information and input. The BOC utilizes their Finance, Audit, and Budget Committee as well as other committees to examine the budget and make recommendations to the full board. The BOC meets with department directors to discuss budget requests as necessary. The department directors prepare presentations to explain their need for increased funding and the overall benefit to the stakeholders of the county.

The Budget Resolution in conjunction with the Amendment Letter is the mechanism used to present and approve the budget in February. The Amendment Letter is a detailed explanation of changes to the adopted budget. The Amendment Letter incorporates new projected fund balances and last-minute items.

County law (Section 17) mandates budget adoption before March 1, even though the county's fiscal year is the calendar year. The Finance Director is authorized to make such expenditures of county funds as are deemed necessary and proper to the continuing operation of the county and its various departments at the then currently approved level of service, until the budget is adopted.

According to the Official Code of Georgia Annotated (36-81-3 (b)),  
*Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government.*

## **Mid-Year Review (June – July)**

After passage of the adopted budget, the budget staff reviews the final property tax digest and fund balances to ensure alignment of current budget levels with projected revenues. The budget staff requests department heads and elected officials to submit items missed during the adopted budget stage or new items that will increase service levels.

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

## Basis of Budgeting and Fund Balances

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

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

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

The starting fund balance for each fund will be equivalent to undesignated, unreserved amounts in that fund. All funds designated or reserved will be budgeted as appropriations as to present a true picture of the health of the fund. For the budget passed on February 26, 2019, budget staff estimated starting fund balances with the plan to adjust to actual amount at mid-year after the completion of the 2018 audit.

# Budget Planning and Process

Budget Tasks	2019						2020						
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
<b>Office of Management and Budget (OMB) Preparation</b>													
OMB develops budget priorities, revenue projections, and base budgets	▶												
Distribute budget instructions, salary projections and interfund charges to elected officials/department heads			▶										
Hold budget kickoff and training sessions				▶									
<b>Departmental Budget Preparation</b>													
Department heads/elected officials develop and submit budget requests				▶									
<b>Budget Review and Analysis</b>													
Review initial revenue anticipation				▶									
OMB reviews and analyzes budget requests				▶									
Prepare and submit operating budget recommendations to Chief Executive Officer (CEO)					▶								
CEO Submits Recommended Budget to Board of Commissioners (BOC)						▶							
<b>BOC Review and Adoption</b>													
BOC reviews recommended budget						▶							
CEO & BOC hold public hearings & publish recommended budget in newspaper						▶							
BOC adopts operating budget								▶					
<b>Mid-Year Review</b>													
Review final property tax digest and fund balance											▶		
Department heads/elected officials submit amended budget requests												▶	
Calculate final millage rates, analyze budget requests, and submit recommendations to CEO												▶	
CEO submits amended budget to BOC												▶	
CEO & BOC holds public hearings and publishes proposed millage rates in newspaper												▶	
BOC reviews and adopts amended budget													▶



# Fiscal Policies

## Operating Budget Policies

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

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

### Capital Budget Policies

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

### Reserve Fund Policies

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

## Revenue Administration Policies

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

## Collections Policies

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

## Accounting, Auditing, and Financial Reporting

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

## Debt Policies

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

## Investment Policies

1. DeKalb County will maintain a prudent but aggressive program of investing all funds under the direction of the Governing Authority.
2. The investment program will be operated based on a formally adopted Investment Policy, which will include the following:
  - A. Legality - all investments comply with federal, state, and local laws.
  - B. Safety - principal is protected from loss with secure investment practices and collateralization.
  - C. Liquidity - investments are readily convertible to cash when needed without losses.
  - D. Yield or Return on Investment - earnings are maximized within the confines of A, B and C above.

3. The investment program will use a competitive selection process for investments except when use of the state investment pool is appropriate. Investments will be placed only with "qualified" financial institutions.
4. The investment program will provide for a system of internal control over investments and timely financial reporting over investing activities.

### **Other Policies**

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

### **Procurement Policies**

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

# Operating Funds

## Operating Funds Definition

The Operating Funds group 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.

## All Operating Funds Combined – Financials by Common Objects Groups

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 41,417,607	\$ 49,091,817	\$ 68,091,542	\$ 79,846,955
31 - Taxes	\$ 251,483,327	\$ 275,018,114	\$ 277,495,494	\$ 301,397,828
32 - Licenses and Permits	\$ 5,490	\$ 90,274	\$ 259,089	\$ 271,138
33 - Intergovernmental	\$ 833,105	\$ 1,581,208	\$ 1,722,931	\$ 1,615,292
34 - Charges for Services	\$ 49,586,421	\$ 49,944,866	\$ 47,898,843	\$ 47,288,489
35 - Fines and Forfeitures	\$ 10,234,842	\$ 9,351,099	\$ 9,322,006	\$ 9,071,154
36 - Investment Income	\$ (654,775)	\$ 759,986	\$ 878,548	\$ 917,214
38 - Miscellaneous	\$ 5,950,066	\$ 10,090,687	\$ 5,084,344	\$ 5,466,719
39 - Other Fin. Sources	\$ 7,576,369	\$ 4,167,710	\$ 3,990,928	\$ 4,404,169
40 - Payroll Deductions	\$ -	\$ (40)	\$ 5	\$ -
Revenue Total	\$ 325,014,845	\$ 351,003,904	\$ 346,652,188	\$ 370,432,003
51 - Salaries & Benefits	\$ 198,254,978	\$ 205,895,583	\$ 188,492,294	\$ 207,443,040
52 - Purch / Contr Svcs	\$ 64,813,068	\$ 67,139,584	\$ 69,533,179	\$ 77,199,773
53 - Supplies	\$ 12,979,126	\$ 16,941,388	\$ 18,400,091	\$ 19,535,738
54 - Capital Outlays	\$ 2,006,037	\$ 2,191,129	\$ 1,899,495	\$ 2,240,003
55 - Interfund Charges	\$ 5,931,960	\$ 7,109,976	\$ 6,310,973	\$ 7,119,218
57 - Other Costs	\$ 10,354,750	\$ 13,536,783	\$ 11,457,960	\$ 11,245,145
58 - Debt Service	\$ 3,686,215	\$ 3,658,201	\$ 3,332,616	\$ 4,314,626
61 - Other Fin. Uses	\$ 18,828,041	\$ 15,019,564	\$ 14,421,590	\$ 17,310,675
70 - Retirement Svcs	\$ 486,461	\$ 511,969	\$ 27,247,158	\$ 29,523,881
Expense Total	\$ 317,340,635	\$ 332,004,179	\$ 341,095,356	\$ 375,932,099
<b>Fund Balance - Ending</b>	<b>\$ 49,091,817</b>	<b>\$ 68,091,542</b>	<b>\$ 73,648,375</b>	<b>\$ 74,346,859</b>
Gain/(Use) of Fund Balance	\$ 7,674,210	\$ 18,999,725	\$ 5,556,833	\$ (5,500,096)
Adopted Budget				\$ 450,278,958

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

- Hotel/Motel Tax – Accounts for a special excise tax on hotel and motel rooms within the unincorporated area of the county. These funds are designated by law for use in promoting conventions and tourism.
- Juvenile Services – Accounts for funds received under 1990 Georgia law, which allowed fees to be charged for certain probation services, to be used only for specified juvenile services.
- Law Enforcement Confiscated Monies – Accounts for monies confiscated in controlled substance cases and designated by law or by court order for limited uses in criminal justice.
- Public Education & Government Access – Accounts for funds received from cable franchises.
- Recreation – Operated to provide recreation and cultural arts programs on a fee for service basis.
- Rental Motor Vehicle Excise Tax – Accounts for a special excise tax on the rental of motor vehicles. These funds are designated by law for use in the promoting industry, trade, commerce, and tourism. Revenues are dedicated to (1) prior to 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.
- Street Light – Accounts for funds in street light 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 5% 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 Comprehensive Annual Financial Report.

**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:

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

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



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

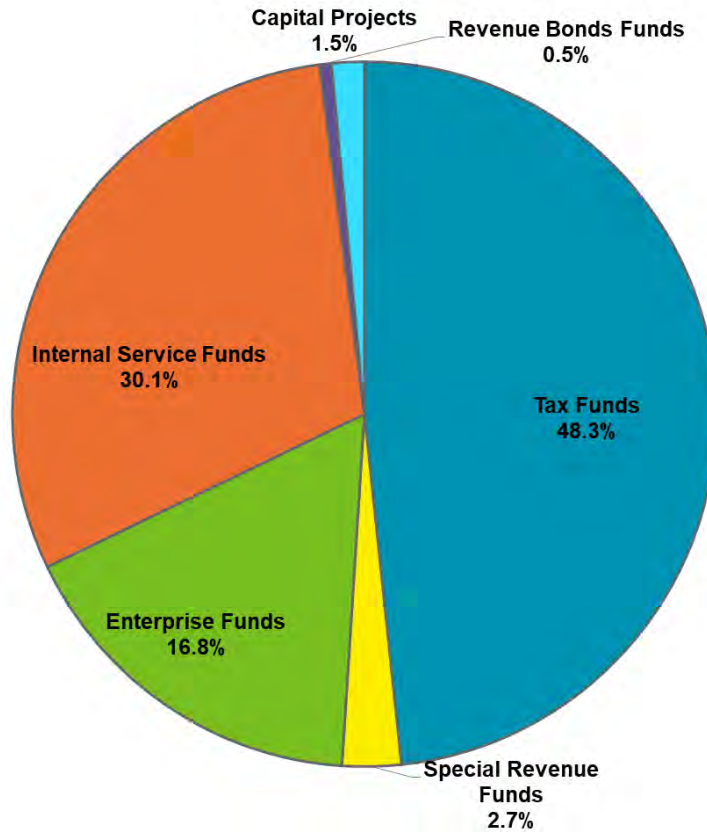
**Capital Projects Funds** account for capital projects providing for new or improved public facilities. This section is highlighted separately.

- General Obligation Bonds – Established by referendum for specific purposes. Included are issues dating from 1986 to 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 9-story courthouse and building and equipping the animal shelter.
- Capital Projects – Established to account for projects funded by contributions from other county funds or other agencies.
- Greenspace Program – Established to account for projects undertaken pursuant to a grant award from the Community Greenspace Trust Fund.
- HOST Capital Projects – Established to account for projects funded by special Homestead Option Sales Tax (HOST) revenues, up to 20% of HOST receipts.
- SPLOST – Accounts for projects funded by the Special Purpose Local Option Sales Tax which was approved by a referendum of the voters in November 2017.
- W&S Renewal and Extension – Accounts for transactions related to Water & Sewer capital replacements, additions, extension, and improvements and future development or expansion of the Water & Sewer system.
- W&S Construction – Accounts for proceeds of various bond series and local government contributions associated with the Water & Sewer construction projects. Payments are made in accordance with the bond resolution and local government agreements.
- Sanitation Capital Projects – Accounts for capital projects funded by, and related to, the Sanitation Fund.
- Airport Capital Projects – Accounts for capital projects funded by, and related to, the Airport Fund.
- Stormwater Utility Capital Projects – Accounts for capital projects funded by, and related to, the Stormwater Utility Fund.

**Revenue Bond 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.

### Fund Structure



Tax Funds (\$672,491,624)

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

Special Revenue Funds (\$37,584,163)

- 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 (\$234,437,307)

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

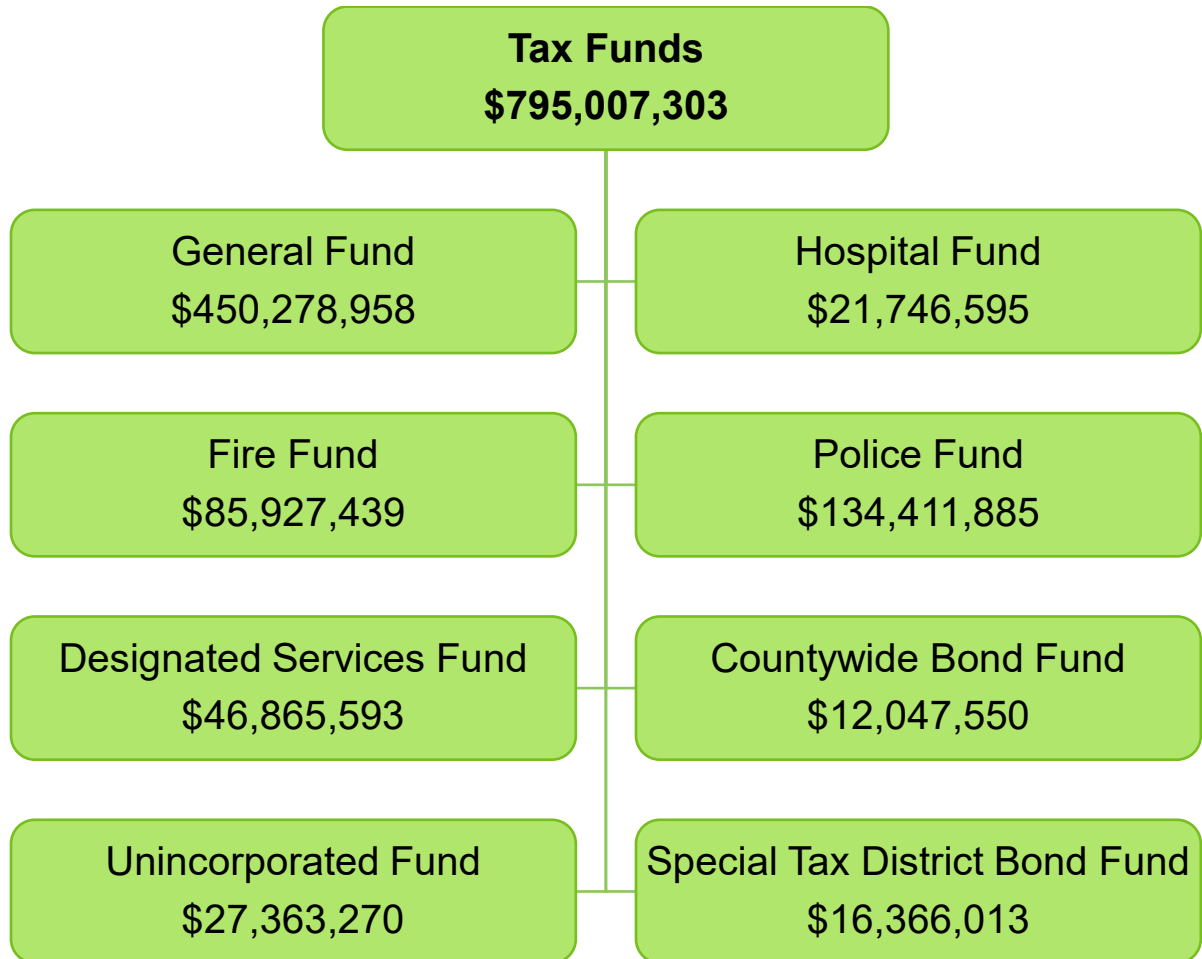
Enterprise Funds (\$418,959,406)

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

Revenue Bonds Lease Payment Funds (\$7,500,919)

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

# Tax Funds



## Tax Funds

### Description

The Tax Funds group consists of eight funds where the primary source of revenue is derived from either ad valorem property tax or sales tax. The eight funds include General, Police, Fire, Designated (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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 53,219,638	\$ 82,427,440	\$ 109,238,259	\$ 121,356,181
31 - Taxes	\$ 494,560,294	\$ 525,685,069	\$ 539,851,475	\$ 575,896,974
32 - Licenses and Permits	\$ 18,706,944	\$ 14,789,444	\$ 13,042,530	\$ 13,568,944
33 - Intergovernmental	\$ 833,105	\$ 1,581,208	\$ 1,722,931	\$ 1,615,292
34 - Charges for Services	\$ 51,412,143	\$ 52,693,228	\$ 51,337,676	\$ 50,182,392
35 - Fines and Forfeitures	\$ 19,494,473	\$ 18,626,092	\$ 18,345,596	\$ 17,991,006
36 - Investment Income	\$ (530,094)	\$ 1,005,494	\$ 948,399	\$ 981,640
37 - Contributions	\$ 5	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 6,348,706	\$ 10,174,994	\$ 5,465,775	\$ 5,801,587
39 - Other Fin. Sources	\$ 13,807,800	\$ 7,331,580	\$ 7,902,400	\$ 7,613,287
40 - Payroll Deductions	\$ -	\$ (40)	\$ 5	\$ -
Revenue Total	\$ 604,633,375	\$ 631,887,069	\$ 638,616,788	\$ 673,651,122
51 - Salaries & Benefits	\$ 344,960,330	\$ 359,464,363	\$ 329,484,561	\$ 358,688,214
52 - Purch / Contr Svcs	\$ 73,662,700	\$ 75,948,880	\$ 85,471,663	\$ 90,672,978
53 - Supplies	\$ 20,153,877	\$ 26,104,307	\$ 27,441,709	\$ 31,915,872
54 - Capital Outlays	\$ 2,232,177	\$ 2,636,214	\$ 2,218,741	\$ 2,511,384
55 - Interfund Charges	\$ 53,731,938	\$ 55,412,319	\$ 55,997,298	\$ 57,810,102
57 - Other Costs	\$ 30,929,177	\$ 38,164,615	\$ 32,244,049	\$ 26,468,057
58 - Debt Service	\$ 21,935,965	\$ 25,666,538	\$ 30,495,728	\$ 39,052,314
61 - Other Fin. Uses	\$ 28,334,359	\$ 20,778,777	\$ 20,927,669	\$ 23,238,523
70 - Retirement Svcs	\$ 864,324	\$ 900,237	\$ 47,401,482	\$ 51,281,377
Expense Total	\$ 576,804,846	\$ 605,076,250	\$ 631,682,901	\$ 681,638,820
<b>Fund Balance - Ending</b>	<b>\$ 81,048,167</b>	<b>\$ 109,238,259</b>	<b>\$ 116,172,145</b>	<b>\$ 113,368,483</b>
Gain/(Use) of Fund Balance	\$ 27,828,529	\$ 26,810,819	\$ 6,933,886	\$ (7,987,698)
Adopted Budget				\$ 795,007,303

**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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 41,417,607	\$ 49,091,817	\$ 68,091,542	\$ 79,846,955
31 - Taxes	\$ 251,483,327	\$ 275,018,114	\$ 277,495,494	\$ 301,397,828
32 - Licenses and Permits	\$ 5,490	\$ 90,274	\$ 259,089	\$ 271,138
33 - Intergovernmental	\$ 833,105	\$ 1,581,208	\$ 1,722,931	\$ 1,615,292
34 - Charges for Services	\$ 49,586,421	\$ 49,944,866	\$ 47,898,843	\$ 47,288,489
35 - Fines and Forfeitures	\$ 10,234,842	\$ 9,351,099	\$ 9,322,006	\$ 9,071,154
36 - Investment Income	\$ (654,775)	\$ 759,986	\$ 878,548	\$ 917,214
38 - Miscellaneous	\$ 5,950,066	\$ 10,090,687	\$ 5,084,344	\$ 5,466,719
39 - Other Fin. Sources	\$ 7,576,369	\$ 4,167,710	\$ 3,990,928	\$ 4,404,169
40 - Payroll Deductions	\$ -	\$ (40)	\$ 5	\$ -
Revenue Total	\$ 325,014,845	\$ 351,003,904	\$ 346,652,188	\$ 370,432,003
51 - Salaries & Benefits	\$ 198,254,978	\$ 205,895,583	\$ 188,492,294	\$ 207,443,040
52 - Purch / Contr Svcs	\$ 64,813,068	\$ 67,139,584	\$ 69,533,179	\$ 77,199,773
53 - Supplies	\$ 12,979,126	\$ 16,941,388	\$ 18,400,091	\$ 19,535,738
54 - Capital Outlays	\$ 2,006,037	\$ 2,191,129	\$ 1,899,495	\$ 2,240,003
55 - Interfund Charges	\$ 5,931,960	\$ 7,109,976	\$ 6,310,973	\$ 7,119,218
57 - Other Costs	\$ 10,354,750	\$ 13,536,783	\$ 11,457,960	\$ 11,245,145
58 - Debt Service	\$ 3,686,215	\$ 3,658,201	\$ 3,332,616	\$ 4,314,626
61 - Other Fin. Uses	\$ 18,828,041	\$ 15,019,564	\$ 14,421,590	\$ 17,310,675
70 - Retirement Svcs	\$ 486,461	\$ 511,969	\$ 27,247,158	\$ 29,523,881
Expense Total	\$ 317,340,635	\$ 332,004,179	\$ 341,095,356	\$ 375,932,099
<b>Fund Balance - Ending</b>	<b>\$ 49,091,817</b>	<b>\$ 68,091,542</b>	<b>\$ 73,648,375</b>	<b>\$ 74,346,859</b>

Gain/(Use) of Fund Balance	\$ 7,674,210	\$ 18,999,725	\$ 5,556,833	\$ (5,500,096)
----------------------------	--------------	---------------	--------------	----------------

Adopted Budget				\$ 450,278,958
----------------	--	--	--	----------------

**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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 380,143	\$ 5,841,202	\$ 5,858,890	\$ 6,826,771
31 - Taxes	\$ 69,487,313	\$ 67,175,329	\$ 71,314,591	\$ 76,332,043
34 - Charges for Services	\$ 551,289	\$ 1,485,715	\$ 1,735,817	\$ 1,678,539
35 - Fines and Forfeitures	\$ 280	\$ 2,100	\$ 63	\$ -
36 - Investment Income	\$ -	\$ 73,880	\$ -	\$ -
37 - Contributions	\$ 5	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 7,497	\$ 9,199	\$ 4,933	\$ 6,492
39 - Other Fin. Sources	\$ 141,248	\$ 530,557	\$ 1,083,594	\$ 1,083,594
Revenue Total	\$ 70,187,632	\$ 69,276,780	\$ 74,138,998	\$ 79,100,668
51 - Salaries & Benefits	\$ 47,770,777	\$ 49,958,132	\$ 45,744,379	\$ 50,783,106
52 - Purch / Contr Svcs	\$ 1,818,076	\$ 1,861,383	\$ 1,777,568	\$ 1,728,258
53 - Supplies	\$ 2,447,112	\$ 2,584,119	\$ 3,049,792	\$ 3,048,744
54 - Capital Outlays	\$ 129,364	\$ 267,254	\$ 120,836	\$ 236,728
55 - Interfund Charges	\$ 12,151,904	\$ 12,221,238	\$ 13,712,420	\$ 13,154,601
57 - Other Costs	\$ 12,000	\$ 793,211	\$ -	\$ 22,000
61 - Other Fin. Uses	\$ 260,275	\$ 1,436,661	\$ 1,475,989	\$ 2,519,784
70 - Retirement Svcs	\$ 137,064	\$ 137,094	\$ 6,988,723	\$ 7,531,205
Expense Total	\$ 64,726,573	\$ 69,259,092	\$ 72,869,708	\$ 79,024,426
<b>Fund Balance - Ending</b>	<b>\$ 5,841,202</b>	<b>\$ 5,858,890</b>	<b>\$ 7,128,180</b>	<b>\$ 6,903,013</b>

Gain/(Use) of Fund Balance	\$ 5,461,059	\$ 17,688	\$ 1,269,290	\$ 76,242
----------------------------	--------------	-----------	--------------	-----------

Adopted Budget				\$ 85,927,439
----------------	--	--	--	---------------

**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 part of this fund.

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

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 2,443,424	\$ 2,411,468	\$ 3,672,492	\$ 5,253,964
31 - Taxes	\$ 32,399,233	\$ 31,652,778	\$ 35,413,188	\$ 33,607,254
34 - Charges for Services	\$ 815,747	\$ 862,334	\$ 1,017,692	\$ 690,186
36 - Investment Income	\$ 15,511	\$ 35,661	\$ -	\$ -
38 - Miscellaneous	\$ 187,099	\$ 148,929	\$ 159,631	\$ 163,662
39 - Other Fin. Sources	\$ 6,097,477	\$ 9,091,964	\$ 7,528,252	\$ 7,150,527
Revenue Total	\$ 39,515,067	\$ 41,791,666	\$ 44,118,763	\$ 41,611,629
51 - Salaries & Benefits	\$ 18,168,850	\$ 19,190,581	\$ 17,920,184	\$ 18,375,530
52 - Purch / Contr Svcs	\$ 3,059,534	\$ 3,712,224	\$ 7,154,094	\$ 5,503,806
53 - Supplies	\$ 2,974,275	\$ 4,555,994	\$ 3,419,015	\$ 5,311,799
54 - Capital Outlays	\$ 10,554	\$ 1,084	\$ 104	\$ -
55 - Interfund Charges	\$ 9,014,937	\$ 9,505,980	\$ 9,405,063	\$ 9,187,681
57 - Other Costs	\$ 375,000	\$ 2,394,696	\$ 389,531	\$ 415,960
61 - Other Fin. Uses	\$ 5,840,387	\$ 1,104,270	\$ 1,566,972	\$ 353,447
70 - Retirement Svcs	\$ 103,486	\$ 65,813	\$ 2,410,596	\$ 2,612,694
Expense Total	\$ 39,547,023	\$ 40,530,642	\$ 42,265,559	\$ 41,760,917
<b>Fund Balance - Ending</b>	<b>\$ 2,411,468</b>	<b>\$ 3,672,492</b>	<b>\$ 5,525,696</b>	<b>\$ 5,104,676</b>

Gain/(Use) of Fund Balance	\$ (31,957)	\$ 1,261,024	\$ 1,853,204	\$ (149,288)
----------------------------	-------------	--------------	--------------	--------------

Adopted Budget	\$ 46,865,593
----------------	---------------



**Unincorporated Fund – Description**

The Unincorporated Fund delivers services to the unincorporated areas of the county, primarily State Court Traffic Division (previously Records 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 2,014,384	\$ 2,098,791	\$ 5,528,866	\$ 5,823,358
31 - Taxes	\$ 4,472,040	\$ 4,372,349	\$ 4,555,022	\$ 4,616,008
32 - Licenses and Permits	\$ 18,338,608	\$ 14,334,980	\$ 12,427,122	\$ 12,938,726
35 - Fines and Forfeitures	\$ 9,259,351	\$ 9,272,893	\$ 9,023,527	\$ 8,919,852
36 - Investment Income	\$ 2,562	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ (66,591)	\$ (144,189)	\$ 81,259	\$ 90,329
39 - Other Fin. Sources	\$ (15,572,543)	\$ (6,634,556)	\$ (4,888,938)	\$ (5,025,003)
Revenue Total	\$ 16,433,426	\$ 21,201,478	\$ 21,197,992	\$ 21,539,912
51 - Salaries & Benefits	\$ 11,848,993	\$ 12,207,127	\$ 11,223,743	\$ 12,888,253
52 - Purch / Contr Svcs	\$ 2,012,111	\$ 1,969,622	\$ 4,469,955	\$ 2,791,639
53 - Supplies	\$ 292,845	\$ 396,501	\$ 317,483	\$ 452,001
54 - Capital Outlays	\$ 34,463	\$ 18,299	\$ 20,663	\$ 11,594
55 - Interfund Charges	\$ 2,929,047	\$ 2,829,130	\$ 2,858,319	\$ 3,485,017
57 - Other Costs	\$ 3,450	\$ 4,532	\$ 6,077	\$ 1,850,000
61 - Other Fin. Uses	\$ 590,004	\$ 328,814	\$ 125,000	\$ 550,000
70 - Retirement Svcs	\$ 17,379	\$ 17,379	\$ 1,486,618	\$ 1,611,408
Expense Total	\$ 17,728,292	\$ 17,771,403	\$ 20,507,858	\$ 23,639,912
<b>Fund Balance - Ending</b>	<b>\$ 719,518</b>	<b>\$ 5,528,866</b>	<b>\$ 6,219,000</b>	<b>\$ 3,723,358</b>

Gain/(Use) of Fund Balance	\$ (1,294,866)	\$ 3,430,075	\$ 690,134	\$ (2,100,000)
----------------------------	----------------	--------------	------------	----------------

Adopted Budget				\$ 27,363,270
----------------	--	--	--	---------------

**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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ (1,082,777)	\$ 622,588	\$ 1,478,020	\$ 1,320,308
31 - Taxes	\$ 19,336,611	\$ 21,423,098	\$ 19,374,863	\$ 20,361,861
34 - Charges for Services	\$ -	\$ -	\$ 32,809	\$ -
36 - Investment Income	\$ -	\$ 60,739	\$ 69,852	\$ 64,426
39 - Other Fin. Sources	\$ 2,553,431	\$ -	\$ -	\$ -
Revenue Total	\$ 21,890,042	\$ 21,483,837	\$ 19,477,524	\$ 20,426,287
52 - Purch / Contr Svcs	\$ 700	\$ 700	\$ 4,370	\$ 20,000
57 - Other Costs	\$ 20,183,977	\$ 20,627,705	\$ 20,390,481	\$ 12,934,952
58 - Debt Service	\$ -	\$ -	\$ -	\$ 7,455,525
Expense Total	\$ 20,184,677	\$ 20,628,405	\$ 20,394,851	\$ 20,410,477
<b>Fund Balance - Ending</b>	<b>\$ 622,588</b>	<b>\$ 1,478,020</b>	<b>\$ 560,693</b>	<b>\$ 1,336,118</b>
Gain/(Use) of Fund Balance	\$ 1,705,365	\$ 855,431	\$ (917,327)	\$ 15,810
Adopted Budget				\$ 21,746,595

**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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 7,044,026	\$ 20,819,238	\$ 22,474,715	\$ 20,462,870
31 - Taxes	\$ 98,616,552	\$ 103,442,665	\$ 104,921,551	\$ 112,990,372
32 - Licenses and Permits	\$ 362,846	\$ 364,190	\$ 356,320	\$ 359,080
34 - Charges for Services	\$ 458,686	\$ 400,312	\$ 623,158	\$ 525,178
36 - Investment Income	\$ 82,572	\$ 75,228	\$ -	\$ -
38 - Miscellaneous	\$ 270,634	\$ 70,368	\$ 135,608	\$ 74,385
39 - Other Fin. Sources	\$ 13,011,819	\$ 175,906	\$ 188,563	\$ -
Revenue Total	\$ 112,803,108	\$ 104,528,669	\$ 106,225,199	\$ 113,949,015
51 - Salaries & Benefits	\$ 68,916,731	\$ 72,212,939	\$ 66,103,960	\$ 69,198,285
52 - Purch / Contr Svcs	\$ 1,959,211	\$ 1,264,367	\$ 2,532,496	\$ 3,429,502
53 - Supplies	\$ 1,460,519	\$ 1,626,305	\$ 2,255,329	\$ 3,567,590
54 - Capital Outlays	\$ 51,759	\$ 158,448	\$ 177,643	\$ 23,059
55 - Interfund Charges	\$ 23,704,090	\$ 23,745,995	\$ 23,710,524	\$ 24,863,585
57 - Other Costs	\$ -	\$ 807,687	\$ -	\$ -
61 - Other Fin. Uses	\$ 2,815,652	\$ 2,889,468	\$ 3,338,118	\$ 2,504,617
70 - Retirement Svcs	\$ 119,934	\$ 167,982	\$ 9,268,387	\$ 10,002,189
Expense Total	\$ 99,027,896	\$ 102,873,192	\$ 107,386,457	\$ 113,588,826
<b>Fund Balance - Ending</b>	<b>\$ 20,819,238</b>	<b>\$ 22,474,715</b>	<b>\$ 21,313,458</b>	<b>\$ 20,823,059</b>
Gain/(Use) of Fund Balance	\$ 13,775,212	\$ 1,655,477	\$ (1,161,258)	\$ 360,189
Adopted Budget				\$ 134,411,885

**Countywide Bond Fund – Description**

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

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

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 1,122,764	\$ 587,346	\$ 1,009,819	\$ 820,376
31 - Taxes	\$ 11,128,680	\$ 12,161,322	\$ 11,590,695	\$ 11,227,174
34 - Charges for Services	\$ -	\$ -	\$ 18,335	\$ -
36 - Investment Income	\$ 15,102	\$ -	\$ -	\$ -
Revenue Total	\$ 11,143,782	\$ 12,161,322	\$ 11,609,029	\$ 11,227,174
52 - Purch / Contr Svcs	\$ -	\$ 1,000	\$ -	\$ -
58 - Debt Service	\$ 11,679,200	\$ 11,737,850	\$ 11,811,225	\$ 11,928,875
Expense Total	\$ 11,679,200	\$ 11,738,850	\$ 11,811,225	\$ 11,928,875
<b>Fund Balance - Ending</b>	<b>\$ 587,346</b>	<b>\$ 1,009,819</b>	<b>\$ 807,623</b>	<b>\$ 118,675</b>

Gain/(Use) of Fund Balance	\$ (535,418)	\$ 422,472	\$ (202,196)	\$ (701,701)
----------------------------	--------------	------------	--------------	--------------

Adopted Budget				\$ 12,047,550
----------------	--	--	--	---------------

**Special Tax District Bond Fund – Description**

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

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

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

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ (119,934)	\$ 954,989	\$ 1,123,915	\$ 1,001,579
31 - Taxes	\$ 7,636,538	\$ 10,439,413	\$ 15,186,071	\$ 15,364,434
34 - Charges for Services	\$ -	\$ -	\$ 11,023	\$ -
36 - Investment Income	\$ 8,935	\$ -	\$ -	\$ -
Revenue Total	\$ 7,645,473	\$ 10,439,413	\$ 15,197,094	\$ 15,364,434
58 - Debt Service	\$ 6,570,550	\$ 10,270,488	\$ 15,351,888	\$ 15,353,288
Expense Total	\$ 6,570,550	\$ 10,270,488	\$ 15,351,888	\$ 15,353,288
<b>Fund Balance - Ending</b>	<b>\$ 954,989</b>	<b>\$ 1,123,915</b>	<b>\$ 969,121</b>	<b>\$ 1,012,725</b>
Gain/(Use) of Fund Balance	\$ 1,074,923	\$ 168,926	\$ (154,794)	\$ 11,146
Adopted Budget				\$ 16,366,013

# Tax Funds - Revenue

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

## Taxes

As the name implies, Tax Funds are those funds which are primarily supported by taxes. Taxes include ad valorem taxes on real estate and motor vehicles, Equalized Homestead Option Sales Taxes (eHOST), business taxes such as the Life and Property and Casualty Insurance Tax and Bank Shares Taxes, and Motor Vehicle Title Taxes. For 2019, taxes contributed 84.44% of the total revenue to the Tax Funds.

### Real Property Taxes

The collection of Real Property Taxes is authorized by O.C.G.A. § 48-5-3: Taxable Property. The laws affecting the collection of Real Property Taxes are outlined in Chapter 5 of the Official Code of Georgia. Ad valorem taxes are collected on the assessed value of property, i.e., 40% of fair market property value, within DeKalb County whether it is owned by private individuals, business enterprises or 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.

	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Real Property Taxes - Current Year	\$ 281,765,924	\$ 286,220,540	\$ 300,497,398	\$ 329,466,546
Real Property Taxes - Prior Year	\$ 11,124,933	\$ 11,429,563	\$ 12,324,821	\$ 14,263,694
<b>Total Real Property Taxes</b>	<b>\$ 292,890,857</b>	<b>\$ 297,650,103</b>	<b>\$ 312,822,219</b>	<b>\$ 343,730,240</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 furniture & fixtures, machinery & equipment, computer equipment and inventory.

	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Personal Property Taxes - Current Year	\$ 24,887,070	\$ 25,131,026	\$ 25,886,130	\$ 26,206,829
Personal Property Taxes - Prior Year	\$ 1,064,250	\$ 747,572	\$ 887,574	\$ 1,227,866
<b>Total Personal Property Taxes</b>	<b>\$ 25,951,320</b>	<b>\$ 25,878,598</b>	<b>\$ 26,773,705</b>	<b>\$ 27,434,695</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.

	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Public Utility Taxes	\$ 10,549,848	\$ 8,924,678	\$ 8,544,057	\$ 7,771,650

### Motor Vehicle Taxes

Motor Vehicle Taxes are comprised of two different types based upon when the vehicle was purchased. For vehicles purchased on or before March 1, 2013, an ad valorem tax is collected each year that the vehicle is owned. The FY19 unaudited number was \$3.42 million. This tax is collected under the authorization of Chapter 5, Title 48, Article 10. Given the implementation of the Title Ad Valorem Tax, this digest's value has decreased as newer vehicles are purchased. Consequently, the revenue generated from this digest has decreased over time.

For vehicles purchased after March 1, 2013, a Title Ad Valorem Tax (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.

	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Motor Vehicle Ad Valorem Taxes	\$ 6,705,516	\$ 5,143,910	\$ 3,982,039	\$ 3,424,610
Motor Vehicle Title Taxes	\$ -		\$ 10,927,893	\$ 26,273,597
Motor Vehicle TAVT True Up	\$ 18,907,938	\$ 22,241,532	\$ 11,640,960	\$ -
<b>Total Motor Vehicle Taxes</b>	<b>\$ 25,613,454</b>	<b>\$ 27,385,442</b>	<b>\$ 26,550,893</b>	<b>\$ 29,698,207</b>

### HOST: Homestead Option Sales Taxes

Host Sales Taxes are collected under the authority of Title 48 (Revenue and Taxation), Chapter 8 (Sales and Use Taxes), Article 2A: O.C.G.A. § 48-8-100 – 48-8-109. Sales taxes are levied on the retail purchase, retail sale, rental, storage, use or consumption of tangible personal property and services within DeKalb County. The HOST Sales Tax was originally started in 1997 for the purpose of providing homestead property tax relief and capital investment. Currently, the sales tax levy is 8¢: 1¢ for MARTA, 1¢ for the DeKalb County Board of Education, 4¢ for the State, and 2¢ for DeKalb County (1¢ for SPLOST and 1¢ for homestead property tax relief).

	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
HOST Sales tax	\$ 94,435,736	\$ 30,144,642	\$ -	\$ -

Each year the DeKalb County Board of Commissioners determines the split between homeowner tax relief and capital improvements as part of the mid-year budget. With the passage of the SPLOST and e-Host referendum, HOST sales taxes were paused while the SPLOST and e-Host are effective.

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

In 2017, the Georgia General Assembly enacted legislation for DeKalb County to hold a referendum to establish a Special Purpose Local Option Sales Tax (SPLOST) for capital projects. Allied with this legislation was an equalized HOST (E-HOST) 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 e-Host revenue will be used to forgive up to 100% of homesteaded property owners countywide property taxes. If funds are available once all countywide property taxes are forgiven, the excess funds will be used to forgive other county and municipal property taxes.

	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual (Unaudited)</b>	<b>FY20 Budget</b>
eHOST Sales tax	\$ -	\$ 79,534,559	\$ 127,660,066	\$ 123,696,774

### **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 received in the STD – Police Fund (274). It was previously received in the STD – Unincorporated Fund (272). This action was undertaken to reduce the amount of transfers between these two funds. Per the enabling legislation, this funding can only be used for the following services within the unincorporated area of the county: 1) police protection, 2) fire protection, 3) garbage and solid waste collection, 4) curbs, sidewalks, and street lights, and 5) such other services for the primary benefit of the unincorporated areas of the county.

	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual (Unaudited)</b>	<b>FY20 Budget</b>
Life & Property & Casualty Taxes	\$ 29,163,810	\$ 29,294,832	\$ 27,520,352	\$ 27,520,352

## **Licenses & Permits**

For 2019, Licenses & Permits contributed 2.23% of the total revenue to the Tax Funds. Business License – General represents the largest source of revenue within the License & Permits category. Other minor license contributions are made to the Tax Funds for the sale of alcohol, adult entertainment, cable TV, and animal license fees.

### **Business License General**

Business Licenses are regulatory fees imposed on each business within Unincorporated DeKalb for both revenue and regulation. Anyone who conducts business without procuring



this license is guilty of a misdemeanor. This license is calculated based on an organization’s gross receipts and the number of employees. The occupation tax, as known as the business license, is imposed per O.C.G.A § 38-13-9.

	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Business License - General	\$ 7,673,073	\$ 8,060,815	\$ 7,453,250	\$ 7,857,137

## Charges for Services

For 2019, Charges for Services contributed 7.94% of the total revenue to the Tax Funds. The General Administrative Charges are the major contributor to Charges for Services. Other minor contributors are False Alarm Fees, Parks & Recreation Fees, Senior Center Fees, and Probation Fees.

### General Fund Administrative Charge

The General Fund Administrative Charge is an allocation method where the General Fund is reimbursed for activities performed by General Fund departments in support of the other funds and enterprises within the County. Examples of these departments are Finance, Purchasing, Law, and Human Resources.

	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
General Administrative Charge	\$ 33,251,691	\$ 33,404,172	\$ 33,409,949	\$ 32,895,108
Fire Marshall Charges	\$ 551,274	\$ 489,252	\$ 618,977	\$ 561,700
Information Systems Charges	\$ 424,478	\$ 432,438	\$ 215,895	\$ 403,408
<b>Total General Administrative Charges</b>	<b>\$ 34,227,444</b>	<b>\$ 34,325,862</b>	<b>\$ 64,941,921</b>	<b>\$ 70,681,072</b>

## Fines and Forfeitures

For 2019, Fines and Forfeitures contributed 2.84% of the total revenue to the Tax Funds. Records Court revenues were replaced by State Court – Traffic Division revenues in 2015. They are the major Fines and Forfeitures contributor. Other minor revenue items are Clerk of Superior Court, State Court, and Probate Court.

### Recorders Court / State Court – Traffic Division

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

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

	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Recorders Court	\$ (30,679)	\$ (30,679)	\$ -	\$ -
Recorders Court - Court Costs	\$ -	\$ -	\$ -	\$ -
State Court - Traffic Division	\$ 7,102,739	\$ 6,971,875	\$ 6,772,636	\$ 6,711,983
State Court Costs	\$ 1,449,356	\$ 1,152,149	\$ 1,385,626	\$ 67,907
<b>Total</b>	<b>\$ 8,521,416</b>	<b>\$ 8,093,345</b>	<b>\$ 8,158,262</b>	<b>\$ 6,779,890</b>

## Miscellaneous

For 2019, Miscellaneous contributed 0.85% of the total revenue to the Tax Funds. 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.

## Other Financing Sources

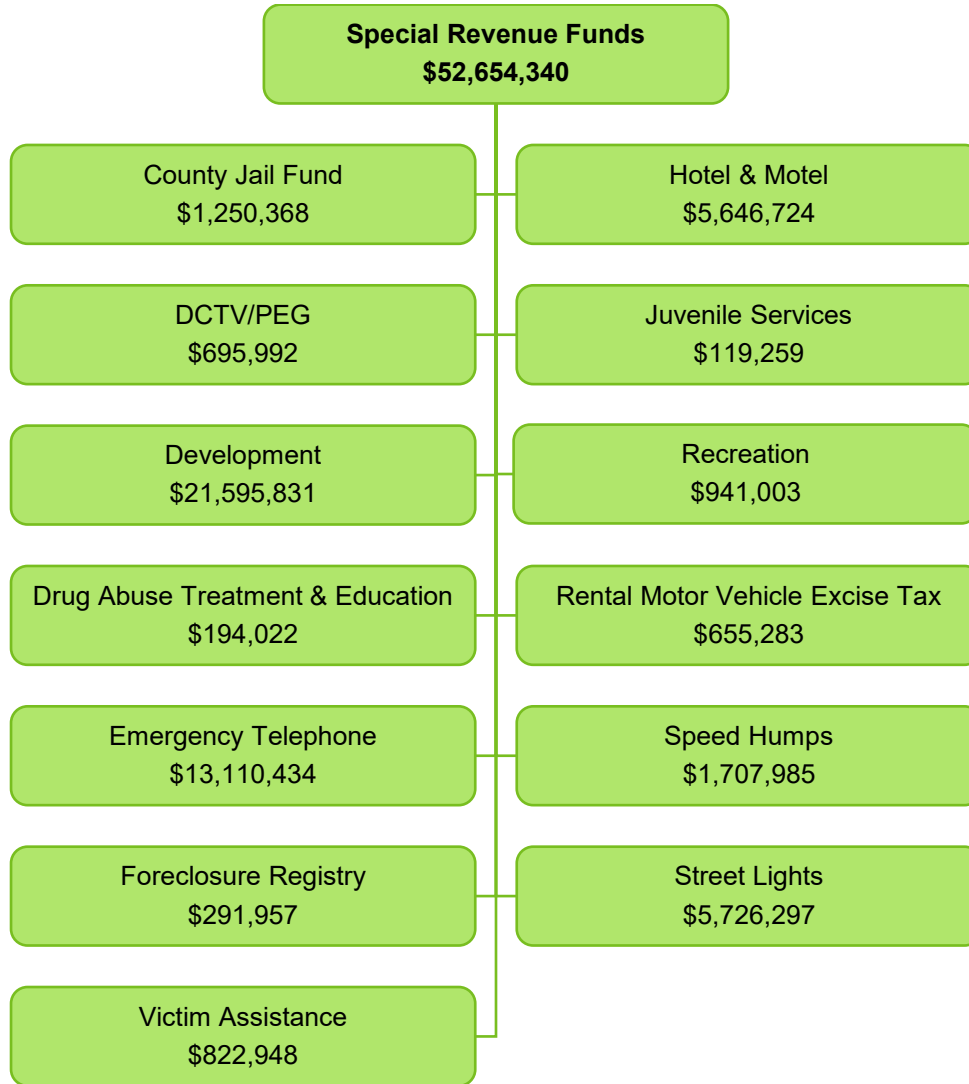
For 2019, Other Financing Sources contributed 1.28% of the total revenue to the Tax Funds.

### Transfers To / From

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

	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Transfer from STD-DS Fund	\$ (4,284,579)	\$ (8,577,879)	\$ (6,047,939)	\$ (5,225,618)
Transfer from STD-Unincorporated Fund	\$ 17,197,765	\$ 11,353,282	\$ 6,047,939	\$ 5,225,618
Transfer from Police Services Fund	\$ (11,452,721)	\$ (1,566,084)	\$ 1,436,128	\$ 1,436,128
<b>Total</b>	<b>\$ 1,460,465</b>	<b>\$ 1,209,319</b>	<b>\$ 1,436,128</b>	<b>\$ 1,436,128</b>

# Special Revenue Funds



# 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 20,030,505	\$ 18,961,040	\$ 17,352,294	\$ 20,559,003
31 - Taxes	\$ 5,120,351	\$ 2,781,839	\$ 3,638,633	\$ 3,350,000
32 - Licenses and Permits	\$ 8,023,225	\$ 7,433,175	\$ 8,018,518	\$ 8,421,641
33 - Intergovernmental	\$ 516,153	\$ 558,363	\$ 547,034	\$ 518,000
34 - Charges for Services	\$ 6,602,422	\$ 6,397,513	\$ 7,162,854	\$ 6,847,522
35 - Fines and Forfeitures	\$ 1,894,765	\$ 3,017,855	\$ 1,714,962	\$ 1,588,900
36 - Investment Income	\$ 65,586	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 10,189,376	\$ 9,807,439	\$ 11,375,334	\$ 11,369,274
Revenue Total	\$ 32,411,878	\$ 29,996,183	\$ 32,457,336	\$ 32,095,337
51 - Salaries & Benefits	\$ 12,874,685	\$ 13,712,633	\$ 13,291,841	\$ 15,814,148
52 - Purch / Contr Svcs	\$ 3,484,599	\$ 2,559,762	\$ 2,962,298	\$ 3,697,356
53 - Supplies	\$ 5,194,373	\$ 5,883,063	\$ 4,750,674	\$ 5,384,643
54 - Capital Outlays	\$ 336,924	\$ 144,864	\$ 382,775	\$ 95,000
55 - Interfund Charges	\$ 1,677,675	\$ 1,708,888	\$ 1,681,997	\$ 1,468,559
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ 2,018,853	\$ 1,238,981	\$ 936,417	\$ 1,241,432
58 - Debt Service	\$ 705,375	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 7,151,511	\$ 6,332,116	\$ 4,631,826	\$ 7,776,663
70 - Retirement Svcs	\$ 37,347	\$ 24,622	\$ 1,416,826	\$ 2,139,032
Expense Total	\$ 33,481,343	\$ 31,604,929	\$ 30,054,654	\$ 37,616,833
<b>Fund Balance - Ending</b>	<b>\$ 18,961,040</b>	<b>\$ 17,352,294</b>	<b>\$ 19,754,976</b>	<b>\$ 15,037,507</b>

Gain/(Use) of Fund Balance	\$ (1,069,465)	\$ (1,608,746)	\$ 2,402,682	\$ (5,521,496)
----------------------------	----------------	----------------	--------------	----------------

Adopted Budget	\$ 52,654,340
----------------	---------------

## 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 5,838,424	\$ 8,432,952	\$ 11,177,498	\$ 13,157,258
32 - Licenses and Permits	\$ 8,023,225	\$ 7,433,175	\$ 8,018,518	\$ 8,421,641
34 - Charges for Services	\$ 474,413	\$ 414,961	\$ 15,964	\$ 16,932
35 - Fines and Forfeitures	\$ -	\$ 1,207,550	\$ -	\$ -
36 - Investment Income	\$ 12,610	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ (15,935)	\$ -	\$ -	\$ -
Revenue Total	\$ 8,494,313	\$ 9,055,686	\$ 8,034,482	\$ 8,438,573
51 - Salaries & Benefits	\$ 3,537,954	\$ 3,656,748	\$ 3,638,169	\$ 5,247,247
52 - Purch / Contr Svcs	\$ 498,026	\$ 583,925	\$ 301,076	\$ 1,235,539
53 - Supplies	\$ 50,900	\$ 120,064	\$ 64,261	\$ 191,566
54 - Capital Outlays	\$ 24,613	\$ 69,300	\$ 862	\$ 95,000
55 - Interfund Charges	\$ 1,521,963	\$ 1,555,840	\$ 1,535,863	\$ 1,468,559
61 - Other Fin. Uses	\$ 247,490	\$ 314,379	\$ -	\$ -
70 - Retirement Svcs	\$ 18,839	\$ 10,884	\$ 459,504	\$ 976,999
Expense Total	\$ 5,899,785	\$ 6,311,140	\$ 5,999,735	\$ 9,214,910
<b>Fund Balance - Ending</b>	<b>\$ 8,432,952</b>	<b>\$ 11,177,498</b>	<b>\$ 13,212,245</b>	<b>\$ 12,380,921</b>
Gain/(Use) of Fund Balance	\$ 2,594,528	\$ 2,744,546	\$ 2,034,747	\$ (776,337)
Adopted Budget				\$ 21,595,831

## 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 1,437,832	\$ 1,170,994	\$ 821,729	\$ 625,922
36 - Investment Income	\$ 6,902	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 516,449	\$ 62,855	\$ 70,632	\$ 70,000
Revenue Total	\$ 523,350	\$ 62,855	\$ 70,632	\$ 70,000
51 - Salaries & Benefits	\$ 127,385	\$ 93,200	\$ 59,346	\$ 68,336
52 - Purch / Contr Svcs	\$ 564,570	\$ 220,511	\$ 72,504	\$ 312,307
53 - Supplies	\$ 57,559	\$ 76,633	\$ 90,630	\$ 146,089
54 - Capital Outlays	\$ 11,576	\$ 21,775	\$ 6,192	\$ -
55 - Interfund Charges	\$ 29,100	\$ -	\$ 21	\$ -
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ 20,664	\$ 22,404
Expense Total	\$ 790,189	\$ 412,120	\$ 249,357	\$ 549,136
<b>Fund Balance - Ending</b>	<b>\$ 1,170,994</b>	<b>\$ 821,729</b>	<b>\$ 643,004</b>	<b>\$ 146,786</b>
Gain/(Use) of Fund Balance	\$ (266,839)	\$ (349,265)	\$ (178,725)	\$ (479,136)
Adopted Budget				\$ 695,922

## County Jail Fund (204)

### Description

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

### Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ -	\$ 24,368	\$ 24,368	\$ 24,775
33 - Intergovernmental	\$ 110,299	\$ 113,391	\$ 119,827	\$ 108,000
35 - Fines and Forfeitures	\$ 1,219,870	\$ 1,148,656	\$ 1,097,156	\$ 1,013,900
Revenue Total	\$ 1,330,169	\$ 1,262,047	\$ 1,216,983	\$ 1,121,900
61 - Other Fin. Uses	\$ 1,305,801	\$ 1,262,047	\$ 1,086,197	\$ 1,146,675
Expense Total	\$ 1,305,801	\$ 1,262,047	\$ 1,086,197	\$ 1,146,675
<b>Fund Balance - Ending</b>	<b>\$ 24,368</b>	<b>\$ 24,368</b>	<b>\$ 155,154</b>	<b>\$ -</b>
Gain/(Use) of Fund Balance	\$ 24,368	\$ 0	\$ 130,786	\$ (24,775)
Adopted Budget				\$ 1,146,675

## Foreclosure Registry Fund (205)

### Description

The purpose of this fund, established in 2011 per O.C.G.A. 44-14-14, is to protect neighborhoods from blighted conditions through the lack of adequate maintenance and security of properties that are foreclosed or where ownership has been transferred after foreclosure. Creditors or mortgagees who have foreclosed on real property must pay the County a registration fee, which funds the monitoring of foreclosed properties. The Foreclosure Registry Fund will have a modest planned use of fund balance as the number of properties covered by it decreases as the economy improves.

### Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 163,229	\$ 246,797	\$ 265,234	\$ 256,957
34 - Charges for Services	\$ 98,400	\$ 37,200	\$ 40,900	\$ 35,000
36 - Investment Income	\$ 3,042	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ (300)	\$ -	\$ -	\$ -
Revenue Total	\$ 101,142	\$ 37,200	\$ 40,900	\$ 35,000
51 - Salaries & Benefits	\$ (6,866)	\$ -	\$ 753	\$ -
52 - Purch / Contr Svcs	\$ 25,176	\$ 18,764	\$ 46,667	\$ 51,000
53 - Supplies	\$ (736)	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 100,000
Expense Total	\$ 17,573	\$ 18,764	\$ 47,420	\$ 151,000
<b>Fund Balance - Ending</b>	<b>\$ 246,797</b>	<b>\$ 265,234</b>	<b>\$ 258,714</b>	<b>\$ 140,957</b>

Gain/(Use) of Fund Balance	\$ 83,568	\$ 18,436	\$ (6,520)	\$ (116,000)
----------------------------	-----------	-----------	------------	--------------

Adopted Budget				\$ 291,957
----------------	--	--	--	------------



## Victim Assistance Fund (206)

### Description

This fund, established in 1995, allows DeKalb County to assess an additional 5% penalty upon criminal offense fines in order to fund victim assistance programs (O.C.G.A § 15-21-131). When this fund was created, the Superior Court and State Court were required to assess an additional 5% penalty to every fine and forfeiture for victim assistance programs. Effective July 1, 1997, the Recorder's Court, now the Traffic Division of State Court which was created by House Bill 300 in 2015, was added to the courts already collecting this assessment for victim assistance programs. The Criminal Justice Coordinating Council of Georgia approves the use of funds for victim assistance projects at the local level.

The Board of Commissioners issued a directive that victim assistance program costs associated with the District Attorney's and Solicitor's office should receive priority with any remaining dollars allocated to eligible non-profit organizations that administer victim assistance programs. This fund always budgets to a zero-fund balance.

### Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 83,765	\$ 158,390	\$ 190,290	\$ 2,948
33 - Intergovernmental	\$ 405,854	\$ 444,972	\$ 426,606	\$ 410,000
35 - Fines and Forfeitures	\$ 467,186	\$ 467,795	\$ 449,321	\$ 410,000
36 - Investment Income	\$ 404	\$ -	\$ -	\$ -
Revenue Total	\$ 873,444	\$ 912,767	\$ 875,927	\$ 820,000
52 - Purch / Contr Svcs	\$ 19,255	\$ 31,314	\$ 14,308	\$ 61,126
57 - Other Costs	\$ -	\$ -	\$ -	\$ 37,711
61 - Other Fin. Uses	\$ 779,565	\$ 849,553	\$ 958,509	\$ 724,111
Expense Total	\$ 798,820	\$ 880,867	\$ 972,817	\$ 822,948
<b>Fund Balance - Ending</b>	<b>\$ 158,390</b>	<b>\$ 190,290</b>	<b>\$ 93,400</b>	<b>\$ -</b>

Gain/(Use) of Fund Balance	\$ 74,625	\$ 31,900	\$ (96,890)	\$ (2,948)
----------------------------	-----------	-----------	-------------	------------

Adopted Budget				\$ 822,948
----------------	--	--	--	------------

## Recreation Fund (207)

### Description

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

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

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

### Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 228,731	\$ 278,066	\$ 7,188	\$ 38,413
34 - Charges for Services	\$ 992,454	\$ 897,435	\$ 901,061	\$ 902,590
36 - Investment Income	\$ 712	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 3,738	\$ 4,976	\$ 3,705	\$ -
Revenue Total	\$ 996,904	\$ 902,410	\$ 904,766	\$ 902,590
51 - Salaries & Benefits	\$ 545,864	\$ 552,100	\$ 660,557	\$ 646,656
52 - Purch / Contr Svcs	\$ 189,211	\$ 281,541	\$ 119,757	\$ 137,602
53 - Supplies	\$ 195,643	\$ 333,485	\$ 109,586	\$ 124,894
54 - Capital Outlays	\$ 16,851	\$ 6,162	\$ -	\$ -
55 - Interfund Charges	\$ -	\$ -	\$ 266	\$ -
Expense Total	\$ 947,569	\$ 1,173,288	\$ 890,166	\$ 909,152
<b>Fund Balance - Ending</b>	<b>\$ 278,066</b>	<b>\$ 7,188</b>	<b>\$ 21,789</b>	<b>\$ 31,851</b>

Gain/(Use) of Fund Balance	\$ 49,336	\$ (270,878)	\$ 14,600	\$ (6,562)
----------------------------	-----------	--------------	-----------	------------

Adopted Budget				\$ 941,003
----------------	--	--	--	------------

## 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 45,332	\$ 59,129	\$ 66,446	\$ 72,259
34 - Charges for Services	\$ 65,073	\$ 58,998	\$ 44,203	\$ 47,000
36 - Investment Income	\$ 654	\$ -	\$ -	\$ -
Revenue Total	\$ 65,727	\$ 58,998	\$ 44,203	\$ 47,000
52 - Purch / Contr Svcs	\$ 43,538	\$ 51,682	\$ 35,237	\$ 109,259
61 - Other Fin. Uses	\$ 8,391	\$ -	\$ 10,000	\$ 10,000
Expense Total	\$ 51,929	\$ 51,682	\$ 45,237	\$ 119,259
<b>Fund Balance - Ending</b>	<b>\$ 59,129</b>	<b>\$ 66,446</b>	<b>\$ 65,413</b>	<b>\$ 0</b>
Gain/(Use) of Fund Balance	\$ 13,798	\$ 7,317	\$ (1,034)	\$ (72,259)
Adopted Budget				\$ 119,259

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

### Description

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

### Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 181,412	\$ 132,401	\$ 60,213	\$ 29,022
33 - Intergovernmental	\$ -	\$ -	\$ 601	\$ -
35 - Fines and Forfeitures	\$ 207,709	\$ 193,853	\$ 168,485	\$ 165,000
36 - Investment Income	\$ 939	\$ -	\$ -	\$ -
Revenue Total	\$ 208,648	\$ 193,853	\$ 169,086	\$ 165,000
52 - Purch / Contr Svcs	\$ 246,843	\$ 247,680	\$ 190,242	\$ 146,000
53 - Supplies	\$ 10,815	\$ 18,361	\$ 20,564	\$ 39,000
57 - Other Costs	\$ -	\$ -	\$ -	\$ 9,022
Expense Total	\$ 257,659	\$ 266,041	\$ 210,806	\$ 194,022
<b>Fund Balance - Ending</b>	<b>\$ 132,401</b>	<b>\$ 60,213</b>	<b>\$ 18,493</b>	<b>\$ 0</b>

Gain/(Use) of Fund Balance	\$ (49,010)	\$ (72,188)	\$ (41,720)	\$ (29,022)
----------------------------	-------------	-------------	-------------	-------------

Adopted Budget				\$ 194,022
----------------	--	--	--	------------

## Street Lights Fund (211)

### Description

The Street Lights Fund, established in the 1995 budget, is responsible for all revenues and expenses associated with existing and new street light districts, petitions from citizens requesting street lights within subdivisions, verification of property, identification of locations, and design and location of proposed lighting fixtures (based on street lighting standards). 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 1,976,992	\$ 1,887,192	\$ 1,257,360	\$ 1,206,297
31 - Taxes	\$ -	\$ 8,753	\$ -	\$ -
34 - Charges for Services	\$ 4,653,748	\$ 4,672,520	\$ 4,701,043	\$ 4,520,000
36 - Investment Income	\$ 1,577	\$ -	\$ -	\$ -
Revenue Total	\$ 4,655,325	\$ 4,681,273	\$ 4,701,043	\$ 4,520,000
51 - Salaries & Benefits	\$ 29,649	\$ 89,610	\$ 79,520	\$ 83,904
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 548	\$ -
53 - Supplies	\$ 4,715,476	\$ 5,221,495	\$ 4,328,289	\$ 4,647,052
70 - Retirement Svcs	\$ -	\$ -	\$ 13,716	\$ 14,566
Expense Total	\$ 4,745,125	\$ 5,311,105	\$ 4,422,074	\$ 4,745,522
<b>Fund Balance - Ending</b>	<b>\$ 1,887,192</b>	<b>\$ 1,257,360</b>	<b>\$ 1,536,329</b>	<b>\$ 980,775</b>
Gain/(Use) of Fund Balance	\$ (89,800)	\$ (629,833)	\$ 278,970	\$ (225,522)
Adopted Budget				\$ 5,726,297

## 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 1,127,570	\$ 1,324,672	\$ 1,443,369	\$ 1,392,985
31 - Taxes	\$ -	\$ 615	\$ -	\$ -
34 - Charges for Services	\$ 307,024	\$ 310,608	\$ 327,885	\$ 315,000
36 - Investment Income	\$ 4,663	\$ -	\$ -	\$ -
Revenue Total	\$ 311,687	\$ 311,223	\$ 327,885	\$ 315,000
51 - Salaries & Benefits	\$ 114,585	\$ 191,601	\$ 169,409	\$ 177,139
52 - Purch / Contr Svcs	\$ -	\$ 630	\$ 102,157	\$ 44,523
53 - Supplies	\$ -	\$ 295	\$ -	\$ 98,042
70 - Retirement Svcs	\$ -	\$ -	\$ 28,620	\$ 32,064
Expense Total	\$ 114,585	\$ 192,526	\$ 300,186	\$ 351,768
<b>Fund Balance - Ending</b>	<b>\$ 1,324,672</b>	<b>\$ 1,443,369</b>	<b>\$ 1,471,069</b>	<b>\$ 1,356,217</b>
Gain/(Use) of Fund Balance	\$ 197,102	\$ 118,697	\$ 27,700	\$ (36,768)
Adopted Budget				\$ 1,707,985

## Emergency Telephone Fund — E-911 (215)

### Description

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

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

### Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 5,677,558	\$ 1,671,754	\$ (738,840)	\$ 800,160
34 - Charges for Services	\$ 11,311	\$ 5,792	\$ 1,131,797	\$ 1,011,000
36 - Investment Income	\$ 22,474	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 9,685,425	\$ 9,739,608	\$ 11,300,997	\$ 11,299,274
Revenue Total	\$ 9,719,210	\$ 9,745,400	\$ 12,432,794	\$ 12,310,274
51 - Salaries & Benefits	\$ 8,526,116	\$ 9,129,373	\$ 8,684,086	\$ 9,590,866
52 - Purch / Contr Svcs	\$ 1,890,694	\$ 1,123,716	\$ 2,079,801	\$ 1,600,000
53 - Supplies	\$ 164,717	\$ 112,729	\$ 137,344	\$ 138,000
54 - Capital Outlays	\$ 283,883	\$ 47,627	\$ 375,721	\$ -
55 - Interfund Charges	\$ 126,612	\$ 153,048	\$ 145,848	\$ -
61 - Other Fin. Uses	\$ 2,714,483	\$ 1,575,763	\$ 356,191	\$ 688,569
70 - Retirement Svcs	\$ 18,508	\$ 13,738	\$ 894,322	\$ 1,092,999
Expense Total	\$ 13,725,013	\$ 12,155,994	\$ 12,673,314	\$ 13,110,434
<b>Fund Balance - Ending</b>	<b>\$ 1,671,754</b>	<b>\$ (738,840)</b>	<b>\$ (979,360)</b>	<b>\$ 0</b>
Gain/(Use) of Fund Balance	\$ (4,005,804)	\$ (2,410,594)	\$ (240,520)	\$ (800,160)
Adopted Budget				\$ 13,110,434

## Hotel/Motel Fund (275)

### Description

This fund was established by O.C.G.A. § 48-13-51 in 1988. In 2013, the General Assembly approved an increase to eight percent levy of the hotel-motel tax for promoting tourism, conventions, and trade shows. Approximately 3.5% of the 8% goes to the DeKalb Convention and Visitors Bureau. This revenue can be expended only through a contract or contracts with the state, a department of state government, a state authority, or a private sector nonprofit organization. The remainder 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 2,645,131	\$ 2,951,685	\$ 2,685,588	\$ 2,896,724
31 - Taxes	\$ 4,412,653	\$ 2,216,258	\$ 3,011,820	\$ 2,750,000
36 - Investment Income	\$ 8,535	\$ -	\$ -	\$ -
Revenue Total	\$ 4,421,189	\$ 2,216,258	\$ 3,011,820	\$ 2,750,000
57 - Other Costs	\$ 2,018,853	\$ 1,238,981	\$ 936,417	\$ 1,194,699
61 - Other Fin. Uses	\$ 2,095,781	\$ 1,243,374	\$ 1,624,349	\$ 4,452,025
Expense Total	\$ 4,114,634	\$ 2,482,355	\$ 2,560,766	\$ 5,646,724
<b>Fund Balance - Ending</b>	<b>\$ 2,951,685</b>	<b>\$ 2,685,588</b>	<b>\$ 3,136,643</b>	<b>\$ -</b>

Gain/(Use) of Fund Balance	\$ 306,555	\$ (266,097)	\$ 451,054	\$ (2,896,724)
----------------------------	------------	--------------	------------	----------------

Adopted Budget				\$ 5,646,724
----------------	--	--	--	--------------



## Rental Motor Vehicle Excise Tax Fund (280)

### Description

This fund allows for a 3% tax levy (effective January 1, 2007) per state legislation (O.C.G.A. § 48-13-90 et seq) on the rental of motor vehicles to promote industry, trade, commerce, and tourism within the County. Initially the revenues of this tax were dedicated to making the lease payments to the Development Authority to pay the indebtedness for the construction and furnishings of the Porter Sanford Performing Arts Center (payoff December 2017) and for other appropriate expenditures. This levy no longer needs to be renewed annually. This fund has a small planned use of fund balance, which may be covered by federal funding later in the year. Starting in 2018, these funds were used for the maintenance and operation of the Callanwolde Fine Arts Center, Spruill Center for the Arts, ARTS Center, and the Porter Sanford Performing Arts Center by the Recreation, Parks, and Cultural Affairs Department.

### Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 624,530	\$ 622,638	\$ 91,850	\$ 55,283
31 - Taxes	\$ 707,697	\$ 556,213	\$ 626,812	\$ 600,000
36 - Investment Income	\$ 3,073	\$ -	\$ -	\$ -
Revenue Total	\$ 710,770	\$ 556,213	\$ 626,812	\$ 600,000
52 - Purch / Contr Svcs	\$ 7,287	\$ -	\$ -	\$ -
58 - Debt Service	\$ 705,375	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ 1,087,000	\$ 596,580	\$ 655,283
Expense Total	\$ 712,662	\$ 1,087,000	\$ 596,580	\$ 655,283
<b>Fund Balance - Ending</b>	<b>\$ 622,638</b>	<b>\$ 91,850</b>	<b>\$ 122,083</b>	<b>\$ -</b>

Gain/(Use) of Fund Balance	\$ (1,892)	\$ (530,787)	\$ 30,232	\$ (55,283)
----------------------------	------------	--------------	-----------	-------------

Adopted Budget				\$ 655,283
----------------	--	--	--	------------

# Special Revenue Funds - Revenue

## Revenue

This group of funds operates specific programs or activities as required by law or Board of Commissioners' policy. Sources of revenue include user fees, donations, excise taxes on hotel and motel rooms, state and federal grants with local match contributions, and penalty assessments on certain criminal and county ordinance violation cases. This section lists the major revenue line items within each category underlying expenditures in each Special Revenue Fund.

### County Jail Fund

This fund accounts for monies received under the 1989 Georgia Law (O.C.G.A. § 15-21-94) which imposes a 10% penalty on fines and forfeited bonds in certain cases to be used for constructing and operating jails. If a municipality has contracted with DeKalb County to provide jail services, then that municipality contributes to the County Jail Fund. In 2019, the following line items accounted for 91.60% of the fund's revenue.

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Local Operating Grants	\$ 110,299	\$ 113,391	\$ 119,827	\$ 108,000
State Court	\$ 840,868	\$ 865,212	\$ 810,875	\$ 810,000
Recorders Court	\$ -	\$ -		\$ -
Sheriff	\$ 294,599	\$ 181,075	\$ 184,030	\$ 184,000
<b>Total</b>	<b>\$ 1,245,766</b>	<b>\$ 1,159,678</b>	<b>\$ 1,114,732</b>	<b>\$ 1,102,000</b>
<b>Grand Total</b>	<b>\$ 1,371,202</b>	<b>\$ 1,262,047</b>	<b>\$ 1,216,983</b>	<b>\$ 1,121,900</b>
	90.85%	91.89%	91.60%	98.23%

### 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 2019, the following line items accounted for 98.86% of the fund's revenue.

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Certificates of Occupancy	\$ 154,362	\$ 272,155	\$ 574,378	\$ 575,000
Development Permits	\$ 356,920	\$ 378,814	\$ 449,052	\$ 450,000
Inspection Fee - Building	\$ 4,843,200	\$ 4,418,603	\$ 4,109,489	\$ 4,497,999
Inspection Fee - Electrical	\$ 1,266,206	\$ 1,140,178	\$ 1,355,449	\$ 1,363,253
Inspection Fee - Heating & Air	\$ 688,763	\$ 632,991	\$ 751,530	\$ 757,040
Inspection Fee - Plumbing	\$ 605,696	\$ 514,021	\$ 703,109	\$ 703,349
Technology Fees	\$ 448,511	\$ 399,803	\$ 60	\$ -
<b>Total</b>	<b>\$ 8,363,657</b>	<b>\$ 7,756,565</b>	<b>\$ 7,943,067</b>	<b>\$ 8,346,641</b>
<b>Grand Total</b>	<b>\$ 8,292,926</b>	<b>\$ 9,055,686</b>	<b>\$ 8,034,482</b>	<b>\$ 8,438,573</b>
	100.85%	85.65%	98.86%	98.91%

**Drug Abuse Treatment & Education Fund**

The revenue for this fund is collected under the 1990 Georgia Law (O.C.G.A. § 15-21-101) which imposes additional penalties equal to 50% of the original fine for selected code violations. The monies are used for drug abuse treatment and education programs relating to controlled substances, alcohol, and marijuana for drug court. In 2019, the following line item accounted for 99.36% of the fund’s revenue.

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
DUI Participation	\$ 207,709	\$ 193,853	\$ 168,005	\$ 165,000
<b>Total</b>	<b>\$ 207,709</b>	<b>\$ 193,853</b>	<b>\$ 168,005</b>	<b>\$ 165,000</b>
<b>Grand Total</b>	<b>\$ 219,003</b>	<b>\$ 193,853</b>	<b>\$ 169,086</b>	<b>\$ 165,000</b>
	94.84%	100.00%	99.36%	100.00%

**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 2019, the following line items accounted for 99.94% of the fund’s revenue.

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Telephone Commissions - Wired	\$ 3,493,772	\$ 3,306,555	\$ 126,458	\$ -
Telephone Commissions - Wireless	\$ 5,552,760	\$ 5,813,053	\$ 11,174,538	\$ 11,299,274
Telephone Commissions - VOIP	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous Revenue	\$ 638,894	\$ 620,000	\$ -	\$ -
<b>Total</b>	<b>\$ 9,685,425</b>	<b>\$ 9,739,608</b>	<b>\$ 11,300,996</b>	<b>\$ 11,299,274</b>
<b>Grand Total</b>	<b>\$ 9,719,210</b>	<b>\$ 9,745,400</b>	<b>\$ 12,432,794</b>	<b>\$ 12,310,274</b>
	99.65%	99.94%	90.90%	91.79%

**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 2019, the following line items accounted for 100% of the fund's revenue.

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Foreclosure Registry Fees	\$ 74,600	\$ 15,600	\$ 24,700	\$ 20,000
Vacant Property Fees	\$ 23,800	\$ 21,600	\$ 16,200	\$ 15,000
<b>Total</b>	<b>\$ 98,400</b>	<b>\$ 37,200</b>	<b>\$ 40,900</b>	<b>\$ 35,000</b>
<b>Grand Total</b>	<b>\$ 101,142</b>	<b>\$ 37,200</b>	<b>\$ 40,900</b>	<b>\$ 35,000</b>
	97.29%	100.00%	100.00%	100.00%

### Grants-In-Aid Fund

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

### Hotel/Motel Tax Fund

This fund accounts for an excise tax on rooms, lodgings, and accommodations within the unincorporated areas of the county for the purpose of promoting, attracting, stimulating, and developing conventions and tourism in accordance with by O.C.G.A. § 48-13-51. The county currently levies an 8% excise tax. In 2019, the following line item accounted for 100% of the fund's revenue.

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Hotel / Motel Fund	\$ 4,412,654	\$ 2,216,258	\$ 2,359,333	\$ 2,750,000
<b>Total</b>	<b>\$ 4,421,189</b>	<b>\$ 4,421,189</b>	<b>\$ 2,359,333</b>	<b>\$ 2,750,000</b>
	99.81%	50.13%	100.00%	100.00%

### 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 2019, the following line item accounted for 100.00% of the fund's revenue.

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Supervision Fees	\$ 65,073		\$ 44,203	\$ 47,000
<b>Total</b>	<b>\$ 65,277</b>	<b>\$ 65,727</b>	<b>\$ 44,203</b>	<b>\$ 47,000</b>
	99.00%	0.00%	100.00%	100.00%

### Law Enforcement Confiscated Monies Fund

This fund was created by the Board of Commissioners in 1984 to account for monies confiscated in controlled substance cases and designated by law or by court order for limited uses in criminal justice. Federal monies are authorized under the Comprehensive Crime Control Act of 1984, which implemented a national asset forfeiture program. State and local seizures are authorized by O.C.G.A. § 16-13-49. In 2015, this fund was reconfigured from an operating fund to a grant-like project based fund. It is tracked via Oracle’s Projects and Grants module.

**Public Education & Government Access (PEG) Fund**

This fund provides for capital and facility improvements for public education and government access cable television channels and is funded by revenue from fees paid to the county by cable television franchisees (O.C.G.A. § 36-76-4). In 2019, the following line item accounted for 100.00% of the fund’s revenue.

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
P.E.G. Contribution	\$ 516,449	\$ 62,855	\$ 70,632	\$ 70,000
<b>Grand Total</b>	<b>\$ 523,350</b>	<b>\$ 62,855</b>	<b>\$ 70,632</b>	<b>\$ 70,000</b>
	98.68%	100.00%	100.00%	100.00%

**Recreation Fund**

This fund was established in 1975 to enable the county to provide recreational and cultural art programs to the public on a fee-for-service basis. Administrative responsibility for the fund has been delegated by the Board of Commissioners to the Recreation, Parks, and Cultural Affairs department. If enough people are interested in a program to cover the operating cost of the program, then the program proceeds. In 2019, the following line item accounted for 99.52% of the fund’s revenue.

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Parks & Recreation Program	\$ 991,173	\$ 896,094	\$ 900,463	\$ 902,590
<b>Total</b>	<b>\$ 991,173</b>	<b>\$ 896,094</b>	<b>\$ 900,463</b>	<b>\$ 902,590</b>
Grand Total	996,904	996,904	904,766	902,590
	99.43%	89.89%	99.52%	100.00%

**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 2019, the following line item accounted for 100.00% of the fund’s revenue.

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Rental Motor Vehicles Excise Tax	\$ 707,697	\$ 556,213	\$ 626,812	\$ 600,000
<b>Total</b>	<b>\$ 707,697</b>	<b>\$ 556,213</b>	<b>\$ 626,812</b>	<b>\$ 540,000</b>
Grand Total	710,770 99.57%	556,213 100.00%	626,812 100.00%	600,000 90.00%

### 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 2019, the following line items accounted for 100.76% of the fund's revenue. The excess above 100% is due to revenue deposited incorrectly in the fund.

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Speed Hump Assessments	\$ 307,024	\$ 310,608	\$ 327,885	\$ 315,000
<b>Total</b>	<b>\$ 307,024</b>	<b>\$ 310,608</b>	<b>\$ 327,885</b>	<b>\$ 315,000</b>
Grand Total	311,687 98.50%	311,223 99.80%	325,401 100.76%	315,000 100.00%

### Street Light Fund

This fund accounts for all revenues and expenditures associated with existing and new street light districts within the county. Citizens petition the Board of Commissioners requesting street lights within a subdivision. Street light assessment fees are based upon the actual cost to the county to install and operate the streetlights. This fee is levied on the annual property tax assessment. In 2019, the following line items accounted for 100.82 of the fund's revenue. The excess above 100% is due to revenue deposited incorrectly in the fund.

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Street Light Assessments	\$ 4,653,748	\$ 4,672,520	\$ 4,701,043	\$ 4,520,000
<b>Total</b>	<b>\$ 4,653,748</b>	<b>\$ 4,672,520</b>	<b>\$ 4,701,043</b>	<b>\$ 4,520,000</b>
Grand Total	4,655,325 99.97%	4,681,273 99.81%	4,662,767 100.82%	4,520,000 100.00%

### Victim Assistance Fund

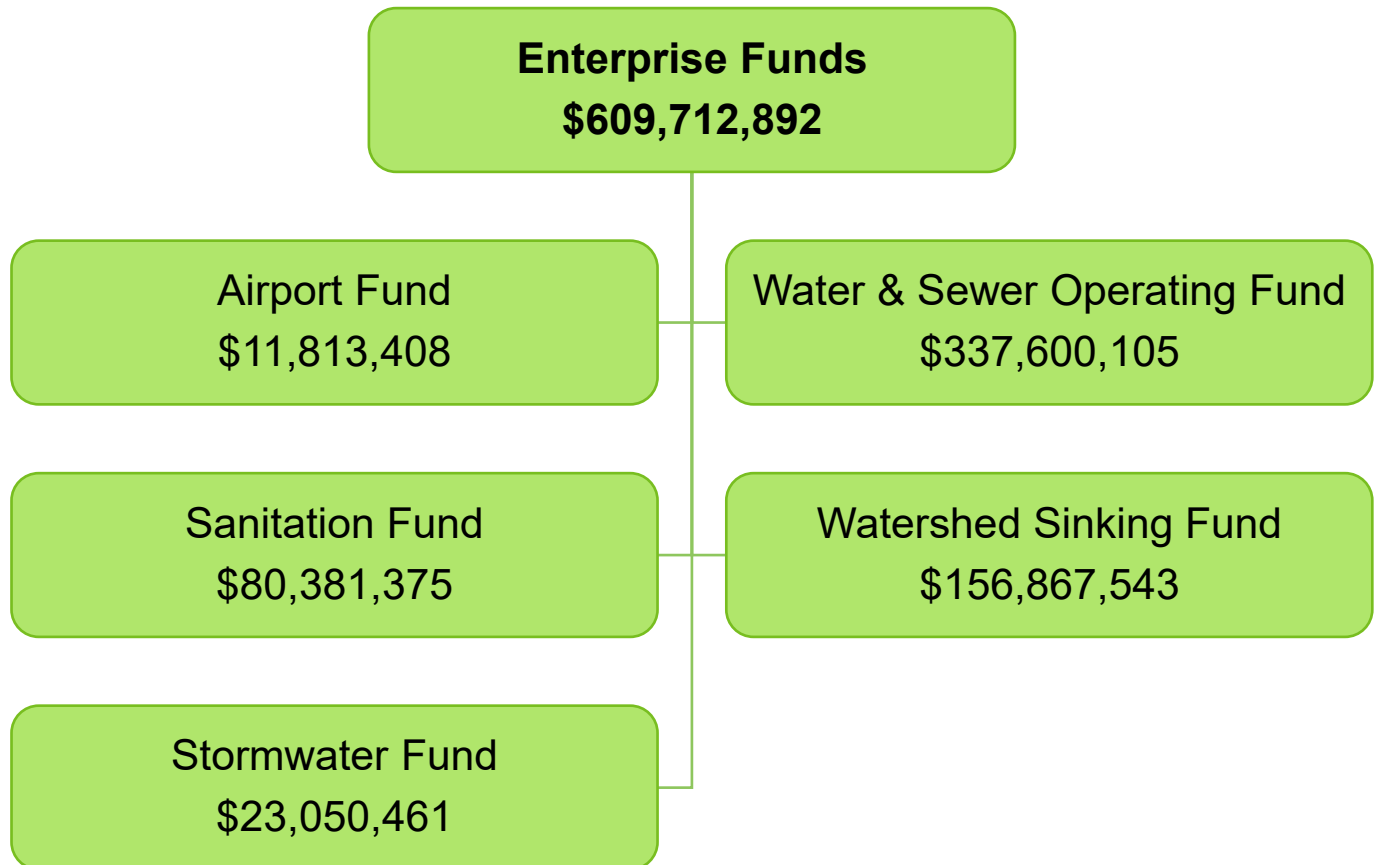
This fund is for DeKalb County's 5% penalty assessment imposed upon criminal offense fines to fund victim assistance programs (O.C.G.A § 15-21-131). The Board of Commissioners issued a directive that the victim assistance programs administered by the District Attorney and Solicitor General be funded first with any additional funding capacity devoted to eligible non-profit organizations. In 2019, the following line items accounted for 99.47% of the fund's revenue.

Special Revenue Funds - Revenue



	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Local Operating Grants	\$ 405,854	\$ 444,972	\$ 421,926	\$ 410,000
Victim Assistance Fines	\$ 467,186	\$ 467,795	\$ 449,321	\$ 410,000
<b>Total</b>	<b>\$ 873,041</b>	<b>\$ 912,767</b>	<b>\$ 871,247</b>	<b>\$ 820,000</b>
Total	\$ 873,444 99.95%	\$ 912,767 100.00%	\$ 875,927 99.47%	\$ 820,000 100.00%

# Enterprise Funds





## Enterprise Funds

### Enterprise Funds Definition

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

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

### All Enterprise Funds Combined – Financials by Common Objects Groups

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 194,508,965	\$ 200,752,271	\$ 185,088,650	\$ 196,715,378
34 - Charges for Services	\$ 335,698,380	\$ 337,684,774	\$ 344,369,168	\$ 338,754,560
35 - Fines and Forfeitures	\$ 260	\$ 88	\$ -	\$ -
36 - Investment Income	\$ 1,613,660	\$ 3,088,414	\$ 2,309,482	\$ 1,715,645
38 - Miscellaneous	\$ 6,115,379	\$ 6,714,636	\$ 6,912,869	\$ 6,529,503
39 - Other Fin. Sources	\$ 66,095,842	\$ 65,499,170	\$ 66,140,345	\$ 65,997,806
Revenue Total	\$ 409,523,521	\$ 412,987,083	\$ 419,731,863	\$ 412,997,514
51 - Salaries & Benefits	\$ 90,255,780	\$ 98,694,073	\$ 91,132,489	\$ 104,777,833
52 - Purch / Contr Svcs	\$ 25,755,763	\$ 28,706,761	\$ 30,587,083	\$ 43,784,160
53 - Supplies	\$ 30,985,377	\$ 33,387,589	\$ 31,100,908	\$ 36,708,493
54 - Capital Outlays	\$ 790,486	\$ 922,717	\$ 2,443,804	\$ 1,669,176
55 - Interfund Charges	\$ 98,010,444	\$ 110,009,203	\$ 46,937,637	\$ 41,332,371
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ 12,720,237	\$ 15,958,108	\$ 19,916,523	\$ 16,784,245
58 - Debt Service	\$ 66,952,112	\$ 66,860,652	\$ 66,812,138	\$ 67,500,846
61 - Other Fin. Uses	\$ 77,597,988	\$ 73,913,369	\$ 102,387,216	\$ 105,781,692
70 - Retirement Svcs	\$ 212,030	\$ 198,232	\$ 12,562,380	\$ 12,223,432
Expense Total	\$ 403,280,215	\$ 428,650,703	\$ 403,880,178	\$ 430,562,247
<b>Fund Balance - Ending</b>	<b>\$ 200,752,271</b>	<b>\$ 185,088,650</b>	<b>\$ 200,940,336</b>	<b>\$ 179,150,645</b>

Gain/(Use) of Fund Balance	\$ 6,243,306	\$ (15,663,620)	\$ 15,851,685	\$ (17,564,733)
----------------------------	--------------	-----------------	---------------	-----------------

Adopted Budget
----------------

\$ 609,712,892
----------------

### Airport Operating Fund – Description

The Airport Operating Fund is used to fiscally account for the day-to-day operation and maintenance of the 700+ acres of airport land. DeKalb Peachtree Airport is an attractive, safe,

and alternative use of air travel to other metro Atlanta airports. The Airport is using fund balance for one-time capital maintenance.

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

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 5,345,578	\$ 4,475,788	\$ 5,586,524	\$ 5,444,883
34 - Charges for Services	\$ 18,511	\$ -	\$ -	\$ -
36 - Investment Income	\$ 26,679	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 5,709,333	\$ 5,982,153	\$ 6,411,182	\$ 6,368,525
Revenue Total	\$ 5,754,523	\$ 5,982,153	\$ 6,411,182	\$ 6,368,525
51 - Salaries & Benefits	\$ 1,529,393	\$ 1,635,195	\$ 1,329,926	\$ 1,565,825
52 - Purch / Contr Svcs	\$ 117,863	\$ 93,057	\$ 153,325	\$ 177,395
53 - Supplies	\$ 490,064	\$ 465,646	\$ 315,765	\$ 557,719
54 - Capital Outlays	\$ -	\$ 5,231	\$ -	\$ -
55 - Interfund Charges	\$ 398,385	\$ 417,474	\$ 395,474	\$ 456,097
57 - Other Costs	\$ 83,582	\$ -	\$ -	\$ 83,582
61 - Other Fin. Uses	\$ 4,000,000	\$ 2,250,000	\$ 1,782,210	\$ 1,782,210
70 - Retirement Svcs	\$ 5,027	\$ 4,812	\$ 229,512	\$ 227,551
Expense Total	\$ 6,624,314	\$ 4,871,416	\$ 4,206,211	\$ 4,850,379
<b>Fund Balance - Ending</b>	<b>\$ 4,475,788</b>	<b>\$ 5,586,524</b>	<b>\$ 7,791,494</b>	<b>\$ 6,963,029</b>

Gain/(Use) of Fund Balance	\$ (869,790)	\$ 1,110,736	\$ 2,204,971	\$ 1,518,146
----------------------------	--------------	--------------	--------------	--------------

Adopted Budget	\$ 11,813,408
----------------	---------------

**Sanitation Operating Fund – Description**

The Sanitation operating fund is established to collect financial information related to the collection, compaction, and transfer of solid waste. Commercial collection service is provided by county crews and fees are based on the number of collections per week and the size of the dumpster. Garbage is transported to the county landfill where it is compacted and prepared for disposal. In addition, the county provides curbside recycling for corrugated cardboard, aluminum cans, newsprint, yard waste, and plastics. The sanitation fund also promotes a litter free environment with crews designated to cleanup activities throughout the county.

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

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 4,949,573	\$ 10,804,185	\$ 13,106,897	\$ 11,359,813
34 - Charges for Services	\$ 67,348,642	\$ 68,680,753	\$ 70,972,481	\$ 69,015,412
36 - Investment Income	\$ 8,959	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 88,566	\$ 27,619	\$ 5,982	\$ 6,150
39 - Other Fin. Sources	\$ -	\$ 400,000	\$ -	\$ -
Revenue Total	\$ 67,446,167	\$ 69,108,372	\$ 70,978,463	\$ 69,021,562
51 - Salaries & Benefits	\$ 30,531,430	\$ 33,501,199	\$ 30,899,470	\$ 33,419,727
52 - Purch / Contr Svcs	\$ 2,939,455	\$ 2,772,679	\$ 1,896,310	\$ 2,528,812
53 - Supplies	\$ 2,909,097	\$ 3,417,365	\$ 3,100,890	\$ 3,518,784
54 - Capital Outlays	\$ 8,614	\$ 20,273	\$ 52,037	\$ 63,917
55 - Interfund Charges	\$ 22,551,945	\$ 22,580,544	\$ 27,017,082	\$ 23,709,483
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ (161,741)	\$ -	\$ -	\$ 27,961
58 - Debt Service	\$ 1,223,324	\$ 1,223,324	\$ 1,223,324	\$ 1,613,332
61 - Other Fin. Uses	\$ 1,500,000	\$ 3,213,511	\$ 1,599,609	\$ 11,183,176
70 - Retirement Svcs	\$ 89,431	\$ 76,763	\$ 5,059,008	\$ 3,899,703
Expense Total	\$ 61,591,555	\$ 66,805,659	\$ 70,847,731	\$ 79,964,895
<b>Fund Balance - Ending</b>	<b>\$ 10,804,185</b>	<b>\$ 13,106,897</b>	<b>\$ 13,237,629</b>	<b>\$ 416,480</b>

Gain/(Use) of Fund Balance	\$ 5,854,612	\$ 2,302,713	\$ 130,732	\$ (10,943,333)
----------------------------	--------------	--------------	------------	-----------------

Adopted Budget	\$ 80,381,375
----------------	---------------

**Stormwater Operating Fund – Description**

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

Stormwater is using fund balance this year to address extreme backlog in retention pond cleaning, storm pipes, and road remediation of debris from county owned storm drains.

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

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 15,735,330	\$ 13,483,187	\$ 11,152,833	\$ 8,236,358
34 - Charges for Services	\$ 14,647,868	\$ 14,824,418	\$ 14,448,229	\$ 14,814,103
36 - Investment Income	\$ 45,714	\$ -	\$ -	\$ -
39 - Other Fin. Sources	\$ -	\$ -	\$ 1,968,000	\$ -
Revenue Total	\$ 14,693,582	\$ 14,824,418	\$ 16,416,229	\$ 14,814,103
51 - Salaries & Benefits	\$ 5,710,357	\$ 5,741,702	\$ 5,634,812	\$ 6,820,091
52 - Purch / Contr Svcs	\$ 2,225,556	\$ 3,758,340	\$ 3,965,479	\$ 5,074,074
53 - Supplies	\$ 3,270,327	\$ 2,761,375	\$ 2,200,236	\$ 3,796,248
54 - Capital Outlays	\$ 3,528	\$ 16,549	\$ 84,716	\$ -
55 - Interfund Charges	\$ 3,923,058	\$ 1,924,586	\$ 1,938,743	\$ 1,982,249
61 - Other Fin. Uses	\$ 1,812,898	\$ 2,952,220	\$ 4,174,303	\$ 4,525,000
70 - Retirement Svcs	\$ -	\$ -	\$ 674,808	\$ 755,987
Expense Total	\$ 16,945,725	\$ 17,154,772	\$ 18,673,098	\$ 22,953,649
<b>Fund Balance - Ending</b>	<b>\$ 13,483,187</b>	<b>\$ 11,152,833</b>	<b>\$ 8,895,964</b>	<b>\$ 96,812</b>
Gain/(Use) of Fund Balance	\$ (2,252,143)	\$ (2,330,354)	\$ (2,256,869)	\$ (8,139,546)
Adopted Budget				\$ 23,050,461

### Water and Sewer Fund – Description

The DeKalb County water and sewer system is comprised of the following funds: water and sewerage operating fund; water and sewer construction fund; Water and Sewer Renewal and Extension Fund; and the Water and Sewer Sinking Fund.

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

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

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

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 77,569,469	\$ 80,626,136	\$ 64,262,367	\$ 80,694,295
34 - Charges for Services	\$ 253,683,358	\$ 254,179,603	\$ 258,948,457	\$ 254,925,045
35 - Fines and Forfeitures	\$ 260	\$ 88	\$ -	\$ -
36 - Investment Income	\$ 1,348,673	\$ 2,749,258	\$ 1,821,838	\$ 1,715,645
38 - Miscellaneous	\$ 317,479	\$ 704,864	\$ 155,060	\$ 154,828
39 - Other Fin. Sources	\$ 96,332	\$ 183,946	\$ 1,952,194	\$ 110,292
Revenue Total	\$ 255,446,102	\$ 257,817,760	\$ 262,877,550	\$ 256,905,810
51 - Salaries & Benefits	\$ 52,484,600	\$ 57,815,977	\$ 53,268,281	\$ 62,972,190
52 - Purch / Contr Svcs	\$ 20,472,491	\$ 22,082,684	\$ 24,571,969	\$ 36,003,879
53 - Supplies	\$ 24,315,888	\$ 26,743,203	\$ 25,484,017	\$ 28,835,742
54 - Capital Outlays	\$ 778,344	\$ 880,663	\$ 2,307,050	\$ 1,605,259
55 - Interfund Charges	\$ 71,137,056	\$ 85,086,598	\$ 17,586,338	\$ 15,184,541
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ 12,798,395	\$ 15,958,108	\$ 19,916,523	\$ 16,672,702
61 - Other Fin. Uses	\$ 70,285,090	\$ 65,497,638	\$ 94,831,094	\$ 88,291,306
70 - Retirement Svcs	\$ 117,572	\$ 116,657	\$ 6,599,052	\$ 7,340,191
Expense Total	\$ 252,389,435	\$ 274,181,528	\$ 244,564,324	\$ 256,905,810
<b>Fund Balance - Ending</b>	<b>\$ 80,626,136</b>	<b>\$ 64,262,367</b>	<b>\$ 82,575,593</b>	<b>\$ 80,694,295</b>

Gain/(Use) of Fund Balance	\$ 3,056,667	\$ (16,363,768)	\$ 18,313,226	\$ (0)
----------------------------	--------------	-----------------	---------------	--------

Adopted Budget
----------------

\$ 337,600,105
----------------

**Watershed Sinking Fund – Description**

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

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

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 90,909,016	\$ 91,362,976	\$ 90,980,029	\$ 90,980,029
36 - Investment Income	\$ 183,635	\$ 339,156	\$ 487,644	\$ -
38 - Miscellaneous	\$ 1	\$ -	\$ 340,645	\$ -
39 - Other Fin. Sources	\$ 65,999,510	\$ 64,915,224	\$ 62,220,151	\$ 65,887,514
Revenue Total	\$ 66,183,146	\$ 65,254,380	\$ 63,048,440	\$ 65,887,514
52 - Purch / Contr Svcs	\$ 398	\$ -	\$ -	\$ -
58 - Debt Service	\$ 65,728,788	\$ 65,637,327	\$ 65,588,814	\$ 65,887,514
Expense Total	\$ 65,729,186	\$ 65,637,327	\$ 65,588,814	\$ 65,887,514
<b>Fund Balance - Ending</b>	<b>\$ 91,362,976</b>	<b>\$ 90,980,029</b>	<b>\$ 88,439,655</b>	<b>\$ 90,980,029</b>

Gain/(Use) of Fund Balance	\$ 453,960	\$ (382,947)	\$ (2,540,374)	\$ 0
----------------------------	------------	--------------	----------------	------

Adopted Budget				\$ 156,867,543
----------------	--	--	--	----------------

# Enterprise Funds - Revenue

## Description

These funds operate as business-type entities. Users are charged for goods or services in a similar manner as if they were buying from a stand-alone business. Revenue received within the fund is an anticipation to the expenditures of the fund. Monies collected remain in the fund. This section lists the major revenue line items within each category underlying expenditures in each Enterprise Fund.

## Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 194,508,965	\$ 200,752,271	\$ 185,088,650	\$ 196,715,378
34 - Charges for Services	\$ 335,698,380	\$ 337,684,774	\$ 344,369,168	\$ 338,754,560
35 - Fines and Forfeitures	\$ 260	\$ 88	\$ -	\$ -
36 - Investment Income	\$ 1,613,660	\$ 3,088,414	\$ 2,309,482	\$ 1,715,645
38 - Miscellaneous	\$ 6,115,379	\$ 6,714,636	\$ 6,912,869	\$ 6,529,503
39 - Other Fin. Sources	\$ 66,095,842	\$ 65,499,170	\$ 66,140,345	\$ 65,997,806
Revenue Total	\$ 409,523,521	\$ 412,987,083	\$ 419,731,863	\$ 412,997,514

## 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 2019, the following line items accounted for 94.94% of the fund's revenue.

### Financials

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Air Ground Lease Fixed Base	\$ 2,683,223	\$ 999,607	\$ 128,288	\$ 170,000
Air Ground Lease Corporate Hanger	\$ 341,526	\$ 124,628	\$ -	\$ -
Air Ground T-Hanger	\$ 573,071	\$ 641,421	\$ 650,998	\$ 637,000
Air Commercial Fuel Fixed Base	\$ 915,849	\$ 192,460	\$ 945,054	\$ 913,000
Land Ground Leases	\$ 939,896	\$ 3,083,424	\$ 4,362,388	\$ 4,317,000
<b>Total</b>	<b>\$ 5,453,564</b>	<b>\$ 5,041,540</b>	<b>\$ 6,086,728</b>	<b>\$ 6,037,000</b>
Grand Total	5,754,523	5,982,153	6,411,182	6,388,525
	94.77%	84.28%	94.94%	94.50%

## 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 from recycling. The department sells natural gas and electricity which is generated from the landfill. In 2019, the following line items accounted for 95.05% of the fund's revenue.

### Financials

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Sanitation - Residential Assessment Fees	\$ 41,497,537	\$ 43,099,923	\$ 44,086,238	\$ 43,350,000
Sanitation - Commercial Fees	\$ 16,813,239	\$ 16,507,433	\$ 16,639,126	\$ 15,600,000
W&S Landfill Usage Charges	\$ 3,300,277	\$ 3,112,577	\$ 2,866,023	\$ 2,872,538
Sanitation - Recycling Service	\$ 379,522	\$ 328,631	\$ 276,754	\$ 266,000
Sanitation - Sale of Electricity	\$ -	\$ 70,007	\$ 212,087	\$ 190,000
Sanitation - Sale of Natural Gas	\$ 415,623	\$ 420,913	\$ 29,241	\$ 30,000
<b>Total</b>	<b>\$ 62,406,199</b>	<b>\$ 63,539,484</b>	<b>\$ 64,109,469</b>	<b>\$ 62,308,538</b>
Grand Total	67,446,167 92.53%	67,446,167 94.21%	67,446,167 95.05%	69,021,562 90.27%



## Stormwater Fund (581)

### Description

This fund accounts for monies collected for stormwater services and facilities via a charge of \$4.00 per equivalent residential unit (ERU) for the impervious surfaces on that property. All single detached dwelling lots are charged at the rate of one ERU. All other properties are charged for the multiple values of ERUs. These fees are imposed in accordance with DeKalb County Ordinance Section 25-365 and the creation of this utility is authorized by DeKalb County Ordinance Section 25-362. In 2019, the following line items accounted for 88.01% of the fund's revenue.

### Financials

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Stormwater Fees	\$ 14,647,868	\$ 14,824,418	\$ 14,448,229	\$ 14,814,103
<b>Grand Total</b>	<b>\$ 14,647,868</b>	<b>\$ 14,824,418</b>	<b>\$ 14,448,229</b>	<b>\$ 14,814,103</b>
	14,693,582	14,824,418	16,416,229	14,814,103
	99.69%	100.00%	88.01%	100.00%

## Water & Sewer Fund (511)

### Description

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

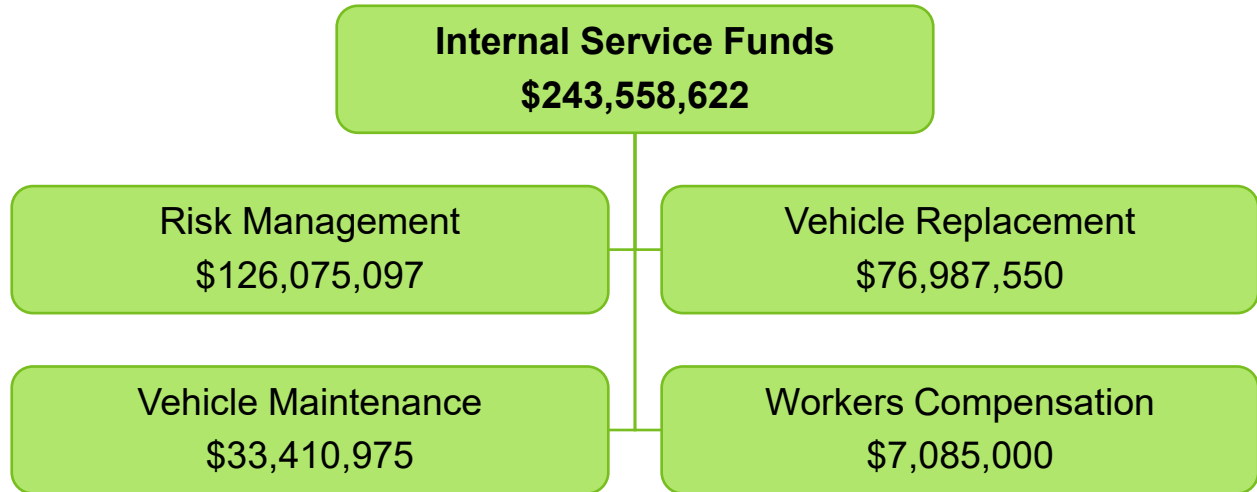
The County water and sewer system was established by Chapter 25 – Water, Sewers and Sewage Disposal of the DeKalb County, Georgia Code of Ordinances. Water charges are specified in Article II. – County Water System, Division 4. – Rates and Charges while sewer charges are authorized in Article IV. – Sewers and Sewage Disposal, Division 6. – Rates and Charges. In 2019, the following line items accounted for 91.97% of the fund's revenue.

### Financials

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Water - Commodity Usage	\$ 65,785,176	\$ 62,600,031	\$ 61,139,564	\$ 63,678,218
Water - Readiness to Serve Charge	\$ 6,272,268	\$ 6,765,922	\$ 7,067,200	\$ 6,766,000
Sewer - Commodity Usage	\$ 148,493,424	\$ 151,642,236	\$ 158,996,165	\$ 151,500,000
Sewer - Readiness to Serve Charge	\$ 12,947,982	\$ 13,916,522	\$ 14,558,889	\$ 6,766,000
<b>Total</b>	<b>\$ 233,498,850</b>	<b>\$ 234,924,711</b>	<b>\$ 241,761,818</b>	<b>\$ 228,710,218</b>
Grand Total	255,446,102	257,817,760	262,877,550	256,905,810
	91.41%	91.12%	91.97%	89.02%



# Internal Service Funds



## Internal Service Funds

### Description

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

### Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 51,544,713	\$ 70,370,806	\$ 72,973,838	\$ 57,907,826
33 - Intergovernmental	\$ 166,831	\$ 160,208	\$ 165,357	\$ 160,000
34 - Charges for Services	\$ 70,236,239	\$ 72,924,501	\$ 76,967,978	\$ 78,882,206
36 - Investment Income	\$ 197,803	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ (18,614,457)	\$ (21,281,948)	\$ 571,821	\$ 100,000
39 - Other Fin. Sources	\$ 3,034,906	\$ 1,052,844	\$ 1,854,490	\$ 1,000,000
40 - Payroll Deductions	\$ 95,175,852	\$ 97,737,624	\$ 88,231,881	\$ 105,508,590
Revenue Total	\$ 150,197,175	\$ 150,593,229	\$ 167,791,528	\$ 185,650,796
51 - Salaries & Benefits	\$ 11,523,256	\$ 11,612,032	\$ 10,131,055	\$ 11,959,845
52 - Purch / Contr Svcs	\$ 11,003,667	\$ 12,907,718	\$ 13,454,505	\$ 13,244,567
53 - Supplies	\$ 13,313,552	\$ 15,060,209	\$ 15,019,833	\$ 13,181,771
54 - Capital Outlays	\$ 12,234,900	\$ 20,006,510	\$ 30,617,348	\$ 71,373,139
55 - Interfund Charges	\$ 12,172,501	\$ 13,168,374	\$ 12,560,916	\$ 11,023,996
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ 241,638	\$ 147,256	\$ 35,778	\$ 4,000,282
58 - Debt Service	\$ 277,061	\$ 224,140	\$ 149,427	\$ 75,000
61 - Other Fin. Uses	\$ 1,959,414	\$ -	\$ 5,179,287	\$ -
70 - Retirement Svcs	\$ 31,744	\$ 31,595	\$ 1,285,188	\$ 1,543,117
71 - Payroll Liabilities	\$ 68,613,348	\$ 74,832,363	\$ 92,045,816	\$ 108,057,590
Expense Total	\$ 131,371,082	\$ 147,990,198	\$ 180,479,153	\$ 234,459,307
<b>Fund Balance - Ending</b>	<b>\$ 70,370,806</b>	<b>\$ 72,973,838</b>	<b>\$ 60,286,213</b>	<b>\$ 9,099,315</b>
Gain/(Use) of Fund Balance	\$ 18,826,093	\$ 2,603,032	\$ (12,687,625)	\$ (48,808,511)
Adopted Budget				\$ 243,558,622

## 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 13,502,113	\$ 16,715,597	\$ 17,025,989	\$ 6,813,035
34 - Charges for Services	\$ 9,880,910	\$ 11,999,628	\$ 10,464,012	\$ 13,753,472
36 - Investment Income	\$ 52,517	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ (19,696,788)	\$ (21,568,382)	\$ -	\$ -
40 - Payroll Deductions	\$ 95,175,852	\$ 97,737,624	\$ 88,231,943	\$ 105,508,590
Revenue Total	\$ 85,412,491	\$ 88,168,871	\$ 98,695,955	\$ 119,262,062
51 - Salaries & Benefits	\$ 1,435,756	\$ 1,243,987	\$ 970,723	\$ 1,158,802
52 - Purch / Contr Svcs	\$ 6,196,057	\$ 7,863,410	\$ 7,368,380	\$ 8,443,100
53 - Supplies	\$ 80,333	\$ 17,643	\$ 14,259	\$ 106,000
55 - Interfund Charges	\$ 3,967,461	\$ 3,753,818	\$ 3,817,779	\$ 3,000,000
57 - Other Costs	\$ 241,638	\$ 147,256	\$ 30,704	\$ 100,000
61 - Other Fin. Uses	\$ 1,664,414	\$ -	\$ 1,069,546	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ 13,744	\$ 155,101
71 - Payroll Liabilities	\$ 68,613,348	\$ 74,832,363	\$ 92,045,816	\$ 108,057,590
Expense Total	\$ 82,199,007	\$ 87,858,479	\$ 105,330,951	\$ 121,020,593
<b>Fund Balance - Ending</b>	<b>\$ 16,715,597</b>	<b>\$ 17,025,989</b>	<b>\$ 10,390,993</b>	<b>\$ 5,054,503</b>
Gain/(Use) of Fund Balance	\$ 3,213,484	\$ 310,392	\$ (6,634,996)	\$ (1,758,532)
Adopted Budget				\$ 126,075,097

## 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 1,692,403	\$ 613,217	\$ (607,260)	\$ 650,975
33 - Intergovernmental	\$ 166,831	\$ 160,208	\$ 165,357	\$ 160,000
34 - Charges for Services	\$ 27,630,492	\$ 30,436,293	\$ 33,127,470	\$ 32,500,000
38 - Miscellaneous	\$ 1,022,175	\$ 98,927	\$ 220,073	\$ 100,000
Revenue Total	\$ 28,819,499	\$ 30,695,428	\$ 33,512,901	\$ 32,760,000
51 - Salaries & Benefits	\$ 9,786,145	\$ 10,019,204	\$ 8,800,282	\$ 10,387,495
52 - Purch / Contr Svcs	\$ 4,550,843	\$ 4,778,471	\$ 5,785,641	\$ 4,531,467
53 - Supplies	\$ 13,233,219	\$ 15,042,566	\$ 15,005,474	\$ 13,075,771
54 - Capital Outlays	\$ 5,430	\$ 4,376	\$ 4,604	\$ 5,400
55 - Interfund Charges	\$ 2,096,303	\$ 2,039,693	\$ 2,074,315	\$ 2,194,996
57 - Other Costs	\$ -	\$ -	\$ 5,074	\$ 1,887,014
61 - Other Fin. Uses	\$ 195,000	\$ -	\$ 330,000	\$ -
70 - Retirement Svcs	\$ 31,744	\$ 31,595	\$ 1,225,944	\$ 1,328,832
Expense Total	\$ 29,898,685	\$ 31,915,905	\$ 33,231,334	\$ 33,410,975
<b>Fund Balance - Ending</b>	<b>\$ 613,217</b>	<b>\$ (607,260)</b>	<b>\$ (325,693)</b>	<b>\$ 0</b>

Gain/(Use) of Fund Balance	\$ (1,079,186)	\$ (1,220,476)	\$ 281,566	\$ (650,975)
----------------------------	----------------	----------------	------------	--------------

Adopted Budget
----------------

\$ 33,410,975
---------------

## Vehicle Replacement Fund (Fund 621)

### Description

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

## Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 37,790,545	\$ 53,174,469	\$ 58,038,397	\$ 50,443,816
34 - Charges for Services	\$ 26,724,837	\$ 23,988,576	\$ 25,870,880	\$ 25,543,734
36 - Investment Income	\$ 137,754	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ -	\$ 56,481	\$ 294,112	\$ -
39 - Other Fin. Sources	\$ 1,370,492	\$ 1,052,844	\$ 784,944	\$ 1,000,000
Revenue Total	\$ 28,233,083	\$ 25,097,901	\$ 26,949,936	\$ 26,543,734
51 - Salaries & Benefits	\$ 300	\$ 300	\$ -	\$ -
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 1,000	\$ -
54 - Capital Outlays	\$ 12,229,469	\$ 20,002,134	\$ 30,612,744	\$ 71,367,739
55 - Interfund Charges	\$ 242,329	\$ 7,398	\$ 1,605	\$ -
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 1,500,000
58 - Debt Service	\$ 277,061	\$ 224,140	\$ 149,427	\$ 75,000
61 - Other Fin. Uses	\$ 100,000	\$ -	\$ 3,779,741	\$ -
Expense Total	\$ 12,849,160	\$ 20,233,973	\$ 34,544,517	\$ 72,942,739
<b>Fund Balance - Ending</b>	<b>\$ 53,174,469</b>	<b>\$ 58,038,397</b>	<b>\$ 50,443,816</b>	<b>\$ 4,044,811</b>
Gain/(Use) of Fund Balance	\$ 15,383,924	\$ 4,863,928	\$ (7,594,581)	\$ (46,399,005)
Adopted Budget				\$ 76,987,550

## Workers Compensation Fund (Fund 632)

### Description

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

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

### Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ (1,440,349)	\$ (132,476)	\$ (1,483,288)	\$ -
34 - Charges for Services	\$ 6,000,000	\$ 6,500,004	\$ 7,505,616	\$ 7,085,000
36 - Investment Income	\$ 7,532	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 60,156	\$ 131,026	\$ 57,636	\$ -
39 - Other Fin. Sources	\$ 1,664,414	\$ -	\$ 1,069,546	\$ -
40 - Payroll Deductions	\$ -	\$ -	\$ (61)	\$ -
Revenue Total	\$ 7,732,102	\$ 6,631,030	\$ 8,632,737	\$ 7,085,000
51 - Salaries & Benefits	\$ 301,055	\$ 348,541	\$ 360,050	\$ 413,548
52 - Purch / Contr Svcs	\$ 256,767	\$ 265,837	\$ 299,484	\$ 270,000
53 - Supplies	\$ -	\$ -	\$ 100	\$ -
55 - Interfund Charges	\$ 5,866,408	\$ 7,367,464	\$ 6,667,217	\$ 5,829,000
57 - Other Costs	\$ -	\$ -	\$ -	\$ 513,268
70 - Retirement Svcs	\$ -	\$ -	\$ 45,500	\$ 59,184
Expense Total	\$ 6,424,230	\$ 7,981,842	\$ 7,372,351	\$ 7,085,000
<b>Fund Balance - Ending</b>	<b>\$ (132,476)</b>	<b>\$ (1,483,288)</b>	<b>\$ (222,903)</b>	<b>\$ 0</b>

Gain/(Use) of Fund Balance	\$ 1,307,872	\$ (1,350,812)	\$ 1,260,385	\$ 0
----------------------------	--------------	----------------	--------------	------

Adopted Budget				\$ 7,085,000
----------------	--	--	--	--------------



# Internal Service Funds - Revenue

## Description

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

## Risk Management Fund (631)

### Description

This fund pays for the various private insurance and self-insurance claims, premiums, and reserves of the county. These monies are used to abate the risk inherent in the operation of the county. Revenues are generated by interfund charges to various departmental budgets. All operations of the Finance Department's Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, paragraph (f) – Risk Management. In 2019, the following categories accounted for 100.00% of the fund's revenue which is made up of both the county contributions and the employee contributions as well as charges for liability services to tax funds and enterprise funds. These categories contain the payments for each of the insurance products that the county offers to employees and retirees as well as self-insurance for property and casualty coverage.

### Financials

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Charges for Services (self insurance)	\$ 9,880,910	\$ 11,999,628	\$ 10,464,012	\$ 13,753,472
Payroll Deductions and Matches	\$ 95,175,852	\$ 97,737,624	\$ 88,231,943	\$ 105,508,590
GASB 75 Entry County Only Revenue	\$ (19,915,169)	\$ (21,606,045)		\$ -
<b>Total</b>	<b>\$ 85,141,593</b>	<b>\$ 88,131,207</b>	<b>\$ 98,695,955</b>	<b>\$ 119,262,062</b>
Grand Total	85,412,491 99.68%	88,168,871 99.96%	98,695,955 100.00%	119,262,062 100.00%

## Vehicle Maintenance Fund (611)

### Description

This fund covers the cost of maintaining county vehicles by the Fleet Maintenance Division of the Public Works Department according to the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 11 – Public Works, paragraph (f) – Fleet maintenance. When service is performed on a vehicle, the owning department is charged for these services. Also, each department with vehicles is charged via an annual interfund transfer. In 2019, the following line item accounted for 98.85% of the fund’s revenue.

### Financials

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Vehicle Maintenance Charges	\$ 27,630,492	\$ 30,436,293	\$ 33,127,470	\$ 32,500,000
<b>Total</b>	<b>\$ 27,630,492</b>	<b>\$ 30,436,293</b>	<b>\$ 33,127,470</b>	<b>\$ 32,500,000</b>
Grand Total	28,819,499 95.87%	30,695,428 99.16%	33,512,901 98.85%	32,760,000 99.21%

## Vehicle Replacement Fund (621)

### Description

This fund ensures that adequate monies are maintained for the purchase of replacement vehicles at the end of their useful life that were originally purchased by the fund according to the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 11 – Public Works, paragraph (f) – Fleet Maintenance. In 2019, the following line items accounted for 96.00% of the fund’s revenue.

### Financials

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Vehicle Replacement Charges	\$ 23,897,265	\$ 21,498,948	\$ 22,957,380	\$ 24,938,734
Vehicle Addition Charges	\$ 2,827,572	\$ 2,489,628	\$ 2,913,500	\$ 605,000
<b>Total</b>	<b>\$ 26,724,837</b>	<b>\$ 23,988,576</b>	<b>\$ 25,870,880</b>	<b>\$ 25,543,734</b>
Grand Total	28,233,083 94.66%	25,097,901 95.58%	26,949,936 96.00%	26,543,734 96.23%

## Workers’ Compensation Fund (632)

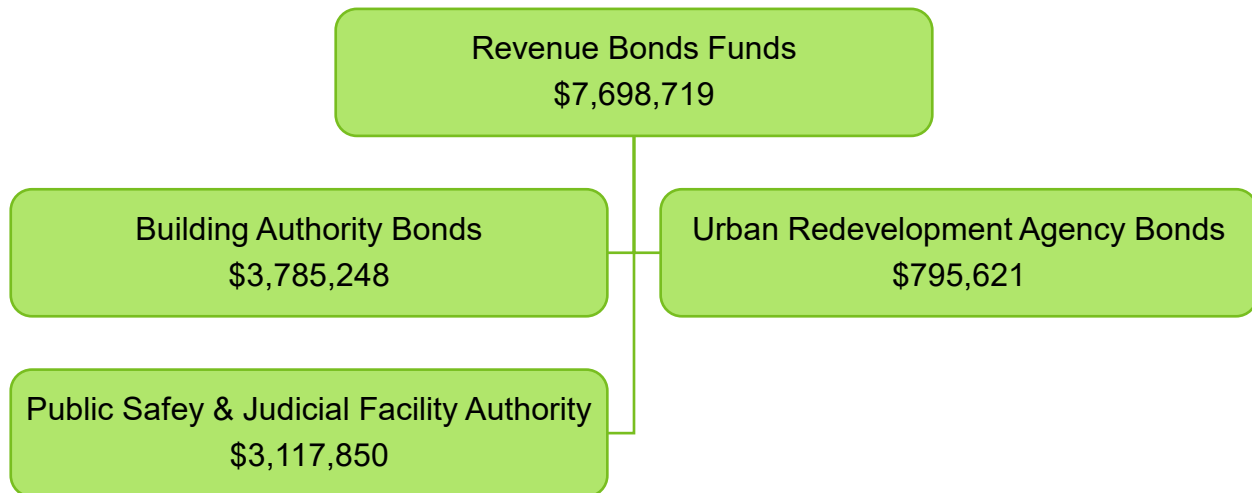
### Description

This fund accounts for all transactions related to the county’s Workers’ Compensation Fund. Prior to 2004, this fund was reported as part of the Risk Management Fund. All workers compensation operations of Finance’s Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, paragraph (f) – Risk Management. In 2019, the following line items accounted for 100.00% of the fund’s revenue.

## Financials

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Workmans Compensation Insurance	6,000,000	6,500,004	7,505,616	7,085,000
Workers Compensation - Recovery	60,156	131,026	57,636	
Transfer from Insurance Fund	1,664,414		1,069,546	
<b>Total</b>	<b>7,724,570</b>	<b>6,631,030</b>	<b>8,632,798</b>	<b>7,085,000</b>
Grand Total	7,732,102	6,631,030	8,632,737	7,085,000
	99.90%	100.00%	100.00%	100.00%

# Revenue Bonds Funds



## Revenue Bonds Funds

(Previously listed as Revenue Bonds Lease 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.

### Building Authority Bonds Fund (Fund 412)

#### Description

These bonds are dedicated for the construction and furnishing of the Juvenile Justice Center Facility at the Camp Road government complex on Memorial Drive. The authority for the sale of these bonds is provided by the "County Building Authority Act for Certain Counties (550,000 or more)" approved on April 2, 1980. It was designated as House Bill No. 1552. The original Series 2003 bonds were refinanced in December 2013 as the Series 2013 bonds. An additional bond series was sold in 2005 which was refinanced in October 2015 as the Series 2015 bonds. Revenue for both the 2013 and 2015 bond series are in the form of a transfer from the General Fund, Nondepartmental Debt Service Department, which is used to satisfy the current year's debt service requirements.

## Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 54,012	\$ 70,018	\$ 70,021	\$ 70,021
38 - Miscellaneous	\$ 3,728,760	\$ 3	\$ -	\$ -
39 - Other Fin. Sources	\$ -	\$ 3,710,483	\$ 3,712,008	\$ 3,715,227
Revenue Total	\$ 3,728,760	\$ 3,710,486	\$ 3,712,008	\$ 3,715,227
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 1,000	\$ -
58 - Debt Service	\$ 3,712,754	\$ 3,710,483	\$ 3,713,339	\$ 3,715,227
Expense Total	\$ 3,712,754	\$ 3,710,483	\$ 3,714,339	\$ 3,715,227
<b>Fund Balance - Ending</b>	<b>\$ 70,018</b>	<b>\$ 70,021</b>	<b>\$ 67,689</b>	<b>\$ 70,021</b>

Gain/(Use) of Fund Balance	\$ 16,006	\$ 3	\$ (2,331)	\$ (0)
----------------------------	-----------	------	------------	--------

Adopted Budget				\$ 3,785,248
----------------	--	--	--	--------------

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

### Description

The Public Safety and Judicial Facilities Authority Revenue Bonds were sold on December 1, 2004. The purpose of this bond was to finance the acquisition, construction, development and equipping of public safety and judicial facilities. This bond was sold under the authority of the War on Terrorism Local Assistance Act (O.C.G.A. Section 36-75-1, the Revenue Bond Law (O.C.G.A. Section 36-82-60, and the Resource Recovery Development Authorities Law. These facilities consisted of a police headquarters building, a fire headquarters building, a public safety equipment maintenance facility, a centralized warehouse, and several fire stations and police precinct stations. Revenue in the form of a transfer is budgeted in the General Fund, Fire Fund, STD – Unincorporated Fund, Police Fund, and E911 funds based on the square footage of each operation.

**Financials**

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 656,662	\$ 9,356	\$ 24,156	\$ 24,156
38 - Miscellaneous	\$ 956,138	\$ -	\$ -	\$ -
39 - Other Fin. Sources	\$ -	\$ 2,663,244	\$ 2,859,161	\$ 3,093,694
Revenue Total	\$ 956,138	\$ 2,663,244	\$ 2,859,161	\$ 3,093,694
52 - Purch / Contr Svcs	\$ 600	\$ 600	\$ 1,460	\$ -
58 - Debt Service	\$ 1,602,844	\$ 2,647,844	\$ 3,091,494	\$ 3,093,694
Expense Total	\$ 1,603,444	\$ 2,648,444	\$ 3,092,954	\$ 3,093,694
<b>Fund Balance - Ending</b>	<b>\$ 9,356</b>	<b>\$ 24,156</b>	<b>\$ (209,636)</b>	<b>\$ 24,156</b>

Gain/(Use) of Fund Balance	\$ (647,306)	\$ 14,800	\$ (233,793)	\$ 0
----------------------------	--------------	-----------	--------------	------

Adopted Budget				\$ 3,117,850
----------------	--	--	--	--------------

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

The Urban Redevelopment Agency of DeKalb County issued the Federally Taxable Recovery Zone Economic Development bond on December 8, 2010. As a Recovery Zone Economic Development Bond, the Internal Revenue Service remits 45% of each interest payment to DeKalb County although the payments have been less due to the Federal sequestration effort. The purpose of these bonds is to renovate Recorders Court (now State Court – Traffic Division) and Magistrates Court, construct a police precinct and construct a neighborhood justice protection center. Revenue to the fund is in the form of a transfer from the General Fund to underwrite the current year’s debt service payment.

### Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 150,393	\$ 164,346	\$ 308,960	\$ 444,011
36 - Investment Income	\$ 1,354	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 153,214	\$ 144,614	\$ 135,847	\$ 126,610
39 - Other Fin. Sources	\$ 585,094	\$ 714,073	\$ 702,840	\$ 225,000
Revenue Total	\$ 739,662	\$ 858,687	\$ 838,687	\$ 351,610
58 - Debt Service	\$ 725,709	\$ 714,073	\$ 704,636	\$ 691,998
Expense Total	\$ 725,709	\$ 714,073	\$ 704,636	\$ 691,998
<b>Fund Balance - Ending</b>	<b>\$ 164,346</b>	<b>\$ 308,960</b>	<b>\$ 443,011</b>	<b>\$ 103,623</b>
Gain/(Use) of Fund Balance	\$ 13,953	\$ 144,614	\$ 134,051	\$ (340,388)
Adopted Budget				\$ 795,621

## Revenue Bonds Funds

### Description

This group of funds consists of bond payments for revenue bonds. These bonds were sold for the construction and equipping of various buildings around the county. Revenue is received in the form of a transfer from an originating fund(s) which in turn are then expended as debt service payments for principal and interest within the bond fund.

### Building Authority Bonds Fund (412)

### Description

This fund is used to make principal and interest payments for DeKalb County’s Juvenile Justice Center. The fund’s revenue is received from the General Fund in the form of a transfer from the General Fund’s Non-Departmental Debt Service cost center. In 2013, the 2003 Building Fund Revenue Bonds were refinanced in the form of a 2013 refunding bond series. In 2015, the 2005 Building Fund Revenue Bonds were refinanced as the 2015 refunding bond series. These funds are authorized in the 2013 and 2015 Bond Resolutions. In 2018, 100% of the funding was changed from a Rental of Real Estate payment to a Transfer from the General Fund. Beginning in 2019, 100% of the funding was in the form of a Transfer from the General Fund.

## Financials

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Rental of Real Estate	\$ -		\$ -	\$ -
Transfer from General Fund	\$ 3,728,760	\$ 3,710,483	\$ 3,712,008	\$ 3,715,227
<b>Total</b>	<b>\$ 3,728,760</b>	<b>\$ 3,710,483</b>	<b>\$ 3,712,008</b>	<b>\$ 3,715,227</b>

## Public Safety & Judicial Authority Fund (413)

### Description

This fund is used to make principal and interest payments for DeKalb County's Public Safety and Judicial Authority buildings. The fund's revenue is received from the Fire Fund, Police Fund, Transportation and E911 Fund based upon the square footage that each department occupies. Prior to 2018, the revenue was received in the form of Rental of Real Estate payments. In 2019, 100% of the revenue was received as a Transfer from the appropriate funds which are occupying the buildings.

In 2015, the 2004 Public Safety & Judicial Authority Revenue Bonds were refinanced. These funds are authorized in the 2015 bond resolution. In 2016, the departments did not receive an assessment due to the structure of the 2015 refinancing and the existing fund balance. The fund balance was sufficient to pay the expenditures of the fund. Beginning in 2019, 100% of the funding was in the form of a Transfer from the appropriate funds.

### Financials

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Rental of Real Estate	\$ 956,138	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ 295,448
Transfer from Emergency Telephone Fund	\$ -	\$ 290,865	\$ 356,191	\$ 337,831
Transfer from Fire Fund	\$ -	\$ 681,770	\$ 811,451	\$ 791,986
Transfer from STD-DS Fund	\$ -	\$ 132,106	\$ 154,080	\$ 153,447
Transfer from Police Services Fund	\$ -	\$ 1,304,148	\$ 1,537,439	\$ 1,514,982
<b>Total</b>	<b>\$ 956,138</b>	<b>\$ 2,408,889</b>	<b>\$ 2,859,161</b>	<b>\$ 3,093,694</b>

## Urban Redevelopment Agency Fund (414)

### Description

This fund is used to make principal and interest payments for the renovation of Recorders Court (now State Court – Traffic Division) and Magistrate Court as well as a new police precinct and a neighborhood justice protection center. The fund's revenue is received from the General Fund in the form of transfer payments and from the IRS in the form of an interest



payment rebate which is subject to Federal sequestration actions. Beginning in 2019, 100% of the revenue was received in these two categories.

**Financials**

	FY 17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Other Miscellaneous Revenue	\$ 76,815	\$ 144,614	\$ 135,847	\$ 126,610
Transfer from General Fund	\$ 736,744	\$ 714,073	\$ 702,840	\$ 225,000
<b>Total</b>	<b>\$ 813,559</b>	<b>\$ 858,687</b>	<b>\$ 838,687</b>	<b>\$ 351,610</b>

# DeKalb Peachtree Airport (PDK)

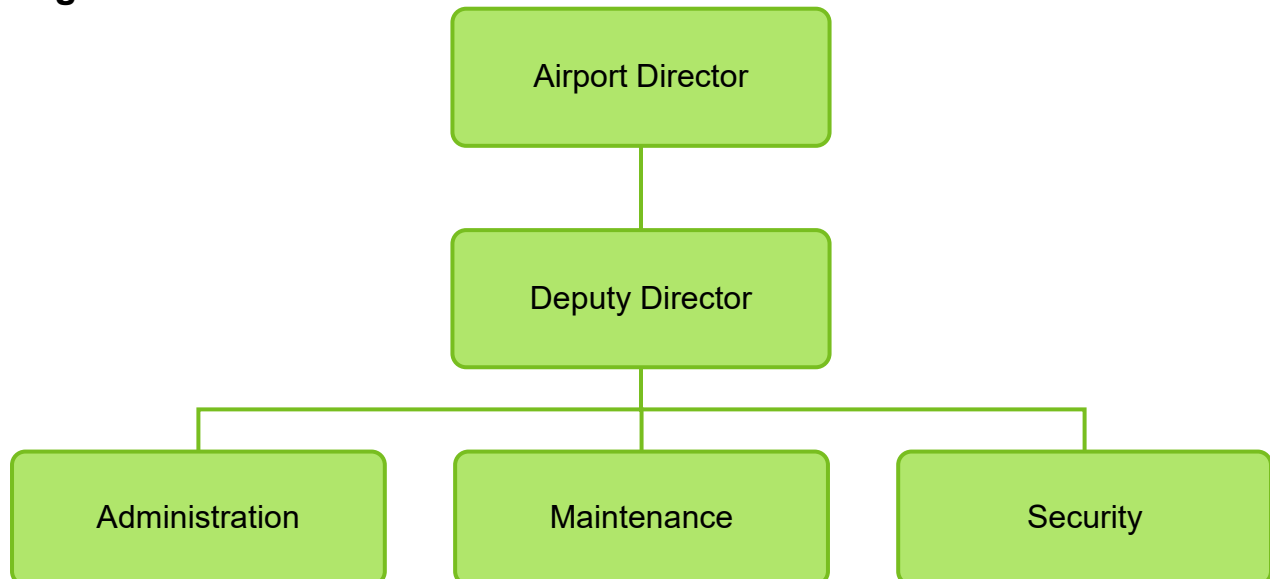
## Mission Statement

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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 1,529,393	\$ 1,635,195	\$ 1,329,926	\$ 1,565,825
52 - Purch / Contr Svcs	\$ 117,863	\$ 93,057	\$ 153,325	\$ 177,395
53 - Supplies	\$ 490,064	\$ 465,646	\$ 315,765	\$ 557,719
54 - Capital Outlays	\$ -	\$ 5,231	\$ -	\$ -
55 - Interfund Charges	\$ 398,385	\$ 417,474	\$ 395,474	\$ 456,097
57 - Other Costs	\$ 83,582	\$ -	\$ -	\$ 83,582
61 - Other Fin. Uses	\$ 4,000,000	\$ 2,250,000	\$ 1,782,210	\$ 1,782,210
70 - Retirement Svcs	\$ 5,027	\$ 4,812	\$ 229,512	\$ 227,551
<b>Expense Total</b>	<b>\$ 6,624,314</b>	<b>\$ 4,871,416</b>	<b>\$ 4,206,211</b>	<b>\$ 4,850,379</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
08210 - Administration	\$ 5,867,413	\$ 4,021,791	\$ 3,381,730	\$ 3,942,781
08220 - Maintenance	\$ 756,901	\$ 849,626	\$ 824,482	\$ 907,598
<b>Expense Total</b>	<b>\$ 6,624,314</b>	<b>\$ 4,871,416</b>	<b>\$ 4,206,211</b>	<b>\$ 4,850,379</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	21	23	21	NA
Funded	23	24	26	22

## Goals and Objectives

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

**Objective #1A:** Complete the Airport Master Plan process (Spring 2020).

**Goal #2:** Southwest corporate development.

**Objective #2A:** Bid and construct the infrastructure by Fall 2020.

**Goal #3:** Replace airfield regulators and vault improvements.

**Objective #3A:** Acquire backup generator for airfield lighting system.

**Objective #3B:** Complete quarterly updates.

**Goal #4:** Improve runway 16/34 safety area.

**Objective #4A:** Design safety area improvements.

**Objective #4B:** Construct safety area improvements.

**Goal #5:** Develop and execute an annual emergency repairs contract.

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

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

**Goal #6:** Host a successful Good Neighbor Day Open House and Air Show.

**Objective #6A:** Plan and coordinate the Air Show event on June 6, 2020 (75<sup>th</sup> Anniversary of the end of World War II).

**Goal #7:** Install Runway 21L MALSR (Medium Intensity Approach Lighting System with Runway Alignment Indicator Lights) Lighting System improvements.

**Objective #1A:** Complete environmental and design plans.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Zero airport infrastructure related aviation incidents	100	100	100	100
Installation of engineering material arresting system (emas)	30	100	100	100
Rehabilitation of north and northeast ramps	50	100	100	100
Develop and maintain sustainable neighborhoods and communities; good neighbor day openhouse and airshow	100	100	0	100
T-hangar, tie-down occupancy	95	97	97	98
Accounts receivable collection	100	90	100	100

## Points of Interest

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



# Animal Services

## Mission Statement

Animal Enforcement Services is committed to providing efficient, proactive, and compassionate responses to mitigate citizens' animal issues and to strictly enforce existing policies (including the no-kill resolution for animals in County care), ordinances and laws pertaining to animal care, welfare and public safety.

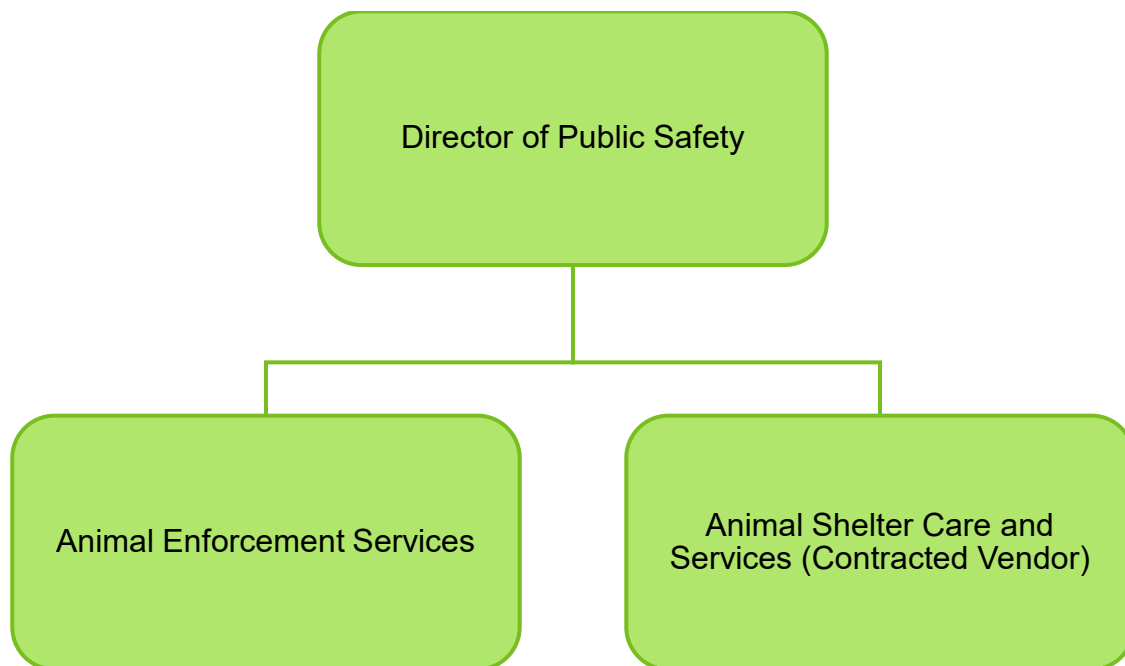
It is the policy of DeKalb Animal Enforcement Services to protect animals and people of DeKalb County by supporting responsible pet ownership, by enforcing compliance with animal ordinances, timely prosecution of animal cruelty incidents, and ensuring lifesaving outcomes for healthy and treatable animals consistent with DeKalb County ordinances, resolutions, and Georgia statutes.

## Description

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

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

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 1,225,122	\$ 1,273,190	\$ 1,038,074	\$ 1,377,151
52 - Purch / Contr Svcs	\$ 2,128,652	\$ 2,226,534	\$ 3,749,128	\$ 3,948,405
53 - Supplies	\$ 184,106	\$ 263,178	\$ 242,033	\$ 257,727
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 36,900
55 - Interfund Charges	\$ 226,286	\$ 213,363	\$ 208,725	\$ 247,207
61 - Other Fin. Uses	\$ 158,081	\$ 175,906	\$ 188,563	\$ 157,962
<b>Expense Total</b>	<b>\$ 3,922,248</b>	<b>\$ 4,152,170</b>	<b>\$ 5,426,523</b>	<b>\$ 6,025,352</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
04210 - Animal Services	\$ 3,922,248	\$ 4,152,170	\$ 5,426,523	\$ 6,025,352
<b>Expense Total</b>	<b>\$ 3,922,248</b>	<b>\$ 4,152,170</b>	<b>\$ 5,426,523</b>	<b>\$ 6,025,352</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	19	20	17	NA
Funded	22	22	24	25

## Goals and Objectives

**Goal #1:** Reduce animal intake at the shelter by 5%.

**Objective #1A:** Increase Return to Owner by microchip scanning in the field.

**Objective #1B:** Provide education to animal owners by social media, flyers, presentation and in person.

**Objective #1C:** Resource distribution by providing dog houses, trollies, food, leashes, nesting material, etc. to those in need through donations.

**Goal #2:** Reduce cruelty/neglect cases by 5%.

**Objective #2A:** Education of the public by providing copy of laws and ordinances at citizen encounters and at doors and attendance of Homeowners Associations (HOA).

**Objective #2B:** Educate and provide resources to pet owners to ensure proper care of animals.

**Objective #2C:** Increase community outreach initiatives highlighting the importance of reporting crimes against animals.

**Goal #3:** Employee Development - Create a Highly Skilled & Diverse Workforce.

**Objective #3A:** Attend training classes (leadership, National Animal Care & Control Association, customer service, etc.).

**Objective #3B:** Officers will participate in public outreach by speaking at schools, HOAs, events, etc.

**Objective #3C:** Implement performance metrics for Animal Control Dispatchers to define goals, ensure accountability, and improve operational efficiency.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Est Goal
Animal Intake to Shelter	8,729	8,300	8,288	8,276
Animals Adopted	3,288	3,200	3,732	4,300
Animals Transferred to Rescue	2,423	2,600	2,358	2,200
Animals Returned to Owner	993	1,050	1,112	1,167
Animals Euthanized	901	850	410	242
Animal Control Calls of Service	12,499	12,000	10,374	9,855
Animal Control Citations Issued	1,361	1,200	770	554

## Points of Interest

- Increased Return to Owners, through in-depth investigation of pet ownership and returning the animal to the home.
- Improved communication and teamwork with the shelter by information sharing and bi-monthly meetings, resulting in better customer service.
- Launch of social media platforms and increased information sharing.
- Increased community awareness through public presentations.



# Beautification

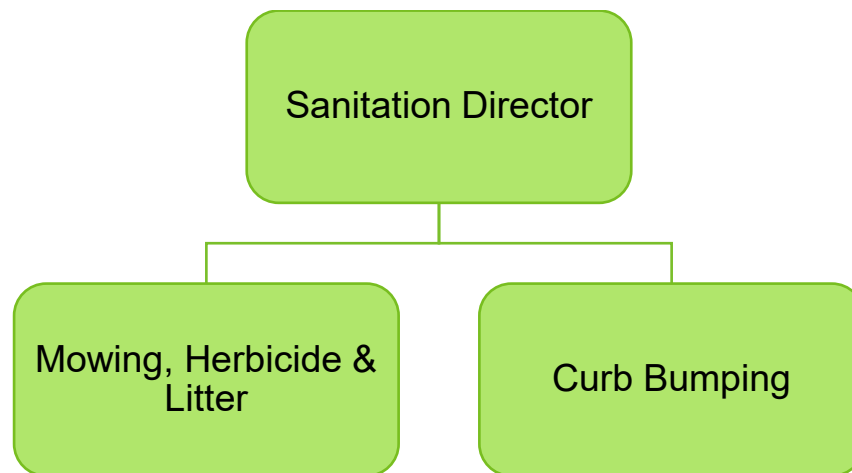
## Mission Statement

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 illegal dumping.

## 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 CEO 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 6,989,617	\$ 7,142,683	\$ 3,184,971	\$ 3,527,176
52 - Purch / Contr Svcs	\$ 415,715	\$ 1,055,499	\$ 3,149,462	\$ 1,272,801
53 - Supplies	\$ 184,284	\$ 315,865	\$ 154,643	\$ 253,285
54 - Capital Outlays	\$ 23,204	\$ 4,623	\$ 10,685	\$ 4,545
55 - Interfund Charges	\$ 1,262,152	\$ 1,108,703	\$ 875,298	\$ 1,264,931
<b>Expense Total</b>	<b>\$ 8,874,972</b>	<b>\$ 9,627,373</b>	<b>\$ 7,375,059</b>	<b>\$ 6,322,738</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
05820 - Beautification - Code Complian	\$ 4,498,560	\$ 3,888,418	\$ 138,637	\$ -
05810 - Beautification - Keep DeKalb B	\$ 4,376,411	\$ 5,738,955	\$ 7,236,422	\$ 6,322,738
<b>Expense Total</b>	<b>\$ 8,874,972</b>	<b>\$ 9,627,373</b>	<b>\$ 7,375,059</b>	<b>\$ 6,322,738</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	116	122	65	NA
Funded	130	128	68	130

## Goals and Objectives

**Goal #1:** Remove 170 tons of debris from 24 locations and 102 miles of roadway.

**Objective #1A:** Provide weekly report featuring the streets and areas serviced.

**Objective #1B:** Report and address issues weekly.

**Objective #1C:** Monitor weekly progress and make changes as necessary.

**Goal #2:** Improve county curb appeal (curb bumping).

**Objective #2A:** Remove debris from 45 locations.

### Performance Measures

Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Est/Goal
Complete mowing projects - in-house crews (74 locations/six rounds every 2 weeks)			74	74
Complete mowing projects - contractors (127 locations/six rounds every 6 weeks)			127	127
Complete tree trimming (100 locations)			150	175
Litter collection (50 bags/3,500 miles)			2,725	2,000
Service MARTA stops (30,000 locations)			35,000	30,000
Maintenance of residential abatement lots (2-week service frequency)			148	148
Herbicide and growth repair chemical application (one round to 62 locations every four weeks)			4/62	0
Clean and remove debris (550 tons / 45 locations / 250 miles)			550	550

### Points of Interest

- Herbicide (one contractor)
  - serviced 62 locations
  - completed four rounds
  - serviced 898 miles
- Litter removal (two contractors)
  - serviced 37 locations
  - completed 49 rounds
  - serviced 3,921 miles
  - collected 16,396 bags
  - removed 4,083 illegal signs and tires
- Litter removal (in-house crews)
  - serviced 3,639 miles
  - collected 62,838 bags
  - removed 8,465 illegal signs and tires
  - serviced 44,805 MARTA bus stops
- Residential abatement lots mowing
  - serviced 112 lots every two weeks
  - completed 11 rounds
- Federal Emergency Management Agency, In-REM and land banks mowing
  - serviced 42 lots (every four weeks)
  - completed four rounds
- Street sweeping (one contractor)
  - serviced one location (started 12/29/2019)
  - serviced 33 miles
- Right-of-Way mowing (in-house crews)
  - serviced 64 streets every four weeks
  - mowed 3,396 miles
- Right-of-Way mowing (two contractors)
  - serviced 127 streets every six weeks
  - completed six rounds

- mowed 1,924 miles
- Tree trimming
  - serviced 247 roads
- Curb bumping
  - serviced 24 streets for a total of 101.35 miles
  - removed 168.78 tons of debris

# 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

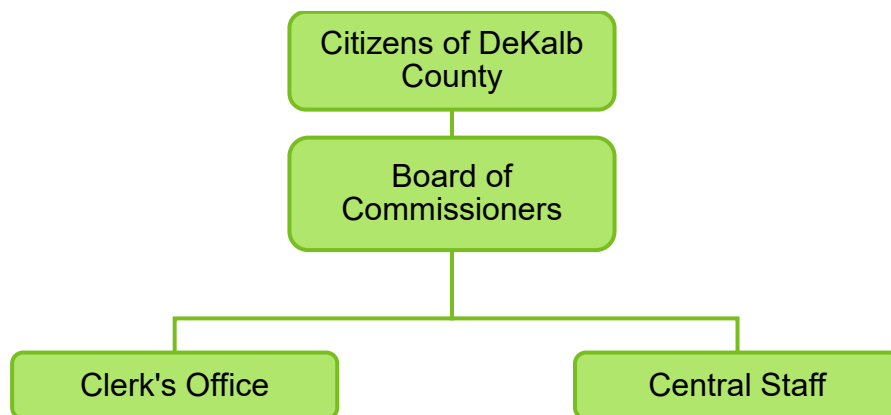
The Board of Commissioners serves as the legislative branch of DeKalb County government. The BOC is composed of seven part-time commissioners, each elected to a four-year term. DeKalb County is divided into five commission districts as well as two “super districts,” one on the east end of the county 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 2,713,656	\$ 2,726,724	\$ 2,653,022	\$ 3,269,446
52 - Purch / Contr Svcs	\$ 240,024	\$ 293,546	\$ 273,276	\$ 613,849
53 - Supplies	\$ 91,419	\$ 89,485	\$ 76,960	\$ 94,841
54 - Capital Outlays	\$ 3,550	\$ 2,699	\$ 147	\$ -
55 - Interfund Charges	\$ -	\$ -	\$ 196	\$ -
<b>Expense Total</b>	<b>\$ 3,048,648</b>	<b>\$ 3,112,454</b>	<b>\$ 3,003,602</b>	<b>\$ 3,978,136</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
00201 - District 1	\$ 298,594	\$ 312,250	\$ 324,003	\$ 361,751
00202 - District 2	\$ 271,994	\$ 218,448	\$ 240,612	\$ 361,751
00203 - District 3	\$ 253,074	\$ 249,632	\$ 302,355	\$ 361,751
00204 - District 4	\$ 244,077	\$ 263,738	\$ 272,263	\$ 361,751
00205 - District 5	\$ 255,550	\$ 254,127	\$ 271,040	\$ 361,751
00206 - District 6	\$ 268,682	\$ 272,658	\$ 266,227	\$ 361,751
00207 - District 7	\$ 278,631	\$ 309,651	\$ 314,534	\$ 361,751
00210 - BOC Administration	\$ 712,050	\$ 845,750	\$ 691,996	\$ 876,006
00211 - Clerk's Office	\$ 465,996	\$ 386,201	\$ 320,572	\$ 569,873
<b>Expense Total</b>	<b>\$ 3,048,648</b>	<b>\$ 3,112,454</b>	<b>\$ 3,003,602</b>	<b>\$ 3,978,136</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	31	31	30	NA
Funded	34	34	31	33

## 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	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Constituent complaints resolved	661	661	311	600(Est)
Preliminary inquiries fielded	350	383	366	325 (Est)
Legislative request responses	210	308	201	275 (Est)
Media inquiries fielded	1,000	2,113	1,228	1,300 (Est)
Media request responses	300	415	320	300 (Est)
External organizational inquires	200	278	289	175 (Est)
External organizational requests	50	60	43	50 (Est)
Community townhalls	30	10	20	25 (Est)
Community activities and events	75	65	60	80 (Est)

## Points of Interest

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

# Budget (OMB)

## Mission Statement

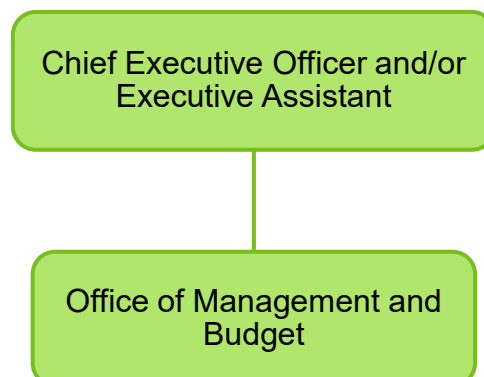
The mission of the Office of Management and Budget (OMB) is to assist the Chief Executive Officer (CEO) and Chief Operating Officer (COO) to allocate county resources to improve the efficiency and effectiveness of county operations and service provision, promote financial sustainability and accountability,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

## Description

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

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

## Organizational Chart





## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 895,991	\$ 710,483	\$ 645,839	\$ 852,753
52 - Purch / Contr Svcs	\$ 49,012	\$ 16,604	\$ 9,551	\$ 154,000
53 - Supplies	\$ 9,367	\$ 3,617	\$ 17,711	\$ 18,000
54 - Capital Outlays	\$ 760	\$ -	\$ 1,085	\$ 4,000
<b>Expense Total</b>	<b>\$ 955,130</b>	<b>\$ 730,705</b>	<b>\$ 674,187</b>	<b>\$ 1,028,753</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
02210 - Budget (OMB)	\$ 955,130	\$ 730,705	\$ 674,187	\$ 1,028,753
<b>Expense Total</b>	<b>\$ 955,130</b>	<b>\$ 730,705</b>	<b>\$ 674,187</b>	<b>\$ 1,028,753</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	7	6	8	NA
Funded	10	8	9	8

## Goals and Objectives

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

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

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

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

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

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

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

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

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

**Objective #3A:** To receive a 3.5 out of 4 or better in each class taught as to "did you find this class useful" on the topic.

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

### Performance Measures

Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Est/Goal
Receive GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
100% positive vote on Annual operating budget	No, pass 5-2	No, pass 6-1	No, pass 6-1	Yes, pass 7-0
100% positive vote on Mid-Year operating budget ad valorem and appropriation adjustments	No, pass 5-2	No, pass 6-1	Yes, pass 7-0	Yes, pass 7-0
Reduction in budget amendments process by 105 through clarification of need	233	305	304	200

### Points of Interest

- The FY2020 budget is being prepared using the Hyperion/PBCS (Planning & Budgeting Cloud System). The FY2020 budget amendments and mid-year adjustment processes are also set to use the new system, as are all related publishing activities (the budget document, the GFOA budget book, etc.).

# Chief Executive Officer

## Mission Statement

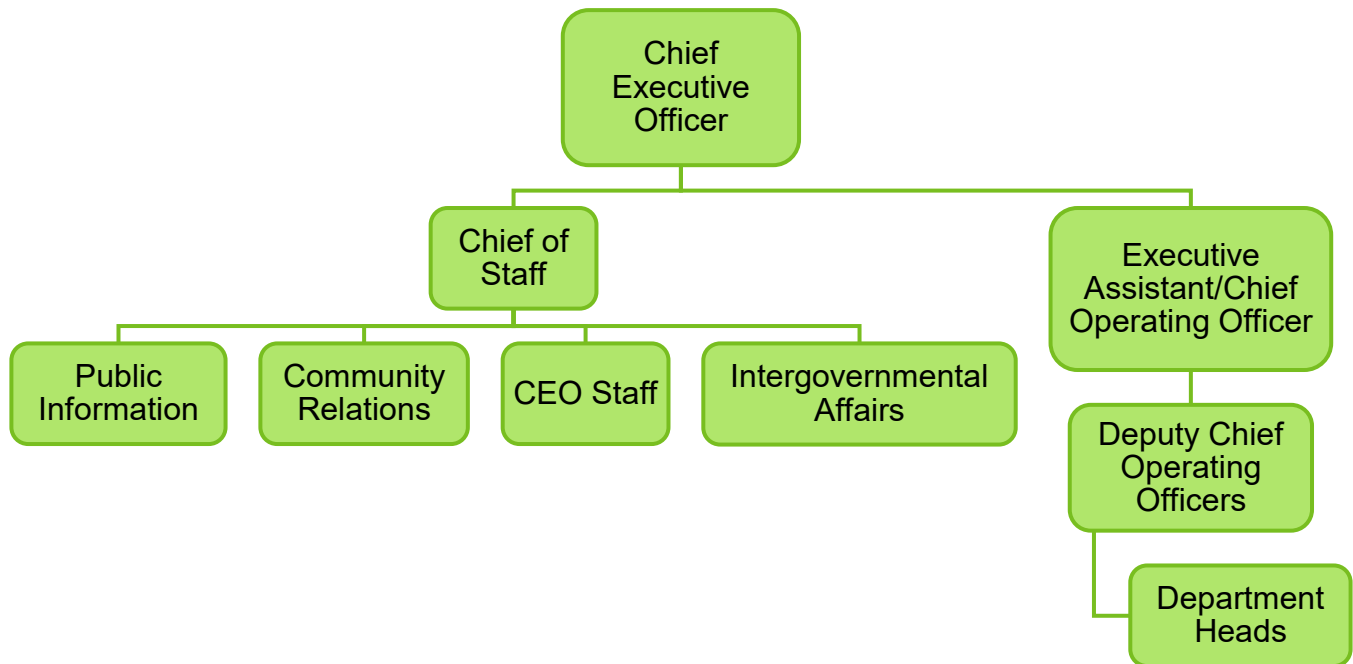
The mission of the Chief Executive Officer (CEO) is to encourage the growth of DeKalb County and promote and develop the prosperity and well-being of all its citizens, businesses and stakeholders by ensuring the efficient and effective delivery of public services countywide.

## Description

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

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

## Organizational Chart



**Financials (General Fund)**

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 2,823,912	\$ 3,028,450	\$ 2,724,177	\$ 3,073,438
52 - Purch / Contr Svcs	\$ 195,286	\$ 492,878	\$ 351,529	\$ 602,960
53 - Supplies	\$ 43,347	\$ 19,997	\$ 18,433	\$ 27,840
54 - Capital Outlays	\$ 1,677	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 8,701	\$ 4,612	\$ 10,648	\$ 10,371
<b>Expense Total</b>	<b>\$ 3,072,923</b>	<b>\$ 3,545,938</b>	<b>\$ 3,104,787</b>	<b>\$ 3,714,609</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
00110 - Chief Executive Officer	\$ 344,666	\$ 529,100	\$ 475,626	\$ 500,406
00112 - Operations	\$ 867	\$ 1,335	\$ 600	\$ 4,010
00114 - Staff	\$ 464,673	\$ 510,797	\$ 477,240	\$ 515,666
00120 - Executive Assistant	\$ 1,062,612	\$ 1,066,252	\$ 808,200	\$ 1,030,113
00140 - Community Relations	\$ 2,273	\$ 3,072	\$ 2,793	\$ -
00150 - Public Information	\$ 1,150,803	\$ 1,319,682	\$ 1,279,710	\$ 1,483,199
00160 - Office Of Process Improvemer	\$ 47,028	\$ 115,701	\$ 60,619	\$ 181,216
<b>Expense Total</b>	<b>\$ 3,072,923</b>	<b>\$ 3,545,938</b>	<b>\$ 3,104,787</b>	<b>\$ 3,714,609</b>

**Financials (PEG Fund)**

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 71,423	\$ 82,196	\$ 57,066	\$ 68,336
52 - Purch / Contr Svcs	\$ 688,398	\$ 74,278	\$ 67,854	\$ 312,307
53 - Supplies	\$ 57,761	\$ 76,633	\$ 93,102	\$ 146,089
54 - Capital Outlays	\$ 16,989	\$ 21,426	\$ 6,952	\$ -
55 - Interfund Charges	\$ 29,100	\$ -	\$ 21	\$ -
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ 20,664	\$ 22,404
<b>Expense Total</b>	<b>\$ 863,671</b>	<b>\$ 254,533</b>	<b>\$ 245,659</b>	<b>\$ 549,136</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
00170 - PEG Fund Support	\$ 863,671	\$ 254,533	\$ 245,659	\$ 549,136
<b>Expense Total</b>	<b>\$ 863,671</b>	<b>\$ 254,533</b>	<b>\$ 245,659</b>	<b>\$ 549,136</b>

**Positions (General Fund)**

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	23	25	25	NA
Funded	24	30	26	26

### Positions (PEG Fund)

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	2	1	-	NA
Funded	1	1	1	1

### Goals and Objectives

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

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

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

**Objective #2A:** Successful continuation of Operation Clean Sweep.

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

**Objective #2C:** Prudent use of 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.

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

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

**Objective #4A:** To improve customer service and the customer experience across county government.

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

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

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

### Performance Measures

The CEO's Office is developing new performance measures to track key initiatives such as SPLOST program milestones, water billing system upgrades, economic development, employee compensation increases, and the sewer system upgrades.

## Points of Interest

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

# Child Advocacy Center

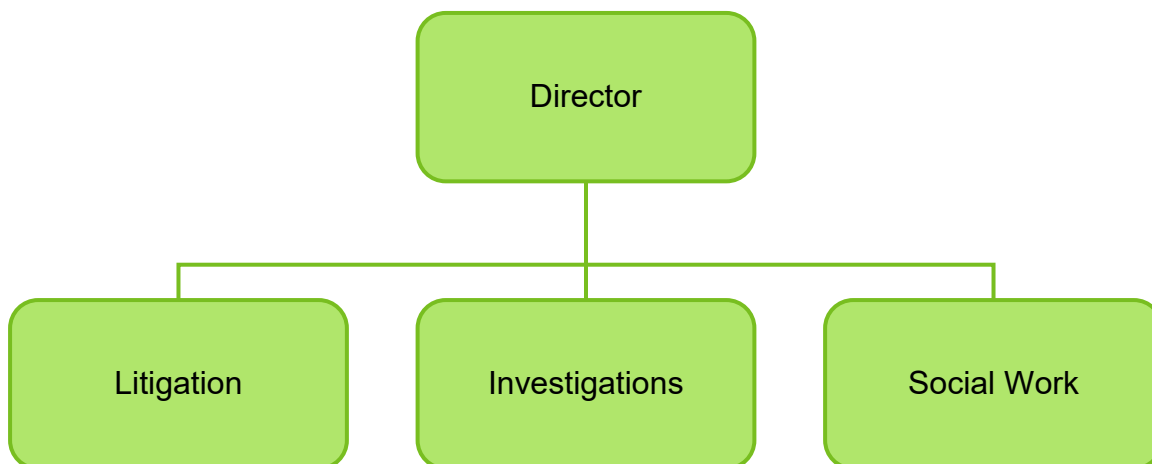
## Mission Statement

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

## Description

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

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 2,450,387	\$ 2,445,504	\$ 2,318,628	\$ 2,753,186
52 - Purch / Contr Svcs	\$ 163,176	\$ 163,328	\$ 134,109	\$ 199,000
53 - Supplies	\$ 24,658	\$ 25,018	\$ 37,377	\$ 24,978
54 - Capital Outlays	\$ -	\$ -	\$ (139)	\$ -
55 - Interfund Charges	\$ 5,010	\$ 54,968	\$ 19,010	\$ 17,252
<b>Expense Total</b>	<b>\$ 2,643,231</b>	<b>\$ 2,688,819</b>	<b>\$ 2,508,985</b>	<b>\$ 2,994,415</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
04010 - Child Advocate's Office	\$ 2,643,231	\$ 2,688,819	\$ 2,508,985	\$ 2,994,415
<b>Expense Total</b>	<b>\$ 2,643,231</b>	<b>\$ 2,688,819</b>	<b>\$ 2,508,985</b>	<b>\$ 2,994,415</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	26	26	28	NA
Funded	28	28	33	31

## Goals and Objectives

- Goal #1:** Approximately 150 clients will receive specialize social work intervention.
- Objective #1A:** Fifty percent of social work cases will be resolved to completion (client's needs met).
- Objective #1B:** The number of social work cases that close without resolution will be reduced by 25%.
- Goal #2:** Eight eligible severely disabled clients will secure positions on COMP/NOW Federal Funding waitlist.
- Objective #2A:** Department will host two inter-agency stakeholder meetings to develop a collaborative response.
- Objective #2B:** Ten COMP/NOW applications will be completed with supporting documentation and accepted by DBHDD.
- Goal #3:** Department will build morale and professional development.
- Objective #3A:** All employees will participate in at least three department-wide team building activities.
- Objective #3B:** All employees will complete at least six hours of self-identified professional development coursework.
- Objective #3C:** One employee will participate in Bright From the Start Leadership Development training.



## Performance Measures

Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Est/Goal
Number of Child Welfare hearings conducted	3,175	3,200	3,220	3,200
Number of cases handled	1,525	1,450	1,492	1,150
Children leaving foster care - placed in permanent homes	475	441	410	450
Miles covered conducting client field monitoring and investigations	86,600	82,323	56,802	73,500
Client contacts in person, outside 40+ miles			131	250
Social work referrals/ resolved / not resolved			87/13/1	60/20/4
Child-client interviews conducted				5,000
Miles covered conducting client field monitoring and investigations				73,500
Professional development trainings				30
Cases closed - Clients achieving permanency				450
Volunteer/intern hours accumulated				1,000
Social work (cold/complex cases) referrals				60
Client's complex special needs resolved via social work unit				20

## Points of Interest

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

# Citizen Help Center

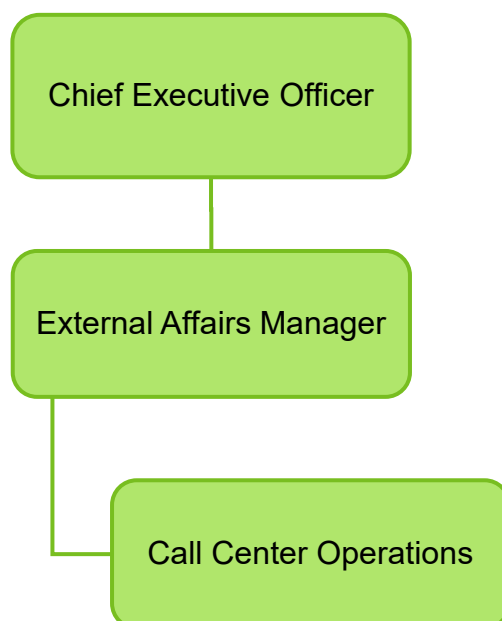
## Mission Statement

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

## Description

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

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ -	\$ 84,622	\$ 301,283	\$ 510,702
52 - Purch / Contr Svcs	\$ 174,298	\$ 161,673	\$ 99,518	\$ 84,629
53 - Supplies	\$ 414	\$ 2,148	\$ 1,580	\$ 6,790
61 - Other Fin. Uses	\$ 290,000	\$ -	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 464,712</b>	<b>\$ 248,443</b>	<b>\$ 402,381</b>	<b>\$ 602,121</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
07801 - Citizens Help Center	\$ 464,712	\$ 248,443	\$ 402,381	\$ 602,121
<b>Expense Total</b>	<b>\$ 464,712</b>	<b>\$ 248,443</b>	<b>\$ 402,381</b>	<b>\$ 602,121</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	-	2	12	NA
Funded	7	2	10	10

## Goals and Objectives

**Goal #1:** Reduce operational costs.

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

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

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

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

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

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

**Objective #3B:** Optimize performance measures to support implementation of a results-based accountability mode.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Proj	FY20 Goal
Additional departments onboarded in 311	3	3	5	3 (Est)
Percentage of calls answered within 20 seconds or less	N/A	N/A	81%	80% (Est)
Percentage of inbound calls abandoned by customer before speaking to a representative	N/A	N/A	4%	5% (Est)

*Note: Department revised performance measures in FY19.*

## Points of Interest

- Increased the call center staff from eight to twelve.
- Extended Operating hours (7:30 am - 6:00 pm).
- Transitioned from information calls only to direct support for specific county services.

# Clerk of Superior Court

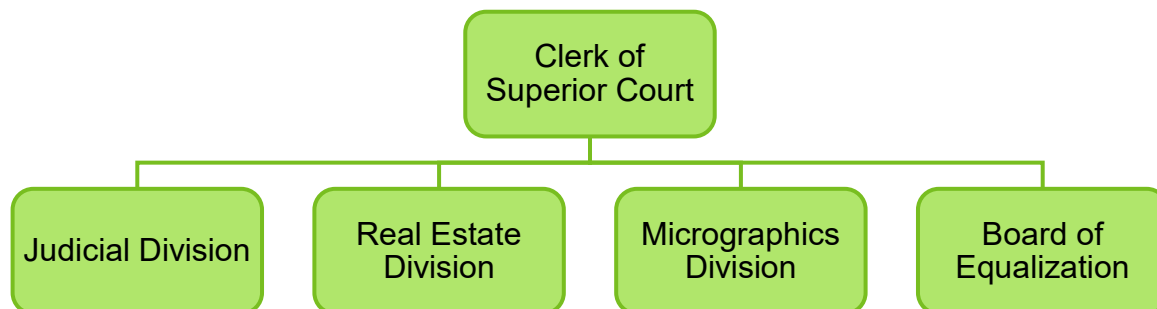
## Mission Statement

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 Office of Clerk of Superior Court is a constitutionally held office mandated by the Georgia Constitution, Official Code of Georgia Annotated, and the Uniform Rules of Court. The Clerk is responsible for filing, recording, and maintaining court records for public inspection, including records pertaining to general civil, domestic civil, domestic violence, criminal indictments, accusations, warrants, and real and personal property located in DeKalb County in accordance with the laws of the State of Georgia. The Office of the Clerk of Superior Court supports 10 Superior Court judges, 25 Magistrate Court judges and five Specialty courts. The Office of Clerk of Superior Court has a Judicial Division responsible for the management and preservation of records relating to civil and criminal actions as well as adoptions and appeals to the Georgia Supreme Court and Court of Appeals. The Administration and Technology Division is comprised of accounting, budget and human resources. The Notary Division issues and revokes notary commissions, trade names and limited partnerships. The Real Estate Division is responsible for recording, indexing, and verifying all documents including FIFAs (fieri facias) relating to real and personal property located in DeKalb County. This Division is also responsible for collection of intangible taxes and transfer taxes for the Department of Revenue in accordance with Georgia law. The Micrographic Division is responsible for converting microfilm to digital images. The Clerk is the statutory Administrator of the Board of Equalization which facilitates property tax appeals in DeKalb County. The Clerk of Superior Court works closely with other DeKalb County agencies and departments, including Sheriff, Tax Commissioner, Geographic Information Systems, Tax Assessors, District Attorney, Solicitor General and Probate Court to serve the citizens of DeKalb and others.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 6,440,076	\$ 6,677,363	\$ 6,152,125	\$ 6,539,028
52 - Purch / Contr Svcs	\$ 1,007,355	\$ 826,938	\$ 881,955	\$ 966,251
53 - Supplies	\$ 137,472	\$ 91,048	\$ 109,827	\$ 105,097
54 - Capital Outlays	\$ 2,199	\$ 2,864	\$ 2,587	\$ -
57 - Other Costs	\$ 10,397	\$ 10,397	\$ 10,397	\$ 11,206
<b>Expense Total</b>	<b>\$ 7,597,500</b>	<b>\$ 7,608,610</b>	<b>\$ 7,156,891</b>	<b>\$ 7,621,582</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
03601 - Clerk of Superior Court	\$ 7,153,608	\$ 7,187,840	\$ 6,685,303	\$ 7,177,610
03610 - Clerk of Superior Court	\$ -	\$ -	\$ 1,093	\$ 93
03611 - Clerk of Superior Court - Bd. O	\$ 443,891	\$ 420,771	\$ 470,495	\$ 443,878
<b>Expense Total</b>	<b>\$ 7,597,500</b>	<b>\$ 7,608,610</b>	<b>\$ 7,156,891</b>	<b>\$ 7,621,582</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	86	90	92	NA
Funded	87	87	92	92

## Goals and Objectives

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

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

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

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

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

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

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

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

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

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

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

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

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal (Est.)
Criminal Counts	8,428	9,849	10,456	10,695
Criminal Cases Disposed	4,581	3,693	5,587	5,963
Criminal Cases Processed	5,286	4,320	3,862	4,000
Criminal Defendants	4,425	4,256	4,523	4,800
Arrestment/Pre-trial Notices	1,503	1,636	14,758	15,989
Probation Revocations	10,156	9,965	2,493	2,685
Estimated Page Intake (Judicial)	N/A	2,878	543,520	587,810
Temporary Protected Order	13,250	29,368	4,830	4,950
Civil Cases Processed	584,000	492,156	7,285	8,100
Real Estate Instruments Recorded	194,753	231,777	191,794	201,384
Real Estate Pages Assigned	652,289	668,480	669,296	702,761
Tax Commissioner's Tax Liens	29,395	27,365	17,564	14,000
Number of Board of Equalization Hearings	15,000	13,349	12,500	14,000
Criminal Fine & Fees	\$10,621,485	\$13,106,244	\$12,125,846	\$13,500,000

## Points of Interest

- Successfully launched re: SearchGA which puts us in compliance with Senate Bill 407 mandate for online access to court records.
- Hosted a series of free CLE lunch and learn training session on re: SearchGA. to the legal community for access to court records in all courts in DeKalb County.
- Conducted and scheduled over 15,000 Board of Equalization hearings.
- Processed over 2,200 Hearing Officer cases for property appeals in DeKalb County.
- Sixty Board of Equalization members successfully completed the hands-on training of Georgia Certificate Program for property appeal.
- Provided easy access for passport process as a certified passport agent facility.
- Opened three Saturdays in 2019 to process passport paperwork.
- Processed over 5,000 tradename and 6,300 notary applications.
- Achieved and scanned approximately two million documents.
- Conducted two notary trainings.

# Code Compliance

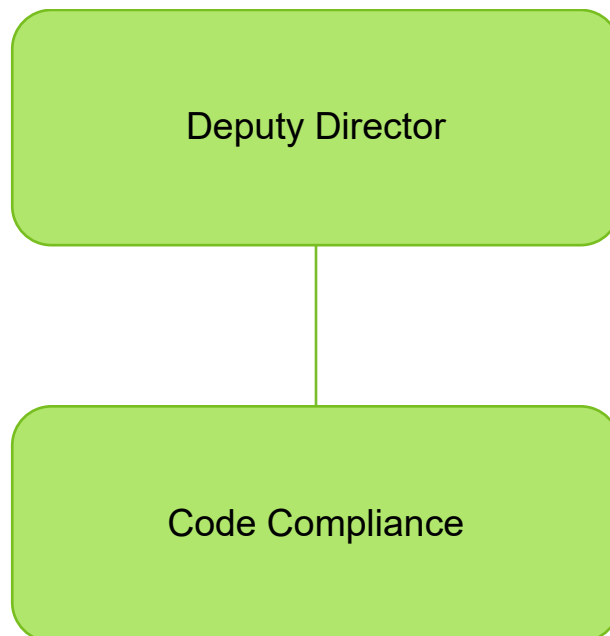
## Mission Statement

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 enforces the codes and standards established to protect health, safety and welfare through fair and effective practices to obtain compliance while educating and engaging residents, businesses, and stakeholders.

## Organizational Chart





## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ 3,160,087	\$ 3,988,523
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 324,470	\$ 478,751
53 - Supplies	\$ -	\$ -	\$ 74,839	\$ 102,932
55 - Interfund Charges	\$ -	\$ -	\$ 271,603	\$ 379,874
<b>Expense Total</b>	\$ -	\$ -	\$ 3,830,998	\$ 4,950,080

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
05910 - Administration	\$ -	\$ -	\$ 3,830,998	\$ 4,950,080
<b>Expense Total</b>	\$ -	\$ -	\$ 3,830,998	\$ 4,950,080

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	-	-	52	NA
Funded	-	-	62	61

## Goals and Objectives

**Goal #1:** Continue to advance and enhance existing programs to provide efficient services.

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

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

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

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

**Objective #1E:** Administer and process 100% of all foreclosure and vacant property registrations.

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

**Objective #2A:** Submit 75 properties to the Law Department for abatement.

**Objective #2B:** Submit 65 properties to the Law Department for demolition.

**Goal #3:** To educate and engage the public about established codes to foster voluntary compliance.

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

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

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

## Performance Measures

Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Est/Goal
Total number of inspections performed			11,191	20,534
Number of service requests received			10,458	10,894
Number of warning notices issued			4,539	5,017
Number of properties brought into compliance			9,165	8,192
Number of citations issued			4,446	14,837
Foreclosure Registry registrations received			265	250
Vacant Registry registrations received			277	275
Foreclosure Registry fees collected			26,500	25,000
Vacant Registry fees collected			27,700	27,500

## Points of Interest

- Completed 29 multi-family sweeps.
- Issued 3,810 citations.
- Court collected \$349,382 in fines.
- Completed 27 hotel/motel sweeps.
- Issued 2,636 citations.
- Court collected \$172,960 in fines.
- Completed 14 countywide sign sweeps.
- Collected 44,278 pounds (23 tons).
- Submitted 37 properties for demolition.
- Demolished 84 properties.
- Submitted 38 properties for abatement.
- Abated 75 properties.
- Equipped 43 vehicles with GPS (Global Positioning System) devices.

# Community Development

## Mission Statement

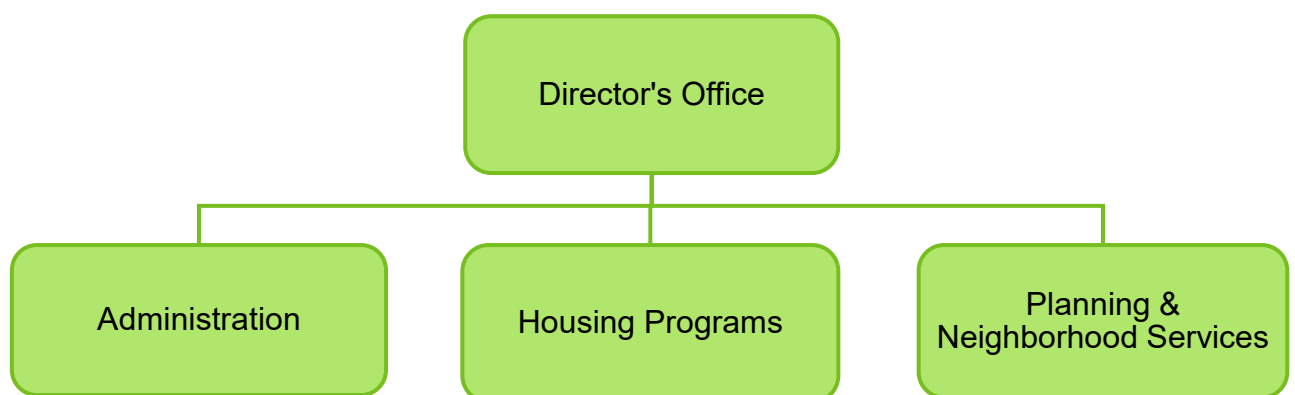
The mission of the Community Development Department is to develop viable urban communities principally benefiting low-to-moderate income persons. We work collaboratively with nonprofit agencies, governmental entities at all levels, the business community, the faith community, residents and schools to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

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

## Description

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

## Organizational Chart



## Financials

Community Development is 100% 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 construction of the Tobie Grant Intergenerational Center, Community Development is paying for architectural and engineering services. Construction will be paid from County General funds and from 2019 and 2020 CDBG funding allocations.
- Goal #2:** Complete the construction of the East DeKalb Senior Center at Bruce Street.
- Goal #3:** Begin construction of the District #4 and #7 Community and Senior Center with Pool.
- Goal #4:** Complete construction on the Lou Walker ADA Parking Expansion and the construction of the Lou Walker Classroom Renovation.
- Goal #5:** Acquire property to use for “bridge” housing for homeless in DeKalb County.
- Goal #6:** Continue to offer small business loans through the Revolving Loan Program.
- Goal #7:** Continue to eradicate blight and implement the results of the Comprehensive Property and Condition Survey.
- Goal #8:** Anticipate the development of additional affordable housing for low- to-moderate income persons and seniors.
- Goal #9:** Continue to meet the COC goal of reducing homelessness through the expanded use of the coordinated entry hotline.

## Performance Measures

Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Est/Goal
Rental units constructed	N/A	N/A	341	150
Tenant-based rental assistance	N/A	N/A	12	25
Homeowner housing rehabilitation	N/A	N/A	33	30
Homeowner housing added	N/A	N/A	5	5
Non-housing public service activities other than L/M income housing benefit	N/A	N/A	204	125
Homelessness prevention	N/A	N/A	475	154
Businesses assisted	N/A	N/A	19	51
Jobs created	N/A	N/A	2	75
Public facility or infrastructure activities other than L/M income housing benefit (persons)	N/A	N/A	4,500	7,500
Public facility or infrastructure activities for L/M income housing benefit (persons)	N/A	N/A	1,527	2,000
Non-homeless public service activities other than L/M income housing benefit	N/A	N/A	1,244	950
Buildings demolished	N/A	N/A	84	36

*Note: Community Development is currently operating under a 2019-2023 Consolidated Plan for HUD Programs. 2017 and 2018 are not provided because they fell under the 2014-2018 Consolidated Plan and the measurements were somewhat different for those years.*

## Points of Interest

- The Department of Housing and Urban Development awarded DeKalb County in 2019, a total of \$115,018,011 in entitlement funding: \$5,877,583 through the Community Development Block Grant Program, \$445,432 through the Emergency Solutions Grant, \$2,891,465 through the HOME Investment Partnership Program, and \$5,803,531 to the Continuum of Care Program.

# Community Service Board

## Mission Statement

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

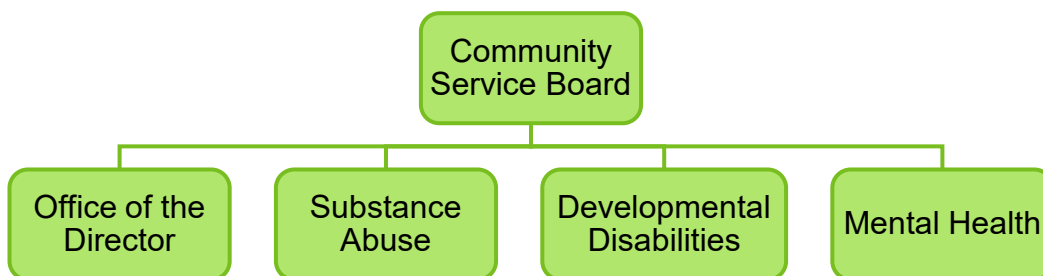
## Description

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

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

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

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
57 - Other Costs	\$ 2,084,057	\$ 2,434,057	\$ 2,134,056	\$ 2,134,057
<b>Expense Total</b>	<b>\$ 2,084,057</b>	<b>\$ 2,434,057</b>	<b>\$ 2,134,056</b>	<b>\$ 2,134,057</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
07201 - Community Service Board	\$ 2,084,057	\$ 2,434,057	\$ 2,134,056	\$ 2,134,057
<b>Expense Total</b>	<b>\$ 2,084,057</b>	<b>\$ 2,434,057</b>	<b>\$ 2,134,056</b>	<b>\$ 2,134,057</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.

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

**Objective #2A:** Maintain highly educated and skilled staff to deliver high quality care.

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

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

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

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

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

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

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Total clients	10,190	9,456	9,491	9,684
Clients served by:				
Jail services and DUI program	150	150	89	103
DeKalb County Drug Court	118	118	0	-
Mobile Response Team	2,248	1,978	2,551	2,602
Crisis services	1,950	2,081	2,813	2,869
Mental health outpatient	5,247	5,018	5,961	6,080
Psychosocial rehabilitation	236	251	319	360
Addictive diseases	704	1,835	2,814	2,870
Child & adolescent	641	606	583	595
Development disability day services	199	186	182	186
Veterans services	770	65	27	-
Residential	157	153	313	158

### Points of Interest

- The DeKalb Board of Commissioners appropriated \$360K in July 2019 for three capital projects requested by the Community Service Board (CSB): roof repair at the Crisis Center, \$150K; roof repair at the Kirkwood facility, \$150K; exterior wall repair at the Fox Recovery center.
- The components of CSB funding sources are 6% county, 39% state, 32% fee-for-service, and 23% contracts and other sources.
- DeKalb County contributions to CSB funding are used in these programs/units: Crisis Center 68%, Mobile Response Teams 14%, Developmental Disabilities day services 13%, and Early Treatment program 5%.



# Contributions to Capital

## Description

The Contributions to Capital Projects department is used for operating Tax Funds' contributions to miscellaneous capital projects, such as public safety and court-related technology projects and various facilities-related projects. Capital contributions from other fund categories, such as the Enterprise Funds, are accounted for in their respective funds. Prior to FY2018, tax funded contributions to miscellaneous capital projects were in each respective fund's Non-Departmental unit.

The Homestead Option Sales Tax (HOST), which previously provided varying levels of property tax relief and Capital Improvement Plan (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 (SPLOST) review process.

## Financials – General Fund

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
57 - Other Costs	\$ -	\$ -	\$ 360,000	\$ -
61 - Other Fin. Uses	\$ 1,393,050	\$ 3,935,235	\$ 3,677,663	\$ 6,866,195
<b>Expense Total</b>	<b>\$ 1,393,050</b>	<b>\$ 3,935,235</b>	<b>\$ 4,037,663</b>	<b>\$ 6,866,195</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09002 - Contribution To CIP	\$ 1,393,050	\$ -	\$ -	\$ -
09041 - General Fund Operational Con	\$ -	\$ 3,935,235	\$ 4,037,663	\$ 6,866,195
<b>Expense Total</b>	<b>\$ 1,393,050</b>	<b>\$ 3,935,235</b>	<b>\$ 4,037,663</b>	<b>\$ 6,866,195</b>

## Points of Interest – General Fund

- Capital items approved for the General Fund include:
  - Facilities – HVAC-R22 change out - \$902K.
  - Information Technology – Switching and wiring gear replacement - \$500K.
  - Information Technology – Replacement of Windows 7 - \$1.5M.
  - Elections - Materials and Supplies for new voting machines.

- Sheriff - Odyssey Jail Manager capital lease payments - \$640K.
- Sheriff - Phase III mold remediation - \$1M.
- Juvenile Court - Repairs of pedestrian and handicap access to building - \$300K.
- Clerk of Superior Court - Odyssey equipment software - \$500K.
- Magistrate Court - Pre-Trial renovations - \$29,640.
- Library - Security cameras for five facilities - \$125K.

### Financials – Fire Fund

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
61 - Other Fin. Uses	\$ -	\$ 74,899	\$ -	\$ -
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ 74,899</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09042 - Fire Fund Operational Contribu	\$ -	\$ 74,899	\$ -	\$ -
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ 74,899</b>	<b>\$ -</b>	<b>\$ -</b>

### Points of Interest – Fire Fund

- No capital contribution was requested from the Fire Fund for FY2020.

### Financials – Designated Fund

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
61 - Other Fin. Uses	\$ -	\$ -	\$ 1,268,792	\$ 200,000
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,268,792</b>	<b>\$ 200,000</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09043 - Designated Fund Operational C	\$ -	\$ -	\$ 1,268,792	\$ 200,000
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,268,792</b>	<b>\$ 200,000</b>

### Points of Interest – Designated Fund

- Parks - Lake and Dam renovations at Hidden Acres Nature Preserve and Hairston Park.

### Financials – Unincorporated Fund

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
61 - Other Fin. Uses	\$ -	\$ 328,814	\$ -	\$ -
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ 328,814</b>	<b>\$ -</b>	<b>\$ -</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09044 - Unincorporated Fund Operatio	\$ -	\$ 328,814	\$ -	\$ -
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ 328,814</b>	<b>\$ -</b>	<b>\$ -</b>

### Points of Interest – Unincorporated Fund

No capital contribution was approved from the Unincorporated Fund for FY2019.

### 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

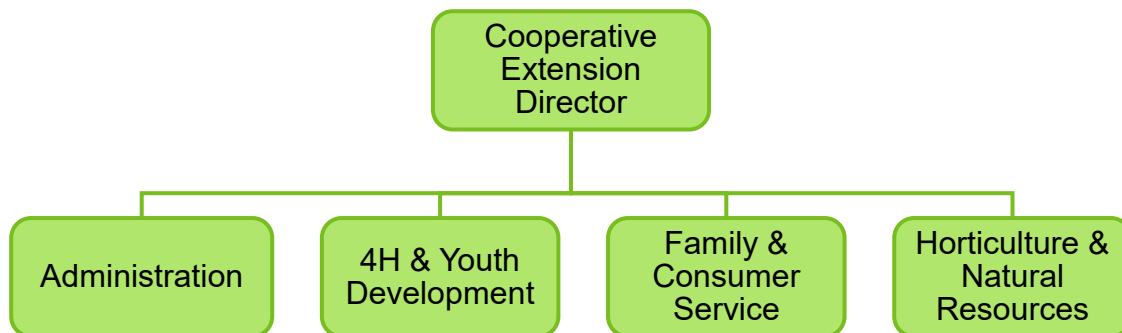
## Mission Statement

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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 642,696	\$ 586,928	\$ 674,067	\$ 839,952
52 - Purch / Contr Svcs	\$ 57,095	\$ 49,343	\$ 75,046	\$ 104,759
53 - Supplies	\$ 16,252	\$ 115,601	\$ 60,222	\$ 111,426
54 - Capital Outlays	\$ -	\$ -	\$ 3,984	\$ 4,000
55 - Interfund Charges	\$ 28,394	\$ 28,525	\$ 37,305	\$ 41,082
57 - Other Costs	\$ 5,754	\$ 1,894	\$ 14,000	\$ 41,800
70 - Retirement Svcs	\$ -	\$ -	\$ 5,196	\$ 5,198
<b>Expense Total</b>	<b>\$ 750,191</b>	<b>\$ 782,291</b>	<b>\$ 869,819</b>	<b>\$ 1,148,216</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
06901 - Administration	\$ 367,809	\$ 298,578	\$ 479,601	\$ 550,171
06910 - Youth Program	\$ 153,145	\$ 127,910	\$ 96,912	\$ 141,100
06930 - Family & Consumer Sc	\$ 102,848	\$ 241,116	\$ 149,121	\$ 330,472
06935 - Horticulture & Lands	\$ 126,389	\$ 114,687	\$ 144,185	\$ 126,473
<b>Expense Total</b>	<b>\$ 750,191</b>	<b>\$ 782,291</b>	<b>\$ 869,819</b>	<b>\$ 1,148,216</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	11	10	11	NA
Funded	13	13	14	14

## Goals and Objectives

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

**Objective #1A:** Provide 150 health and nutrition related educational programs for youth and adults that promotes 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 10,000 citizens.

**Goal #2:** To enhance safe neighborhoods in DeKalb County.

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

**Objective #2B:** Provide 50 educational programs for DeKalb youth that address bullying, violence prevention, relationship skills and stress management.

**Goal #3:** To enhance a prosperous economy in DeKalb County

**Objective #3A:** Provide 10 educational programs for youth and/or adults promoting saving, investments, entrepreneurship and budgeting.

**Objective #3B:** Train and utilize five college interns and county workforce development youth to provide on the job skills.

**Objective #3C:** Recruit, train and utilize two American Association of Retired Persons workforce participants to support day-to-day operations.

**Objective #3D:** Provide four green industry certification and continue education training to entrepreneurs in the landscaping business.

**Goal #4:** Create more sustainable communities in DeKalb County

**Objective #4A:** Provide 150 horticulture educational programs focusing on gardening, water conservation and sustainable growing practices.

**Objective #4B:** Develop 25 Extension Master Gardener demonstration garden/community garden sites in DeKalb County.

**Objective #4C:** Coordinate 30 school community gardens in DeKalb County Schools.

**Objective #4D:** Recruit and train 25 DeKalb citizens to become Master Gardener Extension Volunteers.

## Performance Measures

Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Goal	FY2019 Actual	FY2020 Est/Goal
Youth Reached by Educational Programs	11,728	14,025	12,000	10,727	15,000
Participants in workshops and classes	11,989	23,721	15,000	25,863	20,000
Educational workshops and classes	1,297	1,819	1,500	568	1,500
Plant, soil, insects, and other samples processed	1,121	758	1,000	805	1,000
Publications distributed	31,781	28,367	25,000	2,745	25,000
Number of volunteers	512	721	500	185	500
Site and home visits performed	453	331	500	222	300
Telephone and email requests for information departmental responded to	20367	16448	18,000	12,105	18,000
Grants and contracts	108044	55000	70,000	120,000	70,000
Fresh on DeK participants	6123	5567	7,000	5,327	10,000

## Points of Interest

- As of December 31, 2018, Cooperative Extension served 1,554 walk-in customers, received 5,307 calls and 9,587 emails relating to Family & Consumer Sciences, 4-H Youth Development and Agriculture & Natural Resources programming. The local office conducted 601 soil samples, 37 water samples and identified 435 plant/insect samples for citizens. Extension agents also conducted 331 landscape site visits for homeowners/landscapers.
- To improve homeowners basic skills and knowledge of horticultural practices, DeKalb County Cooperative Extension offered 114 educational programs to the general public on lawn care, weed identification and control, home orchards, herbs, composting, vegetable gardening, how to start a community garden, care of ornamental trees and shrubs, native trees, hazard tree identification, pruning, attracting pollinators, landscape construction, herbs, landscaping, soil and soil testing, fall color in the landscape, edible gardens, starting vegetables from seeds, shade gardening, container gardening, sustainable gardening.

- DeKalb Extension has 197 active Master Gardener Volunteers that served 16,187 citizens by volunteering 13,873 hours, which equals to \$324,466 saved to the county. These hours and contacts are all made by working their project sites that help educate the community and beautify areas. Volunteering at the office to answer citizen questions through phone, e-mail, and people that walk-in. They also donate time to special events, plant clinics at local garden centers and countless other activities you would find them volunteering.
- Extension also offered 1,176 4-H programs to develop citizenship, leadership, and responsibility and life skills of youth. We also 279 Family and Consumer Sciences programs to improve quality of life as it relates to food, home, health, families and money.
- Extension's Fresh-on-DeK team, in collaboration with the Centers for Disease Control through the REACH grant and the DeKalb County Board of Health, helped to expand the availability of fresh fruits and vegetables in 10 of the 41 areas that are identified as food deserts. During the span of 16 weeks, the Fresh-on-DeK mobile unit served these communities 148 times, to provide fresh fruits and vegetables, nutrition education, cooking demonstrations and recipe sampling.
- Fresh-on-DeK provided consistent and affordable, fresh produce in communities with limited access. Each week during the season, Fresh-on-DeK visited 10 locations and supported 11 community-wide events that collectively reached 5,567 citizens. Fresh-on-DeK also featured seasonal and local produce from several Georgia farmers.
- Fresh-on-DeK matched education with access by reaching 1,316 individuals at the nutrition education table. Individuals received practical take-home tips on ways to eat healthier and prepare produce purchased at the market. In a survey evaluating the Fresh-on-DeK program, 49% of respondents indicated that they prepared recipes demonstrated at the market. The market also delivered in-depth nutrition education as 97 participants enrolled in the 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% agreed with the statement, "I plan to make healthy changes based on the information I learned today." The total amount of produce sales equated to \$15,944 and includes \$1,011 of SNAP benefits spent at the market. Produce prices were strategically reduced by 10% compared to traditional grocery stores, allowing consumers to spend less money at a time and further stretch their budget for groceries. The total value of money saved on produce by shopping with Fresh-on-DeK is over \$1,500.

# County Jail Fund

## Mission Statement

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

## Description

In August 1989, the Board of Commissioners adopted the “Jail Construction and Staffing Act” which provides for the imposition and collection of an additional 10% penalty assessment on criminal and traffic cases. The proceeds must be used for constructing, operating, and staffing county jails, county correctional institutions, and detention facilities or pledged as security for the payment of bonds issued for the construction of such facilities.

## Organizational Chart

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

## Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ -	\$ 24,368	\$ 24,368	\$ 24,775
33 - Intergovernmental	\$ 110,299	\$ 113,391	\$ 119,827	\$ 108,000
35 - Fines and Forfeitures	\$ 1,219,870	\$ 1,148,656	\$ 1,097,156	\$ 1,013,900
Revenue Total	\$ 1,330,169	\$ 1,262,047	\$ 1,216,983	\$ 1,121,900
61 - Other Fin. Uses	\$ 1,305,801	\$ 1,262,047	\$ 1,086,197	\$ 1,146,675
Expense Total	\$ 1,305,801	\$ 1,262,047	\$ 1,086,197	\$ 1,146,675
<b>Fund Balance - Ending</b>	<b>\$ 24,368</b>	<b>\$ 24,368</b>	<b>\$ 155,154</b>	<b>\$ -</b>

Gain/(Use) of Fund Balance	\$ 24,368	\$ 0	\$ 130,786	\$ (24,775)
----------------------------	-----------	------	------------	-------------

Adopted Budget	\$ 1,146,675
----------------	--------------

## Goals and Objectives

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



# Drug Abuse Treatment and Education

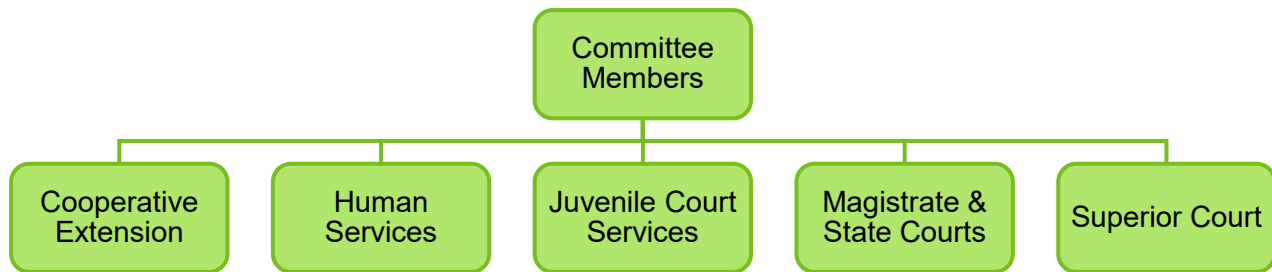
## Mission Statement

*The mission of the Drug Abuse Treatment and Education (DATE) Fund is to offer treatment and educational programs to controlled substances, alcohol and marijuana users pursuant to O.C.G.A. 15-1-15.*

## Description

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

## Organizational Chart



## Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 181,412	\$ 132,401	\$ 60,213	\$ 29,022
33 - Intergovernmental	\$ -	\$ -	\$ 601	\$ -
35 - Fines and Forfeitures	\$ 207,709	\$ 193,853	\$ 168,485	\$ 165,000
36 - Investment Income	\$ 939	\$ -	\$ -	\$ -
Revenue Total	\$ 208,648	\$ 193,853	\$ 169,086	\$ 165,000
52 - Purch / Contr Svcs	\$ 246,843	\$ 247,680	\$ 190,242	\$ 146,000
53 - Supplies	\$ 10,815	\$ 18,361	\$ 20,564	\$ 39,000
57 - Other Costs	\$ -	\$ -	\$ -	\$ 9,022
Expense Total	\$ 257,659	\$ 266,041	\$ 210,806	\$ 194,022
<b>Fund Balance - Ending</b>	<b>\$ 132,401</b>	<b>\$ 60,213</b>	<b>\$ 18,493</b>	<b>\$ 0</b>

Gain/(Use) of Fund Balance	\$ (49,010)	\$ (72,188)	\$ (41,720)	\$ (29,022)
----------------------------	-------------	-------------	-------------	-------------

Adopted Budget				\$ 194,022
----------------	--	--	--	------------

## Goals and Objectives

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

## Points of Interest

- The committee recommended the following allocations for 2020:
  - Magistrate Court/Misdemeanor Mental Health Court (\$27,750)
  - State Court/Driving under the Influence Court (\$46,250)
  - Superior Court/Adult Felony Drug Court (\$42,550)
  - Superior Court/Adult Felony Mental Health Court (\$16,650)
  - Juvenile Court/Juvenile Drug Court (\$22,200)
  - Superior Court/Adult Felony Veterans Court (\$14,800)
  - Cooperative Extension 4-H health Rocks! Program (\$14,800)

# Debt Service – Miscellaneous Tax Funds

## Description

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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
52 - Purch / Contr Svcs	\$ 3,728,760	\$ -	\$ -	\$ -
58 - Debt Service	\$ 3,686,215	\$ 3,658,201	\$ 3,330,429	\$ 4,314,626
61 - Other Fin. Uses	\$ 585,094	\$ 4,678,911	\$ 4,414,848	\$ 4,782,225
<b>Expense Total</b>	<b>\$ 8,000,069</b>	<b>\$ 8,337,112</b>	<b>\$ 7,745,277</b>	<b>\$ 9,096,851</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09360 - Debt Service - Gen Fund to Bld	\$ 3,728,760	\$ 3,710,483	\$ 3,712,608	\$ 3,723,226
09370 - Gen Fund Other	\$ 4,271,309	\$ 4,626,629	\$ 4,032,669	\$ 5,373,625
<b>Expense Total</b>	<b>\$ 8,000,069</b>	<b>\$ 8,337,112</b>	<b>\$ 7,745,277</b>	<b>\$ 9,096,851</b>

## Financials (Fire Fund)

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
52 - Purch / Contr Svcs	\$ 280,939	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ 681,770	\$ 795,262	\$ 791,986
<b>Expense Total</b>	<b>\$ 280,939</b>	<b>\$ 681,770</b>	<b>\$ 795,262</b>	<b>\$ 791,986</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09375 - Debt Service - Fire Fund Other	\$ 280,939	\$ 681,770	\$ 795,262	\$ 791,986
<b>Expense Total</b>	<b>\$ 280,939</b>	<b>\$ 681,770</b>	<b>\$ 795,262</b>	<b>\$ 791,986</b>

**Financials (Designated Fund)**

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
52 - Purch / Contr Svcs	\$ 31,531	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ 132,106	\$ 154,080	\$ 153,447
<b>Expense Total</b>	<b>\$ 31,531</b>	<b>\$ 132,106</b>	<b>\$ 154,080</b>	<b>\$ 153,447</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09380 - Debt Service - Designated Fun	\$ 31,531	\$ 132,106	\$ 154,080	\$ 153,447
<b>Expense Total</b>	<b>\$ 31,531</b>	<b>\$ 132,106</b>	<b>\$ 154,080</b>	<b>\$ 153,447</b>

**Financials (Police Fund)**

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
52 - Purch / Contr Svcs	\$ 474,528	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ 1,304,148	\$ 1,521,250	\$ 1,514,982
<b>Expense Total</b>	<b>\$ 474,528</b>	<b>\$ 1,304,148</b>	<b>\$ 1,521,250</b>	<b>\$ 1,514,982</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09385 - Debt Service - Police Fund Otr	\$ 474,528	\$ 1,304,148	\$ 1,521,250	\$ 1,514,982
<b>Expense Total</b>	<b>\$ 474,528</b>	<b>\$ 1,304,148</b>	<b>\$ 1,521,250</b>	<b>\$ 1,514,982</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.
- The bonds have a 10-year repayment life.

# Debt Function

## Mission Statement

The purpose of the debt function is to leverage large capital improvements costs across a 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 financial advisor. The Finance Department's Treasury Division is responsible for paying current year obligations for debt service. The ultimate decision maker for committing to more debt is the responsibility of the governing authority consisting of the Chief Executive Officer and the Board of Commissioners. Debt is classified by the source that is used to pay the principal and interest. A General Obligation (G.O.) Revenue Bond is a debt obligation based upon the full faith and credit of the county. G.O. debt is payable from a levy of a direct ad valorem tax on taxable property within the county. DeKalb has G.O. debt that is countywide as well as debt that is limited to the unincorporated areas of the county. This debt is based upon the citizens voting "yes" on a referendum to obligate the county. The creation of new municipalities in the county does not relieve the new city of their responsibility for the debt service of unincorporated debt if the area was unincorporated when the referendum was held.

## Effects of Existing Debt

For 2019, the principal payment for the 2016 G.O. debt increased by \$5.2 million due to the refinancing method employed in refinancing the 2006 G.O. debt. In 2016, the county refinanced this debt by taking the "savings upfront". This action reduced the debt amount during the period 2016 to 2018 but resulted in a sharp increase in 2019. The Board of Commissioners wanted to realize the savings sooner rather than later if a "level-savings" method had been employed. For 2020, there is a net increase of \$500 as the increase in the principal payment and the decrease in the interest payment almost cancelled each other out. This scenario resulted in the millage rate for the Special Tax District – Unincorporated Bonds to tentatively decrease from 0.591 mils in 2019 to 0.565 mils in 2020. This decreased millage rate will be confirmed during the mid-year budget.

The Public Safety and Judicial Authority Revenue Debt Service increased by \$800 due once again to the "upfront savings" realized by the 2015 refunding. The principal payments will increase by \$60,000, but the interest will decrease by \$60,800.

The county's other non-water & sewer debt service principal payments increased by \$915K while the interest payments decreased by \$827.9K for 2020. The water & sewer debt service principal payments increased by \$1,235M while the interest payments decreased by \$1,238M

for a net decrease of \$2,900. This movement had minor impact on the funds which contribute to the debt service.

## Source of Debt Payments

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

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

## Credit Agency Ratings / Outlook

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

Moody's: Update to credit analysis states:

GO: The last rating review occurred on October 17, 2019. "The credit position for DeKalb County is good; however, its Aa3 rating falls just short of the median rating of Aa2 for counties nationwide."

W&S: The last rating review occurred on December 13, 2019. “The financial position of DeKalb County Water & Sewer is healthy overall and is consistent with its Aa2 rating.”

Fitch Ratings: Update to credit analysis states:

GO: The last rating review occurred on October 17, 2019 for the tax anticipation notes (TANs). “The Positive Outlook reflects the county’s improved budgetary management and progress in building reserves to a level sufficient to maintain financial resilience and gap closing ability throughout economic cycles.”

W&S: The last rating review occurred on December 13, 2019. “Given DeKalb County’s capital pressures associated with a consent decree, long term rating stability is contingent on successful implementation of the large CIP.”

## **Legal Debt Limit**

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

**DeKalb County, Georgia**
**Computation of Legal Debt Margin (Unaudited)**
**December 31, 2019**  
**(in thousands of dollars)**

Assessed Value		<b>\$ 33,983,724</b>
Debt Limit - 10% of assessed value		\$ 3,398,372
Amount of Debt Applicable to Debt Limit:		
Total bonded debt (excluding premiums)	\$ 142,400	
Less:		
Total reserve for general bond debt	\$ 1,650	
Total debt applicable to debt limit		<u>140,750</u>
Legal Debt Margin		<u>\$ 3,257,622</u>

**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.**

**Source: DeKalb County Finance Department**

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

## Direct and Overlapping Debt

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



DeKalb County, Georgia  
**Computation of Direct and Overlapping Debt (unaudited)**  
 December 31, 2019  
 (in thousands of dollars)

Category of Debt	Total Amount Outstanding (000s)	% Applicable to the County <sup>3</sup>	Amount of Debt Applicable to DeKalb County
<b>Direct Debt<sup>2</sup>:</b>			
DeKalb County General Obligation Bonds	142,400	100%	142,400
DeKalb County Building Authority	18,890	100%	18,890
DeKalb County Public Safety and Judicial Facilities Authority	33,830	100%	33,830
DeKalb County Urban Redevelopment Authority	4,975	100%	4,975
Certificates of Participation	16,380	100%	16,380
DeKalb County Capital Leases	5,584	100%	5,584
DeKalb County Notes Payable	525	100%	525
<b>Total Direct Debt</b>	<u>222,584</u>	100%	<u>222,584</u>
<b>Overlapping Debt:</b>			
DeKalb County Board of Education <sup>1</sup>			
General Obligation Bonds	131,025	100%	131,025
Capital Leases	63,460	100%	63,460
Certificate of Participation	23,604	100%	23,604
	<u>218,089</u>		<u>218,089</u>
Fulton-DeKalb Hospital Authority - County Portion Only			
	7,390	100%	7,390
City of Decatur <sup>1</sup>			
General Obligation Bonds	108,000	100%	108,000
Notes Payable	13,275	100%	13,275
Capital Leases	510	100%	510
Guaranteed Revenue Bonds	69,226	100%	69,226
Certificates of Participation	2,535	100%	2,535
	<u>193,546</u>		<u>193,546</u>
City Schools of Decatur <sup>1</sup>			
Certificates of Participation 2010	8,230	100%	8,230
Certificates of Participation 2014	16,715	100%	16,715
	<u>24,945</u>		<u>24,945</u>
City of Atlanta <sup>1</sup>			
General Obligation Bonds	299,095	4.75% <sup>3</sup>	14,207
APSJFA Revenue Bonds	22,495	4.75%	1,069
SWMA Revenue Bonds	5,885	4.75%	280
Intergovernmental Agreements	424,503	4.75%	20,164
Notes Payable	982	4.75%	47
Capital Leases	30,050	4.75%	1,427
Certificates of Participation	67,405	4.75%	3,202
Other	41,864	4.75%	1,989
	<u>892,279</u>		<u>42,383</u>
Atlanta Public Schools <sup>1</sup>			
Certificates of Participation (ERS, Inc.)	75,130	4.75%	3,569
	<u>75,130</u>		<u>3,569</u>
City of Dunwoody <sup>2</sup>			
Guaranteed Revenue Bonds	9,252	100%	9,252
	<u>9,252</u>		<u>9,252</u>
<b>Total Overlapping Debt</b>	<u>1,420,631</u>		<u>460,039</u>
<b>Total Direct and Overlapping Debt</b>	<u>1,643,215</u>		<u>682,623</u>
<b>Total Per Capita Direct and Overlapping Debt</b>			<u>\$ 941.55</u> <sup>4</sup>

<sup>1</sup> As of June 30, 2019

<sup>2</sup> As of December 31, 2019

<sup>3</sup> Calculation of City of Atlanta overlapping percentages

	A.V. (000s)	% of A.V.
City of Atlanta in Fulton	30,459,764	93.93%
City of Atlanta in DeKalb	1,968,389	6.07%
	<u>32,428,153</u>	<u>100.00%</u>

<sup>4</sup> Based on estimated 2019 population of 753,000

Source: DeKalb County Department of Finance as of December 31, 2019

## Principal and Interest Summary

	COPs (2013 Ref)			Tax Funds COPs (2016)			Hospital (2013 Ref)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2020	1,785,000	166,163	1,951,163	1,220,000	152,016	1,372,016	7,390,000	55,425	7,445,425
2021	1,825,000	126,000	1,951,000	1,240,000	131,398	1,371,398			-
2022	1,865,000	84,938	1,949,938	1,265,000	110,442	1,375,442			-
2023	1,910,000	42,975	1,952,975	1,285,000	89,063	1,374,063			-
2024				1,305,000	67,347	1,372,347			-
2025				1,330,000	45,292	1,375,292			-
2026				1,350,000	22,815	1,372,815			-

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

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

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

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

# District Attorney

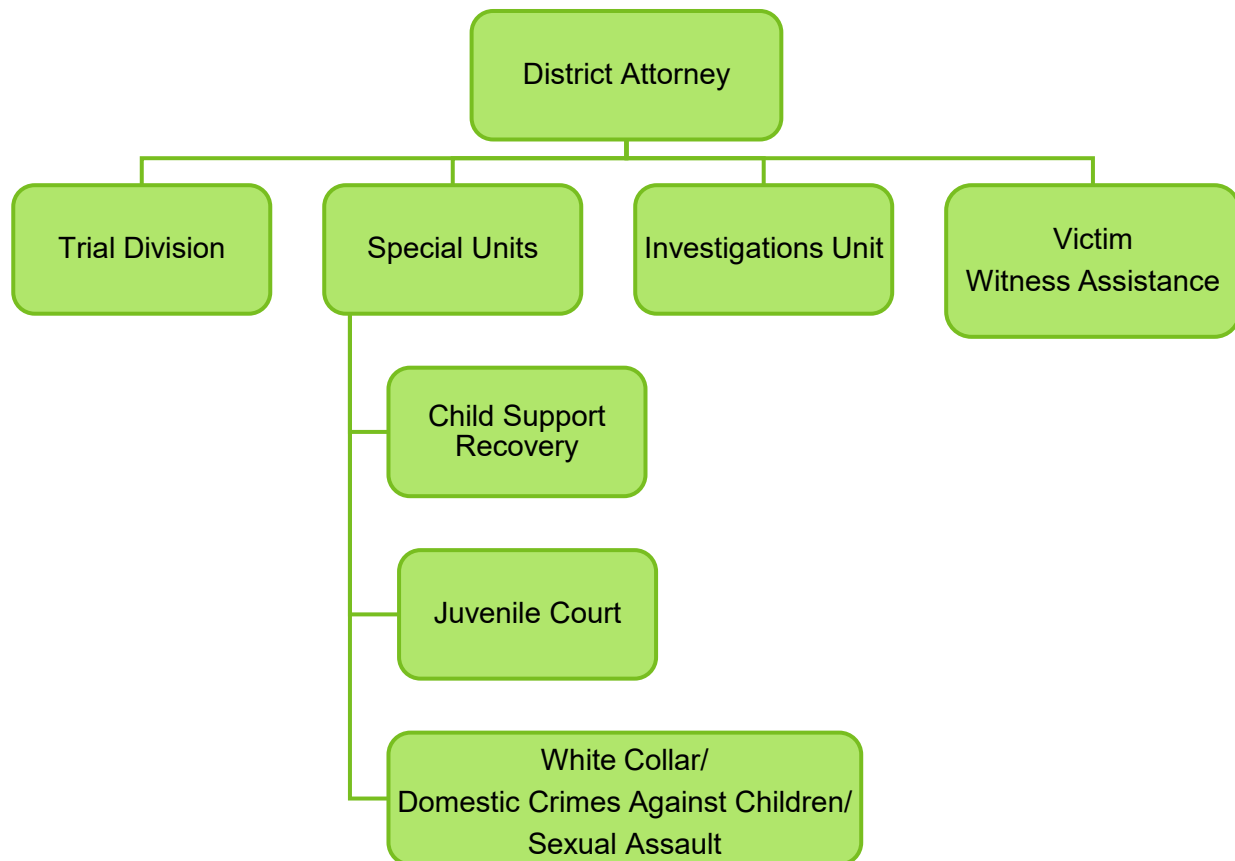
## Mission Statement

The 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 13,858,179	\$ 14,614,979	\$ 13,712,684	\$ 15,486,693
52 - Purch / Contr Svcs	\$ 778,181	\$ 636,153	\$ 910,943	\$ 1,168,148
53 - Supplies	\$ 225,137	\$ 168,332	\$ 246,052	\$ 238,598
54 - Capital Outlays	\$ 8,121	\$ 118,295	\$ 21,345	\$ 57,600
55 - Interfund Charges	\$ 312,051	\$ 521,952	\$ 517,082	\$ 325,653
61 - Other Fin. Uses	\$ 971,763	\$ 971,763	\$ 1,046,763	\$ 971,783
<b>Expense Total</b>	<b>\$ 16,153,433</b>	<b>\$ 17,031,474</b>	<b>\$ 16,454,870</b>	<b>\$ 18,248,475</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
03910 - District Attorney	\$ 13,264,631	\$ 14,006,041	\$ 13,852,890	\$ 15,294,714
03920 - Child Support Recovery	\$ 7,845	\$ 22,058	\$ 16,284	\$ -
03925 - Board Of Equalization	\$ 1,808	\$ -	\$ -	\$ -
03930 - Victim / Witness Assistance	\$ 1,271,752	\$ 1,280,563	\$ 1,227,012	\$ 1,215,977
03940 - Solicitor Juvenile Court	\$ 1,607,396	\$ 1,722,811	\$ 1,358,684	\$ 1,737,784
<b>Expense Total</b>	<b>\$ 16,153,433</b>	<b>\$ 17,031,474</b>	<b>\$ 16,454,870</b>	<b>\$ 18,248,475</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	149	154	165	NA
Funded	143	149	163	153

## Goals and Objectives

**Goal #1:** Improve office operations and increase performance.

**Objective #1A:** Implement electronic filing through Odyssey.

**Objective #1B:** Establish a dedicated victim-centered space that serves victims of intimate partner violence, sexual assault, human trafficking, elder abuse and exploitation, and crimes against children in accordance with best practices.

**Objective #1C:** Launch a state-of-the-art training space that will accommodate office-wide meetings and trainings as well as trainings with community partners.

**Goal #2:** Work with law enforcement partners to advance safer homes and neighborhoods in DeKalb County.

**Objective #2A:** Work with law enforcement partners to address the homicide rate in DeKalb County.

**Objective #2B:** Enhance and maintain the partnership between the Office of the DeKalb County District Attorney and the DeKalb County Police Department through scheduled recurring meetings to discuss and review the progress of the coordinated crime strategy efforts between the two agencies.

**Objective #2C:** Lead a county-wide initiative with law enforcement to investigate and prosecute strangulation cases.

**Goal #3:** Launch innovative policies and programs aimed at crime prevention and recidivism reduction.

**Objective #3A:** Execute a new pre-trial diversion program for youthful offenders, ages 17 - 24, who are charged in Superior Court.

**Objective #3B:** Continue working with the US Attorney's Office on Operation Trigger Lock.

**Objective #3C:** Develop and execute community outreach programs on Human Trafficking and Sexual Assault.

### Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal (Est.)
Superior Court Cases Opened	10,505	8,894	5,403	5,000
True Bills Returned in Superior Court	2,207	2,485	1,988	1,800
Accusations Filed in Superior Court	1,277	957	1,090	1,000
Pleas in Superior Court	2,623	2,700	1,165	1,100
Jury Trials in Superior Court	101	85	81	70
Homicides (exc. Vehicular Homicides)	109	90	125	90
Appeals Initiated	178	180	170	170
Juvenile Court Cases Opened	2,200	1,945	1,971	1,900
Petitions Filed in Juvenile Court	1,595	1,148	1,159	1,100
Bench Trials in Juvenile Court	7	12	13	10
Victim-Witness Services	45,590	54,932	69,518	65,000
Community Partnerships Outreach	8,379	8,000	11,670	11,500
UIFSA Cases Processed	1,060	1,125	565	550
Cases Accepted in Diversion	167	443	303	290

### Points of Interest

- Launched a Pretrial Justice Initiative/First Appearance Program to ensure legally mandated protection of due process for arrestees brought to the DeKalb County Jail and allow for legally mandated required victim notification.
- Implemented innovative strategies to address violent offenders by participating in the Metro-Atlanta Cold Case Sexual Assault Task Force and collaborating with the United States Attorney's Office on projects involving gun cases.
- Improved Office Operations – Implemented Odyssey Attorney Manager to fully integrate with all criminal justice system partners. Resolved office space shortage by acquiring and successfully moving into the new District Attorney's space located at One West Court Square.

# E-911

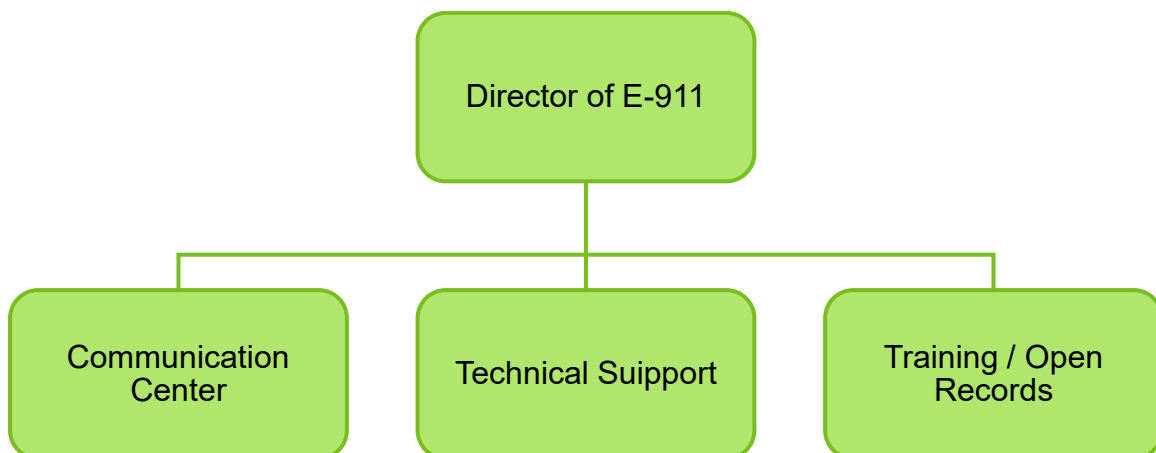
## Mission Statement

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 (ACE), 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 of unincorporated DeKalb County and to the cities of Avondale Estates, Clarkston, Lithonia, Pine Lake, Stone Mountain, Stonecrest, and Tucker. The center provides Fire-Rescue dispatch services to the cities of Brookhaven, Chamblee, Decatur (rescue only), Doraville, and Dunwoody. The center also provides Rescue dispatch services to that portion of Atlanta which lies in DeKalb. The center answers Animal Services phones after normal business hours and on weekends. The center handles more than one million calls for service each year, over 800,000 of those being 9-1-1 calls. The center is operated 24/7/365 utilizing four (4) teams on twelve hour shifts with a staff of more than 130.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 8,526,116	\$ 9,129,373	\$ 8,684,086	\$ 9,590,866
52 - Purch / Contr Svcs	\$ 1,890,694	\$ 1,123,716	\$ 2,079,801	\$ 1,600,000
53 - Supplies	\$ 164,717	\$ 112,729	\$ 137,344	\$ 138,000
54 - Capital Outlays	\$ 283,883	\$ 47,627	\$ 375,721	\$ -
55 - Interfund Charges	\$ 126,612	\$ 153,048	\$ 145,848	\$ -
61 - Other Fin. Uses	\$ 2,714,483	\$ 1,575,763	\$ 356,191	\$ 688,569
70 - Retirement Svcs	\$ 18,508	\$ 13,738	\$ 894,322	\$ 1,092,999
<b>Expense Total</b>	<b>\$ 13,725,013</b>	<b>\$ 12,155,994</b>	<b>\$ 12,673,314</b>	<b>\$ 13,110,434</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
02646 - E-911 Wired	\$ 13,725,013	\$ 12,155,994	\$ 12,673,314	\$ 13,110,434
<b>Expense Total</b>	<b>\$ 13,725,013</b>	<b>\$ 12,155,994</b>	<b>\$ 12,673,314</b>	<b>\$ 13,110,434</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	109	114	130	NA
Funded	123	124	130	132

## Goals and Objectives

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

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

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

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

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

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

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

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

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



## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Est Goal
911 Calls Received	1,049,500	1,002,569	963,715	998,631
Emergency Calls Dispatched - Police	619,512	716,508	485,700	461,867
Emergency Calls Dispatched - Fire	134,650	113,939	138,271	112,387
Alarms	32,111	45,182	45,574	36,482

## Points of Interest

- Successful go live of new next generation Central Square TriTech Record Management System (RMS Web).
- Began implementation of the National Incident - Based Reporting System.
- Conducted five E-911 training academies for 39 newly hired Communications Officers.
- Twelve personnel through International Association of Chiefs of Police Leadership in Police Organizations leadership training, four personnel through Association of Public Safety Communications Officials Registered Public Safety leadership training, two personnel through National Emergency Numbers Association Center Manager Certification Program leadership training, one through International Academy of Emergency Dispatch (IAED) Communications Center Manager leadership training.
- Successful implementation and go live of IAED Emergency Fire Dispatch (EFD).
- Re-certified through 2023 by IAED as Accredited Center of Excellence, seventh consecutive, less than one percent of agencies in the world have achieved this.
- Continued reduction in answer times through new technology, additional manpower, and lower attrition, formation of “answer time task force” chaired by watch commander, staffed with shift supervisors and communications officers.
- Average eight second answer time for the year.

# Economic Development

## Mission Statement

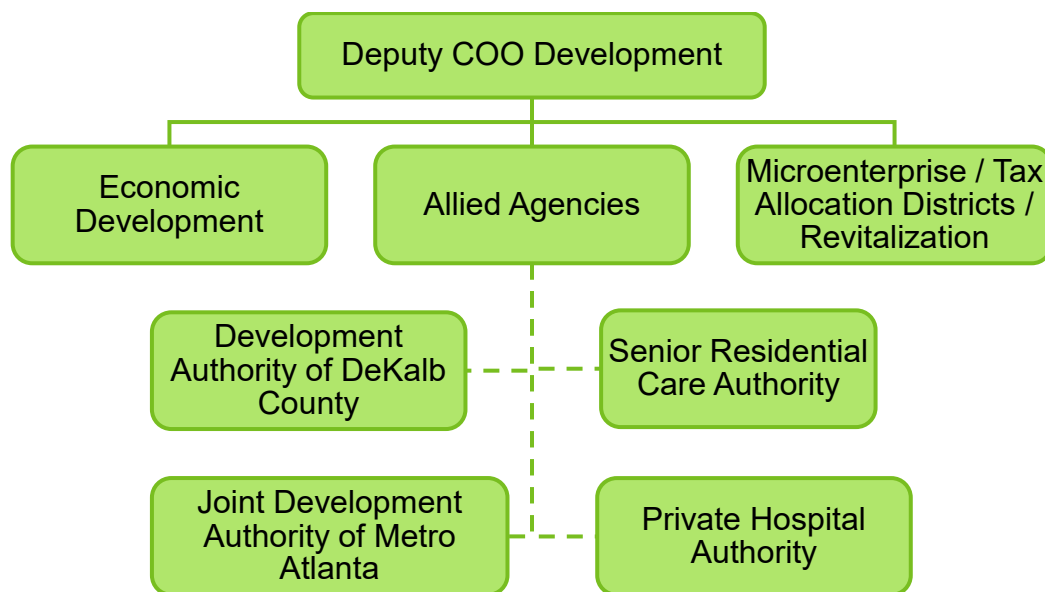
DeKalb County is dedicated to creating quality jobs and increasing the tax base by attracting, expanding, and retaining businesses with an emphasis on balanced growth and sustainable practices. The county works closely with local and regional partners, including Decide DeKalb Development Authority (DDDA),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

## Description

In 2014, DeKalb County signed an intergovernmental agreement with the DDDA also known as Decide DeKalb. This arrangement designated DDDA as the county’s primary economic development organization. Under the terms of this contract, DeKalb County contributes 60 percent of the fund’s operating budget, and the Development Authority of DeKalb County contributes 40 percent. DDDA is responsible for implementing a comprehensive work program which includes, but is not limited to the following: implementing the county’s strategic economic development plan (SEDP); attracting, expanding, and retaining businesses; marketing DeKalb to businesses regionally, nationally, and internationally; managing a small business and entrepreneurs loan program to incentivize startups and innovation; issuing conduit bonds; and maintaining a moderate-income housing program.

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

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 45,382	\$ -	\$ -	\$ -
52 - Purch / Contr Svcs	\$ 206,322	\$ 923,763	\$ 1,271,057	\$ 1,285,000
<b>Expense Total</b>	<b>\$ 251,704</b>	<b>\$ 923,763</b>	<b>\$ 1,271,057</b>	<b>\$ 1,285,000</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
05610 - Economic Development	\$ 251,704	\$ 923,763	\$ 1,271,057	\$ 1,285,000
<b>Expense Total</b>	<b>\$ 251,704</b>	<b>\$ 923,763</b>	<b>\$ 1,271,057</b>	<b>\$ 1,285,000</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	-	-	-	-
Funded	-	-	-	-

## Goals and Objectives

**Goal #1:** Fund Intergovernmental Agreement with Decide DeKalb.

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

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

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

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

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

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

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

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

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Total capital investment	\$400M	\$144M	\$1.14B	
Total new & retained jobs	3,000	2,981	7,511	
Business attraction: leads				50
Business attraction: projects				30
Business attraction: wins				10
Business expansion and retention: leads				10
Business expansion and retention: wins				1

**Note:** With the uncertainty in the current economy, Decide DeKalb's 2020 performance measures for economic development use a two-pronged approach.

- *Business Attraction: Position DeKalb County as a regional and global place to do business, with a focus on industrial and office employment centers that deliver career opportunities for residents, create wealth-building ecosystems for entrepreneurs, and attract private investment.*
- *Business Expansion and Retention: Nurture a local environment that promotes and rewards local businesses to remain and grow in DeKalb by providing relevant resources, information, support, and legislative action.*

## Points of Interest

- In 2019, \$1.14 billion was invested in capital projects including the Children's Healthcare of Atlanta and more than 6,016 new and retained jobs.
- Landed 10 projects including Aztec Warrior Studios, Trinity-Chamblee/Chamblee Plaza and Scottsdale Early Learning.
- Conducted partner engagements and over 120 unique business engagements visits. These partner engagement meetings will solidify and enhance our business climate through strategic partnerships and thoughtful resolutions to challenges that businesses face in DeKalb.
- Continued to provide additional tools and resources to small businesses through hosting a small business workshop and several luncheons to discuss our role in small business development.
- Finalize the 2023 SEDP.
- Project wins:
  - \$1.14B in capital investments.
  - 7,511 new, expanded, and retained jobs.
  - Landed 10 projects.
- Business retention and engagement:
  - 85 visits with existing businesses.
- Marketing DeKalb County:
  - Introduced a new incentives mapping tool.
  - Media appearances included Georgia Trend, Atlanta Business Chronical, Decaturish.com, and 11Alive TV.
- DeKalb Entertainment Commission:
  - Generated more than \$276,000 in permit revenue.

- Received 189 production permits.
- Completed 138 productions.

# Elections

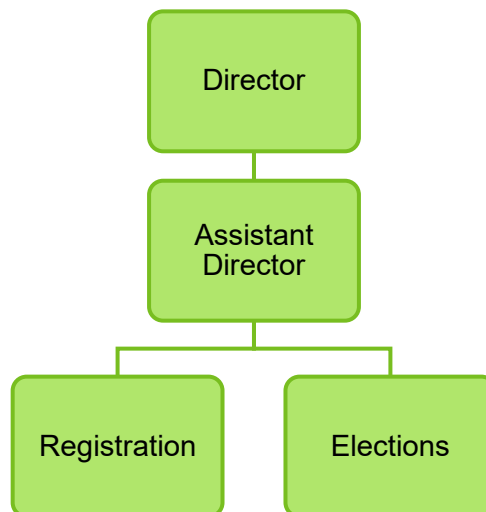
## Mission Statement

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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 1,919,431	\$ 3,237,876	\$ 1,706,970	\$ 3,383,845
52 - Purch / Contr Svcs	\$ 224,225	\$ 811,228	\$ 311,286	\$ 1,471,284
53 - Supplies	\$ 61,896	\$ 145,356	\$ 89,772	\$ 205,395
54 - Capital Outlays	\$ 43,090	\$ 14,552	\$ 66,351	\$ 95,000
55 - Interfund Charges	\$ 10,475	\$ 7,352	\$ 8,057	\$ 9,265
<b>Expense Total</b>	<b>\$ 2,259,115</b>	<b>\$ 4,216,364</b>	<b>\$ 2,182,436</b>	<b>\$ 5,164,789</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
02910 - Registrar	\$ 1,225,547	\$ 1,347,794	\$ 1,168,666	\$ 2,126,086
02920 - Elections	\$ 449,417	\$ 1,169,943	\$ 575,826	\$ 1,028,724
02922 - Election Workers	\$ 584,152	\$ 1,698,626	\$ 437,944	\$ 2,009,979
<b>Expense Total</b>	<b>\$ 2,259,115</b>	<b>\$ 4,216,364</b>	<b>\$ 2,182,436</b>	<b>\$ 5,164,789</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	13	13	17	NA
Funded	15	14	17	14

## Goals and Objectives

**Goal #1:** Conduct Elections.

**Objective #1A:** Successfully conduct three federal election and four possible runoff elections utilizing new voting equipment.

**Goal #2:** Accurate voter files.

**Objective #2A:** Maintain voter lists that meet federal and state statutory requirements.

**Goal #3:** Trained Staff.

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

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Registered voters	509,466	539,600	529,670	
New Registered voters	35,820	75,000	41,000	
Registered cards scanned	271,492	268,000	226,00	
Name and address changes	152,687	193,000	185,000	
Deletions and transfers	40,165	39,700	37,700	
Total # of precincts	189	190	190	
Total # of countywide elections	1	3	1	
Total # of municipal/special elections	19	0	12	
Total # of poll workers trained	1,448	1,100	1,100	
Voter turnout %	15%	78%	15%	

## Points of Interest

- Elections has prepared Community Based Outreach campaigns for the 2020 election cycle. The campaigns include interactive demonstrations for the new voting machines to be used throughout the county.
- In August 2019, Georgia's Secretary of State office endorsed new touchscreen voting machines that will provide a paper record to audit in upcoming elections.



# Emergency Management

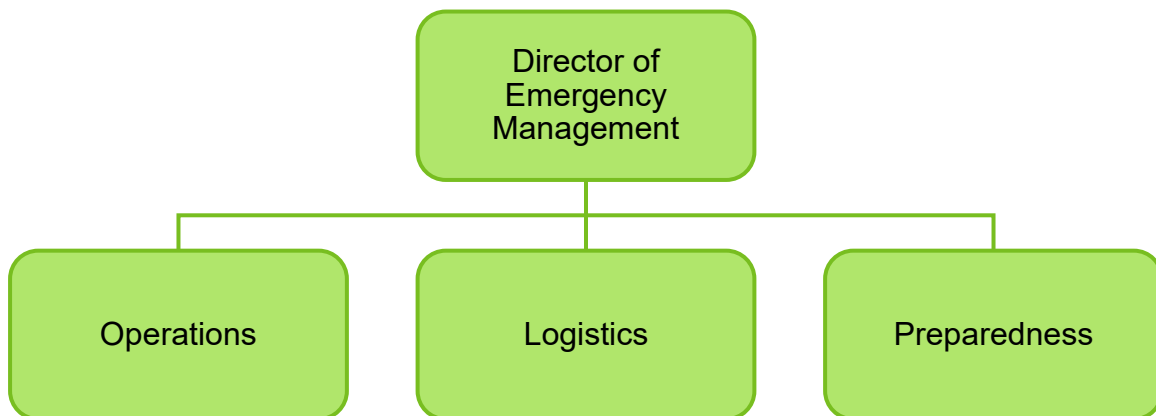
## Mission Statement

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

## Description

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

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 81,972	\$ 254,625	\$ 351,847	\$ 479,947
52 - Purch / Contr Svcs	\$ 88,062	\$ 69,195	\$ 110,465	\$ 203,047
53 - Supplies	\$ 4,219	\$ 24,947	\$ 135,776	\$ 223,482
54 - Capital Outlays	\$ 28,028	\$ 8,906	\$ 6,200	\$ 25,570
55 - Interfund Charges	\$ 5,081	\$ 442,160	\$ 22,576	\$ 17,934
61 - Other Fin. Uses	\$ 70,226	\$ 71,426	\$ 136,515	\$ 91,000
<b>Expense Total</b>	<b>\$ 277,587</b>	<b>\$ 871,260</b>	<b>\$ 763,381</b>	<b>\$ 1,040,980</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
04410 - Emergency Management (DEM)	\$ 277,587	\$ 871,260	\$ 763,381	\$ 1,040,980
<b>Expense Total</b>	<b>\$ 277,587</b>	<b>\$ 871,260</b>	<b>\$ 763,381</b>	<b>\$ 1,040,980</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	2	5	5	NA
Funded	2	5	7	7

## Goals and Objectives

**Goal #1:** Prevention: Improve preparedness awareness through public outreach and education efforts.

**Objective #1A:** Increase neighborhood empowerment by increasing participation in Community Emergency Response Team (CERT) and community emergency preparedness classes.

**Objective #1B:** Enhance Social Media awareness.

**Objective #1C:** Engage business partners by supporting local and county departmental emergency preparedness initiatives.

**Goal #2:** Preparedness: Serve as the county's leading expert in emergency management strategies and policies.

**Objective #2A:** Hold annual exercises to test, train and measure potential new programs, software and personnel.

**Objective #2B:** Develop and maintain all local emergency management programs, projects and plans required by the state and federal government.

**Objective #2C:** Promote employee educational training and networking.

**Goal #3:** Response: Strengthen response capabilities through coordination of technology, county department support and resource management.

**Objective #3A:** Ensure efficient operations by replacing Mobile Command Vehicle.

**Objective #3B:** Provide 24-hour coordination of resources for emergencies and disasters by maintaining a log of all EMA resources.

**Objective #3C:** Approve On-Duty Officer Plan and create an activation decision flowchart for on-duty employees.

**Goal #4:** Recovery: Improve the county’s ability to recover from a major natural or man-made disaster.

**Objective #4A:** Maintain the Emergency Operations Center for DeKalb County and all its jurisdictions.

**Objective #4B:** Hold an annual stakeholder meeting on the usage and preferences for our damage assessment and other recovery software.

**Goals #5:** Mitigation: Mitigate the county’s risk of being catastrophically affected by a major natural or man-made disaster.

**Objective #5A:** Update and maintain our County’s Hazard Mitigation Plan to comply with federal regulations.

**Objective #5B:** Update, maintain, and train stakeholders on the purpose and use of our emergency notification software.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Drills & Exercises	20	28	26	25 (Est)
Community Emergency Response Team Classes	8	10	12	10 (Est)
Volunteer Hours	2,600	2,642	2,800	2,800 (Est)
Community outreach classes			12	10 (Est)

## Points of Interest

- DEMA continued teaching Stop the Bleed last year to citizens, libraries and recreation centers in DeKalb to improve DeKalb’s ability to respond to these events. Stop the Bleed is a national awareness campaign and call-to-action. Stop the Bleed is intended to cultivate grassroots efforts that encourage bystanders to become trained, equipped, and empowered to help in a bleeding emergency before professional help arrives.
- In 2019 DEMA held 19 CERT classes to educate the citizens of DeKalb County about disaster preparedness for the hazards that may impact their area and train them in basic disaster response skills, such as fire safety, light search and rescue, team organization, and disaster medical operations.
- DEMA activated the Emergency Operations Center at a Level 3 from January 28<sup>th</sup> to February 4<sup>th</sup> for Super Bowl LIII. DeKalb EMA monitored all activity in the county that

related to the event. DEMA proactively planned for inclement weather, monitored the federal fly zone throughout DeKalb County and coordinated sending law enforcement requests related to the Super Bowl.

# Ethics Board

## Mission Statement

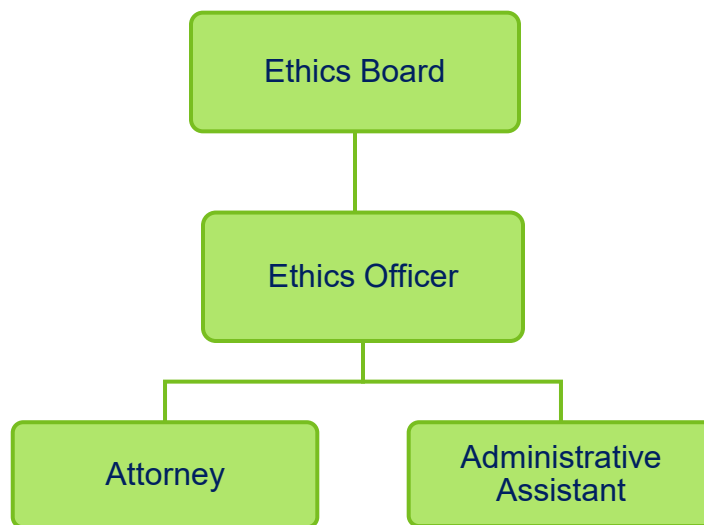
The Ethics Board has the following duties: to provide Advisory Opinions to all Officials and employees who seek advice on ethical issues; to receive and hear complaints regarding ethical violations of employees and officials in DeKalb; to investigate matters brought by third parties or the Ethics Officer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

## Description

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

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

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 356,937	\$ 439,611	\$ 382,808	\$ 410,289
52 - Purch / Contr Svcs	\$ 74,089	\$ 67,756	\$ 45,195	\$ 103,926
53 - Supplies	\$ 2,313	\$ 1,413	\$ 10,735	\$ 68,773
54 - Capital Outlays	\$ 1,214	\$ 1,248	\$ -	\$ 1,248
<b>Expense Total</b>	<b>\$ 434,552</b>	<b>\$ 510,027</b>	<b>\$ 438,738</b>	<b>\$ 584,236</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
00701 - Board of Ethics	\$ 434,552	\$ 510,027	\$ 438,738	\$ 584,236
<b>Expense Total</b>	<b>\$ 434,552</b>	<b>\$ 510,027</b>	<b>\$ 438,738</b>	<b>\$ 584,236</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	3	3	3	NA
Funded	3	3	3	3

## Goals and Objectives

As an independent board, the Ethics Board is not subject to goals and objectives to which other DeKalb County Departments are subject.

## Performance Measures

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

## Points of Interest

As an independent board, the Ethics Board is not subject to points of interest to which other DeKalb County Departments are subject.

# Facilities

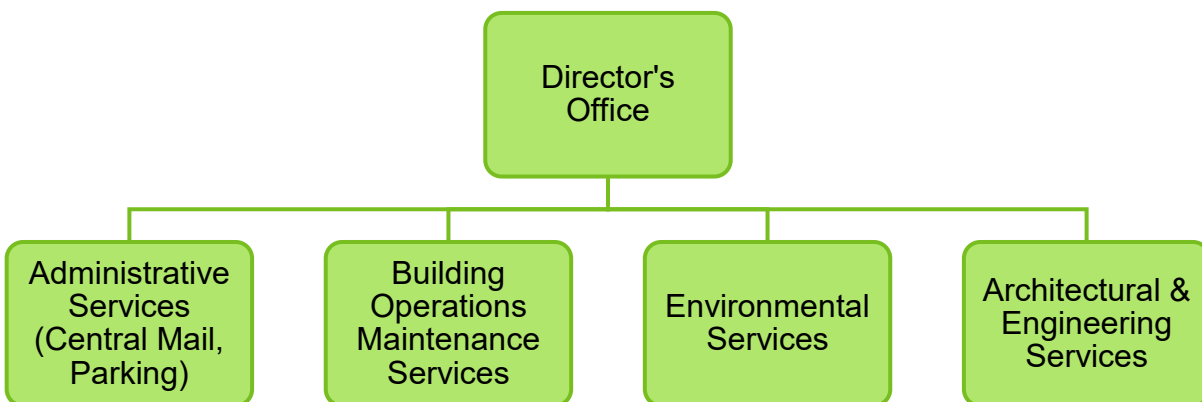
## Mission Statement

The mission of Facilities Management is to continuously develop and maintain a customer-focused organization with attention to the safety, comfort, aesthetics, image and functionality of county facilities through efficient service delivery of maintenance and preventative maintenance and professional architectural & engineering building services by professional staff, contractors, vendors and outstanding leadership.

## Description

The Facilities Management Department provides services through four divisions: Administrative, Architectural and Engineering, Building Operations and Maintenance, and Environmental Services. County facilities supported and serviced by these four divisions include administrative offices, fire stations, police precincts, courts, libraries, health centers, parks and recreation centers, performing arts and community centers and senior centers. The Administrative Division manages all county parking facilities, manages county real estate and manages county central mail operations. The Architectural and Engineering Division provides architectural and engineering support for master planning of existing and proposed facilities. In addition, this division provides management for facility real estate, construction planning, facilitates master planning, architectural & engineering management, project planning and preventative maintenance services. The Environmental Services Division keeps approximately 51 county-owned and leased buildings clean and free from insects, mold, asbestos and water intrusions using multiple contractors and a small number of county staff. This division also assists county departments in minor departmental moves and relocations, removal of surplus equipment and furniture and maintains a surplus warehouse. Building Operations and Maintenance Division is responsible for providing complete building functionality management, building repairs and maintenance services including structural and non-structural systems, electrical, plumbing and HVAC (Heating, Ventilation and Air Conditioning) systems.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 3,309,699	\$ 3,459,604	\$ 3,279,062	\$ 3,693,104
52 - Purch / Contr Svcs	\$ 8,108,506	\$ 8,394,398	\$ 8,420,688	\$ 9,706,874
53 - Supplies	\$ 3,293,366	\$ 5,481,035	\$ 5,159,416	\$ 5,330,946
54 - Capital Outlays	\$ 3,000	\$ 4,120	\$ -	\$ -
55 - Interfund Charges	\$ 647,170	\$ 684,486	\$ 581,788	\$ 334,906
61 - Other Fin. Uses	\$ -	\$ -	\$ 88,000	\$ -
<b>Expense Total</b>	<b>\$ 15,361,742</b>	<b>\$ 18,023,642</b>	<b>\$ 17,528,953</b>	<b>\$ 19,065,830</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
01110 - Administration	\$ 1,082,639	\$ 1,080,248	\$ 1,126,701	\$ 990,253
01120 - General Maintenance & Constr	\$ 7,173,244	\$ 7,124,169	\$ 7,074,625	\$ 8,746,785
01130 - Environmental Services	\$ 1,892,367	\$ 2,138,580	\$ 2,140,648	\$ 2,227,582
01140 - Utilities And Insurance	\$ 4,841,501	\$ 7,204,988	\$ 6,720,446	\$ 6,560,005
01170 - Architectural & Engineering	\$ 371,990	\$ 475,657	\$ 466,533	\$ 541,205
<b>Expense Total</b>	<b>\$ 15,361,742</b>	<b>\$ 18,023,642</b>	<b>\$ 17,528,953</b>	<b>\$ 19,065,830</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	43	46	51	NA
Funded	49	52	52	59

## Goals and Objectives

**Goal #1:** Sustain and improve county-owned assets.

**Objective #1A:** Roof repairs - seven county facilities.

**Objective #1B:** HVAC – Preventive Management Program for 16 facilities, chiller equipment for eight facilities, and HVAC upgrades/replacements for eight facilities.

**Objective #1C:** Electrical - upgrade egress lighting, upgrade exit lighting to LED, new generator and electrical closet upgrade for four facilities.

**Objective #1D:** Elevator - modernization of North DeKalb Health Center elevator.

**Objective #1E:** Grounds and Landscaping - Initiate a 5-year plan to make necessary improvements to landscaping for 40 sites. This will include landscaping, power washing, hardscape improvements, drainage, fencing and tree trimming and removal.

**Goal #2:** Capital improvements.

**Objective #2A:** 178 Sam's Street Property - renovation of Building 1, floors 1 and 2 for DeKalb County employees to occupy soon.

**Objective #2B:** HVAC - R222 change out of several HVAC units throughout the county to meet U.S. Environmental Protection Agency requirements.



**Objective #2C:** 4380 Memorial Drive Complex Warehouse Project - build a new warehouse in available space.

**Goal #3:** Strengthen workforce.

**Objective #3A:** Hire Additional Staff - two project managers, two HVAC technicians, two electricians, two plumbers to meet the increasing work request load and better service the county and community.

### Performance Measures

Performance Measures	FY2017Actual	FY2018 Actual	FY2019 Actual	FY2020 Est/Goal
Number of building automation systems upgrades			4	4
Major repairs/modernization of elevators			4	1
Change-Out R22 HVAC Type Units - EPA air quality requirement			10	20
Electrical/ lighting upgrades			22	25
Roof replacements/ major repairs			9	6

### Points of Interest

- New HVAC system, renovation and new roof at the Medical Examiner’s Office.
- New HVAC cooling towers at the Juvenile Justice Courthouse and Maloof Tower.
- New asphalt parking lots at 178 Sam Street and the Maloof Building.
- New roof at 178 Sam’s Street.
- Audit of Georgia Power electrical billing for DeKalb County Government buildings.
- Landscape plans completed and contractor selected for Maloof Building.
- Tobie Grant Recreation Center design completed, and contractor selected.
- Maloof Building Lobby renovation design completed, and contractor selected.
- East DeKalb Community & Senior Center at Bruce Street design completed and project out to bid.
- 30 Warren Street converted from Health Services to Senior Center headquarters.
- Emergency structural parking deck repairs at the Juvenile Justice Courthouse.
- Exterior pedestrian stairs structural and cosmetic repairs at the Juvenile Justice facility.
- New roofing / building repairs / and elevator repairs at the Decatur Historic Courthouse.
- Elevators repairs at the 1950 West Exchange Fire and Police Headquarters.
- Numerous departmental office renovations throughout DeKalb County buildings.

# Family & Children Services (DFCS)

## Mission Statement

The mission of the DeKalb County Division of Family and Children Services (DFCS) is to promote the social and economic well-being of vulnerable adults and families of DeKalb County by providing exceptional services by a highly trained and qualified staff. This agency is committed to providing services in a professional manner and being accountable to the DeKalb residents whom we serve.

## Description

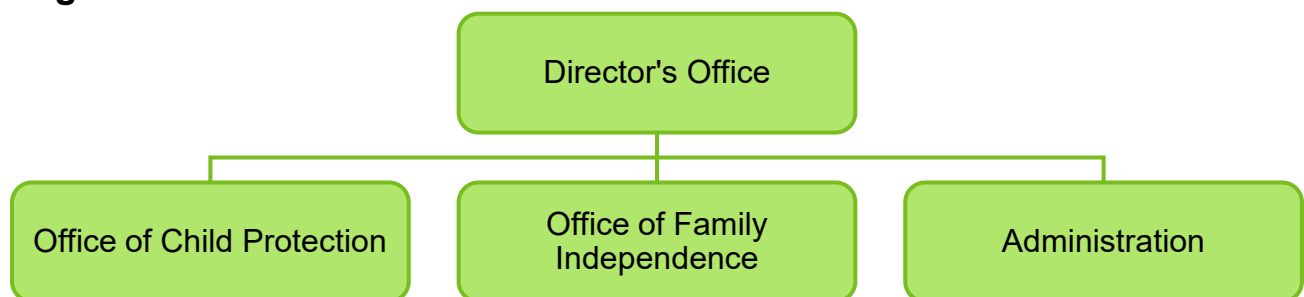
The Division of Family and Children Services consists of three units: the Office of Child Protection, the Office of Family Independence and Administration.

The Office of Child Protection includes the following program areas: child protective services which handles the investigation of child abuse and/or neglect and also provides services to families in which safety threats have been identified but do not require the child to be removed from the home; family support which includes services to families when an investigation is not warranted; permanency which includes services to children in the custody of the agency as well as their families to promote a positive permanency for the child; adoption, which includes identifying families that can provide a permanent home for children who cannot be safely reunified with parents; institutional care; supervision of children in aftercare cases; services to unaccompanied refugee minors; emancipation and independent living services for youth who have reached age 18; development of resource homes; and general assistance.

The Office of Family Independence represents a composite of functions including the provision of financial assistance and social services programs to eligible DeKalb County citizens as required by law. Social workers and technical staff work within legal 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
57 - Other Costs	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220
<b>Expense Total</b>	<b>\$ 1,278,220</b>	<b>\$ 1,278,220</b>	<b>\$ 1,278,220</b>	<b>\$ 1,278,220</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
07420 - General Assistance	\$ 303,148	\$ 303,148	\$ 303,148	\$ 303,148
07430 - Child Welfare	\$ 288,096	\$ 288,096	\$ 288,096	\$ 288,096
07440 - Administration	\$ 686,976	\$ 686,976	\$ 686,976	\$ 686,976
<b>Expense Total</b>	<b>\$ 1,278,220</b>	<b>\$ 1,278,220</b>	<b>\$ 1,278,220</b>	<b>\$ 1,278,220</b>

## Goals and Objectives

**Goal #1:** Minimizing trauma to children we serve.

**Objective #1A:** Increase the number of children that are placed with relatives by 25% for the next year. DeKalb DFCS will work to explore relatives throughout the life of the case and place children with relatives when it is safe to do so.

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

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

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

**Goal #3:** To provide excellent customer service to all customers requiring agency assistance.

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

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

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
General Assistance	3,653	4,241	4,139	5,000
Child Welfare Cases	8,369	8,511	6,629	7,000
Medicaid, TANF, Food Stamp Cases	126,880	126,851	115,009	127,000

## Points of Interest

- DeKalb DFACS base state budget accounts for 98% of total expenditures and support from DeKalb County accounts for 2%.

# Finance

## Mission Statement

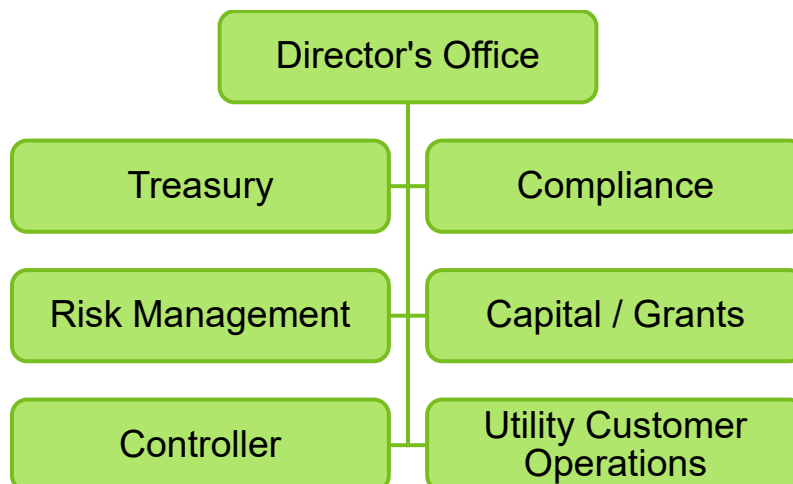
The mission of the Department of Finance is to administer the fiscal affairs of DeKalb County.

## Description

The Finance Department consists of the Office of the Director, Grants and Capital Division, Treasury Division, Office of the Controller, Division of Compliance, Division of Risk Management and Employee Services, and the Utility Customer Operations Division. The Office of Director reports to the Chief Executive Officer (CEO) regarding the fiscal status of county-controlled funds and serves in an administrative and advisory capacity on related matters. The Director serves as the Chief Financial Officer to the CEO and the Board of Commissioners.

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

## Organizational Chart



### Financials (General Fund)

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 4,915,864	\$ 5,353,348	\$ 4,771,902	\$ 5,100,216
52 - Purch / Contr Svcs	\$ 1,139,144	\$ 800,918	\$ 933,444	\$ 1,078,376
53 - Supplies	\$ 68,740	\$ 57,205	\$ 135,678	\$ 75,500
54 - Capital Outlays	\$ 10,607	\$ 8,867	\$ 9,658	\$ 33,500
55 - Interfund Charges	\$ 22,482	\$ (19,484)	\$ (17,812)	\$ (15,040)
61 - Other Fin. Uses	\$ -	\$ 267,100	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 6,156,837</b>	<b>\$ 6,467,955</b>	<b>\$ 5,832,870</b>	<b>\$ 6,272,552</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
02110 - Office Of The Director	\$ 1,272,017	\$ 1,171,078	\$ 995,910	\$ 1,101,674
02120 - Accounting Services	\$ 1,709,169	\$ 2,078,753	\$ 1,933,966	\$ 1,781,009
02122 - Treasury	\$ 903,047	\$ 875,211	\$ 760,662	\$ 943,888
02124 - Records And Microfilming	\$ 371,267	\$ 356,242	\$ 274,727	\$ 333,155
02130 - Revenue Collections - Gen. Fu	\$ 449	\$ -	\$ -	\$ -
02135 - Parking Deck	\$ -	\$ -	\$ 88	\$ -
02140 - Internal Audit	\$ 444,382	\$ 199,839	\$ 247,000	\$ 347,177
02150 - Budget & Grants	\$ 543,906	\$ 739,611	\$ 658,665	\$ 690,316
02160 - Risk Management	\$ 912,095	\$ 1,046,169	\$ 960,899	\$ 1,075,332
02134 - Billing Resolution	\$ 505	\$ 1,052	\$ 953	\$ -
<b>Expense Total</b>	<b>\$ 6,156,837</b>	<b>\$ 6,467,955</b>	<b>\$ 5,832,870</b>	<b>\$ 6,272,552</b>

### Positions (General Fund)

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	61	60	65	NA
Funded	69	67	64	64

### Financials (Water & Sewer Fund)

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 3,593,925	\$ 4,736,551	\$ 5,012,136	\$ 6,978,277
52 - Purch / Contr Svcs	\$ 5,331,461	\$ 3,724,295	\$ 3,344,130	\$ 3,783,674
53 - Supplies	\$ 62,197	\$ 129,822	\$ 145,341	\$ 89,584
54 - Capital Outlays	\$ 56,435	\$ 98,254	\$ 35,061	\$ 23,225
55 - Interfund Charges	\$ 305,693	\$ 235,717	\$ 1,347	\$ -
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 9,349,711</b>	<b>\$ 8,924,639</b>	<b>\$ 8,538,015</b>	<b>\$ 10,874,760</b>

**Financials – Continued (Water & Sewer Fund)**

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
02132 - Revenue Collections - W & S	\$ 7,831,702	\$ 7,494,617	\$ 7,004,097	\$ 9,134,914
02134 - Billing Resolution	\$ 1,518,009	\$ 1,430,023	\$ 1,533,918	\$ 1,739,846
<b>Expense Total</b>	<b>\$ 9,349,711</b>	<b>\$ 8,924,639</b>	<b>\$ 8,538,015</b>	<b>\$ 10,874,760</b>

**Positions (Water & Sewer Fund)**

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	57	76	95	NA
Funded	71	65	112	112

**Goals and Objectives**

- Goal #1:** Reduce the number of days to produce the CAFR.  
**Objective #1A:** Reconcile balance sheet account prior to year-end.  
**Objective #1B:** Develop proactive stance in analytical review.
- Goal #2:** 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:** Report reimbursement requests and financial reports to Grants and Capital on a timely basis.  
**Objective #3A:** Monitor and audit draw requests.  
**Objective #23:** Validate expenditures and allowable costs per federal and state agencies.
- Goal #4:** Bill all water, sewer, and miscellaneous accounts accurately and timely.  
**Objective #4A:** Resolve all audit and billing issues timely.  
**Objective #4B:** Bill and collect on a minimum of 93% of water and sewer accounts on time.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Proj	FY20 Goal
Number of external financial audit findings	0	0	0	0 (Est)
Number of external management points	8	2	0	0 (Est)
Reduction in number of days to produce the CAFR	60	15	10	10 (Est)

## Points of Interest

- DeKalb County did not issue a Tax Anticipation Note during FY2019.
- Issued a Tax Anticipation Note (TAN) of \$43.7 million for FY2018, continuing a steady annual reduction from the 2012 TAN of \$157 million.
- Received the Government Finance Officers' Association Certificate of Achievement for excellence in financial reporting for the past 44 years.
- The Finance Department is transforming the customer experience for the utility billing (water & sewer, commercial sanitation, airport, etc.) operations. Part of this effort is the implementation of the enQuesta billing system.

# Fire Rescue

## Mission Statement

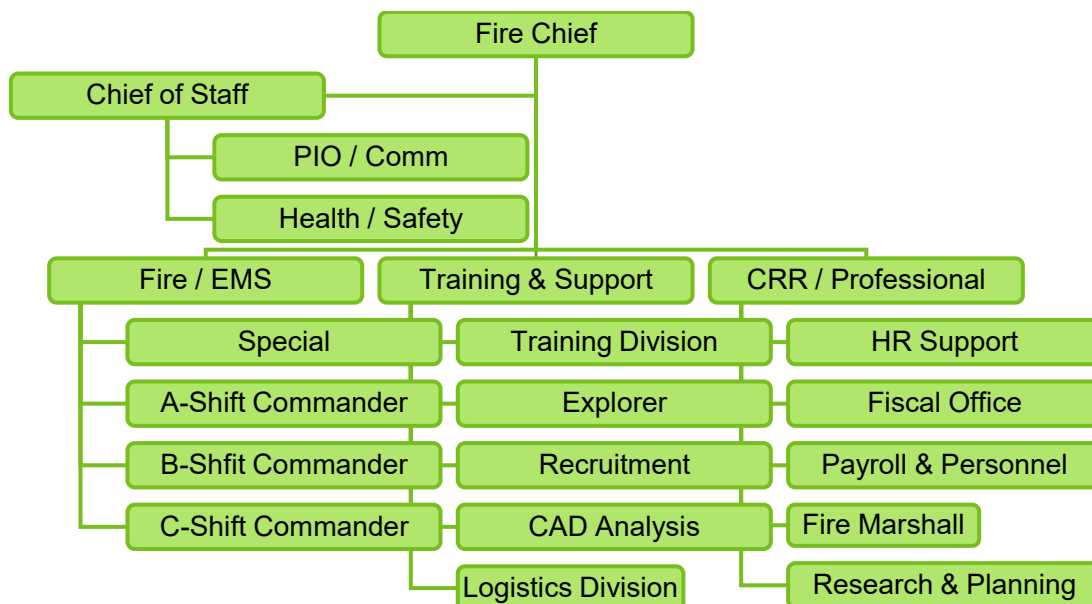
To be responsive to the needs and safety of our community, committed to the highest level of risk reduction and incident response while delivering superior customer service and professionalism.

## Description

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

The Department also manages a Fire Rescue Academy, Technical Services Division and Fire Marshal's Division. The Fire Rescue Academy is responsible for all basic training of fire recruits, advanced in-service training of fire personnel and the continual development of course material. The Technical Services Division supports Fire Rescue services through the management of information, budget, maintenance, vehicle and equipment. The Fire 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 47,743,549	\$ 49,930,904	\$ 45,717,151	\$ 50,772,660
52 - Purch / Contr Svcs	\$ 1,537,137	\$ 1,861,383	\$ 1,777,568	\$ 1,728,258
53 - Supplies	\$ 2,447,112	\$ 2,584,119	\$ 3,049,792	\$ 3,048,744
54 - Capital Outlays	\$ 129,364	\$ 267,254	\$ 120,836	\$ 236,728
55 - Interfund Charges	\$ 7,105,003	\$ 7,105,770	\$ 8,636,552	\$ 7,828,963
61 - Other Fin. Uses	\$ -	\$ 679,992	\$ 680,727	\$ 1,727,798
70 - Retirement Svcs	\$ -	\$ -	\$ 40,651	\$ -
<b>Expense Total</b>	<b>\$ 58,962,166</b>	<b>\$ 62,429,422</b>	<b>\$ 60,023,278</b>	<b>\$ 65,343,151</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
04922 - Training	\$ -	\$ 547	\$ (432)	\$ -
04923 - Administration	\$ 53,757	\$ 14,411	\$ 10,000	\$ -
04925 - Operations	\$ 58,908,409	\$ 62,414,465	\$ 60,013,710	\$ 65,343,151
<b>Expense Total</b>	<b>\$ 58,962,166</b>	<b>\$ 62,429,422</b>	<b>\$ 60,023,278</b>	<b>\$ 65,343,151</b>

### General Fund – 100

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ (21,091)	\$ 16	\$ 102,591	\$ 2,102,176
52 - Purch / Contr Svcs	\$ (11,904)	\$ 9,755	\$ 22,461	\$ 107,900
53 - Supplies	\$ (5,501)	\$ (4,454)	\$ 6,418	\$ 788,000
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 172,500
55 - Interfund Charges	\$ 598	\$ 80,344	\$ 72,631	\$ 83,217
61 - Other Fin. Uses	\$ 141,248	\$ 530,557	\$ 1,083,594	\$ 1,083,594
<b>Expense Total</b>	<b>\$ 103,350</b>	<b>\$ 616,218</b>	<b>\$ 1,287,696</b>	<b>\$ 4,337,387</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
04930 - Rescue Services	\$ 103,427	\$ 616,155	\$ 1,287,696	\$ 4,337,387
04935 - DeKalb Emergency Mgt Agenc	\$ (78)	\$ 63	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 103,350</b>	<b>\$ 616,218</b>	<b>\$ 1,287,696</b>	<b>\$ 4,337,387</b>

## Positions

### Fire Fund – 270

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	623	615	650	NA
Funded	657	653	705	705

**General Fund – 100**

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	-	-	7	NA
Funded	-	-	20	-

## Goals and Objectives

**Goal #1:** Sustainable Prevention Activities.

**Objective #1A:** Develop the highest level of Community Risk Reduction initiatives by introducing a new program aimed at inspecting all grade level schools within DeKalb County on a Bi-annual basis.

**Objective #1B:** Conduct Community Risk Assessment pilot project identifying local risks to life and property that will enable Fire Rescue to develop innovative public education programs focused on reducing those risks to the community.

**Goal #2:** Incident Response and Mitigation.

**Objective #2A:** Examine all processes involved with dispatching our emergency resources while utilizing the new Emergency Fire Dispatcher Priority Dispatch program. All responses will be re-evaluated to ensure that the appropriate equipment is being dispatched.

**Objective #2B:** Review, evaluate and expand our rapid response squad program to ensure we are effectively providing the community with the best possible service while being cost-effective and efficient.

**Goal #3:** Workplace Productivity.

**Objective #3A:** Identify and implement a comprehensive Health & Wellness program that will enhance cancer prevention and other illnesses, by implementing National Fire Protection Association (NFPA) 1582 physical exams combined with a comprehensive hands-on physical, a model of early detection and prevention of the major diseases before they reach a catastrophic level.

**Objective #3B:** Develop and implement a standard for an effective and efficient deployment model for fire personnel utilizing industry best practices that reduce current workload of all divisions and groups.

**Goal #4:** Improving Customer Service.

**Objective #4A:** Develop innovative processes designed to assess and improve community outreach on matters related to public safety.

**Objective #4B:** Redesign the Annual Report so that it also reflects Strategic Plan Key Success Measures, Accomplishments and Outcome.

**Goal #5:** Sustain and Improve County Assets.

**Objective #5A:** Develop a business plan that will review and audit all existing and future facility needs as well as repair and upgrade all existing facilities.

**Objective #5B:** Comply with national standards to reduce health and safety risks by ensuring that the construction on new stations is focused on reducing exposure to carcinogens.

**Performance Measures**

Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Est/Goal
Minimize turnout time for fire incidents	97 Seconds	66 Seconds	53 Seconds	53 Seconds
Minimize turnout time for medical incidents	126 Seconds	116 Seconds	113 Seconds	107 Seconds
Minimize travel time for fire incidents	489 Seconds	504 Seconds	409 seconds	389 Seconds
Minimize travel time for medical incidents	616 Seconds	620 Seconds	550 Seconds	523 Seconds
Solve Arson Cases	266	245	153	243
Minimize turnout time for fire incidents	39	18	20	26

**Points of Interest**

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

# Fleet Management

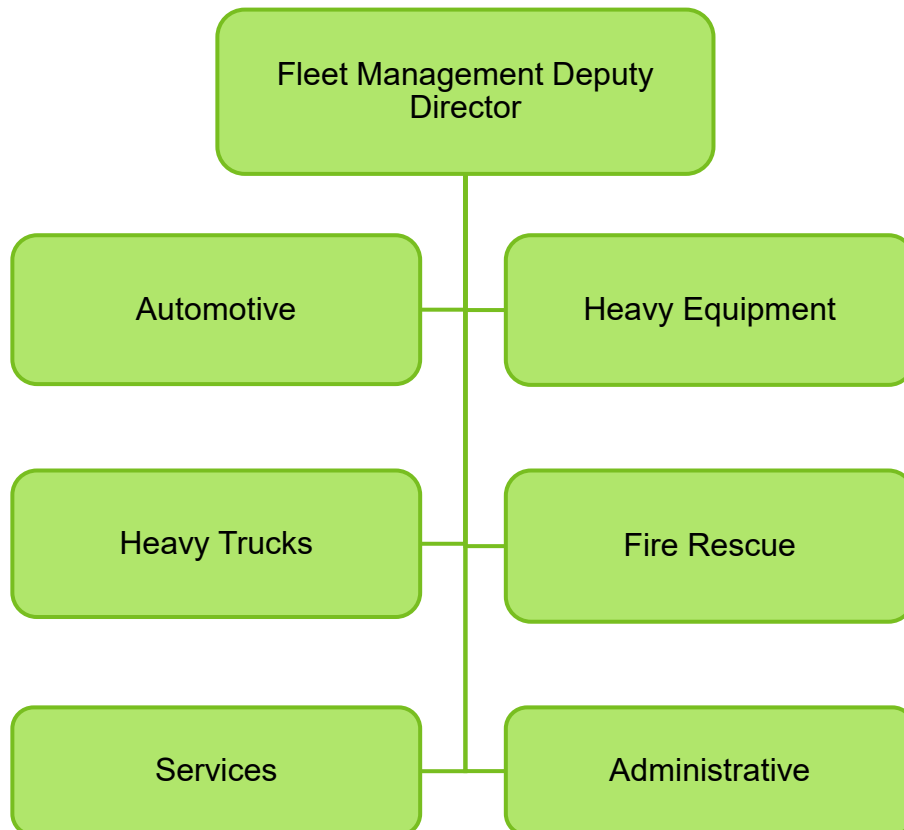
## Mission Statement

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

## Description

Fleet Management is comprised of six divisions. The Administrative Division is responsible for personnel, fuel operations and accounting functions. The Automotive Division is responsible for maintaining all cars and pickup trucks with gross vehicle weights of up to 13,000 lbs. including wrecker services, fuel and lube services. The Heavy Equipment Division is responsible for off-road equipment, all vehicles located at Seminole Landfill and the Body Shop. The Heavy Truck Division is responsible for all trucks with a gross weight of 13,000 lbs. and above, welding shop and heavy truck lubrication services. The Fire Rescue Division is responsible for providing maintenance on all fire rescue vehicles and equipment with a gross weight of over 13,000 lbs. The Services Division is responsible for the tire shop and parts operations.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 9,786,145	\$ 10,019,204	\$ 8,800,282	\$ 10,387,495
52 - Purch / Contr Svcs	\$ 4,550,843	\$ 4,778,471	\$ 5,785,641	\$ 4,531,467
53 - Supplies	\$ 13,233,219	\$ 15,042,566	\$ 15,005,474	\$ 13,075,771
54 - Capital Outlays	\$ 5,430	\$ 4,376	\$ 4,604	\$ 5,400
55 - Interfund Charges	\$ 2,096,303	\$ 2,039,693	\$ 2,074,315	\$ 2,194,996
57 - Other Costs	\$ -	\$ -	\$ 5,074	\$ 1,887,014
61 - Other Fin. Uses	\$ 195,000	\$ -	\$ 330,000	\$ -
70 - Retirement Svcs	\$ 31,744	\$ 31,595	\$ 1,225,944	\$ 1,328,832
<b>Expense Total</b>	<b>\$ 29,898,685</b>	<b>\$ 31,915,905</b>	<b>\$ 33,231,334</b>	<b>\$ 33,410,975</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
01210 - Fleet Maintenance	\$ 29,870,449	\$ 31,894,782	\$ 33,217,826	\$ 33,410,975
01220 - Motor Pool	\$ 28,236	\$ 21,123	\$ 13,508	\$ -
<b>Expense Total</b>	<b>\$ 29,898,685</b>	<b>\$ 31,915,905</b>	<b>\$ 33,231,334</b>	<b>\$ 33,410,975</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	131	129	131	NA
Funded	141	152	152	152

## Goals and Objectives

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

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

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

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

**Objective #2A:** Complete the purchase of vehicles from special purpose lost option sales tax (SPLOST) proceeds.

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

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

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

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

### Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Fleet Availability	95%	94%	94%	95%
Preventive Maintenance	97	96	95	95
Vehicles per Technician	51	53	54	53
Miles Driven (millions)	31	28	30	29
Repair Orders Completed	NA	25,558	27,300	25,500
Training Hours (annually)	2,700	2,751	1,846	2,700

### Points of Interest

- The number of vehicles in the county fleet in recent years has been in the range of 3,600-3,800 (road vehicles and heavy equipment). The number of Police Department vehicles has increased from 543 in 2007 to 1,098 in 2019.
- Diesel fuel consumption has decreased from a high of 2.6M gallons in 2008 to 1.6M in 2019. 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 2019. This is mainly due to efficiency and reduction of use in some departments.
- The continuing challenge in vehicle repairs is increasing in-house repairs and decreasing the more expensive outside repairs. The key in altering the mix is reducing turnover in skilled technician positions. The department has instituted pay analyses and created a dedicated training coordinator position to address this.

# Geographic Information Systems (GIS)

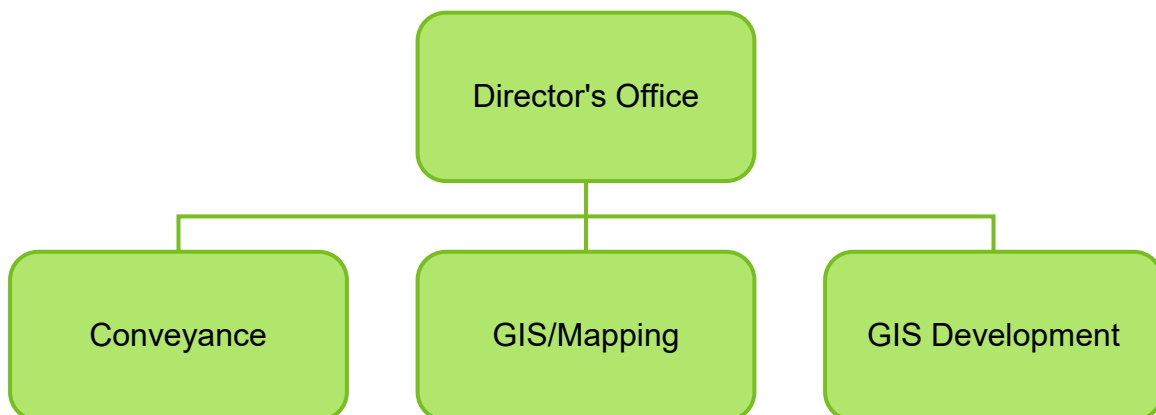
## Mission Statement

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

## Description

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

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 1,701,075	\$ 1,813,371	\$ 1,670,433	\$ 1,795,047
52 - Purch / Contr Svcs	\$ 261,192	\$ 243,558	\$ 252,911	\$ 344,336
53 - Supplies	\$ 23,906	\$ 19,320	\$ 4,569	\$ 13,337
54 - Capital Outlays	\$ 303,502	\$ 305,530	\$ 317,131	\$ 329,460
55 - Interfund Charges	\$ 6,409	\$ 4,068	\$ 4,278	\$ 8,955
<b>Expense Total</b>	<b>\$ 2,296,083</b>	<b>\$ 2,385,847</b>	<b>\$ 2,249,323</b>	<b>\$ 2,491,135</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
00801 - G.I.S.	\$ 1,270,704	\$ 1,283,016	\$ 1,262,549	\$ 1,496,879
00803 - G.I.S. - Property Mapping	\$ 1,025,380	\$ 1,102,832	\$ 986,774	\$ 994,255
<b>Expense Total</b>	<b>\$ 2,296,083</b>	<b>\$ 2,385,847</b>	<b>\$ 2,249,323</b>	<b>\$ 2,491,135</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	20	20	21	NA
Funded	20	21	22	22

## Goals and Objectives

**Goal #1:** Update and migrate to new GIS Architecture.

**Objective #1A:** Execute new 3-year Esri Enterprise Agreement.

**Objective #1B:** Install Insights for ArcGIS.

**Objective #1C:** Complete Cloud Infrastructure implementation to Microsoft Azure.

**Objective #1D:** Install Portal for ArcGIS/Data Store/Hosting Server.

**Objective #1E:** Installation of GeoAnalytic Server.

**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 10%.

**Goal #3:** Increase GIS Web and App presence.

**Objective #3A:** Migrate from ArcGIS Online to Portal for ArcGIS.

**Objective #3B:** Go-live with Demolition Tracker for Demolition and Abatement.

**Objective #3C:** Complete Surplus and Unredeemed and Unforeclosed property App.

**Objective #3D:** Implementation of ArcGIS Hub.



**Goal #4:** Go-Live with pending projects.

**Objective #4A:** Migration of GIS-Hansen Integration (Permitting, Business License, Code Enforcement).

**Objective #4B:** Migration of WebEOC/Roads & Drainage/Sanitation Workforce App to interface with Juvare Cloud server.

**Objective #4C:** Implement Automatic Vehicle Location for Sanitation/Code Enforcement and Watershed groups.

**Objective #4D:** Migrate to new ticketing system.

**Objective #4E:** Go-Live with Enquesta/GIS Interface.

**Objective #4F:** Go-Live with Residential/Special Collections in Sanitation using GIS.

**Goal #5:** Land Records.

**Objective #5A:** Basemap/Planimetric Update.

**Objective #5B:** Fill two Vacant Property Mapping Tech positions.

**Objective #5C:** Begin with transition to ArcGIS Pro for Parcel Fabric.

**Goal #6:** Surplus Property.

**Objective #6A:** Decrease backlog of surplus property requests.

**Objective #6B:** Continue cleanup and standardization on one Surplus Property database.

**Objective #6C:** Implement GIS solution for managing Surplus/Tax Delinquent Properties (Demolition Tracker).

**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:** Leverage GIS to transform blighted properties in DeKalb.

**Objective #8A:** Go-Live with Beautification and Clean Sweep App.

**Objective #8B:** Illustrate the impact of the sale of surplus and tax delinquent properties.

**Goal #9:** Maintain peak operational efficiencies.

**Objective #9A:** Conduct 100% of all plan reviews within 10 days of the service request.

**Objective #9B:** Complete 100% of all addressing requests within three days of service request.

**Objective #9C:** Implement smart form technology at the customer service counter.

**Objective #9D:** Complete all map changes within 10 days of service request.

**Objective #9E:** Complete data and custom map requests within 72 hours.

**Objective #9F:** Complete parcel edits (separations, combinations and re-parcels) within five days.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Number of parcels conveyed	30,721	31,000	36,452	35,500
Number of deeds entered	26,628	27,000	31,906	30,000
Total Deeds Read	25,991	26,500	31,891	33,800
GIS Revenue Collection (maps, data, etc.)	45,360	20,000	207,829*	100,000
GIS Walk-In Customers	2,185	1,780	1,619	1,475
Active users within Pictometry	435	454	459	465
Number of GIS mapping / data requests	239	210	316	100
Number of ArcGIS online aps	53	76	192	120
Users within ArcGIS Online	190	232	543	350

Note: \*Includes revenue from tax Deeds, surplus property, map & data sales

## Points of Interest

### Projects:

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

### Constituent Services:

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

### Field Mobility:

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

# Grady/Hospital Fund

## Mission Statement

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

## Description

DeKalb County contributes to Grady Memorial Hospital for the treatment of indigent DeKalb County residents. This subsidy provides for payments for the operation of Grady. Also, within this area is DeKalb County's portion of the Fulton-DeKalb Hospital Authority (FDHA) Series 2013 Refunding Revenue Bonds for \$41,380,000. In 2012, Fulton County refinanced their portion of the series 2003 bonds.

## Debt Function - Fulton-DeKalb Hospital Authority (FDHA) Bonds

Bond Series	Obligation	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/2019	Maturation
2013	Revenue	Refunding Series 2012 FDHA bonds which were issued to refund the Series 1993 revenue certificates.	\$ 41,380,000	\$ 7,390,000	1/1/2020

## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
52 - Purch / Contr Svcs	\$ 700	\$ 700	\$ 4,370	\$ 20,000
57 - Other Costs	\$ 20,183,977	\$ 20,627,705	\$ 20,390,481	\$ 12,934,952
58 - Debt Service	\$ -	\$ -	\$ -	\$ 7,455,525
<b>Expense Total</b>	<b>\$ 20,184,677</b>	<b>\$ 20,628,405</b>	<b>\$ 20,394,851</b>	<b>\$ 20,410,477</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09510 - Hospital Fund	\$ 20,184,677	\$ 20,628,405	\$ 20,394,851	\$ 20,410,477
<b>Expense Total</b>	<b>\$ 20,184,677</b>	<b>\$ 20,628,405</b>	<b>\$ 20,394,851</b>	<b>\$ 20,410,477</b>

## Goals and Objectives

Not Applicable.

## Performance Measures

Not Applicable.

## Points of Interest

Not Applicable.

# Board of Health

## Mission Statement

The mission of the DeKalb County Board of Health (DCBOH) is to protect, promote, and improve the health of those who work, live and play in DeKalb County.

## Description

The FY2020 budget request supports workforce development, which includes recruitment and retention, fiscal sustainability, and programs and services to promote healthy, thriving children within the county. Environmental Health provides services designed to protect the community from potential public health threats. Some of the services/activities include: review and inspection of food service plans, swimming pool plans, hotel/motel plans and septic system plans; food-borne illness surveillance; prevention activities for West Nile Virus, rabies and lead poisoning. The Community Health and Prevention Services (CHAPS) division works to improve the health and wellbeing of the citizens in the county. The emphasis is on prevention working with others to address the health care needs of the county. CHAPS offers a variety of health care services including clinical care and outreach and case management. Services include child and youth programs, dental, human immunodeficiency virus/acquired immunodeficiency syndrome, refugee and immunization.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
57 - Other Costs	\$ 4,255,634	\$ 4,305,634	\$ 4,740,323	\$ 4,890,012
<b>Expense Total</b>	<b>\$ 4,255,634</b>	<b>\$ 4,305,634</b>	<b>\$ 4,740,323</b>	<b>\$ 4,890,012</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
07101 - County Contribution	\$ 4,255,634	\$ 4,305,634	\$ 4,740,323	\$ 4,890,012
<b>Expense Total</b>	<b>\$ 4,255,634</b>	<b>\$ 4,305,634</b>	<b>\$ 4,740,323</b>	<b>\$ 4,890,012</b>

## Goals and Objectives

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

**Objective #1A:** To ensure that all direct care services are delivered by well-trained staff able to manage and facilitate all aspects of care.

**Objective #1B:** To ensure DCBOH's enrollment in the Care Management Organization (CMO) for the entire range of applicable services.

**Objective #1C:** To increase enrollment in CMOs, PeachCare and Medicaid through schools, daycare centers and other avenues for all children to establish a medical home and enhance access to health care.

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

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

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

**Objective #2A:** Complete the Department of Public Health Information Technology Environmental Health system conversion.

**Objective #2B:** Maintain collaboration with other DeKalb County government agencies in matters related to public health nuisances and vector control.

**Objective #2C:** Fulfill training needs of Environmental Health staff and provide opportunities for cross-training, as requested.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Total patient encounters	165,941	127,835	113,837	135,871
Clinical dental visits	4,695	3,922	2,582	3,733
STD/HIV services, patients served	11,679	10,622	9,446	11,100
Immunizations, patients served	24,957	27,141	24,121	25,406
WIC average monthly caseload	20,518	21,928	24,838	22,428
Family planning, patients served	2,941	2,635	2,282	2,620
Food service program, meals served	31,928	31,610	32,319	32,000
Onsite sewage disposal, number of disposals	6,595	6,602	6,588	6,600
Rodent control activities	2,929	2,968	1,910	1,200
Swimming pool activities	9,401	9,715	9,757	10,000
Radon testing	1,683	875	473	250
West Nile Virus, number of contacts	23,614	26,684	20,453	20,000
Bodycrafting establishments	232	226	240	225

## Points of Interest

- The FY2020 approved budget provides full-year funding (\$150K) for the increase in nurse salaries approved in the FY2019 Mid-Year budget adjustment.
- Support from DeKalb County General Fund provides approximately 11% of the Board of Health's total budget in FY2020.



# Hotel / Motel Tax

## Mission Statement

The purpose of this “department” is to promote tourism efforts in the county. This is not a true “department”, but a fund administered by Finance and Planning & Sustainability. A tax is assessed on rooms and lodging within unincorporated DeKalb County.

## Description

The Hotel / Motel Department accounts for transactions involving DeKalb County’s original Hotel / Motel Tax of 2%. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to 8%. This excise tax is used to promote tourism, conventions and trade shows. In addition, funds can be expended for “tourism product development” which is the creation or expansion of physical attractions which improve the destination appeal to visitors, support visitors’ experience and are used by visitors. Such expenditures may include capital costs and operating costs. Currently, the 8% is allocated as follows: 3% for county operations, 1.5% for tourist-related products, and 3.5% for promotion of tourism. DeKalb County contracts with the DeKalb County Convention and Visitors Bureau, an independent 501(c)(6) organization, to promote tourism, conventions and trade shows.

## Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 2,645,131	\$ 2,951,685	\$ 2,685,588	\$ 2,896,724
31 - Taxes	\$ 4,412,653	\$ 2,216,258	\$ 3,011,820	\$ 2,750,000
36 - Investment Income	\$ 8,535	\$ -	\$ -	\$ -
Revenue Total	\$ 4,421,189	\$ 2,216,258	\$ 3,011,820	\$ 2,750,000
57 - Other Costs	\$ 2,018,853	\$ 1,238,981	\$ 936,417	\$ 1,194,699
61 - Other Fin. Uses	\$ 2,095,781	\$ 1,243,374	\$ 1,624,349	\$ 4,452,025
Expense Total	\$ 4,114,634	\$ 2,482,355	\$ 2,560,766	\$ 5,646,724
<b>Fund Balance - Ending</b>	<b>\$ 2,951,685</b>	<b>\$ 2,685,588</b>	<b>\$ 3,136,643</b>	<b>\$ -</b>

Gain/(Use) of Fund Balance	\$ 306,555	\$ (266,097)	\$ 451,054	\$ (2,896,724)
----------------------------	------------	--------------	------------	----------------

Adopted Budget	\$ 5,646,724
----------------	--------------

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
10275 - Hotel / Motel Tax Fund	\$ 4,114,634	\$ 2,482,355	\$ 2,560,766	\$ 5,646,724
<b>Expense Total</b>	<b>\$ 4,114,634</b>	<b>\$ 2,482,355</b>	<b>\$ 2,560,766</b>	<b>\$ 5,646,724</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 for FY20 should be stabilized 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 in the near future.

# Human Resources

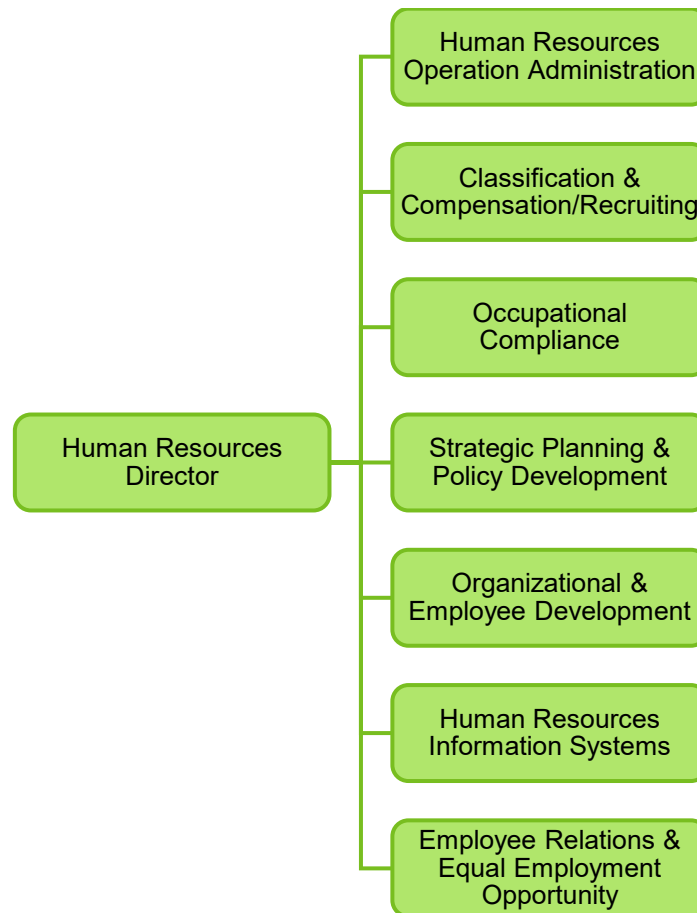
## Mission Statement

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

## Description

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

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 2,888,673	\$ 2,986,311	\$ 2,789,227	\$ 2,994,380
52 - Purch / Contr Svcs	\$ 896,423	\$ 800,589	\$ 840,888	\$ 1,463,751
53 - Supplies	\$ 23,973	\$ 21,769	\$ 33,308	\$ 25,480
54 - Capital Outlays	\$ 1,921	\$ 1,029	\$ 623	\$ -
55 - Interfund Charges	\$ 8,124	\$ 4,510	\$ 2,053	\$ 2,270
<b>Expense Total</b>	<b>\$ 3,819,114</b>	<b>\$ 3,814,207</b>	<b>\$ 3,666,099</b>	<b>\$ 4,485,881</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
01510 - Human Resources & Merit Sys	\$ 2,768,554	\$ 2,771,099	\$ 2,628,999	\$ 2,839,708
01520 - Employee Health Clinic	\$ 586,393	\$ 560,649	\$ 604,909	\$ 592,655
01525 - Training & Development	\$ 464,167	\$ 482,460	\$ 432,191	\$ 1,053,519
<b>Expense Total</b>	<b>\$ 3,819,114</b>	<b>\$ 3,814,207</b>	<b>\$ 3,666,099</b>	<b>\$ 4,485,881</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	32	33	35	NA
Funded	32	33	34	37

## Goals and Objectives

**Goal #1:** Strengthen financial stability.

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

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

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

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

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

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

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

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

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

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

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

**Goal #3:** Support competitive compensation for employees.

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

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

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

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

**Goal #4:** Increase Police Staffing in Support of Efforts to Reduce Crime and Make Neighborhoods Safer.

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

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

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

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

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

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

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

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

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

**Goal #6:** Improve Workplace Productivity.

**Objective #6A:** Streamline HR processes and increase productivity through technology enhancements enabling HR professionals to better serve as business consultants/partners to customer departments.

**Objective #6B:** Recruit, develop and contribute to retaining a quality workforce that will enhance each department's ability to achieve desired results.

**Objective #6C:** Contribute to improving countywide employee morale through HR sponsored events that highlight customer service.

**Objective #6D:** Ensure occupational compliance policies and programs contribute to health and wellness of employees.

**Objective #6E:** Advocate services offered through Employee Assistance Program (EAP) and coordinate related training based on utilization and trends.

**Objective #6F:** Host HR team building activities and issue quarterly spot awards as appropriate in 2019.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
60% of employees attaining a minimum 4 hours of training per year (Executive Branch)	10%	33%	25%	60%
Percent of employees attaining minimum 6-8 hours of customer service training (Executive Branch) per year *minimum 2 hours as of 2017	17%	19%	9%*	25%
# hours of manager/supervisor training	1,866	5,454	8,859	7,500
# hours of leadership development training offered	2,340	2,280	2,400	2,400
% of departments participating in Annual Customer Service program and Bi-Annual Employee Recognition Award Programs *	79%	87%	92%	92%
# of front-line employees and supervisors (Impact group) receiving customer service training (Executive Branch) - Moran Consulting*	N/A	650	New metric*	650
% of surveys received from supervisors acknowledging improved employee performance post training by department (Executive Branch)	N/A	N/A	N/A	55%
% of employees evaluated (Executive Branch)	40%	65%	47%	60%
Increase % of departments participating in rewards programs by 5% annually until full participation achieved	18%	1%	1%	2%
Host morale-building initiatives and events	4	4	5	5
5 Wellness/Work-life balance initiatives planned and implemented	5	0	8	5
75% of Policy Council survey respondents expressed increased awareness and understanding of HR policies and practices	75%	95%	95%	75%
# HR policy Council Meetings	4	4	4	4
# HR onsite visit to worksites	198	228	223	184
% disciplinary hearing appeals, merit system council reviews and grievances upheld	80%	76%	58%	80%
Automate and/or improve HR processes and/or forms	5	7	16	5
51 Average days from requisition to employment offer. Prior to 2015, 21 average days to refer candidates for employment from receipt to fill request	51	51	40	51
% HR Professionals nationally certified	84%	94%	89%	90%
Employee turnover rate vs. national average	15.00%	16.00%	12.03%	21.00%
# Sworn Police Hired		64	93	100

## Points of Interest

- Updated Human Resource's Strategic Plan (2018 – 2020) to support CEO priorities, input solicited from entire HR staff.
- Implemented pay increases for county employees.
  - 3% for eligible employees April 2018.
  - \$14 per hour minimum wage April 2018.
  - 4% for sworn public safety and related classifications November 2018.
- Successfully completed Pay and Class Study with conclusion of the Employee Review Process.
  - Less than 1% of employees appealed job placements.
- Partnered with public safety to hire 123 police, 128 fire and 19 E-911 employees.
- Enhanced employee development.
  - Two-day *Stepping Up* supervisory training.
  - Three-day management class.
  - 10-month Bright Future Leadership Development Program.
- Successfully conducted executive recruitment for departments, saving county \$20-30K per search by performing services in-house.
  - Directors - Recreation, Parks and Cultural Affairs, Public Works, Facilities and Police Chief.
  - Deputy Director – Beautification.
  - Assistant Directors - Roads & Drainage and Sanitation.
- Revamped Drug & Alcohol policy clarifying responsibilities for department and employees.
  - Exceeded 2018 federal DOT testing requirement of 25% drugs/10% alcohol.
  - Ensured correct classifications pulled for random testing.
- Transitioned 91 Parks temporary workers to regular, part-time in conjunction with \$14 an hour minimum wage.
- Partnered with Fleet Management and Georgia Piedmont Technical College to establish automotive apprenticeship program to create recruiting pool.
- Increased department participation in employee recognition programs from 27 to 33.
- Expanded targeted training opportunities.
  - 20% workforce trained in Sexual Harassment Prevention.
  - Increased from 6 to 16 onsite department specific training.
- Conducted draft assessment of salary compression and market alignment issues.
  - Beautification crew leaders.
  - Library classifications.
  - Sanitation equipment operator series.



- Watershed classifications.
  
- Updated 13 policies (i.e., temporary appointment, re-employment HR service time calculation, drug & alcohol, on-call, hazardous duty pay, etc.).

# Human Services

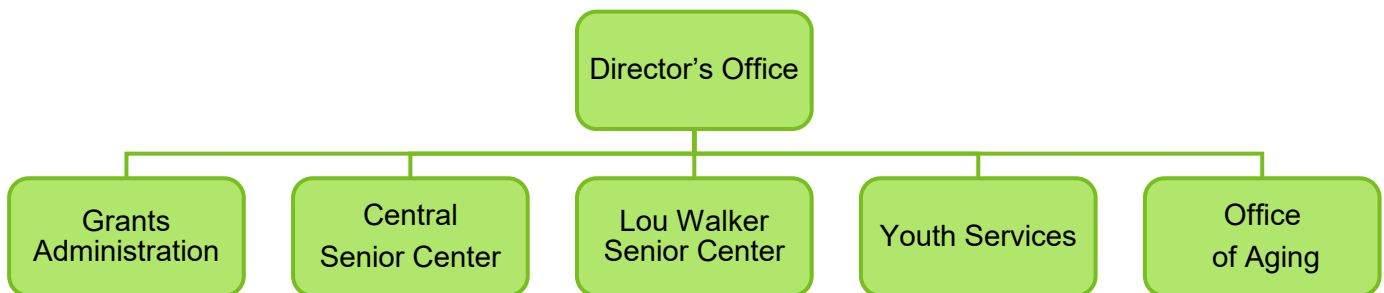
## Mission Statement

The mission of DeKalb County Human Services Department is to 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 "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 grants management of the Human Services Grants program. The division oversees and monitors over 48 nonprofit grants to providers from domestic violence to youth services and a number of other disciplines.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 2,335,426	\$ 2,777,387	\$ 2,624,122	\$ 2,773,301
52 - Purch / Contr Svcs	\$ 1,270,137	\$ 1,538,057	\$ 1,448,055	\$ 1,814,649
53 - Supplies	\$ 152,567	\$ 110,071	\$ 134,472	\$ 119,011
55 - Interfund Charges	\$ 22,276	\$ 56,396	\$ 99,801	\$ 27,145
61 - Other Fin. Uses	\$ 1,312,805	\$ 1,467,808	\$ 1,492,808	\$ 1,467,808
<b>Expense Total</b>	<b>\$ 5,093,211</b>	<b>\$ 5,949,720</b>	<b>\$ 5,799,258</b>	<b>\$ 6,201,914</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
07510 - Administration	\$ 1,175,969	\$ 1,437,492	\$ 1,660,203	\$ 1,607,171
07520 - Lou Walker Senior Center	\$ 1,186,831	\$ 1,246,714	\$ 1,277,984	\$ 1,333,450
07530 - Senior Citizens	\$ 1,706,738	\$ 1,862,573	\$ 1,448,139	\$ 1,737,233
07540 - Central Center	\$ 372,461	\$ 637,697	\$ 372,933	\$ 483,242
07550 - Office of Youth Services	\$ 651,212	\$ 765,243	\$ 734,236	\$ 730,267
07531 - South DeKalb Senior Center	\$ -	\$ -	\$ 85,945	\$ 84,721
07532 - North DeKalb Senior Center	\$ -	\$ -	\$ 69,416	\$ 67,500
07533 - Lithonia Senior Center	\$ -	\$ -	\$ 71,855	\$ 80,879
07534 - DeKalb Atlanta Senior Center	\$ -	\$ -	\$ 78,546	\$ 77,450
<b>Expense Total</b>	<b>\$ 5,093,211</b>	<b>\$ 5,949,720</b>	<b>\$ 5,799,258</b>	<b>\$ 6,201,914</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	29	33	39	NA
Funded	31	32	35	34

## Goals and Objectives

**Goal #1:** Volunteer Program with an Intergenerational Focus.

**Objective #1A:** To partner with American Association of Retired Persons (AARP) and United Way of Greater Atlanta (UWGA) in recruiting volunteers for Meals and Wheels and RSVP.

**Goal #2:** Expand Youth Services Programs.

**Objective #2A:** To develop and implement youth programs with a focus on intervention in areas of Education, Youth Mental Health & Wellness, Youth Safety & Risky Behavior and Youth Homelessness.

**Objective #2B:** Implement youth model as presented in PECS and approved for 2020 to serve 8,000 youth countywide.

**Objective #2C:** Develop (1) new program for youth and grandparents.

**Objective #2D:** Reduce youth delinquency by collaborating with Juvenile courts to increase referrals to OYS programs.

**Objective #2E:** Implement (1) new RISE Up program in District 4.

**Goal #3:** To expand quality programming and services to enhance a state of wellbeing to the senior center members and the senior community.

**Objective #3A:** Increase the programs with various levels and types of activities to enable members to become more agile and reduce the risk of premature death related to health and inactivity.

**Objective #3B:** Central DeKalb Senior Center (CDSC) will increase membership to 825 members in 2020.

**Objective #3C:** CDSC will partner with North DeKalb Senior Center in events in 2020.

**Objective #3D:** CDSC will add 5 more community partners in 2020.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal (Est.)
Recruiting of volunteers	N/A	N/A	N/A	5 healthcare partnerships by 7/2020; reduction of food insecurity by 12/20
Creation of Youth Programs	N/A	N/A	N/A	17 new programs
Expansion of new classes for senior centers and offer satellite classes to home bound seniors that live in residential facilities	N/A	N/A	N/A	4 new classes
Providing transportation options to older adults residing in DeKalb County	N/A	N/A	N/A	30 participants 5 drivers
Increase community relationships and grow rentals and volunteers	N/A	N/A	N/A	Rental income is increased by 10%
Food vendors attend/participate in 100% of mandatory foodservice meetings and conference calls	N/A	N/A	N/A	100% meeting participation and attendance
Less than 10% of the clients refuse the meals	N/A	N/A	N/A	90% of clients are satisfied with their meals

## Points of Interest

- Established a Human Services Headquarters - which brought thirty-three staff members together under one roof for the first time to launch a new Human Services delivery strategy.
- Developed a Marketing Plan and rebranded the Department's marketing materials, established a database of community partners and stakeholders for the Department and created the Department's first electronic newsletter.
- Awarded \$2.1 million in grant funding from the Atlanta Regional Commission for the provision of senior services in DeKalb County.
- 95% completion of renovation project and facility upgrades of classroom additions and enhancement of aquatics locker rooms at the Lou Walker Senior Center.
- Expanded community partnerships by collaborating with the United Way for intergenerational programming and secured \$43,500 in the new grant funding.
- Enhanced facility operations by implementing platform for virtual classes.
- Increased the number of volunteers from 150 to 189 equating to 12,921 working hours providing a monetary savings of \$307,509.
- Developed a Transportation App as part of the DeKalb Aging Database that will allow seniors to use a digital format to access on-demand transportation for quality of life trips. The value of this application was formally recognized by the Georgia Department of Aging Services as a revolutionary tool that can be utilized in a variety of capacities to enhance the delivery of aging services.
- Central Dekalb Senior Center has grown in every area by 30 percent increase each year since it was opened in 2015. In 2018 there were 133 classes and special programs but in 2019 the number of classes, special programs totaled 205 due to increased community outreach, community partnerships and being recognized for the quality of our programs as another lifelong learning experience in the area.
- Created a Dementia Friendly DeKalb County in 2020 by partnering with local nonprofit organizations and using focus group to teach Dementia Friends Information Sessions. Taught Dementia Sessions to 100 people including DeKalb County staff and local community folks including 30 members of DeKalb's Youth Commission. DeKalb is the first county in the State of Georgia to teach this session to the youth.
- Recruited 80 DeKalb seniors as volunteer tutors for the UWGA/AARP Experience Corps tutoring program. Implemented the program in partnership with UWGA and AARP – over 40 children being tutored. Completed first volunteer appreciation event December 2019.
- Received additional grant from Thanks Mom & Dad Foundation to continue creating Senior Centers Without Walls program where exercise classes are videotaped and listed on YouTube and DCTV for seniors who are homebound. All four neighborhood centers will have classes recorded and available for viewing in 2020.
- Completed food security grant for South DeKalb and provided additional meals for over 600 families (goal was 75) and provided over 2100 bags of food and goal was 1600.
- Completed Human Services Resource Guide that lists healthcare, food pantries and general health information for DeKalb seniors.
- **University Bridges/ Life Prep:** The Office of Youth Services took 30 students to Savannah State University, Georgia Southern University (Statesboro Campus and Savannah Campus) during the 2019 Spring Break. During the college tour, students were able to explore their educational interest by attending classes with campus

leaders. The universities also encouraged students to apply by waiving the application fee and making on-the-spot decisions for program participants. Overall 20 students were accepted to Savannah State University and Georgia Southern University for the 2019-2020 academic year! The program also expanded to two additional DeKalb County High Schools to work with a new cohort of youth. The University Bridges program, in conjunction with Life Prep, was able to facilitate year-round sessions based on college readiness and life skills for the workforce.

- **Baby Box:** 2019 Emory Decatur Hospital's Maternity Department elected to expand services throughout the hospital – which has increased access to nearly 300 expecting parents monthly. Focus group will include babies born to teen mothers, Neonatal Intensive Care Unit, and referrals from the Social Work Department of parents whom have expressed lack of safe sleeping space.
- **Youth De-Coded:** During 2019 Youth De-Coded was featured during summer camps at REACH for Excellence, Clarkston Community Center, Center for Pan-Asian Community Services & serviced nearly 70 students during the summer months. In addition, Youth De-Coded expanded to Global Youth Village & was offered during the academic school setting.
- **Project One80:** Project One80 was featured as the mental health and wellness program for three DeKalb County School After-School programs and one DeKalb County community-based organization. Expanding to serve more than 86 youth at Jolly Elementary, 97 youth at Freedom Middle School, 25 youth at Clarkston High School, and 31 youth at Clarkston Community center during the school session, and more than 70 youth at Clarkston Community Center during the summer months.
- **Girls Clubhouse:** Attracting nearly 50 DeKalb girls ages 13-18, Girls Clubhouse facilitated programming in the areas of personal, social and professional development and training skills. Workshops included, self-discovery, body image, bullying, emotional wellbeing, communication, and much more. At the request of the Girls Clubhouse members the program expanded to a year-round program, to include once a month Saturday session during the school semesters.
- **Safe Kids:** In May, our office partnered with Fire Rescue Department, Safe Routes to School and DeKalb County Recreation, Parks and Cultural Affairs and Fire Recuse hosted a bike rodeo for over 100 youth in the community. The Bike Rodeo was located at Wade Walker Park YMCA. Participants received helmets and bike certifications after completing the obstacle course.
- 80% of waiting list for the neighborhood senior centers has been exhausted.
- The Department has created new partnerships with Jewish Family & Career Services to pilot a senior companionship program.
- The Department has transitioned to two emergency meal providers for congregate and Home Delivered meals.
- The Office of Aging implemented a Home Delivered Meals mail order process.
- Over 8,000 youth participated in programming, events, and services by Human Services /Office of Youth in 2019.
- MIECHV (Maternal Infant Early Childhood Home Visiting) served 1,002 families in DeKalb County in FY2019 through the First Steps Program (a resource and referral services offered free to any pregnant woman or caregiver with children ages 5 and under residing in the county) and exceeded Home Visiting service goals, by providing evidenced-based Parents as Teachers/Early Start Home Based Option Services to 195 families (goal for FY2019 was 147 families). Home Visiting provides hands on parent education in the home to improve the health and well-being of young children and their families.



# Innovation and Technology

## Mission Statement

The Department of Innovation and Technology will deliver excellent solutions to provide citizens, the business community, and county staff with convenient access to appropriate technology and services.

## Description

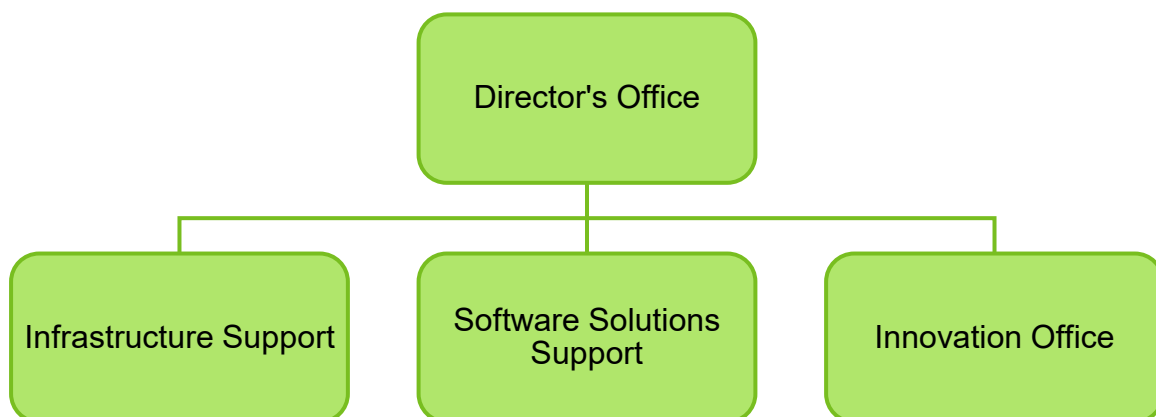
DeKalb County's Department of Innovation and Technology (DoIT) provides executive-level leadership for the county's information technology (IT) strategic planning, deliver technology services to county departments and agencies, and coordinates information technology initiatives across the organization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

The department is the central managing department for all computer, software, network, telecommunications, information technology strategic planning, and IT security functions. Telecommunications and infrastructure functions include upgrade and maintenance of the county's data and voice networks, management of local and long-distance telephone services, and administration of wireless networking, devices, and contracts.

The department develops specifications for desktop and mobile computing and provides help desk support for those devices. The management of application, file, and print servers' balances security, performance, capacity, and economies of licensing to ensure an effective and safe computing environment for the county's internal and public information customers.

Information technology projects are planned, implemented, and managed for internal and public-facing applications, ranging from financial management and procurement, to court case management, property appraisal and taxation, and public safety applications, to name only a subset.

## Organizational Chart





## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 7,584,782	\$ 7,789,568	\$ 7,079,332	\$ 7,587,197
52 - Purch / Contr Svcs	\$ 12,208,293	\$ 13,645,793	\$ 15,146,069	\$ 16,256,970
53 - Supplies	\$ 118,275	\$ 136,752	\$ 141,874	\$ 140,186
54 - Capital Outlays	\$ 1,115,617	\$ 1,080,374	\$ 898,330	\$ 854,806
55 - Interfund Charges	\$ 35,884	\$ 56,493	\$ 35,881	\$ 40,226
61 - Other Fin. Uses	\$ -	\$ -	\$ 300,000	\$ -
<b>Expense Total</b>	<b>\$ 21,062,851</b>	<b>\$ 22,708,980</b>	<b>\$ 23,601,485</b>	<b>\$ 24,879,385</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
01605 - Administration	\$ 20,908,189	\$ 22,693,415	\$ 23,601,485	\$ 24,879,385
01620 - Telecommunications	\$ 154,663	\$ 15,565	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 21,062,851</b>	<b>\$ 22,708,980</b>	<b>\$ 23,601,485</b>	<b>\$ 24,879,385</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	71	70	75	NA
Funded	71	72	76	76

## Goals and Objectives

**Goal #1:** To focus on improving customer service.

**Objective #1A:** Provide world class solutions and services that meet end user needs.

**Objective #1B:** Resolve service issues on the first call or visit.

**Goal #2:** To support competitive compensation for all employees.

**Objective #2A:** Ensure appropriate hours of technical and professional training for IT staff.

**Objective #2B:** Deploy collaboration tools that enable employees to be more productive.

**Goal #3:** To improve financial stability.

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

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

## Performance Measures

Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Est/Goal
End User Customer Satisfaction	4.35	4.85	4.8	4.8
Obtain First Call Resolution	75%	91%	90%	90%
Complete Service Requests within SLA	90%	92%	92%	92%
Deliver IT Projects At Or Under Budget	100%	100%	100%	100%
Deliver IT Projects within Timeline	95%	100%	100%	100%
Assign Service Tickets w/in 4 hours of receipt	88%	97%	95%	95%
Ensure Email System Available (Uptime)	100%	100%	99.99%	99.99%
Ensure Devices Can Use County Website	100%	100%	100%	100%
Educate Employees Via IT Security Newsletters	12	12	12	12
Technical and Professional IT Staff Training Hours (Annual)	N/A	3780	3400	3400

## Points of Interest

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

# Internal Audit

## Mission Statement

The purpose of the Office of Independent Internal Audit is to provide independent, objective, insightful, nonpartisan assessment of the stewardship or performance of policies, programs and operations in promoting efficiency, effectiveness and integrity in DeKalb County Government, and to accomplish this through financial audits, performance audits, inquires, investigations and reviews.

## Description

The Office of Independent Internal Audit (OIIA) was established in accordance with House Bill 599 (2015 Georgia Laws 3826), enacted by the Georgia General Assembly signed into Law on May 12, 2015. The OIIA consists of the Chief Audit Executive (CAE) and the assistants, employees and personnel as deemed necessary by the CAE for the efficient and effective administration of the affairs of the office, and over whom the CAE will have the sole authority to appoint, employ and remove.

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

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

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 933,394	\$ 1,236,243	\$ 1,200,851	\$ 1,632,866
52 - Purch / Contr Svcs	\$ 86,850	\$ 225,537	\$ 210,934	\$ 271,300
53 - Supplies	\$ 45,913	\$ 7,309	\$ 11,888	\$ 10,000
54 - Capital Outlays	\$ 23,101	\$ 2,917	\$ 7,676	\$ 5,000
57 - Other Costs	\$ 397	\$ -	\$ -	\$ 11,000
61 - Other Fin. Uses	\$ -	\$ -	\$ 6,520	\$ 6,520
<b>Expense Total</b>	<b>\$ 1,089,656</b>	<b>\$ 1,472,006</b>	<b>\$ 1,437,870</b>	<b>\$ 1,936,686</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
00510 - Internal Audit Office	\$ 1,089,656	\$ 1,472,006	\$ 1,437,870	\$ 1,936,686
<b>Expense Total</b>	<b>\$ 1,089,656</b>	<b>\$ 1,472,006</b>	<b>\$ 1,437,870</b>	<b>\$ 1,936,686</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	13	12	14	NA
Funded	13	13	14	16

## Goals and Objectives

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

**Objective #1A:** To identify statutory compliance requirements.

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

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

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

## Performance Measures

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

## Points of Interest

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

# Juvenile Court

## Mission Statement

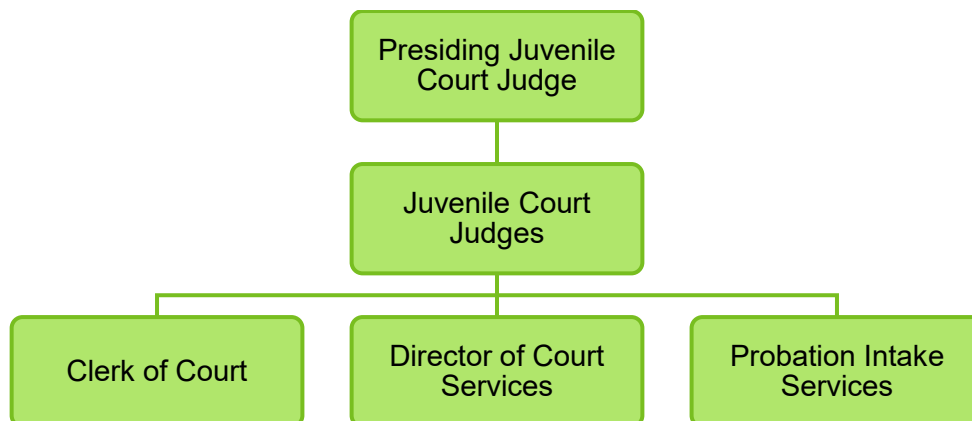
The mission of the DeKalb County Juvenile Court is to protect the best interests of the child and the community, to restore the lives of children who have been neglected or abused, to redirect children who have admitted to or have been found in violation of the law to become law-abiding citizens and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

## Description

The Juvenile Court has exclusive jurisdiction over juvenile matters concerning any child who is alleged to be delinquent, in need of services or dependent. It also has jurisdiction over juvenile traffic offenses and special matters transferred to the Court from Superior and Probate Courts. Five judges conduct all hearings. The Probation Division, which operates 24 hours a day, screens all children referred to the Court for further detention and processes charges, which are filled with the Court. This division also assesses, prepares social histories for, and supervises children who are placed on formal or informal probation by the Court. The Clerk's Division is responsible for maintaining all original records for the Court, including legal financial, and electronic images. This division also prepares and submits required paperwork and records to appellate courts. The Administrative Division provides support to the entire Court, including human resource management, budget, benefits, training, procurement, grant management, and computer services to support the court's operations.

The Juvenile Services Fund accounts for funds received under a Georgia law which allowed supervision fees (O.C.G.A. § 15-11-37) to be charged for certain probation services. Juvenile Court uses these fees for housing in non-secure residential facilities, educational and tutorial services, counseling and diagnostic testing, mediation, transportation to and from court ordered services, truancy intervention, restitution programs, job development or work experience programs, community services and any other service or program needed to meet the best interests, development and rehabilitation of a child.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 5,908,908	\$ 6,146,580	\$ 5,743,667	\$ 6,245,830
52 - Purch / Contr Svcs	\$ 1,252,633	\$ 1,489,738	\$ 1,576,714	\$ 1,443,177
53 - Supplies	\$ 68,598	\$ 52,273	\$ 43,264	\$ 67,177
54 - Capital Outlays	\$ -	\$ -	\$ 82,541	\$ -
55 - Interfund Charges	\$ 5,565	\$ 7,096	\$ 4,290	\$ 8,310
<b>Expense Total</b>	<b>\$ 7,235,704</b>	<b>\$ 7,695,687</b>	<b>\$ 7,450,475</b>	<b>\$ 7,764,494</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
03410 - Administration	\$ 4,614,651	\$ 5,013,286	\$ 5,198,903	\$ 5,489,854
03420 - Probation Services	\$ 2,621,053	\$ 2,682,401	\$ 2,251,572	\$ 2,274,640
<b>Expense Total</b>	<b>\$ 7,235,704</b>	<b>\$ 7,695,687</b>	<b>\$ 7,450,475</b>	<b>\$ 7,764,494</b>

### Juvenile Services Fund

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 45,332	\$ 59,129	\$ 66,446	\$ 72,259
34 - Charges for Services	\$ 65,073	\$ 58,998	\$ 44,203	\$ 47,000
36 - Investment Income	\$ 654	\$ -	\$ -	\$ -
Revenue Total	\$ 65,727	\$ 58,998	\$ 44,203	\$ 47,000
52 - Purch / Contr Svcs	\$ 43,538	\$ 51,682	\$ 35,237	\$ 109,259
61 - Other Fin. Uses	\$ 8,391	\$ -	\$ 10,000	\$ 10,000
Expense Total	\$ 51,929	\$ 51,682	\$ 45,237	\$ 119,259
<b>Fund Balance - Ending</b>	<b>\$ 59,129</b>	<b>\$ 66,446</b>	<b>\$ 65,413</b>	<b>\$ 0</b>

Gain/(Use) of Fund Balance	\$ 13,798	\$ 7,317	\$ (1,034)	\$ (72,259)
----------------------------	-----------	----------	------------	-------------

Adopted Budget	\$ 119,259
----------------	------------

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	73	79	79	NA
Funded	77	83	80	80

## Goals and Objectives

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

**Objective #1A:** The Court will continue to partner with DeKalb County School System to provide school-based probation programs that are designed to develop better

probation programs that address offenders' needs and reduce recidivism, by improving probation success rates.

**Objective #1B:** To reduce truancy and assist the schools with developing programs to improve educational outcomes and graduation rates.

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

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

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

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

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

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

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

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Delinquent	2,956	2,103	2,111	2,254
Deprived (Dependency)	1,047	844	851	1,142
Children in Need of Services	1,013	1,014	719	960
Special Proceedings	144	95	218	114
Traffic	318	265	275	389
Warrants	777	403	250	476

## Points of Interest

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



# Law

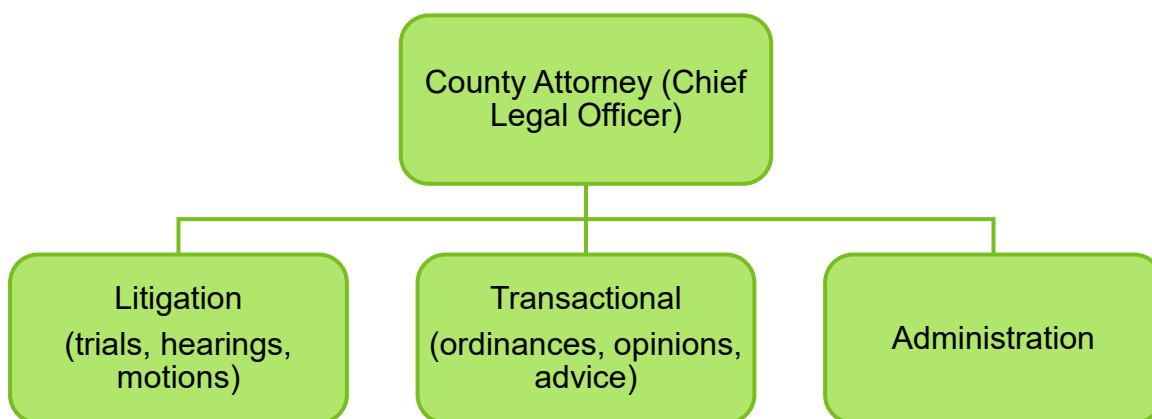
## Mission Statement

To deliver high quality, cost beneficial legal services to the Chief Executive Officer, Board of Commissioners, DeKalb County departments, elected officials, and related organizations as needed. The Law Department strives to take a proactive, professional approach with the county governing authority and their staffs to create an environment that successfully anticipates legal issues and establishes the best way to efficiently and timely resolve those issues and county needs.

## Description

The Law Department is responsible for the legal affairs of the county government under the direction of the County Attorney, who serves as the Chief Legal Officer of DeKalb County. As the primary Legal Advisor to the Chief Executive Officer, Board of Commissioners, county elected officials, Board of Health, and the county departments, the county attorney is responsible for administering all legal services, managing and coordinating all litigation matters, providing legal advice/opinions on matters of county business and the creation and interpretation of ordinances. Moreover, the county attorney represents the county's legal position with other jurisdictions and entities, reviews all contracts to which the county is party, reviews all legislation pertinent to the affairs of county government, represents the county in all court cases including responsibility for associated trial research and preparation, and prosecutes development code violations.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 3,665,866	\$ 3,581,601	\$ 3,492,913	\$ 4,134,226
52 - Purch / Contr Svcs	\$ 631,657	\$ 579,134	\$ 342,469	\$ 541,450
53 - Supplies	\$ 81,788	\$ 73,277	\$ 91,551	\$ 107,376
54 - Capital Outlays	\$ 9,439	\$ 67,872	\$ 49,704	\$ 112,080
55 - Interfund Charges	\$ -	\$ -	\$ -	\$ 3,574
<b>Expense Total</b>	<b>\$ 4,388,749</b>	<b>\$ 4,301,885</b>	<b>\$ 3,976,637</b>	<b>\$ 4,898,706</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
00310 - Law Department	\$ 3,726,847	\$ 3,668,799	\$ 3,245,568	\$ 3,987,441
00311 - Infrastructure Support	\$ 661,902	\$ 633,086	\$ 731,069	\$ 911,265
<b>Expense Total</b>	<b>\$ 4,388,749</b>	<b>\$ 4,301,885</b>	<b>\$ 3,976,637</b>	<b>\$ 4,898,706</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	27	24	24	NA
Funded	30	34	34	34

## Goals and Objectives

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

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

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

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

**Goal #3:** Promptly review contracts.

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

## Performance Measures

Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Est/Goal
Total Files Pending	1,125	1,338	1,730	1,750
Total Files Opened	1,250	1,189	1,425	1,480
Total Files Closed	1,624	887	875	900
Legal Opinions and Ordinances Requested	175	150	141	180
Litigation Files Opened	330	335	464	485
Litigation Files Closed	434	241	229	300
Tax Appeals Opened	94	132	201	215
Tax Appeals Closed	146	83	81	100
Demands (Claims Received)	128	125	224	200
Contracts & Agenda Items Received	498	460	600	625

### Points of Interest

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

# Library

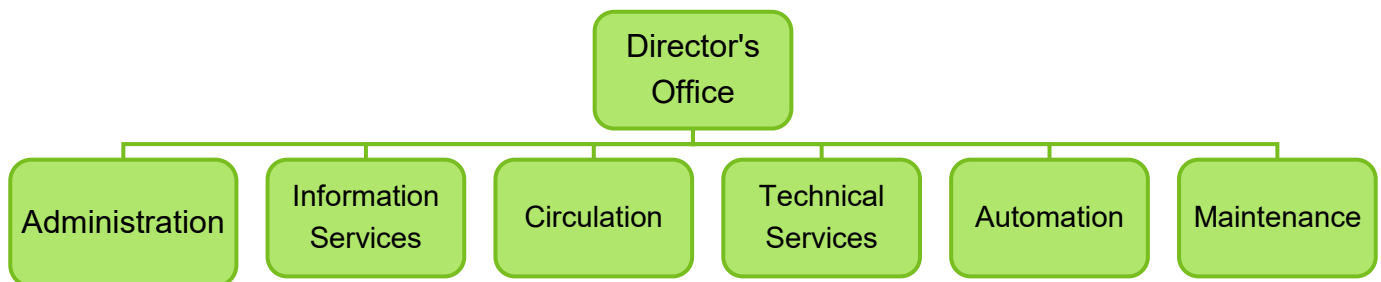
## Mission Statement

DeKalb County Public Library is a place to grow. The library enlightens and enriches the people of DeKalb County by providing responsive, dynamic services that meet the changing informational, educational and recreational needs of a diverse community.

## Description

DeKalb County Public Library provides information, educational resources, recreational reading, literacy services and literary programs to DeKalb County residents through its system of 22 branch libraries and online virtual eBranch. Services to the public are supported by the Library Administrative Center. The Library offers a collection of nearly 1 million books, magazines, newspapers, music CDs, DVDs, eBooks, audiobooks and electronic resource databases. The Library employs a highly trained staff of professional librarians supported by paraprofessional staff to locate materials and answer reference questions using electronic and print resources. Library staff also plan, provide and implement a large variety of programs to meet the needs of library branch communities. Programs range from story-times, specifically designed to build and foster early literacy skills, to job searching classes, to cultural events and exhibits, to author talks presented by the Georgia Center for the Book. The Library also supports a network of over 900 personal computers and offers extensive electronic resources accessible from inside and outside the Library through the Library's website. Additionally, the Library offers numerous public meeting spaces, including multi-purpose rooms, conference rooms, small study spaces and two theater style auditoriums.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 14,124,471	\$ 14,859,692	\$ 15,320,418	\$ 16,697,905
52 - Purch / Contr Svcs	\$ -	\$ 122,400	\$ 22,500	\$ 130,174
53 - Supplies	\$ 776,505	\$ 2,014,386	\$ 1,953,954	\$ 1,953,954
55 - Interfund Charges	\$ 31,512	\$ 30,188	\$ 36,537	\$ 38,036
57 - Other Costs	\$ 1,836,240	\$ 1,921,238	\$ 1,967,236	\$ 1,921,240
<b>Expense Total</b>	<b>\$ 16,768,728</b>	<b>\$ 18,947,904</b>	<b>\$ 19,300,645</b>	<b>\$ 20,741,309</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
06810 - Administration	\$ 4,267,741	\$ 4,593,362	\$ 4,523,701	\$ 7,313,857
06820 - Information Services	\$ 5,600,208	\$ 5,720,408	\$ 5,781,988	\$ 5,291,586
06830 - Circulation	\$ 4,228,954	\$ 4,475,686	\$ 4,777,144	\$ 4,184,625
06840 - Technical Services	\$ 1,209,155	\$ 2,544,503	\$ 2,661,366	\$ 2,581,486
06850 - Automation	\$ 355,108	\$ 394,370	\$ 455,819	\$ 401,402
06860 - Maintenance & Operations	\$ 1,107,562	\$ 1,219,576	\$ 1,100,627	\$ 968,354
<b>Expense Total</b>	<b>\$ 16,768,728</b>	<b>\$ 18,947,904</b>	<b>\$ 19,300,645</b>	<b>\$ 20,741,309</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	236	239	244	NA
Funded	230	239	228	228

## Goals and Objectives

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

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

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

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

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

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

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

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

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal (Est.)
PC Sign-Ins	1,398,125	1,243,533	887,505	885,552
In-House Use	295,065	378,196	292,592	311,880
Materials Checked Out	2,700,268	3,737,792	3,071,581	3,342,964
eBranch hits	3,250,875	3,137,289	2,840,109	2,831,288
Patron Visits (Walk-In)	2,504,130	2,316,652	2,311,975	2,370,480
Professionalism and Courtesy Survey Rating	5	5	5	5
Programs Provided by Library	5,857	6,122	6,321	6,116
Programs Provided by Library - Attendance	129,809	119,349	113,792	105,620
Active Borrowers	200,321	195,711	189,912	189,538
Registered Users - New and Renewed Patrons	39,156	50,294	70,690	99,452
Voter Registration	24,817	18,448	19,075	23,988
WiFi	304,952	291,564	287,657	353,992
eCirculation	232,258	325,980	618,948	701,128

## Points of Interest

- Opened new County Line-Ellenwood Library in May 2019.
- Renovation of Stone Mountain - Sue Kellogg Library started in summer 2019.
- Saw a 12% increase in circulation of library materials in FY-2019 when compared to previous year.
- Recognized as Georgia Public Library of the Year for 2018 by Georgia Public Library Service in ceremony at the Georgia State Capitol in February 2019.

# Magistrate Court

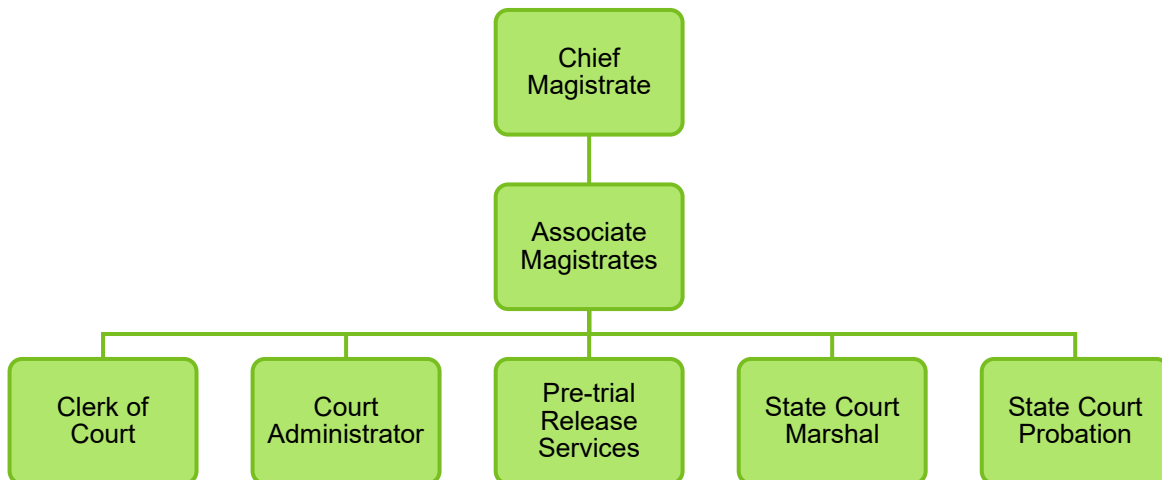
## Mission Statement

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 committed for trial in a court of competent jurisdiction. The Criminal Division is available to county, city and other law enforcement agencies 24 hours per day, seven days per week and is open to the public sixteen hours per day, seven days per week. The Court hears dispossessory actions, garnishment actions, small claims, where the amount to be claimed does not exceed \$15,000, and nuisance abatement actions, code enforcement matters, animal control cases and criminal ordinance violations.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 3,354,810	\$ 3,447,873	\$ 3,532,934	\$ 3,677,682
52 - Purch / Contr Svcs	\$ 178,283	\$ 167,330	\$ 194,523	\$ 216,695
53 - Supplies	\$ 64,215	\$ 53,236	\$ 52,393	\$ 57,514
54 - Capital Outlays	\$ 15,578	\$ 5,767	\$ 10,361	\$ -
55 - Interfund Charges	\$ 7,299	\$ 12,663	\$ -	\$ -
57 - Other Costs	\$ 154	\$ 2,985	\$ 775	\$ 3,000
61 - Other Fin. Uses	\$ 3,696	\$ -	\$ 255,867	\$ 12,000
<b>Expense Total</b>	<b>\$ 3,624,036</b>	<b>\$ 3,689,854</b>	<b>\$ 4,046,853</b>	<b>\$ 3,966,891</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
04810 - Magistrate Court	\$ 3,624,036	\$ 3,689,854	\$ 4,046,853	\$ 3,966,891
<b>Expense Total</b>	<b>\$ 3,624,036</b>	<b>\$ 3,689,854</b>	<b>\$ 4,046,853</b>	<b>\$ 3,966,891</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	15	18	24	NA
Funded	15	17	23	20

## Goals and Objectives

**Goal #1:** To establish a Self-Help Center to assist the over 70,000 self-represented litigants that require help with the access to justice and mandatory eFile court processes.

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

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

**Goal #2:** Increase access to justice by expanding hours at Criminal Division to 24 hours.

**Objective #2A:** To provide a judge to ensure that law enforcement and victims can obtain a warrant for all crimes, not a select few.

**Objective #2B:** To extend the hours that victims of domestic violence, and stalking can make an emergency request for a Temporary Protective Order.

**Goal #3:** To protect due process for defendants and to provide early victim notification related to all arrestees brought to the jail.



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

## Performance Measures

Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Est/Goal
Civil Suits (including Dispossessory Actions)			49,452	51,592
Garnishments			2,350	2,452
Ordinance cases			10,340	10,800
Arrest & search warrants			21,592	20,200
Pre-Trial defendant referrals			28,968	30,000
Misdemeanor Mental Health Court referrals			121	150
Misdemeanor Mental Health Court graduates			11	7

## Points of Interest

- To increase the efforts to Access to Justice, three Pre-Trial Release Officers were approved at mid-year budget to support the effort to release defendants who were only remaining in custody due to their inability to pay.
- DeKalb residents from 24 different zip codes graduated from the second annual DeKalb Magistrate Court's "People's Law School" in November, joining the 47 graduates from 2018 inaugural class.
- Mandatory upgrade requirement for the Magistrate Court website in order to make it 508 ADA Language Compliant and multilingual. Section 508 an amendment to the United States Workforce Rehabilitation Act requires that all federal agencies website content be accessible to people with disabilities.
- The Court added an additional judge to handle the increased needs to sit for five days per week.

# Medical Examiner

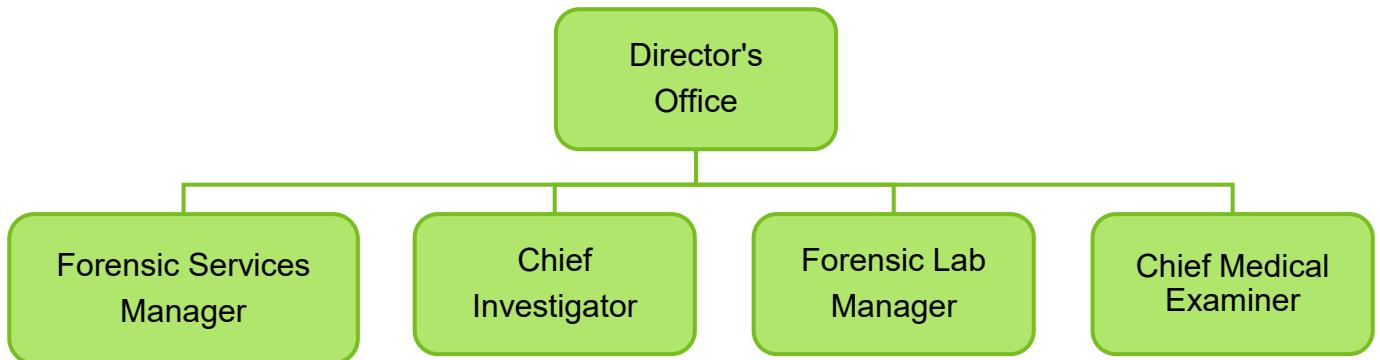
## Mission Statement

To provide comprehensive and exhaustive forensic death investigations and post mortem examinations into all manners of death for all people within our jurisdiction, as we are advocates for the dead, for it is not justice that we seek, but the truth in death so that justice may be served.

## Description

The Medical Examiner's Office conducts inquiries into reported deaths within the jurisdictional boundaries of DeKalb County, Georgia. This authority is outlined under the provisions of the Georgia Death Investigations Act (O.C.G.A. 45-16-20). These inquiries include, but are not limited to, deaths reported by medical institutions, deaths requiring scene investigations, postmortem examinations (autopsies), toxicology analysis, review of documents, and medical records.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 1,250,389	\$ 1,297,994	\$ 1,276,550	\$ 1,401,051
52 - Purch / Contr Svcs	\$ 858,415	\$ 1,259,855	\$ 1,261,838	\$ 1,312,194
53 - Supplies	\$ 115,889	\$ 132,465	\$ 94,671	\$ 131,941
54 - Capital Outlays	\$ 44,417	\$ 42,722	\$ 32,384	\$ 36,723
55 - Interfund Charges	\$ 112,886	\$ 117,781	\$ 115,077	\$ 138,010
<b>Expense Total</b>	<b>\$ 2,381,996</b>	<b>\$ 2,850,817</b>	<b>\$ 2,780,520</b>	<b>\$ 3,019,919</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
04310 - Medical Examiner	\$ 2,381,996	\$ 2,850,817	\$ 2,780,520	\$ 3,019,919
<b>Expense Total</b>	<b>\$ 2,381,996</b>	<b>\$ 2,850,817</b>	<b>\$ 2,780,520</b>	<b>\$ 3,019,919</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	16	15	15	NA
Funded	16	16	18	18

## Goals and Objectives

### Goal #1: High-Performing Government

**Objective #1A:** Invest in employee training and certification.

**Objective #1B:** Attain 100% response to all death scenes and death protocol reviews

**Objective #1C:** Enhance technology to facilitate increase communication with Internal and External Stakeholders

**Objective #1D:** Acquire NAME Accredited Recommended tools and supplies to enhance death scene investigations and postmortem examinations

**Objective #1E:** Research and Assess technology to enhance the post-mortem examination process

### Goal #2: Sustain and Improve County Owned Assets

**Objective #2A:** In collaboration with Facilities Management, Review and re-design the Administrative Building to maximize the use of overall space

**Objective #2B:** Collaborate with Facilities Management to create expanded access to the Medical Examiners Facility.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Reported Deaths Investigated without Significant Error.	1854	1923	1983	2115
Death Scene Responses and Investigations.	471	547	625	1125
Number of Postmortem Reports completed within 90 days from the time of the reported death.	96%	98%	98%	97%
Number of Postmortem Examinations completed within 60 days of the time of the reported death.	94%	95%	94%	95%
Number of Investigative Summeries compled within 90 days of the reported death.	94%	98%	98%	95%
Death Certificates completed within 60 days of the Accepted Jurisdiction.	94%	95%	96%	95%
Medical Examiner Investigative Personnel Attaining a minimum of 20 hours of P.O.S.T. Certification/ABMDI Training during the calendar year.	100%	100%	100%	100%
Reduction of on-the-job-injuries.	2	1	4	4
Maintain Budgetary Discipline within BOC Approved Allocated Funder per calendar year.	\$2,381,996	\$2,841,665	\$2,780,990	\$2,837,200.00
Amount of Revenue Collected.	\$55,822.00	\$51,608.00	\$36,214.00	\$20,950

## Points of Interest

- In 2019, the Investigative Division added two (2) additional Medical Examiners Investigator positions. This increase was to facilitate the following:
  1. Add an additional shift to eliminate overnight on call
  2. Reduce weekend on call to 8 hours on Saturday and Sunday
  3. Provides increase response to scenes
  4. Provides additional staffing for multiple scene response and difficult scene recovery
  5. Envisions a reduction of Law Enforcement and Fire Rescue/Paramedic on scene time
- In collaboration with Facilities Management, a new HVAC (Heating, Ventilation, Air Conditioning) System was designed, procured, and installed for the Forensic Laboratory Building. This new system provides the proper air flow exchanges, creates negative pressure to conduct examinations on probable cases, and requires the HEPA filters for a safe examination environment

- Further investment was made into the Forensic Laboratory Buildings longevity. Upon completion of the HVAC Project, an evaluation of the Forensic Laboratory Roof was done to ensure no additional moisture intrusion into the building. The results of that evaluation of resulted in a complete replacement.
- Additional enhancement in the facility led to the addition of an access ramp, examination station, wireless phone and internet access in the Body Recovery Building. This enhancement increased the number of examination stations to five (5). In the event of a mass fatality event, this will allow more cases to be completed simultaneously.
- The Medical Examiner's Office researched, acquired, and implemented a subscription-based Laboratory Information Management System, MDI Log. The acquisition of the new system allows:
  1. Provides access to the system anywhere web access can be obtained
  2. Provides a tool that provides web access, tracks data input, and generates reporting in accordance with standards set forth by the National Association of Medical Examiners N.A.M.E.
  3. System is cost effective so that it has minimal budget implications
- In early 2019, Departmental Employees expressed an interest in pursuing additional certifications, and post-secondary educational opportunities. In order to continue to promote these pursuits, the Medical Examiner's Office requested funding mid-year to invest in employee educational enhancements. The mid-year budget allocation was approved.
- The Medical Examiner's Office underwent inspection by the National Association of Medical Examiner. N.A.M.E. is the premier professional accrediting organization for Medical Examiner and Coroner's. Inspection of facility, personnel and certifications, process, case management, data collection and reporting, and current update policies and procedures resulted in NO DEFICIENCIES being observed. The DeKalb County Medical Examiners successfully renewed its' accredited status with the agency.

# Non-Departmental

## Description

The Non-Departmental departments are in five of the eight Tax Funds. They are entities created to account for transactions in those funds that are not operational in nature, are not controllable by operating departments, or pertain to more than one operating department in a way that is not rationally allocable.

## Organizational Chart

Not applicable.

## Financials (General Fund)

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 132,101	\$ 356,385	\$ 118,464	\$ 41,063
52 - Purch / Contr Svcs	\$ 457,164	\$ 381,913	\$ 366,133	\$ 800,000
53 - Supplies	\$ -	\$ 5,000	\$ -	\$ -
55 - Interfund Charges	\$ 1,699,068	\$ 1,982,124	\$ 1,832,172	\$ 3,008,651
57 - Other Costs	\$ 870,038	\$ 3,573,437	\$ 949,364	\$ 950,000
61 - Other Fin. Uses	\$ 14,051,152	\$ 2,662,478	\$ 1,428,861	\$ 1,650,000
70 - Retirement Svcs	\$ 456,056	\$ 472,764	\$ 1,738	\$ -
<b>Expense Total</b>	<b>\$ 17,665,580</b>	<b>\$ 9,434,102</b>	<b>\$ 4,696,732</b>	<b>\$ 6,449,714</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09110 - General	\$ 17,665,091	\$ 9,433,613	\$ 4,696,251	\$ 6,449,714
09112 - Parks Bonds Administration	\$ 489	\$ 489	\$ 481	\$ -
<b>Expense Total</b>	<b>\$ 17,665,580</b>	<b>\$ 9,434,102</b>	<b>\$ 4,696,732</b>	<b>\$ 6,449,714</b>

## Positions (General Fund)

Not applicable.

## Goals and Objectives (General Fund)

Not applicable.

## Performance Measures (General Fund)

Not applicable.

## Points of Interest (General Fund)

- Capital projects in the Tax Funds are now reported in the Contributions department section.

- Major items in budget: Risk Management charges \$1.9M; litigation charges allocated \$1.1M; federal/state/local representation \$800K; Atlanta Regional Commission allocation \$820K;. Estimated transfer to Tax Allocation Districts \$1.7M.
- The obligation to the Pension Fund for the 2010 leave payout loan ended with the FY2018 payment.

### Financials (Fire Fund)

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 27,228	\$ 27,228	\$ 27,228	\$ 10,446
55 - Interfund Charges	\$ 5,046,901	\$ 5,115,468	\$ 5,075,868	\$ 5,325,638
57 - Other Costs	\$ 12,000	\$ 793,211	\$ -	\$ 22,000
61 - Other Fin. Uses	\$ 260,275	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ 137,064	\$ 137,094	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 5,483,468</b>	<b>\$ 6,073,001</b>	<b>\$ 5,103,096</b>	<b>\$ 5,358,084</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09115 - Fire	\$ 5,483,468	\$ 6,073,001	\$ 5,103,096	\$ 5,358,084
<b>Expense Total</b>	<b>\$ 5,483,468</b>	<b>\$ 6,073,001</b>	<b>\$ 5,103,096</b>	<b>\$ 5,358,084</b>

### Positions (Fire Fund)

Not applicable.

### Goals and Objectives (Fire Fund)

Not applicable.

### Performance Measures (Fire Fund)

Not applicable.

### Points of Interest (Fire Fund)

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major items in budget: General Fund overhead \$4.6M; risk management charges \$475K; litigation charges allocated \$ 211K.
- The obligation to the Pension Fund for the 2010 leave payout loan ended with the FY2018 payment.

### Financials (Designated Fund)

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 15,000	\$ 15,000	\$ 15,000	\$ 4,158
55 - Interfund Charges	\$ 4,510,033	\$ 4,553,652	\$ 4,521,780	\$ 4,590,981
57 - Other Costs	\$ 150,000	\$ 1,511,298	\$ 95,701	\$ 160,000
61 - Other Fin. Uses	\$ 5,840,387	\$ -	\$ 144,100	\$ -
70 - Retirement Svcs	\$ 103,486	\$ 65,813	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 10,618,906</b>	<b>\$ 6,145,763</b>	<b>\$ 4,776,581</b>	<b>\$ 4,755,139</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09120 - Designated Services	\$ 10,618,906	\$ 6,145,763	\$ 4,776,581	\$ 4,755,139
<b>Expense Total</b>	<b>\$ 10,618,906</b>	<b>\$ 6,145,763</b>	<b>\$ 4,776,581</b>	<b>\$ 4,755,139</b>

### Positions (Designated Fund)

Not applicable.

### Goals and Objectives (Designated Fund)

Not applicable.

### Performance Measures (Designated Fund)

Not applicable.

### Points of Interest (Designated Fund)

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major items in budget: General Fund overhead \$4.3M; risk management charges \$202K; litigation charges allocated \$130K.
- The obligation to the Pension Fund for the 2010 leave payout loan ended with the FY2018 payment.



## Financials (Unincorporated Fund)

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 4,716	\$ 4,716	\$ 4,716	\$ 3,203
55 - Interfund Charges	\$ 1,652,318	\$ 1,663,728	\$ 1,657,680	\$ 1,786,845
57 - Other Costs	\$ -	\$ -	\$ -	\$ 1,850,000
61 - Other Fin. Uses	\$ 370,266	\$ -	\$ 125,000	\$ 550,000
70 - Retirement Svcs	\$ 17,379	\$ 17,379	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 2,044,679</b>	<b>\$ 1,685,823</b>	<b>\$ 1,787,396</b>	<b>\$ 4,190,048</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09130 - Unincorporated	\$ 2,044,679	\$ 1,685,823	\$ 1,787,396	\$ 4,190,048
<b>Expense Total</b>	<b>\$ 2,044,679</b>	<b>\$ 1,685,823</b>	<b>\$ 1,787,396</b>	<b>\$ 4,190,048</b>

## Positions (Unincorporated Fund)

Not applicable.

## Goals and Objectives (Unincorporated Fund)

Not applicable.

## Performance Measures (Unincorporated Fund)

Not applicable.

## Points of Interest (Unincorporated Fund)

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major item in budget: General Fund overhead \$1.6M.
- The obligation to the Pension Fund for the 2010 leave payout loan ended with the FY2018 payment.

### Financials (Police Fund)

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 51,660	\$ 51,660	\$ 51,660	\$ 13,581
55 - Interfund Charges	\$ 9,421,882	\$ 9,518,088	\$ 9,436,476	\$ 9,570,099
57 - Other Costs	\$ -	\$ 807,687	\$ -	\$ -
61 - Other Fin. Uses	\$ 600,000	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ 119,934	\$ 167,982	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 10,193,476</b>	<b>\$ 10,545,417</b>	<b>\$ 9,488,136</b>	<b>\$ 9,583,680</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09140 - Police Services	\$ 10,193,476	\$ 10,545,417	\$ 9,488,136	\$ 9,583,680
<b>Expense Total</b>	<b>\$ 10,193,476</b>	<b>\$ 10,545,417</b>	<b>\$ 9,488,136</b>	<b>\$ 9,583,680</b>

### Positions (Police Fund)

Not applicable.

### Goals and Objectives (Police Fund)

Not applicable.

### Performance Measures (Police Fund)

Not applicable.

### Points of Interest (Police Fund)

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major items in budget: General Fund overhead \$8.6M; risk management charges \$630K; litigation costs allocated \$318K.
- The obligation to the Pension Fund for the 2010 leave payout loan ended with the FY2018 payment.

# Parks & Recreation

## Mission Statement

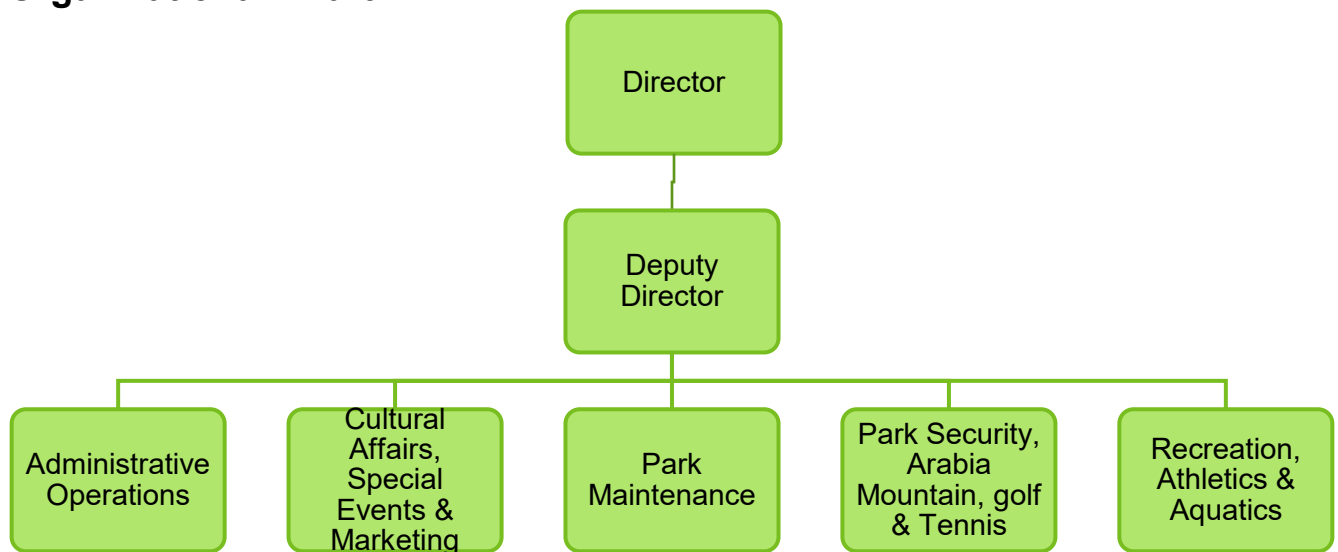
The Parks and Recreation Department is dedicated to enhancing the quality of life of the citizens of DeKalb County by connecting communities to exceptional parks, recreational facilities, and cross-generational programs that promote healthy and active lifestyles.

## Description

The Department works together with nationally recognized consultants, community, business and government leaders, as well as, citizens of DeKalb County and community organizations to create signature parks and recreational facilities that will enhance the image of DeKalb County and its park system. Our website features our outstanding park system which includes 107 parks consisting of approximately 6,240 acres of parkland and open space, 76 playgrounds, 2 public golf courses, 66 tennis courts, 62 pavilions, 75 athletic ball fields, 9 recreational facilities and a state of the art 500 seat Performing Arts Community Center.

The Department of Recreation, Parks, and Cultural Affairs understands that parks are not only important to the quality of life, but they are assets that increase DeKalb County’s desirability as a place to live, work and play.

## Organizational Chart



**Financials**

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
06101 - Administration	\$ 1,343,020	\$ 3,001,831	\$ 1,934,574	\$ 2,665,546
06102 - Special Populations	\$ 16,562	\$ 17,503	\$ 50,388	\$ 35,192
06103 - Summer Programs	\$ 122,803	\$ 122,191	\$ 56,901	\$ 147,260
06104 - Recreation Division Administration	\$ 332,964	\$ 521,146	\$ 648,570	\$ 782,789
06105 - Recreation Centers	\$ 2,605,937	\$ 3,552,412	\$ 3,690,671	\$ 2,774,609
06107 - Mason Mill Tennis Center	\$ 13,191	\$ 15,906	\$ 2,882	\$ -
06108 - Blackburn Tennis Center	\$ 12,373	\$ -	\$ -	\$ -
06110 - Mystery Valley Golf Course	\$ 2,105	\$ 1,915	\$ 52,068	\$ 193
06111 - Sugar Creek Golf Course	\$ 52,733	\$ 72,655	\$ 843,908	\$ 589,229
06113 - Planning & Development	\$ 537,057	\$ 470,352	\$ 247,757	\$ 353,968
06114 - Aquatics	\$ 510,973	\$ 518,581	\$ 495,444	\$ 427,828
06115 - Division Administration	\$ 1,444,962	\$ 1,193,285	\$ 1,690,955	\$ 978,691
06116 - District I Service Center	\$ 1,370,521	\$ 1,470,239	\$ 1,355,883	\$ 1,523,240
06117 - District II Service Center	\$ 1,100,364	\$ 1,418,425	\$ 1,505,980	\$ 1,135,131
06118 - District III Service Center	\$ 1,619,774	\$ 1,819,166	\$ 1,799,460	\$ 2,160,357
06119 - Support Service	\$ 34,273	\$ 32,764	\$ 30,422	\$ 1,007
06120 - Horticulture & Forestry	\$ 24,952	\$ 28,280	\$ 30,786	\$ 24,290
06121 - Planning & Development	\$ 14,685	\$ 14,675	\$ 14,224	\$ -
06125 - Sugar Creek Tennis	\$ 4,926	\$ 1,000	\$ 6,830	\$ 168,359
06126 - Natural Resource Management	\$ 120,943	\$ 145,659	\$ 141,703	\$ 185,170
06128 - Marketing And Promotions	\$ 184,336	\$ 231,424	\$ 190,056	\$ 202,316
06130 - Cultural Affairs	\$ 327,385	\$ 329,834	\$ 333,851	\$ 354,929
06132 - Youth Athletics	\$ 253,967	\$ 250,190	\$ 165,838	\$ 247,572
06136 - Little Creek Horse Farm	\$ 326,560	\$ 427,983	\$ 427,083	\$ 279,842
06106 - Departmental Planning	\$ 2,314	\$ -	\$ -	\$ -
06112 - Sugar Creek Maintenance	\$ -	\$ -	\$ 38	\$ -
06129 - Security	\$ -	\$ -	\$ -	\$ 238,477
<b>Expense Total</b>	<b>\$ 12,379,679</b>	<b>\$ 15,657,415</b>	<b>\$ 15,716,273</b>	<b>\$ 15,275,997</b>

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 8,144,823	\$ 9,060,627	\$ 8,682,876	\$ 8,211,330
52 - Purch / Contr Svcs	\$ 2,090,894	\$ 2,580,173	\$ 4,579,498	\$ 4,405,510
53 - Supplies	\$ 672,573	\$ 749,422	\$ 722,545	\$ 988,067
54 - Capital Outlays	\$ 10,124	\$ 770	\$ -	\$ -
55 - Interfund Charges	\$ 1,236,266	\$ 1,410,861	\$ 1,437,523	\$ 1,415,130
57 - Other Costs	\$ 225,000	\$ 883,398	\$ 293,830	\$ 255,960
61 - Other Fin. Uses	\$ -	\$ 972,164	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 12,379,679</b>	<b>\$ 15,657,415</b>	<b>\$ 15,716,273</b>	<b>\$ 15,275,997</b>

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	-	97	106	NA
Funded	-	109	110	110

**Recreation Fund**

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 545,864	\$ 552,100	\$ 660,557	\$ 646,656
52 - Purch / Contr Svcs	\$ 189,211	\$ 281,541	\$ 119,757	\$ 137,602
53 - Supplies	\$ 195,643	\$ 333,485	\$ 109,586	\$ 124,894
54 - Capital Outlays	\$ 16,851	\$ 6,162	\$ -	\$ -
55 - Interfund Charges	\$ -	\$ -	\$ 266	\$ -
<b>Expense Total</b>	<b>\$ 947,569</b>	<b>\$ 1,173,288</b>	<b>\$ 890,166</b>	<b>\$ 909,152</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
06201 - Arabia Mountain	\$ -	\$ 577	\$ 200	\$ -
06203 - Outdoor Recreation	\$ 16,851	\$ 60,899	\$ 616	\$ -
06204 - Therapeutic Rec Programs	\$ 3,608	\$ 16,125	\$ 8,950	\$ 12,860
06213 - Recreation Exchange Park	\$ -	\$ 23,856	\$ 9,722	\$ -
06215 - Lucious Sanders Rec Center	\$ 9,432	\$ 27,438	\$ 16,999	\$ 12,670
06217 - Recreation - Redan Park Rec Center	\$ 381	\$ 18,568	\$ 8,544	\$ 14,778
06219 - Gresham Rec Center	\$ 1,797	\$ 36,668	\$ 10,503	\$ 8,682
06221 - N H Scott Rec Center	\$ 31,709	\$ 18,399	\$ 11,993	\$ 7,670
06222 - Midway Rec Center	\$ 1,824	\$ 26,695	\$ 9,999	\$ 7,670
06223 - Tobie Grant Rec Center	\$ -	\$ 5,780	\$ 2,842	\$ -
06224 - Tucker Rec Center	\$ 33,407	\$ 13,661	\$ -	\$ -
06226 - Brownsmill Rec Center	\$ 8,896	\$ 63,615	\$ 27,723	\$ 29,774
06230 - Playground Day Camp	\$ 683,020	\$ 791,977	\$ 714,029	\$ 743,855
06242 - Hamilton Rec Center	\$ 53,002	\$ 6,850	\$ 44,905	\$ 28,070
06255 - Adult Softball	\$ 7,142	\$ 2,164	\$ 3,145	\$ -
06257 - Youth Sports	\$ 96,500	\$ 60,014	\$ 18,841	\$ 43,123
06259 - Athletic Special Events	\$ -	\$ -	\$ 85	\$ -
06260 - Administrative Support	\$ -	\$ -	\$ 805	\$ -
06240 - Special Services	\$ -	\$ -	\$ 266	\$ -
<b>Expense Total</b>	<b>\$ 947,569</b>	<b>\$ 1,173,288</b>	<b>\$ 890,166</b>	<b>\$ 909,152</b>

**Positions**

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	-	1	1	NA
Funded	-	1	1	1

## Goals and Objectives

**Goal #1:** Improve efficient and effective service delivery.

**Objective #1A:** Provide recreational programs that promote positive experiences, enhance the quality of life, are cost-effective and expand the number of patrons served.

**Objective #1B:** Establish evaluation process for programs and services to include e-comment cards and customer satisfaction surveys.

**Objective #1C:** Provide clean facilities and well-maintained park properties for customers who use our services and facilities.

**Goal #2:** Enhance public safety.

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

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

**Goal #3:** Enhance public awareness and participation.

**Objective #3A:** Update the department website and expand social media presence.

**Objective #3B:** Increase county-wide special events.

**Goal #4:** Develop and enhance non-traditional recreation programs

**Objective #4A:** Expand the First Lego League to an additional recreation center.

**Objective #4B:** Introduce teen STEAM programming at 2 recreation centers.

**Goal #5:** Develop and maintain sustainable neighborhood parks.

**Objective #5A:** Increase volunteer opportunities and participation.

**Objective #5B:** Continue to increase partnerships with community-based organizations.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Number of tree removals	200	298	84	200
Number of patrons that visited Porter Stanford	83,621	90,418	56,586	60,000
Number of pavilion reservations	300	375	252	300
Number of contract sites maintained	165	165	96	99
Number of increased community-based partners	46	50	50	50
Number of rounds at Sugar Creek Golf Course*	2,691	0	200	13,000
Number of rounds at Mystery Valley Golf Course	25,000	23,000	25,000	26,000
Number of employee recognition by incentive	27	27	10	14
Number of summer employees hired	294	144	284	250
Number of summer camp participants	72,000	77,525	40,833	42,000
Number of aquatic participants	58,850	32,000	64,012	25,000
Summer food - breakfast served	64,130	65,000	51,868	55,000
Summer food - lunch served	91,601	92,000	88,723	90,000
Number of after-school program (ASP) participants	N/A	33,523	14,001	14,200

Note: \*New program implemented in 2018

## Points of Interest

- We continued our pursuit of National Accreditation (NRPA).
- We continue to provide employee training.
- We urge participation in quarterly meetings and park events.
- Park Rangers have made significant strides in safeguarding our parks and discourage criminal activity.
- Special projects crew has played an integral part in eliminating blight and beautification in the parks.
- Transferred of parks/facilities to the City of Stonecrest.
- Fifty-One contracts were monitored to ensure compliance.
- Re-opened Sugar Creek Golf and Tennis Center.
- The Summer Food Sponsor Program provided 140,591 meals.
- Kites of DeKalb had over 800 participants.
- A pier was constructed at Chapel Hill Park Lake.
- Completed Visionary Plans at Needham Park, Little Creek Horse Farm and Avondale Dunaire.
- Partnered with Kids Doc on Wheels to provide on-site health screenings, follow-up exams and treatment for summer day campers.
- Senior Wellness Program at Exchange Intergenerational Center. Participation increased from 25 to 258 registrants with a class average of 150.
- Total participation at the pools was 64,012.

- Youth sports participation in department-run programs increased by 14% from 11,244 to 13,040.
- Hired 284 summer employees to assist with the summer programs.
- Summer Camp programs served 40,833 participants.
- After-School Snack Program (ASP) averaged 539 registrants and had over 14,000 participants.
- Father-Daughter dance had 190 registrants.
- Volunteer hours in recreation center programs was 5,269 which equates to \$133,991 in service to the county.



# Pension Contributions – Tax Funds

## Description

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

## Financials (General Fund)

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
70 - Retirement Svcs	\$ -	\$ -	\$ 27,189,825	\$ 29,471,775
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,189,825</b>	<b>\$ 29,471,775</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09710 - County Pension Alloc - Gen Fund	\$ -	\$ -	\$ 27,189,825	\$ 29,471,775
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,189,825</b>	<b>\$ 29,471,775</b>

## Financials (Fire Fund)

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
70 - Retirement Svcs	\$ -	\$ -	\$ 6,948,072	\$ 7,531,205
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,948,072</b>	<b>\$ 7,531,205</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09715 - County Pension Alloc - Fire Fund	\$ -	\$ -	\$ 6,948,072	\$ 7,531,205
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,948,072</b>	<b>\$ 7,531,205</b>

**Financials (Designated Fund)**

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
70 - Retirement Svcs	\$ -	\$ -	\$ 2,408,100	\$ 2,610,204
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,408,100</b>	<b>\$ 2,610,204</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09720 - County Pension Alloc - Des Fund	\$ -	\$ -	\$ 2,408,100	\$ 2,610,204
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,408,100</b>	<b>\$ 2,610,204</b>

**Financials (Unincorporated Fund)**

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
70 - Retirement Svcs	\$ -	\$ -	\$ 1,486,618	\$ 1,611,408
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,486,618</b>	<b>\$ 1,611,408</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09730 - County Pens Alloc - Uninc Fund	\$ -	\$ -	\$ 1,486,618	\$ 1,611,408
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,486,618</b>	<b>\$ 1,611,408</b>

**Financials (Police Fund)**

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
70 - Retirement Svcs	\$ -	\$ -	\$ 9,227,736	\$ 10,002,189
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,227,736</b>	<b>\$ 10,002,189</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
09740 - County Pens Alloc - Police Fund	\$ -	\$ -	\$ 9,227,736	\$ 10,002,189
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,227,736</b>	<b>\$ 10,002,189</b>

# Planning

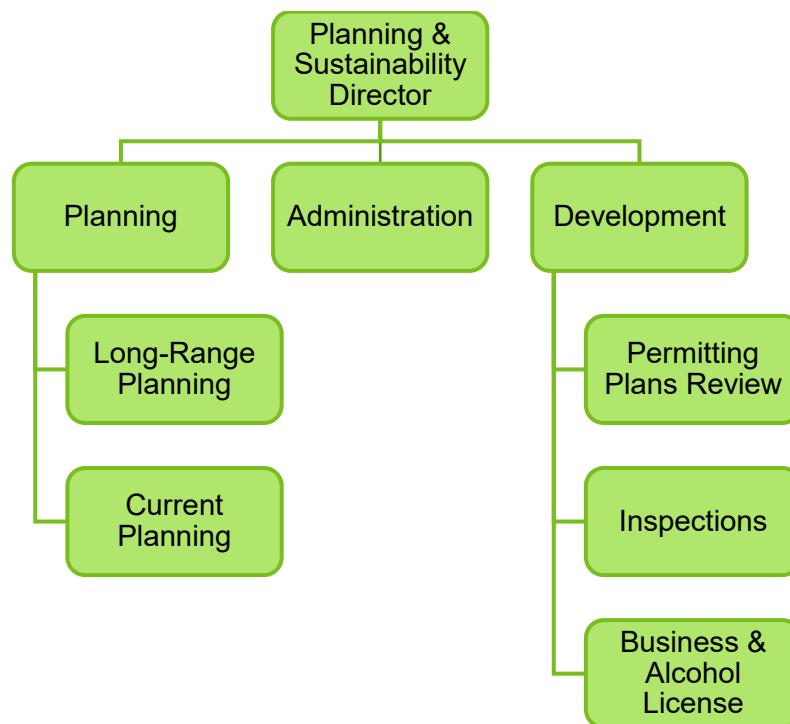
## Mission Statement

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. Our mission is to passionately strive daily to enhance the quality of life to create a safe and sustainable community in partnership with the public through the delivery of efficient and effective services.

## Description

The Planning and Sustainability Department consists of three divisions: Long Range Planning, Current Planning, and Development Services. The Long-Range Planning division is responsible for policy recommendations and programs to guide the county's growth, including preparation of the County's Comprehensive Plan. The Current Planning division has four key areas of responsibility: zoning and subdivisions, board support, urban design and overlay districts. Responsibilities also include making recommendations for special land use permits, rezoning, text amendments, variances, plat reviews, and historic preservation designations through an inclusive public hearings process. The Development Services division is comprised of three key sections: Permits and Plans Review (residential and non-residential); Inspections (land development, environmental, building, and trades); Business and Alcohol Licensing. The budget is divided among three funds, General - Fund 100, Development - Fund 201, and Special Tax District Unincorporated - Fund 272.

## Organizational Chart



**Financials – General Fund**

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 1,537,744	\$ 1,485,121	\$ 979,993	\$ 1,481,864
52 - Purch / Contr Svcs	\$ 104,453	\$ 188,485	\$ 386,350	\$ 907,616
53 - Supplies	\$ 6,128	\$ 3,517	\$ 11,429	\$ 10,220
54 - Capital Outlays	\$ 463	\$ -	\$ 3,656	\$ -
55 - Interfund Charges	\$ 5,027	\$ 11,004	\$ 6,660	\$ 6,388
<b>Expense Total</b>	<b>\$ 1,653,815</b>	<b>\$ 1,688,127</b>	<b>\$ 1,388,088</b>	<b>\$ 2,406,088</b>

**Financials – Development Fund**

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 3,537,954	\$ 3,656,748	\$ 3,638,169	\$ 5,247,247
52 - Purch / Contr Svcs	\$ 496,949	\$ 583,925	\$ 301,076	\$ 1,235,539
53 - Supplies	\$ 50,900	\$ 120,064	\$ 64,261	\$ 191,566
54 - Capital Outlays	\$ 24,613	\$ 69,300	\$ 862	\$ 95,000
55 - Interfund Charges	\$ 1,506,570	\$ 1,531,982	\$ 1,512,178	\$ 1,468,559
61 - Other Fin. Uses	\$ 247,490	\$ 314,379	\$ -	\$ -
70 - Retirement Svcs	\$ 18,839	\$ 10,884	\$ 459,504	\$ 976,999
<b>Expense Total</b>	<b>\$ 5,883,315</b>	<b>\$ 6,287,283</b>	<b>\$ 5,976,050</b>	<b>\$ 9,214,910</b>

**Financials – Unincorporated Fund**

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 1,203,870	\$ 1,267,155	\$ 1,341,672	\$ 1,428,098
52 - Purch / Contr Svcs	\$ 151,136	\$ 164,036	\$ 99,380	\$ 175,192
53 - Supplies	\$ 36,232	\$ 26,882	\$ 28,454	\$ 30,176
54 - Capital Outlays	\$ 5,969	\$ 5,759	\$ 7,321	\$ 7,049
55 - Interfund Charges	\$ 14,577	\$ 56,698	\$ 53,739	\$ 53,367
61 - Other Fin. Uses	\$ 59,448	\$ -	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 1,471,232</b>	<b>\$ 1,520,531</b>	<b>\$ 1,530,564</b>	<b>\$ 1,693,882</b>

### Expenditures – General Fund

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
05110 - Planning & Sust -Development	\$ 613	\$ (8)	\$ 3,254	\$ -
05115 - Planning & Sust - Planning Adr	\$ 1,008,241	\$ 1,052,483	\$ 591,105	\$ 1,274,840
05130 - Planning & Sust - Land Develo	\$ -	\$ (1)	\$ -	\$ -
05140 - Planning & Sust - Structural Ins	\$ 909	\$ 3,651	\$ 1,950	\$ -
05145 - Planning & Sust - Code Compl	\$ 1,982	\$ 4,053	\$ 5,699	\$ -
05160 - Planning & Sust. - Env Plans R	\$ 884	\$ -	\$ -	\$ -
05170 - Planning & Sust - Long Range	\$ 639,760	\$ 625,526	\$ 784,254	\$ 1,131,248
05180 - Planning & Sust - Zoning Analy	\$ 1,425	\$ 2,423	\$ 1,825	\$ -
<b>Expense Total</b>	<b>\$ 1,653,815</b>	<b>\$ 1,688,127</b>	<b>\$ 1,388,088</b>	<b>\$ 2,406,088</b>

### Expenditures – Development Fund

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
05110 - Planning & Sust -Development	\$ 2,419,341	\$ 2,703,568	\$ 2,494,365	\$ 5,037,073
05130 - Planning & Sust - Land Develo	\$ 641,218	\$ 704,860	\$ 705,561	\$ 848,133
05140 - Planning & Sust - Structural Ins	\$ 1,269,731	\$ 1,401,835	\$ 1,258,795	\$ 1,568,095
05150 - Planning & Sust - Permits & Zc	\$ 1,117,865	\$ 1,046,571	\$ 1,171,096	\$ 1,103,077
05160 - Planning & Sust. - Env Plans R	\$ 435,160	\$ 430,449	\$ 346,233	\$ 658,531
<b>Expense Total</b>	<b>\$ 5,883,315</b>	<b>\$ 6,287,283</b>	<b>\$ 5,976,050</b>	<b>\$ 9,214,910</b>

### Expenditures – Unincorporated Fund

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
05115 - Planning & Sust - Planning Adr	\$ -	\$ -	\$ 520	\$ -
05145 - Planning & Sust - Code Compl	\$ (67,242)	\$ 9,652	\$ 10,110	\$ 12,938
05170 - Planning & Sust - Long Range	\$ -	\$ -	\$ 218	\$ -
05180 - Planning & Sust - Zoning Analy	\$ 977,505	\$ 1,006,940	\$ 917,067	\$ 941,011
05181 - Business Licenses	\$ 560,969	\$ 503,787	\$ 602,650	\$ 739,933
05230 - Planning - Zoning Analysis	\$ -	\$ 152	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 1,471,232</b>	<b>\$ 1,520,531</b>	<b>\$ 1,530,564</b>	<b>\$ 1,693,882</b>

### Positions – General Fund

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	12	12	12	NA
Funded	15	14	17	17

## Positions – Development Fund

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	43	44	55	NA
Funded	53	54	56	56

## Positions – Unincorporated Fund

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	17	15	20	NA
Funded	19	17	18	18

## Goals and Objectives

**Goal #1:** Long Range Planning Goal: To develop and maintain stable neighborhoods and improve the quality of life (live, work & play) in DeKalb County.

**Objective #1A:** Accept the Community Development Assistance Program (CDAP) funds and develop a plan for the Glenwood – Columbia Drive study area. (June 2020).

**Objective #2A:** Apply for additional Livable Centers Initiative (LCI) funds to conduct small area plans for areas in transition and being impacted by disjointed rezoning activity (June 2020).

**Objective #3A:** Host World Planning Day in DeKalb to promote the importance of planning and Community involvement (December 2020).

**Objective #4A:** Complete the Comprehensive Transportation Plan and consider all forms of mobility to improve the quality of life in DeKalb. (December 2020).

**Goal #2:** To implement zoning regulations supporting the Comprehensive Plan vision and work to improve the quality of life in DeKalb.

**Objective #2A:** Completion of ordinances related to Air Bed and Breakfast, Hidden Hills Overlay amendments, and Discount Retailer amendments.

**Objective #2B:** Coordination with business licenses for zoning compliance and conduct investigations of auto broker/used car dealership issues, auto repair issues, home occupations with no customer contact, Late Night Establishments (LNE), and Special Land Use Permit (SLUP) 6 uses.

**Objective #2C:** Development of analytics for planning services that clearly outline implications of zoning decisions/cases. (June 2020).

**Objective #2D:** Increase the level of training for the various members of the councils, boards and commissions. (ongoing).

**Goal #3:** To process permits in a timely manner to assist in the expansion of the DeKalb County tax base.

**Objectives #3A:** To process and conduct residential plan review within 10 business days.

**Objective #3B:** Implement and maintain Economic Development Tracking Sheet for threshold Projects by June 2020.

**Objective #3C:** Ensure that 85 percent of DeKalb customers are served within 30 minutes or less.

**Goal #4:** 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% of all plans with 10 business days (on-going).

**Objective #4B:** Encourage developers to utilize digital plan submission through Hansen 8.

**Objective #4C:** Continue to invest in employees for dual certifications and additional International Code Council (ICC) certifications (on-going).

**Goal #5:** Land Development - to meet the requirements of the MOA 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:** Conduct technical review and approval of erosion and sediment control plans including Commission plan review checklist issued each year by December 2020.

**Objective #5B:** Conduct full site inspections on all subdivisions, multi family, commercial, government, and institutional projects (disturbing one acre of land) every 7 days and not more than 10 calendar days by June 2020.

**Objective #5C:** Submit to the District monthly status reports (variances, stop work orders, citations, court activities) and quarterly reports according to required format each quarter.

**Goal #6:** Inspections - 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% of all trade, building, and land disturbance activities (projects) within 48 hours.

**Objective #6B:** To establish a process (in house) and two-way communications system with the ability to call inspectors in the field to react to alleged building violations and "stop work orders" by December 2020.

**Objective #6C:** To continue to invest in employees to obtain additional ICC certifications (on-going).

**Objective #6D:** To work to remove blight through participation on the Multi-family, Hotel-Motel, and Demolition Task Forces (on-going).

**Goal #7:** Business License - Implement an efficient and streamlined business license operation.

**Objectives #7A:** Ensure that 85 percent of DeKalb customers are served within 30 minutes or less.

**Objectives #7B:** Launch digital renewal option for business owners by April 2020.

**Objectives #7C:** Migrate all business operations from Standard Industrial Classification (SIC) to North American Industry Classification System (NAICS).

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Building permits issued	20,540	18,897	21,584	21,799
Building inspections	15,606	13,356	14,606	14,742
Structural plans reviewed	3,776	3,363	3,963	4356
Electrical inspections	17,572	17,191	15,570	16,777
HVAC inspections	8,476	7,889	7,230	7,865
Plumbing inspections	14,107	11,603	10,970	12,226
MISC inspections	2,883	624	1,230	1,579
Shell inspections	224	91	120	145
Whitebox inspections	0	4	2	2
Foundation inspections	75	17	10	34
Land Dev permits - Comm/Multi	100	71	81	84
Land Dev permits - Residential	13	12	13	13
Final plats recorded	8	11	6	8
Approved Rezonings	44	50	21	38
Approved Special Land Use Permits	28	43	21	31

## Points of Interest

- New Planning website design.
- Issued over 20,500 permits in 2019 – 14% more than 2018 and the highest number of permits issued since 2016.
- Issued over 2700 more Residential and over 300 more Commercial permits than in 2018.
- Processed over 1,100 City Review Submittals in 2019 – nearly 40 more than 2018 and 80 more than in 2017.
- Implemented new PDF Fillable Forms.
- Revenue for 2019 is \$8,000,000 nearly an \$100k increase over 2018.
- Business License Division's 1st bi-annual Compliance Audit conducted by Georgia Bureau of Investigation (GBI) - Resulted in "Compliance" rating.
- Developed and Implemented new fillable PDF forms for 2020 renewals.
- Issued nearly 1,000 more Business Licenses than in 2018.
- Implemented an Information Counter to reduce long lobby wait time.



# Police

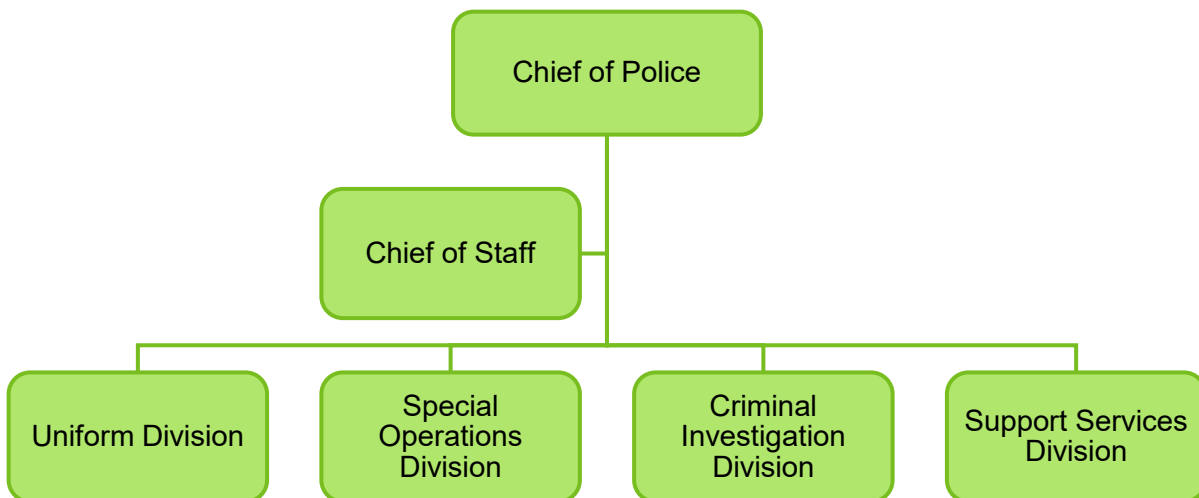
## Mission Statement

The mission of the Police Department is to protect the peaceful against the lawless, ensure justice, safeguard lives and property, while serving with a commitment to the constitutional rights afforded to all people.

## Description

The Police Department is under the umbrella of Public Safety and reports to the Director of Public Safety. The Department is comprised of five distinct divisions. The divisions of the police department include the Office of the Chief, which includes the Office of the Chief of Staff; the Uniform Division; the Special Operations Division; the Criminal Investigations Division; and the Support Services Division. The departmental budget is divided among two funds; the General Fund and the Police Fund.

## Organizational Chart



## Financials

### General Fund (100)

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 1,750,015	\$ 2,118,005	\$ 1,687,435	\$ 1,356,966
52 - Purch / Contr Svcs	\$ 4,996,107	\$ 4,970,259	\$ 4,473,937	\$ 4,274,285
53 - Supplies	\$ 567,823	\$ 272,324	\$ 281,487	\$ 436,774
54 - Capital Outlays	\$ 718	\$ -	\$ -	\$ 3,000
55 - Interfund Charges	\$ 206,006	\$ 197,918	\$ 222,958	\$ 211,328
<b>Expense Total</b>	<b>\$ 7,520,669</b>	<b>\$ 7,558,505</b>	<b>\$ 6,665,818</b>	<b>\$ 6,282,353</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
04601 - Directors Office	\$ 166,508	\$ 312,883	\$ 374,580	\$ 671,748
04602 - Administrative Services	\$ 2,878,344	\$ 3,163,394	\$ 2,649,295	\$ 1,636,112
04604 - Communications	\$ 4,361,041	\$ 3,892,930	\$ 3,519,302	\$ 3,774,355
04608 - Training & Personnel Developm	\$ -	\$ 55,188	\$ -	\$ -
04609 - Firing Range	\$ 86,405	\$ 122,596	\$ 90,448	\$ 195,519
04616 - Animal Control	\$ 23,643	\$ 11,753	\$ 32,182	\$ 4,618
04641 - Interfund Support - General	\$ 4,776	\$ -	\$ -	\$ -
04660 - Assistant Director	\$ (62)	\$ (328)	\$ -	\$ -
04679 - Intelligence-Led Policing	\$ 13	\$ 90	\$ 10	\$ -
<b>Expense Total</b>	<b>\$ 7,520,669</b>	<b>\$ 7,558,505</b>	<b>\$ 6,665,818</b>	<b>\$ 6,282,353</b>

### Police Fund (274)

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 68,865,071	\$ 72,161,279	\$ 66,052,300	\$ 69,184,704
52 - Purch / Contr Svcs	\$ 1,484,683	\$ 1,264,367	\$ 2,532,496	\$ 3,429,502
53 - Supplies	\$ 1,460,519	\$ 1,626,305	\$ 2,255,329	\$ 3,567,590
54 - Capital Outlays	\$ 51,759	\$ 158,448	\$ 177,643	\$ 23,059
55 - Interfund Charges	\$ 14,282,208	\$ 14,227,907	\$ 14,274,048	\$ 15,293,486
61 - Other Fin. Uses	\$ 2,215,652	\$ 1,585,320	\$ 1,816,868	\$ 989,635
70 - Retirement Svcs	\$ -	\$ -	\$ 40,651	\$ -
<b>Expense Total</b>	<b>\$ 88,359,892</b>	<b>\$ 91,023,627</b>	<b>\$ 87,149,335</b>	<b>\$ 92,487,975</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
04655 - Records	\$ 1,974,006	\$ 1,639,998	\$ 1,621,682	\$ 1,855,645
04660 - Assistant Director	\$ 1,717,961	\$ 1,570,489	\$ 1,378,994	\$ 3,188,536
04661 - Service Support	\$ 881,977	\$ 1,032,547	\$ 2,091,900	\$ 3,731,646
04662 - Internal Affairs	\$ 760,272	\$ 786,733	\$ 721,799	\$ 752,857
04663 - Criminal Investigation Division	\$ 10,388,360	\$ 10,431,424	\$ 8,900,854	\$ 7,987,988
04664 - Special Operations Unit	\$ 10,344,262	\$ 10,312,069	\$ 9,285,514	\$ 6,550,827
04665 - Training	\$ 3,178,374	\$ 4,590,393	\$ 5,035,484	\$ 4,511,209
04667 - Uniform Division	\$ 49,733,005	\$ 51,803,930	\$ 48,794,369	\$ 49,234,785
04668 - Precincts	\$ 99,793	\$ 80,470	\$ 134,155	\$ 113,451
04669 - Intelligence / Permits	\$ 1,085,491	\$ 1,003,184	\$ 964,553	\$ 1,037,214
04676 - Recruiting & Background	\$ 808,198	\$ 1,262,877	\$ 1,274,242	\$ 1,584,410
04677 - Homeland Security	\$ 772,150	\$ 740,591	\$ 588,547	\$ 615,969
04679 - Intelligence-Led Policing	\$ 1,834,522	\$ 2,029,357	\$ 1,903,886	\$ 3,259,342
04681 - Crime Scene	\$ 1,076,921	\$ 1,200,883	\$ 1,288,366	\$ 1,340,313
04693 - Interfund Support	\$ 3,704,600	\$ 2,538,684	\$ 2,770,131	\$ 1,936,274
04682 - Fleet Support	\$ -	\$ -	\$ 46,276	\$ 934,264
04684 - Tactical Support	\$ -	\$ -	\$ 281,891	\$ 3,291,989
04683 - Information Technology	\$ -	\$ -	\$ 66,691	\$ 561,257
<b>Expense Total</b>	<b>\$ 88,359,892</b>	<b>\$ 91,023,627</b>	<b>\$ 87,149,335</b>	<b>\$ 92,487,975</b>

## Positions

### General Fund (100)

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	22	26	15	NA
Funded	24	27	25	16

### Police Fund (274)

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	791	840	814	NA
Funded	934	934	911	918

## Goals and Objectives

**Goal #1:** Reduce violent and property crimes.

**Objective #1A:** Achieve a 5% reduction in violent and property crime incidents by December 31, 2019.

**Objective #1B:** Achieve a homicide clearance rate above the national average by December 31, 2019.

**Goal #2:** Increase staffing levels.

**Objective #2A:** Achieve a 5% increase in recruit applications by December 31, 2019.

**Objective #2B:** Achieve a 3% increase in number of officers hired from the previous year.

**Goal #3: Improve** crisis intervention/community relations.

**Objective #3A:** Have a total of 400 officers trained for crisis intervention by December 31, 2019.

**Objective #3B:** Increase the number of hours that the Mobile Crisis Unit operates by 10% by December 31, 2019.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Decrease Violent Crimes from prior year by 5%	2,599	2,470	2,145	\$ 2,038
Decrease Property Crimes from prior year by 5%	14,565	14,565	11,772	\$ 11,184
Decrease Traffic Fatalities by 3%	86	91	73	\$ 76
Decrease Sustained Officer Complaints by 8%	187	173	73	\$ 67
Increase Clearance Rates by 1%	4,054	4,258	4,330	\$ 4,373
Increase Management Training (Lt. and above) Hours by 5%	2,359	2,382	4,170	\$ 1,000

## Points of Interest

- 509 Officers have been certified in Crisis Intervention Training
- Completed full deployment of body worn cameras for the Uniform Division
- The Mobile Crisis Unit is now operating 7 days a week for 10 hours each day.
- Connect Dekalb project resulted in partnership with RING, and Georgia Power for FLOCK cameras.
- The Police Athletic League (PAL PLUS) served over 7,000 youths through more than 20 programs in 2019.

# Probate Court

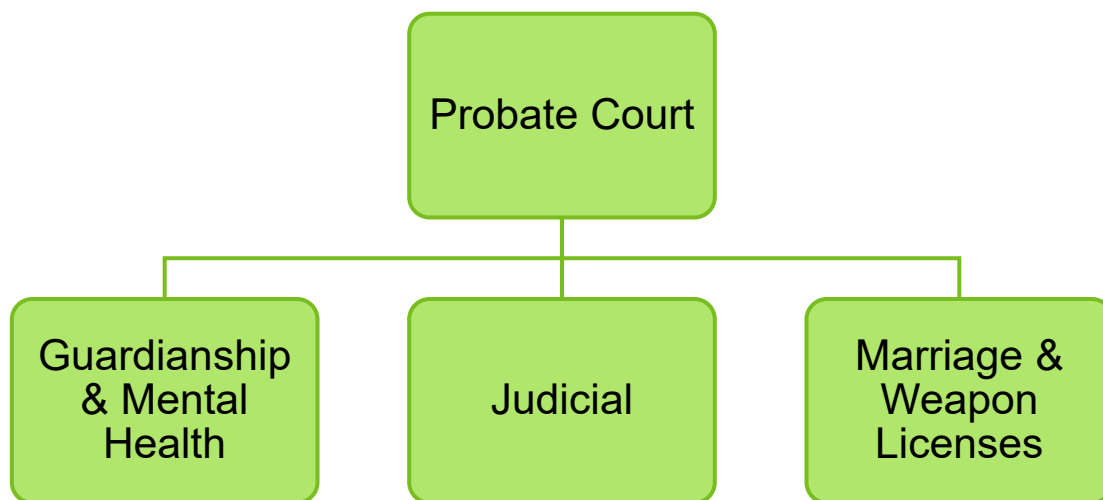
## Mission Statement

A Probate Court Judge in Georgia is both the Judge and the Clerk of the Probate Court. In performing its judicial duties, the DeKalb County Probate Court endeavors to administer justice with fairness, equality, and integrity, and to expeditiously resolve matters pending before the Court for all who appear before the Court and for all whom the Court has a duty to protect. In performing its Clerk of Court duties, the DeKalb County Probate Court strives to maintain court records and provide easy access to those records that are public. In all its duties, the DeKalb County Probate Court seeks to efficiently and effectively fulfill its obligations and responsibilities as established by Georgia law while providing courteous and prompt service in a manner that inspires the public trust and confidence.

## Description

The Judge of the Probate Court is a constitutional officer elected by popular vote for a term of four years. The Probate Court has jurisdiction of estates in DeKalb County. This includes the probate of wills, appointment of administrators, the granting of years supports, the appointment of guardians/conservators of both minor and incapacitated adults, auditing fiduciary inventories and returns, and hearing disputes in any of these areas. Further, the Probate Court's jurisdiction includes the holding of civil commitment hearings to determine if a patient should remain involuntarily hospitalized. The Probate Court holds these hearings for approximately 35 other counties. All marriage licenses and weapon carry licenses are issued and recorded in this office. The Probate Court has other miscellaneous functions which include the issuance of fireworks permits, certificates of residency and veterans' licenses. The Judge of the Probate Court is also responsible for administering oaths to county officials.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 1,667,171	\$ 1,884,872	\$ 1,778,290	\$ 1,946,908
52 - Purch / Contr Svcs	\$ 195,049	\$ 177,235	\$ 190,581	\$ 223,004
53 - Supplies	\$ 31,744	\$ 38,374	\$ 32,136	\$ 32,010
54 - Capital Outlays	\$ 18,413	\$ 19,297	\$ 9,798	\$ -
57 - Other Costs	\$ 10	\$ 908	\$ 1,005	\$ 1,000
<b>Expense Total</b>	<b>\$ 1,912,387</b>	<b>\$ 2,120,687</b>	<b>\$ 2,011,810</b>	<b>\$ 2,202,922</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
04110 - Probate Court	\$ 1,912,387	\$ 2,120,687	\$ 2,011,810	\$ 2,202,922
<b>Expense Total</b>	<b>\$ 1,912,387</b>	<b>\$ 2,120,687</b>	<b>\$ 2,011,810</b>	<b>\$ 2,202,922</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	23	25	25	NA
Funded	25	25	27	27

## Goals and Objectives

### Goal #1: Judicial Division

**Objective #1A:** To continue conducting hearings in a fair, equitable and expeditious manner with the highest degree of ethical standards.

### Goal #2: Mental Health, Guardianships and Records Division

**Objective #2A:** To streamline the processing of guardianship petitions and orders to apprehend and to develop and improve the processes for the maintenance of court records.

### Goal #3: Estates Division

**Objective #3A:** To continue the expeditious processing of estate filings and implement e-filing.

### Goal #4: Auditing Division

**Objective #4A:** To increase the number of inventories and returns audited annually and to increase the number of citations issued.

### Goal #5: Marriage & Weapons Division

**Objective #5A:** To finalize the PASP integration with Eagle Recorder and add weapons carry license renewals to the on-line services.

**Goal #6:** Accounting Division

**Objective #6A:** To streamline accounting processes in the Odyssey case management system.

**Performance Measures**

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Wills probated, administrations and petitions filed			4,500	4,700
Emergency Hospital Orders			377	390
Marriage Licenses			5,344	5,600
Marriage License/ Certificate - Certified Copies			18,856	19,000
Annual Returns audited			1,096	1,100
First time weapon carry license			5,373	6,000
Renewal weapon carry license			2,372	2,400
Commitment Hearings			428	450
Adult Guardianships & Conservatorships			245	250
Minor Guardianship & Conservatorships			361	380

**Points of Interest**

- DeKalb County Probate Court Mental Health Symposium in 2019 had 150 registrants.
- Probate Court participation at the DeKalb Cultural Exchange hosted by the DeKalb County School Board member Vickie Turner and Stonecrest City Councilman Rob Turner.

# Property Appraisal

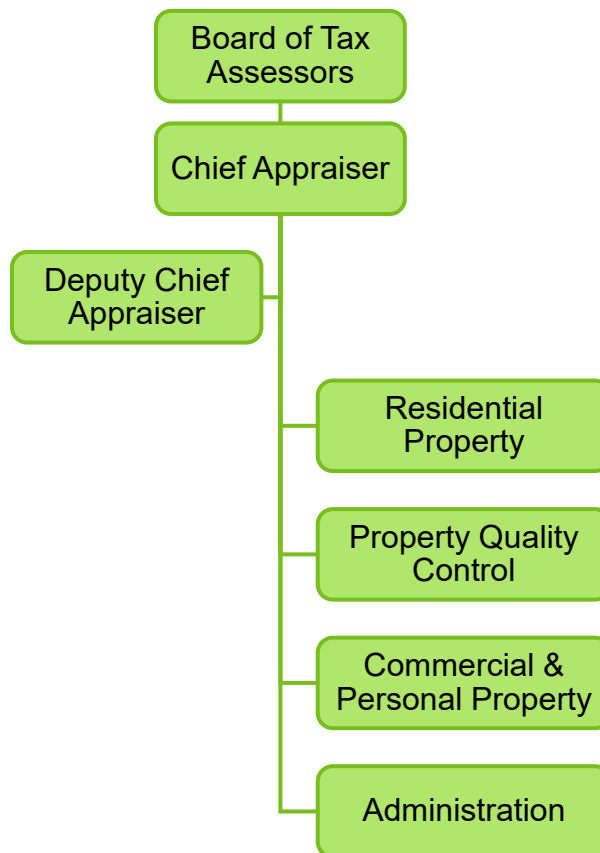
## Mission Statement

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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 4,485,195	\$ 4,557,399	\$ 4,376,163	\$ 4,891,242
52 - Purch / Contr Svcs	\$ 455,331	\$ 509,620	\$ 475,884	\$ 621,737
53 - Supplies	\$ 49,024	\$ 69,061	\$ 68,419	\$ 68,871
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 10,000
55 - Interfund Charges	\$ 81,614	\$ 97,344	\$ 85,720	\$ 81,166
<b>Expense Total</b>	<b>\$ 5,071,163</b>	<b>\$ 5,233,424</b>	<b>\$ 5,006,186</b>	<b>\$ 5,673,016</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
02710 - Property Appraisal& Assessme	\$ 5,071,163	\$ 5,233,424	\$ 5,006,186	\$ 5,673,016
<b>Expense Total</b>	<b>\$ 5,071,163</b>	<b>\$ 5,233,424</b>	<b>\$ 5,006,186</b>	<b>\$ 5,673,016</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	60	64	68	NA
Funded	66	66	70	70

## 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 2020 Tax Digest by July 1, 2020.

**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	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Taxable parcels (Real Estate)	232,000	233,692	238,365	243,133
Taxable personal property non-freeport	16,800	18,752	19,102	20,000
Taxable personal property freeport	450	412	396	450
Appeals received	12,000	13,341	13,656	14,065
Appeals to Board of Equalization	7,000	9,205	12,832	13,217
Total value loss on fair market value appeals	267,452,356	707,486,354	201,576,101	980,000
Exempt personal property accounts	250	223	240	250
Building permits processed	3,500	8,000	3,604	13,000
New real estate parcels	2,955	1,832	4,673	4,768
Assessment notices mailed	230,000	235,846	238,365	243,133

### Points of Interest

- Website Development (qPublic is the vendor) – This operational project provides for the 50/50 sharing of revenue by the vendor and county. The website provides staff with additional analytical tools (maps, charts, spreadsheets).
- Website Development - Funding for the enhancement of the DeKalb website was procured in 2018. The Tyler website module is now operational. The amount of data available including images will be expanded and made available to the public. This website provides free access to the public.
- Valuation of residential parcels via the Sales Comparison Approach became a reality in 2015 with 80% of residential values developed from this approach. The Market Approach produces superior STATS to those produced from the Cost Approach. Tyler is calibrating the market models for 2020.
- Phase One of the Street Level Imagery Project is complete, and staff recognizes the benefits of the imagery particularly when presenting evidence on comparable and subject parcels. The images are now accessible to the general public.
- Phase Two of the Street Level Imagery Project is advancing, a digital database of improvement sketches is nearing completion. This activity is to be followed by the overlay process where improvements reflecting substantial changes from historical sketches will be identified for field reviews.

# Public Defender

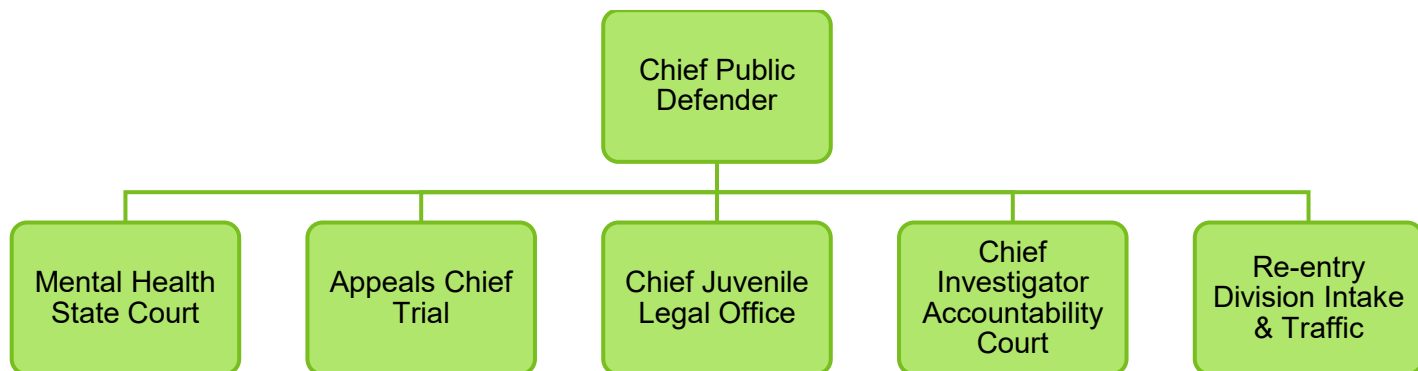
## Mission Statement

The Sixth Amendment to the United States Constitution guarantees that the accused has the right to an attorney in all criminal cases. The Law Office of the Public Defender provides legal representation to those unable to afford an attorney in all criminal cases in DeKalb County. The Office promotes equal justice, fairness and respect for all people in the judicial system through effective and excellent legal advocacy. The Public Defender Office tenaciously advocates for every client. In so doing, the Office safeguards the constitutional rights of all.

## Description

The Public Defender's Office was created in 1969 to comply with the United States Supreme Court rulings requiring the provision of attorneys to persons charged in criminal cases. We provide this service in all the Courts including Superior Court, State Court, Juvenile Court, Magistrate Court, all Accountability Courts, all diversion programs, and all Appellate Courts. We are the second largest office in Georgia and with a staff of 91, including attorneys, investigators, social workers, administrative assistants, paralegals and an interpreter, we work to provide excellent legal representation to our clients. In addition to having a dedicated Juvenile Division, Superior Court Division, State Court Division and Early Representation Division, we have the following specialized divisions: SB440 (Senate Bill) in which we represent children charged as adults; Behavioral Health in which we represent clients who suffer from serious mental illness; Accountability Courts in which we represent clients in Drug Courts, Mental Health Courts, DUI Courts, and Veteran's Court; Appellate in which we represent clients in their appeals; Complex Litigation in which we represent clients charged with the most serious and high profile crimes; Cases Involving Children in which we represent clients charged with crimes against children; and our Second Chances Program in which we help clients with the collateral consequences that often comes with an arrest or conviction in a criminal case.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 8,455,927	\$ 8,569,121	\$ 8,138,001	\$ 8,915,707
52 - Purch / Contr Svcs	\$ 680,286	\$ 697,694	\$ 748,778	\$ 770,530
53 - Supplies	\$ 97,320	\$ 88,051	\$ 94,812	\$ 108,440
54 - Capital Outlays	\$ 7,718	\$ 6,808	\$ 2,193	\$ 2,601
55 - Interfund Charges	\$ 83,585	\$ 93,271	\$ 99,379	\$ 97,479
<b>Expense Total</b>	<b>\$ 9,324,837</b>	<b>\$ 9,454,944</b>	<b>\$ 9,083,162</b>	<b>\$ 9,894,757</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
04510 - Public Defender	\$ 9,324,837	\$ 9,454,944	\$ 9,083,162	\$ 9,894,757
<b>Expense Total</b>	<b>\$ 9,324,837</b>	<b>\$ 9,454,944</b>	<b>\$ 9,083,162</b>	<b>\$ 9,894,757</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	83	83	94	NA
Funded	83	85	90	89

## Goals and Objectives

**Goal #1:** To continue to provide excellent legal representation to our clients.

**Objective #1A:** Increase participation in NITA training programs that will ensure we are providing excellent customer service for all clients.

**Objective #1B:** Reassess our policies, procedures and standards and implement all changes to ensure quality legal representation is provided for all clients.

**Goal #2:** Implement our Pretrial Justice Initiative which will bring necessary reform to ensure a fair and effective justice system.

**Objective #2A:** Develop a plan to provide counsel at Felony first appearance hearings.

**Goal #3:** Collaborate with other departments and organizations to improve outcomes for our clients.

**Objective #3A:** Expand our program with Atlanta Legal Aid to help connect services and housing to clients with severe and persistent mental illness.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Felony cases			3,800	3,800
Misdemeanor cases			3,500	3,500
Juvenile cases			1,500	1,500
Traffic Division cases			3,000	3,000
Felony revocations			1,500	1,500
Misdemeanor revocations			500	500
Juvenile revocations			50	50
Appeals			20	20
Miscellaneous cases			150	150
Children in need of services (CHINS)			30	30

## Points of Interest

- In 2019, we advocated on behalf of over 12,000 clients and cases. Currently, there are over 8,900 cases pending.
- We successfully established a Pretrial Justice Division and since its inception, we have represented over 3,800 clients at first appearance hearings. 91% of our clients who were legally eligible to receive a bond at these hearings, received bonds. This program is critical to reducing mass incarceration at the local level.
- We implemented the electronic storage of client files which increases our efficiency.
- We held 12 in-house training sessions throughout the year on topics including forensic issues, motions, and trial skills. We continue to learn so that we can provide excellent legal representation to our clients.
- We are committed to the comprehensive representation of our clients. Our team of Social Workers have helped nearly 900 clients on issues involving homelessness, substance abuse, mental health treatment, counseling, education and employment.
- We continued our successful collaboration with Atlanta Legal Aid in which we work with mental health providers to ensure our clients with severe and persistent mental health issues have the services needed to provide them with stability and ultimately keep them from returning to the criminal justice system.
- Mentored more than 35 law students in the office. Coached and judged at mock trial and moot competitions, inspiring students to consider a career in public defense.
- Presented at numerous forums, conferences, schools and various organizations.

# Public Works Director

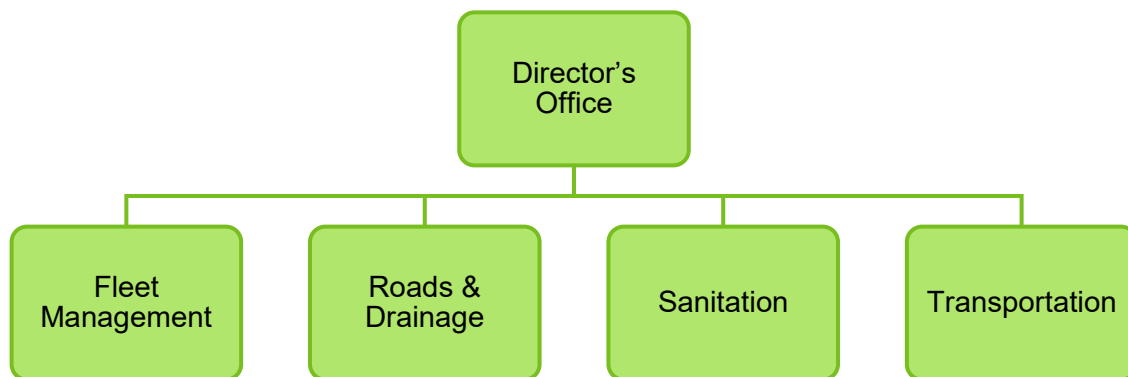
## Mission Statement

The mission of the Public Works Director is to provide oversight and leadership support for basic infrastructure services to county citizens.

## Description

The Director's Office oversees Fleet Management, Roads & Drainage, Sanitation and Transportation. The Fleet Division provides preventive maintenance and repair services to maintain a highly functional, efficient and economical fleet operation to support DeKalb County departments. The Roads & Drainage Division maintains all county paved and unpaved roads, bridges and drainage structures, stormwater drainage systems, administers the citizen's drainage program, obtains parcels, tracts of land and easements necessary to complete scheduled state and county construction projects. The Sanitation Division collects, transports and disposes of all solid waste generated in the unincorporated areas of DeKalb and cities within DeKalb for which an agreement has been executed, for both commercial and residential customers and manages the county's landfill and composting operations. The Transportation Division improves safety and efficiency of existing transportation infrastructure and traffic safety for the benefit of DeKalb citizens.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 440,075	\$ 594,795	\$ 414,713	\$ 528,566
52 - Purch / Contr Svcs	\$ 78,677	\$ 25,161	\$ 19,736	\$ 92,626
53 - Supplies	\$ 11,232	\$ 883	\$ 2,064	\$ 11,301
54 - Capital Outlays	\$ 1,050	\$ -	\$ 25	\$ -
55 - Interfund Charges	\$ 76,924	\$ 5,102	\$ 17,004	\$ -
<b>Expense Total</b>	<b>\$ 607,959</b>	<b>\$ 625,940</b>	<b>\$ 453,543</b>	<b>\$ 632,493</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
05510 - Public Works - Directors Office	\$ 607,959	\$ 625,940	\$ 453,543	\$ 632,493
<b>Expense Total</b>	<b>\$ 607,959</b>	<b>\$ 625,940</b>	<b>\$ 453,543</b>	<b>\$ 632,493</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	5	4	4	NA
Funded	6	6	4	5

## Goals and Objectives

**Goal #1:** Achieve American Public Works Association accreditation by 2021.

**Objective #1A:** Create administrative committee to spearhead self-assessment process.

**Objective #1B:** Perform self-assessment in each division.

**Goal #2:** Increase effectiveness of operations.

**Objective #2A:** Implement programs/strategies to reduce operational costs.

**Objective #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	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
American Public Works Association accreditation self-assessment progress	N/A	N/A	20%	75%

## Points of Interest

- Continued SPLOST coordination with program managers for resurfacing of first and second year projects and 2019 and 2020 Local Maintenance & Improvement Grant (LMIG).
- Received request from Doraville to start solid waste collection services.



# Purchasing

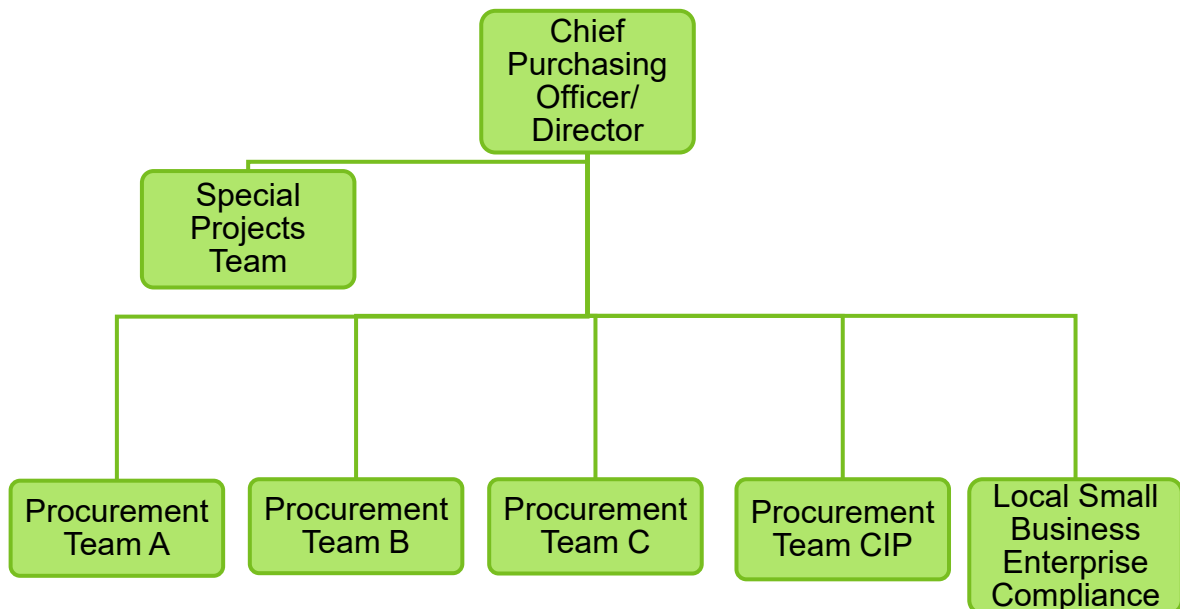
## Mission Statement

The mission of the Purchasing and Contracting Department is to provide exceptional customer service while delivering procurement services that satisfies our customers' needs through an open, fair and transparent process.

## Description

The Purchasing and Contracting Department (P&C) provides centralized procurement utilizing seven procurement methods: Competitive Sealed Bids (ITBs), Competitive Sealed Proposals (RFPs), Informal Purchases (RFQs), Emergency purchases, Cooperative purchases and Vendor qualifications (RFVQ) that meet established Service Level Agreements (SLAs) with user departments. P&C completes vendor/supplier administration and management through the countywide Oracle e-procurement system (APS-Automated Procurement System) and supplier helpdesk. Oversight of the County's Local Small Business Enterprise (LSBE) program which is governed by the DeKalb First Ordinance's compliance and certification requirements are completed by P&C, in addition to the adherence to various other local, state and federal policies/ordinances.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 2,647,338	\$ 2,513,293	\$ 2,315,635	\$ 2,716,111
52 - Purch / Contr Svcs	\$ 427,135	\$ 333,540	\$ 347,299	\$ 240,418
53 - Supplies	\$ 14,071	\$ (57,966)	\$ 16,799	\$ 19,942
54 - Capital Outlays	\$ -	\$ 6,996	\$ 17,973	\$ 62,000
55 - Interfund Charges	\$ 33	\$ -	\$ -	\$ -
<b>Expense Total</b>	<b>\$ 3,088,577</b>	<b>\$ 2,795,863</b>	<b>\$ 2,697,705</b>	<b>\$ 3,038,471</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
01410 - General	\$ 874,146	\$ 831,215	\$ 841,759	\$ 1,025,255
01430 - Central Services	\$ 48	\$ (73,957)	\$ 3,144	\$ 3,144
01440 - Contracts	\$ 5,668	\$ 6,320	\$ 5,848	\$ 368
01450 - Contract Compliance	\$ 321,964	\$ 275,812	\$ 270,789	\$ 300,603
01460 - Procurement	\$ 1,886,752	\$ 1,756,473	\$ 1,576,165	\$ 1,709,100
<b>Expense Total</b>	<b>\$ 3,088,577</b>	<b>\$ 2,795,863</b>	<b>\$ 2,697,705</b>	<b>\$ 3,038,471</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	29	29	31	NA
Funded	33	33	31	31

## 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 Advanced Procurement Systems.

**Objective #1B:** Establish training and development programs for our vendor community to increase knowledge of how to do business with the county.

**Objective #1C:** Enhance employee skill sets through continued training and development and governmental procurement best practices to reduce attrition while retaining qualified professional procurement staff.

**Objective #1D:** Increase market response and provide a vast vendor market of competitive and qualified suppliers.

**Goal #2:** Execute Oracle APS system to ensure online procurement services are faster, better, and smarter.

**Objective #2A:** Provide training countywide on system functionality and changes necessary to past business processes to allow a full implementation of APS (Advanced Procurement Systems).

**Objective #2B:** Utilize innovation to ensure collaborative efforts remain transparent and efficient as possible.

**Objective #2C:** Provide online workflow to connect all stakeholders to the procurement process in a centralized application that interacts with the County’s existing financial system for Plan to Pay purchasing.

**Goal #3:** Enhance the administrative services for the LSBE Programs to ensure 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:** Establish dedicated team with the ability to plan, prepare, and manage LSBE participation or Good Faith Efforts (GFEs) within strict timelines following established DeKalb First Ordinance and procurement policies and procedures.

**Objective #3C:** Grow the number of certified LSBEs and/or re-certification of LSBEs and utilization of all certified LSBEs.

**Goal #4:** Enhance SPLOST Procurement Team with time-limited personnel to handle all SPLOST projects.

**Objective #4A:** Incorporate agile strategies to accomplish SPLOST and Consent Decree procurements in accordance with all federal, state and local laws.

**Objective #4B:** Establish dedicated team with the ability to plan, prepare, and manage LSBE participation or Good Faith Efforts (GFEs) within strict timelines following established DeKalb First Ordinance and procurement policies and procedures.

**Objective #4C:** Ensure that SPLOST procurements are completed accurately and timely.

## Performance Measures

Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Est/Goal
Maintain Professionally Certified Procurement Staff	32%	38%	45%	50%
LSBE Contract Spend	\$20,800,000.00	\$37,000,000.00	\$ 20,000,000.00	\$ 30,000,000.00
% Solicitations Meeting SLAs	48%	45%	50%	60%

## Points of Interest

- Hosted our 3<sup>rd</sup> Annual Reverse Trade, which included our first year of workshops created to enhance the purchasing experience. This year’s tradeshow had approximately 150 attendees almost doubling that of our first year’s launch.
- Departmental efforts have resulted in over 1600 suppliers enrolled into our Automated Procurement System (APS) *iSupplier*, decreasing the paper check runs for cost saving and green initiatives.
- Completed restructure of our Special Projects Team to provide support for all LSBE and APS initiatives while continuously working on sustainable processes.
- Awarded the departments 11<sup>th</sup> annual Achievement of Excellence in Procurement Award.
- Successfully processed over 260 informal and formal procurements over \$25K.

# Rental Motor Vehicle Tax

## Mission Statement

The purpose of this “department” is to process the proceeds of the Rental Motor Vehicle Excise Tax, which is assessed on vehicles rented within unincorporated DeKalb County for the benefit of the citizens of the area.

## Description

The Rental Motor Vehicle Excise Tax Department is the mechanism for accounting for transactions involving DeKalb County’s assessment of a 3% levy on rental cars. The tax was approved by the Board of Commissioners in January 2007. This excise tax is used to promote industry, trade, commerce, and tourism. Capital projects such as the construction of convention, trade, sports, and recreational facilities or public safety facilities as well as debt service on such projects can be made from the proceeds of this tax. Such expenditures may include capital costs as well as operating costs.

These funds were dedicated to making the lease payments to the DeKalb County Development Authority for the Porter Sanford III Performing Arts & Community Center. These bonds were retired on December 1, 2017. In 2018, these funds were dedicated to support various miscellaneous activities within the Recreation, Parks, & Cultural Affairs Department, such as the Callanwolde Fine Arts Center, Spruill Center for the Arts, ARTS Center, and the Porter Sanford Performing Arts Center. In addition to promoting commerce, funding will be transferred to support the Economic Development Department.

## Organizational Chart

The fund is overseen by the Office of Management and Budget and the Business License Division with the Planning & Sustainability Department. Please see their respective charts.

## Financials

Revenues/Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
Fund Balance Forward	\$ 624,530	\$ 622,638	\$ 91,850	\$ 55,283
31 - Taxes	\$ 707,697	\$ 556,213	\$ 626,812	\$ 600,000
36 - Investment Income	\$ 3,073	\$ -	\$ -	\$ -
Revenue Total	\$ 710,770	\$ 556,213	\$ 626,812	\$ 600,000
52 - Purch / Contr Svcs	\$ 7,287	\$ -	\$ -	\$ -
58 - Debt Service	\$ 705,375	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ 1,087,000	\$ 596,580	\$ 655,283
Expense Total	\$ 712,662	\$ 1,087,000	\$ 596,580	\$ 655,283
<b>Fund Balance - Ending</b>	<b>\$ 622,638</b>	<b>\$ 91,850</b>	<b>\$ 122,083</b>	<b>\$ -</b>

Gain/(Use) of Fund Balance	\$ (1,892)	\$ (530,787)	\$ 30,232	\$ (55,283)
----------------------------	------------	--------------	-----------	-------------

Adopted Budget				\$ 655,283
----------------	--	--	--	------------

## 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 Tucker in 2016.
- Proceeds from this tax that were originally designated for debt service were re-programmed in 2019 within the context of the originating legislation. The revised programming is continued for 2020.
- The last debt service payment of \$705,375 was made for the Porter Sanford Performing Arts Center on December 1, 2017.

# Risk Management Fund

## Mission Statement

The mission of the Risk Management Fund is to provide insurance coverage for group health and life, buildings, machinery, airport liability, police helicopters, and loss control.

## Description

The Risk Management Fund includes the following coverages: unemployment insurance; group health and life; building and contents; boiler and machinery; various floaters; monies, securities, and blanket bond; airport liability insurance; police helicopters; and loss control. In addition, funds for the defense of claims brought against the county, its officers, and employees.

Risk Management works with a national consultant to develop programs to help mitigate the rising cost of employee health care. The strategy includes contracting with a private provider to handle the administration of claims processing for group health and provide stop-loss coverage. This protects the county against catastrophic claims. Health Maintenance Organization options are also available for all employees and retirees. In addition to having both self-funded and fully insured plans, the county recently created a wellness program to better manage healthcare costs and improve employee productivity.

## Organizational Chart

The Finance Department manages this fund. See that department's organizational chart.

## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 1,435,756	\$ 1,243,987	\$ 970,723	\$ 1,158,802
52 - Purch / Contr Svcs	\$ 6,194,069	\$ 7,863,410	\$ 7,368,380	\$ 8,443,100
53 - Supplies	\$ 80,333	\$ 17,643	\$ 14,259	\$ 106,000
55 - Interfund Charges	\$ 3,967,461	\$ 3,753,818	\$ 3,817,779	\$ 3,000,000
57 - Other Costs	\$ 241,638	\$ 147,256	\$ 30,704	\$ 100,000
61 - Other Fin. Uses	\$ 1,664,414	\$ -	\$ 1,069,546	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ 13,744	\$ 155,101
71 - Payroll Liabilities	\$ 68,613,348	\$ 74,832,363	\$ 92,045,816	\$ 108,057,590
<b>Expense Total</b>	<b>\$ 82,197,019</b>	<b>\$ 87,858,479</b>	<b>\$ 105,330,951</b>	<b>\$ 121,020,593</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
01015 - Unemployment Compensation	\$ 240,508	\$ 141,423	\$ 15,284	\$ 100,000
01020 - Group Health & Life	\$ 68,613,348	\$ 74,832,363	\$ 92,045,816	\$ 108,870,590
01025 - Other	\$ 13,343,163	\$ 12,884,692	\$ 13,269,851	\$ 12,050,003
<b>Expense Total</b>	<b>\$ 82,197,019</b>	<b>\$ 87,858,479</b>	<b>\$ 105,330,951</b>	<b>\$ 121,020,593</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	10	11	9	NA
Funded	13	11	11	10

### Goals and Objectives

The Finance Department manages this fund. See that department’s goals and objectives.

### Points of Interest

- For FY20, there are ten full-time, regular positions funded. Prior to FY17, these were all funded in the Finance Department in the General Fund.
- DeKalb County self-insures for collision for most county vehicles. For FY19, approximately \$750K was charged to vehicle using departments by the Fleet Management Department for vehicle accident repairs.
- The Risk Management Fund and the Workers Compensation Fund are managed separately in the DeKalb County chart of account. However, for external financial reporting, they are considered in aggregate.

# Roads and Drainage

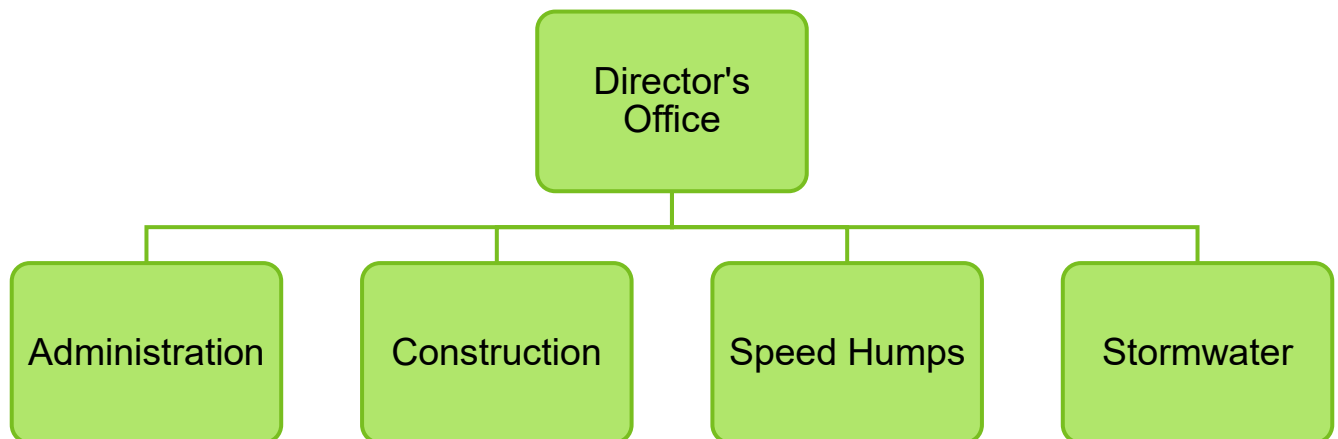
## Mission Statement

The mission of the Roads and Drainage Division is to maintain all County paved and unpaved roads, bridges and drainage structures, to maintain the County's stormwater drainage system, to administer the Citizen's Drainage Program, to obtain parcels, tracts 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 8,681,524	\$ 8,736,127	\$ 7,840,533	\$ 8,567,503
52 - Purch / Contr Svcs	\$ 402,589	\$ 639,325	\$ 2,124,121	\$ 740,854
53 - Supplies	\$ 2,082,881	\$ 3,524,848	\$ 2,431,826	\$ 4,056,622
55 - Interfund Charges	\$ 3,176,035	\$ 3,440,994	\$ 3,346,278	\$ 3,078,058
<b>Expense Total</b>	<b>\$ 14,343,029</b>	<b>\$ 16,341,295</b>	<b>\$ 15,742,759</b>	<b>\$ 16,443,037</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
05705 - Administration	\$ 597,651	\$ 622,530	\$ 651,614	\$ 777,840
05735 - Maintenance	\$ 1,561,221	\$ 1,746,528	\$ 1,597,703	\$ 1,516,271
05740 - Road Maintenance	\$ 6,329,104	\$ 8,398,135	\$ 7,938,896	\$ 7,453,432
05745 - Support Services	\$ 1,587,472	\$ 1,493,150	\$ 1,425,189	\$ 1,532,283
05750 - Drainage Maintenance	\$ 974	\$ 593	\$ 4,725	\$ 1,075
05760 - Traffic Operations	\$ 929,268	\$ 885,081	\$ 878,541	\$ 898,952
05764 - Speed Humps	\$ 147,212	\$ 106,262	\$ 69,181	\$ 67,423
05766 - Signals	\$ 2,263,255	\$ 2,143,917	\$ 2,163,574	\$ 2,821,699
05767 - Signs & Paint	\$ 926,871	\$ 945,099	\$ 1,013,335	\$ 1,374,062
<b>Expense Total</b>	<b>\$ 14,343,029</b>	<b>\$ 16,341,295</b>	<b>\$ 15,742,759</b>	<b>\$ 16,443,037</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	117	124	125	NA
Funded	131	131	131	131

## Goals and Objectives

**Goal #1:** Resurface 25 miles of county roads under Georgia Department of Transportation (GDOT) Local Maintenance & Improvement Grant (LMIG) resurfacing program.

**Objective #1A:** Request GDOT funding for the LMIG program.

**Objective #1B:** Request local matching funds for the LMIG program.

**Goal #2:** Upgrade traffic signals and install traffic signs.

**Objective #2A:** Ensure purchasing awards contracts to update traffic signals.

**Objective #3B:** Conduct tests of all signals before they are activated.

**Goal #3:** Clean 850 retention ponds (basins used to manage stormwater runoff).

**Objective #3A:** 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	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Roads resurfaced (miles by county crews)	12	12	12	12
Roads resurfaced (miles by GDOT LMIG program)	25	25	25	25
Roads resurfaced (miles by SPLOST program)	NA	NA	75	75
Patching by county crews (tons)	20,000	20,000	20,000	20,000
Signal upgrades	145	145	35	50
New signs installed	30	30	4	15
New school flashers	5	5	2	5
Roads striped (miles)	2	2	185	200
Traffic signs fabricated	2,650	3,069	3,500	3,500
Designed road intersections, bridges and drainage projects	4	7	4	4
Pipe installed/replaced (linear feet)	15,060	15,065	14,250	15,000
Drainage structures rebuilt/replaced	1,200	1,200	1,075	1,200
Citizens drainage projects (tons)	8,500	8,500	3,500	8,500
Citizens drainage projects (linear feet)	350	340	285	350
Retention ponds cleaned	350	500	385	500
Sidewalks repaired (linear feet)	2,100	2,100	1,800	1,900
Sidewalks installed (linear feet)	1,780	1,800	1,500	1,600

## Points of Interest

- Resurfaced a total of 25 miles under GDOT LMIG program.
- Resurfaced 12 miles by Roads & Drainage crews.
- Installed 63 speed tables.
- Repaired 1,800 (linear feet) of sidewalk projects.
- Responded to more than 650 fallen tree calls.
- Completed 750.5 training hours for Roads & Drainage employees.
- Upgraded 35 traffic signals.
- Installed two new school flashers.
- Completed 185 miles of striping.
- Fabricated 3,500 signs.

# Sanitation

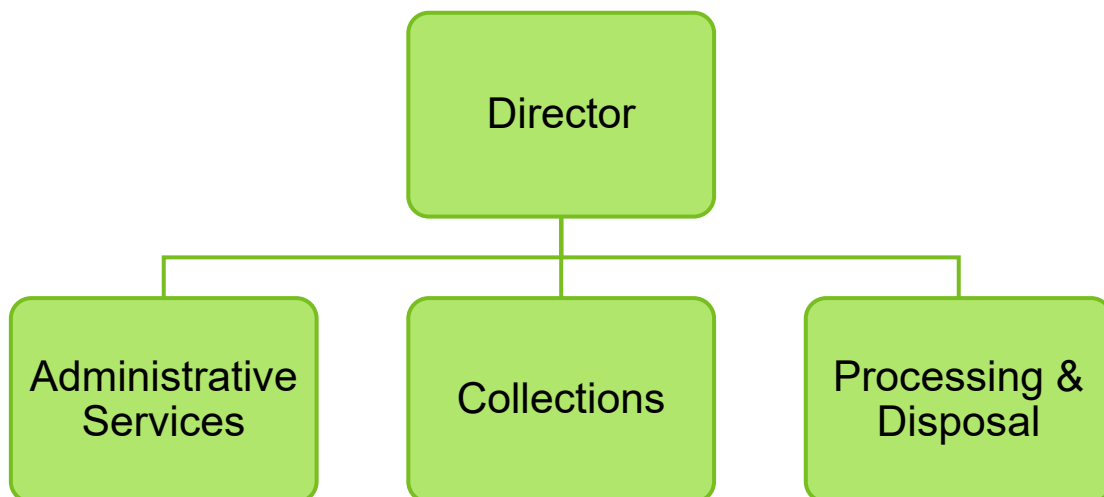
## Mission Statement

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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 30,531,430	\$ 33,501,199	\$ 30,899,470	\$ 33,419,727
52 - Purch / Contr Svcs	\$ 2,621,429	\$ 2,772,679	\$ 1,896,310	\$ 2,528,812
53 - Supplies	\$ 2,910,904	\$ 3,418,089	\$ 3,100,890	\$ 3,518,784
54 - Capital Outlays	\$ 8,614	\$ 20,273	\$ 52,037	\$ 63,917
55 - Interfund Charges	\$ 22,551,945	\$ 22,580,544	\$ 27,017,082	\$ 23,709,483
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ (161,741)	\$ -	\$ -	\$ 27,961
58 - Debt Service	\$ 1,223,324	\$ 1,223,324	\$ 1,223,324	\$ 1,613,332
61 - Other Fin. Uses	\$ 1,500,000	\$ 3,213,511	\$ 1,599,609	\$ 11,183,176
70 - Retirement Svcs	\$ 89,431	\$ 76,763	\$ 5,059,008	\$ 3,899,703
<b>Expense Total</b>	<b>\$ 61,275,336</b>	<b>\$ 66,806,382</b>	<b>\$ 70,847,731</b>	<b>\$ 79,964,895</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
08105 - Administration	\$ 11,209,099	\$ 13,695,388	\$ 18,290,201	\$ 25,770,948
08106 - Keep DeKalb Beautiful	\$ (6,786)	\$ 2,361	\$ 2,122	\$ 240
08110 - North Transfer Station	\$ 774	\$ 10,751	\$ 22,914	\$ 44,368
08112 - Seminole Compost Facility	\$ 11,283	\$ 161,277	\$ 63,840	\$ 45,891
08120 - Central Transfer Station	\$ 6,435,595	\$ 6,621,127	\$ 6,365,451	\$ 6,477,951
08123 - East Transfer Station	\$ 1,293	\$ 258,014	\$ 135,920	\$ 112,076
08125 - North Residential	\$ 7,002,243	\$ 8,079,672	\$ 7,845,858	\$ 9,354,835
08126 - North Special Collection	\$ 5,752	\$ 6,103	\$ 46,660	\$ 5,869
08130 - Central Residential	\$ 13,157,591	\$ 13,263,404	\$ 7,439,344	\$ 7,094,672
08131 - Central Special Collection	\$ (85)	\$ 7	\$ 46,478	\$ 3,608
08133 - East Residential	\$ (731)	\$ 466,312	\$ 5,611,803	\$ 6,103,669
08134 - East Special Collection	\$ (140)	\$ -	\$ 52,176	\$ 2,350
08135 - South Residential	\$ 6,305,129	\$ 6,370,831	\$ 6,034,547	\$ 6,480,439
08136 - South Special Collection	\$ 3,035	\$ 2,322	\$ 152,933	\$ 54,907
08138 - Mowing & Herbicide	\$ 22,167	\$ 2,337	\$ 122,810	\$ 120,036
08140 - Commercial Support	\$ 224	\$ 72	\$ -	\$ -
08142 - Central Commercial	\$ 8,790,269	\$ 8,994,258	\$ 9,576,255	\$ 9,166,573
08143 - South Commercial	\$ -	\$ -	\$ -	\$ 1,940
08144 - East Commercial	\$ -	\$ -	\$ -	\$ 1,117
08145 - Seminole Landfill	\$ 8,337,663	\$ 8,871,292	\$ 9,037,682	\$ 9,123,407
08150 - Revenue Collection	\$ 960	\$ 853	\$ 738	\$ -
<b>Expense Total</b>	<b>\$ 61,275,336</b>	<b>\$ 66,806,382</b>	<b>\$ 70,847,731</b>	<b>\$ 79,964,895</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	539	561	596	NA
Funded	617	585	632	632

## Goals and Objectives

**Goal #1:** Delivery of exceptional solid waste collection and management services to the City of Doraville.

**Objective #1A:** Provide one time per week solid waste, recycling and yard debris collection to approximately 2,500 residents.

**Goal #2:** Increase commercial recycling participation.

**Objective #2A:** Increase revenue and reduce amount of garbage disposed.

**Goal #3:** Deploy fully automated side loader (ASL) trucks.

**Objective #3A:** Improve residential collection efficiency and reduction in number of services misses.

## Performance Measures

Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Est/Goal
Seminole Road Landfill			65	65
Amount of glass recycled			850	800
Paid special collections			3,200	3,000
week			173,000	173,000
Phone calls received and answered			180,000	200,000
Walk-in customers serviced			10,755	14,200
New recycling residents			15,000	20,000
Revenue collected on delinquent accounts			2,000,000	2,300,000

## Points of Interest

- Hosted paper shredding event and served 1,100 residents (35.29 tons of sensitive documents).
- Hosted fourth “Landfill Amnesty Day” (October), granting DeKalb County residents an opportunity to dispose of items such as furniture and construction & demolition materials without charge. Approximately, 1,080 residents served, 88.44 tons collected and saved \$2,919 in landfill use fees.
- Continued residential bulky item collection initiative, a free two four-week neighborhood sweeps (June and November/December), collecting curbside debris from residential properties. Served 9,186 households disposing of 4,334 tons of debris, garbage, furniture and other items.
- Household Hazardous Waste events served 1,890 residents (Spring - 1,100 and Fall - 790).

# Sheriff

## Mission Statement

The DeKalb County Sheriff's Office (DKSO) is committed to managing the jail facility, court services, field division (processing warrants) and providing quality services in an efficient and effective manner. The Office staff espouse ethics, honesty, openness and fairness professionally and personally.

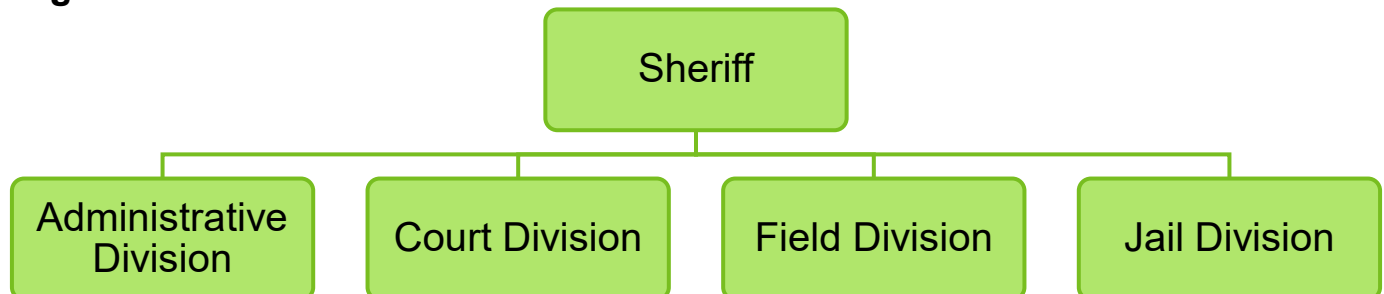
DKSO staff provides equal enforcement and protection of the law without prejudice or favor. DKSO seeks to establish goals in partnership with the community and to prioritize problems based on community concerns. DKSO values respect, honoring the rights and dignity of each person called upon to serve.

The DKSO maintains the highest degree of integrity, presents a professional demeanor, obeys all laws and ordinances and serves as role models in the community.

## Description

The Sheriff's Office is the executive arm of the overall agency responsible for planning, organizing, directing and controlling the activities of the DeKalb County Sheriff's Headquarters and Jail. The Office of Professional Standards conducts investigations and inspections of DKSO personnel and facilities. The Public Information Office provides accurate and timely information to the media, community and employees of the DKSO. The Office of Accreditation reviews practices to ensure accountability of the services and formalizes essential management procedures. The Office of Labor Relations and Legal Affairs establishes standards and procedures whereby employees may resolve disputes or complaints and reviews policies of various divisions to diminish legal liability inherent to law enforcement. The Office of Special Projects serves as the Sheriff's point of contact for complaints and time sensitive projects. The Office of Training is responsible for conducting state required training for all sworn personnel and ensure all personnel are adequately trained to perform their job duties. The Fiscal Management Section develops a comprehensive financial plan, supervises and coordinates the allocation of resources and is responsible for the ordering, stocking, issuing, and the inventory of all operating supplies, uniforms, tools, and equipment as well as processing purchase orders and invoices. The mailroom is responsible for all incoming and outgoing correspondence through the DeKalb County detention facility, to include inmate and employees. Additionally, mailroom personnel are responsible for monitoring all mail for illegal and unauthorized contraband.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 57,789,111	\$ 57,277,973	\$ 50,196,663	\$ 50,364,793
52 - Purch / Contr Svcs	\$ 15,589,440	\$ 19,098,828	\$ 18,141,004	\$ 17,571,407
53 - Supplies	\$ 6,234,087	\$ 6,616,944	\$ 8,163,923	\$ 7,672,583
54 - Capital Outlays	\$ 82,561	\$ 193,519	\$ 9,399	\$ 72,000
55 - Interfund Charges	\$ 1,599,707	\$ 1,751,492	\$ 1,652,455	\$ 1,670,998
57 - Other Costs	\$ 1,360	\$ 920	\$ 1,428	\$ 1,810
<b>Expense Total</b>	<b>\$ 81,296,266</b>	<b>\$ 84,939,676</b>	<b>\$ 78,164,871</b>	<b>\$ 77,353,591</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
03201 - Sheriff's Office	\$ 3,004,053	\$ 2,506,666	\$ 2,428,669	\$ 2,411,901
03205 - Administrative Division	\$ 2,353,835	\$ 2,546,947	\$ 2,705,508	\$ 4,584,024
03210 - Field Division	\$ 11,090,385	\$ 11,405,222	\$ 10,500,404	\$ 10,935,504
03220 - Jail	\$ 53,225,322	\$ 57,120,381	\$ 53,094,091	\$ 50,068,692
03223 - Jail Inmate Services	\$ 47,531	\$ 18,630	\$ 1,937	\$ 114,924
03230 - Courts	\$ 11,575,140	\$ 11,341,829	\$ 9,433,925	\$ 9,238,545
03207 - Community Relations	\$ -	\$ -	\$ 336	\$ -
<b>Expense Total</b>	<b>\$ 81,296,266</b>	<b>\$ 84,939,676</b>	<b>\$ 78,164,871</b>	<b>\$ 77,353,591</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	753	706	683	NA
Funded	783	770	753	753

## Goals and Objectives

- Goal #1:** Obtain re-accreditation with Commission on Accreditation of Law Enforcement Agencies and American Correctional Association.
- Goal #2:** Reduce staff vacancies by recruiting, training and retaining qualified deputies and correctional officers.
- Goal #3:** Upgrade the aged and problematic elevator system to ensure the safety of the employees, contractors and inmates.
- Goal #4:** Continue to address many infrastructure problems of the aged building.
- Goal #5:** Upgrade the Motorola Radio System.
- Goal #6:** Upgrade and expand the Avigilon surveillance system used both inside and the surrounding areas of the jail complex.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Inmates Received	29,553	27,003	26,806	\$ 27,000
Inmate Days in Jail	672,279	655,833	610,943	\$ 620,000
Average Daily Population	1,836	1,173	1,674	\$ 1,600
Inmate Visits to In-House Medical Unit	22,021	27,324	27,552	\$ 27,500
Arrests	3,648	3,702	3,259	\$ 3,400
Arrests - Fugitive Unit	872	520	589	\$ 600
Transports to Mental Facilities	1,001	1,125	1,275	\$ 1,200
Regular Court Hours	22,330	217,139	221,615	\$ 220,000
Overtime Court Hours	19,801	26,179	29,425	\$ 28,000

## Points of Interest

- Obtained re-accreditation with the National Commission on Correctional Health Care.
- Expanded the Options for Living and Learning education and life skills program to reach more of the inmate population.
- Addressed major pipe leakages, remediation and rebuilds of the inmate shower systems.
- Upgraded tasers and body cameras to ensure the safety of the officers and the public.



# Solicitor

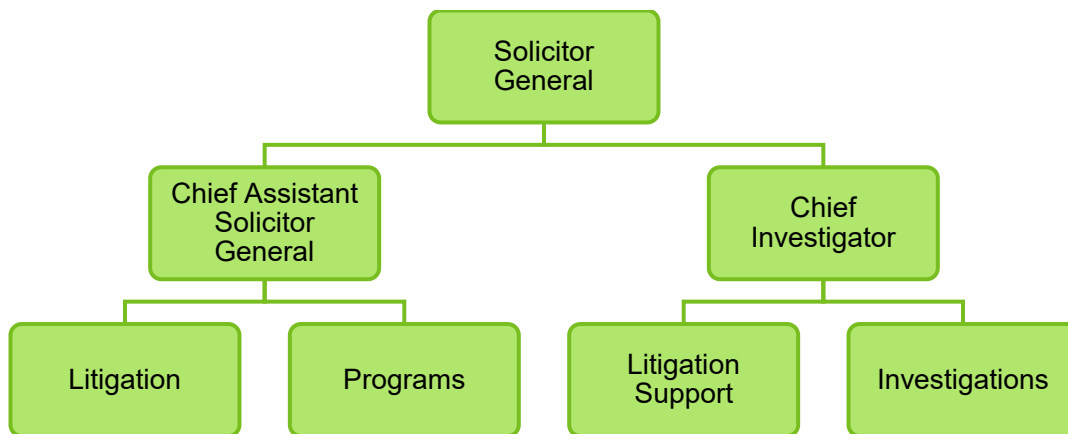
## Mission Statement

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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 7,188,784	\$ 7,729,853	\$ 6,926,780	\$ 7,454,518
52 - Purch / Contr Svcs	\$ 174,533	\$ 155,017	\$ 130,286	\$ 216,278
53 - Supplies	\$ 120,325	\$ 80,715	\$ 75,289	\$ 83,590
54 - Capital Outlays	\$ 2,039	\$ 28,079	\$ 39,293	\$ 57,064
55 - Interfund Charges	\$ 128,464	\$ 124,736	\$ 119,663	\$ 165,800
61 - Other Fin. Uses	\$ 124,541	\$ 182,793	\$ 282,793	\$ 182,793
<b>Expense Total</b>	<b>\$ 7,738,687</b>	<b>\$ 8,301,193</b>	<b>\$ 7,574,104</b>	<b>\$ 8,160,043</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
03810 - Solicitor - State Court	\$ 6,750,525	\$ 7,368,290	\$ 6,708,423	\$ 7,411,942
03815 - Solicitor - Victim Assistance	\$ 712,959	\$ 676,340	\$ 626,580	\$ 533,030
03816 - Solicitor - General Pre-Trial Div	\$ 275,203	\$ 256,564	\$ 239,102	\$ 215,071
<b>Expense Total</b>	<b>\$ 7,738,687</b>	<b>\$ 8,301,193</b>	<b>\$ 7,574,104</b>	<b>\$ 8,160,043</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	87	85	87	NA
Funded	85	85	90	89

## Goals and Objectives

### Goal #1: Public Safety/Domestic Violence Initiative

**Objective #1A:** To combat the increase in crimes related to intimate partner violence by instituting programs designed to directly educate the victims and the community. We seek

to respond earlier to domestic violence victims and provide them with immediate resources through the placement of precinct-based victim-advocates. Additionally, we seek to improve investigative collaboration with law enforcement to ensure better and more effective prosecutions. According to the Bureau of Justice Statistic, some 44% of these crimes are never reported to the police. So, it is imperative that we meet victims where they are - in the community.

### Goal #2: Continue Technology Enhancements

**Objective #2A:** Continue the push toward technology improvements to improve efficiencies in operations – particularly in the areas of eDiscovery and processing of body-worn cameras. Each of these areas present ever increasing personnel needs and allocation of time (often one case has multiple lengthy video evidence that must be reviewed and processed by multiple parties).

### Goal #3: Quality of Life Unit

**Objective #3A:** The Quality of Life Unit has been an immense success. We seek to continue this success by increasing the number of programs and collaborations with community-based organizations.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Total Cases Received	11,259	11,853	12,971	13,000
Accusations Filed	10,800	10,461	10,800	11,000
DUI and Traffic Prosecution	3,735	3,984	3,673	3,800
Crimes Against Persons (Domestic Violence, Stalking, and etc)	3,157	3,379	3,468	3,508
Education Neglect	270	289	295	295
Pre-Trial Diversion	2,980	4,713	3,716	4,800
State Court Traffic Div. & Magistrate Court Cases Processed	158,638	142,003	142,000	142,000

## Points of Interest

- In partnership with the Women's Resource Center to End Domestic Violence and the International Women's House, the Solicitor's Office offered DeKalb senior citizens an opportunity to purchase tickets for the 3rd Annual Dancing with the DeKalb Stars, a fundraiser and resource expo.
- DeKalb County Solicitor-General Donna Coleman-Stribling discussed her office's work as advocates for victims during the DeKalb Cultural Exchange, hosted by DeKalb County School Board Member Vickie Turner and Stonecrest City Councilman Rob Turner.
- MAJ Sharletta K. Mahone, a prosecutor in the Special Victims Unit, was commissioned as a Major in the Georgia National Guard.

# State Court

## Mission Statement

The mission of the State Court of DeKalb County is to improve the administration of justice by increasing public access through technology, services, and programs providing a fair and impartial tribunal for the citizens of DeKalb County, and other persons doing business with the Court. State Court Probation’s 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’s mission is to enforce all orders and directives of the DeKalb County State and Magistrate Courts and provide public safety services to the citizens of DeKalb County in a professional, diligent and courteous manner.

## Description

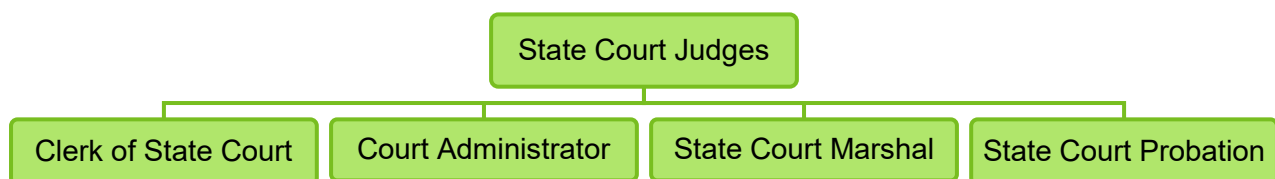
The State Court has jurisdiction within the boundaries of DeKalb County. It has concurrent jurisdiction for all civil matters without regard to the amount in controversy, except for those matters for which the Superior Court has exclusive jurisdiction. The Court tries misdemeanor criminal cases only and is supported by the Clerk of State and Magistrate Court, State Court Probation and the Marshal's Office.

The Clerk serves State 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 providing public 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 Court Program and 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 protect life and property, arrest violators of the law, and enforce all local, state and federal laws and ordinances coming within the Office's jurisdiction.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 13,992,277	\$ 14,576,339	\$ 13,215,899	\$ 14,416,319
52 - Purch / Contr Svcs	\$ 893,193	\$ 802,236	\$ 872,592	\$ 901,592
53 - Supplies	\$ 376,285	\$ 475,143	\$ 449,317	\$ 581,210
54 - Capital Outlays	\$ 21,036	\$ 52,319	\$ 46,995	\$ 10,300
55 - Interfund Charges	\$ 541,781	\$ 491,809	\$ 496,911	\$ 516,166
61 - Other Fin. Uses	\$ 11,542	\$ 75,587	\$ 18,795	\$ 38,795
<b>Expense Total</b>	<b>\$ 15,836,114</b>	<b>\$ 16,473,432</b>	<b>\$ 15,100,509</b>	<b>\$ 16,464,382</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
03701 - Division 1	\$ 563,409	\$ 594,922	\$ 531,102	\$ 567,021
03702 - Division 2	\$ 626,635	\$ 665,840	\$ 487,251	\$ 611,131
03703 - Division 3	\$ 591,070	\$ 603,925	\$ 592,915	\$ 614,476
03704 - Division 4	\$ 640,435	\$ 677,651	\$ 602,502	\$ 630,965
03706 - Division 6	\$ 606,186	\$ 677,893	\$ 579,881	\$ 611,019
03707 - Division 7	\$ 624,930	\$ 655,540	\$ 593,080	\$ 614,183
03710 - State & Magistrate Courts Cler	\$ 4,955,583	\$ 5,019,712	\$ 4,871,777	\$ 5,459,812
03712 - State Court - DUI Court	\$ 340,591	\$ 366,677	\$ 343,068	\$ 427,172
03715 - Probation	\$ 2,707,807	\$ 2,871,812	\$ 2,680,757	\$ 2,853,728
03720 - Marshal	\$ 3,563,341	\$ 3,685,251	\$ 3,238,326	\$ 3,493,480
03705 - Division 5	\$ 616,129	\$ 654,210	\$ 579,851	\$ 581,394
<b>Expense Total</b>	<b>\$ 15,836,114</b>	<b>\$ 16,473,432</b>	<b>\$ 15,100,509</b>	<b>\$ 16,464,382</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	183	184	185	NA
Funded	186	186	195	195

## Goals and Objectives

**Goal #1:** Implement remote court hearings with the capability to live stream.

**Objective #1A:** Improve the ability of the court to hear criminal matters without requiring the transport of defendants from jail.

**Objective #1B:** Increase public access to the courts to observe hearings.

**Objective #1C:** Provide for continuity of operations related to judicial matters during an emergency, pandemic, or natural disaster.

**Goal #2:** Develop and Implement Artificial Intelligence Technology.

**Objective #2A:** Enhance the customer service platform with the use of Chatbots and case predictive tools.

**Objective #2B:** Increase customer service, support, and engagement.

**Objective #2C:** Increase productivity and provide instant answers to multiple customers 24/7.

**Objective #2D:** Collect analytics to improve service strategies, internal processes, and meet customer expectations.

**Goal #3:** Install in-car cameras in all patrol vehicles and provide the necessary training for usage.

**Objective #3A:** Ensure that each vehicle is equipped with the latest camera technology to collect data needed for officer and public safety and transparency.

**Objective #3B:** Ensure training is conducted on the proper usage of the in-car camera system.

**Goal #4:** Provide recent, relevant, realistic, and culture diversity training for all probation employees.

**Objective #4A:** Send all certified officers to crisis intervention training to be skilled in areas of mental health crisis, verbal judo, domestic violence prevention, etc. thus reducing office complaints to zero.

**Objective #4B:** Continue to invest in the growth and development of employees within the probation department.

## Performance Measures

Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Est/Goal
Civil actions	5,340	5,803	6,047	6,228
Criminal actions	10,579	11,542	7,949	8,028
Fines and fees collected by the Clerk's Office	13,700,288	14,677,035	14,234,778	14,377,125
Probation total cases received	14,026	14,284	12,174	11,655
Probation community service hours completed	314,390	242,727	220,392	209,373
Probation total fine and fees collected	3,392,922	3,917,154	3,707,495	3,522,120
Marshal suits/warrants served	15,661	13,685	12,863	13,450
Marshal eviction writs executed	9,278	9,547	10,175	10,500
Marshal dispossessionary warrants served	8,539	4,897	4,635	4,800

## Points of Interest

- Accepted award from the Criminal Justice Coordinating Council to benefit DeKalb County DUI (Drivers Under the Influence) Court.
- Upgraded audiovisual equipment for Jail Courtroom (Pre-Trial Justice Initiative).
- House Bill 288 passed by the Georgia General Assembly during the 2019 legislative session instituted a new fee structure. Effective January 1, 2020, filing fees increased.

# Stormwater

## Mission Statement

The mission of DeKalb County Stormwater Utility Program, as a subsection of the Roads & Drainage Department, is to provide effective management and financing of the county's stormwater infrastructure and to operate and maintain the Stormwater drainage system in order to protect citizens from flooding, preserve and enhance the environmental quality of the county's watersheds, and to comply with federal and state clean water regulations.

## Description

The Stormwater Utility Fund was established in the 2003 Budget. The Fund includes the county's appropriation for the annual fee charged to residents and commercial property owners as a Stormwater utility fee. This fee is collected by the Tax Commissioner as part of the yearly property tax billing process. This fund is used to maintain the county's stormwater infrastructure and meet federal requirements in the area of water initiatives, and address flood plain and green space issues. Effective 2009, this fund is assigned to the Infrastructure Group, under the direction of the Deputy Chief Operating Officer for Infrastructure.

## Organizational Chart

Roads and Drainage manages this fund. Please see their organizational chart.

## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 5,710,357	\$ 5,741,702	\$ 5,634,812	\$ 6,820,091
52 - Purch / Contr Svcs	\$ 2,345,556	\$ 3,758,340	\$ 3,965,479	\$ 5,074,074
53 - Supplies	\$ 3,270,327	\$ 2,761,375	\$ 2,200,236	\$ 3,796,248
54 - Capital Outlays	\$ 3,528	\$ 16,549	\$ 84,716	\$ -
55 - Interfund Charges	\$ 3,923,058	\$ 1,924,586	\$ 1,938,743	\$ 1,982,249
61 - Other Fin. Uses	\$ 1,812,898	\$ 2,952,220	\$ 4,174,303	\$ 4,525,000
70 - Retirement Svcs	\$ -	\$ -	\$ 674,808	\$ 755,987
<b>Expense Total</b>	<b>\$ 17,065,725</b>	<b>\$ 17,154,772</b>	<b>\$ 18,673,098</b>	<b>\$ 22,953,649</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
06701 - Stormwater Administration	\$ 16,844,722	\$ 16,882,423	\$ 18,310,713	\$ 20,795,830
06702 - Street/Drain Maint	\$ 221,003	\$ 272,350	\$ 235,968	\$ 1,781,945
06703 - Curb Bumping	\$ -	\$ -	\$ 126,417	\$ 375,874
<b>Expense Total</b>	<b>\$ 17,065,725</b>	<b>\$ 17,154,772</b>	<b>\$ 18,673,098</b>	<b>\$ 22,953,649</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	85	92	98	NA
Funded	119	118	121	112

## Goals and Objectives

**Goal #1:** Implement the list of approved stormwater construction and maintenance projects.

**Objective #1A:** Prioritize projects based upon funding allocations.

**Objective #1B:** Ensure that resources reflect validated project needs.

**Goal #2:** Repair 15,060 linear feet of stormwater pipe.

**Objective #2A:** Ensure that appropriate resources are available to accomplish the goal.

**Objective #2B:** Ensure appropriate accounting and close-out activities for each project.

**Goal #3:** Continue to monitor the storm water utility fee.

**Objective #3A:** Review stormwater collection reports monthly and identify outstanding issues.

**Objective #3B:** Communicate monthly with cities that have stormwater intergovernmental agreements with the county.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Pipe installed/replaced (linear feet)	15,060	15,065	14,250	15,000
Drainage structures rebuilt/replaced	1,200	1,200	1,075	1,200
Citizens drainage projects (tons)	8,500	8,500	3,500	8,500
Citizens drainage projects (linear feet)	350	340	285	350
Retention ponds cleaned	350	500	385	500

## Points of Interest

- Completed 390.9 miles of curb bumping by contractors.
- Completed 45.9 miles of curb bumping by Roads & Drainage crews.
- Maintained and cleaned 475 detention ponds.
- Installed/replaced 15,720 (linear feet) of pipe.
- Rebuild/replaced 1,220 storm water drainage structures.
- Completed design of five bridges and three large scale drainage projects.



# Superior Court

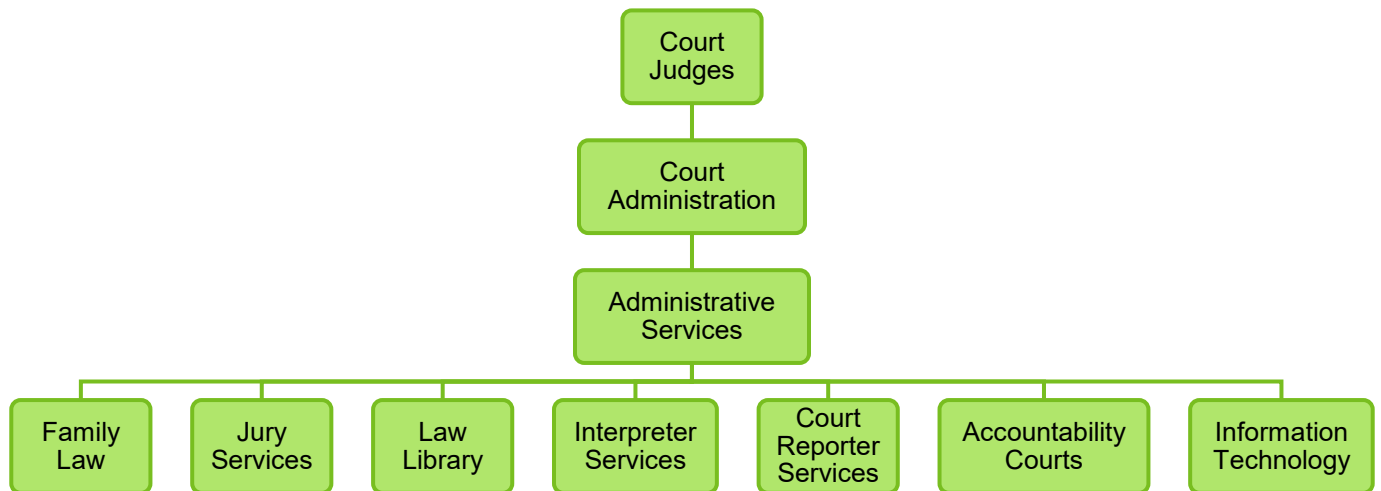
## Mission Statement

To provide an independent, accessible and responsive forum for the just resolution of legal disputes and criminal matters that preserves the rule of law and protects the rights of all parties. To act expeditiously and in a manner that instills public trust and confidence that the Superior Court operates fairly, efficiently and effectively.

## Description

The Superior Court is the highest court of original jurisdiction in the State of Georgia. The Court has exclusive jurisdiction over specific civil and criminal matters including cases involving titles to land, equity, declaratory judgments, habeas corpus, mandamus, quo warranto, prohibition, adoptions, divorce, custody, child support and criminal felonies. The Court is authorized to review rulings, and in some cases, correct errors made by lower courts by issuing certiorari. The Court also administers programs which enhance and ensure that the Court's purposes and rulings are carried out in a manner that meets the needs of the citizens of DeKalb County while following the rule of law. These programs include the seminar for Families in Transition, the Family Law Information Center, Problem Solving/Child Support Court and felony Drug, Mental Health and Veterans Accountability Courts which provide sentencing alternatives for defendants who need treatment for drug addiction and mental health challenges.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 6,949,549	\$ 7,210,018	\$ 6,989,903	\$ 7,996,340
52 - Purch / Contr Svcs	\$ 2,568,068	\$ 2,276,252	\$ 2,712,924	\$ 2,980,258
53 - Supplies	\$ 104,988	\$ 153,903	\$ 189,251	\$ 182,346
54 - Capital Outlays	\$ 51,522	\$ 78,638	\$ 96,853	\$ 79,000
70 - Retirement Svcs	\$ 30,404	\$ 39,205	\$ 50,399	\$ 46,908
<b>Expense Total</b>	<b>\$ 9,704,532</b>	<b>\$ 9,758,017</b>	<b>\$ 10,039,329</b>	<b>\$ 11,284,852</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
03510 - Judge Adams	\$ 465,272	\$ 489,990	\$ 477,134	\$ 483,353
03515 - Judge Barrie	\$ 441,312	\$ 450,015	\$ 461,161	\$ 447,586
03520 - Judge Coursey	\$ 376,645	\$ 409,180	\$ 460,281	\$ 455,540
03530 - Judge Johnson	\$ 462,419	\$ 444,657	\$ 416,549	\$ 423,986
03535 - Judge Scott	\$ 465,924	\$ 483,719	\$ 460,413	\$ 467,205
03540 - Judge Seeliger	\$ 461,834	\$ 485,094	\$ 460,977	\$ 474,344
03545 - Judge Hunter	\$ 445,926	\$ 439,524	\$ 414,966	\$ 398,548
03555 - Judge Jackson	\$ 415,551	\$ 423,039	\$ 410,664	\$ 411,606
03560 - Judge Flake	\$ 466,481	\$ 471,180	\$ 454,520	\$ 564,156
03565 - Senior Judge	\$ 125,065	\$ 135,817	\$ 138,478	\$ 126,904
03580 - Administration	\$ 2,488,866	\$ 2,554,761	\$ 2,901,976	\$ 3,718,030
03581 - Court Reporters	\$ 757,243	\$ 706,131	\$ 675,184	\$ 952,715
03582 - Jury Management	\$ 1,233,354	\$ 1,079,767	\$ 1,157,673	\$ 1,212,881
03583 - Seminar For Divorcing Parents	\$ 30,579	\$ 32,766	\$ 36,795	\$ 35,308
03587 - Dispute Resolution	\$ 594,680	\$ 618,229	\$ 583,866	\$ 560,942
03590 - Grand Jury	\$ 96,570	\$ 98,797	\$ 115,104	\$ 116,713
03550 - Judge Boulee	\$ 376,811	\$ 435,350	\$ 413,587	\$ 435,036
<b>Expense Total</b>	<b>\$ 9,704,532</b>	<b>\$ 9,758,017</b>	<b>\$ 10,039,329</b>	<b>\$ 11,284,852</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	84	87	99	NA
Funded	86	88	98	88

## Goals and Objectives

**Goal #1:** Additional Courtroom Space

**Objective #1A:** Proceed with 15-year plan to build a multi-purpose courtroom in the Judicial Tower

**Objective #1B:** Enhance security for high profile and multi-defendant cases with adequate courtroom space

**Objective #1C:** Provide adequate space for Grand Jury deliberations

**Goal #2:** Full implementation of case management software

**Objective #2A:** Use of electronic calendars and hearing notices in all Superior Court Divisions

**Objective #2B:** Use of electronic sentencing module in all Divisions

**Objective #2C:** Implement jury module to facilitate participation in jury service

**Goal #3:** Expand and enhance accessibility to Court services and information

**Objective #3A:** Increase opportunities to educate and assist the public regarding legal processes

**Objective #3B:** Create a media center in the Courthouse to support public access to Court records and information

**Objective #3C:** Expand court programs for the treatment and rehabilitation of criminal defendants

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal (Est.)
Civil & Domestic case filings	12,502	13,000	13,000	13,750
Civil & Domestic case dispositions	12,016	12,750	13,325	13,800
Felony case filings	4,769	5,000	4,500	4,725
Felony case dispositions	7,309	7,700	5,544	5,720
Jury trials	121	100	87	95
Education of Divorcing parents	1,135	1,150	1,152	1,200
Referrals to Alternative Dispute Resolution	2,678	2,900	2,520	2,650
Family Law Center Services	4,347	4,000	5,640	6,000
Accountability Court Services	N/A	N/A	100	125

## Points of Interest

- Completed courtroom audio visual upgrades to enhance efficiency and expand technological support of judicial operations; including teleconferencing and video streaming of court proceedings
- Completed build out of additional space for Accountability Courts Offices
- Established a monthly Family Law Workshop for citizens

- Scheduling of criminal matters transferred from the DA's Office to the Superior Court  
Judicial staff
- Increased Law Library staff in preparation for expanded services  
Completed first phase of Law Library reconfiguration

# Tax Commissioner

## Mission Statement

The Tax Commissioner’s mission is to provide excellent customer service to all taxpayers, citizens, public officials, businesses and government entities by anticipating their needs while performing the duties of the Office of Tax Commissioner as required by the Georgia Constitution and Georgia Department of Revenue.

## Description

The Tax Commissioner a constitutional officer elected county-wide. The duties of the Tax Commissioner’s Office are to receive and distribute ad valorem tax revenue to the county and local governing authorities, the school board, tax allocation districts, and community improvement districts and act as a tag agent for the Department of Revenue (DOR). The office compiles an annual property tax digest and facilitates its approval by DOR. The office also receives basic and senior homestead applications, handles special exemptions; updates property tax records, processes tax payments; maintains the tax billing and records system; collects and disburses ad valorem taxes. Moreover, the office bills residential sanitation, stormwater utility, streetlights, speed humps within the various districts; issues and records liens for delinquent taxes where appropriate; levies, serves notice as required by law, advertises and conducts sales of delinquent properties as required by law.

As a tag agent, the office receives and processes motor vehicle title applications; collects funds for vehicle tag renewals, title applications, insurance lapses, vehicle ad valorem tax, title ad valorem tax (TAVT), and issues temporary registration permits, license plates and renewal decals; updates vehicle owner data to state vehicle registration database.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 6,018,326	\$ 6,192,466	\$ 5,808,799	\$ 6,521,233
52 - Purch / Contr Svcs	\$ 1,842,582	\$ 1,507,580	\$ 1,771,125	\$ 2,006,918
53 - Supplies	\$ 87,833	\$ 91,874	\$ 105,269	\$ 125,082
54 - Capital Outlays	\$ 204,695	\$ 137,711	\$ 163,341	\$ 175,651
55 - Interfund Charges	\$ 13,548	\$ 47,704	\$ 19,929	\$ 22,870
57 - Other Costs	\$ 875	\$ 596	\$ 1,156	\$ 1,800
<b>Expense Total</b>	<b>\$ 8,167,859</b>	<b>\$ 7,977,931</b>	<b>\$ 7,869,619</b>	<b>\$ 8,853,554</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
02810 - Tax Collections & Records	\$ 1,268,021	\$ 1,191,152	\$ 1,123,878	\$ 1,292,135
02820 - Motor Vehicle Tax	\$ 3,433,613	\$ 3,342,106	\$ 3,177,209	\$ 3,617,845
02821 - Motor Vehicle Temporary	\$ 124,311	\$ 155,861	\$ 184,216	\$ 126,960
02825 - Motor Vehicle Security	\$ 261,845	\$ 231,134	\$ 244,002	\$ 263,821
02830 - Delinquent Tax Administration	\$ 1,151,174	\$ 1,050,276	\$ 1,116,769	\$ 1,368,288
02840 - Tax Administration / Accountin	\$ 1,928,895	\$ 2,007,401	\$ 2,023,545	\$ 2,184,505
<b>Expense Total</b>	<b>\$ 8,167,859</b>	<b>\$ 7,977,931</b>	<b>\$ 7,869,619</b>	<b>\$ 8,853,554</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	93	89	93	NA
Funded	95	95	103	103

## 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 96%+ collection rate for the current tax digest calendar year.

**Objective #1B:** Achieve an effective ad valorem tax collection rate of 98% 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 COAG (Constitutional Officers Association of Georgia), ACCG (Association of County Commissioners of Georgia) and TC TECH (Tax Commissioners - Tech Group).

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Annual Property Tax Receivables Billed (RE,PP,UT,MH,HD)	961,305,863	1,038,356,566	1,106,929,424	1,117,998,718
Annual Property Tax Receivables Collected (RE,PP,UT,MH,HD)	916,319,631	950,003,988	1,057,978,660	1,068,558,447
Percent of Property Tax Collected as of 12/31 of the Current Tax Year	95.32%	91.49%	95.58%	95.58%
Delinquent Taxes (Prior Year) Collected in the Current Tax Year	57,383,371	33,990,458	99,261,523	45,000.00
Number of Property Tax Accounts Billed	236,834	238,681	239,642	240,542
Number of Homestead Properties Applied for	12,674	12,318	12,628	12,540
Motor Vehicle Ad Valorem Taxes Collected	14,229,035	11,035,494	8,690,125	6,952,100
Motor Vehicle TAVT Collected	111,593,564	126,760,721	116,816,847	115,000,000
Number of Vehicle Registrations	525,056	527,777	504,929	500,000
Number of Delinquent Tax Executions Issued	13,196	12,671	12,766	13,000

## Points of Interest

- Customer Service
  - Implemented a notary service for vehicle customers to expedite tag and title processing.
  - Installed infomercial screens in vehicle lobbies to inform taxpayers who await service.
  - Initiated paperless, web-based billing service for motor vehicle and property tax customers.
  - Installed “wait time” TV monitors in motor vehicle lobbies and on the website so that customers can view average wait times and then choose a location to visit.
- Community
  - Conducted tax awareness sessions at 30+ community events.
  - Participated in multiple DeKalb County forums and Town Hall events.
  - Increased number of tag renewal kiosks from 2 in 2016 to 7 in 2019.
  - Identified eligible senior homestead exemptions, which are up by 18% since 2015.
- Financials

- Continued to achieve Tax Digest approval in 2019.
- Achieved collections of 96.77% of current year taxes.
- Received and disbursed approximately \$1.3 billion to county, school, cities, TADs and CIDs.
- Installed cash management equipment to improve workflow, collection accuracy and reduce overtime requirements.
- Innovation / Technology
  - Implemented new tag / titling state-wide system called DRIVES (Driver Registration Integration Vehicle Enterprise System) in May 2019.
  - Loaned staff to the Georgia Department of Revenue who trained local and neighboring county staff on the DRIVES system.
  - Received a Horizon Interactive Award for excellence in media production for our redesigned website making it more user friendly.
  - Installed “First-In-Line” callback software in our Call Center. Now, customers can opt to have a callback versus waiting “on hold”.
  - Renovated the Motor Vehicle Lobby at the Central Office (Memorial Drive) to improve customer flow and security.



# State Court Traffic Division

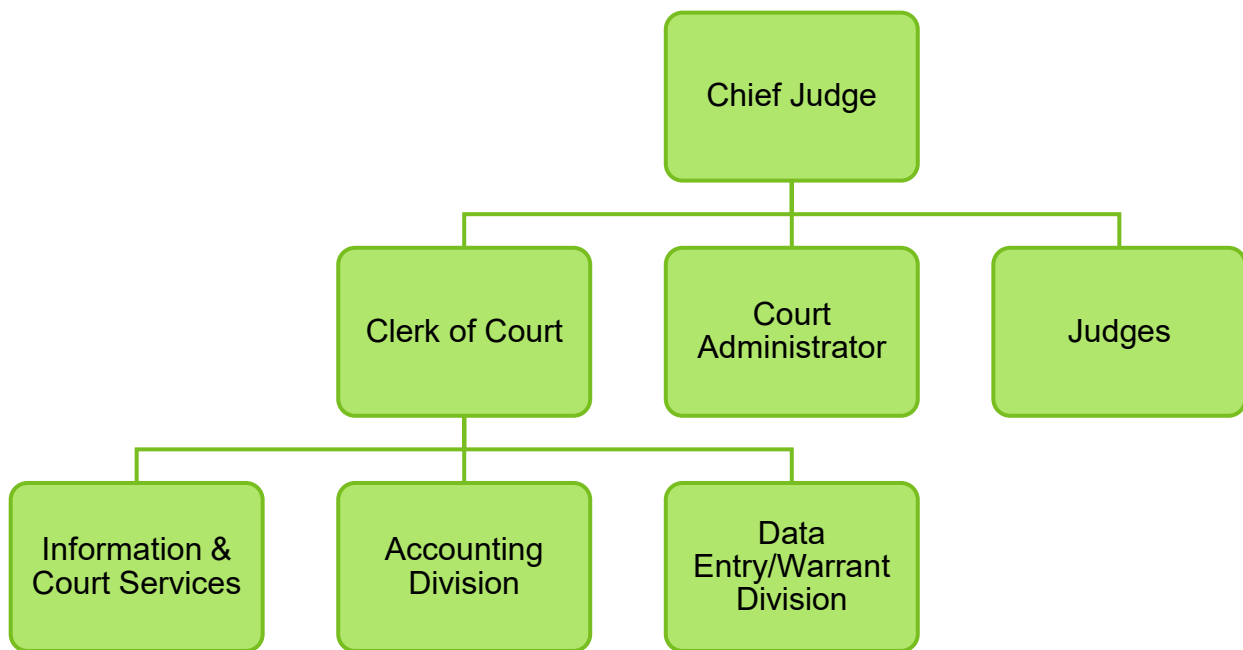
## Mission Statement

The mission of the State Court -Traffic Division is to provide a fair and impartial tribunal for the citizens of DeKalb County and the State of Georgia, for the timely resolution of all assigned cases promptly, courteously and in an efficient manner.

## Description

House Bill 300 created the State Court's Traffic Division during the 2015 session of the Georgia General Assembly. The Traffic Division replaced Recorders Court which was abolished by House Bill 301. The Traffic Court has jurisdiction within unincorporated DeKalb County. There are four judges assigned to the Traffic Division that are elected and serve four-year terms. Traffic Court Probation and the Marshal's Office are the other constituent entities within the Traffic Court, together with the Traffic Court Clerk's Office serve and support this division of the court.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 3,650,791	\$ 3,792,574	\$ 3,532,297	\$ 3,941,253
52 - Purch / Contr Svcs	\$ 678,334	\$ 846,342	\$ 897,139	\$ 864,895
53 - Supplies	\$ 72,329	\$ 54,258	\$ 59,554	\$ 65,608
54 - Capital Outlays	\$ 5,290	\$ 7,917	\$ 2,658	\$ -
<b>Expense Total</b>	<b>\$ 4,406,743</b>	<b>\$ 4,701,091</b>	<b>\$ 4,491,648</b>	<b>\$ 4,871,756</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
03715 - Probation	\$ -	\$ -	\$ 340	\$ -
03711 - Traffic Division	\$ 2,939,573	\$ 3,262,724	\$ 3,358,814	\$ 3,590,855
03716 - Traffic Division A	\$ 360,652	\$ 392,495	\$ 212,823	\$ 278,560
03717 - Traffic Division B	\$ 331,155	\$ 313,663	\$ 331,110	\$ 344,821
03718 - Traffic Division C	\$ 436,760	\$ 426,062	\$ 315,938	\$ 328,664
03719 - Traffic Division D	\$ 338,604	\$ 306,148	\$ 272,623	\$ 328,857
<b>Expense Total</b>	<b>\$ 4,406,743</b>	<b>\$ 4,701,091</b>	<b>\$ 4,491,648</b>	<b>\$ 4,871,756</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	50	50	51	NA
Funded	52	54	55	55

## Goals and Objectives

**Goal #1:** Implement remote court hearings with the capability to live stream.

**Objective #1A:** Improve the ability of the court to hear criminal matters without requiring the transport of defendants from jail.

**Objective #1B:** Increase public access to the courts to observe hearings.

**Objective #1C:** Provide for continuity of operations related to judicial matters during an emergency, pandemic, or natural disaster.

**Goal #2** Develop and Implement Artificial Intelligence Technology.

**Objective #2A:** Enhance the customer service platform with the use of Chatbots and case predictive tools.

**Objective #2B:** Increase customer service, support, and engagement.

**Objective #2C:** Increase productivity and provide instant answers to multiple customers 24/7.

**Objective #2D:** Collect analytics to improve service strategies, internal processes, and meet customer expectations.

**Goal #3:** Install in-car cameras in all patrol vehicles and provide the necessary training for usage.

**Objective #3A:** Ensure that each vehicle is equipped with the latest camera technology to collect data needed for officer and public safety and transparency.

**Objective #3B:** Ensure training is conducted on the proper usage of the in-car camera system.

**Goal #4:** Provide recent, relevant, realistic, and culture diversity training for all probation employees.

**Objective #4A:** Send all certified officers to crisis intervention training to be skilled in areas of mental health crisis, verbal judo, domestic violence prevention, etc. thus, reducing office complaints to zero.

**Objective #4B:** Continue to invest in the growth and development of employees within the probation department.

### Performance Measures

Performance Measures	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Est/Goal
Traffic citations filed	195,085	129,771	66,676	68,767
Traffic citations disposed	62,535	102,469	63,431	65,333
Call Center interactive voice response calls	142,356	127,763	126,764	130,566
Call Center deputy clerk calls handled	83,324	75,614	78,577	80,934

### Points of Interest

- Traffic Court allowed defendants to sign up for text/email notifications.

# Transportation

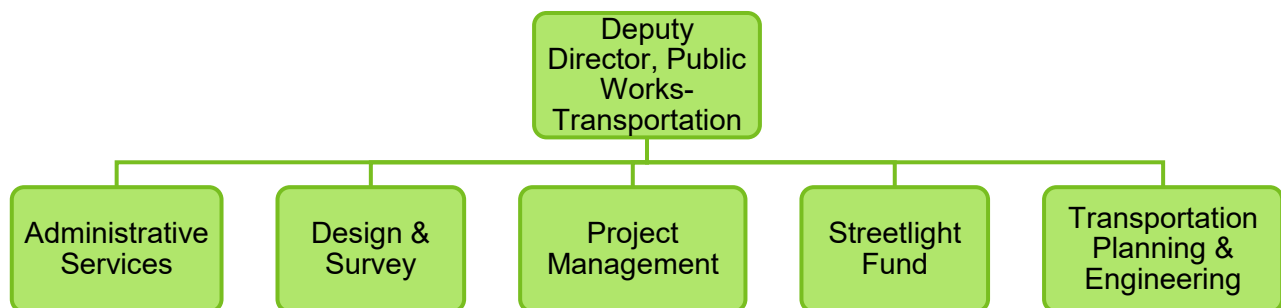
## Mission Statement

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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 1,327,503	\$ 1,378,827	\$ 1,381,775	\$ 1,592,538
52 - Purch / Contr Svcs	\$ 534,520	\$ 492,726	\$ 450,525	\$ 357,442
53 - Supplies	\$ 218,822	\$ 281,723	\$ 264,643	\$ 267,110
54 - Capital Outlays	\$ 430	\$ 314	\$ 104	\$ -
55 - Interfund Charges	\$ 92,603	\$ 100,473	\$ 99,481	\$ 103,512
70 - Retirement Svcs	\$ -	\$ -	\$ 2,496	\$ 2,490
<b>Expense Total</b>	<b>\$ 2,173,878</b>	<b>\$ 2,254,063</b>	<b>\$ 2,199,025</b>	<b>\$ 2,323,092</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
05407 - Administrative Services	\$ 370,505	\$ 377,057	\$ 332,069	\$ 349,307
05410 - Engineering Operations	\$ 42,683	\$ 37,368	\$ 38,757	\$ 35,000
05415 - Design & Survey	\$ 568,475	\$ 540,641	\$ 547,101	\$ 565,562
05420 - Drainage	\$ 63	\$ 54	\$ 399	\$ -
05425 - Construction Management	\$ 127,362	\$ 142,153	\$ 206,026	\$ 260,205
05430 - Land Acquisition	\$ 163,791	\$ 210,032	\$ 191,180	\$ 235,879
05445 - Support Services	\$ 955	\$ 1,199	\$ 707	\$ -
05460 - Traffic Engineering Administration	\$ 856,858	\$ 905,387	\$ 822,771	\$ 829,574
05462 - Traffic Calming	\$ 13,061	\$ 14,577	\$ 13,623	\$ 12,666
05465 - Traffic Lights	\$ 107	\$ 287	\$ 378	\$ -
05466 - Signals	\$ 11,553	\$ 10,272	\$ 14,368	\$ 16,060
05467 - Signs & Paint	\$ 17,468	\$ 13,977	\$ 20,783	\$ 18,839
05435 - Maintenance Administration	\$ 996	\$ -	\$ -	\$ -
05405 - Administration	\$ -	\$ 1,059	\$ 10,501	\$ -
05455 - Storm Water Management	\$ -	\$ -	\$ 362	\$ -
<b>Expense Total</b>	<b>\$ 2,173,878</b>	<b>\$ 2,254,063</b>	<b>\$ 2,199,025</b>	<b>\$ 2,323,092</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	14	15	17	NA
Funded	16	17	17	18

## Goals and Objectives

**Goal #1:** Improve safety and operations on DeKalb County roadways by implementing projects in the current regional Transportation Improvement Program.

**Objective #1A:** Utilize on-call design firms to meet plan development schedules set by Georgia Department of Transportation (GDOT) and Atlanta Regional Commission (ARC).

**Objective #1B:** Seek additional state and federal funding to cover 80% of anticipated construction costs.

**Goal #2:** Maintain an experienced work force in all areas of responsibility despite continued reductions in the number of employees, achievable by the training of existing employees.

**Objective #2A:** Provide training necessary for all employees to achieve or maintain relevant professional certifications.

**Objective #2B:** Provide additional training to address recommendations in the Organizational Efficiency Study for additional use of Geographic Information System and Oracle Enterprise Asset Management application.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Percentage of projects that meet fiscal year targets as set in the Regional Transportation Improvement Program	N/A	92%	100%	100%
Amount of state and federal funding programmed for transportation projects in DeKalb County versus anticipated costs	80%	55%	100%	25%
Number of professional licenses and certifications amongst staff	14	11	12	12
Distribution of professional licenses and certifications amongst staff	44%	42%	30%	40%
Percentage of staff receiving additional training to address recommendations of the Organizations Efficiency Study	N/A	58%	60%	60%

## Points of Interest

- Completed construction on the following projects: extension of Lithonia Industrial Boulevard from I-20 to Woodrow Road, sidewalk along Glenwood Road from Candler Road to Columbia Drive, and bike lanes and sidewalk along Main Street and Stone Mountain Lithonia Road.
- Started construction on the following projects: Tucker Streetscapes Phase 2 and sidewalk along Salem Road and Flat Shoals Road.
- Awarded the following construction contracts: South River Trail Phase V, Hugh Howell Road sidewalk, and Rockbridge Road Improvements from Allgood Road to Rowland Road.

# 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	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 1,000	\$ -
54 - Capital Outlays	\$ 12,229,469	\$ 20,002,134	\$ 30,612,744	\$ 71,367,739
55 - Interfund Charges	\$ 242,329	\$ 7,398	\$ 1,605	\$ -
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 1,500,000
58 - Debt Service	\$ 277,061	\$ 224,140	\$ 149,427	\$ 75,000
61 - Other Fin. Uses	\$ 100,000	\$ -	\$ 3,779,741	\$ -
<b>Expense Total</b>	<b>\$ 12,848,860</b>	<b>\$ 20,233,673</b>	<b>\$ 34,544,517</b>	<b>\$ 72,942,739</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
01310 - Vehicle Replacement	\$ 12,848,860	\$ 20,233,673	\$ 34,544,517	\$ 72,337,739
01320 - Vehicle Additions To Fleet	\$ -	\$ -	\$ -	\$ 605,000
<b>Expense Total</b>	<b>\$ 12,848,860</b>	<b>\$ 20,233,673</b>	<b>\$ 34,544,517</b>	<b>\$ 72,942,739</b>

## Goals and Objectives

Fleet Management manages the assets of this fund. Please see their goals and objectives.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Size of fleet	3,572	3,763	3,530	3,708
Vehicle additions	44	79	18	5
Vehicle replacements approved	181	198	160	257
Surplus auction proceeds	1,370,492	1,207,414	784,944	1,000,000
Ending fund balance	53,174,469	58,038,397	50,112,186	4,044,811

Ending fund balances at FY 17-19 reflect unfulfilled orders in process as unexpended

## Points of Interest

- For FY2019, the budget replacement schedule includes \$20.8 million for additions and replacement of 178 vehicles and \$63.4 million for encumbered and pending orders carried-forward.
- Due to varying and wide fulfillment windows for vehicle orders, there is typically a large number of current orders either pending or in-process that are not yet reflected in the actual expenditures.



# Victim Assistance

## Mission Statement

The Victim Assistance Fund accounts for funds approved by the Criminal Justice Coordinating Council of Georgia for victim assistance programs.

## Description

In 1995, the Victim Assistance Fund was established. This fund consists of DeKalb County's appropriation of an additional 5% penalty assessment imposed upon criminal offense fines (O.C.G.A. 15-21-131). Effective July 1, 1997, the Recorder's Court, now the Traffic Division of State Court, was added to the courts already collecting this assessment for victim assistance programs. The Board of Commissioners issued a directive that costs associated with the District Attorney's and Solicitor's victim assistance program should receive funding first, and any remaining dollars will be allocated to fund the victim assistance programs.

## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
52 - Purch / Contr Svcs	\$ 19,255	\$ 31,314	\$ 14,308	\$ 61,126
57 - Other Costs	\$ -	\$ -	\$ -	\$ 37,711
61 - Other Fin. Uses	\$ 779,565	\$ 849,553	\$ 958,509	\$ 724,111
<b>Expense Total</b>	<b>\$ 798,820</b>	<b>\$ 880,867</b>	<b>\$ 972,817</b>	<b>\$ 822,948</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
03101 - Victim Assistance	\$ 798,820	\$ 880,867	\$ 972,817	\$ 822,948
<b>Expense Total</b>	<b>\$ 798,820</b>	<b>\$ 880,867</b>	<b>\$ 972,817</b>	<b>\$ 822,948</b>

## Goals and Objectives

**Goal #1:** To provide funds to eligible agencies for programs to assist crime victims.

# Watershed Management

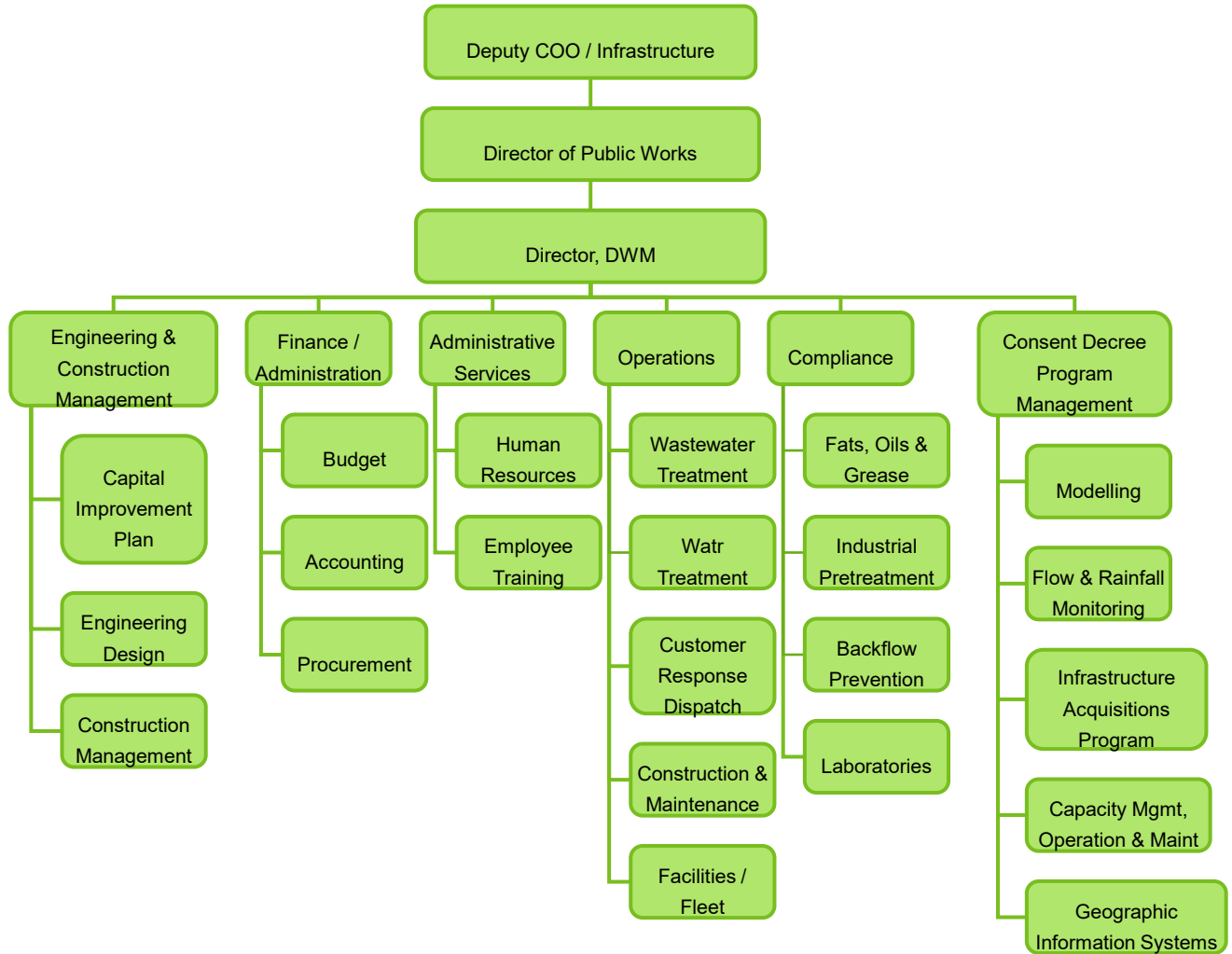
## Mission Statement

The mission of the Department of Watershed Management is to reliably provide quality, safe drinking water in adequate supply to our customers to promote public health, safety and economic development; and collect, convey and treat the wastewater produced to meet or exceed water quality requirements through promoting and practicing excellence in leadership by maximizing efficient management of infrastructure, resources and safety practices in a sustainable, cost effective, publicly accepted manner that is responsive to community priorities and customer service excellence.

## Description

Watershed Management, plus the positions funded and assigned to the Finance's Revenue Collections Division, support the directives of the department to: (1) Provide water treatment quality that meets or exceeds the federal and state requirements and convey potable water with sufficient pressure to customers in DeKalb County through efficient and effective operation and maintenance of over 3,000 miles of water distribution pipelines; (2) Collect and treat wastewater 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 (CIP) for system enhancements and consent decree compliance as approved by the DeKalb County Board of Commissioners.

## Organizational Chart



## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 48,890,674	\$ 53,079,426	\$ 48,256,146	\$ 55,993,913
52 - Purch / Contr Svcs	\$ 15,141,030	\$ 18,358,313	\$ 21,226,410	\$ 32,220,205
53 - Supplies	\$ 24,256,502	\$ 26,613,381	\$ 25,338,675	\$ 28,746,158
54 - Capital Outlays	\$ 721,909	\$ 782,409	\$ 2,271,989	\$ 1,582,034
55 - Interfund Charges	\$ 70,831,363	\$ 84,850,881	\$ 17,584,991	\$ 15,184,541
57 - Other Costs	\$ 12,798,395	\$ 15,958,108	\$ 19,916,057	\$ 16,672,702
61 - Other Fin. Uses	\$ 66,110,766	\$ 65,497,638	\$ 94,831,094	\$ 88,291,306
70 - Retirement Svcs	\$ 117,572	\$ 116,657	\$ 6,599,052	\$ 7,340,191
<b>Expense Total</b>	<b>\$ 238,868,211</b>	<b>\$ 265,256,813</b>	<b>\$ 236,024,415</b>	<b>\$ 246,031,050</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
08001 - Director's Office	\$ 5,888,326	\$ 6,409,397	\$ 5,951,986	\$ 8,140,357
08002 - Admin & Fiscal Control	\$ 10,090,272	\$ 10,947,795	\$ 17,492,725	\$ 23,238,959
08003 - Warehouse	\$ 1,065,264	\$ 1,126,521	\$ 1,133,763	\$ 2,300,956
08004 - Collection Services	\$ 4,175,612	\$ 6,010,249	\$ 4,867,400	\$ 5,661,965
08005 - Revenue Collections	\$ 8,939	\$ 154	\$ 3,036	\$ 2,874
08006 - Debt Services	\$ 65,999,510	\$ 64,915,224	\$ 62,220,151	\$ 65,887,514
08007 - Reserve & Transfer To R & E	\$ 53,643,427	\$ 65,175,518	\$ 32,182,977	\$ 22,026,093
08009 - GPS/GIS/Data Management	\$ 2,078,561	\$ 2,675,442	\$ 2,229,239	\$ 2,434,026
08010 - Eng Design/Survey/Land Acq	\$ 10	\$ 10	\$ 1,764	\$ 1,765
08015 - IT Support	\$ 626,158	\$ 864,012	\$ 483,835	\$ 821,996
08019 - F&T Admin & Supervision	\$ 15,008	\$ 12,871	\$ 20,789	\$ 13,174
08020 - P&M Admin & Supervision	\$ 311,726	\$ 284,410	\$ 255,324	\$ 326,859
08021 - Water Production Operations	\$ 8,236,350	\$ 7,971,903	\$ 7,398,557	\$ 8,754,326
08022 - Water Maintenance	\$ 3,712,032	\$ 4,343,984	\$ 4,340,973	\$ 6,052,006
08023 - Water Laboratory	\$ 810,156	\$ 749,676	\$ 637,423	\$ 1,181,857
08024 - Sewer Lab Admin & Supervision	\$ 205,597	\$ 26,443	\$ 42,783	\$ -
08025 - Sewer Laboratory	\$ 951,457	\$ 835,871	\$ 806,907	\$ 942,434
08026 - Sewer Monitoring	\$ 387,976	\$ 362,066	\$ 351,561	\$ 462,212
08028 - WPC Snapfinger Plants	\$ 7,458,052	\$ 8,465,398	\$ 8,673,675	\$ 7,908,822
08029 - Collection System	\$ 1,077,626	\$ 1,380,442	\$ 1,907,134	\$ 2,658,462
08030 - WPC Pole Bridge Creek Plant	\$ 3,432,941	\$ 2,828,065	\$ 3,284,861	\$ 4,587,489
08032 - WPC Pole Bridge Maintenance	\$ 641,359	\$ 988,827	\$ 823,171	\$ 1,633,345
08033 - WPC Facilities Maintenance	\$ 4,766,406	\$ 4,531,894	\$ 3,930,381	\$ 5,188,443
08034 - WPC Plants Operated By Other	\$ 12,591,753	\$ 15,788,173	\$ 18,837,213	\$ 16,270,289
08035 - C & M Div Management & Admin	\$ 7,157,843	\$ 7,921,095	\$ 8,379,122	\$ 12,717,691
08036 - Technical Services	\$ 4,999,263	\$ 6,415,553	\$ 5,408,729	\$ 5,494,878
08037 - District 1 - Maintenance	\$ 12,603,279	\$ 17,591,850	\$ 14,807,049	\$ 16,176,268
08038 - Construction	\$ 9,808,153	\$ 10,442,791	\$ 11,155,030	\$ 6,416,530
08040 - District 2 - Maintenance	\$ 11,793,436	\$ 12,398,323	\$ 11,901,670	\$ 13,866,468
08041 - District 3 - Maintenance	\$ 613,237	\$ 1,259,949	\$ 3,004,820	\$ 4,222,758
08042 - Compliance	\$ 3,370,924	\$ 1,278,974	\$ 2,141,418	\$ 1,795,261
08045 - Watershed Protection	\$ 347,560	\$ 1,253,931	\$ 1,347,556	\$ 2,144,971
08050 - Capitalization Account	\$ -	\$ -	\$ 1,391	\$ (3,300,000)
<b>Expense Total</b>	<b>\$ 238,868,211</b>	<b>\$ 265,256,813</b>	<b>\$ 236,024,415</b>	<b>\$ 246,031,050</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	655	661	668	NA
Funded	730	687	683	717

## Goals and Objectives

**Goal #1:** Replace 20.8 miles of water main.

**Goal #2:** Continue the implementation of sewer rehabilitation and upgrade projects under the consent decree to include 94.7 miles of sewer main.

**Goal #3:** Continue the evaluation of flow monitoring trends in the sewer collection system for priority areas infiltration and inflow reduction.

**Goal #4:** Update and seek the Board of Commission approval of the five-year Watershed capital improvement plan (2020-2024) for the consent decree, critical water main, lift station, and treatment plant capital improvement projects.

**Goal #5:** Clean at least 600 miles of sanitary sewers to reduce SSOs.

**Goal #6:** Seek additional funding sources such as Water Infrastructure Finance and Innovation Act (WIFIA), Georgia Environmental Finance Authority (GEFA) to fund the five-year CIP Program.

**Goal #7:** Replace 20K meters in order to achieve the four-year plan of 100K.

**Goal #8:** Achieve a 97%-meter reading efficiency.

**Goal #9:** Continue the implementation of Enquesta water/sewer billing system.

**Goal #10:** Expand the implementation and the use of City Works to include lift station/pump stations and warehouse functions.

## Performance Measures

Performance Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Goal
Water pumped (billions of gallons)	22	23	23	24
Plant capacity (Georgia Environmental Protection Division permitted, millions of gallons)	128	128	128	128
Daily average consumption (millions of gallons)	61	62	62	65.61
Gallons of wastewater treated (millions)	12,344	11,427	11,806	12,397
Average of gallons of wastewater treated per day (millions)	34	31	32	34.06
Laboratory samples tested/analyzed	110,000	96,038	124,659	130,892
Customer complaints	120	N/A	61,263	58,200

*Note: Current methodology for customer complaints considers all emails, dispatch calls and service requests that are submitted to the dispatch/customer service are deemed customer complaints.*

## Points of Interest

- Repaired 1,078 water main and 340 sewer main breaks respectively.
- Installed 2,092 small and 108 large meters respectively.
- Replaced 35,977 meters.
- Achieved water meter reading efficiency level of 98%.
- Cleaned 734 miles of sewer lines.
- Replaced 11.39 miles of water mains and .88 miles of sewer mains respectively.
- Completed 8,236 fats, oil and grease (FOG) inspections, and issued 1,554 violation notices.
- Inspected 1,050 stream crossings.
- Conducted 13.9 million square feet of easement clearing and 1.4 million linear feet of root removal.
- Recipient of the Gold Award from Georgia Association of Water Professionals for collections systems.

# Workers Compensation Fund

## Mission Statement

The mission of the Workers Compensation Fund is to provide coverage for workers' compensation self-funded and self-administered programs.

## Description

In 2004, the Risk Management Fund components began reporting as two separate individual funds. They were separated into the Workers' Compensation and Group Life & Health (commonly called Risk Management) components. This was to delineate available fund balances.

In 2015, the county started tracking incurred but not reported claims as expenses to comply with auditing requirements.

## Organizational Chart

The Finance Department manages this fund. See that department's organizational chart.

## Financials

Common Object Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
51 - Salaries & Benefits	\$ 301,055	\$ 348,541	\$ 360,050	\$ 413,548
52 - Purch / Contr Svcs	\$ 256,767	\$ 265,837	\$ 299,484	\$ 270,000
53 - Supplies	\$ -	\$ -	\$ 100	\$ -
55 - Interfund Charges	\$ 74,873	\$ 1,027,193	\$ 373,478	\$ 5,829,000
57 - Other Costs	\$ -	\$ -	\$ -	\$ 513,268
70 - Retirement Svcs	\$ -	\$ -	\$ 45,500	\$ 59,184
<b>Expense Total</b>	<b>\$ 632,695</b>	<b>\$ 1,641,571</b>	<b>\$ 1,078,612</b>	<b>\$ 7,085,000</b>

Cost Center Level Expenditures	FY17 Actual	FY18 Actual	FY19 Actual (Unaudited)	FY20 Budget
01010 - Workers Compensation	\$ 632,695	\$ 1,641,571	\$ 1,078,612	\$ 7,085,000
<b>Expense Total</b>	<b>\$ 632,695</b>	<b>\$ 1,641,571</b>	<b>\$ 1,078,612</b>	<b>\$ 7,085,000</b>

## Positions

Full-Time Positions	FY17	FY18	FY19	FY20
Filled	3	5	5	NA
Funded	4	5	5	6

## Goals and Objectives

The Finance Department manages this fund. See that department's goals and objectives.

## Points of Interest

- For FY20, there are six full-time, regular positions funded. Prior to FY17, these were all funded in the Finance Department in the General Fund.
- The budget for this fund (and certain fund-wide actual expenses) is appropriated in the Workers Compensation cost center. Expenses related to specific cases are charged to operating cost centers, within the Workers Compensation Fund.
- The Workers Compensation Fund and the Risk Management Fund are managed separately in the DeKalb County chart of account. However, for external financial reporting, they are considered in aggregate.



# WorkSource DeKalb

## Mission Statement

The **mission** of WorkSource DeKalb (WSD) is to provide workforce investment activities through statewide and local investment systems that increase employment, retention and earnings of participants. 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

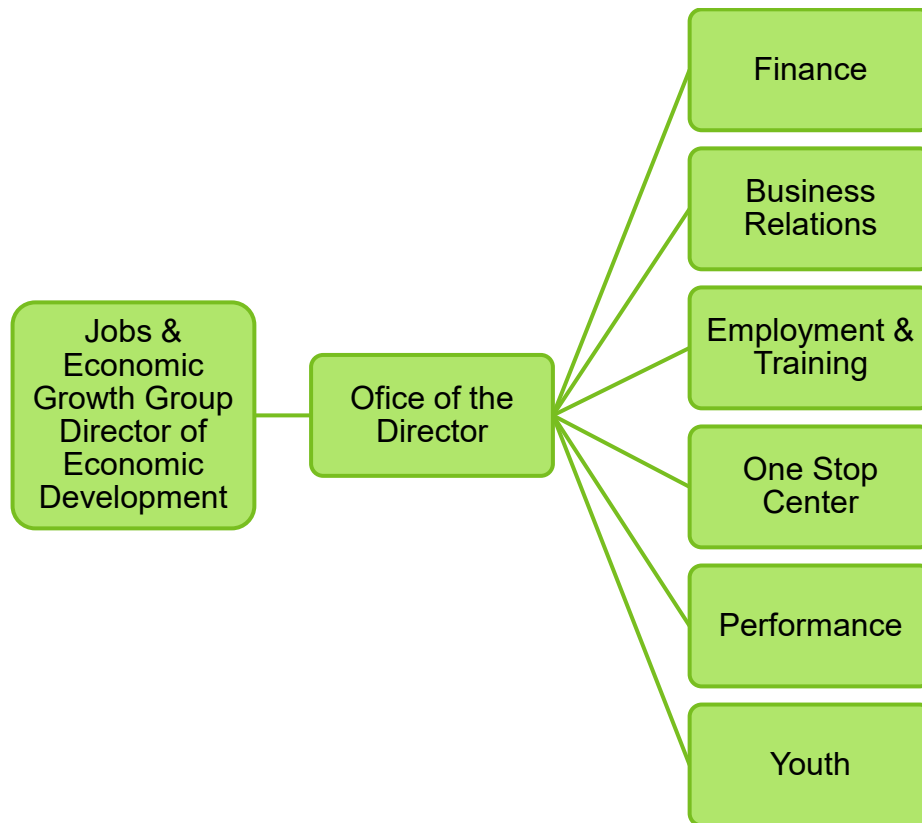
WorkSource DeKalb is a county department that is 100% federally funded by the U.S. Department of Labor. Prior to 2017, it was called DeKalb Workforce Development. WSD serves the unemployed and underemployed citizens of DeKalb County by providing work readiness programs, services, and activities that 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 is a county department that is 100 percent federally funded by the U.S. Department of Labor. 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 legislation that became effective July 1, 2015 (i.e. The Workforce Innovation & Opportunity Act signed into law by President Barack Obama on July 22, 2014) that 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 & Dislocated Workers** include occupational skills training through Individual Training Accounts and work-based training services. Training services include work experience, customized training, incumbent worker training, On-the-Job Training and other employer-based training that enables a participant to participate in authorized WIOA activities. This is in consultation with One-Stop Partners and other community service providers.

## Organizational Chart



### Financials

WorkSource DeKalb is 100% federally funded and its financials are separate from the operating budget. It is presented here for reference.

### Goals and Objectives

**Goal #1:** The goal is to increase occupational skill attainment by participants, improve the quality of the workforce, reduce welfare dependency, and enhance the productivity and competitiveness of the Nation.

### Points of Interest

- WorkSource DeKalb hosted its “Workforce Wednesday” event on March 20, from 10 a.m. to 1 p.m., at Greek Orthodox Cathedral, 2500 Clairmont Road, Atlanta, GA 30329. Workforce Wednesday is designed to connect DeKalb County residents to eligible training providers and employers in a centralized location.

- WorkSource DeKalb began a new Workforce Innovation and Opportunity Act (WIOA) orientation schedule. WIOA orientation was held on the third Thursday of every other month beginning April 18, 2019 at 10 a.m.
- WorkSource DeKalb hired 400 youth for summer jobs through the 2019 DeKalb Works Summer Youth Employment Program. The program, in its third year, has provided approximately 1,100 jobs for DeKalb residents ages 14-24.
- WorkSource DeKalb stationed its Mobile Career Center at locations throughout the county to help put DeKalb residents back to work. The mobile unit brings job assistance to residents of DeKalb by conveniently traveling all over the county.

# Capital Improvement Projects

## Description

A capital project is "any project in excess of \$25,000 with an estimated useful life of five years or greater." Capital projects are typically undertaken to preserve or replace infrastructure and public facilities, improve delivery of services, improve economically depressed areas, and improve areas with low to moderate income households. Most county capital projects are prioritized and selected based on a five-year Capital Improvement Plan (CIP), 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, 1993 Capital Projects (which includes all projects funded from other revenue sources), the Homestead Option Sales Tax (HOST) Capital Projects Fund, the Building Authority-Juvenile Court, Public Safety and Judicial Facilities Authority, Urban Redevelopment Agency and the Environmental Protection Agency for the Brownfields Revolving Loan. Other capital projects funds include Water and Sewer, Sanitation, the DeKalb-Peachtree Airport, Stormwater Utility and Special Purpose Local Option Sales Tax (SPLOST).

The function of these capital projects funds is to provide a mechanism whereby appropriations and expenditures for multi-year capital projects can be accounted for separately and distinctly from other county funds.

## Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
AIRPORT CIP	\$ 21,396,406	\$ 11,358,290	\$ 10,038,116
ARTHUR BLANK FOUNDATION	\$ 375,000	\$ 238,247	\$ 136,753
callanwolde Foundation	\$ 1,100,000	\$ 1,100,000	\$ 0
CITY OF CLARKSTON	\$ 100,000	\$ 95,829	\$ 4,171
CITY OF CHAMBLEE	\$ 22,495	\$ 22,495	\$ 0
COPS Bonds Proceeds	\$ 15,434,926	\$ 10,409,545	\$ 5,025,381
DEKALB COUNTY (CIP)	\$ 218,274,494	\$ 141,253,755	\$ 77,020,739
Dekalb County Board of Health	\$ 616,848	\$ 616,567	\$ 281
Emory University	\$ 100,079	\$ 99,967	\$ 112
FAA - AIRPORT	\$ 8,916,261	\$ 8,419,911	\$ 496,350
Fuqua Development, LP	\$ 102,500	\$ 33,000	\$ 69,500
G.O. BONDS	\$ 526,628,561	\$ 180,592,532	\$ 346,036,029
GA. EMERGENCY MANAGEMENT AGENCY	\$ 3,421,020	\$ 2,274,859	\$ 1,146,161
HOST	\$ 452,295	\$ 356,289	\$ 96,006
INTEREST	\$ 2,336,892	\$ 2,215,373	\$ 121,519
Mark Goldman, Alliance To Improve Emory Village	\$ 40,000	\$ -	\$ 40,000
MARTA- TRANSPORTATION	\$ 1,894,090	\$ 1,312,056	\$ 582,034
PARKS BONDS	\$ 29,751,375	\$ 21,789,754	\$ 7,961,620
PRIVATE DONATIONS	\$ 957,000	\$ 547,540	\$ 409,460
SANITATION CIP	\$ 31,880,037	\$ 20,279,455	\$ 11,600,581
State of Georgia Department of Transportation	\$ 48,127,142	\$ 22,868,941	\$ 25,258,202
Traffic Signal Contractor Donation	\$ 821,914	\$ 722,830	\$ 99,084
U.S. DEPARTMENT OF HOUSING & URBAN DEV.	\$ 17,741,232	\$ 9,809,789	\$ 7,931,444
U.S. DEPARTMENT OF TRANSPORTATION (HOS	\$ 275,000	\$ 273,878	\$ 1,122
U.S. DEPT OF TRANSPORTATION (AIRPORT)	\$ 17,680,701	\$ 16,722,987	\$ 957,714
U.S. DEPT OF TRANSPORTATION (CIP)	\$ 2,056,736	\$ 1,736,718	\$ 320,019
U.S. Envir Prot Agency (EPA)	\$ 1,700,000	\$ 980,523	\$ 719,477
U.S.DEPT OF JUSTICE (LLEBG)	\$ 970,234	\$ 338,296	\$ 631,938
Urban Redevelopment Bond	\$ 2,269,749	\$ 147,590	\$ 2,122,159
WATER & SEWER BOND FUND	\$ 603,514,947	\$ 587,915,568	\$ 15,599,379
WATER & SEWER RENEWAL & EXTENSION FUN	\$ 956,292,842	\$ 792,313,944	\$ 163,978,897
YMCA(Bransby Outdoor Center)	\$ 2,911,264	\$ 2,849,945	\$ 61,319
<b>Total</b>	<b>\$ 2,518,162,040</b>	<b>\$ 1,839,696,475</b>	<b>\$ 678,465,565</b>

## Financials - Expenditures by Fund

Fund	Budget	Expenditure	Balance
314 - 2001 G.O. Bonds - Parks	\$ 29,461,375	\$ 21,764,932	\$ 7,696,442
315 - 2006 G.O. Bonds - Trans., Parks & Libraries	\$ 142,795,772	\$ 132,488,694	\$ 10,307,078
320 - 2018 SPLOST	\$ 388,042,978	\$ 53,257,373	\$ 334,785,605
321 - 2018 Other SPLOST Funding	\$ 8,321,494	\$ 999,959	\$ 7,321,535
330 - HOST Capital Projects	\$ 9,322,207	\$ 8,353,690	\$ 968,517
350 - Capital Improvement Projects	\$ 233,551,683	\$ 150,132,521	\$ 83,419,162
351 - COPS - Projects	\$ 22,434,926	\$ 10,409,545	\$ 12,025,381
356 - Urban Redevelopment Agency	\$ 2,269,749	\$ 147,590	\$ 2,122,159
357 - HUD Section 108 Loan	\$ 17,741,232	\$ 9,809,789	\$ 7,931,444
358 - EPA - Brownfields Revolving Loan Fund	\$ 1,700,000	\$ 980,523	\$ 719,477
512 - Water & Sewer Revenue Bonds Construction	\$ 981,375,291	\$ 904,235,244	\$ 77,140,046
513 - Water & Sewer Renewal & Extension	\$ 578,432,498	\$ 475,994,267	\$ 102,438,230
542 - Sanitation Capital Projects	\$ 36,905,862	\$ 25,043,933	\$ 11,861,929
552 - Airport Capital Projects	\$ 50,182,422	\$ 38,561,826	\$ 11,620,597
582 - Stormwater Management Capital Projects	\$ 15,624,551	\$ 7,516,588	\$ 8,107,963
<b>Total</b>	<b>\$ 2,518,162,040</b>	<b>\$ 1,839,696,475</b>	<b>\$ 678,465,565</b>

# 2001 G.O. Bonds - Parks

## Description

In March 2001, the citizens of DeKalb County approved a Special Recreation Tax District General Obligation Bond issued in the amount of \$125,000,000 to provide for the acquisition of land for additional parks and natural areas, the preservation of green space, the protection of clean water, the improvement of existing parks and development of new facilities to be located in the unincorporated portion of DeKalb County.

## Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
ARTHUR BLANK FOUNDATION	\$ 375,000	\$ 238,247	\$ 136,753
PARKS BONDS	\$ 29,751,375	\$ 21,789,754	\$ 7,961,620
<b>Total</b>	<b>\$ 30,126,375</b>	<b>\$ 22,028,001</b>	<b>\$ 8,098,373</b>

## Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80314 CIP - 2001 G.O. BONDS - PARKS	\$ 29,461,375	\$ 21,764,932	\$ 7,696,442
86101 CIP - RPCA	\$ 665,000	\$ 263,069	\$ 401,931
<b>Total</b>	<b>\$ 30,126,375</b>	<b>\$ 22,028,001</b>	<b>\$ 8,098,373</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. Bonds - Parks

## Description

In March 2001, the citizens of DeKalb County approved a Special Recreation Tax District General Obligation Bond issued in the amount of \$125,000,000 to provide for the acquisition of land for additional parks and natural areas, the preservation of green space, the protection of clean water, the improvement of existing parks and development of new facilities to be located in the unincorporated portion of DeKalb County.

## Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
ARTHUR BLANK FOUNDATION	\$ 375,000	\$ 238,247	\$ 136,753
PARKS BONDS	\$ 29,751,375	\$ 21,789,754	\$ 7,961,620
<b>Total</b>	<b>\$ 30,126,375</b>	<b>\$ 22,028,001</b>	<b>\$ 8,098,373</b>

## Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80314 CIP - 2001 G.O. BONDS - PARKS	\$ 29,461,375	\$ 21,764,932	\$ 7,696,442
86101 CIP - RPCA	\$ 665,000	\$ 263,069	\$ 401,931
<b>Total</b>	<b>\$ 30,126,375</b>	<b>\$ 22,028,001</b>	<b>\$ 8,098,373</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 is funded by the Parks department.

# 2001 G.O. Parks Bonds Projects

## Description

The 2001 bond referendum approved funding for the Parks Department to manage projects relating to acquisitions, parks, athletic fields, repairing, renovation, and construction of

recreation centers, youth sports, association facilities, and swimming pools. Some projects secured funding from private donations.

### Financials - Expenditures by Project (Cost Center 80314)

Project	Budget	Expenditure	Balance
100139 - DIST.6-KITTREDGE PRK DEV	\$ 348,542	\$ 347,310	\$ 1,232
100147 - DIST.6-BOULDERCREST DEV	\$ 242,469	\$ 236,924	\$ 5,545
100149 - DIST.6-FORK CRK MT PARK DEV	\$ 200,000	\$ 186,704	\$ 13,296
100156 - DIST.6-CONSTITUTION LAKES DEV	\$ 60,200	\$ 57,604	\$ 2,596
100176 - DIST.7-MEADOWDALE PRK DEV	\$ 700,703	\$ 698,750	\$ 1,953
100177 - DIST.7-FLAT SHOALS DEV	\$ 1,524,602	\$ 1,522,771	\$ 1,831
100489 - CTY- WIDE TENNIS CEN DEV.	\$ 345,564	\$ 345,332	\$ 232
100492 - CTY-WIDE MAIN LAND ACQUIS.	\$ 902,575	\$ 871,544	\$ 31,031
100509 - CTY.WIDE-DUE DILIGENCE-ACQ.	\$ 485,000	\$ 481,482	\$ 3,518
100514 - CTY.WIDE-PERIM.MULITI.TRL.ACQ.	\$ 150,000	\$ 83,820	\$ 66,180
100572 - DIST.1 DEVELOPMENT.DEV	\$ 530,802	\$ -	\$ 530,802
100585 - DIST.2 DEVELOPMENT	\$ 40,435	\$ 6,700	\$ 33,735
100586 - DIST.2 OLMSTEAD DEV.	\$ 530,000	\$ 523,505	\$ 6,495
100592 - DIST.2-MAIN LAND ACQUISITION	\$ 1,737,029	\$ 123,034	\$ 1,613,995
100598 - DIST.3 DEKALB MEMORIAL DEV.	\$ 36,500	\$ 32,761	\$ 3,739
100599 - DIST.3 DEVELOPMENT DEV.	\$ 4,586	\$ 4,135	\$ 451
100601 - DIST.3 GRESHAM PARK DEV.	\$ 564,466	\$ 563,099	\$ 1,367
100602 - DIST.3 LONGDALE PARK DEV.	\$ 263,130	\$ 262,155	\$ 975
100604 - DIST.3 MIDWAY PARK DEV.	\$ 239,400	\$ 223,400	\$ 16,000
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	\$ 3,491,234	\$ 45,538
100629 - DIST.4-MAIN LAND ACQUISITION	\$ 473,844	\$ -	\$ 473,844
100632 - DIST.5-MAIN LAND ACQUISITION	\$ 5,882	\$ -	\$ 5,882
100646 - DIST.6-PER. MULTI-PURPOSE ACQ	\$ 150,000	\$ 83,820	\$ 66,180
100762 - PARKS BOND-PROGRAM ADMIN.	\$ 3,004,491	\$ 2,973,220	\$ 31,270
101437 - DIST.2-BRIAR-ARMSTRONG.DEV	\$ 75,000	\$ 70,607	\$ 4,393
101493 - CTY-WIDE GEN.PARK IMPR.-DEV	\$ 506,204	\$ 503,988	\$ 2,216
101528 - DIST.3-GLEN EMER.ROCK-DEV	\$ 125,000	\$ 112,009	\$ 12,991
102459 - DIST 1 HENDERSON PARK	\$ 549,000	\$ 513,888	\$ 35,112
102544 - DIST. 2 CALLANWOLDE ART CTR	\$ 672,958	\$ 563,634	\$ 109,324
102605 - DIST. 3 DELANO LINE DEV	\$ 265,000	\$ 264,609	\$ 391



**Financials - Expenditures by Project (Cost Center 80314 continued)**

Project	Budget	Expenditure	Balance
103431 - 3661 N. DECATUR ROAD	\$ 230,000	\$ 224,099	\$ 5,901
103460 - BOULDERCREST DONATION II	\$ 10,000	\$ 9,548	\$ 452
103504 - KITREDGE PARK DEVELOPMENT	\$ 150,000	\$ 149,220	\$ 780
103551 - RUTLEDGE PARK DEVELOPMENT	\$ 45,000	\$ 44,996	\$ 4
103783 - FARRINGTON PARK IMPRMNTS	\$ 27,438	\$ 25,804	\$ 1,634
103824 - DIST 6 BROOKSIDE PARK	\$ 115,933	\$ 110,170	\$ 5,763
103904 - DIST. 2 SPRINGBROOK PARK	\$ 19,238	\$ 19,182	\$ 55
104126 - FORK CREEK MOUNTAIN PARK	\$ 100,000	\$ 85,973	\$ 14,027
104161 - FRAIZER ROWE PARK	\$ 62,193	\$ 60,818	\$ 1,375
104187 - DIST. 2 ZONOLITE PARK	\$ 49,500	\$ 48,729	\$ 771
104189 - DIST. 3 FORK CREEK MTN PARK	\$ 15,000	\$ 3,937	\$ 11,063
104214 - LUCIOUS SANDERS REC CNTR	\$ 170,000	\$ 122,156	\$ 47,844
104301 - DIST. 7 JOHNS HOMESTEAD	\$ 22,250	\$ 4,000	\$ 18,250
104302 - DIST. 4 JOHN HOMESTEAD	\$ 152,250	\$ 91,740	\$ 60,510
104357 - ROHOBOTH SCHOOL PROPERTY	\$ 530,000	\$ 6,670	\$ 523,330
104363 - DIST. 2 PENDERGRAST PARK DEV	\$ 70,000	\$ 16,707	\$ 53,293
104364 - GEORGE LUTHER DOT	\$ 2,111,166	\$ 1,751,312	\$ 359,854
104365 - DIST. 3 COUNTY LINE 11	\$ 65,000	\$ 11,205	\$ 53,795
104490 - SCOTT CIRCLE LAST	\$ 269,304	\$ 238,608	\$ 30,696
104493 - DIST. 2 BRIARLAKE CATHEY	\$ 40,000	\$ 31,267	\$ 8,733
104536 - DIST 7-ARABIA MTN TRL	\$ 80,000	\$ 35,800	\$ 44,200
104564 - DONZI/SOUTH RIVER TRL	\$ 451,029	\$ 50,730	\$ 400,299
104565 - LAVISTA RD FRAIZER ROWE	\$ 325,000	\$ 312,496	\$ 12,504
104623 - DIST. 4 HARISTON PARK DEV	\$ 142,000	\$ 7,790	\$ 134,210
104626 - DIST 4 HAMILTON PARK DEV	\$ 42,000	\$ 41,740	\$ 260
104649 - Dist 3. ELLENWOOD DEV	\$ 200,000	\$ -	\$ 200,000
104681 - DIST4 LITTL CRK HORSE FARM DEV	\$ 215,000	\$ 196,249	\$ 18,751
104797 - DIST 7 REDAN GARCIA	\$ 14,900	\$ 11,494	\$ 3,406
104801 - CTY-WIDE HAIRSTON PARK DEV	\$ 95,000	\$ 92,946	\$ 2,054
104802 - CTY-WIDE SHOAL CRK PARK DEV	\$ 55,000	\$ 53,700	\$ 1,300
104803 - DIST 7. HENDERSON PARK DEV	\$ 150,000	\$ -	\$ 150,000
104845 - DIST. 4 WADE WALKER DEV	\$ 35,000	\$ -	\$ 35,000
104854 - DIST 5- LITHONIA PARK DEV	\$ 100,000	\$ 82,853	\$ 17,147
104858 - CW PRTR SNFRD CTR	\$ 50,000	\$ -	\$ 50,000
104859 - DIST 7 LTHN PARK DEV	\$ 100,000	\$ 87,803	\$ 12,197
104860 - DIST 4 TOBIE GRANT REC CTR	\$ 250,000	\$ 2,750	\$ 247,250
104861 - DIST 7 RAINBOW PARK DEV	\$ 60,762	\$ -	\$ 60,762
104862 - DIST. 7 RAINBOW PARK DEV	\$ 139,238	\$ -	\$ 139,238
104863 - DIST. 1 DEVELOPMENT. DEV	\$ 3,695	\$ -	\$ 3,695
104933 - CTY-WIDE POOL REPAIRS	\$ 75,000	\$ 74,100	\$ 900
104948 - DIST. 7 - HAIRSTON PARK DEV	\$ 70,000	\$ -	\$ 70,000
104949 - DIST. 7 - JOHNS HOMESTEAD DEV	\$ 20,000	\$ -	\$ 20,000
104951 - DIST. 7 - BRIARLAKE FOREST DEV	\$ 150,000	\$ -	\$ 150,000
104986 - DIST.7 LITTLE CRK FARM DEV.	\$ 103,500	\$ 98,603	\$ 4,897

### Financials - Expenditures by Project (Cost Center 80314 continued)

Project	Budget	Expenditure	Balance
103431 - 3661 N. DECATUR ROAD	\$ 230,000	\$ 224,099	\$ 5,901
104999 - DIST.7-LUCIOUS SANDERS	\$ 12,004	\$ 8,858	\$ 3,146
105021 - DIST. 2 KITTREDGE PARK DEV	\$ 150,000	\$ 33,469	\$ 116,531
105055 - DIST. 4-AVONDALE DUNAIRE DEV	\$ 1,065,000	\$ 23,873	\$ 1,041,127
100644 - DIST.6-MAIN LAND ACQUISITION	\$ 815,807	\$ 815,807	\$ 0
102179 - CTY-WIDE PARK POOL RPRS	\$ 1,037,390	\$ 1,036,253	\$ 1,136
105345 - MYSTERY VALLEY GOLF DEV	\$ 200,000	\$ -	\$ 200,000
105077 - DIST. 2 ZONOLITE PARK DEV	\$ 43,500	\$ 8,475	\$ 35,025
105111 - CTY-WIDE RAINBOW PARK DEV	\$ 150,000	\$ -	\$ 150,000
105110 - DIST. 2 BRIARLAKE PARK DEV	\$ 20,000	\$ 13,499	\$ 6,501
<b>Total</b>	<b>\$ 29,461,375</b>	<b>\$ 21,764,932</b>	<b>\$ 7,696,442</b>

### Points of Interest

- 2001 G.O. bonds have constantly supported the county's position to provide programs and services that improve the lives of everyday citizens.

# 2006 G.O. Bonds – Transportation, Parks & Libraries

### Description

In November 2005, DeKalb County residents approved a \$230,000,000 bond referendum. The referendum included approximately \$98,000,000 dedicated to park acquisitions and developments, \$54,540,000 for the acquisition of land to build new libraries, including the renovation and expansion of existing libraries, replacement of libraries and facility upgrade. Also, included was \$80,299,815 for construction, renovation and equipment for transportation projects.

### Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
callanwolde Foundation	\$ 1,100,000	\$ 1,100,000	\$ 0
DEKALB COUNTY (CIP)	\$ 429,500	\$ -	\$ 429,500
G.O. BONDS	\$ 138,585,583	\$ 127,335,159	\$ 11,250,424
INTEREST	\$ 2,336,892	\$ 2,215,373	\$ 121,519
YMCA(Bransby Outdoor Center)	\$ 2,911,264	\$ 2,849,945	\$ 61,319
<b>Total</b>	<b>\$ 145,363,239</b>	<b>\$ 133,500,477</b>	<b>\$ 11,862,762</b>

## Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80454 CIP - 2006 G.O. BONDS-TRANSPORTATION	\$ 2,505,000	\$ 1,332,762	\$ 1,172,239
80461 CIP - 2006 G.O. BONDS-PARKS/GREENSPACES	\$ 95,356,705	\$ 91,967,968	\$ 3,388,737
80468 CIP - 2006 G.O. BONDS-LIBRARIES	\$ 43,501,534	\$ 37,924,913	\$ 5,576,621
85705 CIP - ROADS & DRAINAGE	\$ 4,000,000	\$ 2,274,834	\$ 1,725,166
<b>Total</b>	<b>\$ 145,363,239</b>	<b>\$ 133,500,477</b>	<b>\$ 11,862,762</b>

## Points of Interest

- Since the implementation of this program, over \$35 million in interest has been appropriated to various projects. Transportation and Library have expended over 90% of their allocated funding and are seeking funding to continue the completion of various projects.
- In 2015, the BOC approved the re-allocation of the remaining funds into prioritized projects based on the current BOC list of recommendations.

# 2006 G.O. Bonds – Libraries Projects

## Description

The citizens of DeKalb County approved the General Obligation (G.O.) Bond issue in the amount of \$54,000,000 for the acquisition of land to build new libraries, the renovation and expansion of existing libraries, replacement of libraries and facilities upgrades. Since the implementation of the program, over \$9,000,000 in interest appropriation has been added to the program.

## Financials - Expenditures by Project (Cost Center 80468)

Project	Budget	Expenditure	Balance
101892 - NEW LIBRARIES	\$ 14,339,064	\$ 14,026,720	\$ 312,343
101893 - REPLACEMENT LIBRARIES	\$ 28,962,470	\$ 23,823,334	\$ 5,139,136
104224 - D6-Ellenwood Material & Supplies	\$ 200,000	\$ 74,859	\$ 125,141
<b>Total</b>	<b>\$ 43,501,534</b>	<b>\$ 37,924,913</b>	<b>\$ 5,576,621</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.

# 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	\$ 39,166,912	\$ 1,332,038
101881 - NEIG PRK DV PRG	\$ 11,834,597	\$ 11,624,445	\$ 210,151
101882 - ATHL COMPLX RENV	\$ 8,093,405	\$ 7,892,611	\$ 200,793
101883 - DAM RENOVATIONS	\$ 2,056,932	\$ 1,163,657	\$ 893,275
101884 - DEKALB ARTS CTR	\$ 3,248,150	\$ 3,243,439	\$ 4,711
101885 - PH.IV BELTWAY PATH	\$ 1,150,000	\$ 1,016,024	\$ 133,976
101886 - LAND ACQUIS.PROJECTS	\$ 23,644,580	\$ 23,628,885	\$ 15,696
103130 - ATHLETIC FIELDS RENOVATIONS	\$ 449,977	\$ 441,998	\$ 7,978
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
104228 - D1-MASON MILL MACLOVE REPAIR	\$ 100,000	\$ 99,334	\$ 666
104229 - D5- REDAN TENNIS CT	\$ 140,000	\$ 109,300	\$ 30,700
104231 - D7-PORTER SANFORD IMPROVEMENTS	\$ 500,000	\$ 233,584	\$ 266,416
104232 - D2-MEDLOCK BALL FIELD IMP	\$ 250,000	\$ 226,590	\$ 23,410
104234 - D3-GRSHAM PLYGRND,CONS, RSTRMS	\$ 400,000	\$ 336,478	\$ 63,522
104235 - D6- FORK CREEK IMPRV	\$ 300,000	\$ 248,626	\$ 51,375
104236 - D1-HENDERSON PARK IMPROVEMENT	\$ 725,000	\$ 585,726	\$ 139,274
104246 - D1-COMM PARK-BRIAR FOREST	\$ 130,000	\$ 97,193	\$ 32,807
103128 - PLAYGROUND & PARK IMPROVMENT	\$ 669,255	\$ 584,705	\$ 84,550
104227 - D4-WADE WALKER IMPROVEMENTS	\$ 1,000,000	\$ 998,602	\$ 1,399
104233 - D3- EXCHANGE ATHLETIC FAC IMP	\$ 600,000	\$ 600,000	\$ 0
104230 - D7-MISTERY VLLY CRT BARN CONST	\$ 100,000	\$ 98,409	\$ 1,591
<b>Total</b>	<b>\$ 96,506,705</b>	<b>\$ 92,983,993</b>	<b>\$ 3,522,713</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 - 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
104237 - D1-SIDWLKS FLR KNL OVERLK FOST	\$ 275,000	\$ 16,122	\$ 258,878
104238 - D2-LAVISTA RD SIDEWLKS	\$ 320,000	\$ 143,861	\$ 176,139
104239 - D2-BRAIRCLIFF SIDEWALKS	\$ 100,000	\$ 14,394	\$ 85,606
104240 - D5-CLVLAND RD RCKSRNG HWY155	\$ 560,000	\$ 389,803	\$ 170,197
104241 - D5-SNPFNG WDS TO SSHLL BRK RD	\$ 150,000	\$ 101,930	\$ 48,070
104243 - D5- CROWALK KLNDIKE -COVINGTN	\$ 125,000	\$ 20,009	\$ 104,991
104244 - D7-ROCKBRIDGE TO WDE WALKER PK	\$ 250,000	\$ 115,391	\$ 134,609
104245 - D7-ROCKBRIDGE N/SDESHN GAPS	\$ 150,000	\$ 56,530	\$ 93,470
104247 - D5-MEADOW GLAZE LN RESURF	\$ 75,000	\$ -	\$ 75,000
104412 - DW SIDEWALKS 7.12.16	\$ 500,000	\$ 474,723	\$ 25,277
<b>Total</b>	<b>\$ 2,787,532</b>	<b>\$ 1,579,788</b>	<b>\$ 1,207,744</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 were scheduled to be completed in 2018.

# Airport Capital Projects

## Description

The Airport is a self-supporting enterprise. Any county funds required to meet its capital obligations comes from the Airport Enterprise Fund.

## Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
AIRPORT CIP	\$ 21,396,406	\$ 11,358,290	\$ 10,038,116
DEKALB COUNTY (CIP)	\$ 2,189,054	\$ 2,060,637	\$ 128,417
FAA - AIRPORT	\$ 8,916,261	\$ 8,419,911	\$ 496,350
U.S. DEPT OF TRANSPORTATION (AIRPORT)	\$ 17,680,701	\$ 16,722,987	\$ 957,714
<b>Total</b>	<b>\$ 50,182,422</b>	<b>\$ 38,561,826</b>	<b>\$ 11,620,597</b>

## Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
88210 CIP - AIRPORT	\$ 50,182,422	\$ 38,561,826	\$ 11,620,597
<b>Total</b>	<b>\$ 50,182,422</b>	<b>\$ 38,561,826</b>	<b>\$ 11,620,597</b>

## Financials - Expenditures by Project (Cost Center 88210)

Project	Budget	Expenditure	Balance
100439 - AIRPORT-ENVIRON.STUDIES	\$ 857,623	\$ 685,844	\$ 171,779
100441 - AIRPORT-GROUNDS/FAC. REPAIR	\$ 3,719,218	\$ 3,513,684	\$ 205,534
100442 - AIRPORT-MAINTEN. FACILITY	\$ 3,345,960	\$ 1,044,893	\$ 2,301,067
100443 - AIRPORT-MASTER PLAN	\$ 1,815,281	\$ 1,035,692	\$ 779,589
100444 - AIRPORT-NOISE MONITOR.SYS.	\$ 1,170,763	\$ 1,170,439	\$ 324
100446 - AIRPORT-RUBBER REMOVAL	\$ 2,466,476	\$ 1,080,456	\$ 1,386,020
100447 - AIRPORT-RUNWAY-TAXI REPAIR	\$ 36,656,915	\$ 29,881,175	\$ 6,775,741
100450 - AIRPORT-TREE OBSTRUCT. REMOVE	\$ 150,186	\$ 149,643	\$ 543
<b>Total</b>	<b>\$ 50,182,422</b>	<b>\$ 38,561,826</b>	<b>\$ 11,620,597</b>

## Points of Interest

- FY2020 BOC approved \$1.750 million be transferred from operations to reinvest in capital needs.
- The airport conducted a request for proposal to build the first Engineered Materials Arrestor System (EMAS) in the state of Georgia. The BOC awarded the construction of this project for \$7.3 million. Installation of the EMAS will help slow or stop an aircraft that overruns the runway. The EMAS is 100% completed.

# EPA Brownfield Loan Projects

## Description

The U. S. Environmental Protection Agency (EPA) awarded DeKalb County a Brownfields Revolving Loan Fund grant in the amount of \$900,000. The grant will be used to capitalize a revolving loan fund from which DeKalb County is authorized to provide loans and subgrants to clean up sites contaminated with hazardous substances and petroleum, as well as to support community outreach activities, monitor, and enforce institutional controls.

## Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
U.S. Envir Prot Agency (EPA)	\$ 1,700,000	\$ 980,523	\$ 719,477
<b>Total</b>	<b>\$ 1,700,000</b>	<b>\$ 980,523</b>	<b>\$ 719,477</b>

## Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
88358 CIP - EPA - Brownfields Revolving Loan Fund	\$ 1,700,000	\$ 980,523	\$ 719,477
<b>Total</b>	<b>\$ 1,700,000</b>	<b>\$ 980,523</b>	<b>\$ 719,477</b>

## Points of Interest

- The intergovernmental agreement has authorized the county to partner with the Development Authority of DeKalb County to establish and administer the revolving loan fund. The clean-up program is near completion and the redevelopment of the site has begun.

# Capital Projects - General

## Description

Capital projects are funded through various sources listed below and sometimes require a match from the county General Fund contribution to the Capital Improvement Program (CIP) or from private donations, local and federal governmental agencies and the county Enterprise Funds.

## Financials - Funding Sources

Funding Source	Budget	Revenue	Balance
DEKALB COUNTY (CIP)	\$ 189,720,052	\$ 127,558,830	\$ 62,161,222
Dekalb County Board of Health	\$ 616,848	\$ 616,567	\$ 281
Emory University	\$ 100,079	\$ 99,967	\$ 112
Fuqua Development, LP	\$ 102,500	\$ 33,000	\$ 69,500
HOST	\$ 52,295	\$ 51,316	\$ 980
Mark Goldman, Alliance To Improve Emory Village	\$ 40,000	\$ -	\$ 40,000
MARTA- TRANSPORTATION	\$ 1,394,090	\$ 865,183	\$ 528,907
PRIVATE DONATIONS	\$ 957,000	\$ 547,540	\$ 409,460
State of Georgia Department of Transportation	\$ 37,302,669	\$ 20,049,387	\$ 17,253,282
Traffic Signal Contractor Donation	\$ 821,914	\$ 722,830	\$ 99,084
U.S. DEPARTMENT OF TRANSPORTATION (HOS)	\$ 275,000	\$ 273,878	\$ 1,122
U.S. DEPT OF TRANSPORTATION (CIP)	\$ 1,404,000	\$ 1,083,981	\$ 320,019
U.S. DEPT OF JUSTICE (LLEBG)	\$ 970,234	\$ 338,296	\$ 631,938
<b>Total</b>	<b>\$ 233,779,176</b>	<b>\$ 152,263,271</b>	<b>\$ 81,515,906</b>

## Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80330 CIP - HOST	\$ 5,934,195	\$ 5,786,770	\$ 147,425
80362 CIP - MEDICAL EXAMINER -MORGUE	\$ 130,000	\$ 53,389	\$ 76,611
80454 CIP - 2006 G.O. BONDS-TRANSPORTATION	\$ 282,532	\$ 247,027	\$ 35,506
80461 CIP - 2006 G.O. BONDS-PARKS/GREENSPACE	\$ 1,150,000	\$ 1,016,024	\$ 133,976
80603 CIP - HOST CAPITAL OUTLAY	\$ 69,599,938	\$ 55,823,297	\$ 13,776,641
80668 CIP - LIBRARY	\$ 4,575,000	\$ 421,118	\$ 4,153,882
81110 CIP - FACILITIES MANAGEMENT	\$ 27,129,083	\$ 17,046,626	\$ 10,082,457
81210 CIP - FLEET MAINTENANCE	\$ 625,000	\$ -	\$ 625,000
81610 CIP - INFORMATION SYSTEMS	\$ 17,257,159	\$ 11,759,761	\$ 5,497,398
82160 CIP - FINANCE	\$ 594,606	\$ 435,790	\$ 158,817
82710 CIP - PROPERTY APPRAISAL	\$ 1,791,400	\$ 1,664,560	\$ 126,840
83205 CIP - SHERIFF	\$ 5,627,999	\$ 1,454,911	\$ 4,173,088
83610 CIP - CLERK SUPERIOR COURT	\$ 3,688,910	\$ 3,429,071	\$ 259,839
83720 CIP - STATE COURT - MARSHALL	\$ 212,600	\$ 204,473	\$ 8,127
84602 CIP - POLICE	\$ 4,227,381	\$ 3,034,296	\$ 1,193,085
84925 CIP - FIRE & RESCUE	\$ 450,686	\$ 436,466	\$ 14,220
85110 CIP-PLANNING & DEVELOPMENT	\$ 5,872,965	\$ 4,860,772	\$ 1,012,193
85405 CIP - TRANSPORTATION	\$ 34,761,080	\$ 22,243,911	\$ 12,517,169
85705 CIP - ROADS & DRAINAGE	\$ 22,999,949	\$ 18,053,790	\$ 4,946,158
86101 CIP - RPCA	\$ 9,373,274	\$ 3,667,162	\$ 5,706,112
89110 CIP - NONDEPARTMENTAL	\$ 15,185,348	\$ 424,072	\$ 14,761,275
89700 CIP - COMMUNITY DEVELOPMENT	\$ 400,000	\$ 198,182	\$ 201,818
83410 CIP - JUVENILE COURT	\$ 300,000	\$ -	\$ 300,000
84810 CIP - MAGISTRATE COURT	\$ 29,640	\$ -	\$ 29,640
80310 CIP - LAW DEPARTMENT	\$ 150,000	\$ 1,800	\$ 148,200
87510 CIP - HUMAN SERVICES	\$ 60,876	\$ -	\$ 60,876
82910 CIP - REGISTRAR	\$ 1,369,555	\$ -	\$ 1,369,555
<b>Total</b>	<b>\$ 233,779,176</b>	<b>\$ 152,263,271</b>	<b>\$ 81,515,906</b>

### Points of Interest

- The 2020 tax funded capital projects budget was approved for \$7,066,195.

## Clerk of Superior Court Projects

### Description

The Clerk of Superior Court maintains records for the Superior Court. This project will facilitate the upgrades and replacement of their mainline system used by the Clerk's Office; which is crucial for recording, scanning, and indexing the department's documents.



## Financials - Expenditures by Project (Cost Center 83610)

Project	Budget	Expenditure	Balance
103857 - IMAGING EQUIPMENT	\$ 3,688,910	\$ 3,429,071	\$ 259,839
<b>Total</b>	<b>\$ 3,688,910</b>	<b>\$ 3,429,071</b>	<b>\$ 259,839</b>

### Points of Interest

- The 2020 budget includes \$500K for maintenance for Odyssey records system.

# Community Development Projects

## Description

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

## Financials - Expenditures by Project (Cost Center 89700)

Project	Budget	Expenditure	Balance
104314 - LOU WALKER- IMPROVEMENTS	\$ 200,000	\$ 198,182	\$ 1,818
105304 - DEKALB REGIONAL LAND BANK ATHY	\$ 200,000	\$ -	\$ 200,000
<b>Total</b>	<b>\$ 400,000</b>	<b>\$ 198,182</b>	<b>\$ 201,818</b>

### Points of Interest

- In FY19 the Board of Commissioners approved \$200,00 for the Dekalb Land Bank Building Authority.

# Facilities Management Projects

## Description

The Facilities Management capital projects consist of repairs and renovations to county facilities and maintenance of all roofs and heating, ventilation, and air-conditioning systems. These projects improve the infrastructure by enhancing the value and the safety of county buildings.

## Financials - Expenditures by Project (Cost Center 81110)

Project	Budget	Expenditure	Balance
100687 - FM-Lifecycle	\$ 3,954,641	\$ 3,943,141	\$ 11,499
101914 - TRINITY PARKING DECK	\$ 943,499	\$ 939,698	\$ 3,801
102616 - COURTHOUSE RENOVATIONS	\$ 2,900,000	\$ 2,896,138	\$ 3,862
102816 - PARKING FACS REPAIR & RENOVNS	\$ 2,049,871	\$ 1,638,922	\$ 410,948
103885 - CAPITAL SPACE STUDY	\$ 446,322	\$ 444,118	\$ 2,204
103927 - HARIK MODULAR TRAILER	\$ 100,000	\$ 98,519	\$ 1,481
103992 - BUILDING PRESERVATION	\$ 78,000	\$ 77,056	\$ 944
104001 - GENERAL MAINTENANCE	\$ 498,762	\$ 292,438	\$ 206,325
104035 - BACKFLOW PREVENTERS	\$ 350,000	\$ 346,094	\$ 3,906
104039 - FACILITIES MATER PLAN	\$ 800,000	\$ 784,797	\$ 15,203
104143 - CAMP ROAD DEMOLITION	\$ 3,000,000	\$ 2,984,745	\$ 15,255
104289 - PARKING FACS REPAIR-LANIER SOL	\$ 2,284,615	\$ 306,176	\$ 1,978,439
104310 - PROJECT MANAGEMENT	\$ 200,000	\$ 198,720	\$ 1,280
104416 - HVAC-Memorial Drive	\$ 42,000	\$ 41,975	\$ 25
104418 - W. EXCHNG EQUIP RPLCM PWR UNT	\$ 250,000	\$ 249,293	\$ 707
104465 - LITHONIA SENIOR CTR	\$ 4,000,000	\$ -	\$ 4,000,000
104954 - DFACS Rental Repair	\$ 1,400,000	\$ 1,393,440	\$ 6,560
104989 - RESTROOM RENOVATIONS	\$ 750,000	\$ 188,460	\$ 561,540
104990 - PATH trail maintenance	\$ 88,660	\$ 45,999	\$ 42,662
105319 - DISTRICT 5 LIBRARIES	\$ 158,125	\$ -	\$ 158,125
105082 - MALOOF BUILDING LOBBY REPAIR	\$ 575,000	\$ 17,306	\$ 557,694
105084 - BLUEBEAM SOFTWARE	\$ 135,057	\$ -	\$ 135,057
105095 - 175 SAMS STREET FACILITY	\$ 1,130,979	\$ 114,188	\$ 1,016,791
105382 - HVAC - R22 CHANGE OUT	\$ 902,000	\$ -	\$ 902,000
105332 - CEO OFFICE CIP	\$ 91,552	\$ 45,402	\$ 46,150
<b>Total</b>	<b>\$ 27,129,083</b>	<b>\$ 17,046,626</b>	<b>\$ 10,082,457</b>

## Points of Interest

- The BOC approved in January 2018, the appropriation of \$1,191,463 in parking fees to be used for Facilities capital improvement projects.
- 2019 revenues from parking totaled \$514,568.

# Finance Projects

## Description

The Finance department capital projects include is the upgrade of the Oracle R12 financial system.

## Financials - Expenditures by Project (Cost Center 82160)

Project	Budget	Expenditure	Balance
104000 - ORACLE R12 FINANCIAL INTEGRATE	\$ 450,000	\$ 434,693	\$ 15,308
105327 - FINANCE-CIP PROJECTS	\$ 144,606	\$ 1,097	\$ 143,509
<b>Total</b>	<b>\$ 594,606</b>	<b>\$ 435,790</b>	<b>\$ 158,817</b>

# Fire Department Projects

## Description

The Department of Fire & Rescue Services provides fire protection as well as emergency medical services to the citizens of DeKalb County. Capital projects included construction, maintenance, and repair of fire stations.

## Financials - Expenditures by Project (Cost Center 84925)

Project	Budget	Expenditure	Balance
102303 - FIRE FACILITIES REPAIR	\$ 450,686	\$ 436,466	\$ 14,220
<b>Total</b>	<b>\$ 450,686</b>	<b>\$ 436,466</b>	<b>\$ 14,220</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 CAD system.

# Fleet Management Projects

## Description

The Fleet Management capital projects consist of the underground fuel tank and petroleum fuel tank projects, which are needed to meet federal and state requirements for environmental protection.

**Financials - Expenditures by Project (Cost Center 81210)**

Project	Budget	Expenditure	Balance
104581 - Upgrade Fuel Pumps	\$ 295,000	\$ -	\$ 295,000
105166 - FLEET UPGRADE FASTER SOFTWARE	\$ 330,000	\$ -	\$ 330,000
<b>Total</b>	<b>\$ 625,000</b>	<b>\$ -</b>	<b>\$ 625,000</b>

**Points of Interest**

- The Board approved \$295,000 to be appropriated for:
- Upgrade to fuel pump dispenser \$25K;
- Upgrade to fuelmaster systems \$120K;
- Upgrades to veeter root system \$50K;
- And, the grading of a surplus storage lot \$100K

# HOST Projects

**Description**

On March 18, 1997, the DeKalb County voters approved a sales tax referendum. The Homestead Option Sales Tax (HOST) increased the sales tax by one cent effective July 1, 1997. The additional revenue provided up to 100% homestead exemption for owner occupied dwellings and up to 20% of the sales tax revenue for capital improvement projects beginning in 1999. The revenue collected in the initial 18 months of the tax could be used for any purpose. The Board of Commissioners (BOC) decided to use the initial revenue for capital expenditures. The HOST revenue estimates for DeKalb County were based on the sales tax revenue collections of the Metropolitan Atlanta Rapid Transit Authority (MARTA). The initial revenue estimate for the first 18 months was \$133,445,400. The BOC appropriated \$26 million in 1997 (estimated to be four months of anticipated receipts). The actual total receipts for 1997 were \$19,554,622.

**Financials - Expenditures by Project (Cost Center 80603 continued)**

Project	Budget	Expenditure	Balance
100115 - HOST-GDOT/Lav Rd Impr	\$ 3,084,245	\$ 2,196,381	\$ 887,864
100121 - HOST BIKE/PED TRLS(S.FRK)	\$ 4,562,660	\$ 4,289,919	\$ 272,742
100163 - HOST-PANOLA RD THOMPSON	\$ 2,775,000	\$ 2,641,242	\$ 133,758
100170 - HOST-ROADWAY STRIPING	\$ 200,000	\$ 163,486	\$ 36,514
100415 - 19 COUNTYWIDE SIDEWALKS	\$ 5,390,000	\$ 4,872,137	\$ 517,863
100431 - ADA/Ped Safety Upgrades	\$ 325,000	\$ 289,328	\$ 35,672
100463 - CANDLER RD STREETSCAPES-PH II	\$ 3,486,751	\$ 3,458,344	\$ 28,407
100665 - EMORY VILLAGE STREETSCAPE	\$ 2,131,000	\$ 2,083,812	\$ 47,188
100699 - GUARD RAIL INSTALLATION	\$ 189,599	\$ 167,059	\$ 22,540
100743 - MEMORIAL DRIVE STREETSCAPES	\$ 3,816,347	\$ 3,784,648	\$ 31,698
100758 - PANOLA ROAD AT I-20	\$ 224,544	\$ 217,840	\$ 6,704
100787 - SCHOOL SIGNAGE SAFETY	\$ 150,000	\$ 143,147	\$ 6,853
100801 - TRAFFIC SIGNALIZATION	\$ 2,475,000	\$ 2,109,520	\$ 365,480
100812 - WELLBORN / S STONE MTN LITH RD	\$ 640,779	\$ 638,397	\$ 2,382
101549 - ROCKBRIDGE RD.-SCENIC CORR.	\$ 5,081,187	\$ 1,179,467	\$ 3,901,720
101550 - KLONDIKE BIKE/PED	\$ 1,117,527	\$ 967,193	\$ 150,334
101551 - LOCAL MATCH-GDOT SYS.OPS.	\$ 500,000	\$ 498,528	\$ 1,472
101552 - ATL-TO-STONE MT.PERIM.COL.BIKE	\$ 250,000	\$ 244,865	\$ 5,135
101587 - COVINGTON HWY. SIDEWALKS	\$ 807,300	\$ 773,388	\$ 33,912
101590 - N.AVENUE-CHURCH ST.-RAILROAD	\$ 30,000	\$ -	\$ 30,000
101944 - GLENWOOD PHASE 1	\$ 400,000	\$ 343,134	\$ 56,867
101945 - FLAKES MILL @ SOUTH RIVER	\$ 475,000	\$ 473,878	\$ 1,122
101946 - TURNER HILL PKY TO MCDANIEL	\$ 1,125,000	\$ 1,083,603	\$ 41,397
101947 - GLENWOOD ROAD PHASE 2 (PE)	\$ 250,000	\$ 244,826	\$ 5,174
101949 - STONE MOUNTAIN LITHONIA TRL	\$ 6,592,822	\$ 5,623,639	\$ 969,182
102172 - COVINGTON HWY PI# 0008288	\$ 380,000	\$ 88,766	\$ 291,234
102225 - LITHONIA IND. BLVD. PH. 1-3	\$ 8,600,384	\$ 5,899,945	\$ 2,700,438
102226 - RAYS RD & S. HARISTON SDWALKS	\$ 1,797,600	\$ 827,184	\$ 970,416
102270 - RAINBOW DRIVE SIDEWALKS	\$ 2,228,486	\$ 2,072,195	\$ 156,291
102374 - 2 CMAQ CORRIDORS	\$ 538,119	\$ 331,927	\$ 206,192
102375 - NORTHLAKE STREETSCAPES, PH 2	\$ 2,006,049	\$ 1,275,034	\$ 731,015
<b>102376 - N. INDAN CREEK @ MEMORIAL COLL</b>	\$ 389,376	\$ 386,242	\$ 3,134
102378 - EMERGENCY BRIDGE	\$ 1,200,000	\$ 1,117,167	\$ 82,833
102494 - MORELAND AVE. STREETSCPS	\$ 399,178	\$ 220,417	\$ 178,761
102496 - LAVISTA/OAKGROVE	\$ 2,900,000	\$ 2,122,317	\$ 777,683
102600 - RESERVE FOR FUTURE PROJECTS	\$ 31,979	\$ 2,945	\$ 29,034
103417 - STONECREST ARE IMPROVMENTS	\$ 16,731	\$ 5,061	\$ 11,670
103668 - MISC. SIDEWALK & SAFETY PRJS	\$ 505,544	\$ 439,887	\$ 65,657
<b>Total</b>	<b>\$ 69,973,429</b>	<b>\$ 56,177,018</b>	<b>\$ 13,796,412</b>

**Points of Interest**

- DeKalb County has leveraged funding from the Georgia Department of Transportation for the South Stone Mountain sidewalks and bike lane project, Rockbridge Road improvement project, South Fork Peachtree Creek Trail project, and Northlake area streetscapes.

# Innovation & Technology Projects

## Description

The capital projects budget for the Innovation & Technology Department includes funding for acquisition of equipment and major system upgrades. These areas have proven to be the most critical to the county's infrastructure and day-to-day operations.

## Financials - Expenditures by Project (Cost Center 81610)

Project	Budget	Expenditure	Balance
103079 - OASIS - MAINFRAME MIGR.	\$ 3,295,625	\$ 3,246,727	\$ 48,898
103781 - MIGRATION MICROSOFT OFFICE 365	\$ 1,194,510	\$ 1,160,528	\$ 33,983
103886 - IS ORACLE ADV PROCUREMENT SU.	\$ 2,250,000	\$ 2,031,972	\$ 218,028
104048 - R12 FINANCIAL REPORTING	\$ 1,025,000	\$ 978,675	\$ 46,325
104133 - IS RELOCATION PROJECT	\$ 145,000	\$ 129,415	\$ 15,585
104337 - 2015-011 SFTWARE: TY ODY	\$ 695,604	\$ 693,454	\$ 2,150
104338 - 2015-013 WEBSTE REDESIGN	\$ 235,000	\$ 96,250	\$ 138,750
104339 - 2015-024 SOL: TRK / ODY INTF	\$ 628,000	\$ 613,535	\$ 14,465
104340 - 2015-028 MAG CT - SFTWR	\$ 256,120	\$ 215,223	\$ 40,897
104419 - FINANCE (UCO) VIRTUAL	\$ 550,000	\$ 433,362	\$ 116,638
104643 - Oracle CRM Cloud	\$ 838,000	\$ 222,163	\$ 615,837
104817 - ACTIVE DIRECTORY	\$ 525,000	\$ -	\$ 525,000
104336 - 2015-014 SFTWARE & PC REPLMT	\$ 1,957,300	\$ 1,938,457	\$ 18,843
105401 - WIRING GEAR REPLACEMENT	\$ 500,000	\$ -	\$ 500,000
105107 - IT SYSTEM UPGRADE	\$ 500,000	\$ -	\$ 500,000
105208 - AIX SERVERS	\$ 1,162,000	\$ -	\$ 1,162,000
105403 - WINDOWS 7 REPLACEMENT	\$ 1,500,000	\$ -	\$ 1,500,000
<b>Total</b>	<b>\$ 17,257,159</b>	<b>\$ 11,759,761</b>	<b>\$ 5,497,398</b>

## Points of Interest

- The capital improvement program for FY2020 includes \$1.5M for Windows 10 desktop replacements and \$500K for switch replacement.

# Libraries Projects

## Description

Funding has been provided from the General Fund for projects to expand Library facilities, general maintenance and to replace computers. In 2014, the Board of Commissioners approved funding for repairs of the heating, ventilating and air conditioning system.

## Financials - Expenditures by Project (Cost Center 80668)

Project	Budget	Expenditure	Balance
104031 - PARKING DECK-DECATUR	\$ 250,000	\$ 244,877	\$ 5,123
104678 - REPURPOSING LIBRARY FUNDS	\$ 4,000,000	\$ 176,242	\$ 3,823,759
104818 - CHAMBLEE PARKING LOT	\$ 200,000	\$ -	\$ 200,000
105409 - SECURITY CAMERAS	\$ 125,000	\$ -	\$ 125,000
<b>Total</b>	<b>\$ 4,575,000</b>	<b>\$ 421,118</b>	<b>\$ 4,153,882</b>

### Points of Interest

- During the 2015 mid-year budget process the Board of Commissioners approved the construction of a Wade Walker library.
- The BOC approved the reallocation of the Wade Walker funding to other priority projects in June 2017.
- The 2017 budget includes \$1M in funding for books and materials for the county wide library system.
- The 2018 budget includes funding of \$200,000 for Chamblee library ADA and safety repairs.

# Medical Examiner Projects

## Description

The Medical Examiner performs investigations of all deaths that are required by law in the incorporated and unincorporated areas of DeKalb County. All capital project funding will address the purchase of specialized equipment, technology solutions that will either replace or enhance existing software systems, and maintenance or improvement of their facility.

## Financials - Expenditures by Project (Cost Center 80362)

Project	Budget	Expenditure	Balance
104328 - SECURITY FENCE	\$ 130,000	\$ 53,389	\$ 76,611
<b>Total</b>	<b>\$ 130,000</b>	<b>\$ 53,389</b>	<b>\$ 76,611</b>

### Points of Interest

- The Board of Commissioners approved \$130,000 in the 2016 budget for a security fence of the facility area.

# Non-Departmental Projects

## Description

The Non-Departmental department was activated in 2014 to account for capital projects that are assets to the county overall service delivery to the citizens and employees of the county.

**Financials - Expenditures by Project (Cost Center 89110)**

Project	Budget	Expenditure	Balance
104027 - TOURISM PRODUCT	\$ 628,568	\$ -	\$ 628,568
104041 - AVONDALE TAD	\$ 1,488,300	\$ 30,055	\$ 1,458,244
104248 - KENSINGTON TAD	\$ 937,104	\$ 23,805	\$ 913,300
104249 - BRIARCLIFF TAD	\$ 2,137,015	\$ 26,159	\$ 2,110,856
104359 - TOBIE GRANT INTERGENERATIONAL CTR	\$ 8,136,000	\$ 7,635	\$ 8,128,365
104697 - 2017 HURRICANE IRMA-R& D	\$ 1,858,361	\$ 336,418	\$ 1,521,943
<b>Total</b>	<b>\$ 15,185,348</b>	<b>\$ 424,072</b>	<b>\$ 14,761,275</b>

**Points of Interest**

- The Board of Commissioners appropriated \$795K from the Tax Allocation District (TAD) fund for capital improvement in those areas.
- An additional \$5,386,000 was approved in the 2017 budget for Tobie Grant Intergenerational Center.
- In 2017 the county funded several departments that were affected by Hurricane Irma. Once the GEMA application is approved, the expenditures will be transferred to the grant.

# Parks Projects

**Description**

The Parks & Recreation capital projects program is responsible for the improvement of existing parks and athletic fields, the acquisition and development of new park lands, the repairing, renovation and construction of recreation centers, youth sports association facilities, and swimming pools. Most of the park development, facility renovation, and swimming pool construction is contracted out to private companies, while much of the design and minor construction is accomplished in-house.



## Financials - Expenditures by Project (Cost Center 86101)

Project	Budget	Expenditure	Balance
104179 - ARABIA MT HRTGE AREA WY SGNA	\$ 563,700	\$ 563,700	\$ 0
104317 - DEFERRED MAINTENANCE	\$ 1,865,500	\$ 1,465,187	\$ 400,313
104318 - ELLENWOOD SITE DEV	\$ 800,000	\$ 49,500	\$ 750,500
104621 - PARKS-DEKALB TENNIS CENTER	\$ 50,000	\$ 42,846	\$ 7,154
104712 - SUGAR CRK TNNS CTR	\$ 1,057,936	\$ 589,364	\$ 468,572
104837 - SALE OF PLESANTDALE PROCEEDS	\$ 1,210,000	\$ 727,115	\$ 482,885
104838 - DISTRICT PLESANTDALE PROCEEDS	\$ 335,523	\$ 21,480	\$ 314,043
104839 - DISTRICT 3 PLSNTDALE PROCEEDS	\$ 335,523	\$ 37,361	\$ 298,162
104840 - DIST 4 PLSNTDALE PROCEEDS	\$ 335,523	\$ -	\$ 335,523
104841 - DIST 5 PLSNTDALE PROCEEDS	\$ 335,523	\$ -	\$ 335,523
104842 - DIST 6 PLSNTDALE PROCEEDS	\$ 335,523	\$ -	\$ 335,523
104843 - DIST 7 PLSNTDALE PROCEEDS	\$ 335,523	\$ 139,714	\$ 195,809
105317 - LITHONIA AMPHITHEATER	\$ 35,000	\$ -	\$ 35,000
105346 - SCOTT CIRCLE STEVENSON	\$ 320,000	\$ 263,069	\$ 56,931
105344 - NEEDHAM PARK DEV	\$ 345,000	\$ -	\$ 345,000
105300 - PARK PATROL/ PLANT REMOVAL	\$ 90,000	\$ 30,896	\$ 59,104
105312 - COUNTY LINE EXPANSION	\$ 22,500	\$ -	\$ 22,500
105397 - YF - BRANSBY/ROCK CHAPEL	\$ 225,500	\$ -	\$ 225,500
105104 - Rainbow Park Amphitheater	\$ 400,000	\$ -	\$ 400,000
105410 - HIDDEN ACRE NATURE RESERVE	\$ 200,000	\$ -	\$ 200,000
105378 - MYSTER VALLY GLF COURSE	\$ 650,000	\$ -	\$ 650,000
105395 - PORTER SANFORD	\$ 100,000	\$ -	\$ 100,000
105242 - 19 CIP CONTRIBUTION - DIS 6	\$ 90,000	\$ -	\$ 90,000
<b>Total</b>	<b>\$ 10,038,274</b>	<b>\$ 3,930,231</b>	<b>\$ 6,108,043</b>

### Points of Interest

- Additional funding was allocated in 2017 for Ellenwood and deferred maintenance;
- Replacement of synthetic turf at Browns Mill Aquatics for \$160K;
- Playground renovation at Redan Park \$375K;
- The irrigation and fertilization of Athletic Field for \$135K;
- Renovation of a pavilion, field house and playground at Midway Park for \$240,500;
- Roadway and pavilion renovation at NH Scott for \$37,500.
- Deferred maintenance at various location for \$35,437
- Ellenwood \$400K

### 2019 Additional Funding

- Rainbow Amphitheater - \$400,000

# Planning Projects

## Description

The Planning capital projects provide for potential growth and redevelopment in areas across the county. Projects include upgrades to the permitting system and Livable Center Initiative (LCI) studies conducted at various locations in the county.

## Financials - Expenditures by Project (Cost Center 85110)

Project	Budget	Expenditure	Balance
103945 - PERMITTING SYSTEM IMPRVMTS	\$ 4,155,307	\$ 3,521,131	\$ 634,176
104311 - TECHNOLOG PROJECT DOX	\$ 1,018,910	\$ 677,874	\$ 341,036
103347 - BOH MALP	\$ 616,848	\$ 616,567	\$ 281
105293 - MEMORIAL DRIVE CORRIDOR	\$ 81,900	\$ 45,200	\$ 36,700
<b>Total</b>	<b>\$ 5,872,965</b>	<b>\$ 4,860,772</b>	<b>\$ 1,012,193</b>

## Points of Interest

- The Board of Commissioners approved \$826,787 toward Phase III of the Hansen Project Dox (contributions were derived from the Development, Water & Sewer, Fire, and Unincorporated Funds).
- The 2018 budget included 423,047, for year four of five of the DOX technology project.



## DeKalb County Government

Manuel J. Malool Center  
1300 Commerce Drive  
Decatur, Georgia 30030

### Agenda Item

---

**File #:** 2020-0142  
**File Status:** Public Hearing

2/25/2020

---

**Public Hearing:** YES  NO       **Department:** Chief Executive Office

**SUBJECT:**

**Commission District(s):** All

To Adopt the 2020 Operating Budget

**Information Contact:** CEO Michael L. Thurmond

**Phone Number:** (404) 371-2881

**PURPOSE:**

To adopt the 2020 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 on December 13, 2019. 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 documents:

Attachment A 2020 Operating Budget Resolution

Attachment B Capital Improvement Plan

**FISCAL IMPACT:**

Approves the appropriation of \$1.336 billion in revenues and expenditures for the County's operating budget in FY2020.

**RECOMMENDATION:**

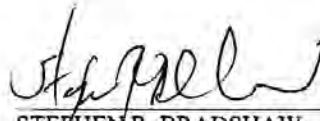
To approve the resolution and authorize the chief executive officer to execute all necessary documents to adopt the 2020 Operating Budget.

Snapfinger Elementary School for the KaBoom Project to provide meals to transient students; and

BE IT FURTHER RESOLVED that the Board of Commissioners desires the Chief Executive Officer to analyze the potential for a reduction in the ad valorem millage rate levied in the unincorporated portions of DeKalb County subsequent to the receipt of the 2020 tax digest during the mid-year budget adjustment; 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 25<sup>th</sup> day of February, 2020.



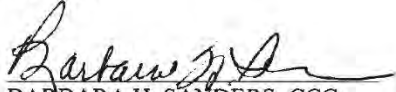
STEPHEN R. BRADSHAW  
Presiding Officer, Board of Commissioners  
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this 27<sup>th</sup> day of February, 2020.



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 H. Ernstes*

---

VIVIANE ERNSTES  
County Attorney  
DeKalb County, Georgia

APPROVED AS TO SUBSTANCE:



---

T. J. SIGLER  
Budget Director  
DeKalb County, Georgia

## Schedule A

FY20 Budget  
 DeKalb County, Georgia  
 General Fund (100)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	68,091,542		79,846,955
Taxes	174,664,485	10,863,256	185,527,741
HOST / eHOST Sales Taxes	111,962,317	3,907,770	115,870,087
Licenses & Permits	238,303	32,835	271,138
Intergovernmental	1,467,024	148,268	1,615,292
Charges for Services	49,413,001	(2,004,512)	47,408,489
Fines & Forfeitures	9,144,782	(193,628)	8,951,154
Investment Income	759,986	157,228	917,214
Miscellaneous	5,341,733	124,986	5,466,719
Est SPLOST Indirect Cost Recovery	50,761	(50,761)	-
Other Financing Sources	4,678,498	(274,329)	4,404,169
<b>Total Revenue</b>	<b>357,670,129</b>	<b>12,711,113</b>	<b>370,432,003</b>
Animal Services	5,970,551	54,801	6,025,352
Board of Commissioners	3,880,619	97,517	3,978,136
Budget	998,498	30,255	1,028,753
Chief Executive Officer	3,317,934	396,675	3,714,609
Child Advocate	2,888,757	105,658	2,994,415
Citizen Help Center a.k.a. 311	472,444	129,677	602,121
Clerk of Superior Court	7,356,601	264,981	7,621,582
Community Service Board	2,134,057	-	2,134,057
Cooperative Extension	1,104,769	43,447	1,148,216
Debt	8,596,337	500,514	9,096,851
DEMA - DeKalb Emerg Mgt Agy	1,512,439	(471,459)	1,040,980
DFACS	1,278,220	-	1,278,220
District Attorney	16,914,905	1,333,570	18,248,475
Economic Development	1,635,000	(350,000)	1,285,000
Elections	2,807,698	2,357,091	5,164,789
Ethics Board	581,151	3,085	584,236
Facilities	19,668,088	(602,258)	19,065,830
Finance	5,986,130	286,422	6,272,552
Fire (General Fund)	1,743,267	2,594,120	4,337,387
Geographic Information Systems	2,496,939	(5,804)	2,491,135
Health Board	4,730,323	159,689	4,890,012
Human Resources	4,335,896	149,985	4,485,881
Human Services	5,804,289	397,625	6,201,914
Internal Audit	1,672,020	264,666	1,936,686
IT	23,102,309	1,777,076	24,879,385
Juvenile Court	7,459,640	304,854	7,764,494
Law	4,665,268	233,438	4,898,706
Library	19,550,853	1,190,456	20,741,309
Magistrate Court	3,778,144	188,747	3,966,891
Medical Examiner	2,878,823	141,096	3,019,919
Non-Departmental	7,907,392	(1,457,678)	6,449,714

Schedule A

FY20 Budget  
DeKalb County, Georgia  
General Fund (100)

	Current FY19	Change	Approved FY20
Pension	27,189,825	2,281,950	29,471,775
Planning & Sustainability	2,505,787	(99,699)	2,406,088
Police (General Fund)	7,362,019	(1,079,666)	6,282,353
Probate Court	2,051,677	151,245	2,202,922
Property Appraisal	5,234,942	438,074	5,673,016
Public Defender	9,344,994	549,763	9,894,757
Public Works Director	554,403	78,090	632,493
Purchasing	2,828,943	209,528	3,038,471
Sheriff	77,276,845	76,746	77,353,591
Solicitor	7,809,265	350,778	8,160,043
State Court	15,580,033	884,349	16,464,382
Superior Court	10,235,484	1,049,368	11,284,852
Tax Commissioner	8,227,465	626,089	8,853,554
Total Recurring Expenses	353,431,043	15,634,861	369,065,904
Contributions	3,827,663	3,038,532	6,866,195
Total Non-recurring Expenses	3,827,663	3,038,532	6,866,195
Budgetary Reserve	68,502,965		74,346,859
Total Reserves	68,502,965		74,346,859

Months Exp Rsrv	2.42
Resolution Revenue	450,278,958
Resolution Expenses	450,278,958



Schedule A

FY20 Budget  
DeKalb County, Georgia  
Fire Fund (270)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	5,858,890		6,826,771
Taxes	71,891,079	4,440,964	76,332,043
Charges for Services	1,725,129	(46,590)	1,678,539
Miscellaneous	7,493	(1,001)	6,492
Est SPLOST Indirect Cost Recovery	15,000	(15,000)	-
Transfer from General Fund to Fire	1,083,594	-	1,083,594
<b>Total Revenue</b>	<b>74,722,295</b>	<b>4,378,373</b>	<b>79,100,668</b>
Contributions	-	-	-
Debt	795,262	(3,276)	791,986
Fire	61,217,318	4,144,833	65,362,151
Non-Departmental	5,316,350	41,734	5,358,084
Pension	6,948,076	583,129	7,531,205
<b>Total Expenses</b>	<b>74,277,006</b>	<b>4,766,420</b>	<b>79,043,426</b>
Budgetary Reserve	6,304,179		6,884,013
<b>Total Reserves</b>	<b>6,304,179</b>		<b>6,884,013</b>

Gain/(Use)	57,242
Months Exp Rsrv	1.05
Resolution Revenue	85,927,439
Resolution Expenses	85,927,439





Schedule A

FY20 Budget  
DeKalb County, Georgia  
Designated Fund (271)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	3,672,492		5,253,964
Taxes	34,723,753	(1,116,499)	33,607,254
Charges for Services	1,515,890	(825,705)	690,185
Miscellaneous	140,518	23,144	163,662
Other Financing Sources	288,743	366,540	655,283
Est SPLOST Indirect Cost Recovery	100,000	(100,000)	-
Tfr from Unincorp Fund (272)	6,047,939	(822,321)	5,225,618
Tfr from Strmwtr Fund (580)	1,269,627	-	1,269,627
<b>Total Revenue</b>	<b>44,086,470</b>	<b>(2,474,841)</b>	<b>41,611,629</b>
Debt	154,082	(635)	153,447
Non-Departmental	5,447,516	(692,377)	4,755,139
Parks	15,764,585	(488,588)	15,275,997
Pension	2,408,100	202,104	2,610,204
Roads & Drainage (Public Works)	16,365,657	77,380	16,443,037
Transportation (Public Works)	2,340,171	(17,079)	2,323,092
<b>Total Expenses</b>	<b>42,480,111</b>	<b>(919,195)</b>	<b>41,560,916</b>
Contributions	1,358,875	(1,158,875)	200,000
<b>Total Non-recurring Expenses</b>	<b>1,358,875</b>	<b>(1,158,875)</b>	<b>200,000</b>
Budgetary Reserve	3,919,976		5,104,677
<b>Total Reserves</b>	<b>3,919,976</b>		<b>5,104,677</b>

Months Exp Rsrv 1.47  
Resolution Revenue 46,865,593  
Resolution Expenses 46,865,593



Schedule A

**FY20 Budget**  
**DeKalb County, Georgia**  
**Unincorporated Fund (272)**

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	5,528,866		5,823,358
Taxes	4,209,066	406,942	4,616,008
Licenses & Permits	12,309,039	629,687	12,938,726
Fines & Forfeitures	9,318,875	(399,023)	8,919,852
Miscellaneous	442,731	(352,402)	90,329
Trf fm Hotel/Motel Fund (275)	937,500	(756,284)	181,216
Trf fm Sanitation Fund (541)	19,399	-	19,399
Trf to Designated Fund (271)	(6,047,939)	822,321	(5,225,618)
<b>Total Revenue</b>	<b>21,188,671</b>	<b>351,241</b>	<b>21,539,912</b>
Beautification	7,845,369	(1,522,631)	6,322,738
Code Compliance	3,806,682	1,143,398	4,950,080
Non-Departmental	1,812,912	277,136	2,090,048
Pension	1,486,618	124,790	1,611,408
Planning & Sustainability	1,605,313	88,569	1,693,882
Traffic Court	4,631,777	239,979	4,871,756
<b>Total Expenses</b>	<b>21,188,671</b>	<b>351,241</b>	<b>21,539,912</b>
Non-Dept (Reserve for Appropriation)	-	2,100,000	2,100,000
<b>Total Non-Recurring Expenses</b>	<b>-</b>	<b>2,100,000</b>	<b>2,100,000</b>
Budgetary Reserve	5,528,866		3,723,358
<b>Total Reserves</b>	<b>5,528,866</b>		<b>3,723,358</b>

Months Exp Rsrv 2.07  
Resolution Revenue 27,363,270  
Resolution Expenses 27,363,270



Schedule A

FY20 Budget  
DeKalb County, Georgia  
Hospital Fund (273)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	1,478,019		1,320,308
Taxes	12,493,000	42,174	12,535,174
HOST / eHOST Sales Taxes	7,797,891	28,796	7,826,687
Investment Income	138,941	(74,515)	64,426
<b>Total Revenue</b>	<b>20,429,832</b>	<b>(3,545)</b>	<b>20,426,287</b>
Grady Subsidy	12,934,952	-	12,934,952
Grady Debt	7,455,525	-	7,455,525
Other Professional Services	20,000	-	20,000
<b>Total Expenses</b>	<b>20,410,477</b>	<b>-</b>	<b>20,410,477</b>
Budgetary Reserve	1,497,374		1,336,118
<b>Total Reserves</b>	<b>1,497,374</b>		<b>1,336,118</b>

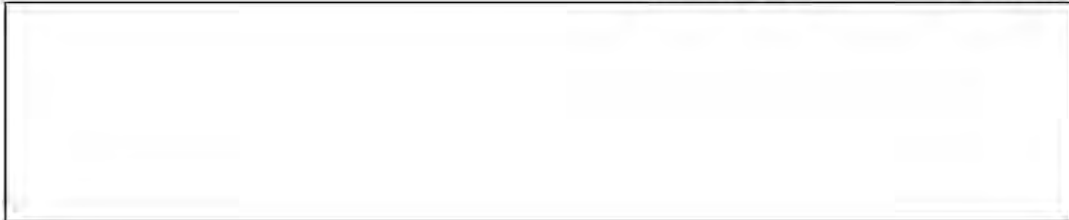
Months Exp Rsrv 0.79  
Resolution Revenue 21,746,595  
Resolution Expenses 21,746,595

Schedule A

FY20 Budget  
DeKalb County, Georgia  
Police Fund (274)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	22,474,715		20,462,870
Taxes	107,083,600	5,906,772	112,990,372
Licenses & Permits	380,030	(20,950)	359,080
Charges for Services	653,765	(128,587)	525,178
Miscellaneous	82,371	(7,986)	74,385
Est SPLOST Indirect Cost Recovery	10,000	(10,000)	-
Total Revenue	108,209,766	5,739,249	113,949,015
Contributions	-	-	-
Debt	1,521,250	(6,268)	1,514,982
Non-Departmental	9,734,721	(151,041)	9,583,680
Pension	9,227,736	774,453	10,002,189
Police	87,717,377	4,770,598	92,487,975
Total Recurring Expenses	108,201,084	5,387,742	113,588,826
Budgetary Reserve	22,483,396		20,823,059
Total Reserves	22,483,396		20,823,059

Months Exp Rsv 2.20  
Resolution Revenue 134,411,885  
Resolution Expenses 134,411,885



Schedule A

FY20 Budget  
DeKalb County, Georgia  
Countywide Bond Fund (410)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	1,009,819		820,376
Taxes	11,859,684	(632,510)	11,227,174
Total Revenue	11,859,684	(632,510)	11,227,174
Debt Service	11,833,817	95,058	11,928,875
Total Expenses	11,833,817	95,058	11,928,875
Budgetary Reserve	1,035,686	(917,011)	118,675
Total Reserves	1,035,686		118,675

Months Exp Rsv                    0.12  
Resolution Revenue                12,047,550  
Resolution Expenses               12,047,550

Schedule A

**FY20 Budget**  
**DeKalb County, Georgia**  
**Unincorporated Debt Svc (411)**

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	1,123,915		1,001,579
Taxes	15,373,192	(8,758)	15,364,434
Total Revenue	15,373,192	(8,758)	15,364,434
Debt Service	15,360,588	(7,300)	15,353,288
Recurring Expenses	15,360,588	(7,300)	15,353,288
Budgetary Reserve	1,136,519		1,012,725
Total Reserves	1,136,519		1,012,725

Months Exp Rsv                    0.79  
 Resolution Revenue            16,366,013  
 Resolution Expenses           16,366,013

Schedule A

FY20 Budget  
DeKalb County, Georgia  
Airport Fund (551)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	5,586,524		5,444,883
Miscellaneous	4,611,988	1,756,537	6,368,525
Total Revenue	4,611,988	1,756,537	6,368,525
Airport	3,003,629	96,750	3,100,379
Transfer to Capital Improvements	1,750,000	-	1,750,000
Total Expenses	4,753,629	96,750	4,850,379
Budgetary Reserve	5,444,883		6,963,029
Total Reserves	5,444,883		6,963,029

Months Exp Rsrv	17.2
Resolution Revenue	11,813,408
Resolution Expenses	11,813,408

Schedule A

**FY20 Budget**  
DeKalb County, Georgia  
Bldg Auth Debt Svc Fund (412)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	70,021	-	70,021
Transfer from General Fund Debt	3,724,909	(9,682)	3,715,227
<b>Total Revenue</b>	<b>3,724,909</b>	<b>(9,682)</b>	<b>3,715,227</b>
Debt Service	3,724,909	(9,682)	3,715,227
<b>Total Expenses</b>	<b>3,724,909</b>	<b>(9,682)</b>	<b>3,715,227</b>
Ending Fund Balance 12/31	70,021	-	70,021

Months Exp Rsrv                    0.2  
Resolution Revenue                3,785,248  
Resolution Expenses                3,785,248



Schedule A

FY20 Budget  
DeKalb County, Georgia  
County Jail Fund (204)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	24,368		24,775
Intergovernmental	110,000	(2,000)	108,000
Fines & Forfeitures	1,116,000	(102,100)	1,013,900
Total Revenue	1,226,000	(104,100)	1,121,900
County Jail	1,250,368	(103,693)	1,146,675
Total Expenses	1,250,368	(103,693)	1,146,675
Total Reserves	-		-

Months Exp Rsrv	-
Resolution Revenue	1,146,675
Resolution Expenses	1,146,675

Schedule A

FY20 Budget  
DeKalb County, Georgia  
PEG Fund (203)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	821,729		625,922
Miscellaneous (PEG Fund)	65,000	5,000	70,000
Total Revenue	65,000	5,000	70,000
CEO/DCTV	542,302	6,834	549,136
Total Expenses	542,302	6,834	549,136
Total Reserves	356,564		146,786

Months Exp Rsrv	3.2
Resolution Revenue	695,922
Resolution Expenses	695,922

Schedule A

FY20 Budget  
DeKalb County, Georgia  
Development Fund (201)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	11,177,498		13,157,258
Licenses & Permits	8,585,920	(164,279)	8,421,641
Charges for Services	466,797	(449,865)	16,932
Total Revenue	9,052,717	(614,144)	8,438,573
Planning & Sustainability	7,153,000	2,061,910	9,214,910
Total Expenses	7,153,000	2,061,910	9,214,910
Budgetary Reserve	13,077,215		12,380,921
Ending Fund Balance 12/31	13,077,215		12,380,921

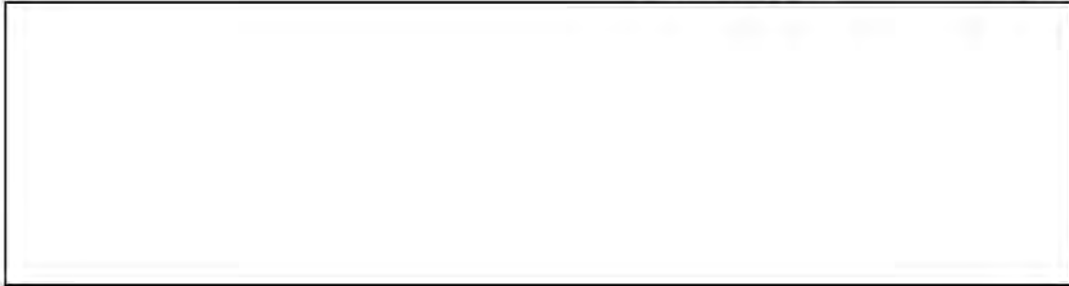
Months Exp Rsrv	16.1
Resolution Revenue	21,595,831
Resolution Expenses	21,595,831

Schedule A

**FY20 Budget**  
**DeKalb County, Georgia**  
**Drug Abuse Tre/Ed Fund (209)**

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	60,213		29,022
Fines & Forfeitures	194,787	(29,787)	165,000
Total Revenue	194,787	(29,787)	165,000
Drug Abuse Treatment & Education	255,000	(60,978)	194,022
Total Expenses	255,000	(60,978)	194,022
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	194,022
Resolution Expenses	194,022



Schedule A

FY20 Budget  
DeKalb County, Georgia  
E911 Fund (215)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	(738,840)	1,539,000	800,160
Charges for Services	1,200,000	(189,000)	1,011,000
Miscellaneous Revenue	12,010,437	(711,163)	11,299,274
Total Revenue	13,210,437	(900,163)	12,310,274
E911	12,419,475	690,959	13,110,434
Total Expenses	12,419,475	690,959	13,110,434
Budgetary Reserve	52,122	(52,122)	-
Total Reserves	52,122	(52,122)	-

Months Exp Rsrv	-
Resolution Revenue	13,110,434
Resolution Expenses	13,110,434

Schedule A

FY20 Budget  
DeKalb County, Georgia  
Foreclosure Reg. Fund (205)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	265,234		256,957
Foreclosure Registry	42,000	(22,000)	20,000
Vacant Property Fees	-	-	15,000
Total Revenue	42,000	(22,000)	35,000
Beautification	148,837	2,163	151,000
Total Expenses	148,837	2,163	151,000
Budgetary Reserve	158,397		140,957
Total Reserves	158,397	-	140,957

Months Exp Rsrv	11.2
Resolution Revenue	291,957
Resolution Expenses	291,957

Schedule A

FY20 Budget  
DeKalb County, Georgia  
Grant Fund (250)

	Current FY19	Change	Approved FY20
Intergovernmental	28,399,703	5,466,975	33,866,678
Total Revenue	28,399,703	5,466,975	33,866,678

Grant-in-Aid Programs	28,399,703	5,466,975	33,866,678
Total Expenses	28,399,703	5,466,975	33,866,678

Resolution Revenue 33,866,678  
Resolution Expenses 33,866,678

Schedule A

FY20 Budget  
DeKalb County, Georgia  
Grant Fund (257)

	Current FY19	Change	Approved FY20
Intergovernmental	365,849	280,914	646,763
<b>Total Revenue</b>	<b>365,849</b>	<b>280,914</b>	<b>646,763</b>

Justice Assistance Grant Program	365,849	280,914	646,763
<b>Total Expenses</b>	<b>365,849</b>	<b>280,914</b>	<b>646,763</b>

Resolution Revenue 646,763  
Resolution Expenses 646,763



Schedule A

FY20 Budget  
DeKalb County, Georgia  
Hotel/Motel Fund (275)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	2,896,724		2,896,724
Taxes	1,500,000	1,250,000	2,750,000
Total Revenue	1,500,000	1,250,000	2,750,000
DeKalb Convention & Visitors Bur	656,250	538,449	1,194,699
Tourism Product Development	562,500	3,427,059	3,989,559
Transfer to Unincorporated Fund	281,250	181,216	462,466
Total Expenses	1,500,000	4,146,724	5,646,724
Ending Fund Balance 12/31	2,896,724		-

Months Exp Rsrv	-
Resolution Revenue	5,646,724
Resolution Expenses	5,646,724

Schedule A

**FY20 Budget**  
DeKalb County, Georgia  
Juvenile Services Fund (208)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	66,446		72,259
Charges for Services	58,000	(11,000)	47,000
Total Revenue	58,000	(11,000)	47,000
Juvenile Court (Juvenile Services)	124,446	(5,187)	119,259
Total Expenses	124,446	(5,187)	119,259
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	119,259
Resolution Expenses	119,259

Schedule A

FY20 Budget  
DeKalb County, Georgia  
Pub Saf & Jud Fac Aut Fund (413)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	24,156		24,156
Transfer from General	296,670	(1,222)	295,448
Transfer from Police	1,521,250	(6,268)	1,514,982
Transfer from Fire	795,262	(3,276)	791,986
Transfer from E911	339,229	(1,398)	337,831
Transfer from STD - Incorporated	154,082	(635)	153,447
Total Revenue	3,106,494	(12,800)	3,093,694
Debt Service	3,106,494	(12,800)	3,093,694
Total Expenses	3,106,494	(12,800)	3,093,694
Ending Fund Balance 12/31	24,156		24,156

Months Exp Rsrv 0.1  
Resolution Revenue 3,117,850  
Resolution Expenses 3,117,850



Schedule A

FY20 Budget  
DeKalb County, Georgia  
Recreation Fund (207)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	7,189		38,413
Charges for Services	901,200	1,390	902,590
Total Revenue	901,200	1,390	902,590
Recreation Services	908,389	763	909,152
Total Expenses	908,389	763	909,152
Ending Fund Balance 12/31	-		31,851

Months Exp Rsrv                    0.42  
Resolution Revenue                941,003  
Resolution Expenses               941,003

Schedule A

FY20 Budget  
DeKalb County, Georgia  
Rental Motor Vehicle Fund (280)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	91,850		55,283
Taxes	540,000	60,000	600,000
Total Revenue	540,000		600,000
Transfer to General Fund	321,228	(321,228)	-
Transfer to STD - DS	276,587	378,696	655,283
Total Expenses	597,815		655,283
Ending Fund Balance 12/31	34,035		-

Months Exp Rsv	-
Resolution Revenue	655,283
Resolution Expenses	655,283

The Rental Motor Vehicle fund accounts for revenue from the excise tax imposed on the rental of motor vehicles in Unincorporated DeKalb at the rate of 3 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.

The transfer to the Designated Services Fund is to defray the costs of DeKalb County Recreation, Parks and Cultural Affairs.

Schedule A

FY20 Budget  
DeKalb County, Georgia  
Risk Management Fund (631)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	17,025,989		6,813,035
Charges for Services	10,373,500	3,379,972	13,753,472
Payroll Liabilities	86,850,000	18,658,590	105,508,590
Total Revenue	97,223,500	22,038,562	119,262,062
Risk Management	108,861,410	12,159,183	121,020,593
Total Expenses	108,861,410	12,159,183	121,020,593
Budgetary Reserve	5,388,079		5,054,504
Total Reserves	5,388,079		5,054,504

Months Exp Rsrv	0.50
Resolution Revenue	126,075,097
Resolution Expenses	126,075,097

Schedule A

FY20 Budget  
DeKalb County, Georgia  
Sanitation Fund (541)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	13,106,897		11,359,813
Charges for Services	68,742,025	277,987	69,020,012
Miscellaneous	25,000	(23,450)	1,550
Total Revenue	68,767,025	254,537	69,021,562
Sanitation (Less Reserves & Tran)	70,183,939	(1,296,885)	68,887,054
Total Recurring Expenses	70,183,939	(1,296,885)	68,887,054
Transfer to Sanitation CIP	1,494,274	9,583,567	11,077,841
Total Non-Recurring Expenses	1,494,274	9,583,567	11,077,841
Ending Fund Balance 12/31	10,195,709	(8,032,145)	416,480

Months Exp Rsrv 0.1  
Resolution Revenue 80,381,375  
Resolution Expenses 80,381,375



Schedule A

FY20 Budget  
DeKalb County, Georgia  
Speed Humps Maint Fund (212)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	1,443,368		1,392,985
Charges for Services	290,000	25,000	315,000
Total Revenue	290,000	25,000	315,000
Roads & Drainage - Speed Humps	340,383	11,385	351,768
Total Expenses	340,383	11,385	351,768
Total Reserves	1,392,985		1,356,217

Months Exp Rsv                    46.3  
Resolution Revenue                1,707,985  
Resolution Expenses                1,707,985

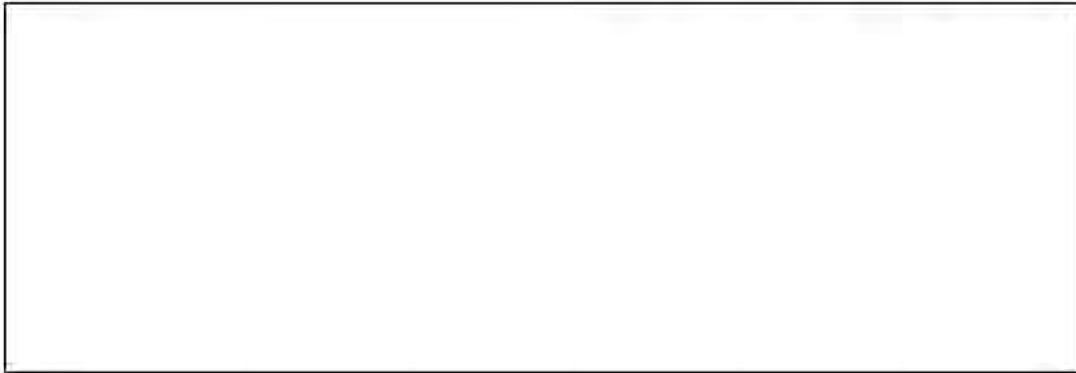


Schedule A

FY20 Budget  
DeKalb County, Georgia  
Stormwater Ops Fund (581)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	11,152,832		8,236,358
Charges for Services	14,667,429	146,674	14,814,103
Total Revenue	14,667,429	146,674	14,814,103
Stormwater (Operations)	25,361,892	(2,408,243)	22,953,649
Total Expenses	25,361,892	(2,408,243)	22,953,649
Ending Fund Balance 12/31	458,369		96,812

Months Exp Rsrv	0.1
Resolution Revenue	23,050,461
Resolution Expenses	23,050,461



Schedule A

FY20 Budget  
DeKalb County, Georgia  
Street Light Fund (211)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	1,257,359		1,206,297
Charges for Services	4,604,170	(84,170)	4,520,000
Total Revenue	4,604,170	(84,170)	4,520,000
Street Lights	4,740,158	5,364	4,745,522
Total Expenses	4,740,158	5,364	4,745,522
Ending Fund Balance 12/31	1,121,371		980,775

Months Exp Rsrv 2.5  
Resolution Revenue 5,726,297.000  
Resolution Expenses 5,726,297.000



Schedule A

FY20 Budget  
DeKalb County, Georgia  
Urban Redev. Agency (414)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	308,960		444,011
IRS Subsidy: 45%, 5.9% Discount 202	135,826	(9,216)	126,610
Transfer from General Fund	556,490	(331,490)	225,000
Total Revenue	692,316	(340,706)	351,610
Debt Service	704,636	(12,638)	691,998
Total Expenses	704,636	(12,638)	691,998
Ending Fund Balance 12/31	296,640		103,623

Months Exp Rsrv	1.8
Resolution Revenue	795,621
Resolution Expenses	795,621

As a bond fund, the fund balance at the end of the year should be adequate when combined with the revenue for January - March to make the April 1 interest payment. In this fund, this amount is \$100K.

Schedule A

**FY20 Budget**  
**DeKalb County, Georgia**  
**Vehicle Maintenance Fund (611)**

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	(607,260)		650,975
Charges for Services	30,880,000	1,620,000	32,500,000
Charges to Cities	160,000	-	160,000
Reimbursements		100,000	100,000
Total Revenue	31,040,000	1,720,000	32,760,000
Fleet Management	30,432,740	2,978,235	33,410,975
Total Expenses	30,432,740	2,978,235	33,410,975
Budgetary Reserve	-	-	-
Total Reserves	-	-	-

Months Exp Rsrv	-
Resolution Revenue	33,410,975
Resolution Expenses	33,410,975

Schedule A

FY20 Budget  
DeKalb County, Georgia  
Vehicle Replacement Fund (621)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	58,038,397	(7,594,581)	50,443,816
Charges for Services	25,351,975	191,759	25,543,734
Other Fin. Sources (Surplus Auction)	1,000,000	-	1,000,000
Total Revenue	26,351,975	191,759	26,543,734
Vehicle Replacement	79,100,249	(6,157,510)	72,942,739
Total Expenses	79,100,249	(6,157,510)	72,942,739
Budgetary Reserve	5,290,123	(1,245,312)	4,044,811
Total Reserves	5,290,123	(1,245,312)	4,044,811

Gain/(Use)	(46,399,005)
Months Exp Rsrv	0.67
Resolution Revenue	76,987,550
Resolution Expenses	76,987,550

Schedule A

FY20 Budget  
DeKalb County, Georgia  
Victim Assistance Fund (206)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	190,290	(187,342)	2,948
Fines & Forfeitures	410,000	-	410,000
Intergovernmental	460,000	(50,000)	410,000
Total Revenue	870,000	(50,000)	820,000
Victim Assistance	1,057,342	(234,394)	822,948
Total Expenses	1,057,342	(234,394)	822,948
Ending Fund Balance 12/31	2,948	(2,948)	-

Months Exp Rsv	0.0
Resolution Revenue	822,948
Resolution Expenses	822,948

Schedule A

FY20 Budget  
DeKalb County, Georgia  
Watershed Op Fund (511)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	76,013,233		80,694,295
Charges for Services	252,490,711	2,434,334	254,925,045
Investment Income	1,213,697	501,948	1,715,645
Miscellaneous	561,433	(406,605)	154,828
Other Financing Sources	73,528	36,764	110,292
<b>Total Revenue</b>	<b>254,339,369</b>	<b>2,566,441</b>	<b>256,905,810</b>
Finance	10,505,535	369,225	10,874,760
Transfer to R&E	32,182,852	(5,744,737)	26,438,115
Transfer to Sinking Fund	62,441,493	3,446,021	65,887,514
Watershed (less Resv/Tran)	146,730,752	6,974,669	153,705,421
<b>Total Expenses</b>	<b>251,860,632</b>	<b>5,045,178</b>	<b>256,905,810</b>
Budgetary Reserve	78,491,970		80,694,295
<b>Total Reserves</b>	<b>78,491,970</b>		<b>80,694,295</b>

Months Exp Rsrv	3.8
Resolution Revenue	337,600,105
Resolution Expenses	337,600,105

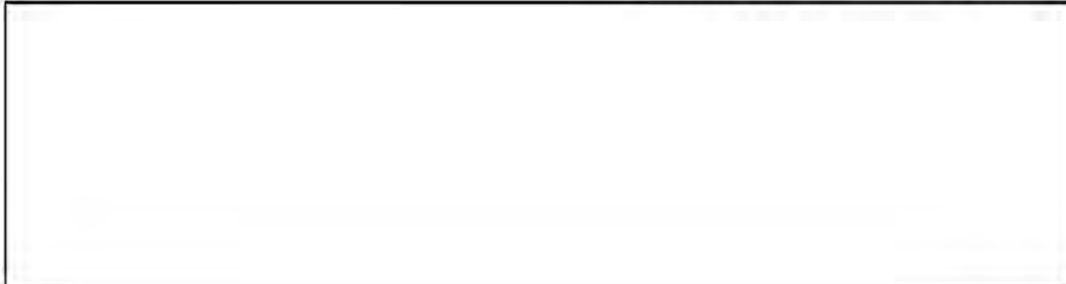
The Chief Executive Officer or his / her designee has the authority to adjust the budgeted Transfer to Renewal and Extension based on actual revenues and expenditures. This action may require a corresponding adjustment in other budgeted revenue, expenses, or fund balance, but may not increase operational funding for Finance or Watershed.

Schedule A

**FY20 Budget**  
**DeKalb County, Georgia**  
**W&S Debt Svc Bond Fund (514)**

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	90,980,029		90,980,029
Other Financing Sources	62,441,493	3,446,021	65,887,514
<b>Total Revenue</b>	<b>62,441,493</b>	<b>3,446,021</b>	<b>65,887,514</b>
Debt Service	65,941,493	(53,979)	65,887,514
<b>Total Expenses</b>	<b>65,941,493</b>	<b>(53,979)</b>	<b>65,887,514</b>
Budgetary Reserve	87,480,029		90,980,029
<b>Total Reserves</b>	<b>87,480,029</b>		<b>90,980,029</b>

Months Exp Rsrv 16.6  
Resolution Revenue 156,867,543  
Resolution Expenses 156,867,543





Schedule A

FY20 Budget  
DeKalb County, Georgia  
Workers Compensation Fund (632)

	Current FY19	Change	Approved FY20
Starting Fund Balance January 1st	(1,483,288)		-
Charges for Services	6,500,000	585,000	7,085,000
Transfer from Risk Management Fund	1,069,546	(1,069,546)	-
Total Revenue	7,569,546	(484,546)	7,085,000
Workers Compensation	6,086,258	998,742	7,085,000
Total Expenses	6,086,258	998,742	7,085,000
Budgetary Reserve	-		-
Total Reserves	-		-

Months Exp Rsrv	-
Resolution Revenue	7,085,000
Resolution Expenses	7,085,000

## Schedule B

DeKalb County, Georgia Capital Improvement Plan			
CIP Request No.	Project Description	FY2020 Requests	FY2020 Recommended
2020-100.1	Facilities - HVAC - R22 Change-Out Required by U.S. Environmental Protection Agency	902,000	902,000
2020-100.2	Facilities - 178 Sam's Street Renovation - Building 1, Floors 1 and 2	829,125	To be reviewed with other funding.
2020-100.3	Facilities - Maloof Building 1st Floor Renovation	1,719,960	Not recommended at this time.
2020-100.4	Facilities - 4380 Memorial Drive Warehouse Project - Build New Warehouse	880,000	Not recommended at this time.
2020-100.5	Purchasing - Expansion of main file room	60,000	Not recommended at this time.
2020-100.6	IT - Switching and Wiring Gear Replacement	500,000	500,000
2020-100.7	IT - Replacement of Windows 7	1,500,000	1,500,000
2020-100.8	IT - Security Enhancements	460,000	Not recommended at this time.
2020-100.9	IT - Courtroom Technology Enhancements	350,000	Not recommended at this time.
2020-100.10	IT - PeopleSoft HCM Cloud Migration Funding need for FY20	2,000,000	Not recommended at this time.
2020-100.11	Elections - Materials and Supplies for New Voting Machines	1,369,555	1,369,555
2020-100.12	Sheriff - Odyssey Jail Manager Capital Lease Payments	640,000	640,000
2020-100.13	Sheriff - Phase III Mold Remediation	3,000,001	1,000,000
2020-100.14	Sheriff - Facility Maintenance Capital Projects Plan	7,091,500	Not recommended at this time.
2020-100.15	Juvenile Court - Repairs of Pedestrian and Handicap Access to Building	500,000	300,000
2020-100.16	Juvenile Court - Replacement of Court Security Camera	62,000	Not recommended at this time.
2020-100.17	Clerk of Superior Court - Odyssey Equipment Software	537,782	500,000
2020-100.18	Magistrate Court - Pre-Trial Renovations	29,640	29,640
2020-100.19	Magistrate Court - Self Represented Litigants Center	275,000	Not recommended at this time.
2020-100.20	Magistrate Court - AV Upgrades for Six Courtrooms	150,000	Not recommended at this time.
2020-100.21	Library - Security Cameras for Five Facilities	125,000	125,000
2020-100.22	Library - HVAC Upgrades	602,000	Not recommended at this time.
2020-100.23	Extension Service - Cargo Van for Fresh on DeK Supplies	29,802	Not recommended at this time.
2020-100.24	Extension Service - Fresh on DeK Mobile Unit Replacement	108,000	Not recommended at this time.
2020-100.25	Community Service Board - Winn Way Carpet	160,000	Not recommended at this time.
2020-100.26	Community Service Board - North DeKalb HVAC	50,000	Not recommended at this time.
2020-100.27	Community Service Board - Clifton Springs Restrooms	25,000	Not recommended at this time.
2020-100.28	Community Service Board - Kirkwood HVAC	50,000	Not recommended at this time.
<b>General</b>		<b>24,006,365</b>	<b>6,866,195</b>

Schedule B

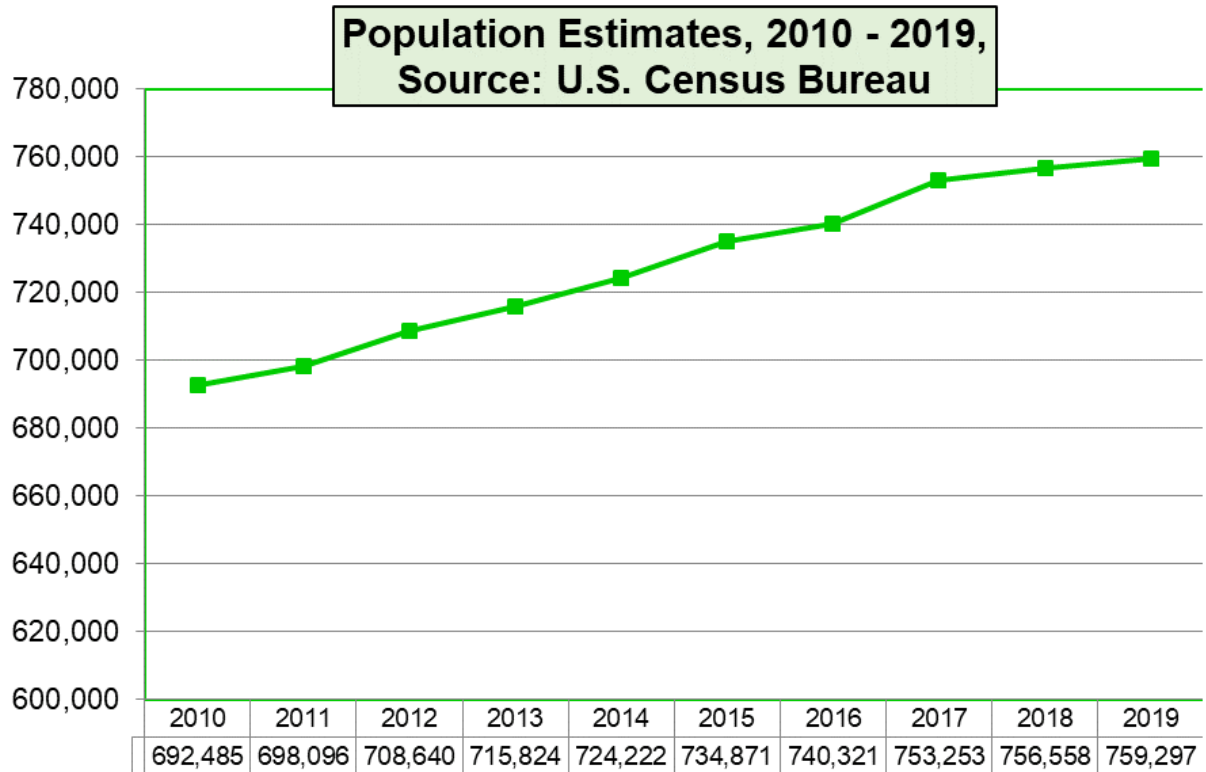
DeKalb County, Georgia Capital Improvement Plan			
CIP Request No.	Project Description	FY2020 Requests	FY2020 Recommended
2020-271.1	Transportation - Replace of Deteriorating Brick Pavers at Emory Village	150,000	To be reviewed with other funding.
2020-271.2	Transportation - Maintenance and Small Engine Shop	600,000	Not recommended at this time.
2020-271.3	Transportation - 2020 GDOT LMIG Road Resurfacing	4,000,000	Not recommended at this time.
2020-271.4	Parks - Mystery Valley Resurfacing Project	150,000	Not recommended at this time.
2020-271.5	Parks - Club House Renovations	200,000	Not recommended at this time.
2020-271.6	Parks - Bunker Renovation	200,000	Not recommended at this time.
2020-271.7	Parks - Bunker Renovations	150,000	Not recommended at this time.
2020-271.8	Parks - Three Additional Tennis Courts	120,000	Not recommended at this time.
2020-271.9	Parks - Lake and Dam Renovations at Hidden Acres Nature Preserve and Hairston Park	2,400,000	200,000
2020-271.10	Parks - Ellenwood Park (Phase I) - site preparation, storm water management and park amenities is \$1.3 million. Phase II - \$1.2 million for site structures and Phase III - \$6.5 million for a community building and the remaining 3 million for engineering. )	1,300,000	Not recommended at this time.
<b>Designated</b>		<b>9,270,000</b>	<b>200,000</b>
2020-274.1	Traffic Court - Building Improvements for Traffic Division	1,250,000	Not recommended at this time.
2020-274.2	Traffic Court - Enhance case closure software	211,000	Not recommended at this time.
2020-274.3	Traffic Court - Computer Upgrades	25,000	Not recommended at this time.
2020-274.4	Traffic Court - Four Smart Tables for Judges	60,000	Not recommended at this time.
2020-274.5	Traffic Court - Electronic Citation System	150,000	Not recommended at this time.
2020-274.6	Reserve for Appropriation	-	2,100,000
<b>Unincorporated</b>		<b>1,696,000</b>	<b>2,100,000</b>
<b>Tax Funds</b>		<b>34,972,365</b>	<b>9,166,195</b>
<b>Water &amp; Sewer</b>		<b>-</b>	<b>-</b>
2020-541.1	Environmental monitoring	1,227,575	1,227,575
2020-541.2	Engineering services for landfill	500,000	500,000
2020-541.3	Cell 1 construction at landfill (added via CEO amendment)	7,464,286	7,464,286
2020-541.4	Purchase of 43,000 90-gallon roll carts (added via CEO amendment)	1,885,980	1,885,980
<b>Sanitation</b>		<b>11,077,841</b>	<b>11,077,841</b>
2020-551.1	Southwest Development	12,000,000	Not recommended at this time.
<b>Airport</b>		<b>12,000,000</b>	<b>-</b>
2020-581.1	Trailer replacement	525,000	525,000
<b>Stormwater</b>		<b>525,000</b>	<b>525,000</b>

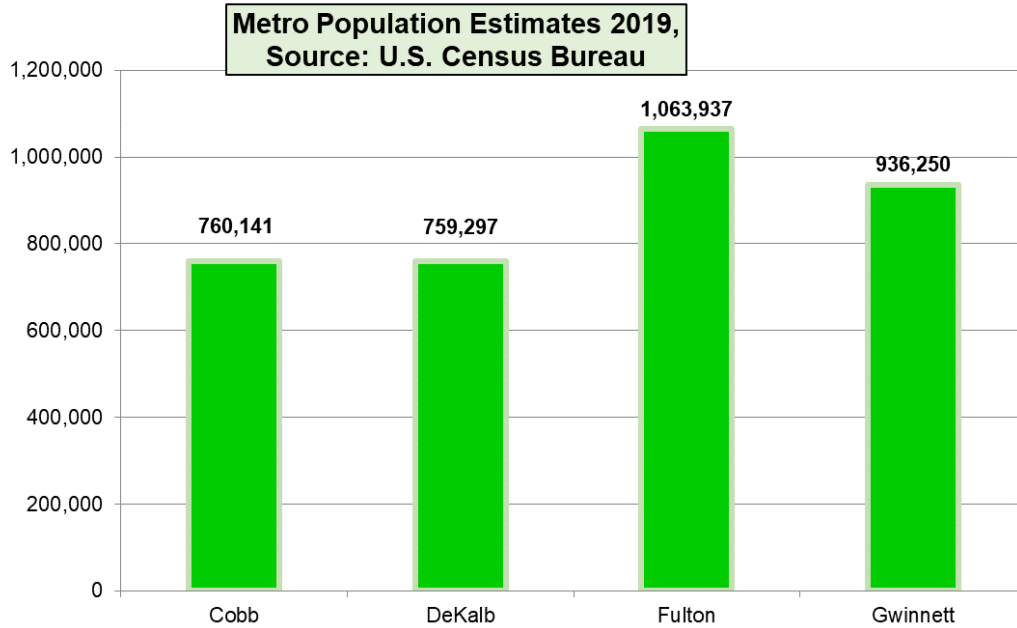
Schedule B

DeKalb County, Georgia Capital Improvement Plan			
CIP Request No.	Project Description	FY2020 Requests	FY2020 Recommended
Grand Total		58,575,206	20,769,036

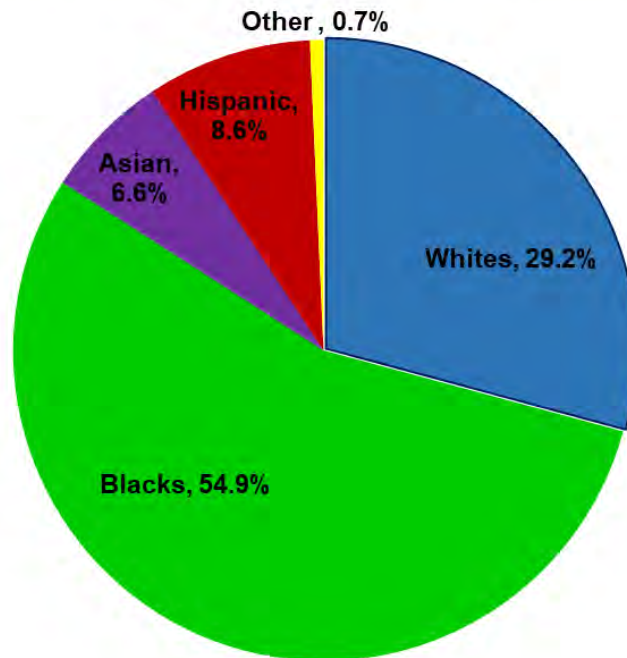
# Statistics

This section includes demographic and economic statistics for DeKalb County and other statistics related to DeKalb County Government.

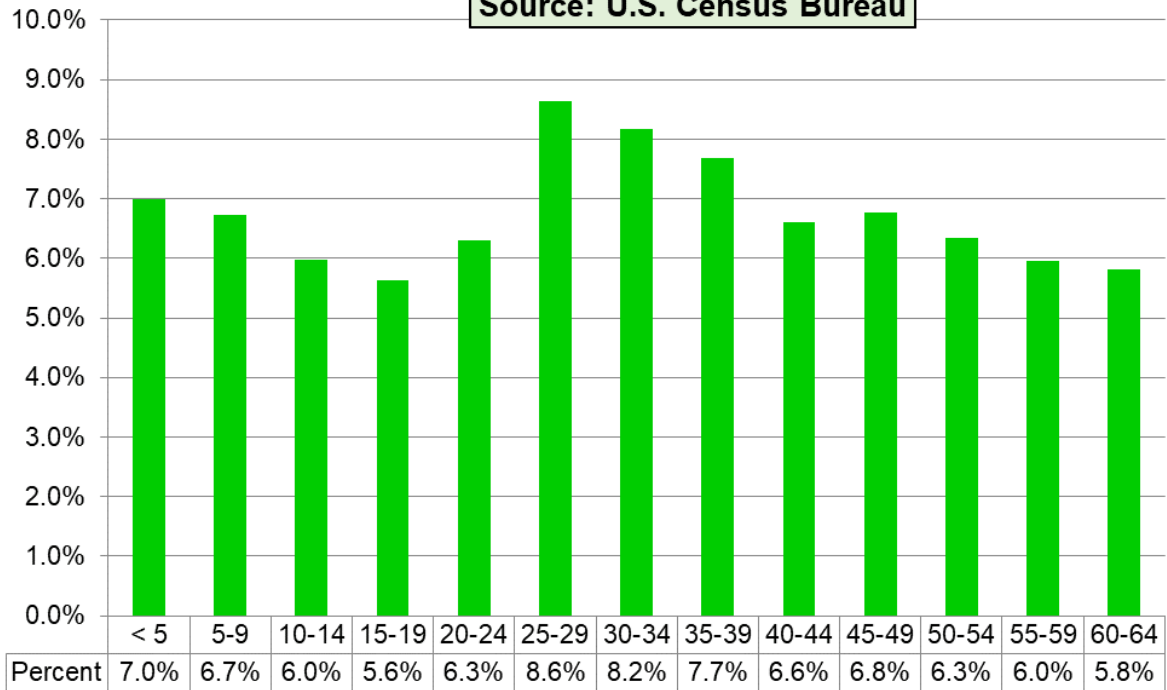




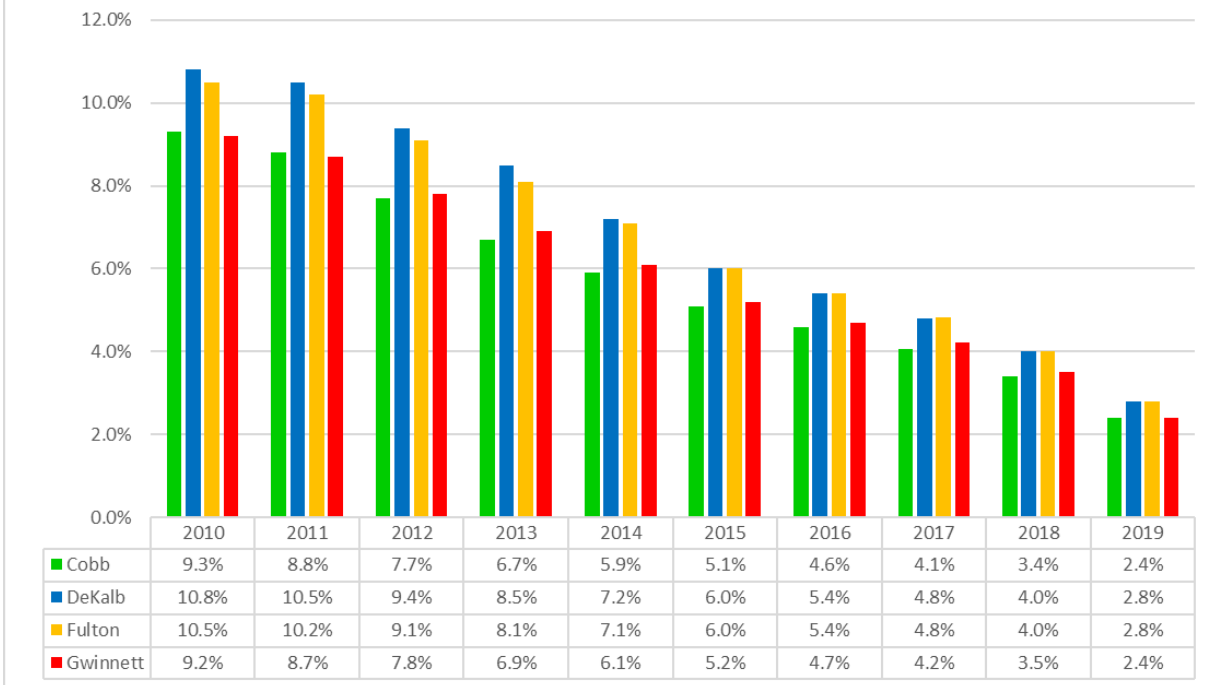
**Population by Ethnicity - 2018,**  
Source: U.S. Census Bureau, 2014-2018 American  
*Community Survey 5-Year Estimates*



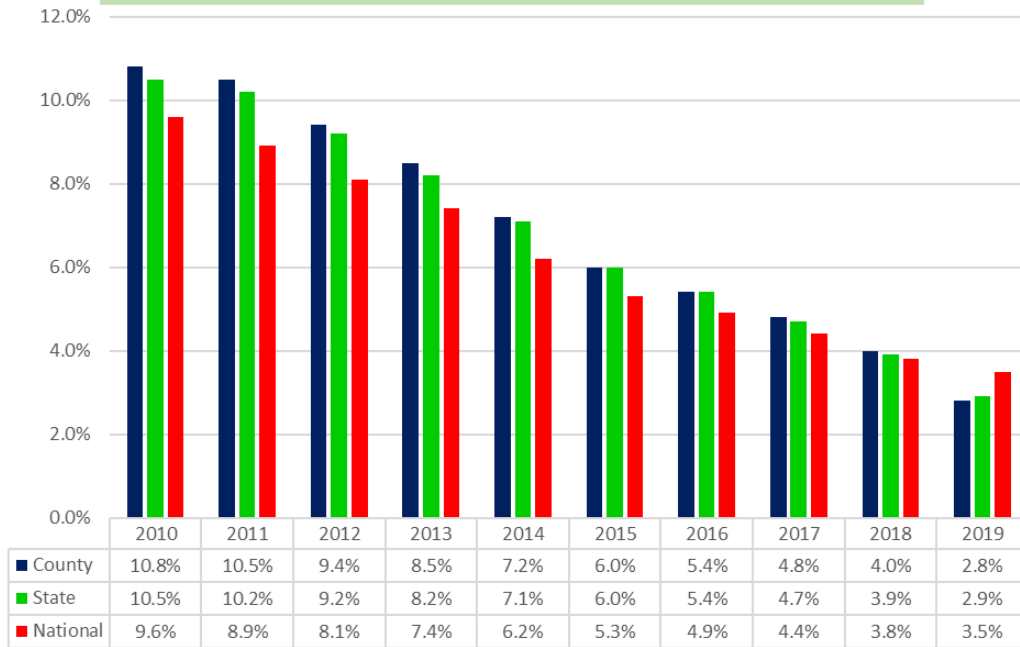
**Age Estimates 2018,  
Source: U.S. Census Bureau**



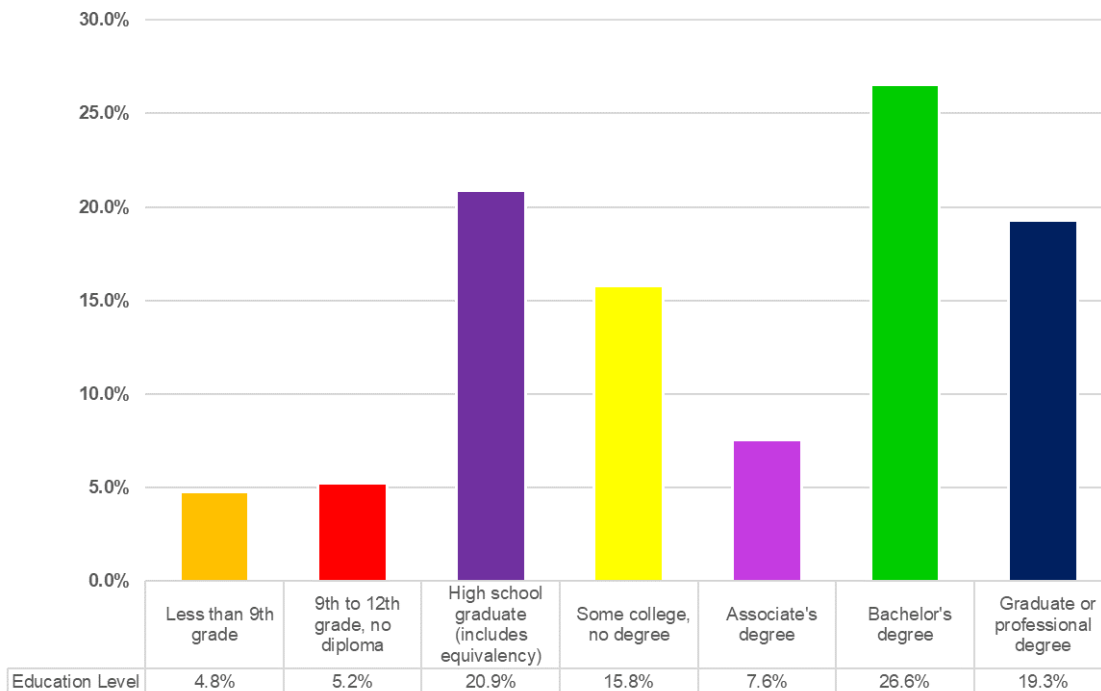
**Unemployment Rate Comparison with Other Local Counties,  
Annual Averages (2010 - 2019)  
Source: U.S. Bureau of Labor Statistics**



**Unemployment Rate Comparison with State/National Averages, Annual Averages (2010 - 2019)**  
Source: U.S. Bureau of Labor Statistics

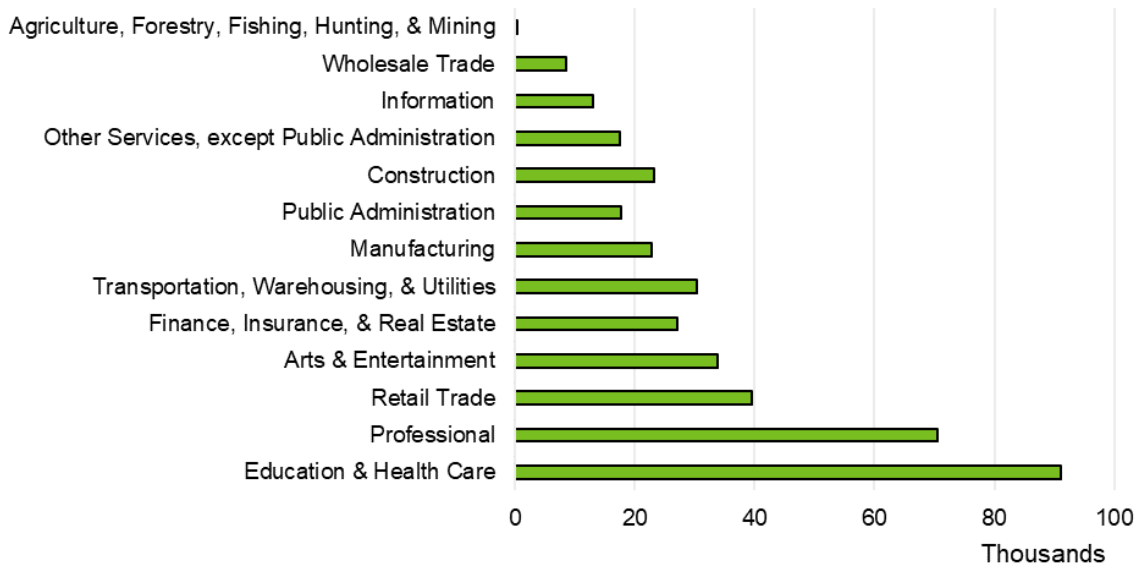


**Educational Attainment, Population 25 Years or Older - 2018,**  
Source: U.S. Census Bureau, 2018  
*American Community Survey 1-Year Estimates*





**Civilian employed population (16 years and over) by industry - 2018**  
 Source: U.S. Census Bureau, 2018 American Community Survey 1-Year Estimates

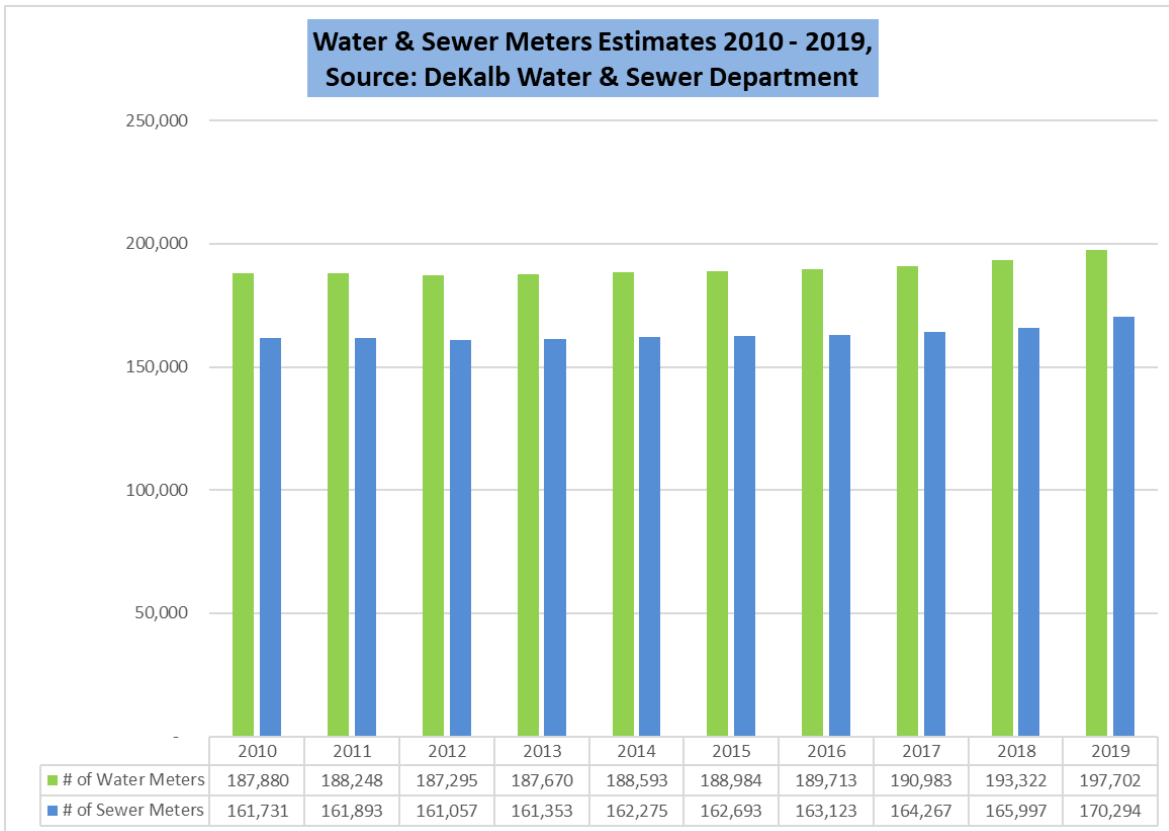


**Community Facilities & Parks, 2020, Source: Office of Management & Budget**

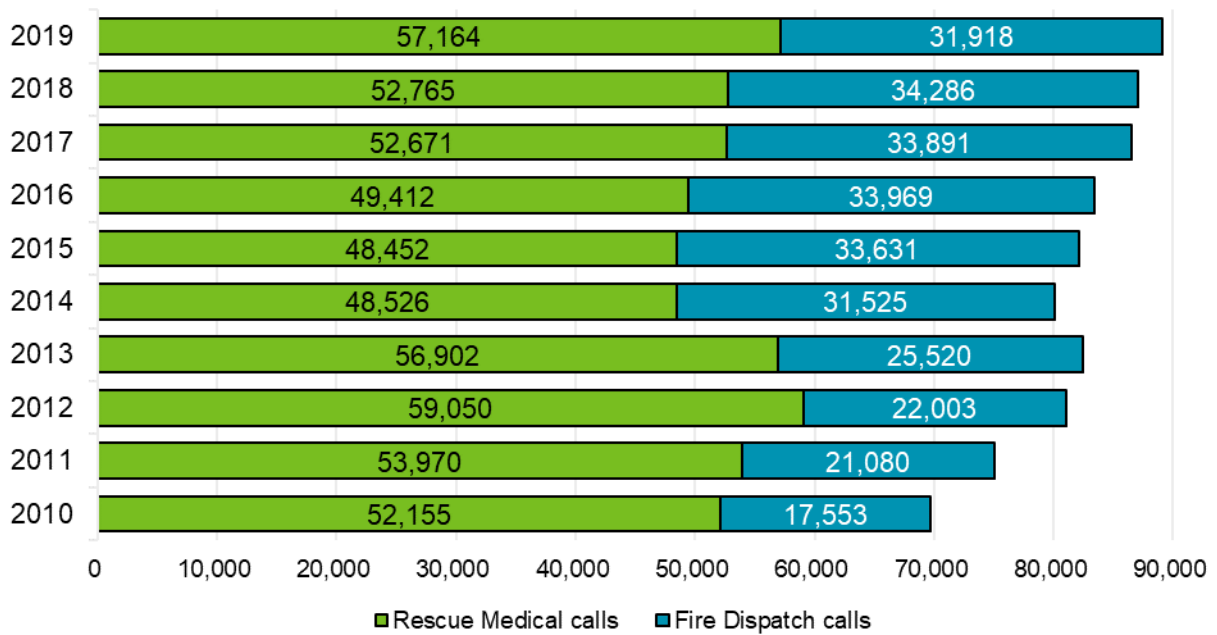
Facilities/Parks	Total Number
Library Branches	22
Parks	107
Recreation Centers	9
Senior Centers (including two multi-purpose centers)	6

**Other County Statistics, Source: U.S. Census Bureau**

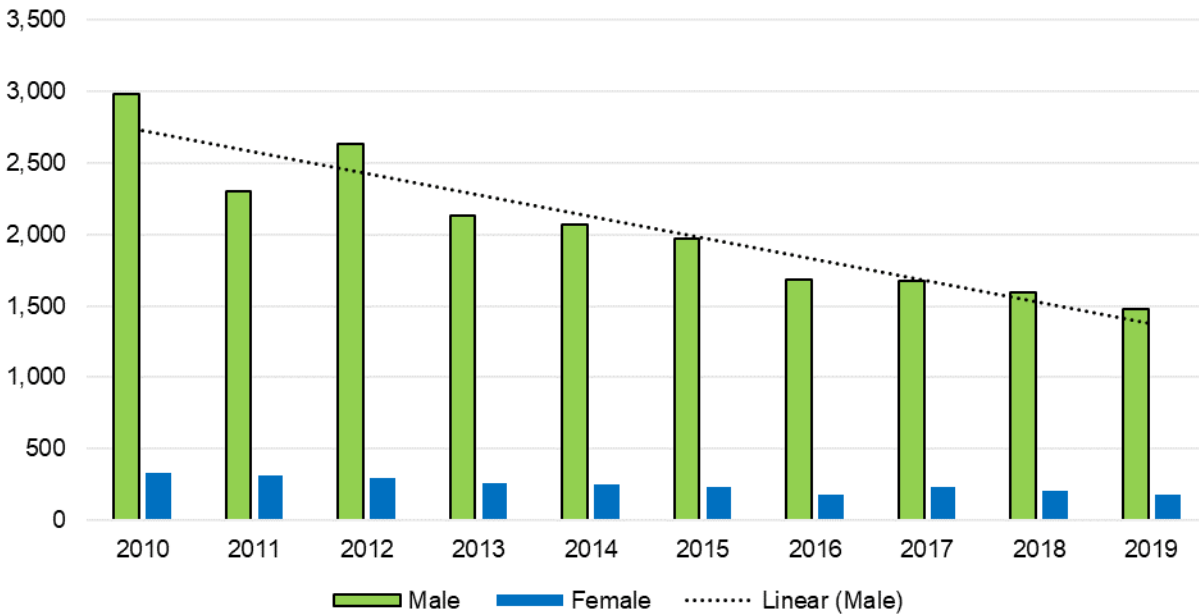
Population estimates, 2019	759,297
Median household income, 2014-2018	\$59,280
Persons in poverty, 2018	14.3%
Education attainment: Percent high school graduate or higher, 2014-2018	89.0%
Persons without health insurance, under age 65 years, 2017	15.9%
Median housing value, 2018	192,400
Total housing units, 2018	314,302
Veterans, 2014-2015	36,795
Percent of households with a broadband internet subscription, 2014-2018	82.9%



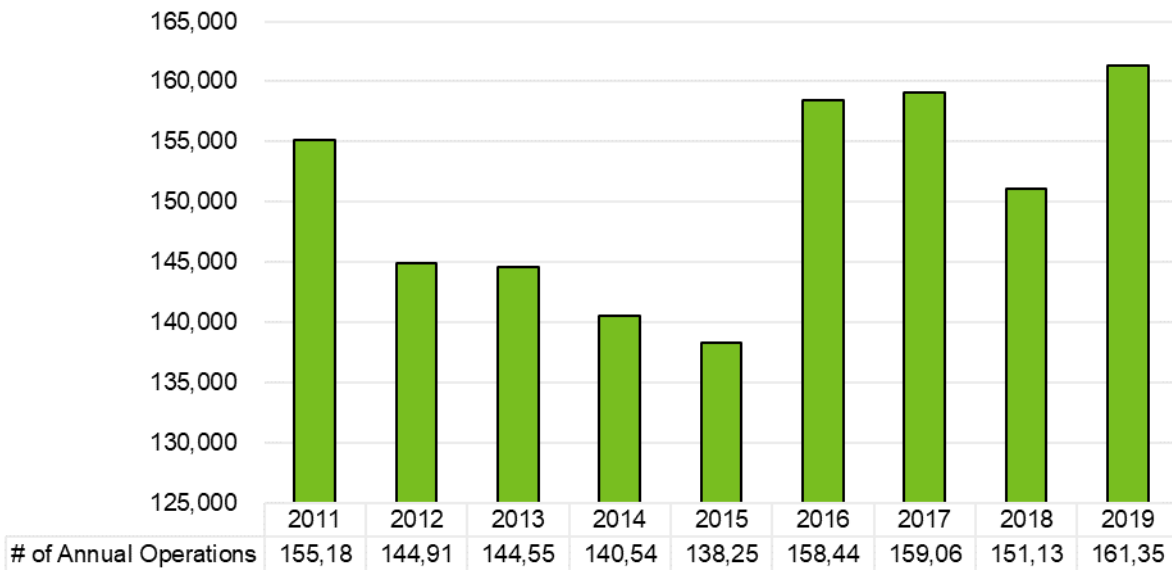
**Medical & Fire Call Estimates 2010-2019, Source: DeKalb Fire Department**



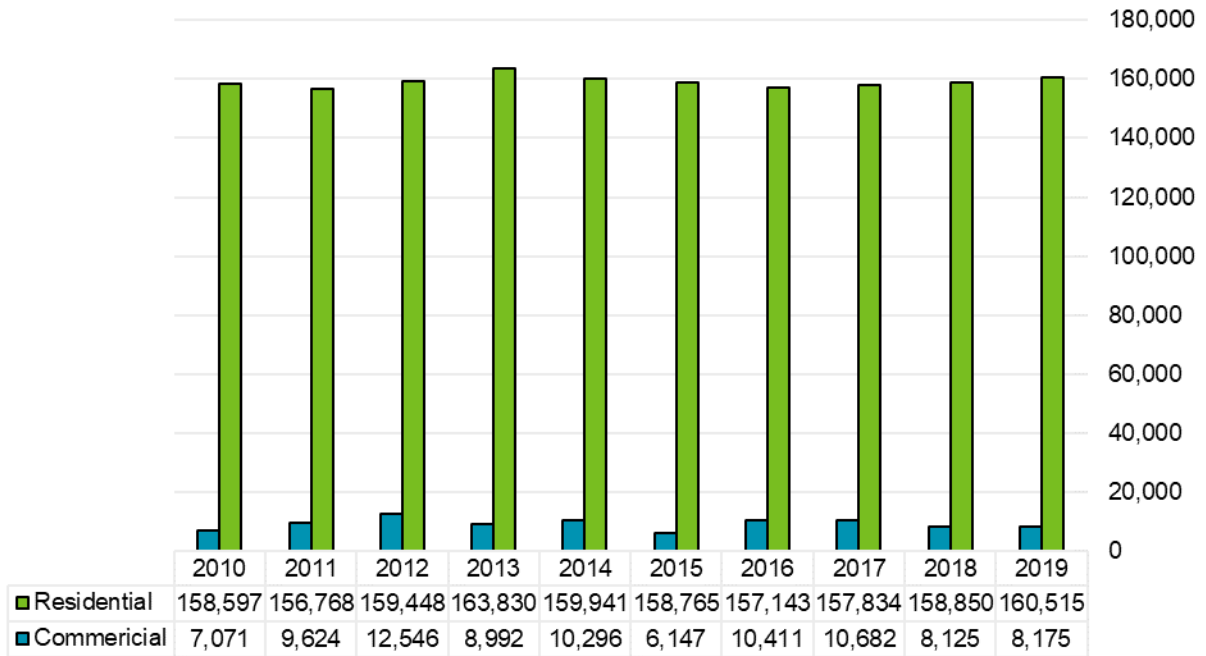
**Average Inmate Population  
DeKalb County Jail**  
Source: DeKalb County Sheriff's Office



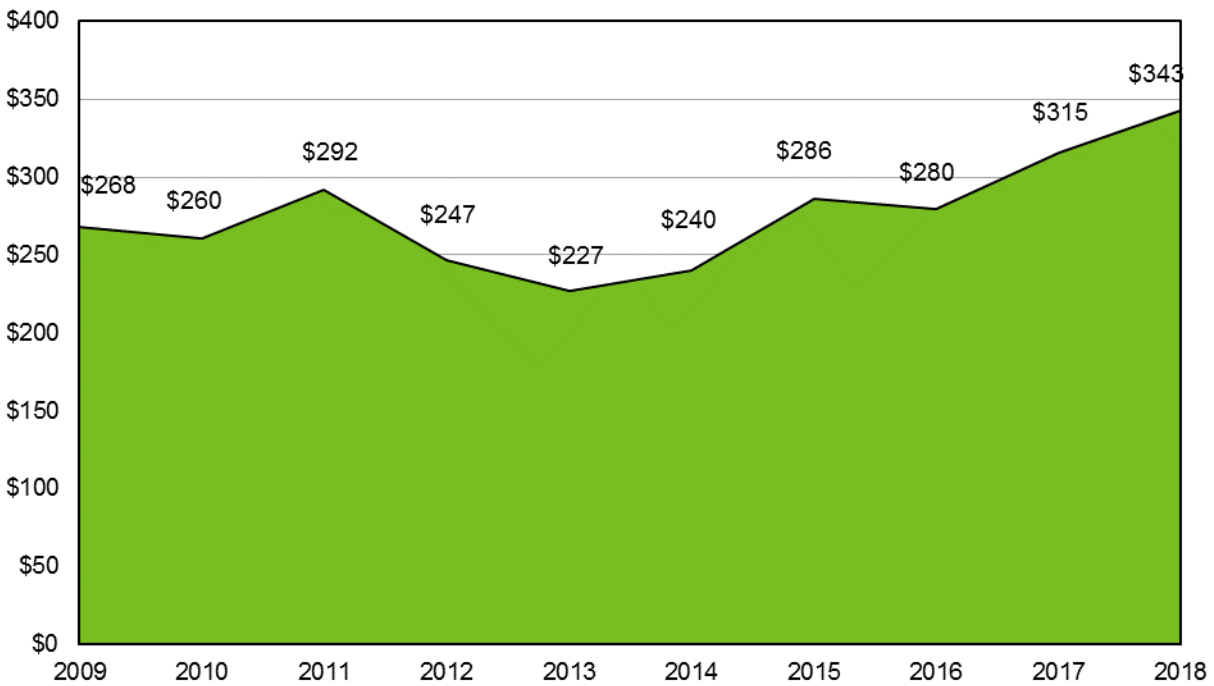
**DeKalb Peachtree Airport Annual Operations, Source: DeKalb Peachtree Airport**

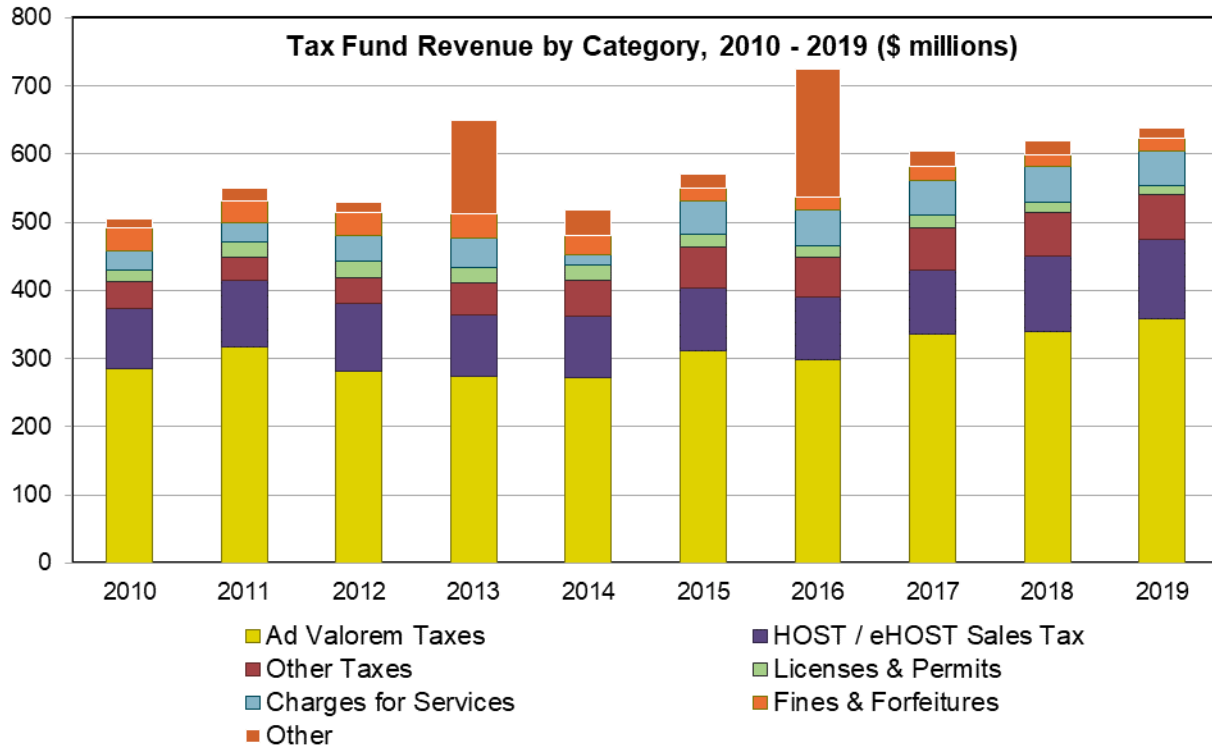


**Sanitation Customers**  
Source: Sanitation and Finance Departments



**Taxes Levied - Real & Personal Property (\$ millions)**



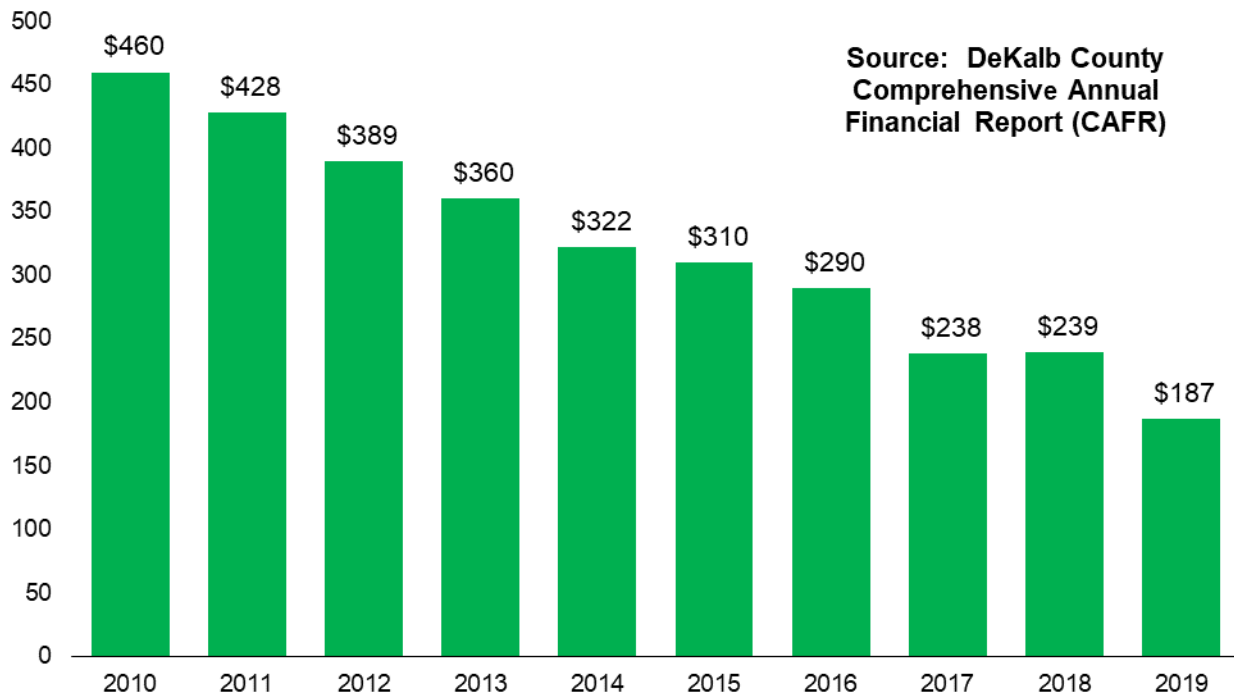


Fund Balance Forward was -\$4,547,200 in 2011. “Ad Valorem Taxes” includes property taxes based on the value of real and personal property, motor vehicles, mobile homes, and heavy machinery. The “Other” category includes Intergovernmental, Contributions & Donations, Investment Income, Miscellaneous, and Other Financing Sources. The large increase in this category in 2013 and 2016 was due to bond refinancing. Source: DeKalb County Office of Management & Budget

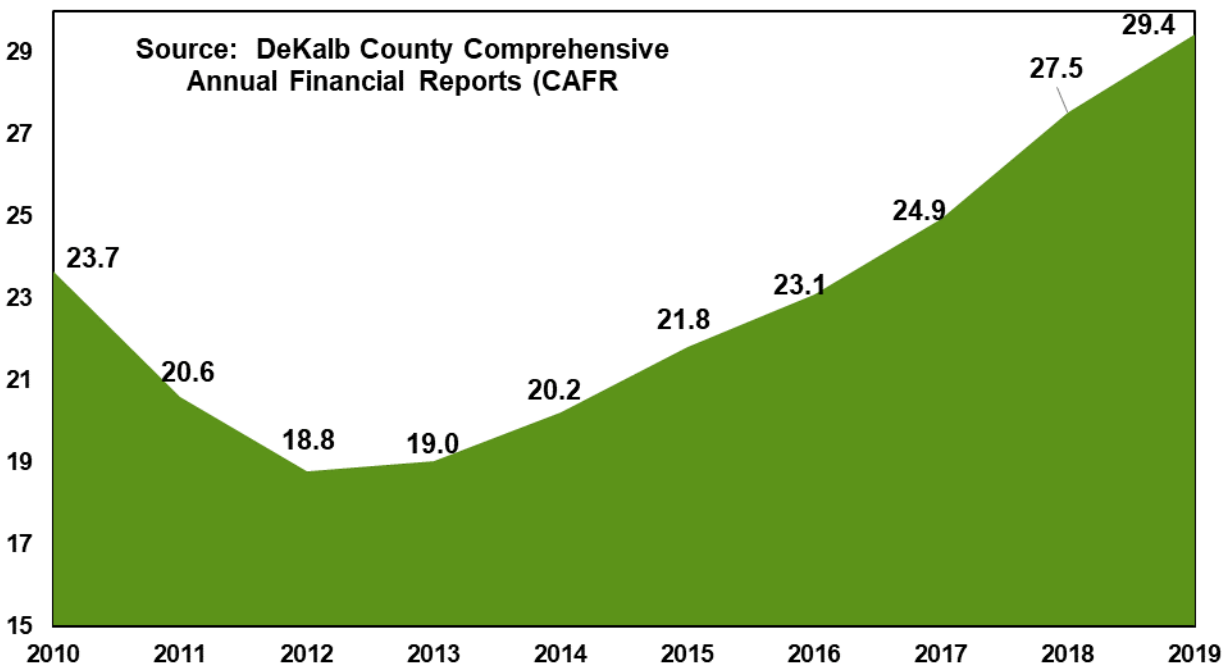
**Principal Property Tax Payers - 2019, Source - 2019 DeKalb County Comprehensive Annual Financial Report**

Business	Type	Assessments (in thousands)
Georgia Power	Utility	\$ 268,525
Perimeter Mall LLC	Retail	124,339
Emory University	Education	109,743
AT&T Mobility	Utility	84,701
Highwoods Forsyth Limited	Developer	79,132
Development Authority DeKalb	Developer	77,155
Atlanta Gas Light Co	Utility	74,101
Corporate Properties Trust II SPE LLC	Developer	71,100
Bellsouth Telecom	Utility	63,647
POP Three Ravinia LLC	Developer	61,689

**Net General Obligation Bond Debt Per Capita: 2010 - 2019**



**Net Assessed Value Of Taxable Property (\$ billions)**



# 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>ACCG</b>	Association of County Commissioners of Georgia
<b>ACH</b>	Automatic Clearing House
<b>ADA</b>	American with Disability Act
<b>APSJFA</b>	Atlanta Public Safety & Judicial Facilities Authority
<b>ARC</b>	Atlanta Regional Commission
<b>BOC</b>	Board of Commission
<b>CAD</b>	Computer Aided Dispatch
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>CDBG</b>	Community Development Block Grant
<b>CEO</b>	Chief Executive Officer
<b>CID</b>	Community Improvement District
<b>C&amp;M</b>	Construction and Maintenance
<b>CIP</b>	Capital Improvement Program
<b>CNG</b>	Compressed Natural Gas
<b>COO</b>	Chief Operating Officer
<b>COPS</b>	Certificates of Participation
<b>DA</b>	District Attorney
<b>DOT</b>	Department of Transportation
<b>DUI</b>	Driving under the Influence
<b>E911</b>	Enhanced 911 Emergency Call
<b>EPA</b>	Environmental Protection Agency
<b>FAA</b>	Federal Aviation Agency
<b>F&amp;T</b>	Filtration and Treatment
<b>FY</b>	Fiscal Year
<b>GDOT</b>	Georgia Department of Transportation
<b>GFOA</b>	Government Finance Officers Association
<b>GIS</b>	Geographic Information Systems
<b>GO</b>	General Obligation
<b>GPS</b>	Global Positioning System
<b>HOST</b>	Homestead Option Sales Tax
<b>HUD</b>	Housing and Urban Development
<b>HVAC</b>	Heating Ventilation Air Conditioning
<b>IT</b>	Innovation and Technology
<b>LLC</b>	Limited Liability Company
<b>LP</b>	Limited Partnership
<b>LMIG</b>	Local Maintenance and Improvement Grant
<b>MARTA</b>	Metropolitan Atlanta Rapid Transit Authority
<b>O.C.G.A</b>	Official Code of Georgia Annotated
<b>PC</b>	Personal Computer
<b>PEG</b>	Public Education and Government Access

<b>P&amp;M</b>	Production and Maintenance
<b>R&amp;E</b>	Renewal and Extension
<b>ROW</b>	Right of Way
<b>SPLOST</b>	Special Purpose Local Option Sales Tax
<b>STD</b>	Special Tax District
<b>TAN</b>	Tax Anticipation Note
<b>UCO</b>	Utility Customer Operations
<b>US</b>	United States
<b>VOIP</b>	Voice Over Internet Protocol
<b>W&amp;S</b>	Water and Sewer
<b>WPC</b>	Water Pollution Control
<b>W/WW</b>	Water and WasteWater
<b>YMCA</b>	Young Men's Christian Association



# Glossary

## A

<b>ADOPTED BUDGET</b>	The funds appropriated by the Board of Commissioners at the beginning of the year. This may or may not be the same as the requested budget and/or Chief Executive Officer's (CEO) Recommended Budget. The stages of the budget are: (1) the departments' requests for the upcoming year, (2) the CEO's recommendation to the Board of Commissioners and (3) the approval or adoption of the budget by the Board.
<b>AD VALOREM TAX</b>	A tax based on the value of property.
<b>APPROPRIATION</b>	An authorization made by the Board of Commissioners, which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.
<b>ASSESSED VALUATION</b>	The value placed on property for purposes of taxation. DeKalb County assesses real and personal property at 40% of fair market value.

## B

<b>BOND</b>	A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debts.
<b>BALANCED BUDGET</b>	Budgeted appropriations/expenditures must be equal to budgeted anticipations/ revenues.
<b>BUDGET</b>	The financial plan for the operation of a department, program or project for the current year or for the duration of the project.
<b>BUDGET AMENDMENT</b>	The transfer of funds from one appropriation account to another, requiring approval of either the Board of Commissioners, the Chief Executive Officer or the Budget Director depending on the nature of the transfer.

## C

<b>CAPITAL PROJECTS</b>	Projects that result in the acquisition or construction of fixed assets of a local government. In DeKalb County, capital projects include any project in excess of \$25,000 with a useful estimated life of five years or greater. Assets included are buildings and related improvements, streets and highways, bridges, sewers and parks.
-------------------------	---

**CERTIFICATES OF PARTICIPATION (COPS)** Lease purchase transactions, which are structured in a manner similar to a bond issue. The certificates are secured through lease payments made by the county (lessee) to the Association of County Commissioners of Georgia (lessor). The lease payments are subject to annual appropriation by the county. The certificates do not constitute a debt obligation of the county.

**CAPITAL IMPROVEMENT PROJECT**

Capital Improvements Project see "CAPITAL PROJECTS".

## D

**DEBT SERVICE FUND**

The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically bond issues.

**DIGEST**

See "TAX DIGEST".

## E

**ENTERPRISE FUND**

A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

**EXCISE TAX**

A tax levied on the production, sale, or consumption of products or services such as alcohol, hotel rooms, rental cars and insurance premiums.

**EQUALIZED HOMESTEAD OPTION SALES TAX**

A 1% sales tax used to reduce property taxes for qualified homeowners (O.C.G.A. §§ 48-2-7, 48-8-3; O.C.G.A. Title 48, Chapter 8, Article 2A, Part 2). It applies to all properties in DeKalb with an approved homestead exemption.

**EXPENDITURE**

The actual payments made by the county for goods or services, whether by check or by an interfund transfer of funds.

## F

**FUND**

An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves, and equities. Funds are segregated so that revenues will be used only for carrying out specific activities in accordance with special regulations, restrictions or limitations.

**G**

<b>GENERAL FUND</b>	These funds are used to account for activities of a general governmental service nature. The primary source of revenue for all of these funds is from ad valorem property taxes.
<b>GENERAL OBLIGATION BOND</b>	A bond issued to the benefit of the county as a whole, and thereby an obligation of a general nature applicable to countywide resources. Approval by referendum vote is required for general obligation bonds to be issued.

**H**

<b>HOMESTEAD EXEMPTION</b>	An exemption claimed against the taxable value of qualifying residential property as permitted by state law.
<b>HOST</b>	Homestead Option Sales Tax is a 1% sales tax with the revenue to be used, beginning in 1999, to offset residential property taxes by providing a current year homestead exemption equal to at least 80% of the proceeds from last year. Up to 20% of the amount of last year's revenue may also be used for capital outlay in the current year. The tax was levied beginning in July 1997. During the first eighteen months, these revenues could be used for any purpose. The Board of Commissioners made the decision to use these funds for capital outlay.

**I**

<b>INTANGIBLE TAX</b>	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**

<b>MILLAGE RATE</b>	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.
<b>MOTOR VEHICLE TAX</b>	Taxes on vehicles designed primarily for use upon public roads at the assessment level and millage rate levied by the taxing authority on tangible property for the previous calendar year.

**O**

**OPERATING BUDGET** Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as personal services, office supplies, maintenance supplies, professional services, and rental fees.

**P**

**PERSONAL PROPERTY** Tangible property other than land, buildings, and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats, and airplanes.

**R**

**RESERVE** An account used to indicate that a portion of funds has been restricted for a specific purpose. A reserve for contingencies is a budgetary reserve set aside for emergencies or unforeseen expenditure.

**REVENUE BOND** Bond whose principal and interest is payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

**S**

**SINKING FUND** A reserve fund accumulated over a period for retirement of a debt.

**SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)** A financing method for funding capital projects in the state of Georgia.

**SPECIAL REVENUE FUND** A fund for dedicated revenue that is restricted or committed to expenditures for specific purposes.

**T**

**TAX ANTICIPATION NOTE** Notes issued in anticipation of taxes to cover financial obligations until taxes are collected at which time a portion of the tax revenues are used to retire the notes.

**TAX DIGEST** Official list of all property owners, the assessed value of the property (40% of fair market value), and the tax due on their property.

**TAX FUND** A fund, which is supported wholly or in part by revenues, derived from ad valorem tax revenues.

**TAX RATE**

See "MILLAGE RATE".