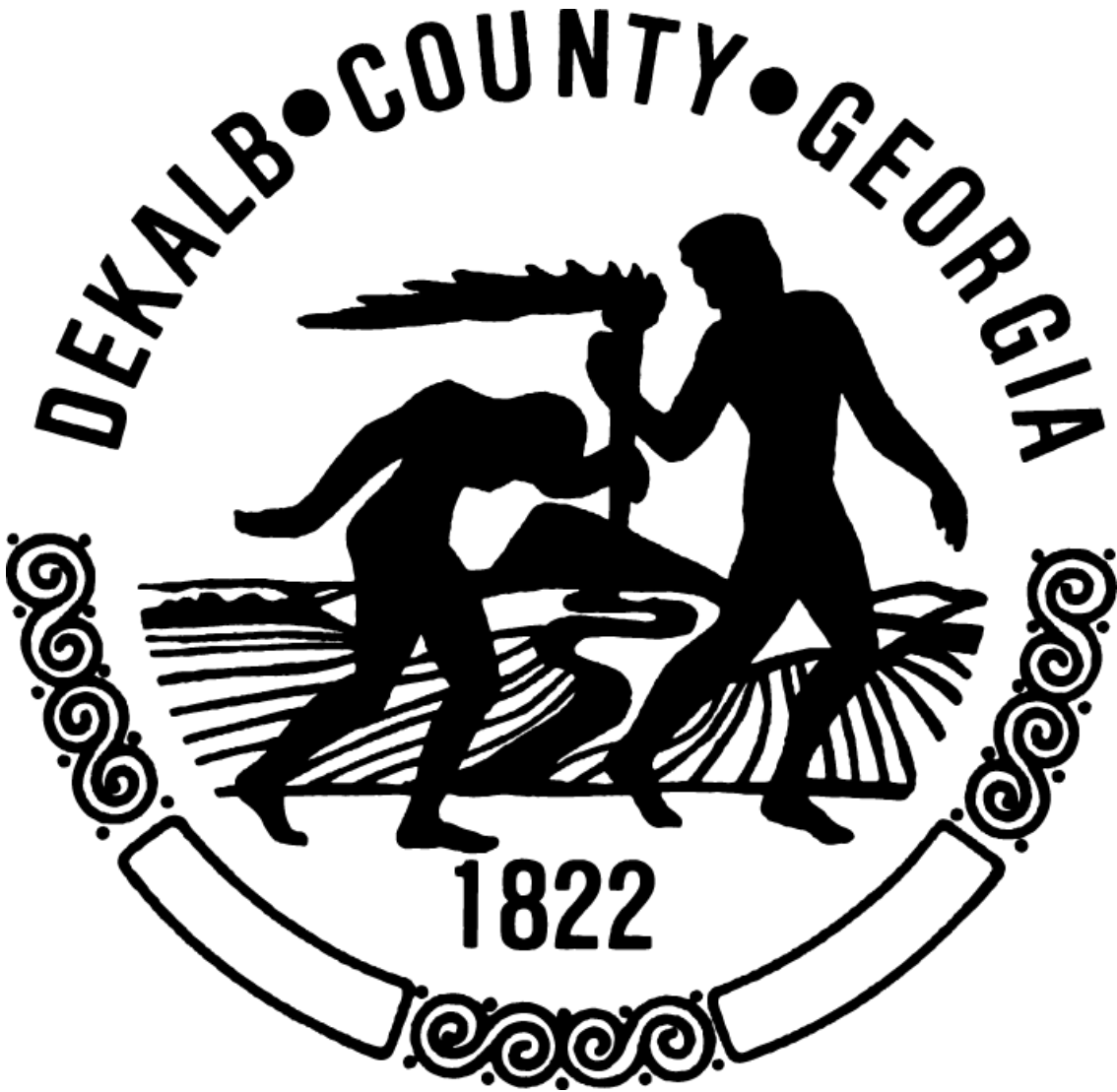




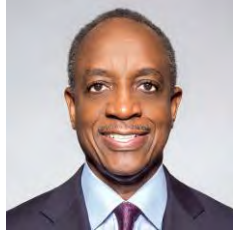
DeKalb County
G E O R G I A

2021 ANNUAL BUDGET

2021 Budget Document
DeKalb County, Georgia
For the Fiscal Year Starting January 1, 2021



Chief Executive Officer



Michael L. Thurmond

Board of Commissioners



Robert Patrick, District 1



Jeff Rader, District 2
District 3



Larry Johnson,



Steve Bradshaw, District 4



Mereda Davis Johnson, District 5



Edward Terry, District

6



Lorraine Cochran-Johnson, District 7

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County Clerk: Barbara Sanders

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Budget Staff: Robin Cooper, Brenda Lennert, Randall Lyons, Jessime McGarity, Titi Olagbegi, and Robert Warren

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

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to DeKalb County for its annual budget for the fiscal year beginning January 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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It's in DeKalb

History

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

Overview

DeKalb is situated immediately east of the City of Atlanta and encompasses within its borders a small portion of the corporate limits of Atlanta. DeKalb's population of more than 700,000 ranks fourth among Georgia's counties and is the most culturally diverse in the state. More than 64 languages are spoken within the county's boundaries. The industrial mix includes retail and wholesale trade, health services, tourism, communications, with both major corporations and small establishments represented. Approximately 30% of the population lives in the incorporated areas, which include Avondale Estates, Brookhaven, Chamblee, Clarkston, Decatur (County Seat), Doraville, Dunwoody, Lithonia, Pine Lake, Stone Mountain, Stonecrest, Tucker and a portion of the City of Atlanta.

Governmental Structure

DeKalb County Government is administered by a seven-member Board of Commissioners and a full-time Chief Executive Officer. The Chief Executive Officer is elected countywide, and the seven commissioners are elected by district. 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 6,290 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 99,000 (K-12) students speaking over 185 languages and representing over 155 nations. There are 76 elementary schools, 19 middle schools, 22 high schools, 8 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.

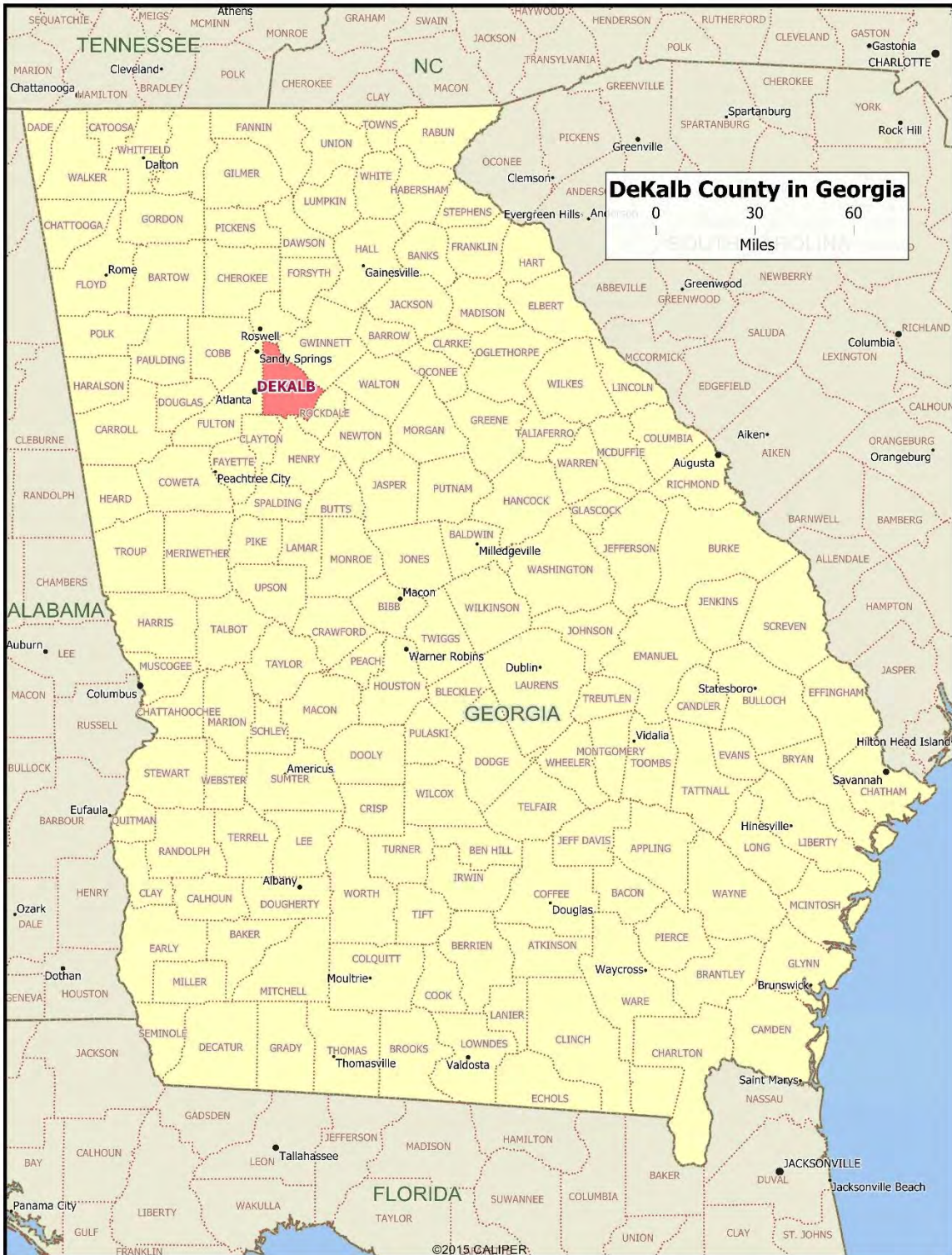
Healthcare

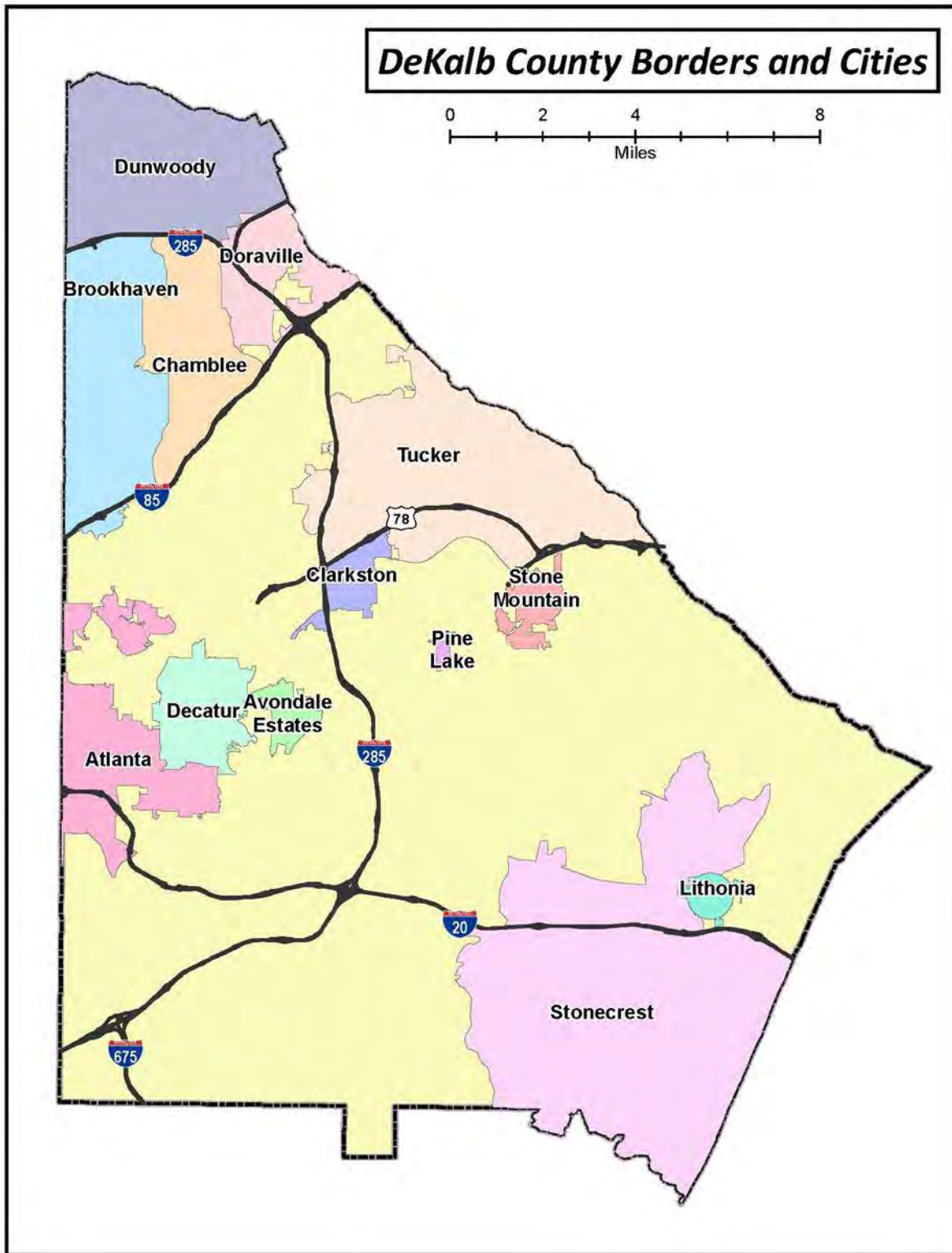
DeKalb County has an extensive array of hospitals, research and educational facilities, along with qualified healthcare professionals, and has become one of the Southeast's major medical centers. Hospitals include Children Healthcare's at Egleston Hospital, Decatur (Atlanta) Veterans Administration Medical 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.

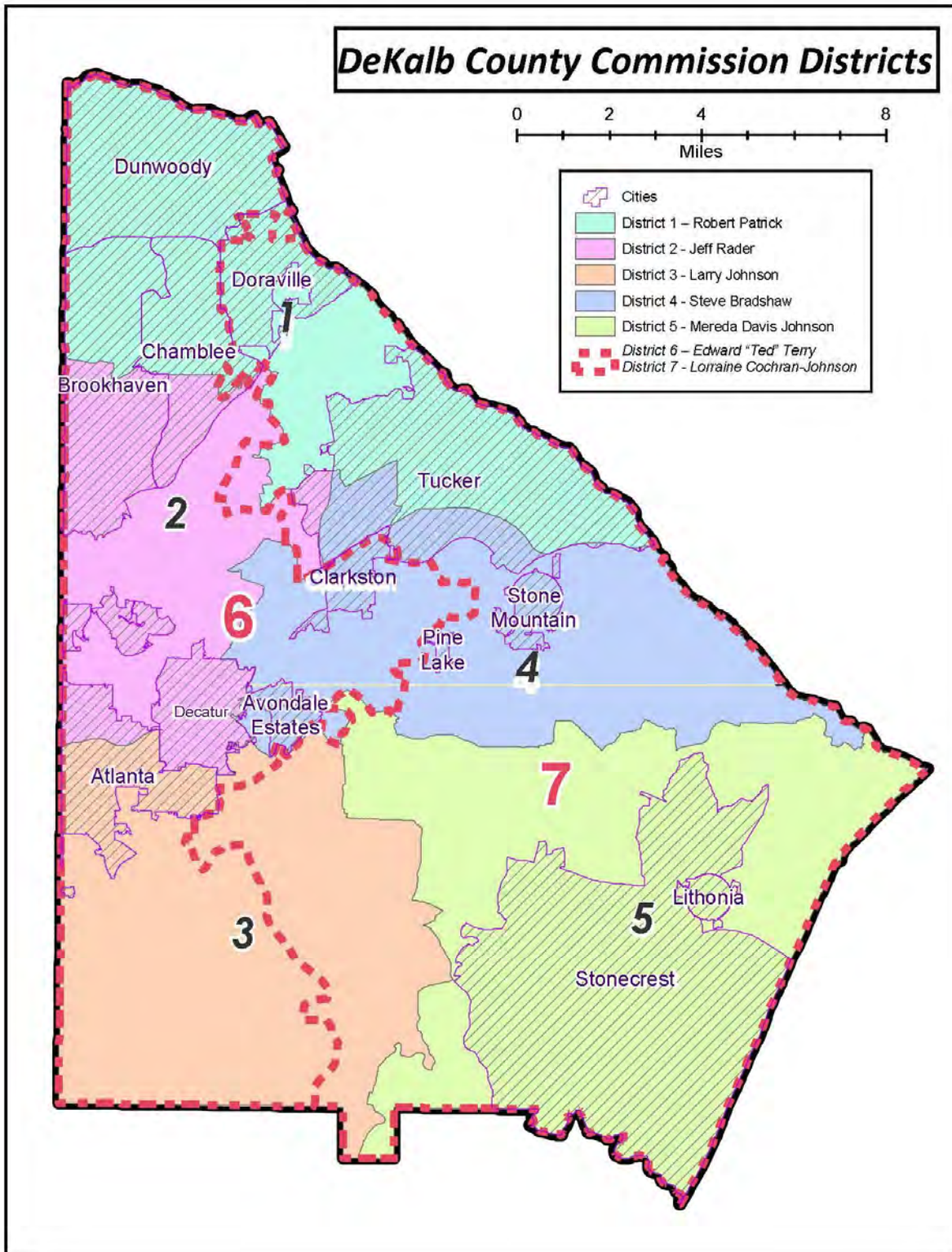
Transportation

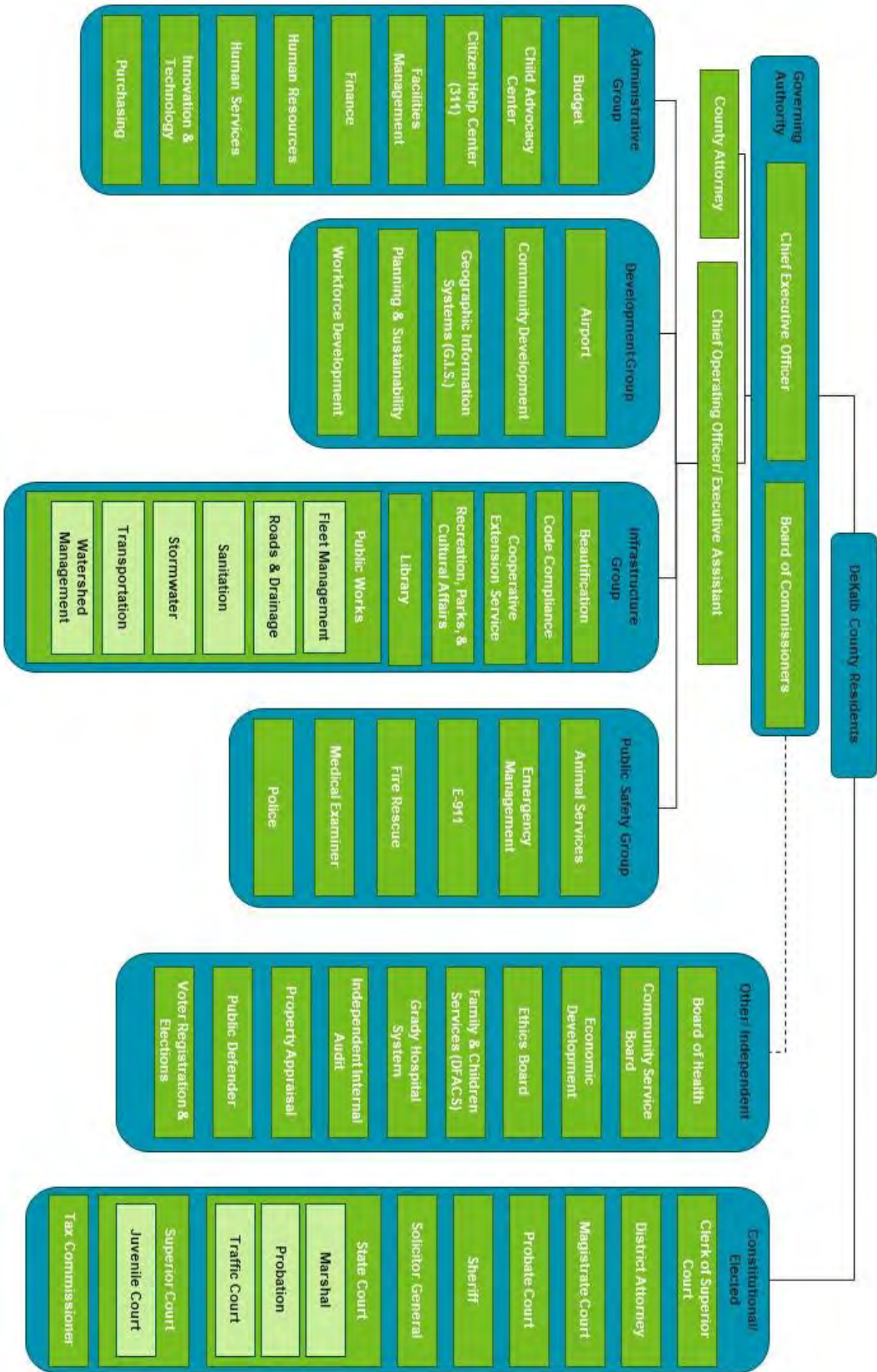
DeKalb County owns and operates DeKalb-Peachtree Airport. It is a 700+ acre general aviation facility and the second busiest airport in Georgia. It includes four runways, more than 25 on-airport businesses and 13 flight schools. Mass transit is provided by the Metro Atlanta Rapid Transit Authority (MARTA) 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.









Executive Summary

2021 Budget Overview

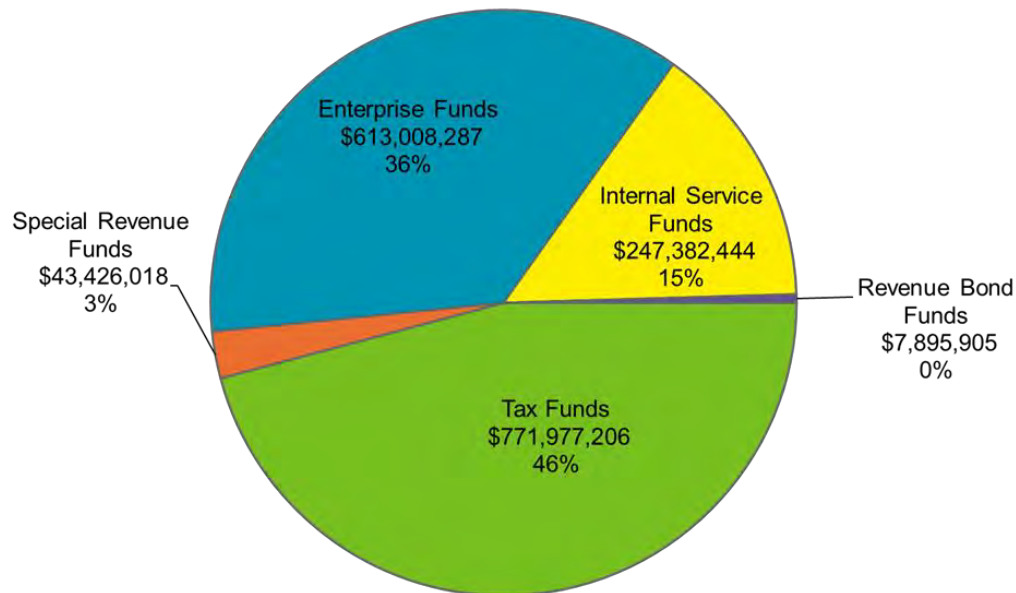
In accordance with the DeKalb County Organizational Act, the Fiscal Year 2021 Budget was presented to the DeKalb County Board of Commissioners (BOC) by Chief Executive Officer Michael Thurmond on December 15, 2020.

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 23, 2021.

The overall operating budget of \$1.38 billion had a tax funds budget of \$655.3 million. The tax funds budget was passed with a projected surplus of \$116.6 million. This surplus fulfilled the Chief Executive Officer’s (CEO) promise in 2017 to deliver a tax funds budget without a structural deficit.

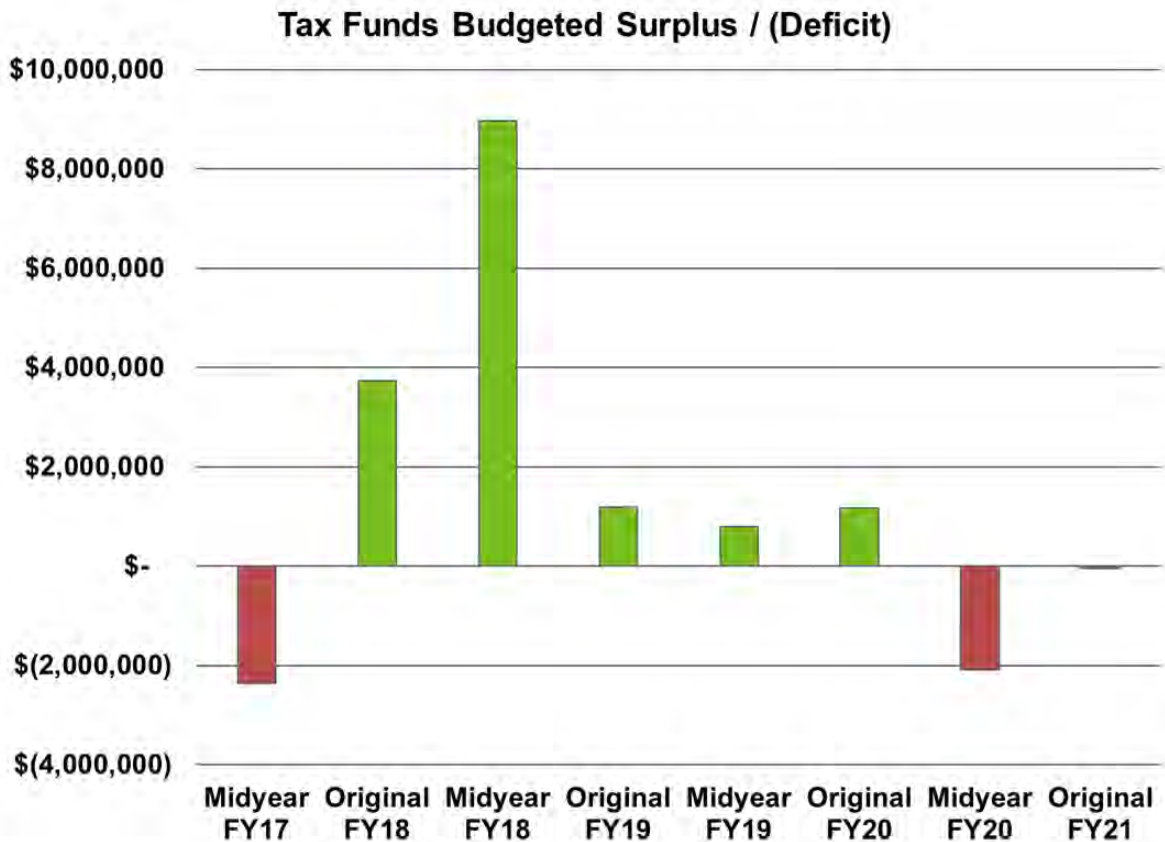
Due to the ongoing uncertainty related to the COVID-19 pandemic, the FY2021 executive budget recommendation adopted a “Steady, as she goes” strategy, which held operating expenses to the same level as the FY2020 budget and funded positions that were filled as of late November 2020. This conservative approach kept most departmental operating budgets at or below FY2020 levels while maintaining essential service delivery, avoiding employee furloughs or layoffs, and protecting the rainy-day fund for the tax funds.

FY21 Operating Budget By Fund Class



FY21 Budget Process

Upon submittal of the proposed FY2021 Budget, CEO Thurmond continued the commitment he made during his first year in office – to avoid the appropriation of fund balance to preserve operating reserves for the tax funds. 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 FY2020 midyear budget amendment committed \$2 million in fund balance to ensure that homeowners received the same amount of property tax relief from the Equalized Homestead Option Sales Tax (EHOST) as they had in 2019 despite lower anticipated EHOST revenues. The adopted FY2021 budget appropriated \$54,132 in fund balance while maintaining overall fund balance over two-months’ of recurring expenses.



Executive Summary

The CEO's proposed budget was reviewed by the BOC through its committee structure for two and a half months. Total expenditures in the initial budget proposed by the CEO were \$1.354 billion. 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. Total expenditures in the final approved budget were \$1.382 billion.

Fund Class	As proposed (12/15/20)	As passed (2/23/21)
Tax Funds	651,358,395	655,346,274
Special Revenue Funds	31,250,933	32,074,308
Enterprise Funds	448,901,445	448,901,445
Internal Service Funds	215,087,317	238,537,177
Revenue Bond Funds	7487534	7,487,534
Total Operating Funds	1,354,085,624	1,382,346,738

Additional step by step parts of the mechanics of the budget process are included on pages 29 through 32.

COVID-19 Response

The COVID-19 pandemic had a large impact on the development of the county's annual budgets for 2020 and 2021 due to the response to the public health emergency as well as the economic fallout from the pandemic. The following section provides a timeline of events and details the county's response to COVID-19.

February 27, 2020 DeKalb County began ordering Personal Protective Equipment

March 3, 2020, The Chief Executive Officer (CEO) instructed county departments to review their existing Contingency Operation Plan (COPs) and begin planning specifically for this unique COVID-19 (Coronavirus) emergency. The finance department instructed all departments to segregate all purchases related to COVID-19.

March 14, 2020, Governor Brian Kemp declared a public health state of emergency.

March 15, 2020, the county's COVID-19 Level 1 Team and executive leadership convened to review the COPs.

March 18, 2020, a new unique COVID-19 Fund was created within the county's Oracle systems to begin processing emergency purchases, while fully accounting and documenting all transactions.

March 19, 2020, CEO Michael Thurmond announced the county operations emergency protocol test to be conducted from March 20 through March 23.

March 22, 2020, instructions were distributed to each department head and program manager regarding requirements for the emergency expenditure of COVID-19 funds and the approval hierarchy.

March 23, 2020, CEO Thurmond issued an executive order (Executive Order No. 20-001) declaring a state of emergency.

March 27, 2020, CEO Thurmond issued a stay-at-home executive order (Executive Order No. 20-002).

March 27, 2020, the CARES (Coronavirus Aid, Relief, and Economic Security) Act was enacted.

April 1, 2020, Governor Kemp issued shelter in place order.

April 10, 2020, the COVID-19 finance team conducted their first operational update meeting.

April 14, 2020, DeKalb County CARES Act grant application was submitted.

April 23, 2020, CEO Thurmond issued a third executive order (Executive Order No. 20-003) detailing a path forward in the fight against COVID-19.

April 24, 2020, funds totaling \$125,341,475 were wire transferred into the County's bank account and is being transferred into the newly created separate interest-bearing account with the state's Local Government Investment Pool –Georgia Fund 1, rated AAA/S1+ by S&P Global Ratings. In late April, DeKalb County police officers drove in sanitized vehicles thanks to a donation from RideKleen, a Cox Automotive brand and the leader in eco-conscious, mobile car care. Moreover, eighty DeKalb County Police and Fire Rescue cadets and trainees distributed 10,000 masks along with hand sanitizers to residents over a six-week period to mitigate the spread of COVID-19.

Through a partnership with the Georgia Department of Agriculture and Georgia farmers, the county hosted two drive-thru food distribution events where officials gave families and residents with limited access to healthy food 1,200 boxes of Georgia Grown fresh produce and 1,200 bags (10-pound of frozen chicken hind quarters) of chicken. The county funded a \$600,000 partnership with the Atlanta Community Food Bank to distribute one 20-pound box of Georgia Grown fruit and vegetables and a 2-pound bag of pork sausage to each resident. This effort increased the supply at local food pantries by more than 30%.

DeKalb County Government continued to mitigate food insecurity by partnering with the State Agriculture Department to distribute 2,400 boxes of fruit and vegetables and a 2-pound bag of pork sausage. DeKalb also hosted many other food distribution events throughout the year and partnered with other agencies (Latin American Association and Community Groups). The county worked to "Stop the Spread" of COVID-19 with several community-based initiatives designed to mitigate the health and economic impacts of the pandemic. The events included the distribution of COVID-19 Care Kits containing two face masks and hand sanitizer in hard-hit areas of the county, encouraged residents to visit the DeKalb County Board of Health testing site and outreach with faith-based community to remind residents and visitors to practice social distancing and wellness. Additionally, 20,000 masks were distributed to local small businesses to encourage them to implement a "No Mask, No Service" policy.

The county activated the Federal Emergency Management Agency's warning system to alert residents and visitors to the "imminent threat" posed by the increasing number of COVID-19 infections in the county and state. The Board of Commissioners approved the DeKalb Better Business Loan Program, a partnership with local banks to provide financial relief to small DeKalb County businesses impacted by the COVID-19 pandemic. The county held a webinar for its \$15 million loan program to help small businesses. The loan program was developed by the CEO's

Executive Summary

administration, in cooperation with the Small Business Subcommittee of the DeKalb COVID-19 Strategic Task Force chaired by the presiding officer of the Board of Commissioners.

In the fall of the year, the CEO and the DeKalb Board of Health worked together to urge residents to take the flu shot to avoid a “twin-demic”. The CEO signed Executive Order No. 2020-004 which implemented flu vaccinations for employees to protect against a “twin-demic” of influenza and COVID-19.

DeKalb County Government won national recognition as a leader in the innovative use of technology in its response to the COVID-19 pandemic. The Center for Digital Government and National Association of Counties ranked DeKalb County fourth in the nation among counties with a population of 500,000 to 999,999 in the 18th annual Digital Counties Survey.



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 (2008-2009) due to diminished real estate values and other factors like incorporation of new cities and annexation by existing cities that have eroded the county's unincorporated tax base and created significant stress on the county's budget.

Even prior to the economic downturn from the COVID-19 pandemic, DeKalb County was still facing lasting effects from the Great Recession. For 2021, the projected value of the gross digest value was \$36.2 billion, however, the projected value of total exemptions is now \$5.4 billion. The value of exemptions equates to 14.9% of total digest value – a 78% increase since 2008. Although the net tax digest now exceeds its pre-recession value in nominal terms, it is 1.39% 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 2020, the percentage of the county population in unincorporated had fallen to 56.5% and the unincorporated net tax digest was only 40.0% 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. As of 2020, neither Stonecrest nor Tucker participate in the county's parks services or have the county's parks millage rate levied upon them.

Executive Summary

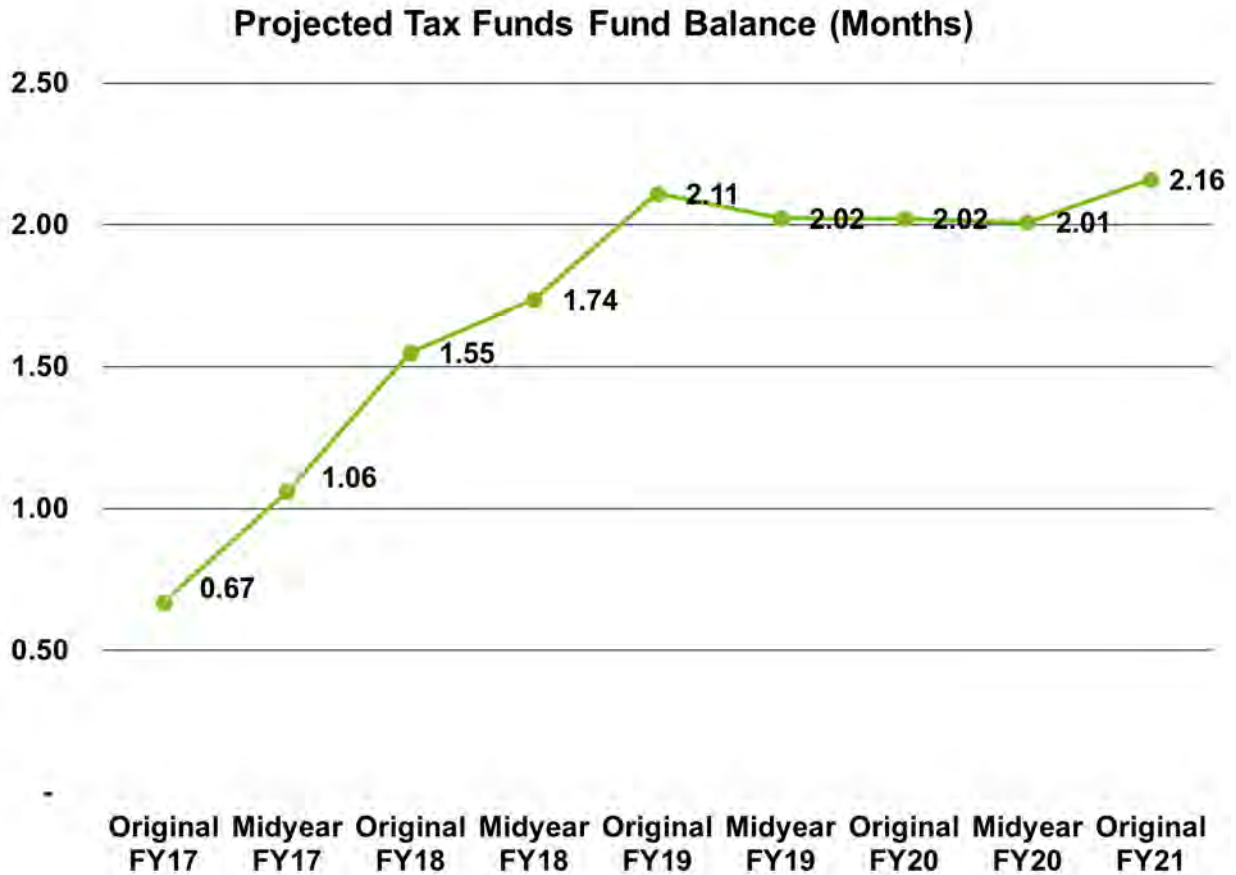
The county used several strategies to weather the difficulties created by declining revenue. Expenditures were cut by reducing service levels in some areas, deferring maintenance and replacement of capital assets, elimination of pay increases, the reduction in the number of employees (through attrition), 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 CEO term began in 2017.) The strategy to accomplish financial stability involved two major intersecting goals; elimination of structural deficits in the county's tax funds and rebuilding the county's reserves.

In previous years, the county has adopted budgets which contained structural deficits, meaning that the current year expenditures exceeded current year revenues and a portion of the starting fund balance would be budgeted as revenue to balance the budget. To eliminate the structural deficit, the budget for 2018 eliminated funding that could not realistically be expended during the 2018 fiscal year. Building on this practice, the 2019 budget reset the baseline for departments based on their projected 2018 expenditures rather than adjusting the previous year's adopted budget. This change allowed the reallocation of idle resources to higher priority areas. The original 2020 budget followed the same budgeting approach as 2019 by identifying unused or unneeded funding from the prior year budget and redirecting it to areas in need of additional funding.

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

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 2021. 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. Through the county's financial stability strategies, it achieved a bond rating upgrade of Aa2, up from Aa3.



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 FY2017 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 FY2018 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 FY2019 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.

Executive Summary

- The FY2020 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.
- The FY2021 budget continued to fund the investments made in public safety over the previous four years.

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 FY2017 budget annualized the pay adjustments given in conjunction with the classification and compensation study completed in 2016.
- The FY2018 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 FY2019 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 FY2020 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.
- The FY2021 budget did not include a COLA for employees but continued to fund the investments made in employee compensation over the previous four years.

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 and 2020 to study the problem and design interventions that have positive impacts on child well-being.

The FY2021 budget did not provide any new spending to address child well-being specifically but continues to support ongoing efforts from previous years.

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 2021 budget, which remain the same as in 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 FY2021 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

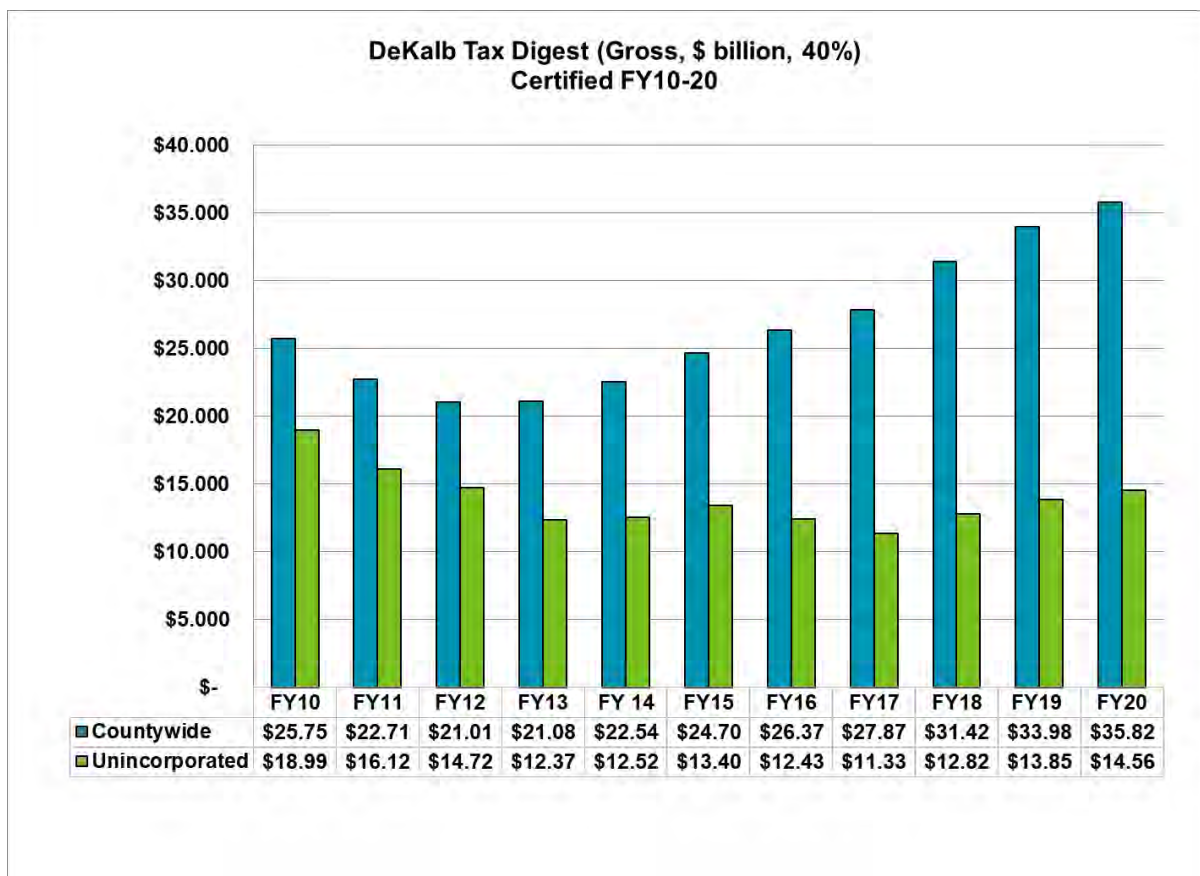
Executive Summary

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. Property taxes make up the largest segment of those revenues. The amount of revenue collected from property taxes is determined by the millage rate and the value of the property. The combined value of all taxable property in the county is known as the tax digest. The accompanying chart shows the historical tax digest for DeKalb County during this time. The gross digest for 2020 was \$35.824 billion. While that is an increase of 5.41% from the previous year, it is 30.77% 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 2020 gross value, \$14.564 billion, of the unincorporated digest is 30.77% less than the peak of 2008 of \$23.512 billion.



Millage Rate History

Description

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

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

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

The two bond levies are for county-wide general obligation bonds (which ended in FY 2020) 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) Non-basic police services comprised of services performed by the aerial support unit, SWAT (special weapons and tactics) team, bomb squad unit, intelligence and permits, K-9 division, gang task force, drug task force, and homeland security division (emergency management) of the DeKalb County police department. Municipalities may elect to participate in either of these services and are only taxed for the services that they select, and in most cases, are charged a percentage of the unincorporated millage rate based on state law.

2021 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	8.924	0.502	3.049	0.422	0.443	6.272	0.611	0.000	0.587	20.810
Atlanta	8.924	0.502	0.000	0.000	0.000	0.000	0.000	0.000	0.000	9.426
Avondale	8.924	0.502	3.049	0.000	0.000	0.000	0.078	0.000	0.000	12.553
Brookhaven	8.924	0.502	3.049	0.000	0.000	0.000	0.000	0.000	0.587	13.062
Chamblee	8.924	0.502	3.049	0.000	0.000	0.000	0.032	0.000	0.000	12.507
Clarkston	8.924	0.502	3.049	0.000	0.000	0.666	0.066	0.000	0.000	13.207
Decatur	8.924	0.502	0.000	0.000	0.000	0.000	0.041	0.000	0.000	9.467
Doraville	8.924	0.502	3.049	0.000	0.000	0.000	0.000	0.000	0.000	12.475
Dunwoody	8.924	0.502	3.049	0.000	0.000	0.000	0.000	0.000	0.587	13.062
Lithonia	8.924	0.502	3.049	0.110	0.000	0.691	0.068	0.000	0.000	13.344
Pine Lake	8.924	0.502	3.049	0.110	0.000	0.790	0.078	0.000	0.000	13.453
Stone Mountain	8.924	0.502	3.049	0.000	0.000	0.000	0.059	0.000	0.000	12.534
Stonecrest	8.924	0.502	3.049	0.000	0.443	6.272	0.611	0.000	0.587	20.388
Tucker	8.924	0.502	3.049	0.000	0.443	6.272	0.611	0.000	0.587	20.388

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 2020. 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 FY2020, 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.

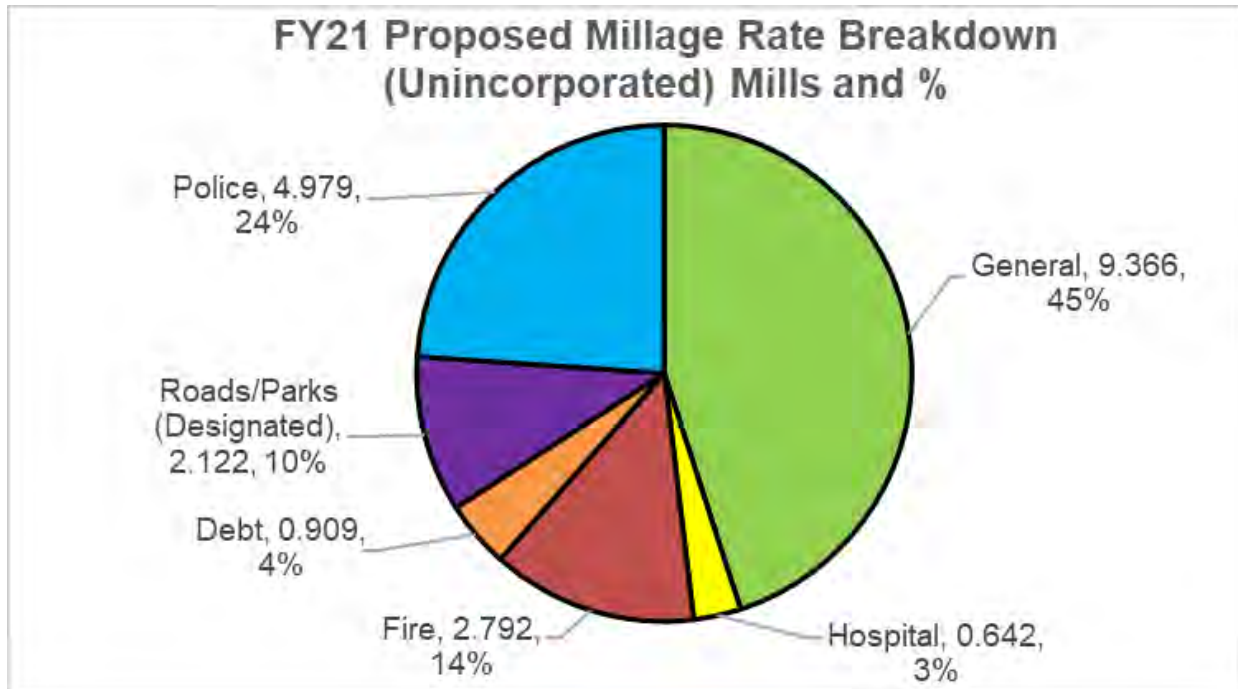
Millage Rate History

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, FY2011 - 2020

	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
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	10.358	10.362
Avondale	15.940	17.280	17.680	12.790	15.010	13.647	13.119	13.547	13.258	13.194
Brookhaven	0.000	0.000	16.250	13.570	14.670	12.560	13.307	13.784	13.678	13.709
Chamblee	14.240	15.650	14.760	12.360	14.570	12.661	13.013	13.447	13.156	13.178
Clarkston	15.590	16.960	17.140	14.430	16.450	14.948	13.663	14.059	13.776	13.716
Decatur	11.610	12.430	12.030	9.580	11.920	10.715	9.955	10.781	10.449	10.383
Doraville	14.130	15.520	14.520	12.170	14.410	13.078	12.940	13.379	13.087	13.154
Dunwoody	14.820	17.080	16.250	13.570	14.670	12.560	13.307	13.784	13.678	13.709
Lithonia	15.860	17.160	17.400	14.950	16.750	15.366	13.813	14.250	13.972	13.838
Pine Lake	16.140	17.420	17.840	15.380	17.140	15.767	13.920	14.351	14.075	13.921
Stone Mountain	14.430	15.830	15.020	12.610	14.830	13.454	13.074	13.505	13.215	13.198
Stonecrest	0.000	0.000	0.000	0.000	0.000	0.000	20.810	20.810	20.810	19.671
Tucker	0.000	0.000	0.000	0.000	0.000	20.810	20.810	20.810	19.352	19.671

For FY 2021, the unincorporated millage rates remained 20.810 mills in the initial budget. The General Fund represented 45% of the total levy, Police at 24%, Fire at 14%, Designated at 10%, Hospital at 3%, and Debt at 4%.



Millage Rate History

History of DeKalb County Millage Rates												
		FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21 Proposed
General		9.430	10.430	10.710	8.220	10.390	8.760	8.693	9.638	9.327	9.366	8.924
Hospital		0.880	0.940	0.800	0.800	0.890	0.740	0.740	0.726	0.668	0.642	0.502
Combined Countywide Operational Rate		10.310	11.370	11.510	9.020	11.280	9.500	9.433	10.364	9.995	10.008	9.426
Include (except Decatur and Atlanta):												
Fire		2.700	3.290	2.820	2.870	2.750	2.570	3.080	2.687	2.729	2.792	3.049
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	0.555	0.587
Countywide Debt Service		0.870	0.700	-	0.010	0.010	0.480	0.427	0.328	0.363	0.354	-
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	0.170	0.101	0.110
Pine Lake	Parks	0.200	0.140	0.160	0.200	0.210	0.317	0.124	0.167	0.170	0.101	0.110
Stone Mountain	Parks	-	-	-	-	-	-	-	-	-	-	-
Stonecrest	Parks	-	-	-	-	-	-	0.931	1.349	1.458	-	-
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	1.458	1.139	0.422
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	0.831	0.983	0.443
Tucker	Roads	-	-	-	-	-	1.900	1.480	0.880	0.831	0.983	0.443
Unincorporated	Roads	0.250	0.160	0.390	0.970	1.050	1.900	1.480	0.880	0.831	0.983	0.443

Millage Rate History

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	0.545	0.512	0.666
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	0.566	0.531	0.691
Pine Lake	Police - Basic	1.370	1.320	2.470	2.390	1.920	1.803	0.677	0.637	0.647	0.607	0.790
Stone Mountain	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Stonecrest	Police - Basic	-	-	-	-	-	-	4.046	3.810	3.847	4.544	6.272
Tucker	Police - Basic	-	-	-	-	-	5.480	4.046	3.810	3.847	4.544	6.272
Unincorporated	Police - Basic	4.500	3.570	3.490	5.160	4.220	5.480	4.046	3.810	3.847	4.544	6.272
Atlanta	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Avondale	Police - Non-Basic	0.440	0.440	0.690	0.620	0.600	0.569	0.179	0.168	0.171	0.059	0.078
Brookhaven	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Police - Non-Basic	0.110	0.130	0.240	0.190	0.160	0.111	0.073	0.068	0.069	0.024	0.032
Clarkston	Police - Non-Basic	0.350	0.360	0.580	0.500	0.490	0.449	0.151	0.142	0.144	0.050	0.066
Decatur	Police - Non-Basic	0.180	0.200	0.330	0.280	0.260	0.207	0.095	0.089	0.091	0.031	0.041
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	0.149	0.052	0.068
Pine Lake	Police - Non-Basic	0.440	0.440	0.690	0.620	0.600	0.569	0.179	0.168	0.171	0.059	0.078
Stone Mountain	Police - Non-Basic	0.300	0.310	0.500	0.440	0.420	0.376	0.134	0.126	0.128	0.044	0.059
Stonecrest	Police - Non-Basic	-	-	-	-	-	-	1.046	0.987	0.996	0.435	0.611
Tucker	Police - Non-Basic	-	-	-	-	-	0.470	1.046	0.987	0.996	0.435	0.611
Unincorporated	Police - Non-Basic	1.440	0.260	0.760	1.020	0.470	0.470	1.046	0.987	0.996	0.435	0.611
Total Unincorporated		21.210	21.210	21.210	21.210	20.810	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	10.358	10.362	9.426
Avondale		15.940	17.280	17.680	12.790	15.010	13.647	13.119	13.547	13.258	13.213	12.553
Brookhaven		-	-	16.250	13.570	14.670	12.560	13.307	13.784	13.678	13.709	13.062
Chamblee		14.240	15.650	14.760	12.360	14.570	12.661	13.013	13.447	13.156	13.178	12.507
Clarkston		15.590	16.960	17.140	14.430	16.450	14.948	13.663	14.059	13.776	13.716	13.207
Decatur		11.610	12.430	12.030	9.580	11.920	10.715	9.955	10.781	10.449	10.393	9.467
Doraville		14.130	15.520	14.520	12.170	14.410	13.078	12.940	13.379	13.087	13.154	12.475
Dunwoody		14.820	17.080	16.250	13.570	14.670	12.560	13.307	13.784	13.678	13.709	13.062
Lithonia		15.860	17.160	17.400	14.950	16.750	15.366	13.813	14.250	13.972	13.838	13.344
Pine Lake		16.140	17.420	17.840	15.380	17.140	15.767	13.920	14.351	14.075	13.921	13.453
Stone Mountain		14.430	15.830	15.020	12.610	14.830	13.454	13.074	13.505	13.215	13.198	12.534
Stonecrest		-	-	-	-	-	-	20.810	20.810	20.810	19.671	20.388
Tucker		-	-	-	-	-	20.810	20.810	20.810	19.352	19.671	20.388
Unincorporated		21.210	21.210	21.210	21.210	20.810	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%	0.0%
eHOST Factor (General / Hospital)		NA	NA	NA	NA	NA	NA	NA	83.0%	99.3%	100.0%	100.0%
Combined HOST / eHOST Factor (General / Hospital)		NA	NA	NA	NA	NA	NA	NA	85.2%	99.3%	100.0%	100.0%
Benchmark Rate		FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21 Prop
General		9.430	10.430	10.710	8.220	10.390	8.760	8.693	9.638	9.327	9.366	8.924
Hospital		0.880	0.940	0.800	0.800	0.890	0.740	0.740	0.726	0.668	0.642	0.502
Fire		2.700	3.290	2.820	2.870	2.750	2.570	3.080	2.687	2.729	2.792	3.049
Unincorporated Bonds		0.940	1.720	1.920	1.670	0.630	0.010	0.367	0.405	0.591	0.555	0.587
Countywide Bonds		0.870	0.700	-	0.010	0.010	0.480	0.427	0.328	0.363	0.354	-
Designated		0.450	0.300	0.710	1.460	1.450	2.300	2.411	2.229	2.289	2.122	0.865
Police		5.940	3.830	4.250	6.180	4.690	5.950	5.092	4.797	4.843	4.979	6.883
		21.210	21.210	21.210	21.210	20.810	20.810	20.810	20.810	20.810	20.810	20.810

Full-Time Filled Positions Schedule

Position Count				
	FY18 Filled	FY19 Filled	FY20 Filled	FY21 Funded
Tax Funds				
100 - GENERAL FUND				
ANIMAL SERVICES	20	17	18	24
BOARD OF COMMISSIONERS	31	30	31	31
BUDGET	6	8	7	8
CHIEF EXECUTIVE OFFICER	25	25	21	26
CHILD ADVOCATES OFFICE	26	28	30	31
CITIZEN HELP CENTER	2	12	10	10
CLERK SUPERIOR COURT	90	92	91	90
DEPARTMENT OF INFORMATION TECHNOLOGY	70	75	80	81
DISTRICT ATTORNEY	154	165	170	171
ECONOMIC DEVELOPMENT	0	0	0	0
EMERGENCY MANAGEMENT (DEMA)	5	5	5	6
ETHICS BOARD	3	3	3	3
EXTENSION SERVICE	10	11	9	9
FACILITIES MANAGEMENT	46	51	52	52
FINANCE	60	65	61	61
FIRE & RESCUE SERVICES	0	7	29	28
G.I.S.	20	21	21	21
HUMAN RESOURCES & MERIT SYSTEM	33	35	35	35
HUMAN SERVICES	33	39	39	39
INTERNAL AUDIT OFFICE	12	14	14	16
JUVENILE COURT	79	79	78	78
LAW DEPARTMENT	24	24	31	34
LIBRARY	239	244	228	228
MAGISTRATE COURT	18	24	23	24
MEDICAL EXAMINER	15	15	17	17
PLANNING & SUSTAINABILITY	12	12	11	12
POLICE	26	15	15	15
PROBATE COURT	25	25	25	27
PROPERTY APPRAISAL& ASSESSMENT	64	68	68	70
PUBLIC DEFENDER	83	94	94	94
PUBLIC WORKS DIRECTOR	4	4	6	6
PURCHASING	29	31	26	32
REGISTRAR	13	17	16	16
SHERIFF'S OFFICE	706	683	612	624
SOLICITOR	85	87	87	87
STATE COURT	184	185	190	198
SUPERIOR COURT	87	99	101	99
TAX COMMISSIONER	89	93	83	103
100 - GENERAL FUND	2428	2502	2437	2506

Full-Time Filled & Funded Positions Schedule (continued)

Position Count	FY18 Filled	FY19 Filled	FY20 Funded	FY21 Funded
270 - FIRE	615	650	681	692
271 - SPECIAL TAX DISTRICT - DESIGNATED SERVICE	235	242	242	238
272 - SPECIAL TAX DISTRICT - UNINCORPORATED	187	188	196	197
274 - POLICE SERVICES	840	814	848	829
Tax Funds Total	4305	4396	4404	4462
Special Revenue Funds				
201 - DEVELOPMENT	44	55	57	64
203 - PEG SUPPORT	2	0	1	1
207 - RECREATION	0	1	0	0
211 - STREET LIGHTS	1	1	1	1
212 - SPEED HUMPS MAINTENANCE	2	2	2	2
215 - EMERGENCY TELEPHONE SYSTEM	114	130	113	110
Special Revenue Funds Total	163	189	174	178
Internal Service Funds				
611 - VEHICLE MAINTENANCE	129	131	132	130
631 - RISK MANAGEMENT	11	9	9	9
632 - WORKERS COMPENSATION	5	5	5	5
Internal Service Funds Total	145	145	146	144
Enterprise Funds				
511 - DPT OF WATERSHED MGMT OPERATING	741	754	773	781
513 - DPT OF WATERSHED MGMT RENEWAL & EXTEI	22	20	16	0
541 - SANITATION OPERATING	561	596	595	613
551 - AIRPORT OPERATING	23	21	22	21
581 - STORMWATER MANAGEMENT OPERATING	92	105	99	102
Enterprise Funds Total	1439	1496	1505	1517
Grand Total	6052	6226	6229	6301

Budget Plan & Process

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

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

Internal Budget Preparation (August)

The budget staff reviews the property tax digest to forecast revenue for the tax funds. The tax funds consist of eight funds (General, Special Tax District – Designated Services, Special Tax District – Unincorporated, Fire, Debt Service, Special Tax District Debt Service, Hospital, and Police Services) whose revenue is generated through property, sales, or other taxes. The largest tax is from residential and commercial property charges. The budget staff projects the revenue projection conservatively to account for fluctuations in the economy and digest.

Revenue projections for a county as large as DeKalb are complex. Each source of funding uses different methods, such as straight-line projections 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.

Budget staff meets with the CEO and COO to review revenue projections and fund balances and determine the budget strategy and process for the upcoming fiscal year. Typically, budget staff will develop base budgets for departments and elected officials based on revenue projections and prior-year budget or actual expenditures.

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. 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.

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

Budget Plan & Process

balanced budget, which means budgeted appropriation/expenditures must be equal to budgeted anticipations/revenues.

The budget process for 2021 deviated significantly from previous years. Due to the high degree of uncertainty created by the COVID-19 pandemic, there were no budget instructions distributed to departments or formal budget request process. The 2021 budget recommendation was largely developed using the 2020 mid-year budget as the baseline for operating expenses. Personnel expenses were budgeted based on filled positions in late November 2020. Revenue projections were based on trends from the last nine months of 2020.

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, make 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.

In 2014, the Finance's Accounting Division began to improve the way accruals were booked which adjusted the general ledger's starting fund balance for that year. The 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 23, 2021, budget staff estimated starting fund balances with the plan to adjust to actual amount at mid-year after the completion of the 2020 audit.

Budget Planning and Process

Budget Tasks	2020						2021						
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
Office of Management and Budget (OMB) Preparation													
OMB develops budget priorities, revenue projections, and base budgets		➔											
Distribute budget instructions, salary projections and interfund charges to elected officials/department heads				➔									
Hold budget kickoff and training sessions				➔									
Departmental Budget Preparation													
Department heads/elected officials develop and submit budget requests				➔									
Budget Review and Analysis													
Review initial revenue anticipation				➔									
OMB reviews and analyzes budget requests				➔									
Prepare and submit operating budget recommendations to Chief Executive Officer (CEO)					➔								
CEO Submits Recommended Budget to Board of Commissioners (BOC)						➔							
BOC Review and Adoption													
BOC reviews recommended budget						➔							
CEO & BOC hold public hearings & publish recommended budget in newspaper						➔							
BOC adopts operating budget									➔				
Mid-Year Review													
Review final property tax digest and fund balance											➔		
Department heads/elected officials submit amended budget requests												➔	
Calculate final millage rates, analyze budget requests, and submit recommendations to CEO												➔	
CEO submits amended budget to BOC												➔	
CEO & BOC holds public hearings and publishes proposed millage rates in newspaper												➔	
BOC reviews and adopts amended budget													➔

Fiscal Policies

Operating Budget Policies

Compliance Status

- | | |
|---|----------------------|
| <p>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.</p> | <p>In Compliance</p> |
| <p>2. The operating budget will provide for adequate maintenance of capital equipment and facilities.</p> | <p>In Compliance</p> |
| <p>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.</p> | <p>In Compliance</p> |
| <p>4. All budgets will be adopted on a modified cash basis of accounting. Revenues are recognized when they are received, and expenditures are charged against the budget when encumbrances are booked or when disbursements are made. <i>Editorial Note: The County changed to the modified accrual basis of accounting at the end of 2014. These policies are being reviewed to conform.</i></p> | <p>In Compliance</p> |
| <p>5. All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be carried over to the following fiscal period and paid from the reserve for encumbrances account.</p> | <p>In Compliance</p> |
| <p>6. The budget will be adopted at the departmental level within each fund, which is the legal level of budgetary control. Expenditures may not exceed the total budget for any department within a fund. Department heads and management personnel are directed to operate within budget limitations.</p> | <p>In Compliance</p> |
| <p>7. Transfer of appropriations from salary and employee benefit accounts require approval of the Chief Executive Officer (CEO). Transfers of appropriations within a department will require only the approval of the Finance Director or designee. Transfers between departments or funds, an increase of a personal services appropriation, or an increase in the level of departmental appropriations or authorized positions shall require the approval of the Governing Authority.</p> | <p>In Compliance</p> |
| <p>8. DeKalb County will include an amount in the Tax Funds budget approved by the Governing Authority for unforeseen expenditures. The</p> | <p>In Compliance</p> |

Fiscal Policies

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. | In Compliance |
| 10. DeKalb County will maintain a budgetary control system and will prepare monthly financial reports comparing actual revenues, expenditures, and encumbrances with budgeted amounts. | In Compliance |
| 11. DeKalb County will comply with all state laws applicable to budget hearings, public notices, public inspections, and budget adoption. | In Compliance |
| 12. Enterprise and Internal Service Fund budgets will be self-supporting. Rates charged within such Enterprise and Internal Service Fund budgets will be examined annually to determine their legal sufficiency and relative to the Internal Services Fund equity. | In Compliance |
| 13. DeKalb County will prepare an annual budget document as soon as practicable, after budget adoption. This document will be submitted to Government Finance Officers Association's (GFOA) Distinguished Budget Preparation Award Program for review. | In Compliance |
| 14. DeKalb County will maintain a program to replace authorized vehicles and mobile equipment by use of a Vehicle Replacement Internal Service Fund, and/or an outside tax-exempt leasing program whose assets will be used only for such purposes consistent with the provisions of these operating budget policies. | In Compliance |

Capital Budget Policies

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

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| 5. The balances of appropriations within budget for capital projects at year end will be appropriated in the following year until the project is completed. | In Compliance |
|---|---------------|

Reserve Fund Policies

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|--|---------------|
| 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 to: | |
| A. Offset significant downturns in revenue or revisions in any general government activity. | In Compliance |
| 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. | In Compliance |
| C. Enhance economic development opportunities. | Ongoing |
| D. Sustain the confidence of its citizens in the continued viability of the County Government. | In Compliance |
| 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. | In Compliance |
| 3. DeKalb County will accumulate and maintain enough cash reserves in the Enterprise Funds in accordance with all legal debt requirements. | In Compliance |

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. | In Compliance |
| 2. DeKalb County will estimate its revenues by an objective analytical process in a prudent conservative manner. | In Compliance |
| 3. DeKalb County will follow a policy of charging for services with user fees whenever possible. | In Compliance |
| 4. DeKalb County will seek public and private grants and other outside sources of revenue where appropriate. | In Compliance |
| 5. DeKalb County will establish the level of all user fees based on an analysis of the cost of providing the required services. | In Compliance |
| 6. DeKalb County will set user fees for each Enterprise Fund, at a level that supports the direct and indirect cost of the activity. | In Compliance |

Collections Policies

Fiscal 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. | In Compliance |
| 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. | In Compliance |
| 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. | In Compliance |

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. | In Compliance |
| 2. DeKalb County will maintain an internal audit function and conduct financial, operational, compliance, and performance audits on a periodic basis. | In Compliance |
| 3. DeKalb County will prepare 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. | In Compliance |
| 4. DeKalb County will establish and maintain professional accounting practices. Accounting systems will conform to the County's budget basis, with conversions to GAAP provided in the CAFR. | In Compliance |
| 5. DeKalb County will maintain accurate records of fixed assets to ensure proper stewardship of public property. | In Compliance |
| 6. An ongoing system of financial reporting will be maintained to meet the needs of the County. The system will promote budgetary control and comparative analysis. | In Compliance |

Debt Policies

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|--|---------------|
| 1. DeKalb County will follow a policy of full disclosure on every financial report and bond prospectus. | In Compliance |
| 2. DeKalb County will use voted general obligation debt to fund general purpose public improvements which cannot be financed from current revenues or other sources. | In Compliance |

- | | |
|--|---------------|
| 3. Revenue Bonds will be issued only when revenues are enough to satisfy operating expenses, coverage factors, and existing debt service requirements. | In Compliance |
| 4. DeKalb County will utilize lease purchase or short-term debt in those situations where the economies of scale make either internal or bond financing impractical or cost inefficient. | In Compliance |
| 5. DeKalb County will, as needs arise, utilize professional individuals or firms to assist in the preparation and issuance of County bonds, notes, or lease finance obligations. Standing financial advisory or bond counsel contracts should be rebid at least every three years. | In Compliance |
| 6. The scheduled maturity of bond issuances generally should not exceed the useful life of the capital project or asset(s) financed. | In Compliance |
| 7. DeKalb County will generally consider refunding outstanding indebtedness if one or more of the following conditions exist: (1) net present value savings are at least 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. | In Compliance |
| 8. DeKalb County will consider the purchase of bond insurance or other forms of credit enhancement if the savings exceed the cost. | In Compliance |
| 9. 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: | In Compliance |
| 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. | In Compliance |
| 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. | |

Fiscal Policies

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| D. Yield or Return on Investment - earnings are maximized within the confines of A, B and C above. | In Compliance |
| 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. | In Compliance |
| 4. The investment program will provide for a system of internal control over investments and timely financial reporting over investing activities. | In Compliance |

Other Policies

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

Procurement Policy

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

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 372,755,277	\$ 402,849,479	\$ 393,961,762	\$ 382,146,531
31 - Taxes	\$ 528,466,908	\$ 551,642,481	\$ 550,125,524	\$ 565,101,726
32 - Licenses and Permits	\$ 22,222,619	\$ 23,499,598	\$ 18,892,925	\$ 18,977,939
33 - Intergovernmental	\$ 2,299,779	\$ 2,435,323	\$ 2,145,826	\$ 2,155,939
34 - Charges for Services	\$ 469,700,016	\$ 461,634,535	\$ 480,338,007	\$ 490,655,515
35 - Fines and Forfeitures	\$ 21,644,035	\$ 20,308,290	\$ 13,176,694	\$ 14,403,570
36 - Investment Income	\$ 4,093,908	\$ 3,257,267	\$ 996,013	\$ 970,319
38 - Miscellaneous	\$ 5,559,737	\$ 3,664,533	\$ 21,712,065	\$ 21,037,128
39 - Other Fin. Sources	\$ 80,971,395	\$ 85,174,995	\$ 80,148,596	\$ 81,166,917
40 - Payroll Deductions	\$ 97,737,584	\$ 88,231,887	\$ 104,243,664	\$ 107,328,000
Revenue Total	\$1,232,695,982	\$1,239,848,909	\$1,271,779,315	\$1,301,797,053
51 - Salaries & Benefits	\$ 483,483,100	\$ 443,975,549	\$ 476,999,372	\$ 469,638,365
52 - Purch / Contr Svcs	\$ 120,123,721	\$ 134,721,806	\$ 130,132,177	\$ 158,612,982
53 - Supplies	\$ 80,435,168	\$ 84,565,318	\$ 77,094,824	\$ 84,172,251
54 - Capital Outlays	\$ 23,710,305	\$ 36,046,800	\$ 22,497,664	\$ 83,127,637
55 - Interfund Charges	\$ 180,298,783	\$ 119,854,310	\$ 117,306,945	\$ 115,311,995
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ 55,508,961	\$ 50,800,517	\$ 52,039,765	\$ 49,373,692
58 - Debt Service	\$ 99,823,729	\$ 104,959,329	\$ 105,659,816	\$ 97,234,831
61 - Other Fin. Uses	\$ 101,024,263	\$ 136,469,829	\$ 147,534,632	\$ 146,719,760
70 - Retirement Svcs	\$ 1,154,686	\$ 62,665,876	\$ 66,491,437	\$ 69,055,969
71 - Payroll Liabilities	\$ 74,832,363	\$ 74,677,293	\$ 103,666,997	\$ 109,083,000
Expense Total	\$1,220,395,080	\$1,248,736,626	\$1,299,423,628	\$1,382,330,482
Fund Balance - Ending	\$ 385,056,179	\$ 393,961,762	\$ 366,317,449	\$ 301,613,102

Gain/(Use) of Fund Balance	\$ 12,300,902	\$ (8,887,717)	\$ (27,644,313)	\$ (80,533,429)
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Adopted Budget

\$1,683,943,584

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 otherwise. Only funds that are approved in the annual operating budget are presented here, so some funds reported in the Comprehensive Annual Financial Report are excluded from this document.

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.
- Streetlight – Accounts for funds in streetlight districts. Revenue is from special assessments and is used to pay utilities for petitioned streetlights.
- Victim Assistance – Accounts for funds received under 1995 Georgia Law imposing a 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.

Fund Structure

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.

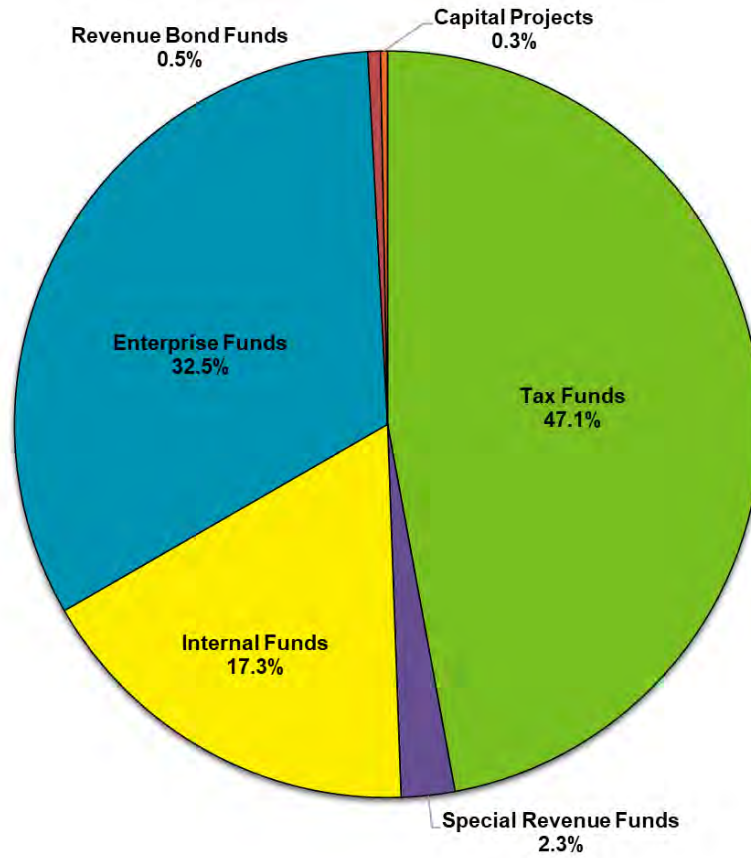
Capital Projects Funds account for capital projects providing for new or improved public facilities. This section is highlighted separately.

- 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.
- Water & Sewer (W&S) Renewal and Extension – Accounts for transactions related to Water & Sewer capital replacements, additions, extension, and improvements and future development or expansion of the Water & Sewer system.
- W&S Construction – Accounts for proceeds of various bond series and local government contributions associated with the Water & Sewer construction projects. Payments are made in accordance with the bond resolution and local government agreements.
- Sanitation Capital Projects – Accounts for capital projects funded by, and related to, the Sanitation Fund.
- Airport Capital Projects – Accounts for capital projects funded by, and related to, the Airport Fund.
- Stormwater Utility Capital Projects – Accounts for capital projects funded by, and related to, the Stormwater Utility Fund.

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 (\$651,132,803)

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

Special Revenue Funds (\$32,057,542)

- 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 (\$238,537,177)

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

Enterprise Funds (\$448,901,445)

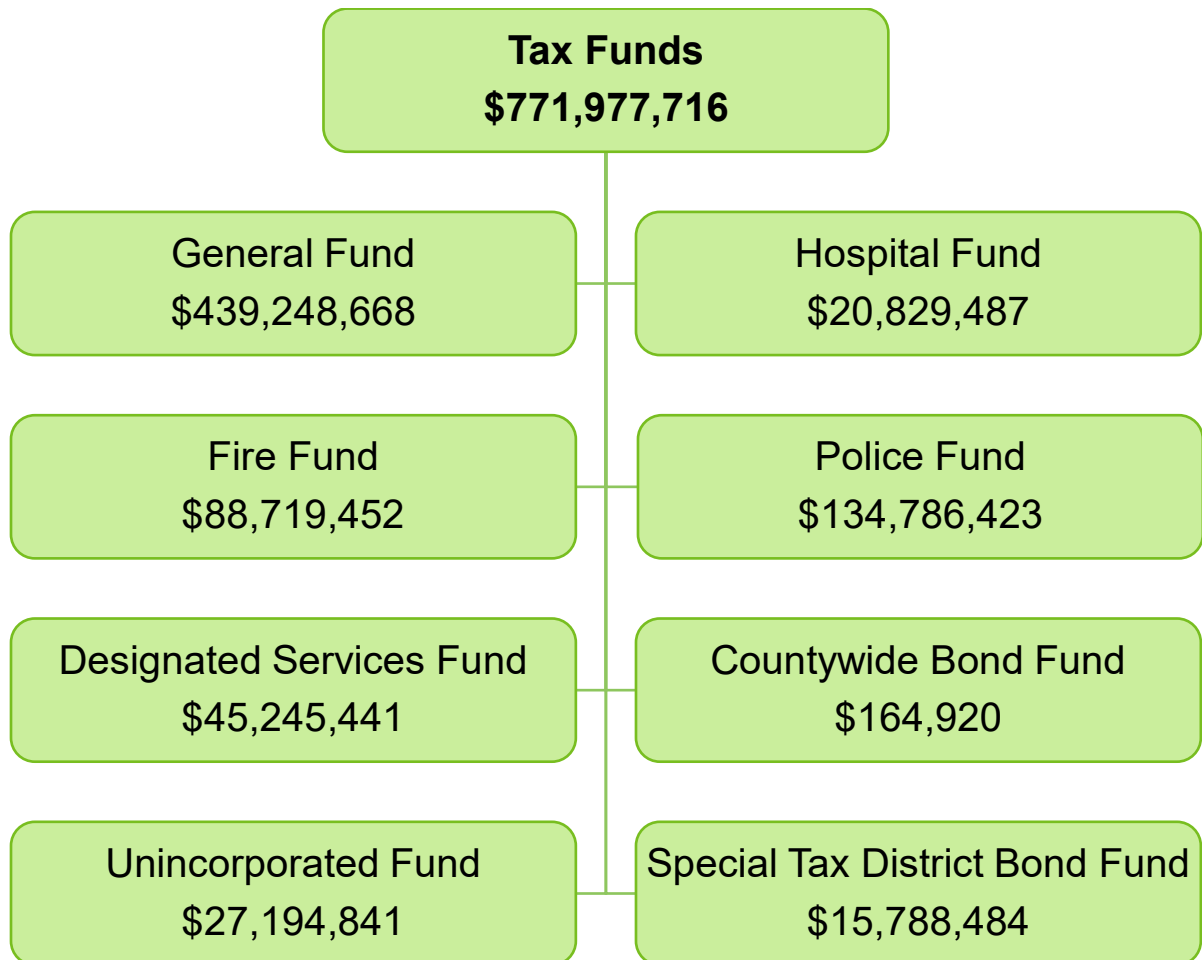
- Sanitation
- Water & Sewer
 - Operating Fund
 - Sinking Fund
- Airport
- Stormwater

Revenue Bonds Lease Payment Funds (\$7,487,534)

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

Capital Projects (\$4,213,981)

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 82,427,440	\$ 107,858,986	\$ 120,882,767	\$ 116,685,064
31 - Taxes	\$ 525,685,069	\$ 548,187,416	\$ 547,871,352	\$ 562,252,989
32 - Licenses and Permits	\$ 14,789,444	\$ 15,439,333	\$ 13,677,295	\$ 13,638,938
33 - Intergovernmental	\$ 1,581,208	\$ 1,722,931	\$ 1,665,755	\$ 1,720,000
34 - Charges for Services	\$ 52,693,228	\$ 51,253,219	\$ 51,190,544	\$ 54,093,594
35 - Fines and Forfeitures	\$ 18,626,092	\$ 18,593,328	\$ 12,264,594	\$ 13,427,158
36 - Investment Income	\$ 1,005,494	\$ 947,785	\$ 474,291	\$ 474,934
38 - Miscellaneous	\$ 10,174,994	\$ 5,498,142	\$ 2,882,130	\$ 2,938,306
39 - Other Fin. Sources	\$ 7,331,580	\$ 8,373,295	\$ 5,039,174	\$ 6,746,733
40 - Payroll Deductions	\$ (40)	\$ 5	\$ -	\$ -
Revenue Total	\$ 631,887,069	\$ 650,015,453	\$ 635,065,134	\$ 655,292,652
51 - Salaries & Benefits	\$ 359,464,363	\$ 329,485,073	\$ 354,206,073	\$ 348,669,423
52 - Purch / Contr Svcs	\$ 75,948,880	\$ 87,025,125	\$ 81,121,575	\$ 90,979,430
53 - Supplies	\$ 26,104,307	\$ 28,446,639	\$ 22,824,059	\$ 28,276,352
54 - Capital Outlays	\$ 2,636,214	\$ 2,232,348	\$ 1,408,102	\$ 2,410,215
55 - Interfund Charges	\$ 55,412,319	\$ 55,997,298	\$ 56,889,380	\$ 63,350,781
57 - Other Costs	\$ 38,164,615	\$ 32,244,049	\$ 32,016,687	\$ 30,143,307
58 - Debt Service	\$ 25,666,538	\$ 30,495,728	\$ 30,605,040	\$ 22,373,906
61 - Other Fin. Uses	\$ 20,778,777	\$ 23,663,929	\$ 24,447,493	\$ 17,899,581
70 - Retirement Svcs	\$ 900,237	\$ 47,401,482	\$ 51,281,169	\$ 51,243,789
Expense Total	\$ 605,076,250	\$ 636,991,672	\$ 654,799,577	\$ 655,346,784
Fund Balance - Ending	\$ 109,238,259	\$ 120,882,767	\$ 101,148,325	\$ 116,630,932
Gain/(Use) of Fund Balance	\$ 26,810,819	\$ 13,023,781	\$ (19,734,442)	\$ (54,132)
Adopted Budget				\$ 771,977,716

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 49,091,817	\$ 68,091,542	\$ 78,831,301	\$ 81,560,554
31 - Taxes	\$ 275,018,114	\$ 286,911,335	\$ 281,776,533	\$ 289,953,114
32 - Licenses and Permits	\$ 90,274	\$ 259,089	\$ 60,514	\$ 65,000
33 - Intergovernmental	\$ 1,581,208	\$ 1,722,931	\$ 1,665,755	\$ 1,720,000
34 - Charges for Services	\$ 49,944,866	\$ 47,956,827	\$ 47,677,007	\$ 50,000,000
35 - Fines and Forfeitures	\$ 9,351,099	\$ 9,569,738	\$ 8,009,268	\$ 9,000,000
36 - Investment Income	\$ 759,986	\$ 877,933	\$ 352,300	\$ 350,000
38 - Miscellaneous	\$ 10,090,687	\$ 5,116,711	\$ 2,426,259	\$ 2,700,000
39 - Other Fin. Sources	\$ 4,167,710	\$ 3,990,928	\$ 2,185,650	\$ 3,900,000
40 - Payroll Deductions	\$ (40)	\$ 5	\$ -	\$ -
Revenue Total	\$ 351,003,904	\$ 356,405,497	\$ 344,153,286	\$ 357,688,114
51 - Salaries & Benefits	\$ 205,895,583	\$ 188,492,807	\$ 204,864,515	\$ 200,524,148
52 - Purch / Contr Svcs	\$ 67,139,584	\$ 70,630,467	\$ 65,837,962	\$ 75,441,141
53 - Supplies	\$ 16,941,388	\$ 19,258,542	\$ 16,541,813	\$ 17,442,080
54 - Capital Outlays	\$ 2,191,129	\$ 1,903,186	\$ 1,144,621	\$ 2,148,428
55 - Interfund Charges	\$ 7,109,976	\$ 6,310,973	\$ 6,894,721	\$ 6,921,006
57 - Other Costs	\$ 13,536,783	\$ 11,457,960	\$ 10,922,385	\$ 12,380,495
58 - Debt Service	\$ 3,658,201	\$ 3,332,616	\$ 3,328,378	\$ 4,333,943
61 - Other Fin. Uses	\$ 15,019,564	\$ 17,032,030	\$ 16,857,006	\$ 11,692,436
70 - Retirement Svcs	\$ 511,969	\$ 27,247,158	\$ 29,523,673	\$ 28,005,227
Expense Total	\$ 332,004,179	\$ 345,665,738	\$ 355,915,073	\$ 358,888,904
Fund Balance - Ending	\$ 68,091,542	\$ 78,831,301	\$ 67,069,514	\$ 80,359,764
Gain/(Use) of Fund Balance	\$ 18,999,725	\$ 10,739,758	\$ (11,761,786)	\$ (1,200,790)
Adopted Budget				\$ 439,248,668

Fire Fund (270) – Description

Tax Funds

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 5,841,202	\$ 5,858,890	\$ 6,286,175	\$ 4,759,050
31 - Taxes	\$ 67,175,329	\$ 70,661,067	\$ 74,144,399	\$ 81,040,626
34 - Charges for Services	\$ 1,485,715	\$ 1,592,882	\$ 1,684,509	\$ 1,798,456
35 - Fines and Forfeitures	\$ 2,100	\$ 63	\$ 29,512	\$ 32,195
36 - Investment Income	\$ 73,880	\$ -	\$ 33,480	\$ 35,686
38 - Miscellaneous	\$ 9,199	\$ 4,933	\$ (30,642)	\$ (30,155)
39 - Other Fin. Sources	\$ 530,557	\$ 1,083,594	\$ 1,083,594	\$ 1,083,594
Revenue Total	\$ 69,276,780	\$ 73,342,539	\$ 76,944,853	\$ 83,960,402
51 - Salaries & Benefits	\$ 49,958,132	\$ 45,744,379	\$ 50,366,828	\$ 50,595,910
52 - Purch / Contr Svcs	\$ 1,861,383	\$ 1,792,796	\$ 1,674,153	\$ 1,728,258
53 - Supplies	\$ 2,584,119	\$ 3,080,111	\$ 2,831,795	\$ 3,048,744
54 - Capital Outlays	\$ 267,254	\$ 120,836	\$ 217,000	\$ 236,728
55 - Interfund Charges	\$ 12,221,238	\$ 13,712,420	\$ 13,115,330	\$ 17,482,567
57 - Other Costs	\$ 793,211	\$ -	\$ 167,088	\$ 21,000
61 - Other Fin. Uses	\$ 1,436,661	\$ 1,475,989	\$ 2,577,822	\$ 2,748,367
70 - Retirement Svcs	\$ 137,094	\$ 6,988,723	\$ 7,531,202	\$ 8,046,606
Expense Total	\$ 69,259,092	\$ 72,915,254	\$ 78,481,219	\$ 83,908,180
Fund Balance - Ending	\$ 5,858,890	\$ 6,286,175	\$ 4,749,810	\$ 4,811,272

Gain/(Use) of Fund Balance	\$ 17,688	\$ 427,285	\$ (1,536,365)	\$ 52,222
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Adopted Budget

\$ 88,719,452

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 2,411,468	\$ 3,672,492	\$ 5,111,072	\$ 4,431,428
31 - Taxes	\$ 31,652,778	\$ 35,105,745	\$ 31,085,938	\$ 14,029,122
34 - Charges for Services	\$ 862,334	\$ 1,018,186	\$ 740,808	\$ 1,277,537
36 - Investment Income	\$ 35,661	\$ -	\$ 16,421	\$ 17,503
38 - Miscellaneous	\$ 148,929	\$ 159,631	\$ 27,947	\$ 29,214
39 - Other Fin. Sources	\$ 9,091,964	\$ 7,895,905	\$ 1,048,740	\$ 25,460,637
Revenue Total	\$ 41,791,666	\$ 44,179,466	\$ 32,919,854	\$ 40,814,013
51 - Salaries & Benefits	\$ 19,190,581	\$ 17,920,184	\$ 17,161,442	\$ 17,305,453
52 - Purch / Contr Svcs	\$ 3,712,224	\$ 7,381,392	\$ 6,716,285	\$ 5,523,904
53 - Supplies	\$ 4,555,994	\$ 3,531,307	\$ 2,187,260	\$ 4,364,313
54 - Capital Outlays	\$ 1,084	\$ 10,021	\$ (7,098)	\$ -
55 - Interfund Charges	\$ 9,505,980	\$ 9,405,063	\$ 8,915,705	\$ 10,097,940
57 - Other Costs	\$ 2,394,696	\$ 389,531	\$ 284,765	\$ 358,960
61 - Other Fin. Uses	\$ 1,104,270	\$ 1,692,792	\$ 363,445	\$ 153,497
70 - Retirement Svcs	\$ 65,813	\$ 2,410,596	\$ 2,612,697	\$ 2,957,182
Expense Total	\$ 40,530,642	\$ 42,740,886	\$ 38,234,501	\$ 40,761,249
Fund Balance - Ending	\$ 3,672,492	\$ 5,111,072	\$ (203,575)	\$ 4,484,192

Gain/(Use) of Fund Balance	\$ 1,261,024	\$ 1,438,581	\$ (5,314,647)	\$ 52,764
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Adopted Budget	\$ 45,245,441
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Tax Funds
Unincorporated Fund – Description

The Unincorporated Fund delivers services to the unincorporated areas of the county, primarily State Court Traffic Division (previously Recorders Court), Planning and Business License. It is the one Tax Fund not directly supported by property taxes. Although there is no property tax levy, other types of taxes are received in this fund, along with fees associated with Business License, and fines from State Court – Traffic Division.

Once the costs of the services for the Unincorporated Fund are covered; the remainder of the funding is then transferred to both the Police Fund and the Designated Services Fund.

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

Revenues/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 2,098,791	\$ 4,149,593	\$ 7,377,839	\$ 2,334,144
31 - Taxes	\$ 4,372,349	\$ 4,795,788	\$ 4,261,350	\$ 33,828,195
32 - Licenses and Permits	\$ 14,334,980	\$ 14,823,925	\$ 13,549,004	\$ 13,500,000
35 - Fines and Forfeitures	\$ 9,272,893	\$ 9,023,527	\$ 4,225,813	\$ 1,000,000
38 - Miscellaneous	\$ (144,189)	\$ 81,259	\$ 382,869	\$ 230,000
39 - Other Fin. Sources	\$ (6,634,556)	\$ (4,785,695)	\$ 721,190	\$ (23,697,498)
Revenue Total	\$ 21,201,478	\$ 23,938,804	\$ 23,140,227	\$ 24,860,697
51 - Salaries & Benefits	\$ 12,207,127	\$ 11,223,743	\$ 12,218,255	\$ 12,593,302
52 - Purch / Contr Svcs	\$ 1,969,622	\$ 4,671,893	\$ 4,016,383	\$ 4,381,054
53 - Supplies	\$ 396,501	\$ 318,244	\$ 129,380	\$ 309,194
54 - Capital Outlays	\$ 18,299	\$ 20,663	\$ 6,228	\$ 2,000
55 - Interfund Charges	\$ 2,829,130	\$ 2,858,319	\$ 3,579,238	\$ 3,333,400
57 - Other Costs	\$ 4,532	\$ 6,077	\$ 21,849	\$ 2,443,900
61 - Other Fin. Uses	\$ 328,814	\$ 125,000	\$ 2,144,600	\$ -
70 - Retirement Svcs	\$ 17,379	\$ 1,486,618	\$ 1,611,408	\$ 1,797,847
Expense Total	\$ 17,771,403	\$ 20,710,558	\$ 23,727,341	\$ 24,860,697
Fund Balance - Ending	\$ 5,528,866	\$ 7,377,839	\$ 6,790,725	\$ 2,334,144
Gain/(Use) of Fund Balance	\$ 3,430,075	\$ 3,228,246	\$ (587,114)	\$ 0
Adopted Budget				\$ 27,194,841

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 622,588	\$ 1,478,020	\$ 1,080,194	\$ 2,276,636
31 - Taxes	\$ 21,423,098	\$ 19,894,364	\$ 20,593,583	\$ 18,513,891
34 - Charges for Services	\$ -	\$ 32,809	\$ 101,791	\$ 11,045
36 - Investment Income	\$ 60,739	\$ 69,852	\$ 25,906	\$ 27,915
Revenue Total	\$ 21,483,837	\$ 19,997,025	\$ 20,721,280	\$ 18,552,851
52 - Purch / Contr Svcs	\$ 700	\$ 4,370	\$ 1,370	\$ 20,000
57 - Other Costs	\$ 20,627,705	\$ 20,390,481	\$ 20,380,377	\$ 14,934,952
58 - Debt Service	\$ -	\$ -	\$ -	\$ 2,687,225
Expense Total	\$ 20,628,405	\$ 20,394,851	\$ 20,381,747	\$ 17,642,177
Fund Balance - Ending	\$ 1,478,020	\$ 1,080,194	\$ 1,419,726	\$ 3,187,310
Gain/(Use) of Fund Balance	\$ 855,431	\$ (397,826)	\$ 339,533	\$ 910,674
Adopted Budget				\$ 20,829,487

Tax Funds
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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 20,819,238	\$ 22,474,715	\$ 20,546,114	\$ 20,752,438
31 - Taxes	\$ 103,442,665	\$ 104,169,022	\$ 109,956,470	\$ 109,595,699
32 - Licenses and Permits	\$ 364,190	\$ 356,320	\$ 67,776	\$ 73,938
34 - Charges for Services	\$ 400,312	\$ 623,158	\$ 853,733	\$ 923,309
35 - Fines and Forfeitures	\$ -	\$ -	\$ -	\$ 3,394,963
36 - Investment Income	\$ 75,228	\$ -	\$ 34,552	\$ 36,829
38 - Miscellaneous	\$ 70,368	\$ 135,608	\$ 75,697	\$ 9,247
39 - Other Fin. Sources	\$ 175,906	\$ 188,563	\$ -	\$ -
Revenue Total	\$ 104,528,669	\$ 105,472,671	\$ 110,988,229	\$ 114,033,985
51 - Salaries & Benefits	\$ 72,212,939	\$ 66,103,960	\$ 69,595,033	\$ 67,650,610
52 - Purch / Contr Svcs	\$ 1,264,367	\$ 2,544,206	\$ 2,875,423	\$ 3,885,073
53 - Supplies	\$ 1,626,305	\$ 2,258,435	\$ 1,133,811	\$ 3,112,021
54 - Capital Outlays	\$ 158,448	\$ 177,643	\$ 47,351	\$ 23,059
55 - Interfund Charges	\$ 23,745,995	\$ 23,710,524	\$ 24,384,385	\$ 25,515,868
57 - Other Costs	\$ 807,687	\$ -	\$ 240,222	\$ 4,000
61 - Other Fin. Uses	\$ 2,889,468	\$ 3,338,118	\$ 2,504,620	\$ 3,305,281
70 - Retirement Svcs	\$ 167,982	\$ 9,268,387	\$ 10,002,189	\$ 10,436,927
Expense Total	\$ 102,873,192	\$ 107,401,272	\$ 110,783,034	\$ 113,932,839
Fund Balance - Ending	\$ 22,474,715	\$ 20,546,114	\$ 20,751,308	\$ 20,853,584

Gain/(Use) of Fund Balance	\$ 1,655,477	\$ (1,928,602)	\$ 205,195	\$ 101,146
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Adopted Budget				\$ 134,786,423
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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. The last payment for this debt was made in 2020 with only the final close-out fees left to pay in 2021. The use of fund balance for this year is planned.

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

Revenues/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 587,346	\$ 1,009,819	\$ 718,579	\$ 164,920
31 - Taxes	\$ 12,161,322	\$ 11,501,651	\$ 11,310,967	\$ -
34 - Charges for Services	\$ -	\$ 18,335	\$ 56,385	\$ -
36 - Investment Income	\$ -	\$ -	\$ 5,063	\$ -
Revenue Total	\$ 12,161,322	\$ 11,519,986	\$ 11,372,416	\$ -
52 - Purch / Contr Svcs	\$ 1,000	\$ -	\$ -	\$ -
58 - Debt Service	\$ 11,737,850	\$ 11,811,225	\$ 11,926,075	\$ 1,200
Expense Total	\$ 11,738,850	\$ 11,811,225	\$ 11,926,075	\$ 1,200
Fund Balance - Ending	\$ 1,009,819	\$ 718,579	\$ 164,920	\$ 163,720
Gain/(Use) of Fund Balance	\$ 422,472	\$ (291,239)	\$ (553,659)	\$ (1,200)
Adopted Budget				\$ 164,920

Tax Funds
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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 954,989	\$ 1,123,915	\$ 931,493	\$ 405,894
31 - Taxes	\$ 10,439,413	\$ 15,148,443	\$ 14,742,111	\$ 15,292,342
34 - Charges for Services	\$ -	\$ 11,023	\$ 76,310	\$ 83,247
36 - Investment Income	\$ -	\$ -	\$ 6,568	\$ 7,001
Revenue Total	\$ 10,439,413	\$ 15,159,466	\$ 14,824,989	\$ 15,382,590
58 - Debt Service	\$ 10,270,488	\$ 15,351,888	\$ 15,350,588	\$ 15,351,538
Expense Total	\$ 10,270,488	\$ 15,351,888	\$ 15,350,588	\$ 15,351,538
Fund Balance - Ending	\$ 1,123,915	\$ 931,493	\$ 405,895	\$ 436,946
Gain/(Use) of Fund Balance	\$ 168,926	\$ (192,422)	\$ (525,598)	\$ 31,052
Adopted Budget				\$ 15,788,484

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 2020, taxes contributed 86.27% 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.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Real Property Taxes - Current	\$ 286,220,540	\$ 300,497,398	\$ 323,513,933	\$ 320,775,577
Real Property Taxes - Prior Years	\$ 13,045,839	\$ 12,324,821	\$ 4,820,381	\$ 8,999,273
Total Real Property Taxes	\$ 299,266,379	\$ 312,822,219	\$ 328,334,313	\$ 329,774,850

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.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Personal Property Taxes - Current	\$ 25,131,026	\$ 25,886,130	\$ 26,034,434	\$ 27,735,757
Personal Property Taxes - Prior Years	\$ 877,796	\$ 887,574	\$ 327,739	\$ 597,275
Total Personal Property Taxes	\$ 26,008,822	\$ 26,773,705	\$ 26,362,173	\$ 28,333,032

Tax Funds - Revenue

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.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Public Utilities Taxes	\$ 8,036,334	\$ 8,544,057	\$ 6,514,731	\$ 7,781,764

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 FY20 unaudited number was \$3.45 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.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Motor Vehicle Ad Valorem Taxes	\$ 5,143,910	\$ 3,995,780	\$ 3,455,999	\$ 2,495,952
Motor Vehicle Title Taxes		\$ 13,002,559	\$ 21,993,273	\$ 22,763,392
Motor Vehicle TAVT True-Up TAX	\$ 22,241,532	\$ 11,640,960		\$ 11,647
Total Motor Vehicle Taxes	\$ 27,385,442	\$ 28,639,299	\$ 25,449,272	\$ 25,270,991

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).

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Host Sales Tax	\$ 28,519,201			

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 EHOST referendum, HOST sales taxes were paused while the SPLOST and EHOST are effective.

EHOST: Equalized Homestead Option Sales Taxes

In 2017, the Georgia General Assembly enacted legislation for DeKalb County to hold a referendum to establish a Special Purpose Local Option Sales Tax (SPLOST) for capital projects. Allied with this legislation was an Equalized Homestead Option Sales Tax (EHOST) to replace the HOST. The referendum was held and approved in November 2017 with both items being approved. Starting on April 1, 2018, the county's sales tax increased 1¢ when the SPLOST became effective. The 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.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
EHost Sales Tax	\$ 91,697,259	\$ 127,660,066	\$ 116,287,072	\$ 128,203,111

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.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Life & Property & Casualty Insurance	\$ 29,294,832	\$ 27,520,352	\$ 29,212,187	\$ 29,212,187

Licenses & Permits

For 2020, Licenses & Permits contributed 2.15% 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.

Tax Funds - Revenue

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.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Business License - General	\$ 8,060,815	\$ 7,453,250	\$ 6,740,965	\$ 6,691,961

Charges for Services

For 2020, Charges for Services contributed 8.06% 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.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
General Administrative Charges	\$ 33,404,172	\$ 33,409,949	\$ 33,404,975	\$ 33,404,974
Fire Marshal Charges	\$ 485,393	\$ 476,042	\$ 348,221	\$ 370,685
Information Systems Charges	\$ 434,450	\$ 215,895	\$ 423,993	\$ 1,422,269
Total General Administrative Charges	\$ 34,324,015	\$ 34,101,886	\$ 34,177,189	\$ 35,197,928

Fines and Forfeitures

For 2020, Fines and Forfeitures contributed 1.93% of the total revenue to the Tax Funds. Recorders Court revenues were replaced by State Court – Traffic Division revenues in 2015. They are the major Fines and Forfeitures contributor. Other minor revenue items are Clerk of Superior Court, State Court, and Probate Court.

Recorders Court / State Court – Traffic Division

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

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

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
State Court - Traffic Division	\$ 6,971,875	\$ 6,772,636	\$ 3,254,814	\$ 3,894,963
State Court Costs	\$ 1,290,793	\$ 1,506,452	\$ 726,043	\$ 312,380
Total	\$ 8,262,668	\$ 8,279,089	\$ 3,980,857	\$ 4,207,343

Miscellaneous

For 2020, Miscellaneous contributed 0.45% 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 2020, Other Financing Sources contributed .79% 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.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Transfer from STD-DS Fund	\$ 7,652,744	\$ 6,047,939	\$ -	\$ 24,411,897
Transfer from STD-Unincorporated Fund	\$ 7,652,744	\$ 6,047,939	\$ -	\$ 24,411,897
Transfer from Police Services Fund	\$ 1,209,320	\$ 1,436,128	\$ 623,264	\$ 1,436,128
Total	\$ 16,514,807	\$ 13,532,006	\$ 623,264	\$ 50,259,922

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 18,961,040	\$ 17,352,294	\$ 20,398,567	\$ 16,213,323
31 - Taxes	\$ 2,781,839	\$ 3,455,065	\$ 2,254,173	\$ 2,848,737
32 - Licenses and Permits	\$ 7,433,175	\$ 8,060,264	\$ 5,215,630	\$ 5,339,001
33 - Intergovernmental	\$ 558,363	\$ 547,034	\$ 359,456	\$ 315,939
34 - Charges for Services	\$ 6,397,513	\$ 7,116,055	\$ 5,961,942	\$ 5,840,415
35 - Fines and Forfeitures	\$ 3,017,855	\$ 1,714,962	\$ 912,100	\$ 976,412
36 - Investment Income	\$ -	\$ -	\$ 5,268	\$ -
38 - Miscellaneous	\$ 9,807,439	\$ 11,913,126	\$ 10,888,151	\$ 11,875,425
39 - Other Fin. Sources	\$ -	\$ 1,600,829	\$ -	\$ -
Revenue Total	\$ 29,996,183	\$ 34,407,336	\$ 25,596,720	\$ 27,195,929
51 - Salaries & Benefits	\$ 13,712,633	\$ 13,291,841	\$ 13,551,893	\$ 13,462,308
52 - Purch / Contr Svcs	\$ 2,559,762	\$ 3,026,284	\$ 2,129,917	\$ 4,283,049
53 - Supplies	\$ 5,883,063	\$ 5,541,597	\$ 5,129,066	\$ 5,345,929
54 - Capital Outlays	\$ 144,864	\$ 382,775	\$ 19,463	\$ 85,000
55 - Interfund Charges	\$ 1,708,888	\$ 1,681,997	\$ 1,507,009	\$ 1,357,510
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ 1,238,981	\$ 1,147,999	\$ 560,566	\$ 1,001,769
61 - Other Fin. Uses	\$ 6,332,116	\$ 4,871,744	\$ 2,410,965	\$ 4,068,172
70 - Retirement Svcs	\$ 24,622	\$ 1,416,826	\$ 1,621,535	\$ 2,453,805
Expense Total	\$ 31,604,929	\$ 31,361,063	\$ 26,930,413	\$ 32,057,542
Fund Balance - Ending	\$ 17,352,294	\$ 20,398,567	\$ 19,064,874	\$ 11,351,710
Gain/(Use) of Fund Balance	\$ (1,608,746)	\$ 3,046,273	\$ (1,333,693)	\$ (4,861,613)
Adopted Budget				\$ 43,409,252

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 8,432,952	\$ 11,177,498	\$ 13,252,743	\$ 12,480,860
32 - Licenses and Permits	\$ 7,433,175	\$ 8,060,264	\$ 5,215,630	\$ 5,339,001
34 - Charges for Services	\$ 414,961	\$ 15,964	\$ 11,297	\$ 11,345
35 - Fines and Forfeitures	\$ 1,207,550	\$ -	\$ -	\$ -
Revenue Total	\$ 9,055,686	\$ 8,076,228	\$ 5,226,927	\$ 5,350,346
51 - Salaries & Benefits	\$ 3,656,748	\$ 3,638,169	\$ 3,946,710	\$ 4,702,288
52 - Purch / Contr Svcs	\$ 583,925	\$ 301,076	\$ 178,584	\$ 1,125,279
53 - Supplies	\$ 120,064	\$ 65,509	\$ 61,019	\$ 123,594
54 - Capital Outlays	\$ 69,300	\$ 862	\$ 9,617	\$ 85,000
55 - Interfund Charges	\$ 1,555,840	\$ 1,535,863	\$ 1,506,992	\$ 1,353,391
61 - Other Fin. Uses	\$ 314,379	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ 10,884	\$ 459,504	\$ 459,503	\$ 1,167,155
Expense Total	\$ 6,311,140	\$ 6,000,983	\$ 6,162,426	\$ 8,556,707
Fund Balance - Ending	\$ 11,177,498	\$ 13,252,743	\$ 12,317,245	\$ 9,274,499

Gain/(Use) of Fund Balance	\$ 2,744,546	\$ 2,075,246	\$ (935,499)	\$ (3,206,361)
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Adopted Budget	\$ 17,831,206
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DCTV/Public Education and Government (PEG) Fund (203)

Description

This fund, established in 1997 by O.C.G.A. § 36-76-4, provides funding for maintaining, upgrading, and replacing the government television infrastructure, which includes capital and facility improvements for public education and government access cable television channels. The primary source of revenue is from fees paid to the county by cable television franchisees. This fund will continue to use fund balance to supplement operational revenues.

Financials

Revenues/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 1,170,994	\$ 821,729	\$ 637,427	\$ 527,769
38 - Miscellaneous	\$ 62,855	\$ 70,632	\$ 67,399	\$ 70,000
Revenue Total	\$ 62,855	\$ 70,632	\$ 67,399	\$ 70,000
51 - Salaries & Benefits	\$ 93,200	\$ 59,346	\$ 59,420	\$ 61,093
52 - Purch / Contr Svcs	\$ 220,511	\$ 78,081	\$ 68,116	\$ 308,189
53 - Supplies	\$ 76,633	\$ 90,630	\$ 27,117	\$ 146,089
54 - Capital Outlays	\$ 21,775	\$ 6,192	\$ -	\$ -
55 - Interfund Charges	\$ -	\$ 21	\$ -	\$ 4,119
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ 20,664	\$ 22,404	\$ 11,012
Expense Total	\$ 412,120	\$ 254,934	\$ 177,056	\$ 530,502
Fund Balance - Ending	\$ 821,729	\$ 637,427	\$ 527,770	\$ 67,267

Gain/(Use) of Fund Balance	\$ (349,265)	\$ (184,301)	\$ (109,658)	\$ (460,502)
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Adopted Budget				\$ 597,769
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County Jail Fund (204)

Description

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

Financials

Revenues/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 24,368	\$ 24,368	\$ 155,154	\$ 155,154
33 - Intergovernmental	\$ 113,391	\$ 119,827	\$ 76,497	\$ 80,530
35 - Fines and Forfeitures	\$ 1,148,656	\$ 1,097,156	\$ 593,586	\$ 617,188
Revenue Total	\$ 1,262,047	\$ 1,216,983	\$ 670,083	\$ 697,718
61 - Other Fin. Uses	\$ 1,262,047	\$ 1,086,197	\$ 670,083	\$ 697,718
Expense Total	\$ 1,262,047	\$ 1,086,197	\$ 670,083	\$ 697,718
Fund Balance - Ending	\$ 24,368	\$ 155,154	\$ 155,154	\$ 155,154

Gain/(Use) of Fund Balance	\$ 0	\$ 130,786	\$ 0	\$ 0
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Adopted Budget				\$ 852,872
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Foreclosure Registry Fund (205)

Description

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

Financials

Revenues/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 246,797	\$ 265,234	\$ 258,714	\$ 275,788
34 - Charges for Services	\$ 37,200	\$ 40,900	\$ 24,000	\$ 25,000
Revenue Total	\$ 37,200	\$ 40,900	\$ 24,000	\$ 25,000
51 - Salaries & Benefits	\$ -	\$ 753	\$ -	\$ (250)
52 - Purch / Contr Svcs	\$ 18,764	\$ 46,667	\$ 7,426	\$ 51,250
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 100,000
Expense Total	\$ 18,764	\$ 47,420	\$ 7,426	\$ 151,000
Fund Balance - Ending	\$ 265,234	\$ 258,714	\$ 275,288	\$ 149,788
Gain/(Use) of Fund Balance	\$ 18,436	\$ (6,520)	\$ 16,574	\$ (126,000)
Adopted Budget				\$ 300,788

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 158,390	\$ 190,290	\$ 93,400	\$ 300,838
33 - Intergovernmental	\$ 444,972	\$ 426,606	\$ 282,959	\$ 235,409
35 - Fines and Forfeitures	\$ 467,795	\$ 449,321	\$ 224,922	\$ 267,407
Revenue Total	\$ 912,767	\$ 875,927	\$ 507,881	\$ 502,816
52 - Purch / Contr Svcs	\$ 31,314	\$ 14,308	\$ 10,799	\$ -
61 - Other Fin. Uses	\$ 849,553	\$ 958,509	\$ 289,644	\$ 771,276
Expense Total	\$ 880,867	\$ 972,817	\$ 300,443	\$ 771,276
Fund Balance - Ending	\$ 190,290	\$ 93,400	\$ 300,839	\$ 32,378
Gain/(Use) of Fund Balance	\$ 31,900	\$ (96,890)	\$ 207,439	\$ (268,460)
Adopted Budget				\$ 803,654

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

Financials

Revenues/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 278,066	\$ 7,188	\$ (950)	\$ -
34 - Charges for Services	\$ 897,435	\$ 901,061	\$ 106,579	\$ -
38 - Miscellaneous	\$ 4,976	\$ 3,705	\$ 1,012	\$ -
39 - Other Fin. Sources	\$ -	\$ 31,904	\$ -	\$ -
Revenue Total	\$ 902,410	\$ 936,670	\$ 107,591	\$ -
51 - Salaries & Benefits	\$ 552,100	\$ 660,557	\$ 139,832	\$ (75,000)
52 - Purch / Contr Svcs	\$ 281,541	\$ 170,637	\$ 79,598	\$ -
53 - Supplies	\$ 333,485	\$ 113,348	\$ 88,006	\$ 75,000
54 - Capital Outlays	\$ 6,162	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ -	\$ 266	\$ 16	\$ -
Expense Total	\$ 1,173,288	\$ 944,808	\$ 307,454	\$ -
Fund Balance - Ending	\$ 7,188	\$ (950)	\$ (200,812)	\$ -

Gain/(Use) of Fund Balance	\$ (270,878)	\$ (8,138)	\$ (199,862)	\$ 0
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Adopted Budget				\$ 0
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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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 59,129	\$ 66,446	\$ 65,413	\$ 56,760
34 - Charges for Services	\$ 58,998	\$ 44,203	\$ 20,818	\$ 22,032
Revenue Total	\$ 58,998	\$ 44,203	\$ 20,818	\$ 22,032
52 - Purch / Contr Svcs	\$ 51,682	\$ 35,237	\$ 19,470	\$ 68,792
61 - Other Fin. Uses	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Expense Total	\$ 51,682	\$ 45,237	\$ 29,470	\$ 78,792
Fund Balance - Ending	\$ 66,446	\$ 65,413	\$ 56,760	\$ -

Gain/(Use) of Fund Balance	\$ 7,317	\$ (1,034)	\$ (8,652)	\$ (56,760)
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Adopted Budget				\$ 78,792
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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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 132,401	\$ 60,213	\$ 18,493	\$ -
33 - Intergovernmental	\$ -	\$ 601	\$ -	\$ -
35 - Fines and Forfeitures	\$ 193,853	\$ 168,485	\$ 93,592	\$ 91,817
Revenue Total	\$ 193,853	\$ 169,086	\$ 93,592	\$ 91,817
52 - Purch / Contr Svcs	\$ 247,680	\$ 190,242	\$ 99,710	\$ 67,539
53 - Supplies	\$ 18,361	\$ 20,564	\$ 133	\$ 20,009
57 - Other Costs	\$ -	\$ -	\$ -	\$ 4,269
Expense Total	\$ 266,041	\$ 210,806	\$ 99,843	\$ 91,817
Fund Balance - Ending	\$ 60,213	\$ 18,493	\$ 12,243	\$ -
Gain/(Use) of Fund Balance	\$ (72,188)	\$ (41,720)	\$ (6,251)	\$ 0
Adopted Budget				\$ 91,817

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 1,887,192	\$ 1,257,360	\$ 705,902	\$ 424,729
31 - Taxes	\$ 8,753	\$ -	\$ -	\$ -
34 - Charges for Services	\$ 4,672,520	\$ 4,656,530	\$ 4,671,937	\$ 4,577,362
36 - Investment Income	\$ -	\$ -	\$ 5,132	\$ -
Revenue Total	\$ 4,681,273	\$ 4,656,530	\$ 4,677,068	\$ 4,577,362
51 - Salaries & Benefits	\$ 89,610	\$ 79,520	\$ 83,732	\$ 84,000
52 - Purch / Contr Svcs	\$ -	\$ 548	\$ -	\$ -
53 - Supplies	\$ 5,221,495	\$ 5,114,202	\$ 4,859,662	\$ 4,745,195
70 - Retirement Svcs	\$ -	\$ 13,716	\$ 14,847	\$ 14,884
Expense Total	\$ 5,311,105	\$ 5,207,987	\$ 4,958,242	\$ 4,844,079
Fund Balance - Ending	\$ 1,257,360	\$ 705,902	\$ 424,729	\$ 158,012

Gain/(Use) of Fund Balance	\$ (629,833)	\$ (551,457)	\$ (281,173)	\$ (266,717)
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Adopted Budget				\$ 5,002,091
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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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 1,324,672	\$ 1,443,369	\$ 1,468,783	\$ 1,565,154
31 - Taxes	\$ 615	\$ -	\$ -	\$ -
34 - Charges for Services	\$ 310,608	\$ 325,599	\$ 329,012	\$ 322,877
36 - Investment Income	\$ -	\$ -	\$ 137	\$ -
Revenue Total	\$ 311,223	\$ 325,599	\$ 329,149	\$ 322,877
51 - Salaries & Benefits	\$ 191,601	\$ 169,409	\$ 177,939	\$ 178,265
52 - Purch / Contr Svcs	\$ 630	\$ 102,157	\$ 23,056	\$ 65,532
53 - Supplies	\$ 295	\$ -	\$ -	\$ 98,042
70 - Retirement Svcs	\$ -	\$ 28,620	\$ 31,784	\$ 31,580
Expense Total	\$ 192,526	\$ 300,186	\$ 232,778	\$ 373,419
Fund Balance - Ending	\$ 1,443,369	\$ 1,468,783	\$ 1,565,154	\$ 1,514,612
Gain/(Use) of Fund Balance	\$ 118,697	\$ 25,414	\$ 96,371	\$ (50,542)
Adopted Budget				\$ 1,888,031

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 1,671,754	\$ (738,840)	\$ 1,119,828	\$ 426,271
34 - Charges for Services	\$ 5,792	\$ 1,131,797	\$ 798,299	\$ 881,799
38 - Miscellaneous	\$ 9,739,608	\$ 11,838,788	\$ 10,819,741	\$ 11,805,425
39 - Other Fin. Sources	\$ -	\$ 1,568,926	\$ -	\$ -
Revenue Total	\$ 9,745,400	\$ 14,539,511	\$ 11,618,040	\$ 12,687,224
51 - Salaries & Benefits	\$ 9,129,373	\$ 8,684,086	\$ 9,144,259	\$ 8,511,912
52 - Purch / Contr Svcs	\$ 1,123,716	\$ 2,087,331	\$ 1,643,159	\$ 2,596,468
53 - Supplies	\$ 112,729	\$ 137,344	\$ 93,129	\$ 138,000
54 - Capital Outlays	\$ 47,627	\$ 375,721	\$ 9,846	\$ -
55 - Interfund Charges	\$ 153,048	\$ 145,848	\$ -	\$ -
61 - Other Fin. Uses	\$ 1,575,763	\$ 356,191	\$ 388,571	\$ 637,941
70 - Retirement Svcs	\$ 13,738	\$ 894,322	\$ 1,092,997	\$ 1,229,174
Expense Total	\$ 12,155,994	\$ 12,680,843	\$ 12,371,961	\$ 13,113,495
Fund Balance - Ending	\$ (738,840)	\$ 1,119,828	\$ 365,907	\$ -

Gain/(Use) of Fund Balance	\$ (2,410,594)	\$ 1,858,668	\$ (753,921)	\$ (426,271)
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Adopted Budget				\$ 13,113,495
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Hotel/Motel Fund (275)

Description

This fund was established by O.C.G.A. § 48-13-51 in 1988. In 2013, the General Assembly approved an increase to eight percent levy of the hotel-motel tax for promoting tourism, conventions, and trade shows. Approximately 3.5% of the 8% goes to the DeKalb Convention and Visitors Bureau. This revenue can be expended only through a contract or contracts with the state, a department of state government, a state authority, or a private sector nonprofit organization. The remainder 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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 2,951,685	\$ 2,685,588	\$ 2,530,870	\$ -
31 - Taxes	\$ 2,216,258	\$ 2,857,548	\$ 1,794,241	\$ 2,400,000
Revenue Total	\$ 2,216,258	\$ 2,857,548	\$ 1,794,241	\$ 2,400,000
57 - Other Costs	\$ 1,238,981	\$ 1,147,999	\$ 560,566	\$ 997,500
61 - Other Fin. Uses	\$ 1,243,374	\$ 1,864,267	\$ 1,052,667	\$ 1,402,500
Expense Total	\$ 2,482,355	\$ 3,012,266	\$ 1,613,233	\$ 2,400,000
Fund Balance - Ending	\$ 2,685,588	\$ 2,530,870	\$ 2,711,878	\$ -

Gain/(Use) of Fund Balance	\$ (266,097)	\$ (154,718)	\$ 181,007	\$ 0
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Adopted Budget				\$ 2,400,000
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Rental Motor Vehicle Excise Tax Fund (280)

Description

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

Financials

Revenues/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 622,638	\$ 91,850	\$ 92,788	\$ -
31 - Taxes	\$ 556,213	\$ 597,517	\$ 459,932	\$ 448,737
Revenue Total	\$ 556,213	\$ 597,517	\$ 459,932	\$ 448,737
61 - Other Fin. Uses	\$ 1,087,000	\$ 596,580	\$ -	\$ 448,737
Expense Total	\$ 1,087,000	\$ 596,580	\$ -	\$ 448,737
Fund Balance - Ending	\$ 91,850	\$ 92,788	\$ 552,720	\$ -

Gain/(Use) of Fund Balance	\$ (530,787)	\$ 937	\$ 459,932	\$ 0
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Adopted Budget				\$ 448,737
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Special Revenue Funds

Revenue

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

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 2020, the following line items accounted for 94.38% of the fund's revenue.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Local Operating Grants	\$ 113,391	\$ 119,827	\$ 76,497	\$ 80,530
State Court	\$ 865,212	\$ 810,875	\$ 422,503	\$ 445,998
Sheriff	\$ 181,075	\$ 184,030	\$ 133,400	\$ 133,300
Total	\$ 1,159,678	\$ 1,114,732	\$ 632,400	\$ 659,828
Grand Total	\$ 1,262,047	\$ 1,216,983	\$ 670,083	\$ 697,718
	91.89%	91.60%	94.38%	94.57%

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 2020, the following line items accounted for 98.79% of the fund's revenue.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Certificates of Occupancy	\$ 272,155	\$ 574,378	\$ 236,715	\$ 245,000
Development Permits	\$ 378,814	\$ 449,052	\$ 281,347	\$ 287,000
Inspection Fee - Building	\$ 4,418,603	\$ 4,151,235	\$ 2,877,705	\$ 2,967,001
Inspection Fee - Electrical	\$ 1,140,178	\$ 1,355,449	\$ 839,687	\$ 855,000
Inspection Fee - Heating & Air	\$ 632,991	\$ 751,530	\$ 522,642	\$ 531,000
Inspection Fee - Plumbing	\$ 514,021	\$ 703,109	\$ 405,663	\$ 414,000
Technology Fees	\$ 399,803	\$ 60	\$ 100	\$ -
Total	\$ 7,756,565	\$ 7,984,812	\$ 5,163,859	\$ 5,299,001
Grand Total	\$ 9,055,686	\$ 8,076,228	\$ 5,226,927	\$ 5,350,346
	85.65%	98.87%	98.79%	99.04%

Drug Abuse Treatment & Education Fund

Special Revenue Funds

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 2020, the following line item accounted for 97.76% of the fund's revenue.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
DUI Participation	\$ 193,853	\$ 168,005	\$ 91,493	\$ 91,817
Total	\$ 193,853	\$ 168,005	\$ 91,493	\$ 91,817
Grand Total	\$ 193,853	\$ 169,086	\$ 93,592	\$ 91,817
	100.00%	99.36%	97.76%	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 2020, the following line items accounted for 93.13% of the fund's revenue.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Telephone Commissions - Wired	\$ 3,306,555	\$ 664,250	\$ -	\$ 1,028,501
Telephone Commissions - Wireless	\$ 5,813,053	\$ 11,174,538	\$ 10,819,741	\$ 10,776,924
Telephone Commissions - VOIP	\$ -	\$ -	\$ -	
Other Miscellaneous Revenue	\$ 620,000	\$ -		
Total	\$ 9,739,608	\$ 11,838,788	\$ 10,819,741	\$ 11,805,425
Grand Total	\$ 9,745,400	\$ 14,539,511	\$ 11,618,040	\$ 12,687,224
	99.94%	81.42%	93.13%	93.05%

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 2020, the following line items accounted for 100% of the fund's revenue.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Foreclosure Registry Fees	\$ 15,600	\$ 24,700	\$ 14,500	\$ 16,000
Vacant Property Fees	\$ 21,600	\$ 16,200	\$ 9,500	\$ 9,000
Total	\$ 37,200	\$ 40,900	\$ 24,000	\$ 25,000
Grand Total	\$ 37,200	\$ 40,900	\$ 24,000	\$ 25,000
	100.00%	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 subset 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 2020, the following line item accounted for 100% of the fund's revenue.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Hotel/Motel Fund	\$ 2,216,258	\$ 2,857,548	\$ 1,794,241	\$ 2,400,000
Total	\$ 2,216,258	\$ 2,857,548	\$ 1,794,241	\$ 2,400,000
Grand Total	\$ 2,216,258	\$ 2,857,548	\$ 1,794,241	\$ 2,400,000
	100.00%	100.00%	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 2020, the following line item accounted for 100.00% of the fund's revenue.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Interdepartment Transfer				\$ 22,032
Supervision Fees	\$ 58,998	\$ 44,203	\$ 20,818	\$ -
Total	\$ 58,998	\$ 44,203	\$ 20,818	\$ 22,032
Grand Total	\$ 58,998	\$ 44,203	\$ 20,818	\$ 22,032
	100.00%	100.00%	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.

Special Revenue Funds

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 2020, the following line item accounted for 100.00% of the fund's revenue.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
P.E.G. Contribution	\$ 62,855	\$ 70,632	\$ 67,399	\$ 70,000
Total	\$ 62,855	\$ 70,632	\$ 67,399	\$ 70,000
Grand Total	\$ 62,855	\$ 70,632	\$ 67,399	\$ 70,000
	100.00%	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 2020, the following line item accounted for 99.06% of the fund's revenue.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Parks and Recreation Programs	\$ 896,094	\$ 900,463	\$ 106,579	\$ -
Total	\$ 896,094	\$ 900,463	\$ 106,579	\$ -
Grand Total	\$ 902,410	\$ 936,670	\$ 107,591	\$ -
	99.30%	96.13%	99.06%	N/A

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 2020, the following line item accounted for 100% of the fund's revenue.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Rental Motor Vehicle Excise Taxes	\$ 556,213	\$ 597,517	\$ 459,932	\$ 448,737
Total	\$ 556,213	\$ 597,517	\$ 459,932	\$ 448,737
Grand Total	\$ 556,213	\$ 597,517	\$ 459,932	\$ 459,932
	100.00%	100.00%	100.00%	97.57%

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 2020, the following line items accounted for 99.96% of the fund's revenue.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Speed Humps	\$ 310,608	\$ 325,599	\$ 329,012	\$ 322,877
Total	\$ 310,608	\$ 325,599	\$ 329,012	\$ 322,877
Grand Total	\$ 311,223	\$ 325,599	\$ 329,149	\$ 322,877
	99.80%	100.00%	99.96%	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 2020, the following line items accounted for 99.89% of the fund's revenue.

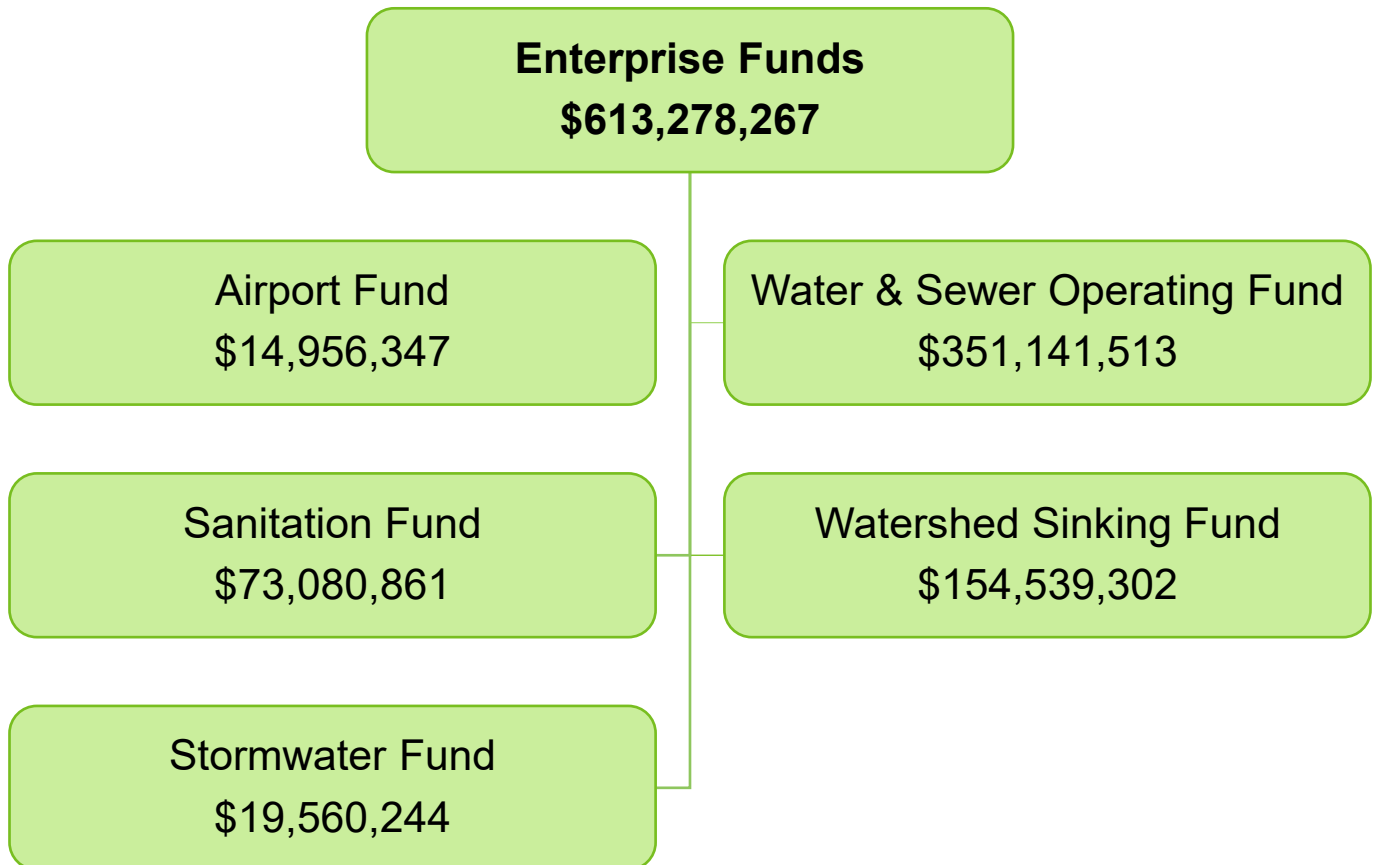
	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Street Light Assessments	\$ 4,672,520	\$ 4,656,530	\$ 4,671,937	\$ 4,577,362
Total	\$ 4,672,520	\$ 4,656,530	\$ 4,671,937	\$ 4,577,362
Grand Total	\$ 4,681,273	\$ 4,656,530	\$ 4,677,068	\$ 4,577,362
	99.81%	100.00%	99.89%	100.00%

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 2020, the following line items accounted for 100% of the fund's revenue.

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Local Operating Grants	\$ 444,972	\$ 421,926	\$ 282,959	\$ 235,409
Victim Assistance Fines	\$ 467,795	\$ 449,321	\$ 224,922	\$ 267,407
Total	\$ 912,767	\$ 871,247	\$ 507,881	\$ 502,816
Grand Total	\$ 912,767	\$ 875,927	\$ 507,881	\$ 502,816
	100.00%	99.47%	100.00%	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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 200,752,271	\$ 204,261,224	\$ 199,246,537	\$ 189,297,498
34 - Charges for Services	\$ 337,684,774	\$ 326,297,283	\$ 349,429,177	\$ 351,429,339
35 - Fines and Forfeitures	\$ 88	\$ -	\$ -	\$ -
36 - Investment Income	\$ 3,088,414	\$ 2,309,482	\$ 516,454	\$ 495,385
38 - Miscellaneous	\$ 6,714,636	\$ 6,901,916	\$ 6,003,010	\$ 6,006,712
39 - Other Fin. Sources	\$ 65,499,170	\$ 65,999,892	\$ 66,188,613	\$ 66,049,333
Revenue Total	\$ 412,987,083	\$ 401,508,574	\$ 422,137,253	\$ 423,980,769
51 - Salaries & Benefits	\$ 98,694,073	\$ 91,067,579	\$ 98,640,318	\$ 97,187,751
52 - Purch / Contr Svcs	\$ 28,706,761	\$ 31,023,886	\$ 33,043,673	\$ 48,538,131
53 - Supplies	\$ 33,387,589	\$ 35,266,234	\$ 37,517,161	\$ 38,681,199
54 - Capital Outlays	\$ 922,717	\$ 2,814,328	\$ 543,520	\$ 3,311,915
55 - Interfund Charges	\$ 110,009,203	\$ 46,941,213	\$ 44,535,776	\$ 39,538,611
57 - Other Costs	\$ 15,958,108	\$ 17,244,484	\$ 19,309,898	\$ 15,792,867
58 - Debt Service	\$ 66,860,652	\$ 66,848,288	\$ 67,514,736	\$ 67,373,391
61 - Other Fin. Uses	\$ 73,913,369	\$ 102,754,869	\$ 119,743,089	\$ 124,752,007
70 - Retirement Svcs	\$ 198,232	\$ 12,562,380	\$ 12,045,617	\$ 13,725,573
Expense Total	\$ 428,650,703	\$ 406,523,261	\$ 432,893,789	\$ 448,901,445
Fund Balance - Ending	\$ 185,088,650	\$ 199,246,537	\$ 188,490,001	\$ 164,376,822

Gain/(Use) of Fund Balance	\$ (15,663,620)	\$ (5,014,687)	\$ (10,756,536)	\$ (24,920,676)
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Adopted Budget

\$ 613,278,267

Airport Operating Fund – Description

Enterprise Funds

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 4,475,788	\$ 5,586,524	\$ 7,703,525	\$ 9,000,347
34 - Charges for Services	\$ -	\$ 3,651	\$ -	\$ -
38 - Miscellaneous	\$ 5,982,153	\$ 6,326,440	\$ 5,739,526	\$ 5,956,000
Revenue Total	\$ 5,982,153	\$ 6,330,091	\$ 5,739,526	\$ 5,956,000
51 - Salaries & Benefits	\$ 1,635,195	\$ 1,329,926	\$ 1,477,568	\$ 1,420,759
52 - Purch / Contr Svcs	\$ 93,057	\$ 156,785	\$ 46,537	\$ 160,334
53 - Supplies	\$ 465,646	\$ 319,183	\$ 299,626	\$ 522,719
54 - Capital Outlays	\$ 5,231	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 417,474	\$ 395,474	\$ 384,567	\$ 681,276
57 - Other Costs	\$ -	\$ -	\$ 225,759	\$ 77,000
61 - Other Fin. Uses	\$ 2,250,000	\$ 1,782,210	\$ 1,782,210	\$ 1,782,210
70 - Retirement Svcs	\$ 4,812	\$ 229,512	\$ 227,554	\$ 214,718
Expense Total	\$ 4,871,416	\$ 4,213,090	\$ 4,443,822	\$ 4,859,016
Fund Balance - Ending	\$ 5,586,524	\$ 7,703,525	\$ 8,999,229	\$ 10,097,331
Gain/(Use) of Fund Balance	\$ 1,110,736	\$ 2,117,001	\$ 1,295,704	\$ 1,096,984
Adopted Budget				\$ 14,956,347

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 10,804,185	\$ 13,106,897	\$ 12,445,586	\$ 3,297,883
34 - Charges for Services	\$ 68,680,753	\$ 70,269,705	\$ 71,845,533	\$ 69,734,720
36 - Investment Income	\$ -	\$ -	\$ 17,174	\$ 38,793
38 - Miscellaneous	\$ 27,619	\$ 5,982	\$ 9,662	\$ 9,465
39 - Other Fin. Sources	\$ 400,000	\$ -	\$ -	\$ -
Revenue Total	\$ 69,108,372	\$ 70,275,687	\$ 71,872,368	\$ 69,782,978
51 - Salaries & Benefits	\$ 33,501,199	\$ 30,899,470	\$ 34,074,369	\$ 33,736,888
52 - Purch / Contr Svcs	\$ 2,772,679	\$ 1,922,459	\$ 3,368,601	\$ 4,813,812
53 - Supplies	\$ 3,417,365	\$ 3,124,457	\$ 2,752,134	\$ 3,496,396
54 - Capital Outlays	\$ 20,273	\$ 52,037	\$ 30,202	\$ 58,917
55 - Interfund Charges	\$ 22,580,544	\$ 27,020,484	\$ 24,464,959	\$ 24,356,544
57 - Other Costs	\$ -	\$ -	\$ -	\$ 79,000
58 - Debt Service	\$ 1,223,324	\$ 1,259,474	\$ 1,655,719	\$ 1,543,724
61 - Other Fin. Uses	\$ 3,213,511	\$ 1,599,609	\$ 11,183,176	\$ 105,335
70 - Retirement Svcs	\$ 76,763	\$ 5,059,008	\$ 3,782,870	\$ 4,602,802
Expense Total	\$ 66,805,659	\$ 70,936,998	\$ 81,312,031	\$ 72,793,418
Fund Balance - Ending	\$ 13,106,897	\$ 12,445,586	\$ 3,005,924	\$ 287,443

Gain/(Use) of Fund Balance	\$ 2,302,713	\$ (661,311)	\$ (9,439,662)	\$ (3,010,440)
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Adopted Budget	\$ 73,080,861
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Enterprise Funds
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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 13,483,187	\$ 11,152,833	\$ 8,044,030	\$ 4,959,985
34 - Charges for Services	\$ 14,824,418	\$ 14,229,210	\$ 14,862,255	\$ 14,600,259
36 - Investment Income	\$ -	\$ -	\$ 7,138	\$ -
39 - Other Fin. Sources	\$ -	\$ 1,968,000	\$ -	\$ -
Revenue Total	\$ 14,824,418	\$ 16,197,210	\$ 14,869,394	\$ 14,600,259
51 - Salaries & Benefits	\$ 5,741,702	\$ 5,634,812	\$ 6,261,083	\$ 6,191,013
52 - Purch / Contr Svcs	\$ 3,758,340	\$ 4,213,804	\$ 7,147,424	\$ 7,000,405
53 - Supplies	\$ 2,761,375	\$ 2,217,173	\$ 790,103	\$ 1,723,843
54 - Capital Outlays	\$ 16,549	\$ 84,716	\$ 52,517	\$ -
55 - Interfund Charges	\$ 1,924,586	\$ 1,938,743	\$ 1,702,499	\$ 1,958,342
61 - Other Fin. Uses	\$ 2,952,220	\$ 4,541,956	\$ 1,048,740	\$ 1,806,000
70 - Retirement Svcs	\$ -	\$ 674,808	\$ 749,587	\$ 880,641
Expense Total	\$ 17,154,772	\$ 19,306,012	\$ 17,751,952	\$ 19,560,244
Fund Balance - Ending	\$ 11,152,833	\$ 8,044,030	\$ 5,161,473	\$ -
Gain/(Use) of Fund Balance	\$ (2,330,354)	\$ (3,108,802)	\$ (2,882,558)	\$ (4,959,985)
Adopted Budget				\$ 19,560,244

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 80,626,136	\$ 83,434,941	\$ 82,613,740	\$ 83,329,648
34 - Charges for Services	\$ 254,179,603	\$ 241,794,718	\$ 262,721,389	\$ 267,094,360
35 - Fines and Forfeitures	\$ 88	\$ -	\$ -	\$ -
36 - Investment Income	\$ 2,749,258	\$ 1,821,838	\$ 422,208	\$ 456,592
38 - Miscellaneous	\$ 704,864	\$ 228,850	\$ 37,810	\$ 41,247
39 - Other Fin. Sources	\$ 183,946	\$ 1,811,741	\$ 345,562	\$ 219,666
Revenue Total	\$ 257,817,760	\$ 245,657,147	\$ 263,526,968	\$ 267,811,865
51 - Salaries & Benefits	\$ 57,815,977	\$ 53,203,371	\$ 56,827,298	\$ 55,839,091
52 - Purch / Contr Svcs	\$ 22,082,684	\$ 24,730,839	\$ 22,481,111	\$ 36,563,580
53 - Supplies	\$ 26,743,203	\$ 29,605,421	\$ 33,675,298	\$ 32,938,241
54 - Capital Outlays	\$ 880,663	\$ 2,677,574	\$ 460,802	\$ 3,252,998
55 - Interfund Charges	\$ 85,086,598	\$ 17,586,513	\$ 17,983,752	\$ 12,542,449
57 - Other Costs	\$ 15,958,108	\$ 17,244,484	\$ 19,084,139	\$ 15,636,867
61 - Other Fin. Uses	\$ 65,497,638	\$ 94,831,094	\$ 105,728,963	\$ 121,058,462
70 - Retirement Svcs	\$ 116,657	\$ 6,599,052	\$ 7,285,606	\$ 8,027,412
Expense Total	\$ 274,181,528	\$ 246,478,348	\$ 263,526,968	\$ 285,859,100
Fund Balance - Ending	\$ 64,262,367	\$ 82,613,740	\$ 82,613,740	\$ 65,282,413

Gain/(Use) of Fund Balance	\$ (16,363,768)	\$ (821,201)	\$ 0	\$ (18,047,235)
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Adopted Budget

\$ 351,141,513

Enterprise Funds
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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 91,362,976	\$ 90,980,029	\$ 88,439,655	\$ 88,709,635
36 - Investment Income	\$ 339,156	\$ 487,644	\$ 69,934	\$ -
38 - Miscellaneous	\$ -	\$ 340,645	\$ 216,012	\$ -
39 - Other Fin. Sources	\$ 64,915,224	\$ 62,220,151	\$ 65,843,051	\$ 65,829,667
Revenue Total	\$ 65,254,380	\$ 63,048,440	\$ 66,128,997	\$ 65,829,667
58 - Debt Service	\$ 65,637,327	\$ 65,588,814	\$ 65,859,017	\$ 65,829,667
Expense Total	\$ 65,637,327	\$ 65,588,814	\$ 65,859,017	\$ 65,829,667
Fund Balance - Ending	\$ 90,980,029	\$ 88,439,655	\$ 88,709,635	\$ 88,709,635
Gain/(Use) of Fund Balance	\$ (382,947)	\$ (2,540,374)	\$ 269,980	\$ 0
Adopted Budget				\$ 154,539,302

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 200,752,271	\$ 204,261,224	\$ 199,246,537	\$ 189,297,498
34 - Charges for Services	\$ 337,684,774	\$ 326,297,283	\$ 349,429,177	\$ 351,429,339
35 - Fines and Forfeitures	\$ 88	\$ -	\$ -	\$ -
36 - Investment Income	\$ 3,088,414	\$ 2,309,482	\$ 516,454	\$ 495,385
38 - Miscellaneous	\$ 6,714,636	\$ 6,901,916	\$ 6,003,010	\$ 6,006,712
39 - Other Fin. Sources	\$ 65,499,170	\$ 65,999,892	\$ 66,188,613	\$ 66,049,333
Revenue Total	\$ 412,987,083	\$ 401,508,574	\$ 422,137,253	\$ 423,980,769

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 2020, the following line items accounted for 94.85% of the fund's revenue.

Financials

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Air Ground Lease Fixed Base	\$ 999,607	\$ 43,546	\$ 1,044,735	\$ 150,000
Air Ground Lease Corporate Hanger	\$ 124,628	\$ -	\$ 479,334	\$ -
Air Ground THanger	\$ 641,421	\$ 650,998	\$ 590,695	\$ 597,000
Air Commercial Fuel Fixed Base	\$ 750,907	\$ 945,054	\$ 837,668	\$ 813,000
Land Ground Leases	\$ 3,083,424	\$ 4,362,388	\$ 2,491,372	\$ 4,084,475
Total	\$ 5,599,987	\$ 6,001,985	\$ 5,443,804	\$ 5,644,475
Grand Total	\$ 5,982,153	\$ 6,330,091	\$ 5,739,526	\$ 5,956,000
	93.61%	94.82%	94.85%	94.77%

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 2020, the following line items accounted for 89% of the fund's revenue.

Financials

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Sanitation Residential Assessment Fees	\$ 43,099,923	\$ 43,262,827	\$ 43,987,640	\$ 43,400,000
Sanitation Commercial Fees	\$ 16,507,433	\$ 16,755,254	\$ 16,063,033	\$ 15,500,000
W&S Landfill Usage Charges	\$ 3,112,577	\$ 2,866,023	\$ 2,697,481	\$ 2,940,530
Sanitation Sale of Recycling	\$ 153,890	\$ 160,050	\$ 50,671	\$ 50,579
Sanitation Sale of Electricity	\$ 70,007	\$ 216,595	\$ 123,209	\$ 121,725
Sanitation Sale of Natural Gas	\$ 420,913	\$ 29,241	\$ 1,045,345	\$ 140,900
Total	\$ 63,364,742	\$ 63,289,990	\$ 63,967,379	\$ 62,153,734
Grand Total	\$ 69,108,372	\$ 70,275,687	\$ 71,872,368	\$ 69,782,978
	91.69%	90.06%	89.00%	89.07%

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 2020, the following line items accounted for 99.95% of the fund's revenue.

Financials

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Stormwater Fees	\$ 14,824,418	\$ 14,229,210	\$ 14,862,255	\$ 14,600,259
Total	\$ 14,824,418	\$ 14,229,210	\$ 14,862,255	\$ 14,600,259
Grand Total	\$ 14,824,418	\$ 16,197,210	\$ 14,869,394	\$ 14,600,259
	100.00%	87.85%	99.95%	100.00%

Water & Sewer Fund (511)

Description

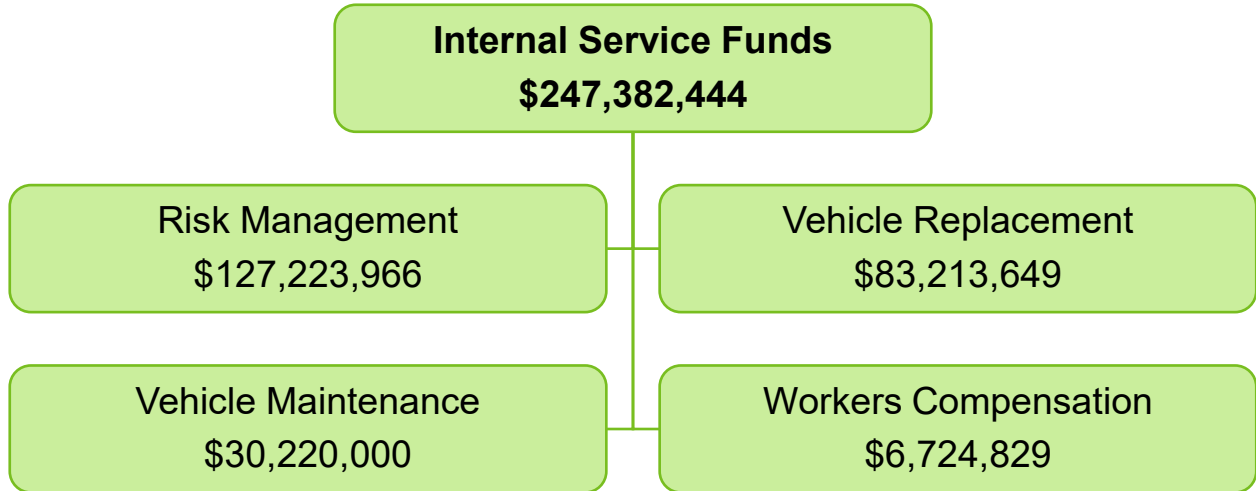
The Water & Sewer Fund provides for the operation of the county's clean water plant (Scott Candler Filter plant), two wastewater treatment plants (Pole Bridge and Snapfinger), the DeKalb County Raw Water Pumping Station, and more than 5,000 miles of pipe in the distribution and collection system.

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 2020, the following line items accounted for 92.92% of the fund's revenue.

Financials

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Water Commodity Usage	\$ 62,600,031	\$ 61,356,857	\$ 88,140,610	\$ 70,122,158
Water Readiness to Serve Charges	\$ 6,765,922	\$ 7,067,200	\$ 5,950,725	\$ 6,630,680
Sewer Commodity Usage	\$ 151,642,236	\$ 141,594,884	\$ 138,425,611	\$ 153,020,292
Sewer Readiness to Serve Charges	\$ 13,916,522	\$ 14,558,889	\$ 12,352,942	\$ 18,720,000
Total	\$ 234,924,711	\$ 224,577,831	\$ 244,869,888	\$ 248,493,130
Grand Total	\$ 257,817,760	\$ 245,657,147	\$ 263,526,968	\$ 267,811,865
	91.12%	91.42%	92.92%	92.79%

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 70,370,806	\$ 72,973,838	\$ 52,685,134	\$ 59,542,277
33 - Intergovernmental	\$ 160,208	\$ 165,357	\$ 120,616	\$ 120,000
34 - Charges for Services	\$ 72,924,501	\$ 76,967,978	\$ 73,756,344	\$ 79,292,167
38 - Miscellaneous	\$ (21,281,948)	\$ (20,784,497)	\$ 1,811,601	\$ 100,000
39 - Other Fin. Sources	\$ 1,052,844	\$ 1,479,277	\$ 1,664,596	\$ 1,000,000
40 - Payroll Deductions	\$ 97,737,624	\$ 88,231,881	\$ 104,243,664	\$ 107,328,000
Revenue Total	\$ 150,593,229	\$ 146,059,996	\$ 181,596,821	\$ 187,840,167
51 - Salaries & Benefits	\$ 11,612,032	\$ 10,131,055	\$ 10,601,089	\$ 10,318,883
52 - Purch / Contr Svcs	\$ 12,907,718	\$ 13,644,051	\$ 13,835,052	\$ 14,812,372
53 - Supplies	\$ 15,060,209	\$ 15,310,848	\$ 11,624,538	\$ 11,868,771
54 - Capital Outlays	\$ 20,006,510	\$ 30,617,348	\$ 20,526,579	\$ 77,320,507
55 - Interfund Charges	\$ 13,168,374	\$ 15,233,802	\$ 14,374,781	\$ 11,065,093
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ 147,256	\$ 163,986	\$ 152,613	\$ 2,435,749
58 - Debt Service	\$ 224,140	\$ 105,844	\$ 52,922	\$ -
61 - Other Fin. Uses	\$ -	\$ 5,179,287	\$ 933,085	\$ -
70 - Retirement Svcs	\$ 31,595	\$ 1,285,188	\$ 1,543,116	\$ 1,632,802
71 - Payroll Liabilities	\$ 74,832,363	\$ 74,677,293	\$ 103,666,997	\$ 109,083,000
Expense Total	\$ 147,990,198	\$ 166,348,701	\$ 177,310,772	\$ 238,537,177
Fund Balance - Ending	\$ 72,973,838	\$ 52,685,134	\$ 56,971,183	\$ 8,845,267
Gain/(Use) of Fund Balance	\$ 2,603,032	\$ (20,288,704)	\$ 4,286,049	\$ (50,697,010)
Adopted Budget				\$ 247,382,444

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 16,715,597	\$ 17,025,989	\$ 4,724,710	\$ 3,569,402
34 - Charges for Services	\$ 11,999,628	\$ 10,464,012	\$ 12,931,266	\$ 16,326,564
38 - Miscellaneous	\$ (21,568,382)	\$ (21,356,318)	\$ 1,201,357	\$ -
40 - Payroll Deductions	\$ 97,737,624	\$ 88,231,943	\$ 104,243,664	\$ 107,328,000
Revenue Total	\$ 88,168,871	\$ 77,339,636	\$ 118,376,287	\$ 123,654,564
51 - Salaries & Benefits	\$ 1,243,987	\$ 970,723	\$ 866,807	\$ 766,628
52 - Purch / Contr Svcs	\$ 7,863,410	\$ 7,380,128	\$ 8,202,212	\$ 9,027,900
53 - Supplies	\$ 17,643	\$ 14,259	\$ 350	\$ 93,000
55 - Interfund Charges	\$ 3,753,818	\$ 5,356,310	\$ 5,553,477	\$ 3,000,000
57 - Other Costs	\$ 147,256	\$ 158,912	\$ 152,613	\$ 150,000
61 - Other Fin. Uses	\$ -	\$ 1,069,546	\$ 933,085	\$ -
70 - Retirement Svcs	\$ -	\$ 13,744	\$ 155,100	\$ 156,713
71 - Payroll Liabilities	\$ 74,832,363	\$ 74,677,293	\$ 103,666,997	\$ 109,083,000
Expense Total	\$ 87,858,479	\$ 89,640,915	\$ 119,530,641	\$ 122,277,241
Fund Balance - Ending	\$ 17,025,989	\$ 4,724,710	\$ 3,570,356	\$ 4,946,725

Gain/(Use) of Fund Balance	\$ 310,392	\$ (12,301,279)	\$ (1,154,354)	\$ 1,377,323
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Adopted Budget

\$ 127,223,966

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 613,217	\$ (607,260)	\$ (705,410)	\$ -
33 - Intergovernmental	\$ 160,208	\$ 165,357	\$ 120,616	\$ 120,000
34 - Charges for Services	\$ 30,436,293	\$ 33,127,470	\$ 28,132,041	\$ 30,000,000
38 - Miscellaneous	\$ 98,927	\$ 220,073	\$ 587,063	\$ 100,000
Revenue Total	\$ 30,695,428	\$ 33,512,901	\$ 28,839,719	\$ 30,220,000
51 - Salaries & Benefits	\$ 10,019,204	\$ 8,800,282	\$ 9,383,873	\$ 9,200,944
52 - Purch / Contr Svcs	\$ 4,778,471	\$ 5,874,343	\$ 5,438,337	\$ 5,531,467
53 - Supplies	\$ 15,042,566	\$ 15,296,489	\$ 11,624,188	\$ 11,775,771
54 - Capital Outlays	\$ 4,376	\$ 4,604	\$ 5,522	\$ 5,400
55 - Interfund Charges	\$ 2,039,693	\$ 2,074,315	\$ 2,199,726	\$ 2,128,593
57 - Other Costs	\$ -	\$ 5,074	\$ -	\$ 164,991
61 - Other Fin. Uses	\$ -	\$ 330,000	\$ -	\$ -
70 - Retirement Svcs	\$ 31,595	\$ 1,225,944	\$ 1,328,832	\$ 1,412,834
Expense Total	\$ 31,915,905	\$ 33,611,051	\$ 29,980,478	\$ 30,220,000
Fund Balance - Ending	\$ (607,260)	\$ (705,410)	\$ (1,846,169)	\$ -
Gain/(Use) of Fund Balance	\$ (1,220,476)	\$ (98,150)	\$ (1,140,759)	\$ 0
Adopted Budget				\$ 30,220,000

Vehicle Replacement Fund (Fund 621)

Description

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

Financials

Revenues/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 53,174,469	\$ 58,038,397	\$ 50,112,186	\$ 55,848,046
34 - Charges for Services	\$ 23,988,576	\$ 25,870,880	\$ 25,578,428	\$ 26,365,603
38 - Miscellaneous	\$ 56,481	\$ 294,112	\$ -	\$ -
39 - Other Fin. Sources	\$ 1,052,844	\$ 409,731	\$ 731,511	\$ 1,000,000
Revenue Total	\$ 25,097,901	\$ 26,574,723	\$ 26,309,939	\$ 27,365,603
51 - Salaries & Benefits	\$ 300	\$ -	\$ -	\$ -
52 - Purch / Contr Svcs	\$ -	\$ 1,000	\$ 100	\$ -
54 - Capital Outlays	\$ 20,002,134	\$ 30,612,744	\$ 20,521,057	\$ 77,315,107
55 - Interfund Charges	\$ 7,398	\$ 1,605	\$ -	\$ -
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 2,000,000
58 - Debt Service	\$ 224,140	\$ 105,844	\$ 52,922	\$ -
61 - Other Fin. Uses	\$ -	\$ 3,779,741	\$ -	\$ -
Expense Total	\$ 20,233,973	\$ 34,500,934	\$ 20,574,079	\$ 79,315,107
Fund Balance - Ending	\$ 58,038,397	\$ 50,112,186	\$ 55,848,046	\$ 3,898,542

Gain/(Use) of Fund Balance	\$ 4,863,928	\$ (7,926,211)	\$ 5,735,860	\$ (51,949,504)
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Adopted Budget	\$ 83,213,649
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Workers Compensation Fund (Fund 632)

Description

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

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

Financials

Revenues/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ (132,476)	\$ (1,483,288)	\$ (1,446,353)	\$ 124,829
34 - Charges for Services	\$ 6,500,004	\$ 7,505,616	\$ 7,114,609	\$ 6,600,000
38 - Miscellaneous	\$ 131,026	\$ 57,636	\$ 23,182	\$ -
39 - Other Fin. Sources	\$ -	\$ 1,069,546	\$ 933,085	\$ -
40 - Payroll Deductions	\$ -	\$ (61)	\$ -	\$ -
Revenue Total	\$ 6,631,030	\$ 8,632,737	\$ 8,070,876	\$ 6,600,000
51 - Salaries & Benefits	\$ 348,541	\$ 360,050	\$ 350,409	\$ 351,311
52 - Purch / Contr Svcs	\$ 265,837	\$ 388,580	\$ 194,403	\$ 253,005
53 - Supplies	\$ -	\$ 100	\$ -	\$ -
55 - Interfund Charges	\$ 7,367,464	\$ 7,801,571	\$ 6,621,578	\$ 5,936,500
57 - Other Costs	\$ -	\$ -	\$ -	\$ 120,758
70 - Retirement Svcs	\$ -	\$ 45,500	\$ 59,184	\$ 63,255
Expense Total	\$ 7,981,842	\$ 8,595,801	\$ 7,225,573	\$ 6,724,829
Fund Balance - Ending	\$ (1,483,288)	\$ (1,446,353)	\$ (601,051)	\$ -

Gain/(Use) of Fund Balance	\$ (1,350,812)	\$ 36,935	\$ 845,302	\$ (124,829)
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Adopted Budget				\$ 6,724,829
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Internal Service Funds - Revenue

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

Risk Management Fund (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 2020, the following categories accounted for 98.99% 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

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Charges for Service (self insurance)	\$ 11,999,628	\$ 10,464,012	\$ 12,931,266	\$ 16,326,564
Payroll Deductions and Matches	\$ 97,737,624	\$ 88,231,943	\$ 104,243,664	\$ 107,328,000
GASB 75 Entry County Only Revenue	\$ 21,606,045	\$ 21,356,318		
Total	\$ 131,343,297	\$ 120,052,273	\$ 117,174,930	\$ 123,654,564
Grand Total	\$ 88,168,871	\$ 77,339,636	\$ 118,376,287	\$ 123,654,564
	148.97%	155.23%	98.99%	100.00%

Vehicle Maintenance Fund (611)

This fund covers the cost of maintaining county vehicles by the Fleet Maintenance Division of the Public Works Department according to the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 11 – Public Works, paragraph (f) – Fleet maintenance. When service is performed on a vehicle, the owning department is charged for these services. Also, each department with vehicles is charged via an annual interfund transfer. In 2020, the following line item accounted for 97.55% of the fund's revenue.

Financials

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Vehicle Maintenance Charges	\$ 30,436,293	\$ 33,127,470	\$ 28,132,041	\$ 30,000,000
Total	\$ 30,436,293	\$ 33,127,470	\$ 28,132,041	\$ 30,000,000
Grand Total	\$ 30,695,428	\$ 33,512,901	\$ 28,839,719	\$ 30,220,000
	99.16%	98.85%	97.55%	99.27%

Vehicle Replacement Fund (621)

This fund ensures that adequate monies are maintained for the purchase of replacement vehicles at the end of their useful life that were originally purchased by the fund according to the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 11 – Public Works, paragraph (f) – Fleet Maintenance. In 2020, the following line items accounted for 97.22% of the fund's revenue.

Financials

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Vehicle Replacement Charges	\$ 21,498,948	\$ 22,957,380	\$ 24,273,330	\$ 26,365,603
Vehicle Addition Charges	\$ 2,489,628	\$ 2,913,500	\$ 1,305,098	
Total	\$ 23,988,576	\$ 25,870,880	\$ 25,578,428	\$ 26,365,603
Grand Total	\$ 25,097,901	\$ 26,574,723	\$ 26,309,939	\$ 27,365,603
	95.58%	97.35%	97.22%	96.35%

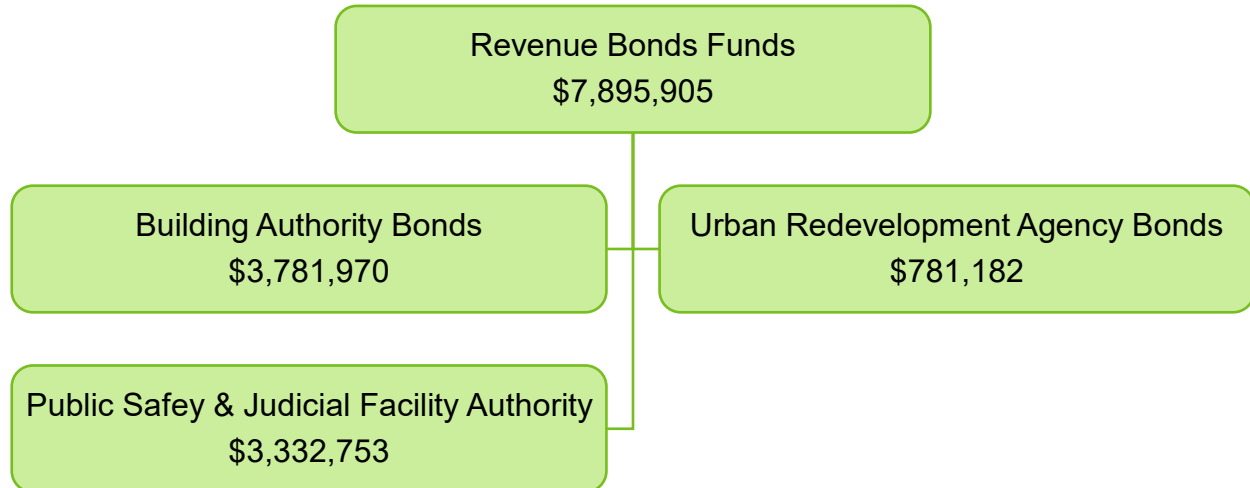
Workers' Compensation Fund (632)

This fund accounts for all transactions related to the county's Workers' Compensation Fund. Prior to 2004, this fund was reported as part of the Risk Management Fund. All workers compensation operations of Finance's Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, paragraph (f) – Risk Management. In 2020, the following line items accounted for 100.00% of the fund's revenue.

Financials

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Worker's Compensation Insurance	\$ 6,500,004	\$ 7,505,616	\$ 7,114,609	\$ 6,600,000
Worker's Compensation Recovery	\$ 131,026	\$ 57,636	\$ 23,182	
Transfer from Insurance Fund		\$ 1,069,546	\$ 933,085	
Total	\$ 6,631,030	\$ 8,632,798	\$ 8,070,876	\$ 6,600,000
Grand Total	\$ 6,631,030	\$ 8,632,737	\$ 8,070,876	\$ 6,600,000
	100.00%	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.

Revenues/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 243,720	\$ 403,137	\$ 748,757	\$ 408,369
38 - Miscellaneous	\$ 144,617	\$ 135,847	\$ 127,173	\$ 116,685
39 - Other Fin. Sources	\$ 7,087,800	\$ 7,721,702	\$ 7,256,214	\$ 7,370,851
Revenue Total	\$ 7,232,417	\$ 7,857,549	\$ 7,383,387	\$ 7,487,536
52 - Purch / Contr Svcs	\$ 600	\$ 2,460	\$ 1,960	\$ -
58 - Debt Service	\$ 7,072,399	\$ 7,509,469	\$ 7,487,117	\$ 7,487,534
Expense Total	\$ 7,072,999	\$ 7,511,929	\$ 7,489,077	\$ 7,487,534
Fund Balance - Ending	\$ 403,137	\$ 748,757	\$ 643,067	\$ 408,371
Gain/(Use) of Fund Balance	\$ 159,417	\$ 345,620	\$ (105,690)	\$ 2
Adopted Budget				\$ 7,895,905

Building Authority Bonds Fund (Fund 412)

Description

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

Financials

Revenues/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 70,018	\$ 70,021	\$ 67,689	\$ 67,689
38 - Miscellaneous	\$ 3	\$ -	\$ -	\$ -
39 - Other Fin. Sources	\$ 3,710,483	\$ 3,712,008	\$ 3,715,225	\$ 3,714,281
Revenue Total	\$ 3,710,486	\$ 3,712,008	\$ 3,715,225	\$ 3,714,281
52 - Purch / Contr Svcs	\$ -	\$ 1,000	\$ -	\$ -
58 - Debt Service	\$ 3,710,483	\$ 3,713,339	\$ 3,707,426	\$ 3,714,281
Expense Total	\$ 3,710,483	\$ 3,714,339	\$ 3,707,426	\$ 3,714,281
Fund Balance - Ending	\$ 70,021	\$ 67,689	\$ 75,488	\$ 67,689
Gain/(Use) of Fund Balance	\$ 3	\$ (2,331)	\$ 7,799	\$ 0
Adopted Budget				\$ 3,781,970

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 9,356	\$ 24,156	\$ 238,057	\$ 238,057
39 - Other Fin. Sources	\$ 2,663,244	\$ 3,306,854	\$ 2,848,988	\$ 3,094,696
Revenue Total	\$ 2,663,244	\$ 3,306,854	\$ 2,848,988	\$ 3,094,696
52 - Purch / Contr Svcs	\$ 600	\$ 1,460	\$ 1,960	\$ -
58 - Debt Service	\$ 2,647,844	\$ 3,091,494	\$ 3,090,694	\$ 3,094,694
Expense Total	\$ 2,648,444	\$ 3,092,954	\$ 3,092,654	\$ 3,094,694
Fund Balance - Ending	\$ 24,156	\$ 238,057	\$ (5,609)	\$ 238,059

Gain/(Use) of Fund Balance	\$ 14,800	\$ 213,901	\$ (243,666)	\$ 2
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Adopted Budget				\$ 3,332,753
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Urban Redevelopment Agency Fund (Fund 414)

Description

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

Financials

Revenues/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 164,346	\$ 308,960	\$ 443,011	\$ 102,623
38 - Miscellaneous	\$ 144,614	\$ 135,847	\$ 127,173	\$ 116,685
39 - Other Fin. Sources	\$ 714,073	\$ 702,840	\$ 692,001	\$ 561,874
Revenue Total	\$ 858,687	\$ 838,687	\$ 819,174	\$ 678,559
58 - Debt Service	\$ 714,073	\$ 704,636	\$ 688,998	\$ 678,559
Expense Total	\$ 714,073	\$ 704,636	\$ 688,998	\$ 678,559
Fund Balance - Ending	\$ 308,960	\$ 443,011	\$ 573,188	\$ 102,623
Gain/(Use) of Fund Balance	\$ 144,614	\$ 134,051	\$ 130,176	\$ 0
Adopted Budget				\$ 781,182

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 2020, 100% of the funding was in the form of a Transfer from the General Fund.

Financials

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Transfer from General Fund	\$ 3,710,483	\$ 3,712,008	\$ 3,715,225	\$ 3,714,281
Total	\$ 3,710,483	\$ 3,712,008	\$ 3,715,225	\$ 3,714,281

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 2020, 100% of the funding was in the form of a Transfer from the appropriate funds.

Financials

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Transfer from General Fund	\$ 254,355	\$ 447,693	\$ -	\$ 295,544
Transfer from Emergency Telephone Fund	\$ 290,865	\$ 356,191	\$ 388,571	\$ 337,941
Transfer from Fire Fund	\$ 681,770	\$ 811,451	\$ 791,987	\$ 792,242
Transfer from STD-DS Fund	\$ 132,106	\$ 154,080	\$ 153,445	\$ 153,497
Transfer from Police Services Fund	\$ 1,304,148	\$ 1,537,439	\$ 1,514,985	\$ 1,515,472
Total	\$ 2,663,244	\$ 3,306,854	\$ 2,848,988	\$ 3,094,696

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 2020, 100% of the revenue was received in these two categories.

Financials

	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Other Miscellaneous Revenue	\$ 144,614	\$ 135,847	\$ 127,173	\$ 116,685
Transfer from General Fund	\$ 714,073	\$ 702,840	\$ 692,001	\$ 561,874
Total	\$ 858,687	\$ 838,687	\$ 819,174	\$ 678,559

DeKalb Peachtree Airport (PDK)

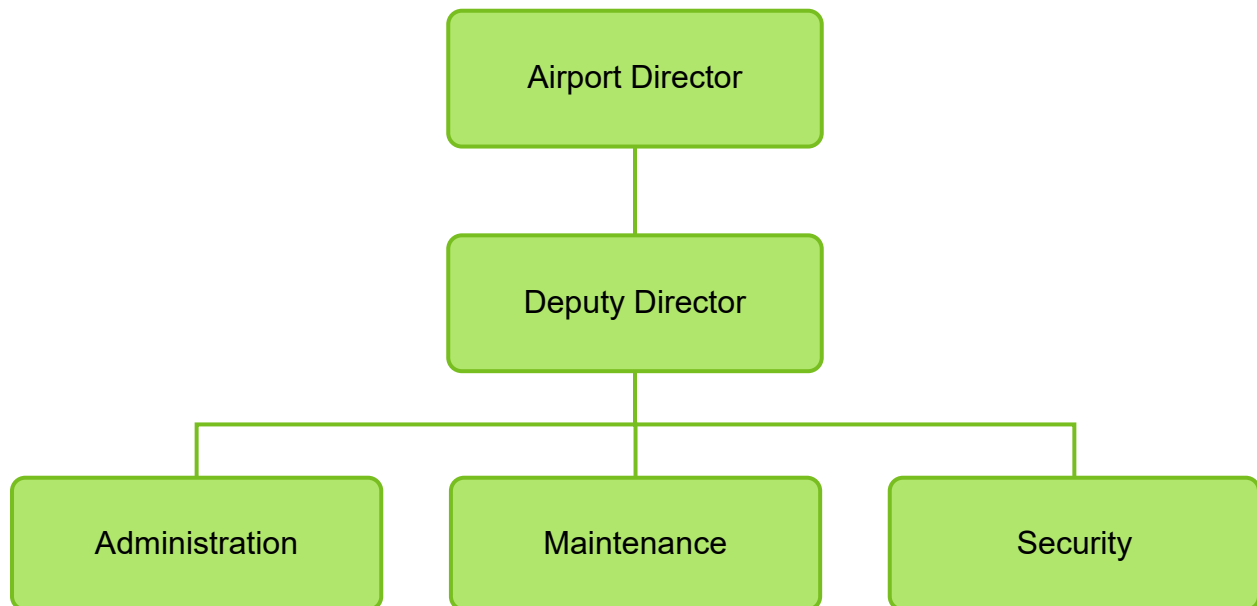
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 1,635,195	\$ 1,329,926	\$ 1,477,568	\$ 1,420,759
52 - Purch / Contr Svcs	\$ 93,057	\$ 156,785	\$ 46,537	\$ 160,334
53 - Supplies	\$ 465,646	\$ 319,183	\$ 299,626	\$ 522,719
54 - Capital Outlays	\$ 5,231	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 417,474	\$ 395,474	\$ 384,567	\$ 681,276
57 - Other Costs	\$ -	\$ -	\$ 225,759	\$ 77,000
61 - Other Fin. Uses	\$ 2,250,000	\$ 1,782,210	\$ 1,782,210	\$ 1,782,210
70 - Retirement Svcs	\$ 4,812	\$ 229,512	\$ 227,554	\$ 214,718
Expense Total	\$ 4,871,416	\$ 4,213,090	\$ 4,443,822	\$ 4,859,016

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
08210 - Administration	\$ 4,021,791	\$ 3,387,122	\$ 3,679,833	\$ 3,982,583
08220 - Maintenance	\$ 849,626	\$ 825,968	\$ 763,989	\$ 876,433
Expense Total	\$ 4,871,416	\$ 4,213,090	\$ 4,443,822	\$ 4,859,016

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	23	21	22	NA
Funded	24	26	22	21

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 in 2022

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

Objective #7A: Complete environmental and design plans.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Zero airport infrastructure related aviation incidents	100	100	100	100
Installation of engineering material arresting system	100	100	100	100
Rehabilitation of north and northeast ramps	100	100	100	100
Develop and maintain sustainable neighborhoods and communities; good neighbor day openhouse and airshow	100	0	0	100
T-Hangar, tie-down occupancy	97	97	100	98
Accounts receivable collection	90	100	100	100

Points of Interest

- Completion of maintenance and repairs:
 - Engineered Materials Arresting System. Fall 2019
 - 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.
 - Signature Aviation – Ramp & terminal improvement.

- Community Involvement & Awareness:
 - Airport Master Plan: Completion Spring 2021.
 - National Football League Super Bowl: hosted over 130 aircraft. (2019)

- Future Airport Planning:
 - Southwest Corporate Hangar Development Project Plan.
 - Air Quality & Noise Assessment Studies planned. 2022

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.

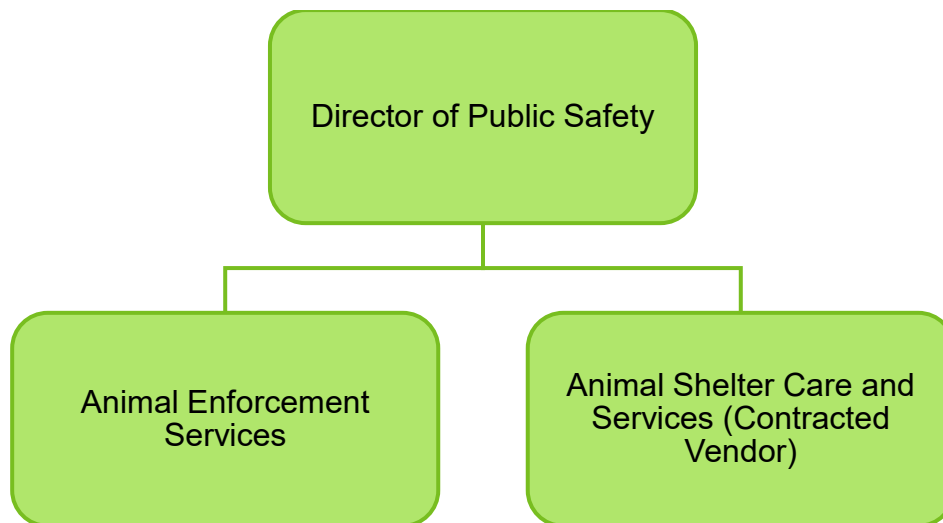
It is the policy of DeKalb Animal Enforcement Services to protect animals and people of DeKalb County by supporting responsible pet ownership, by enforcing compliance with animal ordinances, timely prosecution of animal cruelty incidents, and ensuring lifesaving outcomes for healthy and treatable animals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

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
04210 - Animal Services	\$ 4,152,170	\$ 5,426,523	\$ 5,506,067	\$ 5,999,975
Expense Total	\$ 4,152,170	\$ 5,426,523	\$ 5,506,067	\$ 5,999,975

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 1,273,190	\$ 1,038,074	\$ 1,147,790	\$ 1,353,212
52 - Purch / Contr Svcs	\$ 2,226,534	\$ 3,749,128	\$ 3,912,152	\$ 4,123,125
53 - Supplies	\$ 263,178	\$ 242,033	\$ 209,365	\$ 236,996
54 - Capital Outlays	\$ -	\$ -	\$ 6,838	\$ 36,900
55 - Interfund Charges	\$ 213,363	\$ 208,725	\$ 229,922	\$ 249,742
61 - Other Fin. Uses	\$ 175,906	\$ 188,563	\$ -	\$ -
Expense Total	\$ 4,152,170	\$ 5,426,523	\$ 5,506,067	\$ 5,999,975

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	20	17	18	NA
Funded	22	24	25	24

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 (Department of Driver Services, leadership, National Animal Care and 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Animal Intake to Shelter	8,729	8,288	7,406	8,276
Animals Adopted	3,288	3,732	3,585	4,300
Animals Transferred to Rescue	2,423	2,358	2,150	2,200
Animals Returned to Owner	993	1,112	959	1,167
Animals Euthanized	901	410	274	242
Animal Control Calls of Service	12,499	10,374	8,013	9,855
Animal Control Citations Issued	1,361	770	827	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

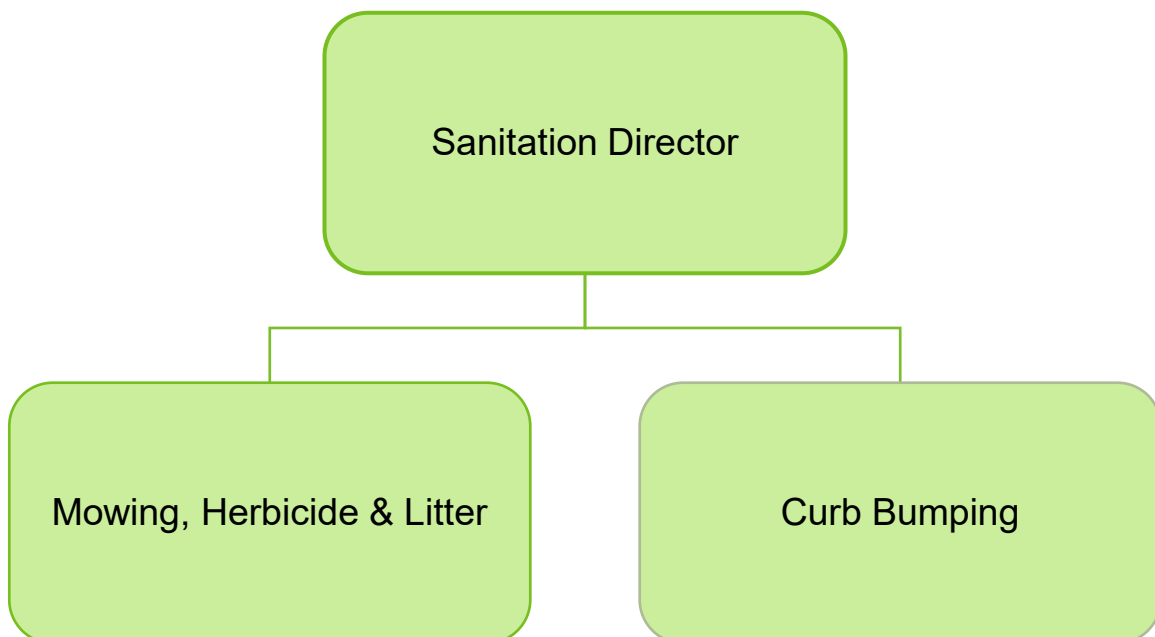
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 7,142,683	\$ 3,184,971	\$ 3,275,662	\$ 3,270,879
52 - Purch / Contr Svcs	\$ 1,055,499	\$ 3,317,768	\$ 2,828,488	\$ 3,014,351
53 - Supplies	\$ 315,865	\$ 154,857	\$ 60,014	\$ 135,075
54 - Capital Outlays	\$ 4,623	\$ 10,685	\$ 2,718	\$ 2,000
55 - Interfund Charges	\$ 1,108,703	\$ 875,298	\$ 1,421,693	\$ 1,368,968
Expense Total	\$ 9,627,373	\$ 7,543,579	\$ 7,588,576	\$ 7,791,273

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
05810 - Beautification - Keep DeKalb B	\$ 5,738,955	\$ 7,404,942	\$ 7,578,475	\$ 7,791,273
05820 - Beautification - Code Compliar	\$ 3,888,418	\$ 138,637	\$ 10,101	\$ -
Expense Total	\$ 9,627,373	\$ 7,543,579	\$ 7,588,576	\$ 7,791,273

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	122	65	62	NA
Funded	128	68	66	63

Goals and Objectives

Goal #1: Enhance Mowing Project.

Objective #1A: Complete five rounds of mowing using in-house crews.

Objective #1B: Complete five rounds of mowing outsourced to contractors.

Goal #2: Enhance Tree trimming project.

Objective #2A: Complete 60 tree trimming locations.

Goal #3: Enhance litter abatement project.

Objective #3A: Collect litter bags within 3,500 miles.

Objective #3B: Service 30K MARTA bus stops.

Goal #4: Eliminate illegal dumping

Objective #4A: Collect illegally dumped tires.

Objective #4B: Service illegal dump sites.

Objective #4C: Remove illegally placed signs.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Complete mowing projects - in-house crews (74 locations/six rounds every 2 weeks)		74	62	62
Complete mowing projects - contractors (127 locations/six rounds every 6 weeks)		127	127	127
Complete tree trimming (100 locations)		150	160	160
Litter collection (miles)		2,725	7,020	7,020
Service MARTA stops (30,000 locations)		35,000	46,064	46,064
Maintenance of residential abatement lots (2-week service frequency)		148	153	153
Herbicide and growth repair chemical application (one round to 62 locations every four weeks)		4/62	26	26
Clean and remove debris (550 tons / 45 locations / 250 miles)		550	62	62

Points of Interest

- Participated in two Operation Clean Sweep initiatives, summary below.
 - Applied herbicide to 62 locations, two application rounds to include 448.76 miles.
 - Removed litter using two contractors - serviced 37 locations which included 52 rounds and 6,917 miles; collected 28,449 bags and removed 12,464 illegal signs and tires.
 - Removed litter using in-house crews – serviced 2,347 miles, collected 46,150 bags, removed 5,903 signs and tires, and collected 46,064 bags at MARTA bus stops.
 - Mowed 153 residential abatement lots.
 - Mowed 42 Federal Emergency Management Agency, In-Rem and Land Banks lots.
 - Serviced 81 locations using two street sweeping contractors.
 - Serviced 38 curb bumping locations which included 145 miles and removed 370 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

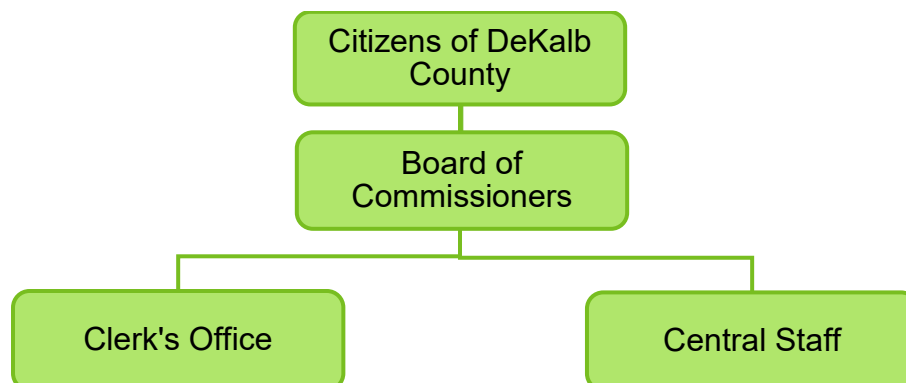
The Board of Commissioners serves as the legislative branch of DeKalb County government. The BOC is composed of seven part-time commissioners, each elected to a four-year term. DeKalb County is divided into five commission districts as well as two “super districts,” one on the east end of the county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

Board of Commissioners (BOC)

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
00201 - District 1	\$ 312,250	\$ 324,003	\$ 333,720	\$ 378,601
00202 - District 2	\$ 218,448	\$ 240,612	\$ 264,733	\$ 378,600
00203 - District 3	\$ 249,632	\$ 302,355	\$ 267,738	\$ 378,601
00204 - District 4	\$ 263,738	\$ 272,263	\$ 287,624	\$ 378,600
00205 - District 5	\$ 254,127	\$ 274,383	\$ 274,967	\$ 378,600
00206 - District 6	\$ 272,658	\$ 301,227	\$ 263,535	\$ 378,600
00207 - District 7	\$ 309,651	\$ 314,534	\$ 357,232	\$ 378,600
00210 - BOC Administration	\$ 845,750	\$ 698,172	\$ 618,701	\$ 890,941
00211 - Clerk's Office	\$ 386,201	\$ 322,310	\$ 344,339	\$ 579,589
Expense Total	\$ 3,112,454	\$ 3,049,859	\$ 3,012,589	\$ 4,120,732

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 2,726,724	\$ 2,656,365	\$ 2,660,616	\$ 3,409,018
52 - Purch / Contr Svcs	\$ 293,546	\$ 281,190	\$ 278,381	\$ 614,485
53 - Supplies	\$ 89,485	\$ 76,960	\$ 73,382	\$ 97,229
54 - Capital Outlays	\$ 2,699	\$ 147	\$ -	\$ -
55 - Interfund Charges	\$ -	\$ 196	\$ 210	\$ -
61 - Other Fin. Uses	\$ -	\$ 35,000	\$ -	\$ -
Expense Total	\$ 3,112,454	\$ 3,049,859	\$ 3,012,589	\$ 4,120,732

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	31	30	31	NA
Funded	34	31	31	31

Goals and Objectives

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

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

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

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

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

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

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Constituent complaints resolved	661	311	723	750
Preliminary inquiries fielded	383	366	463	450
Legislative request responses	308	201	260	275
Media inquires fielded	2,113	1,228	368	1,000
Media request responses	415	320	53	100
External organizational inquires	578	289	67	200
External organizational requests	60	43	38	50
Community townhalls	10	20	17	35
Community activities and events	65	60	50	75

Points of Interest

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

Budget (OMB)

Mission Statement

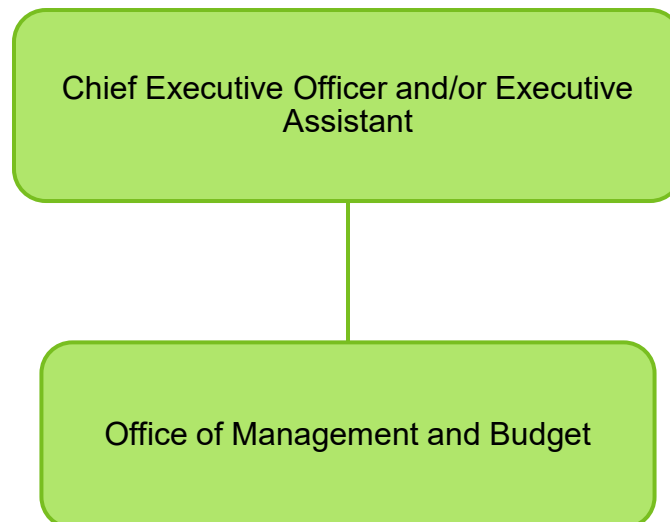
The Office of Management and Budget (OMB) strives to provide information and analysis to the elected decision makers of DeKalb County for them to make public policy decisions. OMB also strives to assist the Chief Executive Officer (CEO)/Chief Operating Officer (COO) in developing, implementing, and overseeing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

Description

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

The budget shop was also designed to help establish and enforce day-to-day budgetary, financial, and management policies through the offices of the CEO/COO; to act as the primary research arm for the CEO/COO; and to act as a coordinating management arm of the CEO/COO on inter-departmental processes. OMB also publishes regular common reports: the annual budget proposal, the post-budget passage documents; budgets in brief; and documents for significant proposals during the year, etc.

Organizational Chart



Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 710,483	\$ 645,839	\$ 833,265	\$ 848,399
52 - Purch / Contr Svcs	\$ 16,604	\$ 9,551	\$ 93,427	\$ 250,721
53 - Supplies	\$ 3,617	\$ 17,711	\$ 13,176	\$ 14,000
54 - Capital Outlays	\$ -	\$ 1,085	\$ 1,361	\$ -
Expense Total	\$ 730,705	\$ 674,187	\$ 941,230	\$ 1,113,120

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
02210 - Budget (OMB)	\$ 730,705	\$ 674,187	\$ 941,230	\$ 1,113,120
Expense Total	\$ 730,705	\$ 674,187	\$ 941,230	\$ 1,113,120

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	6	8	7	NA
Funded	8	9	8	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

Budget (OMB)

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Receive GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
100% positive vote on Annual operating budget	No, pass 6-1	No, pass 6-1	Yes, pass 7-0	Yes, pass 7-0
100% positive vote on Mid-Year operating budget ad valorem and appropriation adjustments	No, pass 6-1	Yes, pass 7-0	Yes, pass 7-0	Yes, pass 7-0
Reduction in budget amendments process by 105 through clarification of need	305	304	284	200

Points of Interest

- The FY2021 budget was prepared using the Hyperion/PBCS (Planning & Budgeting Cloud System). The FY2020 budget amendments and Mid-Year adjustment processes also used the new system, as did all related publishing activities (the budget document, the GFOA budget book, etc.).

Chief Executive Officer

Mission Statement

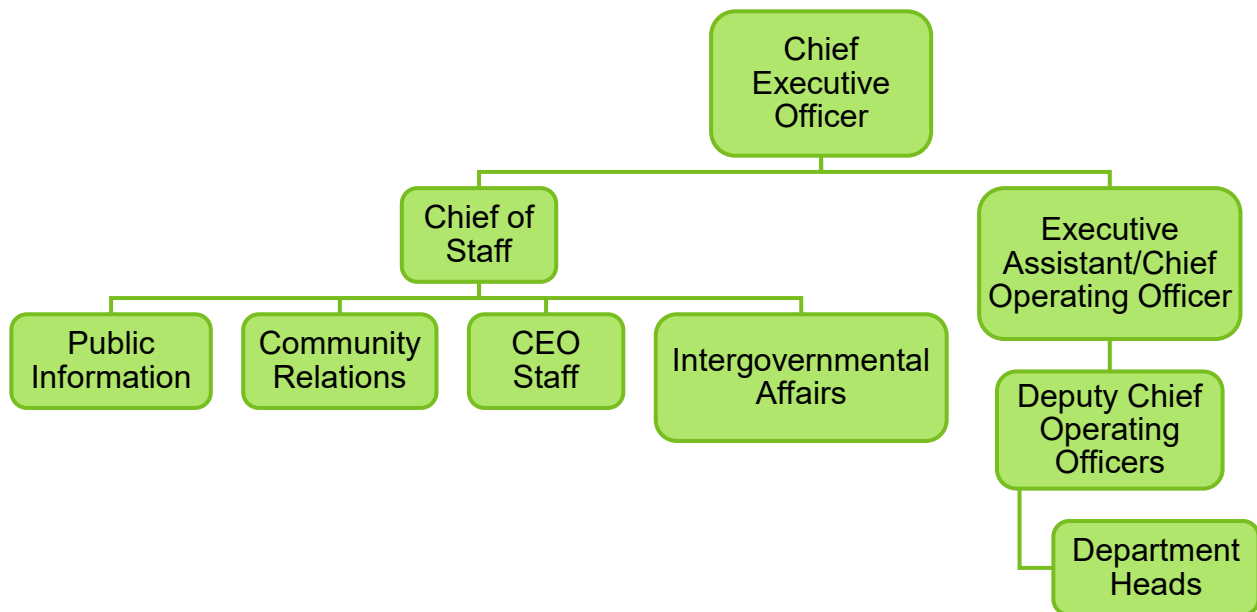
The mission of the Chief Executive Officer (CEO) is to encourage the growth of DeKalb County and promote and develop the prosperity and well-being of all its citizens, businesses, and stakeholders by ensuring the efficient and effective delivery of public services countywide.

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 3,028,450	\$ 2,724,177	\$ 2,643,076	\$ 2,988,930
52 - Purch / Contr Svcs	\$ 492,878	\$ 363,164	\$ 442,976	\$ 528,903
53 - Supplies	\$ 19,997	\$ 18,497	\$ 4,139	\$ 27,840
55 - Interfund Charges	\$ 4,612	\$ 10,648	\$ 9,007	\$ 10,248
Expense Total	\$ 3,545,938	\$ 3,116,486	\$ 3,099,198	\$ 3,555,921

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
00110 - Chief Executive Officer	\$ 529,100	\$ 475,626	\$ 476,752	\$ 500,534
00112 - Operations	\$ 1,335	\$ 600	\$ 600	\$ 4,010
00114 - Staff	\$ 510,797	\$ 477,240	\$ 471,791	\$ 511,315
00120 - Executive Assistant	\$ 1,066,252	\$ 819,835	\$ 884,888	\$ 1,048,336
00140 - Community Relations	\$ 3,072	\$ 2,857	\$ 4,648	\$ -
00150 - Public Information	\$ 1,319,682	\$ 1,279,710	\$ 1,260,519	\$ 1,382,727
00160 - Office Of Process Improvemer	\$ 115,701	\$ 60,619	\$ -	\$ 108,999
Expense Total	\$ 3,545,938	\$ 3,116,486	\$ 3,099,198	\$ 3,555,921

Financials (PEG Fund)

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 82,196	\$ 57,066	\$ 59,420	\$ 61,093
52 - Purch / Contr Svcs	\$ 74,278	\$ 73,431	\$ 67,291	\$ 308,189
53 - Supplies	\$ 76,633	\$ 93,102	\$ 27,117	\$ 146,089
54 - Capital Outlays	\$ 21,426	\$ 6,952	\$ -	\$ -
55 - Interfund Charges	\$ -	\$ 21	\$ -	\$ 4,119
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ 20,664	\$ 22,404	\$ 11,012
Expense Total	\$ 254,533	\$ 251,236	\$ 176,231	\$ 530,502

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
00170 - PEG Fund Support	\$ 254,533	\$ 251,236	\$ 176,231	\$ 530,502
Expense Total	\$ 254,533	\$ 251,236	\$ 176,231	\$ 530,502

Positions (General Fund)

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	25	25	21	NA
Funded	30	26	26	26

Positions (PEG Fund)

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	1	-	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

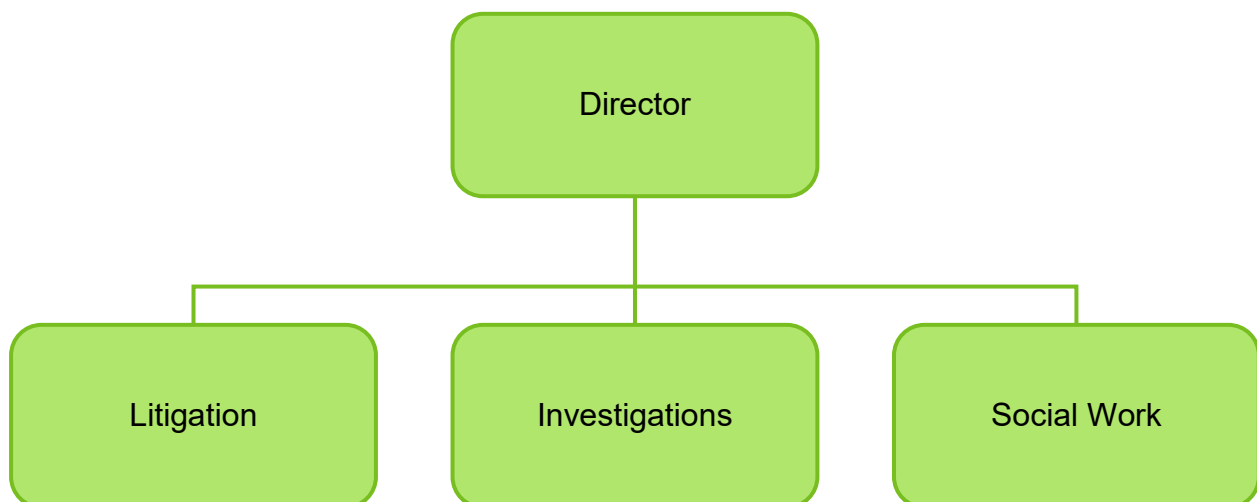
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 2,445,504	\$ 2,318,628	\$ 2,569,719	\$ 2,690,521
52 - Purch / Contr Svcs	\$ 163,328	\$ 134,799	\$ 87,418	\$ 144,000
53 - Supplies	\$ 25,018	\$ 37,377	\$ 22,734	\$ 24,978
54 - Capital Outlays	\$ -	\$ (139)	\$ -	\$ -
55 - Interfund Charges	\$ 54,968	\$ 19,010	\$ 14,037	\$ 26,021
Expense Total	\$ 2,688,819	\$ 2,509,676	\$ 2,693,908	\$ 2,885,520

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
04010 - Child Advocate's Office	\$ 2,688,819	\$ 2,509,676	\$ 2,693,908	\$ 2,885,520
Expense Total	\$ 2,688,819	\$ 2,509,676	\$ 2,693,908	\$ 2,885,520

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	26	28	30	NA
Funded	28	33	31	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 Comprehensive Supports Waiver Program/ New Options Waiver (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 Department of Behavioral Health and Developmental Disabilities (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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Number of Child Welfare hearings conducted	3,200	3,200	2,468	\$ 2,500
Number of cases handled	1,450	1,492	1,066	\$ 1,100
Closed cases- clients achieving permanency	441	410	333	\$ 370
Miles covered conducting client field monitoring and investigations	82,323	56,802	12376*	\$ 20,000
Client Contacts in person, outside 40+ miles		131	2	\$ 100
Social work referrals(complex special needs cases) / resolved / not resolved		87/13/1	23/21/76	30/25/50
Child-client interviews conducted			533	\$ 500
Professional development trainings			201	\$ 60
Volunteer/intern hours accumulated			977	\$ 1,000
*(approx) Jan. 1 - March 13				

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

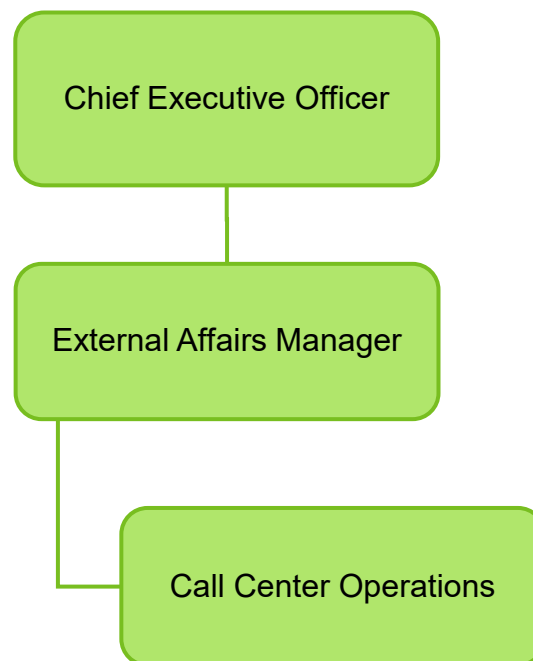
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 84,622	\$ 301,283	\$ 517,050	\$ 493,155
52 - Purch / Contr Svcs	\$ 161,673	\$ 99,518	\$ 46,871	\$ 63,309
53 - Supplies	\$ 2,148	\$ 1,580	\$ 3,007	\$ 6,790
Expense Total	\$ 248,443	\$ 402,381	\$ 566,928	\$ 563,254

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
07801 - Citizens Help Center	\$ 248,443	\$ 402,381	\$ 566,928	\$ 563,254
Expense Total	\$ 248,443	\$ 402,381	\$ 566,928	\$ 563,254

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	2	12	10	NA
Funded	2	10	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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Additional departments onboarded in 311	3	1	0	2
Percentage of calls answered within 20 seconds or less	N/A	83%	79%	75%
Percentage of inbound calls abandoned by	N/A	2.6%	4%	5%

Points of Interest

- The Citizen Help Center (311) successfully transitioned from traditional Call Center Operations to working remotely as of March 20, 2020 in accordance with CDC guidelines for social distancing.
- With county offices physically closed to the public and transitioned to virtual communications, 311 provided critical frontline assistance updating citizens regarding changes in how county services are provided and directing citizens to available resources for pandemic related concerns.
- The 2020 call volume increased by approximately 40% due to the COVID-19 pandemic.

Clerk of Superior Court

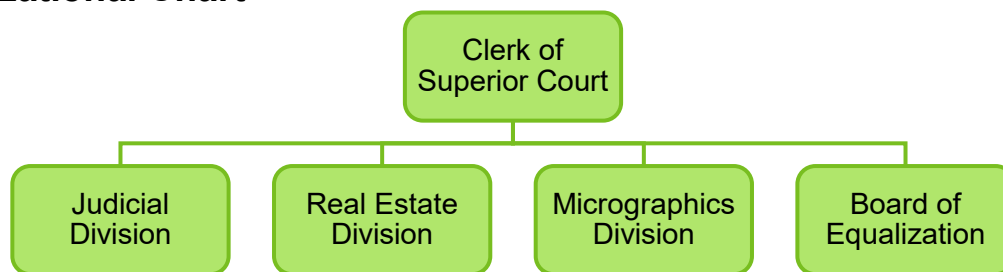
Mission Statement

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 FIFA's (fieri facias) relating to real and personal property located in DeKalb County. This Division is also responsible for collection of intangible taxes and transfer taxes for the Department of Revenue in accordance with Georgia law. The Micrographic Division is responsible for converting microfilm to digital images. The Clerk is the statutory Administrator of the Board of Equalization which facilitates property tax appeals in DeKalb County. The Clerk of Superior Court works closely with other DeKalb County agencies and departments, including Sheriff, Tax Commissioner, Geographic Information Systems, Tax Assessors, District Attorney, Solicitor General and Probate Court to serve the citizens of DeKalb and others.

Organizational Chart



Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 6,677,363	\$ 6,152,125	\$ 6,697,134	\$ 6,583,873
52 - Purch / Contr Svcs	\$ 826,938	\$ 890,921	\$ 638,555	\$ 765,336
53 - Supplies	\$ 91,048	\$ 110,626	\$ 88,290	\$ 105,097
54 - Capital Outlays	\$ 2,864	\$ 2,587	\$ -	\$ -
57 - Other Costs	\$ 10,397	\$ 10,397	\$ 10,397	\$ 11,206
Expense Total	\$ 7,608,610	\$ 7,166,656	\$ 7,434,377	\$ 7,465,512

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
03601 - Clerk of Superior Court	\$ 7,187,840	\$ 6,695,068	\$ 6,960,850	\$ 6,969,619
03610 - Clerk of Superior Court	\$ -	\$ 1,093	\$ 5,217	\$ -
03611 - Clerk of Superior Court - Bd. O	\$ 420,771	\$ 470,495	\$ 468,310	\$ 495,893
Expense Total	\$ 7,608,610	\$ 7,166,656	\$ 7,434,377	\$ 7,465,512

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	90	92	91	NA
Funded	87	92	90	90

Goals and Objectives

Goal #1: The year 2020 came with many unknown and unexpected challenges. Clerk of Superior Court successfully created and implemented Odyssey workflow system, allowing for touchless document and court processes to be passed through and edited to its destination. Handled approximately 80,000 inquiries to our website.

Objective #1A: Further integration of court services with our justice partners to include Probation, along with Sheriff, District Attorney, Solicitor, Police, and Public Defender. Providing the District Attorney, defendants, and Judges access to services.

Objective #1B: Continue to manage anti-fraud registry to safeguard privacy records while complying with Georgia Public Record statutes.

Objective #1C: Prepare for re-opening the courthouse. Making the necessary changes to ensure safety and protection for staff and public. We are still in unknown territory on holding Grand Jury and Jury trials as it relates to Law and new technology. Staffing will be different; reallocation of resources is anticipated as is preparing for additional courtrooms to address the backlog of jury trials.

Goal #2: Continue electronic filing (e-file) Temporary Protection Orders, documents for civil cases, and the acceptance of payments and remittances can also be electronically filed.

Objective #2A: Continue to provide and maintain secure web-based access to all

public documents.

Goal #3: Continue e-recording all real estate documents securely while expediting the turnaround time.

Objective #3A: The real estate e-recording of documents allow utilization by Georgia Superior Court Clerks 'Cooperative Authority with adding additional value-added filers.

Goal #4: Even with COVID 19 pandemic our Adoption/Appeals/Passports, we received 100% on our Homeland Security audit as a certified Passport Agent Facility. Additionally, received a successful Georgia Crime Information Center/Federal Bureau of Investigation audit for criminal history record system on adoptions files which brings us in full compliance.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Criminal counts	9,849	8,229	3,429	5,651
Criminal cases disposed	4,320	4,046	832	3,435
Criminal defendants	4,256	4,046	1,589	2,508
Probation revocations	1,636	1,469	964	1,439
Arraignment notices	9,965	9,444	7,164	11,314
Civil cases processed	13,500	14,000	6,737	8,698
Contempt/motion	N/A	N/A	N/A	N/A
Temporary protective order cases	3,200	3,500	1,186	1,765
Real estate instrument recorded	218,318	229,233	188,049	240,000
Real estate page assigned	671,857	705,450	794,450	740,722
Property tax liens	29,982	30,865	27,125	38,481
Number of hearings for Board of Equalization	1,500	1,300	9,000	10,000
Criminal fees and fines	5,995,148	4,972,471	6,296,619	6,515,800

Points of Interest

- In 2020 our office successfully adapted and operated under the Judicial Emergency Orders issued by Chief Justice Melton of the Supreme Court and Chief Judge Asha Jackson in response to COVID-19 pandemic.
- We developed a virtual/remote way to conduct court services and collaborated with key agencies to improve filing experiences, case processing, banking deposits and real-estate transactions. Throughout all the adversity exceptional customer service was still provided the citizens of Dekalb County, Georgia.
- Implementation of virtual court services. The capability to capture signatures of defendants in the Dekalb County Jail, Georgia Department of Correction, custody, Immigration and Customs facilities, and various corrections facilities in the United States.
- Completed Annual Board of Equalization members mandatory training through University of Georgia.

Clerk of Superior Court

- Provided over 7,494 zoom conferencing for property owners requesting Board of Equalization hearings.
- Processed 909 zoom hearings conducted by Hearing Officer case for property over \$500,000 appeals in DeKalb County
- Scheduled appointments for criminal, civil, passport, notary, tradename, Bond Validations and Real Estate appointments.
- Adhered to Senate Bills (SB) effective January 1, 2021 -SB 402 related to bonds and SB Bill 288, related to criminal history record information of an individual.
- Provided accommodations for our real estate deed room for citizen research.

Code Compliance

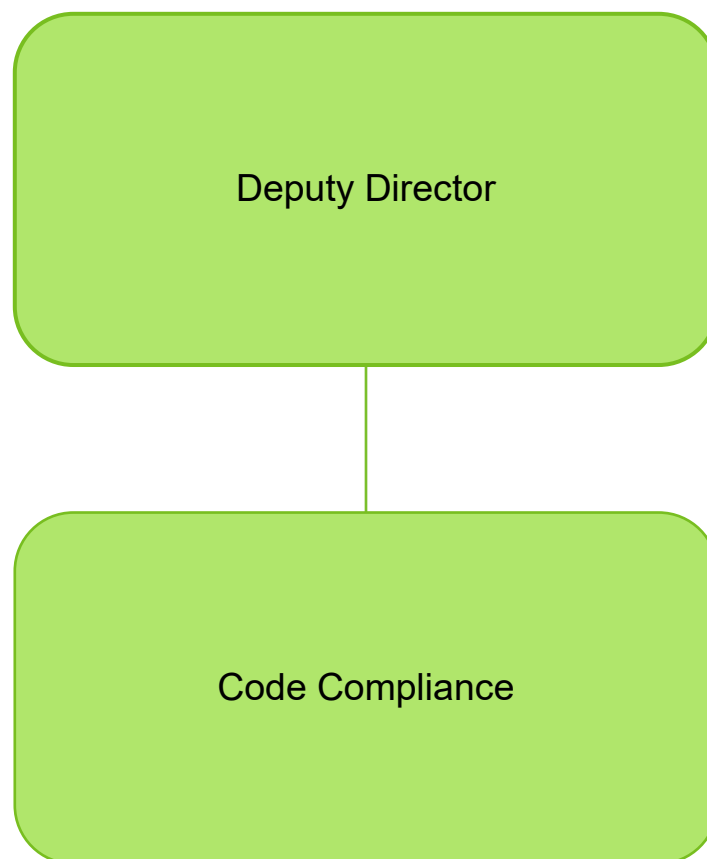
Mission Statement

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

Code Compliance

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ -	\$ 3,160,087	\$ 3,579,214	\$ 3,708,308
52 - Purch / Contr Svcs	\$ -	\$ 326,964	\$ 429,494	\$ 478,751
53 - Supplies	\$ -	\$ 74,839	\$ 30,102	\$ 102,932
55 - Interfund Charges	\$ -	\$ 271,603	\$ 291,932	\$ 348,152
Expense Total	\$ -	\$ 3,833,492	\$ 4,330,743	\$ 4,638,143

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
05910 - Administration	\$ -	\$ 3,833,492	\$ 4,330,743	\$ 4,638,143
Expense Total	\$ -	\$ 3,833,492	\$ 4,330,743	\$ 4,638,143

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	-	52	56	NA
Funded	-	62	57	57

Goals and Objectives

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

Objective #1A: To conduct two corridor sweeps within targeted commercial zones contingent on staffing levels and pandemic status.

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 30 properties to the Law Department for abatement.

Objective #2B: Submit 30 properties to the Law Department for demolition.

Objective #2C: Inspect and enforce violation on 100 properties identified in the 2020 Comprehensive Property Condition Survey.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Total number of inspections performed	9,708	11,439	4,508	5,000
Number of service requests received	12,409	11,001	8,446	8,446
Number of warning notices issued	3,690	4,581	3,246	3,246
Number of properties brought into compliance	10,352	9,306	6,970	6,970
Number of citations issued	3,312	5,452	979	1,079
Foreclosure Registry registrations received	195	266	184	100
Vacant Registry registrations received	290	258	152	152
Foreclosure Registry fees collected	\$19,500	\$26,600	\$18,400	\$10,000
Vacant Registry fees collected	\$29,000	\$25,800	\$15,200	\$15,200

Points of Interest

- Completed 11 multi-family sweeps.
- Issued 1,605 citations (multi-family sweeps).
- Court collected \$186,700 in fines (multi-family sweeps).
- Completed 17 hotel/motel sweeps.
- Issued 224 citations (hotel/motel sweeps).
- Court collected \$0 in fines (hotel/motel sweeps).
- Completed eight countywide sign sweeps.
- Collected 15,600 pounds (10 tons).
- Completed one corridor sweep.
- Issues 203 citations (corridor sweeps).
- Court collected \$13,175 in fines (corridor sweeps).
- Submitted 49 properties to the Law Department for demolition through In Rem process.
- Demolished six properties.
- Submitted 41 properties to Law Department for abatement through In Rem process.
- Abated seven properties.

Community Development

Mission Statement

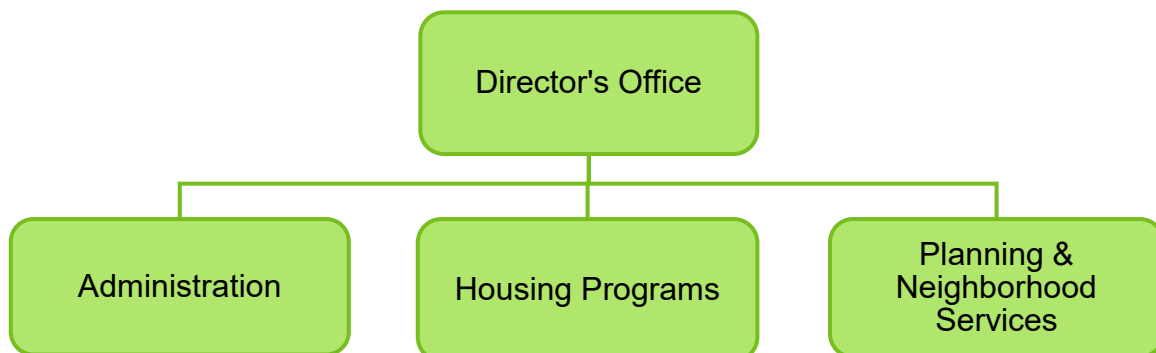
The mission of the Community Development Department is to develop viable urban communities principally benefiting low-to-moderate income persons. We work collaboratively with nonprofit agencies, governmental entities at all levels, the business community, the faith community, residents, and schools to 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:** Complete the construction of the District #4 and #7 Community and Senior Center with Pool.
- Goal #4:** Complete the Architectural Design and Engineering Services for Memorial Drive Corridor Streetscape Plan.
- Goal #5:** Continue to help DeKalb County Seniors through the Special Purpose Home Repair Program.
- 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Rental units constructed	N/A	341	150	200
Tenant-based rental assistance	N/A	12	25	50
Homeowner housing rehabilitation	N/A	33	30	35
Homeowner housing added	N/A	5	5	5
Non-housing public service activities other than L/M income housing benefit	N/A	204	125	200
Homelessness prevention	N/A	475	154	500
Businesses assisted	N/A	19	51	55
Jobs created	N/A	2	75	75
Public facility or infrastructure activities other than L/M income housing benefit (persons)	N/A	4,500	7,500	7,500
Public facility or infrastructure activities for L/M income housing benefit (persons)	N/A	1,527	2,000	2,500
Non-homeless public service activities other than L/M income housing benefit	N/A	1,244	950	1,200
Buildings demolished	N/A	84	36	25

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 County's Administration and Board of Commissioners provided \$10.7 million in CARES ACT funding to provide needed services to DeKalb Citizens. The Community Development Department was the primary department responsible for providing technical assistance to the non-profit agencies regarding reporting and expenditure guidelines. Distribution of funding largely through coordination with more than 110 Non-profit organizations, DeKalb County provided Citizens with assistance in the areas of Rent and Mortgage, Utilities, Food, and Emergency Need. Additionally, funding was provided to non-profits to help overcome the impact of COVID-19 on their operations.
- The Department of Housing and Urban Development allocated funding from the Coronavirus Aid, Relief and Economic Security Act (CARES Act) (Public Law 116-136) made available in supplemental Community Development Block Grant funding totaling \$6,833,632 to DeKalb County in 2020. The CDBG-CV funding will be used for a range of eligible, activities that prevent, prepare for, and respond to the Coronavirus pandemic. Eligible activities include building and improvements including public facilities; including special economic development assistance; provisions of new or quantifiably increased public services such as housing assistance, food, and emergency assistance; planning, capacity building and technical assistance. In addition, an amount of CARES Act Emergency Solutions Grant Program funding totaling \$5,412,468 was also awarded to respond to the effects of the current historic public health crisis. ESG-CV funds were granted to enable the County to prevent, prepare for, and respond to coronavirus among individuals who are homeless or receiving homeless assistance and to support additional homelessness assistance and homelessness prevention activities.
- The Department of Housing and Urban Development awarded DeKalb County in, a total of \$13,530,308 in entitlement funding: \$5,144,877 through the Community Development Block Grant Program, \$462,199 through the Emergency Solutions Grant, \$2,783,403

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.

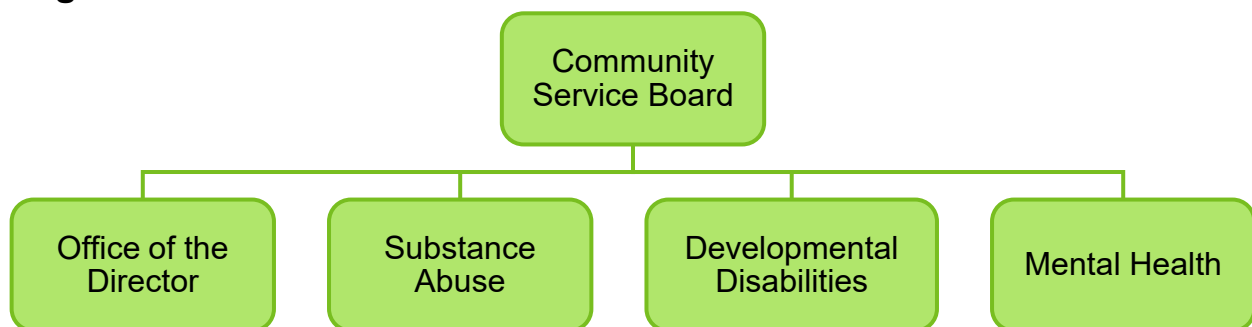
Description

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, the Mobile Response Team, and the Opioid Residential Treatment Program.

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 and the Opioid Residential Treatment Program. The mobile response team partners a psychiatric nurse with the DeKalb County Police 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.

Organizational Chart



Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
57 - Other Costs	\$ 2,434,057	\$ 2,134,056	\$ 2,134,056	\$ 2,134,057
Expense Total	\$ 2,434,057	\$ 2,134,056	\$ 2,134,056	\$ 2,134,057

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
07201 - Community Service Board	\$ 2,434,057	\$ 2,134,056	\$ 2,134,056	\$ 2,134,057
Expense Total	\$ 2,434,057	\$ 2,134,056	\$ 2,134,056	\$ 2,134,057

Goals and Objectives

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

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

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

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

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

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

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

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

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

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

Objective #4A: Institute System of Care Coordinator to work with children and families to impact internal and external contributions to support development of planning and policy.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Total clients	9,456	9,491	9,684	9,500
Clients served by				
Jail services and DUI program	150	89	62	51
DeKalb County Drug Court	118	0	0	0
Mobile Response Team	1,978	2,551	2,602	4,125
Crisis services	2,081	2,813	2,324	2,250
Mental health outpatient	5,018	5,961	5,156	5,610
Psychosocial rehab	251	319	407	250
Addictive diseases	1,835	2,814	1,999	2,200
Child and adolescent	606	583	765	765
Development disability day services	186	182	163	150
Veterans' services	65	27	11	0
Residential	153	313	152	152

Points of Interest

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

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

Financials – General Fund

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
57 - Other Costs	\$ -	\$ 360,000	\$ -	\$ -
61 - Other Fin. Uses	\$ 3,935,235	\$ 3,827,663	\$ 6,866,195	\$ 2,113,981
Expense Total	\$ 3,935,235	\$ 4,187,663	\$ 6,866,195	\$ 2,113,981

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09041 - General Fund Operational Contributions	\$ 3,935,235	\$ 4,187,663	\$ 6,866,195	\$ 2,113,981
Expense Total	\$ 3,935,235	\$ 4,187,663	\$ 6,866,195	\$ 2,113,981

Points of Interest – General Fund

- Capital items approved for the General Fund include:
 - Property Appraisal - Street Level Imagery - \$597.
 - Property Appraisal - Mobile Assessors Field Application - \$285K.
 - Property Appraisal - Replacement Tablets. Dell Latitude 7210 2-in-1 - \$88K.
 - Sheriff - Fund Odyssey jail manager capital lease payments - \$644K.
 - Sheriff - Odyssey Jail Manager capital lease payments - \$640K.
 - Sheriff - Jail Mold Remediation- \$500K.

Contributions to Capital
Financials – Fire Fund

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
61 - Other Fin. Uses	\$ 74,899			
Expense Total	\$ 74,899			

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09042 - Fire Fund Operational Contributions	\$ 74,899			
Expense Total	\$ 74,899			

Points of Interest – Fire Fund

- No capital contribution was requested from the Fire Fund for FY2021.

Financials – Designated Fund

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
54 - Capital Outlays	\$ -	\$ 9,917	\$ (9,917)	
61 - Other Fin. Uses	\$ -	\$ 1,348,876	\$ 200,000	
Expense Total	\$ -	\$ 1,358,792	\$ 190,083	

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09043 - Designated Fund Operational Contributions	\$ -	\$ 1,358,792	\$ 190,083	
Expense Total	\$ -	\$ 1,358,792	\$ 190,083	

Points of Interest – Designated Fund

- No capital contribution was requested from the Designated Fund for FY2021.

Financials – Unincorporated Fund

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
61 - Other Fin. Uses	\$ 328,814			
Expense Total	\$ 328,814			

Points of Interest – Unincorporated Fund

- No capital contribution was approved from the Unincorporated Fund for FY2021.

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

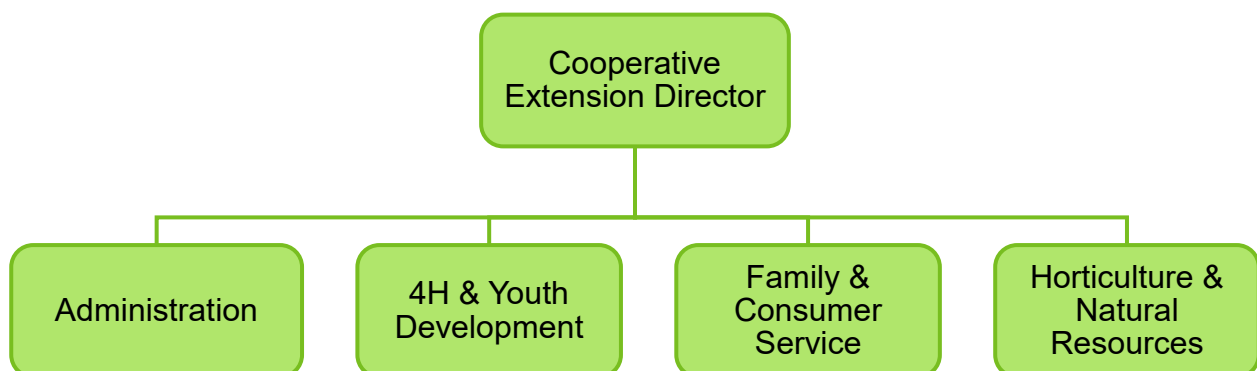
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 586,928	\$ 674,067	\$ 667,740	\$ 698,561
52 - Purch / Contr Svcs	\$ 49,343	\$ 75,046	\$ 18,217	\$ 104,759
53 - Supplies	\$ 115,601	\$ 60,364	\$ 48,184	\$ 131,665
54 - Capital Outlays	\$ -	\$ 3,984	\$ -	\$ 2,000
55 - Interfund Charges	\$ 28,525	\$ 37,305	\$ 27,913	\$ 40,819
57 - Other Costs	\$ 1,894	\$ 14,000	\$ 13,000	\$ 25,800
70 - Retirement Svcs	\$ -	\$ 5,196	\$ -	\$ 5,198
Expense Total	\$ 782,291	\$ 869,962	\$ 775,053	\$ 1,008,802

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
06901 - Administration	\$ 298,578	\$ 479,744	\$ 344,889	\$ 419,729
06910 - Youth Program	\$ 127,910	\$ 96,912	\$ 87,220	\$ 114,493
06930 - Family & Consumer Sc	\$ 241,116	\$ 149,121	\$ 228,316	\$ 346,557
06935 - Horticulture & Lands	\$ 114,687	\$ 144,185	\$ 114,629	\$ 128,023
Expense Total	\$ 782,291	\$ 869,962	\$ 775,053	\$ 1,008,802

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	26	28	30	NA
Funded	28	33	31	31

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.

Cooperative Extension Service

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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Youth Reached by Educational Programs	14,025	10,727	2,943	10,727
Participants in workshops and classes	23,721	25,863	13,022	25,863
Educational workshops and classes	1,819	568	323	568
Plant, soil, insects, and other samples processed	758	805	838	805
Publications distributed	28,367	2,745	5,245	2,745
Number of volunteers	721	185	0	185
Site and home visits performed	331	222	44	222
Telephone and email requests for information departmental responded to	16,448	12,105	5,341	12,105
Grants and contracts	55,000	120,000	80,000	120,000
Fresh on DeK participants	5,567	5,327	4,002	5,327

Points of Interest

- To improve homeowners basic skills and knowledge of horticultural practices, DeKalb County Cooperative Extension offered 114 educational programs to the general public on lawn care, weed identification and control, home orchards, herbs, composting, vegetable gardening, how to start a community garden, care of ornamental trees and shrubs, native trees, hazard tree identification, pruning, attracting pollinators, landscape construction, herbs, landscaping, soil and soil testing, fall color in the landscape, edible gardens, starting vegetables from seeds, shade gardening, container gardening, sustainable gardening.
- DeKalb Extension has 197 active Master Gardener Volunteers that served 16,187 citizens 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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 24,368	\$ 24,368	\$ 155,154	\$ 155,154
33 - Intergovernmental	\$ 113,391	\$ 119,827	\$ 76,497	\$ 80,530
35 - Fines and Forfeitures	\$ 1,148,656	\$ 1,097,156	\$ 593,586	\$ 617,188
Revenue Total	\$ 1,262,047	\$ 1,216,983	\$ 670,083	\$ 697,718
61 - Other Fin. Uses	\$ 1,262,047	\$ 1,086,197	\$ 670,083	\$ 697,718
Expense Total	\$ 1,262,047	\$ 1,086,197	\$ 670,083	\$ 697,718
Fund Balance - Ending	\$ 24,368	\$ 155,154	\$ 155,154	\$ 155,154

Gain/(Use) of Fund Balance	\$ 0	\$ 130,786	\$ 0	\$ 0
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Adopted Budget	\$ 852,872
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Goals and Objectives

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

Drug Abuse Treatment and Education

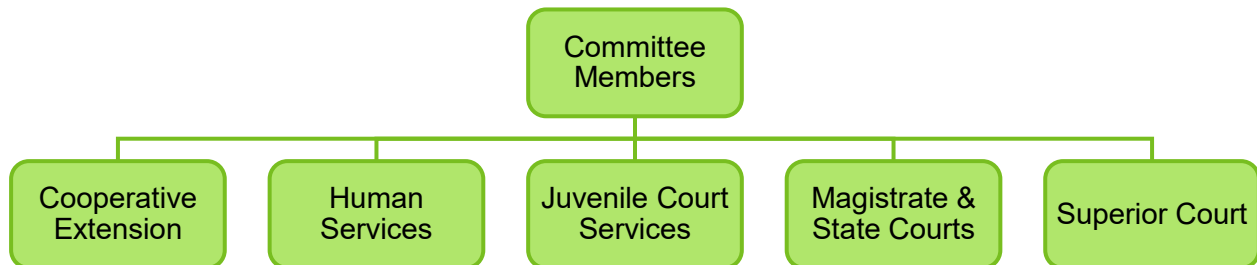
Mission Statement

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

Description

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

Organizational Chart



Financials

Revenues/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 132,401	\$ 60,213	\$ 18,493	\$ -
33 - Intergovernmental	\$ -	\$ 601	\$ -	\$ -
35 - Fines and Forfeitures	\$ 193,853	\$ 168,485	\$ 93,592	\$ 91,817
Revenue Total	\$ 193,853	\$ 169,086	\$ 93,592	\$ 91,817
52 - Purch / Contr Svcs	\$ 247,680	\$ 190,242	\$ 99,710	\$ 67,539
53 - Supplies	\$ 18,361	\$ 20,564	\$ 133	\$ 20,009
57 - Other Costs	\$ -	\$ -	\$ -	\$ 4,269
Expense Total	\$ 266,041	\$ 210,806	\$ 99,843	\$ 91,817
Fund Balance - Ending	\$ 60,213	\$ 18,493	\$ 12,243	\$ -

Gain/(Use) of Fund Balance	\$ (72,188)	\$ (41,720)	\$ (6,251)	\$ 0
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Adopted Budget

\$ 91,817

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 2021:

- Magistrate Court/Misdemeanor Mental Health Court (\$13,773)
- State Court/Driving under the Influence Court (\$22,954)
- Superior Court/Adult Felony Drug Court (\$21,118)
- Superior Court/Adult Felony Mental Health Court (\$8,264)
- Juvenile Court/Juvenile Drug Court (\$11,018)
- Superior Court/Adult Felony Veterans Court (\$7,345)
- Cooperative Extension 4-H health Rocks! Program (\$7,345)

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)

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09360 - Debt Service - Gen Fund to Bldg F	\$ 3,710,483	\$ 3,712,608	\$ 3,715,225	\$ 3,722,281
09370 - Gen Fund Other	\$ 4,626,629	\$ 4,480,362	\$ 4,020,785	\$ 5,262,817
Expense Total	\$ 8,337,112	\$ 8,192,970	\$ 7,736,010	\$ 8,985,098

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 203	\$ -
58 - Debt Service	\$ 3,658,201	\$ 3,330,429	\$ 3,328,378	\$ 4,333,943
61 - Other Fin. Uses	\$ 4,678,911	\$ 4,862,541	\$ 4,407,429	\$ 4,651,155
Expense Total	\$ 8,337,112	\$ 8,192,970	\$ 7,736,010	\$ 8,985,098

Financials (Fire Fund)

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
61 - Other Fin. Uses	\$ 681,770	\$ 795,262	\$ 791,987	\$ 792,242
Expense Total	\$ 681,770	\$ 795,262	\$ 791,987	\$ 792,242

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09375 - Debt Service - Fire Fund Other	\$ 681,770	\$ 795,262	\$ 791,987	\$ 792,242
Expense Total	\$ 681,770	\$ 795,262	\$ 791,987	\$ 792,242

Financials (Designated Fund)

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09380 - Debt Service - Designated Fund Other	\$ 132,106	\$ 154,080	\$ 153,445	\$ 153,497
Expense Total	\$ 132,106	\$ 154,080	\$ 153,445	\$ 153,497

Debt Service - Miscellaneous Tax Funds

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
61 - Other Fin. Uses	\$ 132,106	\$ 154,080	\$ 153,445	\$ 153,497
Expense Total	\$ 132,106	\$ 154,080	\$ 153,445	\$ 153,497

Financials (Police Fund)

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
61 - Other Fin. Uses	\$ 1,304,148	\$ 1,521,250	\$ 1,514,985	\$ 1,515,472
Expense Total	\$ 1,304,148	\$ 1,521,250	\$ 1,514,985	\$ 1,515,472

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09385 - Debt Service - Police Fund Other	\$ 1,304,148	\$ 1,521,250	\$ 1,514,985	\$ 1,515,472
Expense Total	\$ 1,304,148	\$ 1,521,250	\$ 1,514,985	\$ 1,515,472

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.

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 2021, the total payments went down by \$1,750 from 2020 as the increase in the principal payment is less than the decrease in the interest payment. This scenario resulted in the millage rate for the Special Tax District – Unincorporated Bonds to tentatively decrease from 0.591 mils in 2019 down to 0.504 mils in 2021. This decreased millage rate will be confirmed during the mid-year budget.

The Public Safety and Judicial Authority Revenue Debt Service decreased by \$102K. In 2020 it increased by \$800K due to the "upfront savings" realized by the 2015 refunding. The principal payments will increase by \$80,000, but the interest will decrease by \$79,000.

The county's other non-water & sewer debt service principal payments decreased by \$1.3M while the interest payments increased by \$621K for 2021. The water & sewer debt service principal payments increased by \$1,275M while the interest payments decreased by \$1,332M for a net decrease of \$57,847. This movement had minor impact on the funds which contribute to the debt service.

Debt Function

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

Credit Agency Ratings / Outlook

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

Moody's: Update to credit analysis states:

GO: The last rating review occurred on August 17, 2020. The credit profile for DeKalb County was upgraded from Aa2 to Aa3 and "reflects the county's healthy and improved financial position driven by solid management and conservative budgeting."

W&S: The last rating review occurred on December 4, 2020. "The Aa2 rating on the senior liens bonds reflects the systems sizable, diverse service area, sound financial metrics and currently manageable debt burden. The outlook is stable."

Fitch Ratings: Update to credit analysis states:

GO: The last rating review occurred on September 16, 2020. The positive rate change "is based on the county's steadily improved budgetary

management and demonstrated ability to rebuild its financial resilience. The County is positioned to maintain very strong gap-closing capacity throughout typical economic cycles.”

W&S: The last rating review occurred on September 29, 2020. “Leverage is projected to increase annually over the next five years due primarily to an increased capital improvement program (CIP) and associated new debt related to consent decree compliance measures.”

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, 2020
 (in thousands of dollars)

Assessed Value		\$	35,823,839
Debt Limit - 10% of assessed value		\$	3,582,384
Amount of Debt Applicable to Debt Limit:			
Total bonded debt (excluding premiums)	\$		121,430
Less:			
Total reserve for general bond debt	\$	1,650	
Total debt applicable to debt limit			119,780
Legal Debt Margin		\$	3,462,604

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.

Debt Function

Direct and Overlapping Debt

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

DeKalb County, Georgia Computation of Direct and Overlapping Debt (unaudited) December 31, 2020 (in thousands of dollars)			
Category of Debt	Total Amount Outstanding (000s)	% Applicable to the County ³	Amount of Debt Applicable to DeKalb County
Direct Debt²:			
DeKalb County General Obligation Bonds	121,430	100%	121,430
DeKalb County Building Authority	15,550	100%	15,550
DeKalb County Public Safety and Judicial Facilities Authority	32,250	100%	32,250
DeKalb County Urban Redevelopment Authority	4,585	100%	4,585
Certificates of Participation	13,375	100%	13,375
DeKalb County Financed Purchases	7,928	100%	7,928
DeKalb County Notes Payable	-	100%	-
Total Direct Debt	<u>195,118</u>	100%	<u>195,118</u>
Overlapping Debt:			
DeKalb County Board of Education ¹			
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	33,630	100%	33,630
City of Decatur ¹			
General Obligation Bonds	104,410	100%	104,410
Notes Payable	12,768	100%	12,768
Capital Leases	1,734	100%	1,734
Guaranteed Revenue Bonds	67,284	100%	67,284
Certificates of Participation	2,380	100%	2,380
	<u>188,576</u>		<u>188,576</u>
City Schools of Decatur ¹			
Certificates of Participation 2010	7,900	100%	7,900
Certificates of Participation 2014	16,330	100%	16,330
	<u>24,230</u>		<u>24,230</u>
City of Atlanta ¹			
General Obligation Bonds	273,900	4.75% ³	13,010
APSJFA Revenue Bonds	20,070	4.75%	953
SWMA Revenue Bonds	4,015	4.75%	191
Intergovernmental Agreements	415,796	4.75%	19,750
Notes Payable	926	4.75%	44
Capital Leases	22,390	4.75%	1,064
Certificates of Participation	63,380	4.75%	3,011
Other	40,774	4.75%	1,937
	<u>841,251</u>		<u>39,959</u>
Atlanta Public Schools ¹			
Certificates of Participation (ERS, Inc.)	74,275	4.75%	3,528
	<u>74,275</u>		<u>3,528</u>
City of Dunwoody ²			
Guaranteed Revenue Bonds	9,596	100%	9,596
	<u>9,596</u>		<u>9,596</u>
Total Overlapping Debt	<u>1,389,647</u>		<u>453,501</u>
Total Direct and Overlapping Debt	<u>1,584,765</u>		<u>648,619</u>
Total Per Capita Direct and Overlapping Debt			<u>\$ 855.44</u> ⁴
 ¹ As of June 30, 2020			
² As of December 31, 2020			
³ Calculation of City of Atlanta overlapping percentages			
	<u>A.V. (000s)</u>	<u>% of A.V.</u>	
City of Atlanta in Fulton	31,368,322,710	93.69%	
City of Atlanta in DeKalb	2,113,887,574	6.31%	
	<u>33,482,210,284</u>	<u>100.00%</u>	
 ⁴ Based on estimated 2020 population of 758,230			
Source: DeKalb County Department of Finance as of December 31, 2020			

Debt Function

Principal and Interest Summary

TAX FUNDS									
CERTIFICATES OF PARTICIPATION									
<u>COPS (2013)</u>				<u>COPS (2016)</u>					
	Principal	Interest	Total	Principal	Interest	Total			
2020	1,785,000	166,163	1,951,163	1,220,000	152,016	1,372,016			
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	0	21,487.50	21,487.50	1,285,000	89,063	1,374,063			
2024				1,305,000	67,347	1,372,347			
2025				1,330,000	45,292	1,375,292			
2026				1,350,000	22,815	1,372,815			
REVENUE BONDS									
<u>Fulton-DeKalb Hospital Auth Rev Cert S 2020B</u>				GENERAL OBLIGATION BONDS					
				<u>Unincorporated GO Bonds (refunding 2016)</u>					
	Principal	Interest	Total	Principal	Interest	Total			
2020	\$3,161,825	\$287,439	\$3,449,264	9,335,000	6,014,287.50	15,349,287.50			
2021	\$1,760,000	\$927,224	\$2,687,224	9,800,000	5,547,538	15,347,538			
2022				10,285,000	5,057,538	15,342,538			
2023				10,750,000	4,543,288	15,293,288			
2024				11,270,000	4,005,788	15,275,788			
2025				11,790,000	3,442,288	15,232,288			
2026				12,360,000	2,852,788	15,212,788			
2027				12,945,000	2,234,788	15,179,788			
2028				13,555,000	1,587,538	15,142,538			
2029				14,040,000	1,147,000	15,187,000			
2030				14,635,000	585,400	15,220,400			
NON-TAX FUNDS									
BONDS									
<u>Building Authority Refunding Bonds (2013)</u>				<u>Building Authority Refunding Bonds (2015)</u>			<u>URA Bonds (2010)</u>		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2020		980,000	980,000		2,360,000	2,360,000	390,000	298,997.50	688,997.50
2021		1,005,000	1,005,000		\$2,400,000	2,400,000	400,000	275,558.50	675,558.50
2022		1,030,000	1,030,000		2,450,000	2,450,000	415,000	251,518.50	666,518.50
2023		1,055,000	1,055,000		2,490,000	2,490,000	425,000	226,577.00	651,577.00
2024					2,535,000	2,535,000	440,000	201,034.50	641,034.50
2025					2,585,000	2,585,000	450,000	174,590.50	624,590.50
2026							465,000	147,545.50	612,545.50
2027							475,000	119,599.00	594,599.00
2028							490,000	91,051.50	581,051.50
2029							505,000	61,602.50	566,602.50
2030							520,000	31,252.00	551,252.00
<u>PS & JFA Bonds (2015)</u>									
	Principal	Interest	Total						
2020	1,580,000	1,510,694.00	3,090,694.00						
2021	1,660,000	1,431,693.76	3,091,693.76						
2022	1,740,000	1,357,922.00	3,097,922.00						
2023	1,830,000	1,282,058.00	3,112,058.00						
2024	1,920,000	1,202,270.00	3,122,270.00						
2025	2,020,000	1,118,558.00	3,138,558.00						
2026	2,120,000	1,030,486.00	3,150,486.00						
2027	2,225,000	938,054.00	3,163,054.00						
2028	2,335,000	841,044.00	3,176,044.00						
2029	2,455,000	739,238.00	3,194,238.00						
2030	2,575,000	632,200.00	3,207,200.00						
2031	2,705,000	519,930.00	3,224,930.00						
2032	2,795,000	401,992.00	3,196,992.00						
2033	2,885,000	280,130.00	3,165,130.00						
2034	2,985,000	154,344.00	3,139,344.00						

Water & Sewer

BONDS

	Water & Sewer Bonds (2006B Refunding)			Water & Sewer Bonds (2010)			Water & Sewer Bonds (2011)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2020	7,430,000.00	11,662,175.00	19,092,175.00	2,005,000.00	700,944.00	2,705,944.00	8,635,000.00	17,499,962.50	26,134,962.50
2021	7,820,000.00	11,272,100.00	19,092,100.00	2,060,000.00	591,872.00	2,651,872.00	9,035,000.00	17,098,212.50	26,133,212.50
2022	8,225,000.00	10,861,550.00	19,086,550.00	2,115,000.00	479,808.00	2,594,808.00	9,470,000.00	16,666,862.50	26,136,862.50
2023	8,660,000.00	10,429,737.50	19,089,737.50	2,175,000.00	364,752.00	2,539,752.00	9,910,000.00	16,222,762.50	26,132,762.50
2024	19,235,000.00	9,975,087.50	29,210,087.50	2,235,000.00	246,432.00	2,481,432.00	10,430,000.00	15,702,487.50	26,132,487.50
2025	20,240,000.00	8,965,250.00	29,205,250.00	2,295,000.00	124,848.00	2,419,848.00	10,980,000.00	15,154,912.50	26,134,912.50
2026	21,310,000.00	7,902,650.00	29,212,650.00				11,555,000.00	14,578,462.50	26,133,462.50
2027	22,425,000.00	6,783,875.00	29,208,875.00				12,165,000.00	13,971,825.00	26,136,825.00
2028	23,600,000.00	5,606,562.50	29,206,562.50				12,800,000.00	13,333,162.50	26,133,162.50
2029	10,385,000.00	4,367,562.50	14,752,562.50				13,475,000.00	12,661,162.50	26,136,162.50
2030	10,935,000.00	3,822,350.00	14,757,350.00				14,180,000.00	11,953,725.00	26,133,725.00
2031	11,500,000.00	3,248,262.50	14,748,262.50				14,925,000.00	11,209,275.00	26,134,275.00
2032	12,105,000.00	2,644,512.50	14,749,512.50				15,710,000.00	10,425,712.50	26,135,712.50
2033	12,745,000.00	2,009,000.00	14,754,000.00				16,490,000.00	9,644,775.00	26,134,775.00
2034	13,385,000.00	1,371,750.00	14,756,750.00				17,355,000.00	8,779,050.00	26,134,050.00
2035	14,050,000.00	702,500.00	14,752,500.00				18,265,000.00	7,867,912.50	26,132,912.50
2036							19,225,000.00	6,909,000.00	26,134,000.00
2037							20,235,000.00	5,899,687.50	26,134,687.50
2038							21,300,000.00	4,837,350.00	26,137,350.00
2039							22,415,000.00	3,719,100.00	26,134,100.00
2040							23,595,000.00	2,542,312.50	26,137,312.50
2041							24,830,000.00	1,303,575.00	26,133,575.00

	Water & Sewer Bonds (2013 Refunding)			Water & Sewer Bonds (2015 Refunding)		
	Principal	Interest	Total	Principal	Interest	Total
2020	7,570,000.00	4,773,125.00	12,343,125.00	2,835,000.00	2,746,306.26	5,581,306.26
2021	7,940,000.00	4,397,875.00	12,337,875.00	2,895,000.00	2,689,606.26	5,584,606.26
2022	8,340,000.00	4,004,125.00	12,344,125.00	2,950,000.00	2,631,706.26	5,581,706.26
2023	8,750,000.00	3,595,625.00	12,345,625.00	3,100,000.00	2,484,206.26	5,584,206.26
2024	0.00	3,170,875.00	3,170,875.00	3,255,000.00	2,329,206.26	5,584,206.26
2025	0.00	3,170,875.00	3,170,875.00	3,420,000.00	2,166,456.26	5,586,456.26
2026	0.00	3,170,875.00	3,170,875.00	3,590,000.00	1,995,456.26	5,585,456.26
2027	0.00	3,170,875.00	3,170,875.00	3,765,000.00	1,815,956.26	5,580,956.26
2028	0.00	3,170,875.00	3,170,875.00	3,955,000.00	1,627,706.26	5,582,706.26
2029	7,800,000.00	3,170,875.00	10,970,875.00	4,150,000.00	1,429,956.26	5,579,956.26
2030	8,185,000.00	2,780,875.00	10,965,875.00	4,360,000.00	1,222,456.26	5,582,456.26
2031	8,595,000.00	2,371,625.00	10,966,625.00	4,505,000.00	1,080,756.26	5,585,756.26
2032	9,025,000.00	1,941,875.00	10,966,875.00	4,655,000.00	928,712.50	5,583,712.50
2033	9,475,000.00	1,490,625.00	10,965,625.00	4,885,000.00	695,962.50	5,580,962.50
2034	9,950,000.00	1,019,750.00	10,969,750.00	5,130,000.00	451,712.50	5,581,712.50
2035	10,445,000.00	522,250.00	10,967,250.00	5,315,000.00	265,750.00	5,580,750.00

District Attorney

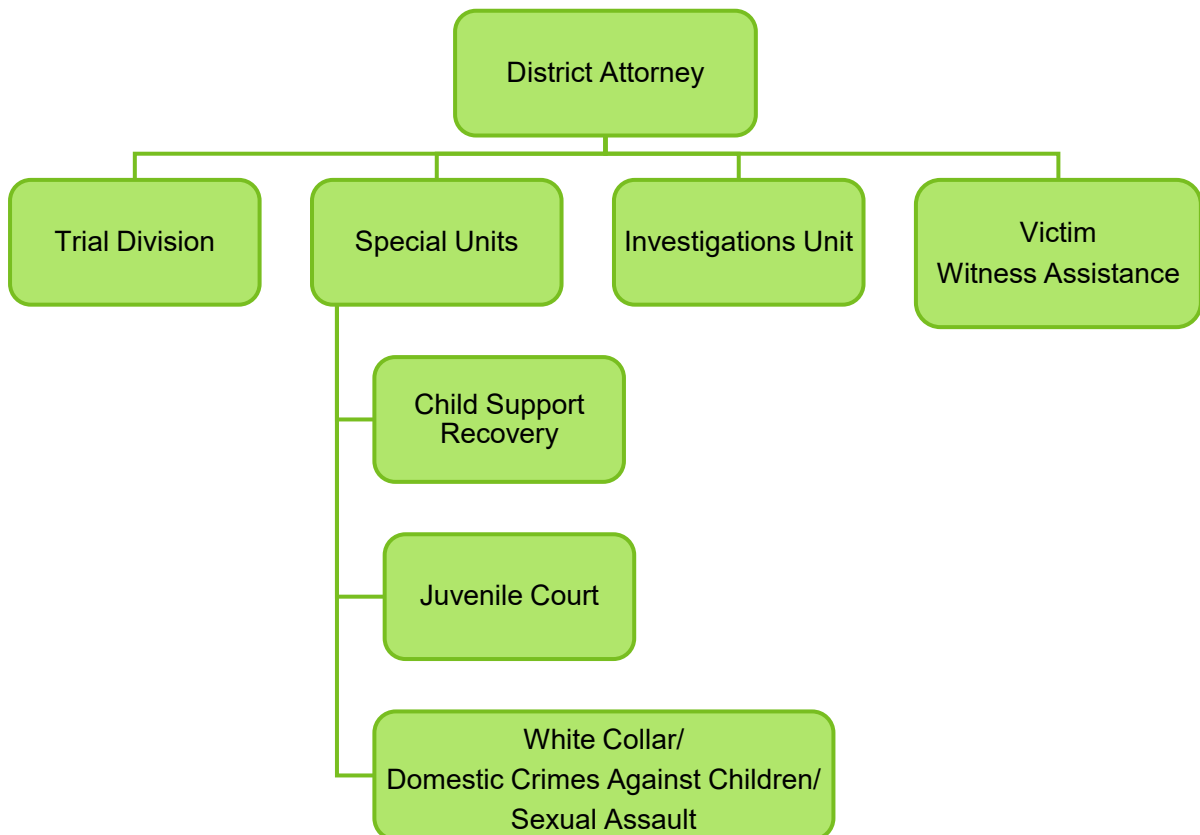
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 14,614,979	\$ 13,712,684	\$ 15,342,747	\$ 15,288,427
52 - Purch / Contr Svcs	\$ 636,153	\$ 910,943	\$ 821,649	\$ 1,340,123
53 - Supplies	\$ 168,332	\$ 246,167	\$ 96,812	\$ 142,813
54 - Capital Outlays	\$ 118,295	\$ 21,345	\$ 45,346	\$ 40,000
55 - Interfund Charges	\$ 521,952	\$ 517,082	\$ 493,649	\$ 402,639
61 - Other Fin. Uses	\$ 971,763	\$ 1,046,763	\$ 1,318,721	\$ 1,318,721
Expense Total	\$ 17,031,474	\$ 16,454,986	\$ 18,118,922	\$ 18,532,723

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
03910 - District Attorney	\$ 14,006,041	\$ 13,853,006	\$ 15,364,275	\$ 15,819,135
03920 - Child Support Recovery	\$ 22,058	\$ 16,284	\$ 5,176	\$ 2,477
03930 - Victim / Witness Assistance	\$ 1,280,563	\$ 1,227,012	\$ 1,257,928	\$ 1,270,431
03940 - Solicitor Juvenile Court	\$ 1,722,811	\$ 1,358,684	\$ 1,491,543	\$ 1,440,680
Expense Total	\$ 17,031,474	\$ 16,454,986	\$ 18,118,922	\$ 18,532,723

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	154	165	170	NA
Funded	149	163	171	171

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.

Debt Function

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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Superior Court cases opened			5,124	5,000
True bills returned in Superior Court			790	500
Accusations filed in Superior Court			1,219	1,000
Pleas in Superior Court			190	250
Jury Trials in Superior Court			12	40
Homicides (Ex. vehicular homicides)			143	90
Appeals initiated in 2020			138	150
Juvenile Court cases opened			1,000	1,300
Petitions filed in Juvenile Court			601	850
Bench trials in Juvenile Court			5	8
Victims - Witness Services			58,411	65,000
Community Prosecutor Outreach			7,514	10,000
UIFSA cases processed			759	550
Cases accepted in Diversion			180	300

Points of Interest

- Implemented electronic filing through Odyssey. Collaborated with the Superior Court Clerk's Office, the Court, and the DeKalb County Sheriff's Office to develop electronic workflows in Odyssey to allow Criminal Accusations to be filed, Bond Calendars to be held, and Search Warrant hearings in all ten Superior Court divisions.
- Established 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.
- Launched a state-of-the-art training space to accommodate office-wide meetings and trainings as well as trainings with community partners. This space was integral in allowing the Office to continue the operations of Grand Jury proceedings during the pandemic.
- Collaborated with law enforcement partners to address the homicide rate in DeKalb County.
- Enhanced 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.

- Executed a new pre-trial diversion program for youthful offenders, ages 17 - 24, who are charged in Superior Court.
- Collaborated with the US Attorney's Office on Operation Trigger Lock.
- Developed and executed community outreach programs on Human Trafficking and Sexual Assault.

E-911

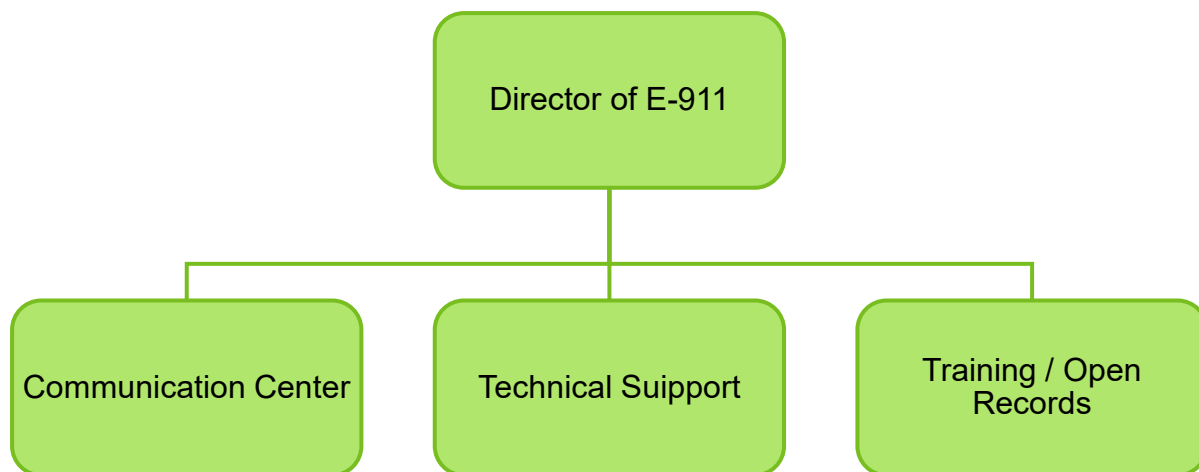
Mission Statement

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

Description

The DeKalb County E-911 Center is under the umbrella of Public Safety and reports to the Director of Public Safety. The department serves as the Public Safety Answering Point for unincorporated DeKalb County as well as most of the cities located within the County. The E-911 center is an Accredited Center of Excellence, by the International Academies of Emergency Dispatch and is responsible for answering both emergency and non-emergency calls for service. The center dispatches Police, Fire-Rescue, Emergency Medical Services, and Sheriff's Department. The center provides full dispatch services to all 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 teams on twelve hour shifts with a staff of more than 110.

Organizational Chart



Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 9,129,373	\$ 8,684,086	\$ 9,144,259	\$ 8,511,912
52 - Purch / Contr Svcs	\$ 1,123,716	\$ 2,087,331	\$ 1,643,159	\$ 2,596,468
53 - Supplies	\$ 112,729	\$ 137,344	\$ 93,129	\$ 138,000
54 - Capital Outlays	\$ 47,627	\$ 375,721	\$ 9,846	\$ -
55 - Interfund Charges	\$ 153,048	\$ 145,848	\$ -	\$ -
61 - Other Fin. Uses	\$ 1,575,763	\$ 356,191	\$ 388,571	\$ 637,941
70 - Retirement Svcs	\$ 13,738	\$ 894,322	\$ 1,092,997	\$ 1,229,174
Expense Total	\$ 12,155,994	\$ 12,680,843	\$ 12,371,961	\$ 13,113,495

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
02646 - E-911 Wired	\$ 12,155,994	\$ 12,680,843	\$ 12,371,961	\$ 13,113,495
Expense Total	\$ 12,155,994	\$ 12,680,843	\$ 12,371,961	\$ 13,113,495

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	114	130	113	NA
Funded	124	130	132	110

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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
911 Calls Received	1,002,569	963,715	882,686	998,631
Emergency Calls Dispatched - Police	716,508	485,700	443,122	461,867
Emergency Calls Dispatched - Fire	113,939	138,271	146,042	112,387
Alarms	45,182	45,574	35,515	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.
- 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

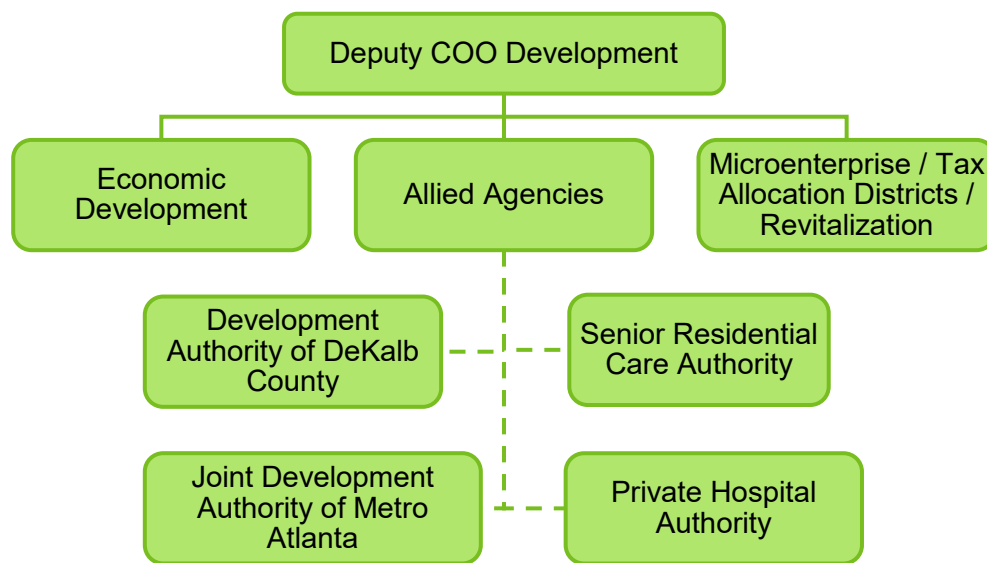
DeKalb County is dedicated to creating quality jobs and increasing the tax base by attracting, expanding, and retaining businesses with an emphasis on balanced growth and sustainable practices. The county works closely with local and regional partners, including Decide DeKalb Development Authority (Decide DeKalb), 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 Decide DeKalb. This arrangement designated Decide DeKalb 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 Decide DeKalb contributes 40 percent. Decide DeKalb is responsible for implementing a comprehensive work program which includes, but is not limited to the following: position DeKalb County, regionally and globally, as a place to do business; focus on industrial and office employment centers that deliver desirable career opportunities for residents; create wealth-building opportunities for entrepreneurs and attract private investment; and nurture a local environment that promotes and rewards local businesses to remain and grow within DeKalb by providing relevant resources, information, support, and legislative action.

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

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
05610 - Economic Development	\$ 923,763	\$ 1,271,057	\$ 858,451	\$ 1,408,250
Expense Total	\$ 923,763	\$ 1,271,057	\$ 858,451	\$ 1,408,250

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
52 - Purch / Contr Svcs	\$ 923,763	\$ 1,271,057	\$ 858,451	\$ 1,408,250
Expense Total	\$ 923,763	\$ 1,271,057	\$ 858,451	\$ 1,408,250

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	-	-	-	NA
Funded	-	-	-	-

Goals and Objectives

Goal #1: Fund Intergovernmental Agreement with Decide DeKalb.

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

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

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

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

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

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

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

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

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Total capital investment	\$144M	\$1.14B	\$204.5M	\$125.0M
Total new & retained jobs	2,981	7,511	1,460	1,000
Economic development leads			101	60
Economic development projects			34	30
Decide Entertainment Commission - film permit revenue			78,500	100,000
DeKalb Entertainment Commission - film permit productions			68	50
DeKalb Entertainment Commission - film permit applications			75	50

Points of Interest

- Capital investment worth \$204.5 million and 460 new and retained jobs.
- Landed 24 projects including Sugar Bowl Bakery, The Home Depot, and Amazon.
- Attended nearly 100 relationship building meetings and 76 unique business engagement visits to solidify and enhance the business climate through strategic partnerships and thoughtful resolutions to challenges that businesses face.
- Conducted a business survey on the impacts of COVID-19.
- Established the DeKalb Small Business Relief Fund, which assisted 16 businesses and non-profits.
- Economic Development results:
 - \$204.5M in capital investments.
 - 1,460 new, expanded, and retained jobs
 - 101 leads
 - 34 projects
 - 24 wins
- Conducted a windshield tour for regional economic development partners of Chamblee and Tucker
- Business retention and engagement:
 - 76 visits with existing businesses
 - Build a highly skilled workforce:
- Working on creating a program to support manufacturing and logistics industries in partnership with DeKalb County School District.
- Working on creating a technology advisory council that will advise on incubator and other workforce programmatic needs of the industry.
- DeKalb Entertainment Commission:
 - Generated nearly \$79,000 in permit revenue (no permits issued from March to June because of the pandemic).
 - Received 75 production permits.
 - Completed 68 productions.

Elections

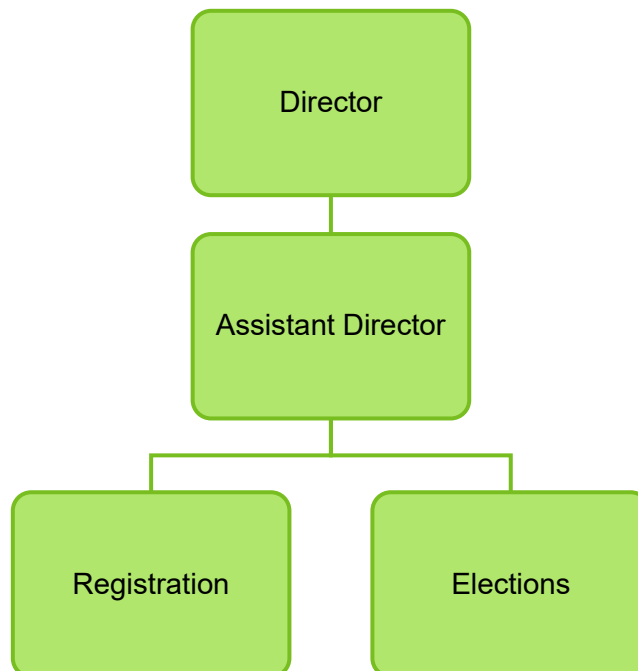
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 3,237,876	\$ 1,706,970	\$ 7,331,701	\$ 2,164,615
52 - Purch / Contr Svcs	\$ 811,228	\$ 327,054	\$ 1,168,360	\$ 1,124,464
53 - Supplies	\$ 145,356	\$ 106,233	\$ 549,947	\$ 205,395
54 - Capital Outlays	\$ 14,552	\$ 66,351	\$ 49,704	\$ 95,000
55 - Interfund Charges	\$ 7,352	\$ 8,057	\$ 18,335	\$ 7,279
Expense Total	\$ 4,216,364	\$ 2,214,665	\$ 9,118,046	\$ 3,596,753

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
02910 - Registrar	\$ 1,347,794	\$ 1,175,914	\$ 2,334,440	\$ 2,003,071
02920 - Elections	\$ 1,169,943	\$ 600,807	\$ 2,269,490	\$ 691,638
02922 - Election Workers	\$ 1,698,626	\$ 437,944	\$ 4,514,116	\$ 902,044
Expense Total	\$ 4,216,364	\$ 2,214,665	\$ 9,118,046	\$ 3,596,753

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	13	17	16	NA
Funded	14	17	16	16

Goals and Objectives

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

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

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

Goal #2: Conduct 13 municipal elections and 1 DeKalb County School Board Special SPLOST Election.

Objective #2A: Manage the absentee by mail process for 13 elections and 1 DeKalb County School Board Special SPLOST Election in accordance with state and federal laws.

Objective #2B: Manage advance voting sites to accommodate 3 weeks of advance in person voting.

Elections

Objective #2C: Recruit and train poll officials and election workers to support 13 municipal elections and 1 DeKalb County School Board Special SPLOST Election in accordance with applicable state and federal laws.

Goal #3: Prepare for the 2022 Election Cycle.

Objective #3A: Update standard operating procedures to reflect changes in the law required deriving from SB 202.

Objective #3B: Educate the citizens of DeKalb County on changes in election laws and increase voter confidence in the integrity of the election process.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Registered voters	539,600	529,670	546,711	598,765
New registered voters	75,000	41,000	37,980	71,500
Registered cards scanned	268,000	226,000	118,597	300,000
Name and address changes	193,000	185,000	258,513	168,000
Deletions and transfers	39,700	37,700	51,498	51,500
Total # of precincts	190	190	191	191
Total # of countywide elections	3	1	4	1
Total # of municipal/special elections	0	12	1	13
Total # of poll workers trained	110	1,100	2,000	1,800
Voter turnout %	78%	15%	68%	15%

Points of Interest

- Applied for and Received the Center for Tech and Civic Life Grant:** DeKalb County received two separate grants from the Center for Tech and Civic Life (CTCL) totaling more than \$9.6 million. The grants helped fund temporary staffing, election-related equipment, educational collateral development and other items to enhance the voting experience and expand resources available to the department. Designated funding supported the purchase of additional equipment as well as the creation and translation of various election-related materials in Korean and Spanish—making DeKalb County one of the first to do so outside of federal requirements.
- Increased Advance Voting Locations:** In 2020, DeKalb County's Advance Voting efforts drew record number of voters who opted to cast their ballots ahead of the designated Election Day. DeKalb VR&E has continued to expand our Advance Voting location partners to ensure that registered voters across the County have access to vote early in-person.
- Launched and Expanded Drop Box Footprint:** Throughout the General Election and the subsequent Runoff Election, DeKalb VR&E was able to maintain one of the largest footprints for drop boxes in the metro area. Working in conjunction with DeKalb IT, Facilities and Public Safety, our office was able to solidify more than 30 locations for voters to safely and securing drop off their absentee ballots.

- **Coordination with GIS:** DeKalb's Geographic Information System (GIS) has played an instrumental role in leveraging technology to improve access to important voter information. Through GIS' efforts, voters were able to easily access estimated wait times and verify precinct locations.
- **Voter Materials Translated in Spanish and Korean:** Thanks to funding provided from the Center for Tech and Civic Life, DeKalb VR&E was able to translate composite ballots and various voter information in 2020. Led by our communications consulting group, this effort represents a first step in expanding access to Limited English Proficiency (LEP) communities. While the translated ballots did not appear on the voting machines, the materials were available onsite and online throughout the election cycle. Additionally, information related to a voter hotline was available to voters who may have required additional assistance or translation services.
- **More User-friendly Website: DeKalbVotes.com:** The DeKalbVotes.com website was refreshed and reorganized in a more user-friendly format. The updated look incorporated the County's brand colors and increased the ease of use for voters seeking information about elections.
- **Live Stream with DCTV:** Increasing access and transparency to the audit and recount, was possible because of DeKalb County Television 23 (DCTV 23). This access to viewing the recount and audit remotely helped minimize crowds of watchers during a pandemic. Thousands of viewers were able to watch the entire recount and audit process from start to finish.

Emergency Management

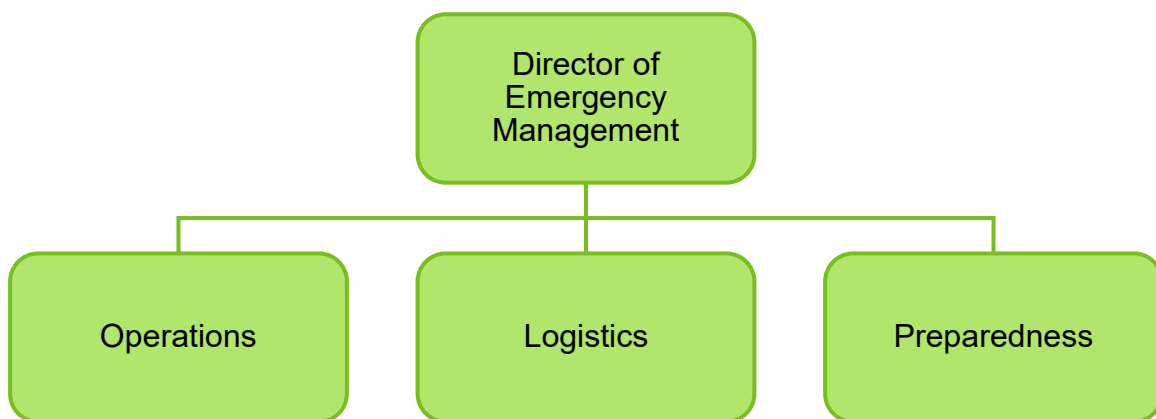
Mission Statement

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

Description

Maintain and develop all local emergency management programs, projects and plans required by state and federal government. Maintain the Emergency Operations Center for DeKalb County, and all cities located within the county. 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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 254,625	\$ 351,847	\$ 334,654	\$ 459,396
52 - Purch / Contr Svcs	\$ 69,195	\$ 111,228	\$ 94,329	\$ 203,047
53 - Supplies	\$ 24,947	\$ 135,776	\$ 165,328	\$ 219,964
54 - Capital Outlays	\$ 8,906	\$ 6,200	\$ 46,751	\$ 25,570
55 - Interfund Charges	\$ 442,160	\$ 22,576	\$ 17,827	\$ 31,081
61 - Other Fin. Uses	\$ 71,426	\$ 136,515	\$ 91,000	\$ 91,000
Expense Total	\$ 871,260	\$ 764,143	\$ 749,889	\$ 1,030,058

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
04410 - Emergency Management (DEN)	\$ 871,260	\$ 764,143	\$ 749,889	\$ 1,030,058
Expense Total	\$ 871,260	\$ 764,143	\$ 749,889	\$ 1,030,058

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	5	5	5	NA
Funded	5	7	7	6

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.

Emergency Management

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.

Goal #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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Drills & Exercises	28	26	12	\$ 25
Community emergency response team classes	10	12	8	\$ 10
Volunteer hours	2,642	2,800	2,797	\$ 2,800
Community outreach classes	0	12	3	\$ 10

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 2020 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.

Ethics Board

Mission Statement

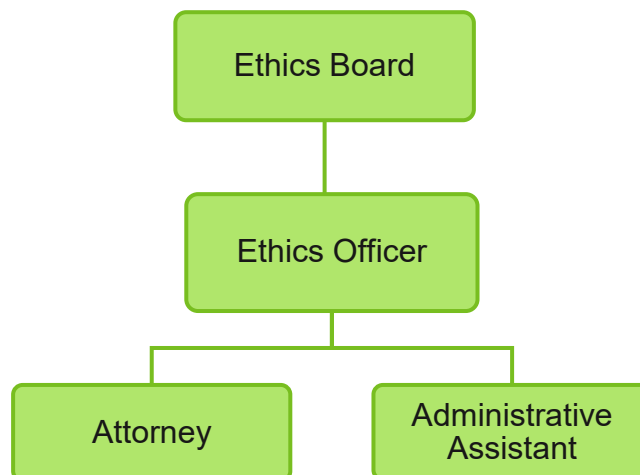
The Ethics Board has the following duties: to provide Advisory Opinions to all Officials and employees who seek advice on ethical issues; to receive and hear complaints regarding ethical violations of employees and officials in DeKalb; to investigate matters brought by third parties or the Ethics Officer 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

Ethics Board

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 439,611	\$ 382,808	\$ 411,242	\$ 412,544
52 - Purch / Contr Svcs	\$ 67,756	\$ 51,695	\$ 38,726	\$ 74,715
53 - Supplies	\$ 1,413	\$ 10,735	\$ 10,555	\$ 68,773
54 - Capital Outlays	\$ 1,248	\$ -	\$ -	\$ 1,248
Expense Total	\$ 510,027	\$ 445,238	\$ 460,524	\$ 557,280

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
00701 - Board of Ethics	\$ 510,027	\$ 445,238	\$ 460,524	\$ 557,280
Expense Total	\$ 510,027	\$ 445,238	\$ 460,524	\$ 557,280

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
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

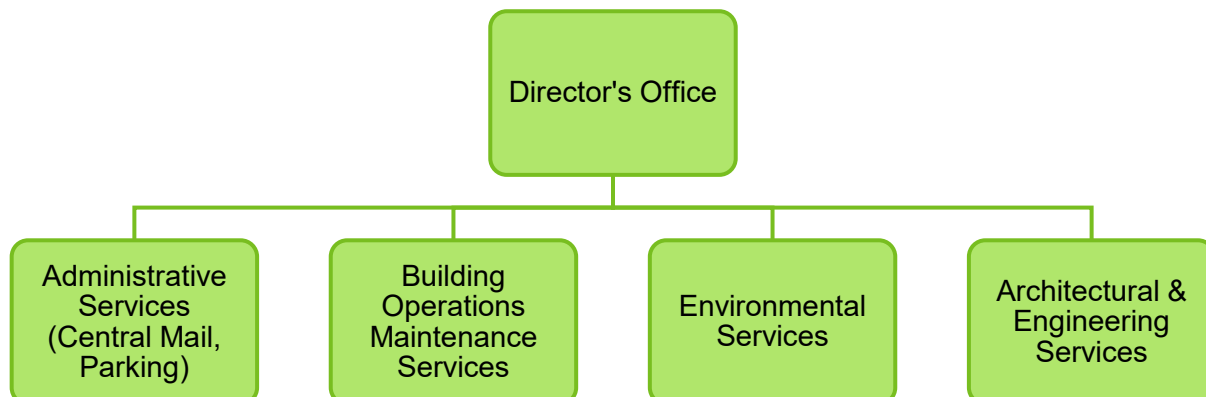
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 3,459,604	\$ 3,279,062	\$ 3,758,787	\$ 3,802,284
52 - Purch / Contr Svcs	\$ 8,394,398	\$ 8,552,561	\$ 8,751,619	\$ 9,979,444
53 - Supplies	\$ 5,481,035	\$ 5,372,168	\$ 4,670,159	\$ 4,377,654
54 - Capital Outlays	\$ 4,120	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 684,486	\$ 581,788	\$ 301,740	\$ 327,681
61 - Other Fin. Uses	\$ -	\$ 179,552	\$ 352,589	\$ 352,589
Expense Total	\$ 18,023,642	\$ 17,965,130	\$ 17,834,894	\$ 18,839,652

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
01110 - Administration	\$ 1,080,248	\$ 1,126,701	\$ 1,070,542	\$ 1,060,865
01120 - General Maintenance & Constr	\$ 7,124,169	\$ 7,296,930	\$ 7,238,062	\$ 9,395,738
01130 - Environmental Services	\$ 2,138,580	\$ 2,141,768	\$ 2,939,973	\$ 2,220,799
01140 - Utilities And Insurance	\$ 7,204,988	\$ 6,933,198	\$ 6,028,161	\$ 5,606,713
01160 - Security	\$ -	\$ -	\$ -	\$ 2,892
01170 - Architectural & Engineering	\$ 475,657	\$ 466,533	\$ 558,157	\$ 552,645
Expense Total	\$ 18,023,642	\$ 17,965,130	\$ 17,834,894	\$ 18,839,652

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	46	51	52	NA
Funded	52	52	52	52

Goals and Objectives

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

Objective #1A: Complete Capital Improvement Projects timely.

- 178 Sams Street renovation.
- 4th floor Payroll Benefits Suite modifications.
- Miscellaneous county signage.
- Complete Law Department suites and 6th floor Finance.
- Maloof Lobby renovation – completion.
- East DeKalb Community and Senior Center – construction.
- District 4 and 7 Community and Senior Center – construction.
- Watershed Management – programming for new facilities.
- Juvenile Justice Center American Disabilities Act (ADA) upgrade – pending Community Development funds.
- Bobby Burgess handicap lift modification – install drop seat.
- Maloof Building As-Built Plans – completion once Coronavirus (COVID) restrictions lifted.
- Tobie Grant Recreational Center – 12/31/2021 expected completion date.

- Human Resources auditorium renovation. Expected to start in March.
- DeKalb County Board of Health isolation unit's renovation to five buildings – Richardson, T.O Vinson, North Dekalb, East Dekalb, and Clifton Springs.
- Juvenile Justice Courthouse Administration office renovation.
- Decatur Courthouse – 4th Floor Administration office renovation.
- Decatur Courthouse – 4th Floor Drug Court office renovation.
- Emergency Evacuation Plans for the Police Exchange building.
- Planning and Sustainability 2nd floor furniture installation.
- Ongoing building retrofitting work and temperature kiosk distribution:
- Temperature kiosk distribution at the Tucker police department (quantity 2).
- Sneeze guard retrofitting at Dekalb WorkSource.
- Sneeze guard retrofitting at Decatur Courthouse (Family Law Office).
- Sneeze guard site review at the Sheriff Department dental unit.
- Sneeze guard site review for Porter Sanford per stakeholder's request.
- Floor decal replacement for the District Attorney's grand jury room – One Square Court Building.
- Callanwolde Fine Art Center – replacing HVAC units, running three phase electrical power to site.
- DeKalb County sites – continued to replace R-22 units throughout county facilities.
- Replace HVAC Controls throughout the Maloof Building.
- Installing an emergency generator at the Maloof Building.
- 178 Street site – working on HVAC projects in building 1 & 2.
- Reconstruct the file room in purchasing 2nd floor.
- Patch and pave Brookhaven Park parking lot.
- Renovate Lou Walker Senior Center kitchen with new counter tops and cabinetry.
- Install electronic gates at 178 Sams Street.
- Office build out at DeKalb Crisis Center.
- 6th floor renovation completion.
- Roads and Drainage trailer site build out.

Objective #1B: Sustain and Improve County-Owned Assets.

- Continue preventative maintenance program throughout countywide facilities.

Goal #2: Operations & Maintenance.

Objective #2A: Capital Improvement Projects / Repairs / Replacement.

- 178 Sam's St. – three elevator modernization and repair project.
- Callanwolde courtyard HVAC project – remove and replace courtyard rooftop unit remote terminal unit (RTU's).
 - Georgia Power - three phase power.
 - New electrical panel and wiring.
- Callanwolde complete roof replacement project – includes courtyard (special purpose local option sales tax - SPLOST).
- Elevator Modernization Project (SPLOST).
- 30 Warren Street - partial roof replacement (SPLOST) \$178,576.00.

Facilities

- Lou Walker Senior Center - heat exchanger replacement (SPLOST).
- Lou Walker Senior Center - HVAC- water source heat pumps (WSHP) 45 replacement (SPLOST).
- Lou Walker Senior Center - elevator pit restoration (SPLOST).
- Lou Walker Senior Center - major erosion at overhead bridge repair (SPLOST).
- 30 Warren Street - Boiler pump repair (SPLOST).
- North Dekalb Health Center- Replace four rooftop units.
 - Funded by 3K (SPLOST).
 - Funded by Facilities Management.
- North Dekalb Health Center Elevator Modernization Project.
- Facilities Management PPE Warehouse- Shelving system for personal protective equipment.
- Public Safety Building- Evidence room wheelchair lift repair.
- All Elevators in Dekalb County - Wireless Gateway install for elevator phones.

Objective #2B: Sustain and Improve county-owned assets.

- Continue preventative maintenance program throughout countywide facilities.
- Continue to phase out R-22 Refrigerant HVAC systems per the Environmental Protection Agency. For 2021, three chillers at one facility and several HVAC units at fifteen facilities across the county have been identified.

Goal #3: Administrative – Workforce.

Objective #3A: Staffing – Architecture & Engineering to add one project manager. Operations & Maintenance to add a City Works’ administrative specialist, two HVAC technicians, two electricians and two plumbers to meet the increased workload request and better service the county and community.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Number of building automation systems upgrades			4	4
Major repairs/modernization of elevators			4	1
Number of upgrades of obsolete HVAC Units/ 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

- Assessed each county facility to implement COVID safeguards and provided operational and physical modifications to provide a safe working environment for both staff and the public visiting the county's facilities. This included GPS ionization and ultraviolet lighting, upgrades to the existing HVAC county systems, portable and in-place sneeze guards or barriers, self-scanning temperature kiosk machines, hand-held thermometers, directional signage, and social distancing floor and wall decals.
- Replaced roof, installed perimeter fence, and replaced pavement at 178 Sams Street.
- Reconfigured existing suite in the Juvenile Justice Center for Child Advocacy to provide four new offices for legal staff and one conference room.
- Reconfigured existing suite for Law Department to provide three new offices for legal staff, two cubicles, storage room, privacy room and millwork.
- Reconfigured existing space to provide an Open Records Suite in Law Department Office to include seven offices, two cubicles and a conference room.
- Reconfigured existing suite in Payroll/Risk Management area to provide copy area, file area, new office to accommodate personnel moved to create Open Records Suite.
 - Painted, reconfigured conference room, assist with furniture and accessory selection in the Finance/Budget Offices.
 - Installed new paint, carpet, and reception desk in Board of Commissioners Lobby.
 - Cleared grounds of existing overgrown trees and vegetation around the Maloof Building and Annex and relandscaped with a variety of lower maintenance greenery and blooming plants.
 - Demolished 14 offices and corridor space to create two large classrooms, both subdivided by an operable partition to make four smaller classrooms at the Lou Walker Senior Center.
 - Replaced floor and added 13 ADA parking spaces along with a new ADA-compliant sidewalk and crosswalk at Lou Walker Senior Center.
 - Repaved parking lot at 23 Warren Street, 25 Warren Street, 30 Warren Street and Fire Rescue Headquarters.
 - Restored roof at Historic Courthouse.
 - Installed historical marker to replace the old fountain in front of the courthouse.
 - Repaired lobby floor at Tax Commissioner Office.
 - Repaired concrete an existing Decatur library elevated parking structure behind the library building.
 - Assessed the existing laboratory space at Wastewater Treatment Plant and provided a remodel design of the existing wastewater lab facility. Scope of work includes a 3,000 square foot expansion onto the existing structure to accommodate additional offices, a breakroom, additional restrooms, and general support staff seating.
 - Completed minor alterations to create a Planning & Sustainability office.
 - Completed the renovation of the 4th floor Law Library space to create a new office, a conference room, and a base cabinet (funded by the Law Library Trust Board).
 - Replaced the existing concrete sidewalk, adding ADA curbs and a bike path lane along McDonough Street near the Courthouse (funded by the Path Foundation).
 - Installed new gate for police entrance, a new 130-ton chiller and upgraded two new HVAC (heating, ventilation, and air conditioning) systems at Police Headquarters.
 - Installed a new 140-ton chiller at Fire Headquarters.
 - Installed new roofing systems on warehouse and upgraded three new HVAC units at Watershed (1580 Roadhaven).

Facilities

- Replaced 80+ year old elevator system with new elevator system and passenger car at Historical Courthouse.
- Upgraded 10 new HVAC systems at Tucker Police Precinct.
- Upgraded two new HVAC roof top units at East DeKalb Health Center.
- Upgraded new water booster pump system and upgraded exit/egress lighting at courthouse.
- Upgraded 400-amp 3-phase electrical service at Seminole Landfill.
- Installed new roofing system on rear of 178 Sam's Street building, installed new exterior LED pole lighting and upgraded three passenger elevator car door systems.

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

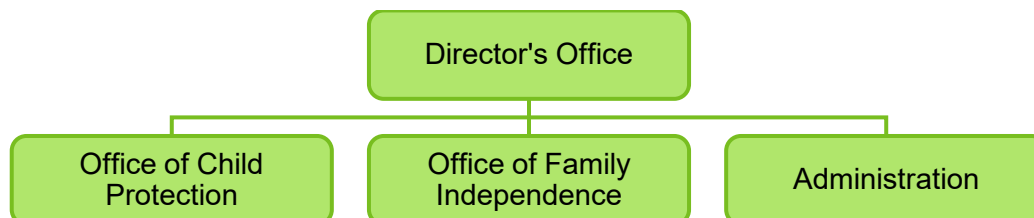
The Division of Family and Children Services consists of three units: the Office of Child Protection, the Office of Family Independence and Administration.

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
57 - Other Costs	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220
Expense Total	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
07420 - General Assistance	\$ 303,148	\$ 303,148	\$ 303,148	\$ 303,148
07430 - Child Welfare	\$ 288,096	\$ 288,096	\$ 288,096	\$ 288,096
07440 - Administration	\$ 686,976	\$ 686,976	\$ 686,976	\$ 686,976
Expense Total	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220

Goals and Objectives

Goal #1: Minimizing trauma to children we serve.

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

Objective #1B: Ensure that staff is 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
General assistance	4,241	4,139	1,389	3,000
Child welfare cases	8,511	6,629	6,052	5,856
Medicaid, TANF, food stamp cases	126,851	115,009	143,086	147,000

Points of Interest

- DeKalb DFCS funding source mix is: State 58%, Federal 39%, DeKalb County 2%, and other sources 1%.

Finance

Mission Statement

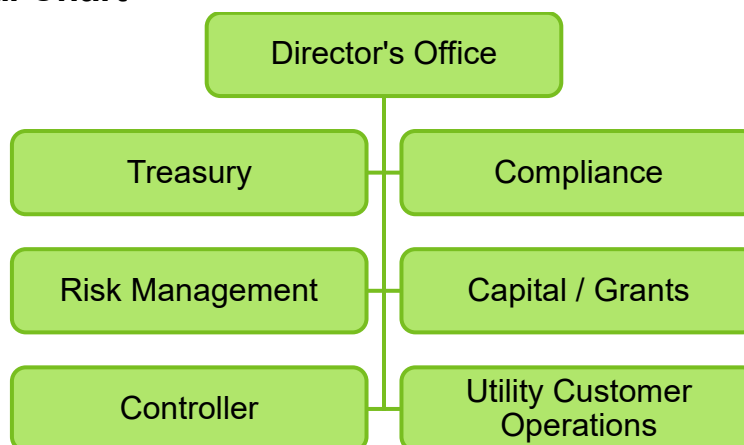
The mission of the Department of Finance is to administer the fiscal affairs of DeKalb County.

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 5,353,348	\$ 4,771,902	\$ 4,769,443	\$ 5,106,041
52 - Purch / Contr Svcs	\$ 800,918	\$ 938,004	\$ 917,890	\$ 933,252
53 - Supplies	\$ 57,205	\$ 135,678	\$ 51,502	\$ 68,045
54 - Capital Outlays	\$ 8,867	\$ 9,658	\$ 11,218	\$ 25,970
55 - Interfund Charges	\$ (19,484)	\$ (17,812)	\$ (43,077)	\$ (25,064)
61 - Other Fin. Uses	\$ 267,100	\$ 144,606	\$ -	\$ -
Expense Total	\$ 6,467,955	\$ 5,982,036	\$ 5,706,976	\$ 6,108,244

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
02110 - Office Of The Director	\$ 1,171,078	\$ 1,140,516	\$ 903,953	\$ 1,056,095
02120 - Accounting Services	\$ 2,078,753	\$ 1,938,526	\$ 1,586,884	\$ 1,731,726
02122 - Treasury	\$ 875,211	\$ 760,662	\$ 803,088	\$ 808,097
02124 - Records And Microfilming	\$ 356,242	\$ 274,727	\$ 302,217	\$ 317,165
02134 - Billing Resolution	\$ 1,052	\$ 953	\$ 982	\$ -
02135 - Parking Deck	\$ -	\$ 88	\$ -	\$ -
02140 - Internal Audit	\$ 199,839	\$ 247,000	\$ 280,445	\$ 333,263
02150 - Budget & Grants	\$ 739,611	\$ 658,665	\$ 720,789	\$ 729,097
02160 - Risk Management	\$ 1,046,169	\$ 960,899	\$ 1,108,617	\$ 1,132,801
Expense Total	\$ 6,467,955	\$ 5,982,036	\$ 5,706,976	\$ 6,108,244

Positions (General Fund)

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	60	65	61	NA
Funded	67	64	64	61

Financials (Water & Sewer Fund)

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 4,736,551	\$ 5,012,136	\$ 6,210,687	\$ 6,325,063
52 - Purch / Contr Svcs	\$ 3,724,295	\$ 3,346,161	\$ 1,984,856	\$ 3,239,936
53 - Supplies	\$ 129,822	\$ 145,341	\$ 61,470	\$ 89,584
54 - Capital Outlays	\$ 98,254	\$ 35,061	\$ 3,062	\$ 23,225
55 - Interfund Charges	\$ 235,717	\$ 1,347	\$ (649)	\$ -
Expense Total	\$ 8,924,639	\$ 8,540,046	\$ 8,259,425	\$ 9,677,808

Financials – Continued (Water & Sewer Fund)

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
02132 - Revenue Collections - W & S	\$ 7,494,617	\$ 7,006,128	\$ 7,166,187	\$ 8,392,261
02134 - Billing Resolution	\$ 1,430,023	\$ 1,533,918	\$ 1,093,237	\$ 1,285,547
Expense Total	\$ 8,924,639	\$ 8,540,046	\$ 8,259,425	\$ 9,677,808

Positions (Water & Sewer Fund)

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	76	95	97	NA
Funded	65	112	103	103

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 #3B: 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Number of external financial audit findings	0	2	0	0
Number of external management points	4	5	0	0
Reduction in number of days to produce the CAFR	15	10	10	10

Points of Interest

Finance

- Tax Anticipation Note issue of \$70mm in progress FY2021.
- Managed \$265M Water Infrastructure Finance and Innovation Act loan & \$75M Georgia Environmental Finance Authority (GEFA) loan, Watershed Management Department FY2020.
- Managed \$6M GEFA and \$6.5mm lease for Sanitation Department FY2020.
- Managed \$33.6M Fulton-DeKalb Hospital Authority (Grady) Bond Issue FY2020.
- 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 45 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

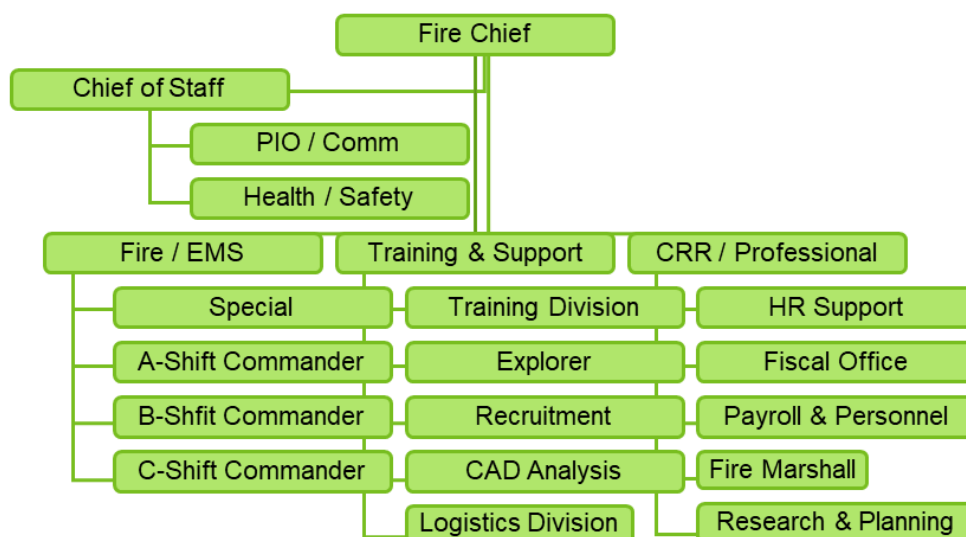
To be responsive to the needs and safety of our community, committed to the highest level of risk reduction and incident response while delivering superior customer service and professionalism.

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



Fire Rescue
Financials
Fire Fund – 270

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 49,930,904	\$ 45,717,151	\$ 50,356,378	\$ 50,580,241
52 - Purch / Contr Svcs	\$ 1,861,383	\$ 1,792,796	\$ 1,674,153	\$ 1,728,258
53 - Supplies	\$ 2,584,119	\$ 3,080,111	\$ 2,831,795	\$ 3,048,744
54 - Capital Outlays	\$ 267,254	\$ 120,836	\$ 217,000	\$ 236,728
55 - Interfund Charges	\$ 7,105,770	\$ 8,636,552	\$ 7,789,686	\$ 9,287,621
61 - Other Fin. Uses	\$ 679,992	\$ 680,727	\$ 1,785,835	\$ 1,727,798
70 - Retirement Svcs	\$ -	\$ 40,651	\$ -	\$ -
Expense Total	\$ 62,429,422	\$ 60,068,824	\$ 64,654,848	\$ 66,609,390

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
04922 - Training	\$ 547	\$ (432)	\$ -	\$ 9,206
04923 - Administration	\$ 14,411	\$ 10,000	\$ (2,928,968)	\$ 3,875
04925 - Operations	\$ 62,414,465	\$ 60,059,256	\$ 67,583,816	\$ 66,596,309
Expense Total	\$ 62,429,422	\$ 60,068,824	\$ 64,654,848	\$ 66,609,390

General Fund – 100

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 16	\$ 102,591	\$ 1,434,945	\$ 1,860,438
52 - Purch / Contr Svcs	\$ 9,755	\$ 22,461	\$ 29,369	\$ 107,900
53 - Supplies	\$ (4,454)	\$ 6,418	\$ 391,376	\$ 400,000
54 - Capital Outlays	\$ -	\$ -	\$ 36,576	\$ 172,500
55 - Interfund Charges	\$ 80,344	\$ 72,631	\$ 52,935	\$ 18,800
61 - Other Fin. Uses	\$ 530,557	\$ 1,083,594	\$ 1,083,594	\$ 1,083,594
Expense Total	\$ 616,218	\$ 1,287,696	\$ 3,028,795	\$ 3,643,232

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
04930 - Rescue Services	\$ 616,155	\$ 1,287,696	\$ 3,028,795	\$ 3,643,232
04935 - DeKalb Emergency Mgt Agenc	\$ 63	\$ -	\$ -	\$ -
Expense Total	\$ 616,218	\$ 1,287,696	\$ 3,028,795	\$ 3,643,232

Positions
Fire Fund – 270

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	615	650	681	NA
Funded	653	705	705	692

General Fund – 100

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	-	7	29	NA
Funded	-	20	28	28

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 (EFD) 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) 582 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Minimize turnout time for fire incidents	66 Seconds	53 Seconds	51 Seconds	49 Seconds
Minimize turnout time for medical incidents	116 Seconds	113 Seconds	131 Seconds	124 Seconds
Minimize travel time for fire incidents	504 Seconds	409 seconds	457 Seconds	434 Seconds
Minimize travel time for medical incidents	620 Seconds	550 Seconds	559 Seconds	496 Seconds
Fire investigations	245	206	257	244
Arson arrest	18	26	30	27

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.
- 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

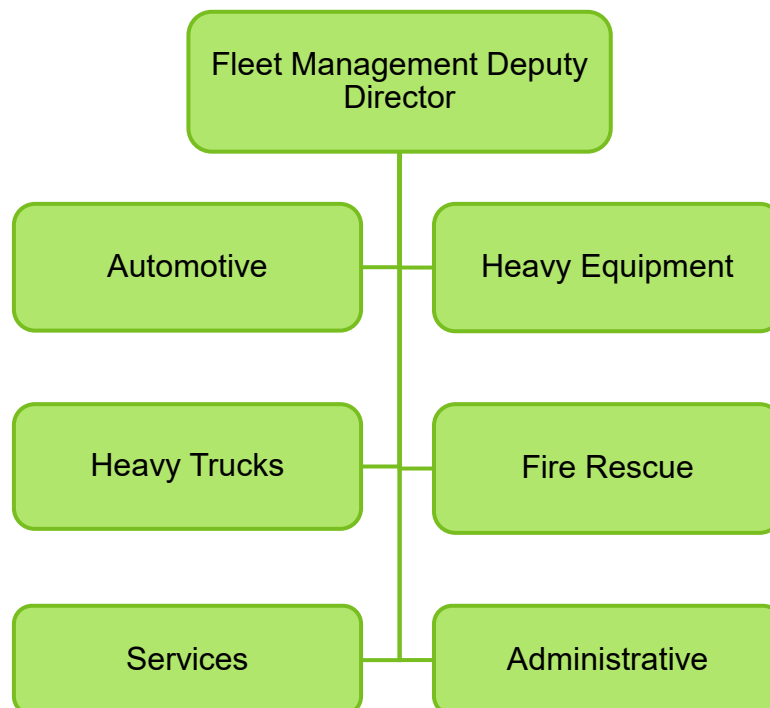
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 10,019,204	\$ 8,800,282	\$ 9,383,873	\$ 9,200,944
52 - Purch / Contr Svcs	\$ 4,778,471	\$ 5,874,343	\$ 5,438,337	\$ 5,531,467
53 - Supplies	\$ 15,042,566	\$ 15,296,489	\$ 11,624,188	\$ 11,775,771
54 - Capital Outlays	\$ 4,376	\$ 4,604	\$ 5,522	\$ 5,400
55 - Interfund Charges	\$ 2,039,693	\$ 2,074,315	\$ 2,199,726	\$ 2,128,593
57 - Other Costs	\$ -	\$ 5,074	\$ -	\$ 164,991
61 - Other Fin. Uses	\$ -	\$ 330,000	\$ -	\$ -
70 - Retirement Svcs	\$ 31,595	\$ 1,225,944	\$ 1,328,832	\$ 1,412,834

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
01210 - Fleet Maintenance	\$ 31,894,782	\$ 33,597,543	\$ 29,975,606	\$ 30,220,000
01220 - Motor Pool	\$ 21,123	\$ 13,508	\$ 4,873	\$ -
Expense Total	\$ 31,915,905	\$ 33,611,051	\$ 29,980,478	\$ 30,220,000

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	129	131	132	NA
Funded	152	152	152	130

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 System

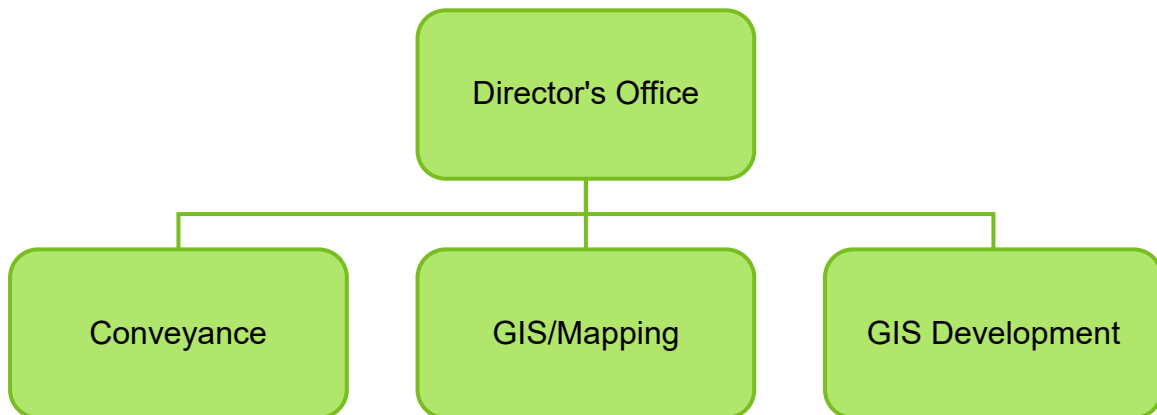
Mission Statement

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

Description

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

Organizational Chart



Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 1,813,371	\$ 1,670,433	\$ 1,683,186	\$ 1,717,001
52 - Purch / Contr Svcs	\$ 243,558	\$ 252,911	\$ 207,121	\$ 299,336
53 - Supplies	\$ 19,320	\$ 4,569	\$ 6,084	\$ 13,337
54 - Capital Outlays	\$ 305,530	\$ 317,131	\$ 327,155	\$ 329,460
55 - Interfund Charges	\$ 4,068	\$ 4,278	\$ 8,966	\$ 3,018
Expense Total	\$ 2,385,847	\$ 2,249,323	\$ 2,232,513	\$ 2,362,152

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
00801 - G.I.S.	\$ 1,283,016	\$ 1,262,549	\$ 1,315,327	\$ 1,445,129
00803 - G.I.S. - Property Mapping	\$ 1,102,832	\$ 986,774	\$ 917,186	\$ 917,023
Expense Total	\$ 2,385,847	\$ 2,249,323	\$ 2,232,513	\$ 2,362,152

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	20	21	21	NA
Funded	21	22	22	21

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).

Geographic Information System

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 standardize 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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Number of parcels conveyed	31,000	36,452	27,669	30,000
Number of deeds entered	27,000	31,906	25,159	25,913
Total Deeds Read	26,500	31,891	25,020	22,770
GIS Revenue Collection (maps, data, etc.)	20,000	207,829*	161,284	190,000
GIS Walk-In Customers	1,780	1,619	1,467	0
Active users within Pictometry	454	459	461	475
Number of GIS mapping / data requests	210	316	416	500
Number of ArcGIS online aps	76	192	125	150
Users within ArcGIS Online	232	543	750	1,000
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 Automatic Vehicle Locator/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.

Geographic Information System

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 12/31/2020	Maturation
2013	Revenue	Refunding Series 2012 FDHA bonds which were issued to refund the Series 1993 revenue certificates.	\$ 41,380,000	\$ -	1/1/2020

Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
52 - Purch / Contr Svcs	\$ 700	\$ 4,370	\$ 1,370	\$ 20,000
57 - Other Costs	\$ 20,627,705	\$ 20,390,481	\$ 20,380,377	\$ 14,934,952
58 - Debt Service	\$ -	\$ -	\$ -	\$ 2,687,225
Expense Total	\$ 20,628,405	\$ 20,394,851	\$ 20,381,747	\$ 17,642,177

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09510 - Hospital Fund	\$ 20,628,405	\$ 20,394,851	\$ 20,381,747	\$ 17,642,177
Expense Total	\$ 20,628,405	\$ 20,394,851	\$ 20,381,747	\$ 17,642,177

Grady/Hospital Fund**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 FY2021 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 and 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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
57 - Other Costs	\$ 4,305,634	\$ 4,740,323	\$ 4,890,012	\$ 5,120,763
Expense Total	\$ 4,305,634	\$ 4,740,323	\$ 4,890,012	\$ 5,120,763

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
07101 - County Contribution	\$ 4,305,634	\$ 4,740,323	\$ 4,890,012	\$ 5,120,763
Expense Total	\$ 4,305,634	\$ 4,740,323	\$ 4,890,012	\$ 5,120,763

Goals and Objectives

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

Objective #1A: To ensure that all direct care services are delivered by well-trained staff who are able to manage and facilitate all aspects of care.

Objective #1B: To ensure DCBOH's enrollment in the Care Management Organization (CMO) for the entire range of applicable services.

Objective #1C: To increase enrollment in CMOs, PeachCare and Medicaid through schools, daycare centers and other avenues for all children to establish a medical home and enhance access to health care.

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

Objective #1E: To immediately initiate investigations of infectious disease outbreaks, respond to foodborne illness complaints and notifiable disease reports within 24 hours 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 deliver reliable and efficient environmental health services for DeKalb County.

Objective #2A: To complete Phase One (administration) of transitioning the Division of Environmental Health administrative operations to a majority virtual/paperless system.

Objective #2B: To improve network collaboration with other DeKalb County government agencies in matters related to public health nuisances, vector control, and COVID-19 operations.

Objective #2C: To increase emergency operations training of environmental health staff and provide opportunities for cross-training.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Total patient encounters	127,835	113,837	63,364	102,000
Clinical dental visits	3,922	2,582	836	2,447
STD/HIV services, patients served	10,622	9,446	6,158	8,742
Immunizations, patients served	27,141	24,121	11,785	21,016
WIC average monthly caseload	21,928	24,838	22,098	22,955
Family planning, patients served	2,635	2,282	1,673	2,197
Food service program	31,610	32,319	24,384	25,000
Onsite sewage disposal	6,602	6,588	5,196	6,000
Rodent control activities	2,968	1,910	1,010	1,000
Swimming pool activities	9,715	9,757	7,672	7,000
Radon testing	875	473	354	300
West Nile Virus, number of contacts	26,684	20,453	9,234	10,000
Bodycrafting Establishments	226	240	164	150

Points of Interest

- The FY2021 approved budget provides \$231K funding to help replace revenue losses from facilities closed due to the COVID-19 pandemic.
- Support from DeKalb County General Fund provides approximately 13% of the Board of Health's total budget in FY2021. The state provides 48%, with federal and other funding totaling 39%.

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

Revenue/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 2,951,685	\$ 2,685,588	\$ 2,530,870	\$ -
31 - Taxes	\$ 2,216,258	\$ 2,857,548	\$ 1,794,241	\$ 2,400,000
Revenue Total	\$ 2,216,258	\$ 2,857,548	\$ 1,794,241	\$ 2,400,000
57 - Other Costs	\$ 1,238,981	\$ 1,147,999	\$ 560,566	\$ 997,500
61 - Other Fin. Uses	\$ 1,243,374	\$ 1,864,267	\$ 1,052,667	\$ 1,402,500
Expense Total	\$ 2,482,355	\$ 3,012,266	\$ 1,613,233	\$ 2,400,000
Expense Total	\$ 2,685,588	\$ 2,530,870	\$ 2,711,878	\$ -

Gain(Use) of Fund Balance \$ (266,097) \$ (154,718) \$ 181,007 \$ -

Adopted Budget \$ 2,400,000

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
10275 - Hotel / Motel Tax Fund	\$ 2,482,355	\$ 3,012,266	\$ 1,613,233	\$ 2,400,000
Expense Total	\$ 2,482,355	\$ 3,012,266	\$ 1,613,233	\$ 2,400,000

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 FY21 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

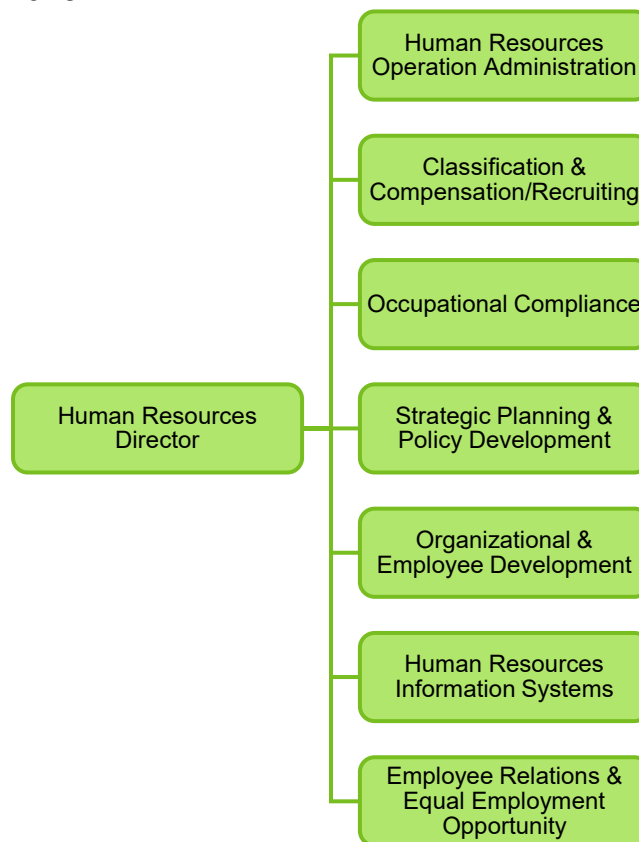
Mission Statement

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 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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 2,986,311	\$ 2,789,227	\$ 2,962,500	\$ 3,005,665
52 - Purch / Contr Svcs	\$ 800,589	\$ 940,665	\$ 555,073	\$ 963,751
53 - Supplies	\$ 21,769	\$ 33,425	\$ 12,270	\$ 25,480
54 - Capital Outlays	\$ 1,029	\$ 623	\$ 227	\$ -
55 - Interfund Charges	\$ 4,510	\$ 2,053	\$ 2,209	\$ 2,680
Expense Total	\$ 3,814,207	\$ 3,765,993	\$ 3,532,279	\$ 3,997,576

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
01510 - Human Resources & Merit Sys	\$ 2,771,099	\$ 2,629,650	\$ 2,696,279	\$ 2,841,251
01520 - Employee Health Clinic	\$ 560,649	\$ 690,948	\$ 450,858	\$ 597,669
01525 - Training & Development	\$ 482,460	\$ 445,396	\$ 385,142	\$ 558,656
Expense Total	\$ 3,814,207	\$ 3,765,993	\$ 3,532,279	\$ 3,997,576

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	33	35	35	NA
Funded	33	34	34	35

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.

Human Resources

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 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

- COVID-19 Response.
 - Activated “DeKalb’s continuity of operations protocols” to ensure delivery of essential services.
 - Successfully transitioned staff to remote work environment and revamped HR processes to provide continued support, i.e., hiring, virtual New Employee Orientations, virtual training/meetings, e-signatures/forms, etc.
 - Created protocols and forms related to EPSL (Emergency Paid Sick Leave) and EFMLEA (Extended Family Medical Leave Expansion Act) for implementation and compliance with federal regulations.
 - Created a resource center on HR’s intranet page dedicated to COVID-19 related information, forms, processes, and reporting.
 - Created online COVID-19 incident reporting/tracking process to capture employees countywide testing positive, using EPSL/EFMLEA, etc.- data submitted monthly to senior executives.
 - Developed/provided senior executives bi-weekly “frontline pay” report to track salary cost, special incentive pay and compensatory time accruals.
 - Implemented virtual disciplinary appeal hearings to ensure employees safely received due process.
- Implemented pay increases for county employees.
 - 4% for sworn public safety and related classifications January 2020.
 - 2% for non-sworn eligible employees April 2020.
- Partnered with public safety to hire 80 police, 92 fire, and 33 paramedics.
- Successfully conducted executive recruitment for departments, saving county \$25-35K per search by performing services in-house.
 - Assistant Director, Water Production and Wastewater Treatment.
 - Audit Oversight Committee Member.
 - Board of Commissioners Chief of Staff.
 - DeKalb Emergency Management Agency Director
 - Fire Marshal
- Assisted Voter Registration with mass hires and identifying/assigning auxiliary workers.
- Exceeded 2020 increase of federal Department of Transportation testing requirement of (50% drugs/10% alcohol).
- Completed Request for Proposal to secure multi-year agreement for Employee Assistance Program (EAP) with KEPRO to provide counseling/work-life services to employees, household members and dependents free of charge.
- Conducted three HR Policy Council meetings for user departments to share and solicit feedback on major policy initiatives.
- Developed/distributed *Outside Employment* policy and drafted for review Parental Leave, Confidentiality Agreement, Return to New Normal and Virtual Hearing policies.
- Employee Development Enhancements - adapted all training to virtual environment.
 - Onboarded 713 new hires.
 - Held 27 new employment orientations.
 - Conducted 166 in-person, virtual and hybrid courses.
 - 28 targeted sessions.
 - 138 countywide sessions
 - Trained 2,020 employees.

Human Resources

- Implemented a series of new training programs in support of remote work environment.
 - Computer/Technology: *Teams and Zoom.*
 - *Setting Managers Up for Success in Remote Environment.*
 - *Adjusting to the new norm.*
 - *Staying Connected & Engaged in a Remote Environment*
- Transitioned Bright Future Leadership Development Program to virtual environment in collaboration with University of Georgia Carl Vinson Institute.
- Implemented a series of lunch & learns for professional and personal development (financial, health and emotional) – 316 employees participated.
 - Partnered with Emory University (Urban Health Initiative) to conduct a *Breast Cancer Awareness* training
 - Collaborated with KEPRO (EAP Vendor) to conduct four *emotional well-being sessions*: “DeKalb Together, Even Apart”
 - Collaborated with Wells Fargo & Nationwide to conduct six *financial wellness sessions*
- Assisted in hiring/training 758 youth for new DeKalb Virtual Career Academy.
 - Created and delivered four training topics over 13 sessions: *Emotional Intelligence, Customer Service, Secure the Bag, and The Workplace Silent Enemy: Harassment*

Human Services

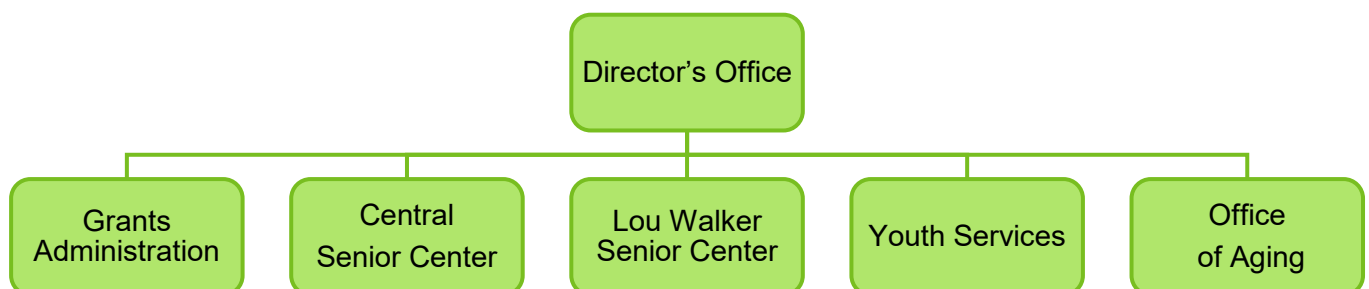
Mission Statement

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 several other disciplines.

Organizational Chart



Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 2,777,387	\$ 2,624,122	\$ 2,873,713	\$ 2,942,626
52 - Purch / Contr Svcs	\$ 1,538,057	\$ 1,482,799	\$ 1,182,632	\$ 1,354,032
53 - Supplies	\$ 110,071	\$ 134,472	\$ 247,031	\$ 288,002
54 - Capital Outlays	\$ -	\$ -	\$ 170	\$ -
55 - Interfund Charges	\$ 56,396	\$ 99,801	\$ 17,542	\$ 53,759
61 - Other Fin. Uses	\$ 1,467,808	\$ 1,492,808	\$ 1,497,808	\$ 1,467,808
Expense Total	\$ 5,949,720	\$ 5,834,001	\$ 5,818,896	\$ 6,106,227

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
07510 - Administration	\$ 1,437,492	\$ 1,664,403	\$ 1,687,069	\$ 1,791,881
07520 - Lou Walker Senior Center	\$ 1,246,714	\$ 1,303,730	\$ 1,229,453	\$ 1,252,470
07530 - Senior Citizens	\$ 1,862,573	\$ 1,448,677	\$ 1,469,872	\$ 1,561,118
07531 - South DeKalb Senior Center	\$ -	\$ 85,945	\$ 120,894	\$ 130,721
07532 - North DeKalb Senior Center	\$ -	\$ 69,416	\$ 88,713	\$ 85,500
07533 - Lithonia Senior Center	\$ -	\$ 71,855	\$ 63,292	\$ 75,879
07534 - DeKalb Atlanta Senior Center	\$ -	\$ 78,546	\$ 55,522	\$ 72,449
07540 - Central Center	\$ 637,697	\$ 377,193	\$ 474,527	\$ 483,010
07550 - Office of Youth Services	\$ 765,243	\$ 734,236	\$ 629,556	\$ 653,199
Expense Total	\$ 5,949,720	\$ 5,834,001	\$ 5,818,896	\$ 6,106,227

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	33	39	39	NA
Funded	32	35	39	39

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 the Retired Senior Volunteer Program.

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 the Planning, Economic Development & Community Services committee meeting 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 2021.

Objective #3C: CDSC will partner with North DeKalb Senior Center in events in 2021.

Objective #3D: CDSC will add five more community partners in 2021.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Number of Registered Members(all centers as of 2020)	2,500	3,870	3,435	3,485
Number of Classes Offered(include all centers as of 2020)	160	380	155	165
Grant Applications Reviewed	66	60	63	70
Monitoring Visits for Non-profit Organizations	48	58	58	51
Contacts for Dekalb Senior Link Line	13,500	13,545	36,650	28,000
Unduplicated Senior Clients Served	2,250	2,300	2,863	2,500
Number of Meals Provided to Seniors	145,000	122,136	273,003	155,000
Number of Case Management Hours to Seniors	7,125	7,665	8,659	8,000
Number of trips Provided to Seniors	32,215	33,438	30,782	32,000
Youth Safety and Risky Behavior	504	667	89	420
Mental Health and Wellness	509	949	801	825
Homelessness and Economic Wellbeing	732	805	132	456
Education	497	211	413	673
Maternal Infant and Early Childhood Home Visiting (MIECHV)	1,233	1,233	869	1,179
Summer Youth Voucher Program	596	596	225	596
Special Events	4,348	4,237	1,320	1,320
Virtual Village			1,541	2,350
YouTube Video Views			560	1,275

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.

Human Services

- 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 programing 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.
- 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 University of West Georgia/American Association of Retired Persons 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 DeKalb County Television (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 who 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.

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.

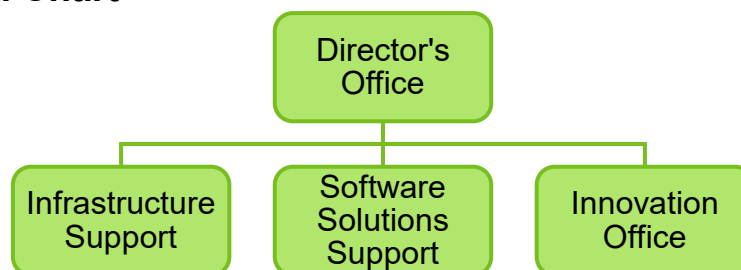
The department is the central managing department for all computer, software, network, telecommunications, information technology strategic planning, and IT security functions.

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 7,789,568	\$ 7,079,332	\$ 7,614,112	\$ 8,123,081
52 - Purch / Contr Svcs	\$ 13,645,793	\$ 14,741,464	\$ 15,245,530	\$ 17,636,240
53 - Supplies	\$ 136,752	\$ 141,874	\$ 102,414	\$ 140,186
54 - Capital Outlays	\$ 1,080,374	\$ 898,330	\$ 343,114	\$ 854,806
55 - Interfund Charges	\$ 56,493	\$ 35,881	\$ 36,443	\$ 37,585
61 - Other Fin. Uses	\$ -	\$ 300,000	\$ 80,000	\$ 80,000
Expense Total	\$ 22,708,980	\$ 23,196,881	\$ 23,421,612	\$ 26,871,898

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
01605 - Administration	\$ 22,693,415	\$ 23,196,881	\$ 23,421,536	\$ 26,871,898
01620 - Telecommunications	\$ 15,565	\$ -	\$ 76	\$ -
Expense Total	\$ 22,708,980	\$ 23,196,881	\$ 23,421,612	\$ 26,871,898

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	70	75	80	NA
Funded	72	76	81	81

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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
End User Customer Satisfaction	4.85	4.8	4.86	4.8
Obtain First Call Resolution	91%	90%	92%	90%
Complete Service Requests within SLA	92%	92%	92%	92%
Deliver IT Projects At Or Under Budget	100%	100%	100%	100%
Deliver IT Projects within Timeline	100%	100%	100%	100%
Assign Service Tickets w/in 4 hours of receipt	97%	95%	95%	95%
Ensure Email System Available (Uptime)	100%	99.99%	100%	100%
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)	3780	3400	3480	3500

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.

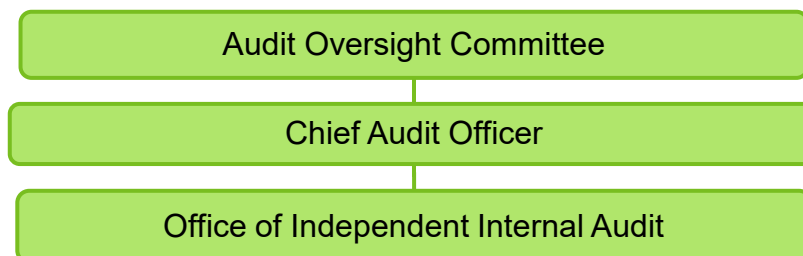
Description

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

Internal Audit

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 1,236,243	\$ 1,200,851	\$ 1,433,730	\$ 1,602,905
52 - Purch / Contr Svcs	\$ 225,537	\$ 244,575	\$ 164,514	\$ 271,300
53 - Supplies	\$ 7,309	\$ 11,888	\$ 3,918	\$ 10,000
54 - Capital Outlays	\$ 2,917	\$ 7,676	\$ 2,550	\$ 5,000
57 - Other Costs	\$ -	\$ -	\$ 3,656	\$ 11,000
61 - Other Fin. Uses	\$ -	\$ 6,520	\$ -	\$ -
Expense Total	\$ 1,472,006	\$ 1,471,511	\$ 1,608,368	\$ 1,900,205

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
00510 - Internal Audit Office	\$ 1,472,006	\$ 1,471,511	\$ 1,608,368	\$ 1,900,205
Expense Total	\$ 1,472,006	\$ 1,471,511	\$ 1,608,368	\$ 1,900,205

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	12	14	14	NA
Funded	13	14	16	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

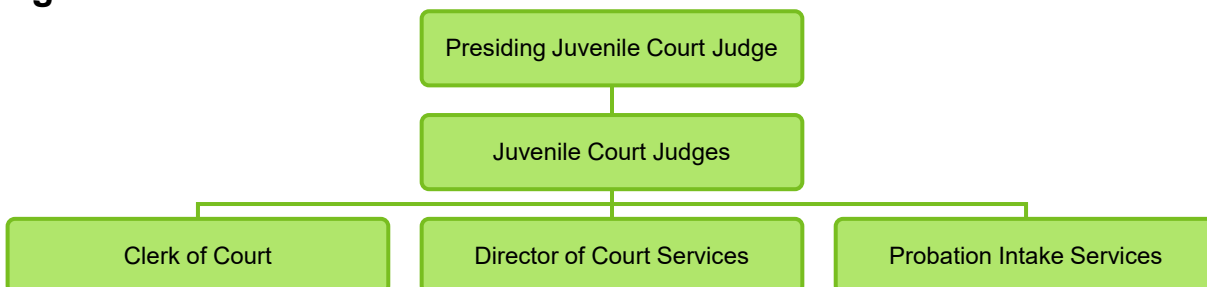
The mission of the DeKalb County Juvenile Court is to protect the best interests of the child and the community, to restore the lives of children who have been neglected or abused, to redirect children who have admitted to or have been found in violation of the law to become law-abiding citizens and 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



Juvenile Court
Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 6,146,580	\$ 5,743,667	\$ 6,129,866	\$ 6,122,246
52 - Purch / Contr Svcs	\$ 1,489,738	\$ 1,594,936	\$ 1,170,632	\$ 1,143,719
53 - Supplies	\$ 52,273	\$ 43,264	\$ 21,813	\$ 65,477
54 - Capital Outlays	\$ -	\$ 82,541	\$ (23,702)	\$ -
55 - Interfund Charges	\$ 7,096	\$ 4,290	\$ 9,387	\$ 5,443
Expense Total	\$ 7,695,687	\$ 7,468,698	\$ 7,307,995	\$ 7,336,885

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
03410 - Administration	\$ 5,013,286	\$ 5,217,125	\$ 5,013,077	\$ 5,023,224
03420 - Probation Services	\$ 2,682,401	\$ 2,251,572	\$ 2,294,918	\$ 2,313,661
Expense Total	\$ 7,695,687	\$ 7,468,698	\$ 7,307,995	\$ 7,336,885

Juvenile Services Fund

Revenues/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 59,129	\$ 66,446	\$ 65,413	\$ 56,760
34 - Charges for Services	\$ 58,998	\$ 44,203	\$ 20,818	\$ 22,032
Revenue Total	\$ 58,998	\$ 44,203	\$ 20,818	\$ 22,032
52 - Purch / Contr Svcs	\$ 51,682	\$ 35,237	\$ 19,470	\$ 68,792
61 - Other Fin. Uses	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Expense Total	\$ 51,682	\$ 45,237	\$ 29,470	\$ 78,792
Fund Balance - Ending	\$ 66,446	\$ 65,413	\$ 56,760	\$ -

Gain/(Use) of Fund Balance	\$ 7,317	\$ (1,034)	\$ (8,652)	\$ (56,760)
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Adopted Budget	\$ 78,792
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Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	79	79	78	NA
Funded	83	80	80	78

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 and 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

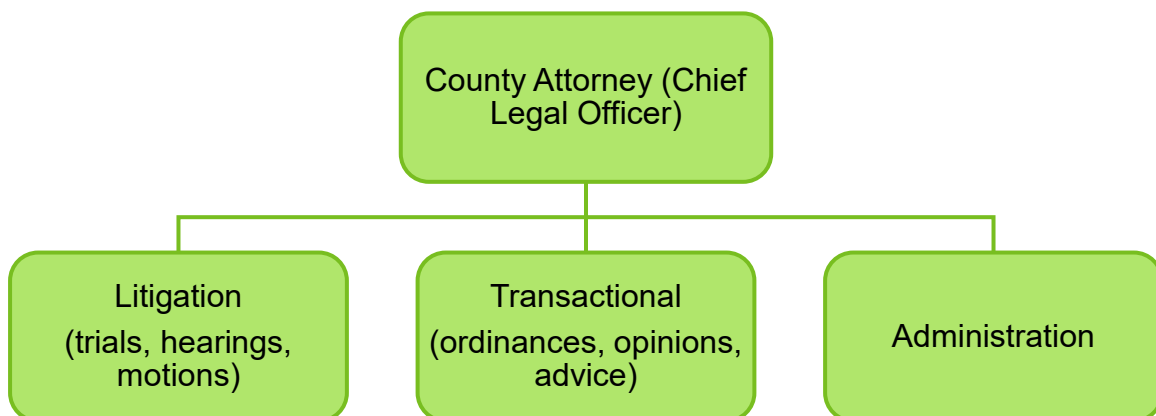
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 3,581,601	\$ 3,492,913	\$ 3,569,869	\$ 3,989,577
52 - Purch / Contr Svcs	\$ 579,134	\$ 367,203	\$ 404,924	\$ 355,275
53 - Supplies	\$ 73,277	\$ 91,551	\$ 79,376	\$ 85,132
54 - Capital Outlays	\$ 67,872	\$ 49,704	\$ 48,016	\$ 54,818
Expense Total	\$ 4,301,885	\$ 4,001,371	\$ 4,102,185	\$ 4,484,802

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
00310 - Law Department	\$ 3,668,799	\$ 3,258,008	\$ 3,409,544	\$ 3,675,785
00311 - Infrastructure Support	\$ 633,086	\$ 743,363	\$ 692,641	\$ 809,017
Expense Total	\$ 4,301,885	\$ 4,001,371	\$ 4,102,185	\$ 4,484,802

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	24	24	31	NA
Funded	34	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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Total Files Pending	1,338	1,730	*2478	1,900
Total Files Opened	1,189	1,425	*621	900
Total Files Closed	887	875	*359	550
Legal Opinions and Ordinances Requested	150	141	*132	150
Litigation Files Opened	335	464	*166	200
Litigation Files Closed	241	229	*88	125
Tax Appeals Opened	132	201	*44	85
Tax Appeals Closed	83	81	*46	75
Demands (Claims Received)	125	224	*168	180
Contracts & Agenda Items Received	460	600	*328	500

* The Law Department acknowledges that these numbers are off due to COVID and are not accurate due to technical difficulties with their new case reporting software upon which they solely rely upon to obtain these figures.

Points of Interest

- The Law Department has 31 full-time positions funded for FY20. This includes full-year funding for four positions added at Mid-Year FY18 to address the open records process.

Library

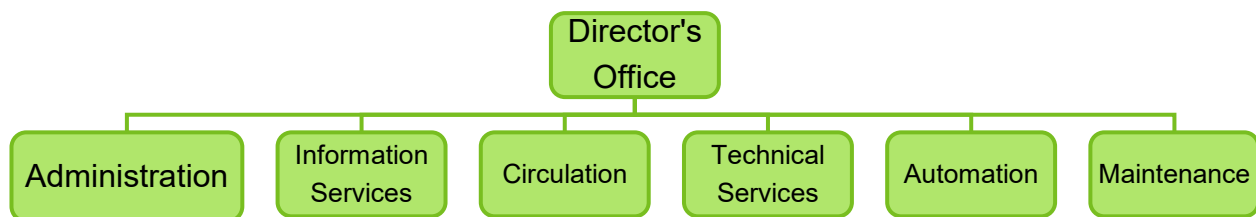
Mission Statement

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 one million books, magazines, newspapers, music CDs, DVDs, eBooks, audio books and electronic resource databases. The Library employs a highly trained staff of professional librarians supported by paraprofessional staff to locate materials and answer reference questions using electronic and print resources. Library staff also plan, provide, and implement a large variety of programs to meet the needs of library branch communities. Programs range from story time, specifically designed to build and foster early literacy skills, to job searching classes, to cultural events and exhibits, to author talks presented by the Georgia Center for the Book. The Library also supports a network of over 900 personal computers 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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 14,859,692	\$ 15,320,418	\$ 15,915,986	\$ 16,460,784
52 - Purch / Contr Svcs	\$ 122,400	\$ 22,500	\$ -	\$ 130,174
53 - Supplies	\$ 2,014,386	\$ 2,093,954	\$ 1,953,954	\$ 1,953,954
55 - Interfund Charges	\$ 30,188	\$ 36,537	\$ 31,664	\$ 44,842
57 - Other Costs	\$ 1,921,238	\$ 1,967,236	\$ 1,921,240	\$ 1,921,240
Expense Total	\$ 18,947,904	\$ 19,440,645	\$ 19,822,844	\$ 20,510,994

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
06810 - Administration	\$ 4,593,362	\$ 4,638,701	\$ 4,502,623	\$ 4,521,317
06820 - Information Services	\$ 5,720,408	\$ 5,781,988	\$ 5,877,513	\$ 6,646,407
06830 - Circulation	\$ 4,475,686	\$ 4,777,144	\$ 5,258,148	\$ 5,203,856
06840 - Technical Services	\$ 2,544,503	\$ 2,686,366	\$ 2,634,354	\$ 2,639,114
06850 - Automation	\$ 394,370	\$ 455,819	\$ 480,987	\$ 464,808
06860 - Maintenance & Operations	\$ 1,219,576	\$ 1,100,627	\$ 1,069,218	\$ 1,035,492
Expense Total	\$ 18,947,904	\$ 19,440,645	\$ 19,822,844	\$ 20,510,994

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	239	244	228	NA
Funded	239	228	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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
In-house personal computer use			586,169	0
In-house book use			201,621	0
Check-outs			2,512,288	1,756,215
Website hits			2,137,649	1,526,283
Traffic			1,545,931	-
Programs			4,404	889
Program attendance			109,251	132,905
Active Borrowers			180,271	162,259
WiFi			244,768	59,220
eCirculation			710,010	979,332
New patrons			20,438	8,002
Voter Registration			14,750	4,853

Points of Interest

- Made successful switch to Contact-Free Pickup Service Model to allow patron access to physical library collections at all branches.
- Moved library programming to online format because of the pandemic and continued offering a wide variety of programs – story times, author talks, craft programs, book discussions, concerts, etc., through several multiple platforms such as Facebook, Instagram, Zoom, Google Meet and YouTube.
- Increased digital offerings in OverDrive (primary source of eBook content) and added Hoopla (eBooks, eAudiobooks, steaming video and music product).
- Increased number of Red Cross Blood Drives to assist making up their loss of host locations because of the pandemic.
- Received Urban Libraries Council Innovator’s Award for DeKalb Votes Online challenge – an online initiative to encourage voter engagement and participation.
- Completed construction phase of Stone Mountain-Sue Kellogg Library renovation.
- Partnered with DeKalb Elections & Voter Registration to host three early voting locations, five “day of” polling locations and eleven absentee ballot drop boxes during the busy election season.

Magistrate Court

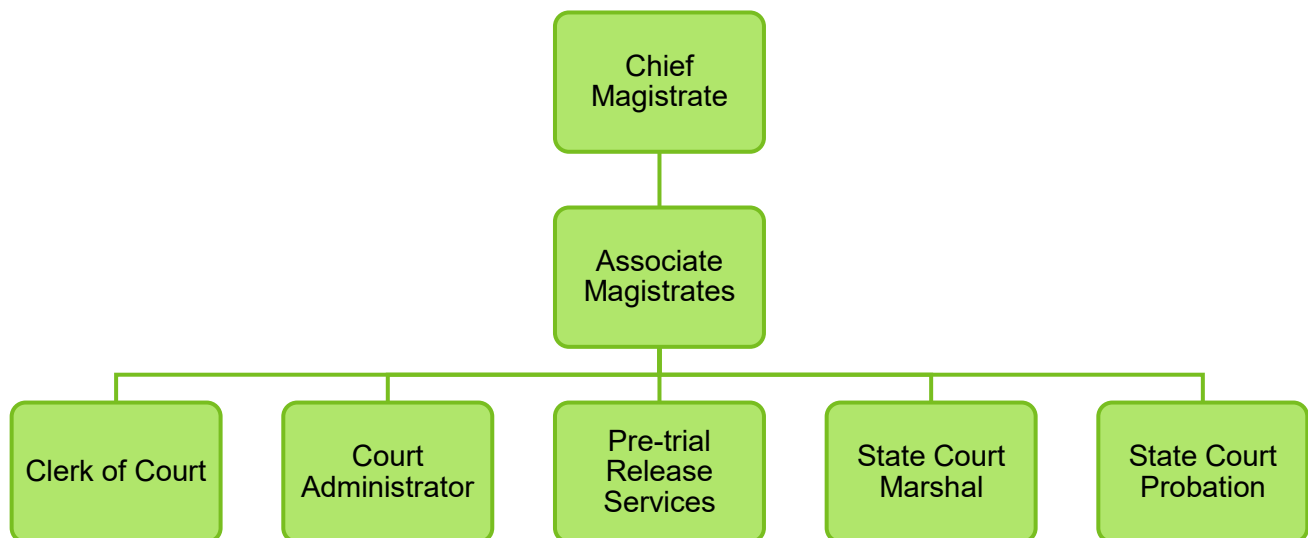
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 3,447,873	\$ 3,532,934	\$ 3,621,443	\$ 3,758,571
52 - Purch / Contr Svcs	\$ 167,330	\$ 206,863	\$ 109,639	\$ 207,695
53 - Supplies	\$ 53,236	\$ 61,781	\$ 22,670	\$ 57,514
54 - Capital Outlays	\$ 5,767	\$ 10,361	\$ 7,014	\$ -
55 - Interfund Charges	\$ 12,663	\$ -	\$ -	\$ -
57 - Other Costs	\$ 2,985	\$ 775	\$ -	\$ 3,000
61 - Other Fin. Uses	\$ -	\$ 255,867	\$ 6,466	\$ 12,000
Expense Total	\$ 3,689,854	\$ 4,068,580	\$ 3,767,232	\$ 4,038,780

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
04810 - Magistrate Court	\$ 3,689,854	\$ 4,068,580	\$ 3,767,232	\$ 4,038,780
Expense Total	\$ 3,689,854	\$ 4,068,580	\$ 3,767,232	\$ 4,038,780

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	18	24	23	NA
Funded	17	23	23	24

Goals and Objectives

Goal #1: To establish a multi-lingual 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: To leverage modern technology to increase access to justice.

Objective #2A: Expand use of Online Dispute Resolution (ODR) thereby increasing our capacity to handle cases.

Objective #2B: Continue utilization of remote hearings to handle more court sessions simultaneously while also providing a safe venue in the interest of public safety.

Goal #3: To protect due process for defendant arrestees brought to the jail.

Objective #3A: Create a process expanding the Pre-Trial Justice Initiative to include misdemeanors expediting the pre-trial process and reducing the time non-violent offenders are detained.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Civil Suits (Including Dispossessory Actions)	54,013	61,434	33,284	34,283
Garnishments	2,978	3,198	2,621	2,700
Nuisance Abatement Actions	23	25	22	23
Ordinance Cases	10,323	5,624	3,164	3,259
Warrant Application Hearings	1,341	1,377	248	255
Arrest & Search Warrants	21,592	20,182	20,166	20,771
Pre-Trial Defendant Referrals	28,968	25,816	18,056	18,598

Points of Interest

- Magistrate Court implemented new technology and procedures to continue functioning throughout the pandemic without closing operations.
- The Magistrate Court Criminal Division expanded to 24 hours a day, 7 days a week providing a judge to ensure adequate access for emergency requests.

Medical Examiner

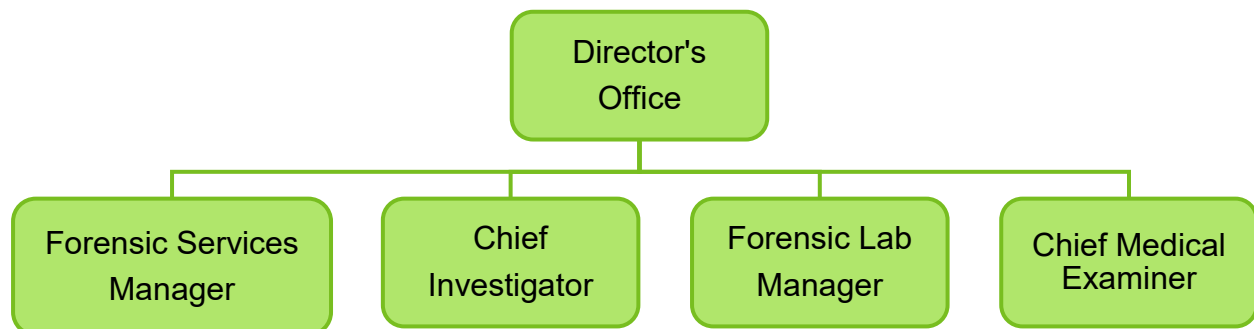
Mission Statement

To provide comprehensive and exhaustive forensic death investigations and postmortem examinations into all manners of death for all people within our jurisdiction, as we are advocates for the dead, for it is not justice that we seek, but the truth in death so that justice may be served.

Description

The Medical Examiner's Office conducts inquiries into reported deaths within the jurisdictional boundaries of DeKalb County, Georgia. This authority is outlined under the provisions of the Georgia Death Investigations Act (O.C.G.A. 45-16-20). These inquiries include, but are not limited to, deaths reported by medical institutions, deaths requiring scene investigations, postmortem examinations (autopsies), toxicology analysis, review of documents, and medical records.

Organizational Chart



Medical Examiner
Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 1,297,994	\$ 1,276,550	\$ 1,305,552	\$ 1,361,377
52 - Purch / Contr Svcs	\$ 1,259,855	\$ 1,261,920	\$ 1,257,913	\$ 1,277,144
53 - Supplies	\$ 132,465	\$ 95,059	\$ 62,686	\$ 128,357
54 - Capital Outlays	\$ 42,722	\$ 32,384	\$ 32,518	\$ 33,540
55 - Interfund Charges	\$ 117,781	\$ 115,077	\$ 103,757	\$ 154,848
Expense Total	\$ 2,850,817	\$ 2,780,990	\$ 2,762,426	\$ 2,955,266

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
04310 - Medical Examiner	\$ 2,850,817	\$ 2,780,990	\$ 2,762,426	\$ 2,955,266
Expense Total	\$ 2,850,817	\$ 2,780,990	\$ 2,762,426	\$ 2,955,266

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	15	15	17	NA
Funded	16	18	17	17

Goals and Objectives

Goal #1: High-Performing Government.

Objective #1A: Investment in employee training and certification.

Objective #1B: Attain 100% response to all death scenes and death protocol reviews

Goal #2: High-Performing Government.

Objective #2A: Enhance technology to facilitate increase communication with internal and external stakeholders.

Objective #2B: Acquire NAME Accredited Recommended tools and supplies to enhance death scene investigations and postmortem examinations.

Objective #2C: Research and assess technology to enhance the post-mortem examination process.

Goal #3: Sustain and Improve County Owned Assets.

Objective #3A: In collaboration with Facilities Management, review and re-design the Administrative office space.

Objective #3B: Building to maximize the usage of overall space.

Objective #3C: Collaborate with Facilities Management to create expanded access to the Medical Examiners Facility.

Goal #4: Maintain Fiscal Discipline.

Objective #4A: Maintain expenditures to ninety-five percent of DeKalb Board of Commissioners approved budget allocation.

Objective #4B: Research and pursuit of external funding sources for departmental enhancements outside of year-to-year operational expenditures.

Goal #5: Promotion of Forensic Science and Medio-Legal Death Certification.

Objective #5A: Collaborate with secondary and post-secondary institutions to create academic internship opportunities.

Objective #5B: Increase social media presence to educate the public on the Medical Examiner's Office contribution Public Health and Public Safety.

Goal #6: Research, Analyze and Report Emerging Health and Safety Trends.

Objective #6A: Examine and analyze relationship between infectious disease and overdose death.

Objective #6B: Research 65 and older deaths that are under reported.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Reported deaths investigated without significant error	1,983	2,764	3,372	3,372
Death scene responses and investigated	625	833	1,225	3,372
Number of postmortem reports completed within 90 days from the time of the reported death	98%	90%	97%	95%
Number of postmortem examinations completed within 60 days of the time of the reported death	94%	90%	95%	95%
Number of investigative summaries completed within 90 days of the reported death	98%	89%	95%	95%
Death certificates completed within 60 days of the accepted jurisdiction	96%	88%	95%	95%
Medical Examiner investigative personnel attaining a minimum of 20 hours of Peace Officer Standards and Training (P.O.S.T.) Certification/American Board of Medicological Death Investigations (ABMDI) training during the calendar year	100%	100%	100%	100%
Reduction of on-the-job-injuries	4	1	2	4
Maintain budgetary discipline within Board of Commissioners approved allocated funds per calendar year	\$2,780,990	\$2,762,462	\$2,800,024	\$2,660,022
Amount of revenue collected	\$36,214		\$36,214	\$38,000

Points of Interest

- In response to the COVID-19 Environment, identified personnel and acquired resources to facilitate a remote workforce as well as developed COVID-19 protocols to respond to probable scenes and conduct postmortem examinations.
- Collaborated with the Georgia Funeral Directors Association and the Georgia Funeral Services Practitioners Association in conducting social media webinars to address COVID-19 concerns pertaining to death cases.
- In collaboration with DeKalb Public Safety Partners, acquired stockpiles of personal protective equipment in advance of the National reported shortages.

Medical Examiner

- Developed reporting systems to notify DeKalb Public Safety Partners and DeKalb Public Health on death cases reported to the Medical Examiner's Office that are COVID-19 related.
- Developed internship programs for students pursuing degrees in Forensic Science/Investigations, Public Health, and Histology. Collaboration with Emory University Medical School has been ongoing to provide training for residents in medical school. The pursuit of providing fellowship training to these same residents is being discussed as well.
- Collaborates with the District Attorney's Office in the newly formed DeKalb-At-Risk Adults Multidisciplinary Team that address abuses and neglected to elderly and disabled adults by caretakers and other entities.
- Received official notification from the National Association of Medical Examiners that DeKalb County Medical Examiner Office has been granted full accreditation for the period of October 17, 2019 through October 17, 2023.

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 356,385	\$ 118,464	\$ 41,064	\$ 61,595
52 - Purch / Contr Svcs	\$ 381,913	\$ 387,068	\$ 497,719	\$ 600,000
53 - Supplies	\$ 5,000	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 1,982,124	\$ 1,832,172	\$ 3,008,644	\$ 2,851,954
57 - Other Costs	\$ 3,573,437	\$ 949,364	\$ 642,033	\$ 1,870,599
61 - Other Fin. Uses	\$ 2,662,478	\$ 3,170,450	\$ 681,616	\$ 300,000
70 - Retirement Svcs	\$ 472,764	\$ 707,534	\$ 0	\$ -
Expense Total	\$ 9,434,102	\$ 7,165,052	\$ 4,871,076	\$ 5,684,148

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09110 - General	\$ 9,433,613	\$ 7,164,571	\$ 4,870,596	\$ 5,684,148
09112 - Parks Bonds Administration	\$ 489	\$ 481	\$ 480	\$ -
Expense Total	\$ 9,434,102	\$ 7,165,052	\$ 4,871,076	\$ 5,684,148

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 \$1.8M; litigation charges allocated \$1M; federal/state/local representation \$600K; Atlanta Regional Commission allocation \$820K.

Non-Departmental
Financials (Fire Fund)

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 27,228	\$ 27,228	\$ 10,450	\$ 15,669
55 - Interfund Charges	\$ 5,115,468	\$ 5,075,868	\$ 5,325,644	\$ 8,194,946
57 - Other Costs	\$ 793,211	\$ -	\$ 167,088	\$ 21,000
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 228,327
70 - Retirement Svcs	\$ 137,094	\$ -	\$ -	\$ -
Expense Total	\$ 6,073,001	\$ 5,103,096	\$ 5,503,182	\$ 8,459,942

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09115 - Fire	\$ 6,073,001	\$ 5,103,096	\$ 5,503,182	\$ 8,459,942
Expense Total	\$ 6,073,001	\$ 5,103,096	\$ 5,503,182	\$ 8,459,942

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 \$7.5M; risk management charges \$429K; litigation charges allocated \$ 211K.

Financials (Designated Fund)

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 15,000	\$ 15,000	\$ 4,162	\$ 6,237
55 - Interfund Charges	\$ 4,553,652	\$ 4,521,780	\$ 4,590,982	\$ 5,457,920
57 - Other Costs	\$ 1,511,298	\$ 95,701	\$ 150,000	\$ 103,000
61 - Other Fin. Uses	\$ -	\$ 189,836	\$ 10,000	\$ -
70 - Retirement Svcs	\$ 65,813	\$ -	\$ -	\$ -
Expense Total	\$ 6,145,763	\$ 4,822,317	\$ 4,755,144	\$ 5,567,157

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09120 - Designated Services	\$ 6,145,763	\$ 4,822,317	\$ 4,755,144	\$ 5,567,157
Expense Total	\$ 6,145,763	\$ 4,822,317	\$ 4,755,144	\$ 5,567,157

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 \$5.1M; risk management charges \$188K; litigation charges allocated \$130K.

Financials (Unincorporated Fund)

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 4,716	\$ 4,716	\$ 3,204	\$ 4,804
55 - Interfund Charges	\$ 1,663,728	\$ 1,657,680	\$ 1,786,854	\$ 1,548,842
57 - Other Costs	\$ -	\$ -	\$ 20,000	\$ 2,443,900
61 - Other Fin. Uses	\$ -	\$ 125,000	\$ 2,144,600	\$ -
70 - Retirement Svcs	\$ 17,379	\$ -	\$ -	\$ -
Expense Total	\$ 1,685,823	\$ 1,787,396	\$ 3,954,658	\$ 3,997,546

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09130 - Unincorporated	\$ 1,685,823	\$ 1,787,396	\$ 3,954,658	\$ 3,997,546
Expense Total	\$ 1,685,823	\$ 1,787,396	\$ 3,954,658	\$ 3,997,546

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 \$1.4M, Commissioners' discretionary projects budget \$2.1M.

Financials (Police Fund)

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 51,660	\$ 51,660	\$ 13,583	\$ 20,372
55 - Interfund Charges	\$ 9,518,088	\$ 9,436,476	\$ 9,570,104	\$ 9,903,870
57 - Other Costs	\$ 807,687	\$ -	\$ 240,222	\$ 4,000
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 800,174
70 - Retirement Svcs	\$ 167,982	\$ -	\$ -	\$ -
Expense Total	\$ 10,545,417	\$ 9,488,136	\$ 9,823,909	\$ 10,728,416

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09140 - Police Services	\$ 10,545,417	\$ 9,488,136	\$ 9,823,909	\$ 10,728,416
Expense Total	\$ 10,545,417	\$ 9,488,136	\$ 9,823,909	\$ 10,728,416

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 \$9M; risk management charges \$574K; litigation costs allocated \$318K.

Parks & Recreation

Mission Statement

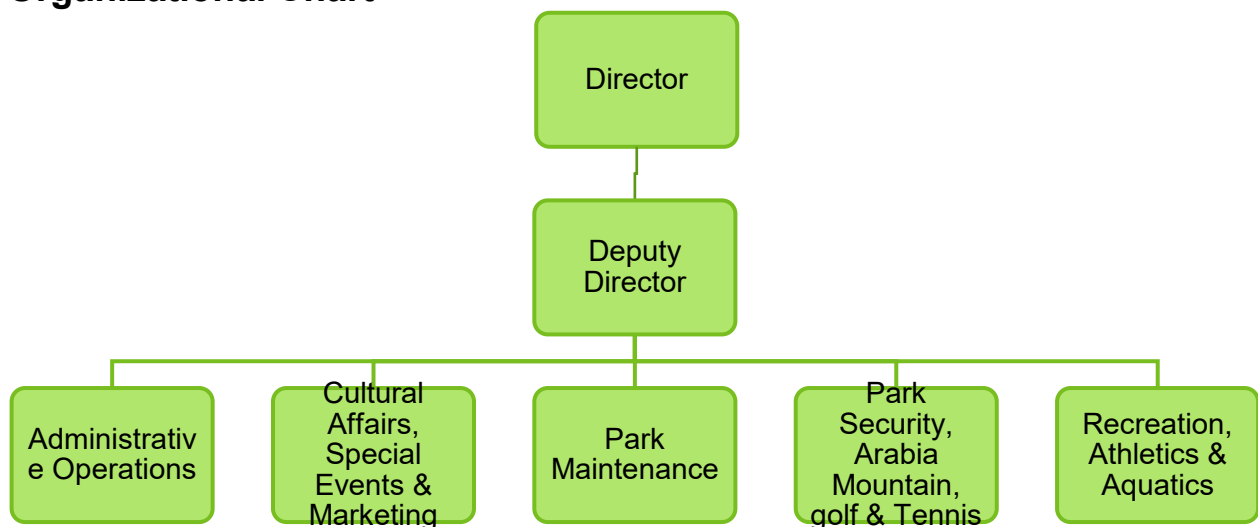
The Parks and Recreation Department is dedicated to enhancing the quality of life of the citizens of DeKalb County by connecting communities to exceptional parks, recreational facilities, and cross-generational programs that promote healthy and active lifestyles.

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 114 parks consisting of approximately 6,240 acres of parkland and open space, 76 playgrounds, 2 public golf courses, 70 tennis courts, 2 tennis centers, 7 aquatic facilities, 62 pavilions, 104 athletic ball fields, 9 recreational facilities, a horse farm, a nature center, 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

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 9,060,627	\$ 8,682,876	\$ 8,423,606	\$ 8,042,799
52 - Purch / Contr Svcs	\$ 2,580,173	\$ 4,702,818	\$ 3,893,969	\$ 4,306,425
53 - Supplies	\$ 749,422	\$ 724,001	\$ 1,002,126	\$ 1,314,433
54 - Capital Outlays	\$ 770	\$ -	\$ 2,819	\$ -
55 - Interfund Charges	\$ 1,410,861	\$ 1,437,523	\$ 1,415,676	\$ 1,452,967
57 - Other Costs	\$ 883,398	\$ 293,830	\$ 134,765	\$ 255,960
61 - Other Fin. Uses	\$ 972,164	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 3,262
Expense Total	\$ 15,657,415	\$ 15,841,048	\$ 14,872,961	\$ 15,375,846

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
06101 - Administration	\$ 3,001,831	\$ 1,944,624	\$ 1,746,485	\$ 2,746,643
06102 - Special Populations	\$ 17,503	\$ 50,388	\$ 140	\$ 40,650
06103 - Summer Programs	\$ 122,191	\$ 56,901	\$ 108	\$ 364,494
06104 - Recreation Division Administration	\$ 521,146	\$ 648,620	\$ 650,762	\$ 693,972
06105 - Recreation Centers	\$ 3,552,412	\$ 3,690,671	\$ 3,628,067	\$ 2,732,231
06107 - Mason Mill Tennis Center	\$ 15,906	\$ 2,882	\$ 8,222	\$ 8,220
06110 - Mystery Valley Golf Course	\$ 1,915	\$ 52,068	\$ 1,997	\$ 193
06111 - Sugar Creek Golf Course	\$ 72,655	\$ 929,388	\$ 821,970	\$ 589,855
06112 - Sugar Creek Maintenance	\$ -	\$ 38	\$ -	\$ -
06113 - Planning & Development	\$ 470,352	\$ 247,757	\$ 350,825	\$ 345,278
06114 - Aquatics	\$ 518,581	\$ 495,444	\$ 66,537	\$ 315,102
06115 - Division Administration	\$ 1,193,285	\$ 1,714,780	\$ 1,579,710	\$ 1,051,758
06116 - District I Service Center	\$ 1,470,239	\$ 1,355,883	\$ 1,487,570	\$ 1,409,068
06117 - District II Service Center	\$ 1,418,425	\$ 1,505,980	\$ 1,407,425	\$ 1,373,131
06118 - District III Service Center	\$ 1,819,166	\$ 1,801,470	\$ 1,980,104	\$ 1,887,540
06119 - Support Service	\$ 32,764	\$ 30,422	\$ 3,629	\$ -
06120 - Horticulture & Forestry	\$ 28,280	\$ 30,786	\$ 18,550	\$ 23,172
06121 - Planning & Development	\$ 14,675	\$ 14,224	\$ 243	\$ -
06125 - Sugar Creek Tennis	\$ 1,000	\$ 6,830	\$ 102,303	\$ 112,550
06126 - Natural Resource Management	\$ 145,659	\$ 141,703	\$ 147,521	\$ 182,196
06128 - Marketing And Promotions	\$ 231,424	\$ 190,056	\$ 131,532	\$ 203,169
06129 - Security	\$ -	\$ -	\$ -	\$ 238,478
06130 - Cultural Affairs	\$ 329,834	\$ 334,451	\$ 306,301	\$ 351,800
06132 - Youth Athletics	\$ 250,190	\$ 168,598	\$ 72,954	\$ 314,473
06136 - Little Creek Horse Farm	\$ 427,983	\$ 427,083	\$ 360,006	\$ 391,873
Expense Total	\$ 15,657,415	\$ 15,841,048	\$ 14,872,961	\$ 15,375,846

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	96	105	101	NA
Funded	121	110	111	101

Recreation Fund

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 552,100	\$ 660,557	\$ 139,832	\$ (75,000)
52 - Purch / Contr Svcs	\$ 281,541	\$ 170,637	\$ 79,598	\$ -
53 - Supplies	\$ 333,485	\$ 113,348	\$ 88,006	\$ 75,000
54 - Capital Outlays	\$ 6,162	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ -	\$ 266	\$ 16	\$ -
Expense Total	\$ 1,173,288	\$ 944,808	\$ 307,454	\$ -

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
06201 - Arabia Mountain	\$ 577	\$ 200	\$ 307	\$ -
06203 - Outdoor Recreation	\$ 60,899	\$ 616	\$ -	\$ -
06204 - Therapeutic Rec Programs	\$ 16,125	\$ 9,892	\$ -	\$ -
06213 - Recreation Exchange Park	\$ 23,856	\$ 9,722	\$ 6,799	\$ -
06215 - Lucious Sanders Rec Center	\$ 27,438	\$ 16,999	\$ 3,303	\$ -
06217 - Recreation - Redan Park Rec C	\$ 18,568	\$ 8,544	\$ 14,344	\$ -
06219 - Gresham Rec Center	\$ 36,668	\$ 10,503	\$ 13,300	\$ -
06221 - N H Scott Rec Center	\$ 18,399	\$ 11,993	\$ 5,729	\$ -
06222 - Midway Rec Center	\$ 26,695	\$ 9,999	\$ 2,267	\$ -
06223 - Tobie Grant Rec Center	\$ 5,780	\$ 2,842	\$ -	\$ -
06224 - Tucker Rec Center	\$ 13,661	\$ -	\$ -	\$ -
06226 - Brownsmill Rec Center	\$ 63,615	\$ 27,723	\$ 20,057	\$ -
06230 - Playground Day Camp	\$ 791,977	\$ 721,529	\$ 183,596	\$ -
06240 - Special Services	\$ -	\$ 266	\$ 16	\$ -
06242 - Hamilton Rec Center	\$ 6,850	\$ 44,905	\$ 28,775	\$ -
06255 - Adult Softball	\$ 2,164	\$ 3,145	\$ -	\$ -
06257 - Youth Sports	\$ 60,014	\$ 65,041	\$ 28,731	\$ -
06259 - Athletic Special Events	\$ -	\$ 85	\$ -	\$ -
06260 - Administrative Support	\$ -	\$ 805	\$ 229	\$ -
Expense Total	\$ 1,173,288	\$ 944,808	\$ 307,454	\$ -

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	-	1	-	NA
Funded	-	-	-	-

Goals and Objectives

Non-Departmental

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.

Goal #2: Enhance public awareness and participation.

Objective #2A: Update the department website and expand social media presence.

Objective #2B: Increase county-wide special events.

Goal #3: Develop and enhance non-traditional recreation programs

Objective #3A: Expand the First Lego League to an additional recreation center.

Objective #3B: Introduce teen STEAM programming at two recreation centers.

Goal #4: Develop and implement a marketing plan for Sugar Creek Golf and Tennis Center.

Objective #4A: Solicit a marketing firm to promote Sugar Creek and establish a website.

Objective #4B: Plan a Grand Re-opening of Sugar Creek.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Number of tree removals	298	84	200	200
Number of patrons that visited Porter Stanford	90,418	56,586	12,860	60,000
Number of pavilion reservations	375	252	12	300
Number of contract sites maintained	165	96	69	69
Number of increased community-based partners	50	50	20	50
Number of rounds at Sugar Creek Golf Course*	0	200	5,590	15,000
Number of rounds at Mystery Valley Golf Course	23,000	25,000	26,000	27,000
Number of employee recognition by incentive	27	10	0	14
Number of summer employees hired	144	284	0	250
Number of summer camp participants	77,525	40,833	0	42,000
Number of aquatic participants	32,000	64,012	0	25,000
Summer food - breakfast served	65,000	51,868	2,178	55,000
Summer food - lunch served	92,000	88,723	7,596	90,000
Number of after-school program (ASP) participants	33,523	14,001	18,007	20,000

*Note: *New program implemented in 2018*

Points of Interest

- We attained our National Accreditation.
- We continue to provide online employee training.
- Sixty-nine contracts were monitored to ensure compliance.
- Special projects crew has played an integral part in eliminating blight and beautification in the parks.
- Park Rangers have made significant strides in safeguarding our parks and discourage criminal activity.
- Seven Youth Basketball Teams represented DeKalb County at the Georgia Recreation and Park Association State Tournaments.
- Partnered with Atlanta Hawks to provide a free “Pop-Up Grocery Store” at Gresham Recreation Center that provided 300 families with two weeks’ worth of groceries.
- The Summer Food Sponsor Program provided 9,774 meals.
- Senior Wellness Program at Exchange Intergenerational Center moved to a virtual platform. Online participation often reached 1,000 due to international reach.
- Total participation at the pools was reduced to zero due to the pandemic.
- Virtual Camp program served 900 participants.
- The annual Father-Daughter dance participation increased from 190 to 218.
- Sugar Creek Golf and Tennis Center grossed \$202,103 and total rounds played was 5,590.
- Mystery Valley Golf Course increased participation from 25,000 to 26,500.
- Little Creek Horse Farm boarded and cared for 45 horses and offered 2,000 riding experiences for special needs children, veterans and other youth and adults during the year.
- Arabia Mountain public visitation increased 30% due to COVID-19 and people having to do more outdoors.
- Mason Mill Tennis Center provided DeKalb County residents with an outdoor activity during the pandemic.
- Recreation program volunteer hours was 1,938 equating to \$52,714 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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
70 - Retirement Svcs	\$ -	\$ 26,484,029	\$ 29,471,773	\$ 27,953,121
Expense Total	\$ -	\$ 26,484,029	\$ 29,471,773	\$ 27,953,121

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09710 - County Pension Alloc - Gen Fund	\$ -	\$ 26,484,029	\$ 29,471,773	\$ 27,953,121
Expense Total	\$ -	\$ 26,484,029	\$ 29,471,773	\$ 27,953,121

Financials (Fire Fund)

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
70 - Retirement Svcs	\$ -	\$ 6,948,072	\$ 7,531,202	\$ 8,046,606
Expense Total	\$ -	\$ 6,948,072	\$ 7,531,202	\$ 8,046,606

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09715 - County Pension Alloc - Fire Fund	\$ -	\$ 6,948,072	\$ 7,531,202	\$ 8,046,606
Expense Total	\$ -	\$ 6,948,072	\$ 7,531,202	\$ 8,046,606

Financials (Designated Fund)

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09720 - County Pension Alloc - Des Fund	\$ -	\$ 2,408,100	\$ 2,610,204	\$ 2,953,920
Expense Total	\$ -	\$ 2,408,100	\$ 2,610,204	\$ 2,953,920

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
70 - Retirement Svcs	\$ -	\$ 2,408,100	\$ 2,610,204	\$ 2,953,920
Expense Total	\$ -	\$ 2,408,100	\$ 2,610,204	\$ 2,953,920

Financials (Unincorporated Fund)

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
70 - Retirement Svcs	\$ -	\$ 1,486,618	\$ 1,611,408	\$ 1,797,847
Expense Total	\$ -	\$ 1,486,618	\$ 1,611,408	\$ 1,797,847

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09730 - County Pens Alloc - Uninc Fund	\$ -	\$ 1,486,618	\$ 1,611,408	\$ 1,797,847
Expense Total	\$ -	\$ 1,486,618	\$ 1,611,408	\$ 1,797,847

Financials (Police Fund)

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
70 - Retirement Svcs	\$ -	\$ 9,227,736	\$ 10,002,189	\$ 10,436,927
Expense Total	\$ -	\$ 9,227,736	\$ 10,002,189	\$ 10,436,927

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
09740 - County Pens Alloc - Police Fund	\$ -	\$ 9,227,736	\$ 10,002,189	\$ 10,436,927
Expense Total	\$ -	\$ 9,227,736	\$ 10,002,189	\$ 10,436,927

Planning

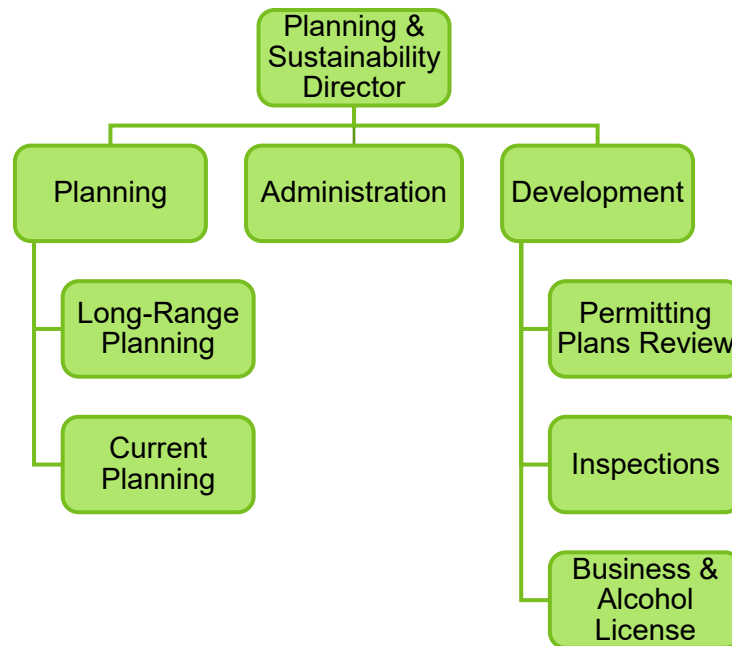
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 1,485,121	\$ 979,993	\$ 1,052,146	\$ 1,142,168
52 - Purch / Contr Svcs	\$ 188,485	\$ 386,350	\$ 106,491	\$ 866,616
53 - Supplies	\$ 3,517	\$ 13,349	\$ 5,898	\$ 10,220
54 - Capital Outlays	\$ -	\$ 3,656	\$ 3,702	\$ -
55 - Interfund Charges	\$ 11,004	\$ 6,660	\$ 5,186	\$ 4,888
61 - Other Fin. Uses	\$ -	\$ -	\$ 250,000	\$ -
Expense Total	\$ 1,688,127	\$ 1,390,008	\$ 1,423,423	\$ 2,023,892

Financials – Development Fund

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 3,656,748	\$ 3,638,169	\$ 3,946,710	\$ 4,702,288
52 - Purch / Contr Svcs	\$ 583,925	\$ 301,076	\$ 178,584	\$ 1,125,279
53 - Supplies	\$ 120,064	\$ 65,509	\$ 61,019	\$ 123,594
54 - Capital Outlays	\$ 69,300	\$ 862	\$ 9,617	\$ 85,000
55 - Interfund Charges	\$ 1,531,982	\$ 1,512,178	\$ 1,489,957	\$ 1,353,391
61 - Other Fin. Uses	\$ 314,379	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ 10,884	\$ 459,504	\$ 459,503	\$ 1,167,155
Expense Total	\$ 6,287,283	\$ 5,977,298	\$ 6,145,390	\$ 8,556,707

Financials – Unincorporated Fund

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 1,267,155	\$ 1,341,672	\$ 1,368,171	\$ 1,604,625
52 - Purch / Contr Svcs	\$ 164,036	\$ 100,224	\$ 84,483	\$ 83,057
53 - Supplies	\$ 26,882	\$ 29,001	\$ 5,258	\$ 5,579
54 - Capital Outlays	\$ 5,759	\$ 7,321	\$ -	\$ -
55 - Interfund Charges	\$ 56,698	\$ 53,739	\$ 78,759	\$ 67,438
Expense Total	\$ 1,520,531	\$ 1,531,956	\$ 1,536,671	\$ 1,760,699

Expenditures – General Fund

Planning

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
05110 - Planning & Sust -Development	\$ (8)	\$ 5,174	\$ 3,564	\$ -
05115 - Planning & Sust - Planning Adr	\$ 1,052,483	\$ 591,105	\$ 567,701	\$ 904,412
05130 - Planning & Sust - Land Develo	\$ (1)	\$ -	\$ -	\$ -
05140 - Planning & Sust - Structural Ins	\$ 3,651	\$ 1,950	\$ 1,543	\$ -
05145 - Planning & Sust - Code Compl	\$ 4,053	\$ 5,699	\$ 3,019	\$ -
05170 - Planning & Sust - Long Range	\$ 625,526	\$ 784,254	\$ 846,319	\$ 1,119,480
05180 - Planning & Sust - Zoning Analy	\$ 2,423	\$ 1,825	\$ 1,277	\$ -
Expense Total	\$ 1,688,127	\$ 1,390,008	\$ 1,423,423	\$ 2,023,892

Expenditures – Development Fund

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
05110 - Planning & Sust -Development	\$ 2,703,568	\$ 2,494,365	\$ 2,414,832	\$ 4,305,948
05130 - Planning & Sust - Land Develo	\$ 704,860	\$ 706,119	\$ 603,045	\$ 890,164
05140 - Planning & Sust - Structural Ins	\$ 1,401,835	\$ 1,258,795	\$ 1,344,021	\$ 1,424,092
05150 - Planning & Sust - Permits & Zc	\$ 1,046,571	\$ 1,171,784	\$ 1,239,051	\$ 1,306,718
05160 - Planning & Sust. - Env Plans R	\$ 430,449	\$ 346,233	\$ 544,441	\$ 629,785
Expense Total	\$ 6,287,283	\$ 5,977,298	\$ 6,145,390	\$ 8,556,707

Expenditures – Unincorporated Fund

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
05115 - Planning & Sust - Planning Adr	\$ -	\$ 520	\$ 5,070	\$ -
05145 - Planning & Sust - Code Compl	\$ 9,652	\$ 10,110	\$ (89,879)	\$ 1,754
05170 - Planning & Sust - Long Range	\$ -	\$ 218	\$ -	\$ -
05180 - Planning & Sust - Zoning Analy	\$ 1,006,940	\$ 917,583	\$ 910,515	\$ 956,117
05181 - Business Licenses	\$ 503,787	\$ 603,525	\$ 710,966	\$ 802,828
05230 - Planning - Zoning Analysis	\$ 152	\$ -	\$ -	\$ -
Expense Total	\$ 1,520,531	\$ 1,531,956	\$ 1,536,671	\$ 1,760,699

Positions – General Fund

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	12	12	11	NA
Funded	14	17	12	12

Positions – Development Fund

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	44	55	57	NA
Funded	54	56	58	64

Positions – Unincorporated Fund

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	15	20	23	NA
Funded	17	18	22	22

Goals and Objectives

Goal #1: Long Range Planning Goal: To develop and maintain stable neighborhoods and improve the quality of life (live, work and play) in DeKalb County

Objective #1A: Adopt the 5-Year Comprehensive Plan, to maintain state compliance.

Objective #1B: Complete the first draft of the 2050 Unified Plan.

Objective #1C: Prepare a story map report for DeKalb County's Annual Development Report.

Objective #1D: Create Commission District snap-shot reports that show demographic and economic trends in the County.

Objective #1E: Select an Architect to complete a branding project for the Memorial Drive Corridor (I-285 to Hwy 78).

Goal #2: Current Planning Goal: 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, and Special Line Use Permit six uses.

Objective #2C: Development of analytics for planning services that clearly outline implications of zoning decisions/cases.

Objective #2D: Increase the level of training for the various members of the councils, boards, and commissions (ongoing).

Goal #3: Permitting Goal: Improve processes and make the proper system upgrades to provide the optimal customer experience.

Planning

Objective #3A: Implement a staff retention plan to reduce turnover to have knowledgeable and customer-focused employees.

Objective #3B: Upgrade the Permitting and Forms web pages to provide more information and content.

Objective #3C: Test and implement upgrades to the Hansen, ProjectDox, and Dynamic Portal systems.

Goal #4: Plan Review Goal: To conduct all plan reviews within a timely manner to assist in the expansion of the DeKalb County tax base.

Objective #4A: To review 90% of all plans with 10 business days (on-going).

Objective #4B: Encourage developers to utilize digital plan submission through Hansen 8 and reach a goal of 50% by December 2021.

Objective #4C: Continue to invest in employees for dual certifications and additional International Council Code (ICC) certifications (on-going).

Goal #5: Land Development Goal: to meet the requirements of the Memorandum of Agreement between DeKalb County and the Soil and Water Conservation District (Section 7(c) Erosion and Sedimentation Action of 1975) as it relates to erosion and sedimentation control.

Objective #5A: Scan all existing paper plans/records ahead of the relocation to the new building.

Objective #5B: Update land development checklists and applications. One of the updates will be to make the checklists part of the applications; the objective targeted here is to ensure that design professionals get familiar with the checklists and attest to that fact.

Objective #5C: Prepare additional standard operating procedures (SOP) for land development staff.

Objective #5D: Encourage land development staff to attend more training and conferences to keep their knowledge up to date.

Objective #5E: Update the county ordinance to match the Atlanta Regional Commission 2019 Model Ordinance.

Objective #5F: Update and make use of the land development section of the website.

Objective #5G: Update the Infrastructure Quantities material unit price list.

Goal #6: Inspections Goal: to conduct trade and building inspections within a timely manner to assist in the expansion of the DeKalb County tax base.

Objective #6A: To continue to invest in employees to obtain additional ICC certifications (on-going).

Objective #6B: To institute a drone inspection program to help in efficiency on large site land development projects.

Objective #6C: To institute a virtual inspection program that will equip the inspectors with tools effectively do their jobs in a safe manner.

Objective #6D: To inspect 90% of all trade, building, and land disturbance activities (projects) within 48 hours (on-going).

Goal #7: Business License Goal: Implement an efficient and streamlined business license operation.

Objectives #7A: Develop and implement intuitive Business and Alcohol license guide on website.

Objectives #7B: Improve the renewal process to enable customers to upload required documents directly to license account.

Objectives #7C: Improve both internal and external communication between staff and customer.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Building permits issued	18,897	21,584	12,515	15,644
Building inspections	13,356	14,606	13,168	15,143
Structural plans reviewed	3,363	3,963	2,329	2,678
Electrical inspections	17,191	15,570	17,382	19,989
HVAC inspections	7,889	7,230	8,506	9,782
Plumbing inspections	11,603	10,970	11,378	13,084
MISC inspections	624	1,230	1,878	2,159
Shell inspections	91	120	311	357
Whitebox inspections	4	2	8	9
Foundation inspections	17	10	20	14
Land development reviews	280	218	268	308
Land development permits reviewed	78	68	73	84
Final plats/sketch plat reviews	85	65	85	97
Building permit related reviews	2,148	2,537	1,882	2,164
Lot combination/division reviews	69	112	123	141
Approved Rezonings	50	21	24	27
Approved Special Land Use Permits	43	21	12	14

Points of Interest

Planning

- Created content for the ePermitting page, with a focus on instructions for online submissions.
- Three permit technicians received an ICC Permit Technician Certification.
- Adopted the Memorial Drive Revitalization Plan, which brought out over 3,000 public respondents.
- Completed the first ever Commission District Profile and Story Map for DeKalb County that provides demographic information and points of interests.
- Completed a draft of the 5-Year Comprehensive Plan, which is required by Georgia Department of Community Affairs for state compliance.
- Began implementation of Memorial Drive Revitalization Plan by creating a Community Action Group.
- Completed the Request for Proposal process for the Glenwood Columbia Plan, along with a virtual community kick-off.
- Customers now can submit monthly Excise Reports via email.
- Customers now can submit new business license applications online.
- Customers now can pay all fees online.
- Roll out of the new business license application form format and procedures (eliminated back and forth before fees are assessed) – improving efficiency.
- Implementation of the Reassessment Form to show customers how fees are calculated (improve Transparency).
- Implemented internal Quality Review to ensure compliance with SOP by staff.
- Implementation of the 311-escalation queue to ensure escalated calls are handled within 48 hours.

Police

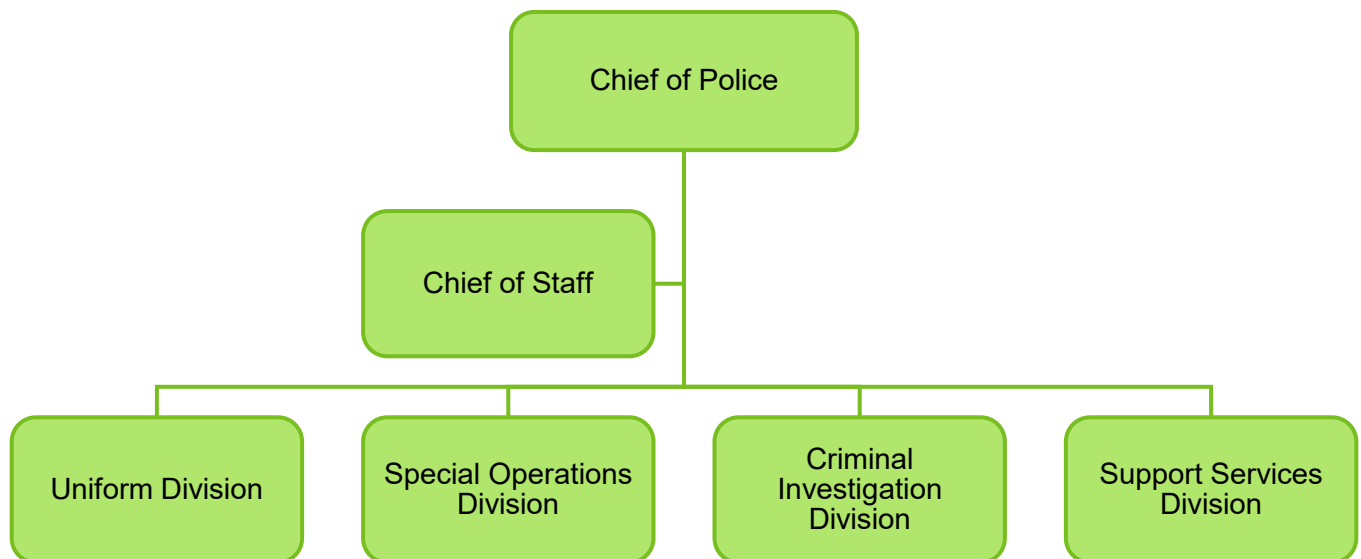
Mission Statement

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



Police
Financials
General Fund (100)

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 2,118,005	\$ 1,687,435	\$ 1,262,651	\$ 1,297,307
52 - Purch / Contr Svcs	\$ 4,970,259	\$ 4,523,732	\$ 3,870,898	\$ 4,023,518
53 - Supplies	\$ 272,324	\$ 281,487	\$ 49,277	\$ 304,401
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 3,000
55 - Interfund Charges	\$ 197,918	\$ 222,958	\$ 185,407	\$ 169,476
Expense Total	\$ 7,558,505	\$ 6,715,612	\$ 5,368,233	\$ 5,797,702

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
04601 - Directors Office	\$ 312,883	\$ 374,580	\$ 404,714	\$ 629,906
04602 - Administrative Services	\$ 3,163,394	\$ 2,699,089	\$ 1,341,375	\$ 1,454,659
04604 - Communications	\$ 3,892,930	\$ 3,519,302	\$ 3,571,937	\$ 3,605,123
04608 - Training & Personnel Developm	\$ 55,188	\$ -	\$ -	\$ -
04609 - Firing Range	\$ 122,596	\$ 90,448	\$ 41,309	\$ 95,946
04616 - Animal Control	\$ 11,753	\$ 32,182	\$ 8,834	\$ 12,068
04660 - Assistant Director	\$ (328)	\$ -	\$ -	\$ -
04679 - Intelligence-Led Policing	\$ 90	\$ 10	\$ 63	\$ -
Expense Total	\$ 7,558,505	\$ 6,715,612	\$ 5,368,233	\$ 5,797,702

Police Fund (274)

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 72,161,279	\$ 66,052,300	\$ 69,581,450	\$ 67,630,238
52 - Purch / Contr Svcs	\$ 1,264,367	\$ 2,544,206	\$ 2,875,423	\$ 3,885,073
53 - Supplies	\$ 1,626,305	\$ 2,258,435	\$ 1,133,811	\$ 3,112,021
54 - Capital Outlays	\$ 158,448	\$ 177,643	\$ 47,351	\$ 23,059
55 - Interfund Charges	\$ 14,227,907	\$ 14,274,048	\$ 14,814,281	\$ 15,611,998
61 - Other Fin. Uses	\$ 1,585,320	\$ 1,816,868	\$ 989,635	\$ 989,635
70 - Retirement Svcs	\$ -	\$ 40,651	\$ -	\$ -
Expense Total	\$ 91,023,627	\$ 87,164,150	\$ 89,441,951	\$ 91,252,024

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
04655 - Records	\$ 1,639,998	\$ 1,621,929	\$ 2,023,914	\$ 1,946,101
04660 - Assistant Director	\$ 1,570,489	\$ 1,378,994	\$ 1,645,732	\$ 1,697,666
04661 - Service Support	\$ 1,032,547	\$ 2,091,552	\$ 3,360,427	\$ 3,464,301
04662 - Internal Affairs	\$ 786,733	\$ 721,799	\$ 856,531	\$ 996,717
04663 - Criminal Investigation Division	\$ 10,431,424	\$ 8,900,854	\$ 7,570,709	\$ 7,048,765
04664 - Special Operations Unit	\$ 10,312,069	\$ 9,285,514	\$ 6,740,043	\$ 5,469,389
04665 - Training	\$ 4,590,393	\$ 5,044,184	\$ 4,881,196	\$ 3,789,570
04667 - Uniform Division	\$ 51,803,930	\$ 48,795,722	\$ 46,635,848	\$ 49,590,508
04668 - Precincts	\$ 80,470	\$ 134,155	\$ 152,001	\$ 164,515
04669 - Intelligence / Permits	\$ 1,003,184	\$ 964,553	\$ 886,617	\$ 832,928
04676 - Recruiting & Background	\$ 1,262,877	\$ 1,274,242	\$ 1,169,213	\$ 1,651,724
04677 - Homeland Security	\$ 740,591	\$ 588,547	\$ 518,468	\$ 497,951
04679 - Intelligence-Led Policing	\$ 2,029,357	\$ 1,903,886	\$ 4,439,887	\$ 4,270,025
04681 - Crime Scene	\$ 1,200,883	\$ 1,288,366	\$ 1,357,410	\$ 1,398,655
04682 - Fleet Support	\$ -	\$ 46,276	\$ 691,942	\$ 1,332,612
04683 - Information Technology	\$ -	\$ 66,691	\$ 1,043,853	\$ 1,085,628
04684 - Tactical Support	\$ -	\$ 286,755	\$ 3,565,911	\$ 4,112,717
04693 - Interfund Support	\$ 2,538,684	\$ 2,770,131	\$ 1,902,249	\$ 1,902,252
Expense Total	\$ 91,023,627	\$ 87,164,150	\$ 89,441,951	\$ 91,252,024

Positions

General Fund (100)

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	26	15	15	NA
Funded	27	25	16	15

Police Fund (274)

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	840	814	848	NA
Funded	934	911	918	829

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, 2020.

Objective #1B: Achieve a homicide clearance rate above the national average by December 31, 2020.

Police

Goal #2: Increase staffing levels.

Objective #2A: Achieve a 5% increase in recruit applications by December 31, 2020.

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, 2020.

Objective #3B: Increase the number of hours that the Mobile Crisis Unit operates by 10% by December 31, 2020.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Decrease Violent Crimes	2,599	2,145	2,267	2,038
Decrease Property Crimes	14,565	11,772	17,417	11,184
Decrease Traffic fatalities	86	73	96	76
Decrease Officer Complaints	187	73	238	67
Increase Clearance Rates	4,054	4,330	4,286	4,373
Increase Management Training (Lt. and above) Hours	2,359	4,170	2,302	1,000

Points of Interest.

- Provided operational support in the form of equipment and staffing for traffic control measures for COVID-19 test resulting in over 4,126 staffing hours.
- Provided operational support for 33 county organized food distributions resulting in approximately 3,999 staffing hours.
- Aided with support for more than six protests in Decatur, Stone Mountain, and other portions of the County.
- Logged over 604 staffing hours to provide security related to the 2020 elections which included escorting ballot boxes, monitoring ballot boxes, escorting ballots from Voter Registration to recount location and onsite patrols of Voter Registration.
- Successfully conducted an eight-week virtual summer academy with 1,018 children and adults reached via virtual platforms.
- Issued a total of 30,322 items of personal protective equipment in 2020, to include gloves, masks, hand wipes and sanitizer.
- Formed the Community Policing Unit to collaborate with residential and business communities.
- Expanded the Mobile Crisis Unit with additional nurses.

Probate Court

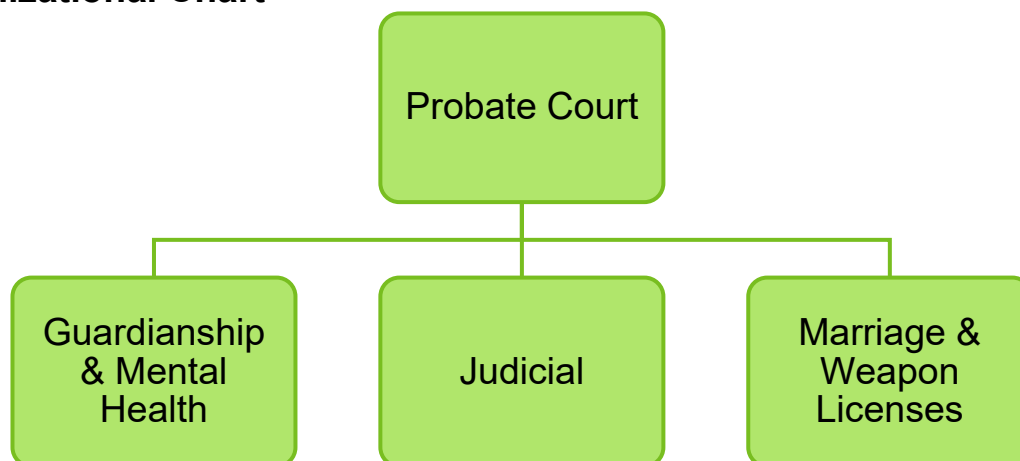
Mission Statement

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



Probate Court
Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 1,884,872	\$ 1,778,290	\$ 1,920,561	\$ 1,953,203
52 - Purch / Contr Svcs	\$ 177,235	\$ 195,652	\$ 143,638	\$ 220,004
53 - Supplies	\$ 38,374	\$ 32,136	\$ 28,045	\$ 32,010
54 - Capital Outlays	\$ 19,297	\$ 9,798	\$ -	\$ -
57 - Other Costs	\$ 908	\$ 1,005	\$ -	\$ 1,000
Expense Total	\$ 2,120,687	\$ 2,016,881	\$ 2,092,244	\$ 2,206,217

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
04110 - Probate Court	\$ 2,120,687	\$ 2,016,881	\$ 2,092,244	\$ 2,206,217
Expense Total	\$ 2,120,687	\$ 2,016,881	\$ 2,092,244	\$ 2,206,217

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	25	25	25	NA
Funded	25	27	27	27

Goals and Objectives

Goal #1: Judicial Division.

Objective #1A: To continue conducting remote hearings in a fair, equitable, and expeditious manner with the highest degree of ethical standards.

Goal #2: Mental Health, Guardianships, and Auditing Division.

Objective #2A: To continue streamlining the processing of guardianship petitions via e-file platform and to develop an electronic and/or remote platform for orders to apprehend. To increase the number of inventories and returns audited each year and increase the oversight of fiduciary filings and issuance of citations.

Goal #3: Probate of Wills Division.

Objective #3A: To continue the expeditious processing of will filings and petitions for year's support. To develop and implement efficient processes for handling the high volume of petitions received via mail due to the COVID-19 pandemic.

Goal #4: Administration of Estates Division.

Objective #4A: To continue the expeditious processing of administration filings, leaves to sell, and other miscellaneous filings. To develop and implement efficient processes for handling the high volume of petitions received via mail due to the COVID-19 pandemic.

Goal #5: Marriage and Weapons Carry Licensing Division.

Objective #5A: To continue the by appointment only scheduling platform developed during 2020 due to the COVID-19 pandemic. To enhance features and performance of the self-calendaring platform.

Goal #6: Accounting and Records Division.

Objective #6A: To continue streamlining the accounting processes in the Odyssey case management system. To improve the processes for the maintenance of court records.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Wills probated, administrations and petitions filed		4,500	2,492	4,000
Emergency Hospital Orders		377	254	320
Marriage Licenses		5,344	3,041	4,900
Marriage License/ Certificate - Certified Copies		18,856	7,163	12,000
Annual Returns audited		1,096	808	1,150
First time weapon carry license		5,373	5,974	7,500
Renewal weapon carry license		2,372	2,410	3,000
Commitment Hearings		428	539	600
Adult Guardianships & Conservatorships		245	266	350
Minor Guardianship & Conservatorships		361	276	300

Points of Interest

- DeKalb County Probate Court has remained open during the entire COVID-19 pandemic.
- Probate Court served more than 150 walk-in customers per day during COVID-19 pandemic.
- DeKalb County Probate Court was honored to receive the 2021 Community Partner Award, at the Leading the Charge Awards, from the DeKalb Volunteer Lawyers Foundation (DVLf) for the exceptional work the Probate Court conducted in 2020 for DVLf and people within the community, which included transitioning the Probate Court Information Center to a virtual platform.

Property Appraisal

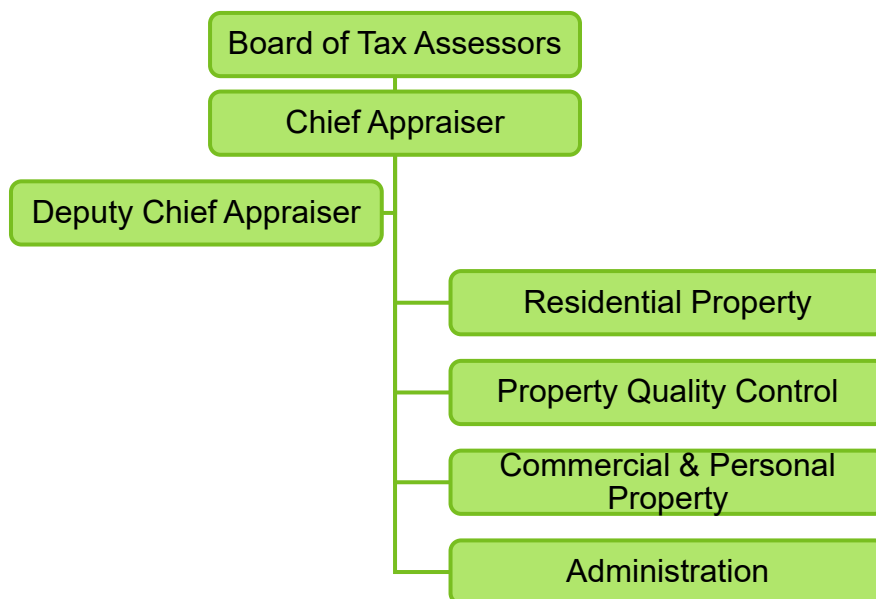
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 4,557,399	\$ 4,376,163	\$ 4,764,329	\$ 4,787,963
52 - Purch / Contr Svcs	\$ 509,620	\$ 476,335	\$ 421,093	\$ 475,487
53 - Supplies	\$ 69,061	\$ 68,419	\$ 63,912	\$ 62,173
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 10,000
55 - Interfund Charges	\$ 97,344	\$ 85,720	\$ 74,023	\$ 79,002
Expense Total	\$ 5,233,424	\$ 5,006,637	\$ 5,323,357	\$ 5,414,625

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
02710 - Property Appraisal & Assessment	\$ 5,233,424	\$ 5,006,637	\$ 5,323,357	\$ 5,414,625
Expense Total	\$ 5,233,424	\$ 5,006,637	\$ 5,323,357	\$ 5,414,625

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	64	68	68	NA
Funded	66	70	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 2021 Tax Digest by July 1, 2021.

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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Taxable parcels (real estate)	233,692	238,365	243,133	245,000
Exempt parcels	4,974	5,033	4,933	5,000
Public utility	433	438	443	443
Taxable personal property non-freeport	18,752	19,102	16,679	17,000
Taxable personal property freeport	412	396	426	460
Appeals received	13,258	13,656	11,633	15,123
Appeals to Board of Equalization	12,458	12,832	9,533	13,000
Board of Equalization hearings	12,000	12,360	9,533	13,000
Total value loss on fair market value appeals	966,440,700	960,000,000	980,000,000	1,000,000,000
Public utility digest in (000's)	450,931,691	470,931,691	480,000,000	491,000,000
Exempt personal property accounts	223	240	225	273
Real estate tax returns processed	30	25	20	20
Building permits processed	8,000	10,000	6,540	7,000
New real estate parcels	1,832	4,673	2,108	2,000
Assessment notices mailed	233,692	238,365	235,657	237,000

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 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

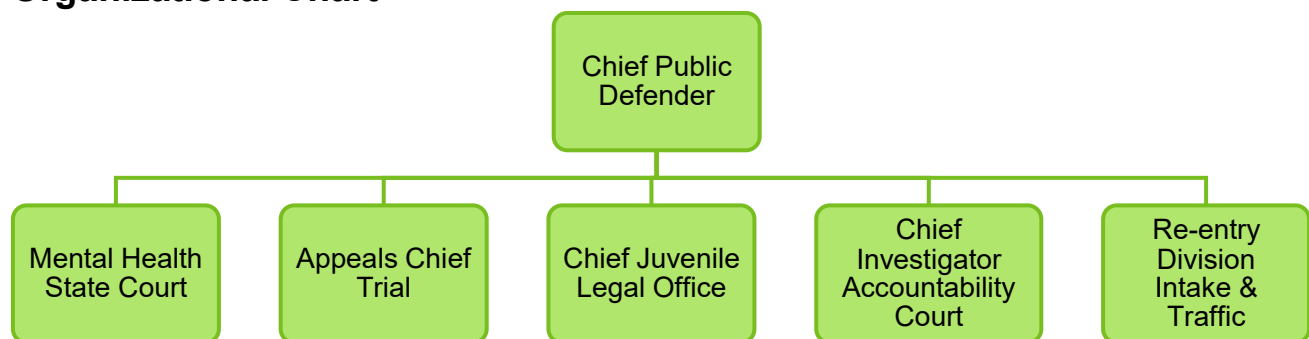
Mission Statement

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 94, 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: Senate Bill 440 in which we represent children charged as adults; Behavioral Health in which we represent clients who suffer from serious mental illness; Accountability Courts in which we represent clients in Drug Courts, Mental Health Courts, DUI 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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 8,569,121	\$ 8,138,001	\$ 8,691,301	\$ 8,894,197
52 - Purch / Contr Svcs	\$ 697,694	\$ 749,254	\$ 693,292	\$ 750,530
53 - Supplies	\$ 88,051	\$ 94,986	\$ 71,678	\$ 98,440
54 - Capital Outlays	\$ 6,808	\$ 2,193	\$ 495	\$ 2,601
55 - Interfund Charges	\$ 93,271	\$ 99,379	\$ 81,661	\$ 106,091
Expense Total	\$ 9,454,944	\$ 9,083,812	\$ 9,538,428	\$ 9,851,859

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
04510 - Public Defender	\$ 9,454,944	\$ 9,083,812	\$ 9,538,428	\$ 9,851,859
Expense Total	\$ 9,454,944	\$ 9,083,812	\$ 9,538,428	\$ 9,851,859

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	83	94	94	NA
Funded	85	90	94	94

Goals and Objectives

Goal #1: To continue to provide excellent legal representation to our clients.

Objective #1A: Increase participation in National Institute for Trial Advocacy 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: Develop and Implement a strategy for resolving the large backlog of cases due to the pandemic.

Objective #2A: Advocate for reform in what cases are prosecuted and what cases can be diverted with the District Attorney and Solicitor General offices.

Objective #2B: Advocate for additional staff to help provide excellent and effective legal representation for clients who need our assistance

Goal #3: Collaborate with other departments and organizations to improve outcomes for our clients.

Objective #3A: Expand our program with Atlanta Legal Aid to help connect services and housing to clients with severe and persistent mental illness.

Objective #3B: Develop and implement a School Justice Partnership that will decrease the number of children charged with delinquency offenses in Juvenile Court and will ultimately increase the number of children who remain in school and improve graduation rates.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Felony cases	3,790	3,641	2,359	4,000
Misdemeanor cases	3,836	3,588	1,500	2,750
Juvenile cases	1,549	1,386	385	750
Traffic division cases	3,268	2,484	789	1,500
Felony revocations	1,426	1,420	902	1,000
Misdemeanor revocations	494	566	185	350
Juvenile revocations	63	4	10	10
Appeals	18	22	20	20
Miscellaneous cases	173	168	110	100
Children in need of services (CHINS)	34	19	7	10
Second Chances	91	44	1	10
Pending cases				12,845

Points of Interest

- During the pandemic and 2020, the Public Defender Office has not stopped serving the public and we have worked tirelessly to resolve cases. Beginning in March, all essential court hearings became virtual and grand jury proceedings and jury trial proceedings were all suspended. We moved an entire office to work remotely, and we embraced innovation and learned new skills to sustain a client centered practice remotely. At the beginning of the public health crisis, we advocated for the release of clients from jail and in the first month, we saw approximately 300 people released from custody. This advocacy helped not only our medically vulnerable clients who were incarcerated, but also protected the health and safety of other people in jail and jail personnel. We also fought to protect the due process rights of all by ensuring our clients had access to the courts on essential matters. We continued to connect clients to resources such as housing, counseling, substance use treatment, employment and benefits necessary for our clients' well-being.
- The pandemic has had a profound impact on our court system that will take years to recover from. In 2020, we represented clients at approximately 10,000 hearings and we resolved over 6,000 cases. Unfortunately, we currently have a backlog of over 12,800 cases that await resolution, and this number continues to grow. The Public Defender Office provides essential services to DeKalb County court system and we remain committed to promoting fairness, public safety, and equal justice for all.

Public Works Director

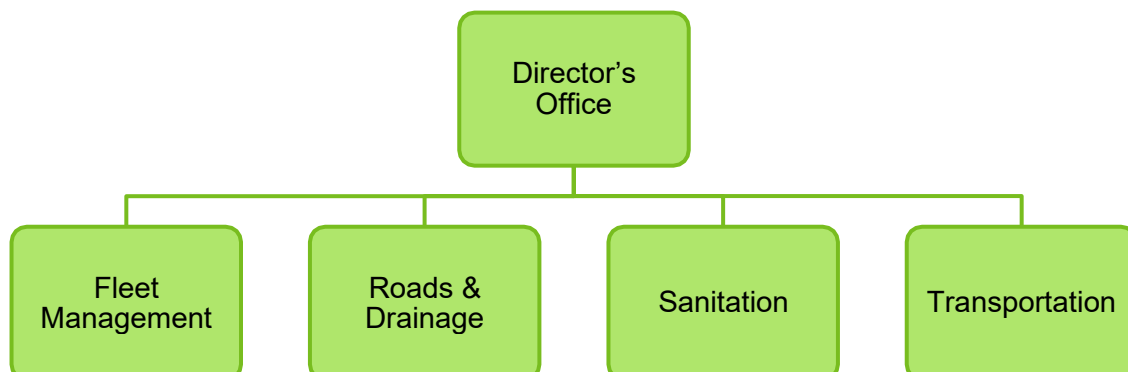
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 594,795	\$ 414,713	\$ 542,444	\$ 614,535
52 - Purch / Contr Svcs	\$ 25,161	\$ 19,736	\$ 12,778	\$ 60,626
53 - Supplies	\$ 883	\$ 2,064	\$ 368	\$ 11,301
54 - Capital Outlays	\$ -	\$ 25	\$ 945	\$ -
55 - Interfund Charges	\$ 5,102	\$ 17,004	\$ -	\$ -
Expense Total	\$ 625,940	\$ 453,543	\$ 556,535	\$ 686,462

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
05510 - Public Works - Directors Office	\$ 625,940	\$ 453,543	\$ 556,535	\$ 686,462
Expense Total	\$ 625,940	\$ 453,543	\$ 556,535	\$ 686,462

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	4	4	6	NA
Funded	6	4	6	6

Goals and Objectives

Goal #1: Achieve American Public Works Association accreditation by 2022.

Objective #1A: Create administrative committee to spearhead self-assessment process.

Objective #1B: Perform self-assessment in each division.

Goal #2: Increase effectiveness of operations.

Objective #2A: Implement programs/strategies to reduce operational costs.

Objective #2B: Increase utilization of technology to streamline operational tasks and data.

Goal #3: Improve interdepartmental cooperation.

Objective #3A: Continue to work cross-departmentally and eliminate "silos" that have developed over time.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
American Public Works Association accreditation self-assessment progress	N/A	20%	60%	100%

Points of Interest

- Continued SPLOST coordination with program managers for resurfacing of first- and second-year projects and 2019 and 2020 Local Maintenance and Improvement Grant.
- Began solid waste collection services in Doraville.

Purchasing

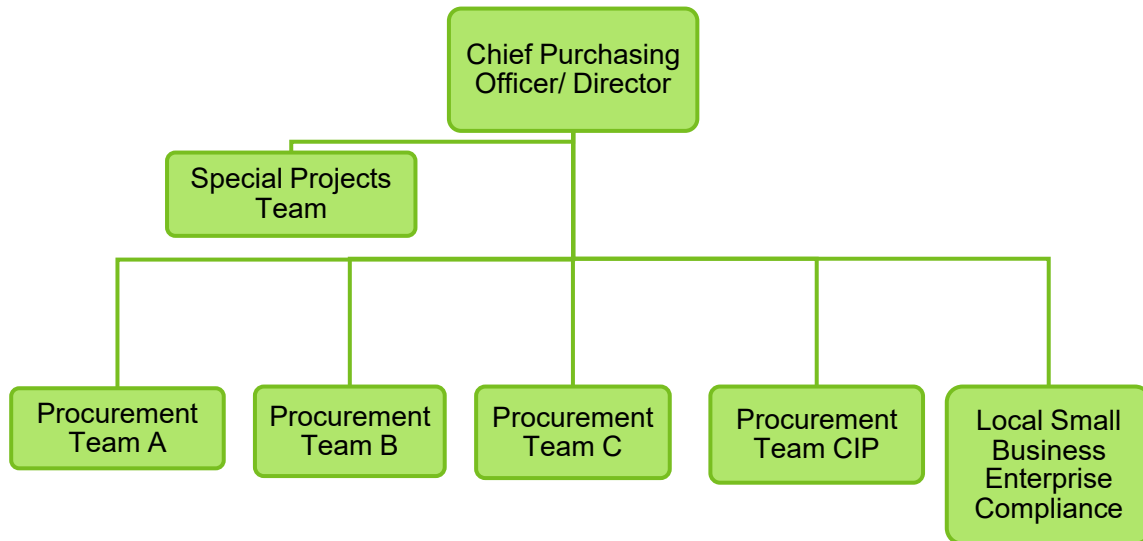
Mission Statement

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 (Invitations to Bid), Competitive Sealed Proposals (Request for Proposals), Informal Purchases (Request for Quotes), Emergency purchases, Cooperative purchases, and Vendor qualifications (Request for Vendor Qualifications) that meet established Service Level Agreements 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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 2,513,293	\$ 2,315,635	\$ 2,238,632	\$ 2,623,070
52 - Purch / Contr Svcs	\$ 333,540	\$ 358,976	\$ 373,460	\$ 239,238
53 - Supplies	\$ (57,966)	\$ 16,799	\$ 5,087	\$ 19,942
54 - Capital Outlays	\$ 6,996	\$ 17,973	\$ 16,313	\$ 62,000
Expense Total	\$ 2,795,863	\$ 2,709,383	\$ 2,633,492	\$ 2,944,250

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
01410 - General	\$ 831,215	\$ 841,759	\$ 717,599	\$ 983,453
01430 - Central Services	\$ (73,957)	\$ 3,144	\$ 3,144	\$ 561
01440 - Contracts	\$ 6,320	\$ 5,848	\$ 7,417	\$ (366)
01450 - Contract Compliance	\$ 275,812	\$ 282,467	\$ 265,497	\$ 300,324
01460 - Procurement	\$ 1,756,473	\$ 1,576,165	\$ 1,639,835	\$ 1,660,278
Expense Total	\$ 2,795,863	\$ 2,709,383	\$ 2,633,492	\$ 2,944,250

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	29	31	26	NA
Funded	33	31	32	32

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 (Advanced Procurement Systems) 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.

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 (Special Purpose Local Option Sales Tax) 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 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%

2021 data not available

Points of Interest

- Hosted our 3rd Annual Reverse Trade, which included our first year of workshops created to enhance the purchasing experience. This year's tradeshow had approximately 150 attendees almost doubling that of our first year's launch.
- Departmental efforts have resulted in over 1600 suppliers enrolled into our Automated Procurement System (APS) *iSupplier*, decreasing the paper check runs for cost saving and green initiatives.
- Completed restructure of our Special Projects Team to provide support for all LSBE and APS initiatives while continuously working on sustainable processes.

Purchasing

- Awarded the departments 11th annual Achievement of Excellence in Procurement Award.
- Successfully processed over 260 informal and formal procurements over \$25K.

Rental Motor Vehicle Tax

Mission Statement

The purpose of this “department” is to process the proceeds of the Rental Motor Vehicle Excise Tax, which is assessed on vehicles rented within unincorporated DeKalb County for the benefit of the citizens of the area.

Description

The Rental Motor Vehicle Excise Tax Department is the mechanism for accounting for transactions involving DeKalb County’s assessment of a 3% levy on rental cars. The tax was approved by the Board of Commissioners in January 2007. This excise tax is used to promote industry, trade, commerce, and tourism. Capital projects such as the construction of convention, trade, sports, and recreational facilities or public safety facilities as well as debt service on such projects can be made from the proceeds of this tax. Such expenditures may include capital costs as well as operating costs.

These funds were dedicated to making the lease payments to the DeKalb County Development Authority for the Porter Sanford III Performing Arts & Community Center. These bonds were retired on December 1, 2017. In 2018, these funds were dedicated to support various miscellaneous activities within the Recreation, Parks, & Cultural Affairs Department, such as the Callanwolde Fine Arts Center, Spruill Center for the Arts, ARTS Center, and the Porter Sanford Performing Arts Center. In addition to promoting commerce, funding will be transferred to support the Economic Development Department.

Organizational Chart

The fund is overseen by the Office of Management and Budget and the Business License Division with the Planning & Sustainability Department. Please see their respective charts.

Financials

Revenue/Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
Fund Balance Forward	\$ 622,638	\$ 91,850	\$ 92,788	\$ -
31 - Taxes	\$ 556,213	\$ 597,517	\$ 459,932	\$ 448,737
Revenue Total	\$ 556,213	\$ 597,517	\$ 459,932	\$ 448,737
61 - Other Fin. Uses	\$ 1,087,000	\$ 596,580	\$ -	\$ 448,737
Expense Total	\$ 1,087,000	\$ 596,580	\$ -	\$ 448,737
Expense Total	\$ 91,851	\$ 92,787	\$ 552,720	\$ -

Gain(Use) of Fund Balance \$ (530,787) \$ 937 \$ 459,932 \$ -

Adopted Budget \$ 448,737

Goals and Objectives

Rental Motor Vehicle Tax

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, it provides 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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 1,243,987	\$ 970,723	\$ 866,807	\$ 766,628
52 - Purch / Contr Svcs	\$ 7,863,410	\$ 7,380,128	\$ 8,202,212	\$ 9,027,900
53 - Supplies	\$ 17,643	\$ 14,259	\$ 350	\$ 93,000
55 - Interfund Charges	\$ 3,753,818	\$ 5,356,310	\$ 5,553,477	\$ 3,000,000
57 - Other Costs	\$ 147,256	\$ 158,912	\$ 152,613	\$ 150,000
61 - Other Fin. Uses	\$ -	\$ 1,069,546	\$ 933,085	\$ -
70 - Retirement Svcs	\$ -	\$ 13,744	\$ 155,100	\$ 156,713
71 - Payroll Liabilities	\$ 74,832,363	\$ 74,677,293	\$ 103,666,997	\$ 109,083,000
Expense Total	\$ 87,858,479	\$ 89,640,915	\$ 119,530,641	\$ 122,277,241

Risk Management Fund

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
01010 - Workers Compensation	\$ -	\$ -	\$ 23,315	\$ -
01015 - Unemployment Compensation	\$ 141,423	\$ 143,492	\$ 170,006	\$ 150,000
01020 - Group Health & Life	\$ 74,832,363	\$ 74,677,293	\$ 103,643,681	\$ 109,883,000
01025 - Other	\$ 12,884,692	\$ 14,820,130	\$ 15,693,639	\$ 12,244,241
Expense Total	\$ 87,858,479	\$ 89,640,915	\$ 119,530,641	\$ 122,277,241

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	11	9	9	NA
Funded	11	11	11	9

Goals and Objectives

The Finance Department manages this fund. See that department's goals and objectives.

Points of Interest

- For FY2021, there are nine full-time, regular positions funded. Prior to FY17, these were all funded in the Finance Department in the General Fund.
- 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

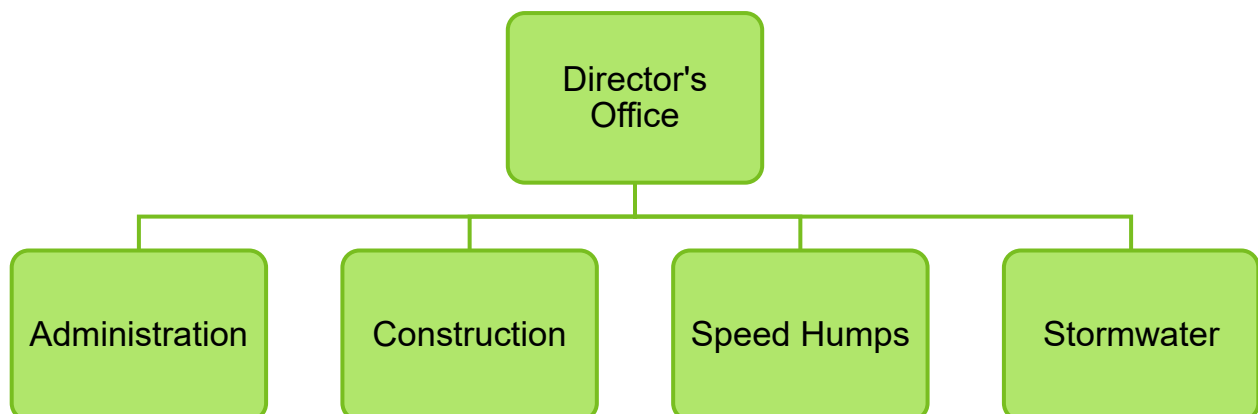
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 8,736,127	\$ 7,840,533	\$ 7,197,947	\$ 7,724,527
52 - Purch / Contr Svcs	\$ 639,325	\$ 2,186,904	\$ 2,564,441	\$ 905,854
53 - Supplies	\$ 3,524,848	\$ 2,496,031	\$ 880,977	\$ 2,782,770
55 - Interfund Charges	\$ 3,440,994	\$ 3,346,278	\$ 2,817,717	\$ 3,095,177
Expense Total	\$ 16,341,295	\$ 15,869,747	\$ 13,461,082	\$ 14,508,328

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
05705 - Administration	\$ 622,530	\$ 651,614	\$ 680,785	\$ 709,017
05735 - Maintenance	\$ 1,746,528	\$ 1,597,703	\$ 1,250,918	\$ 1,238,963
05740 - Road Maintenance	\$ 8,398,135	\$ 8,058,584	\$ 6,607,048	\$ 6,714,644
05745 - Support Services	\$ 1,493,150	\$ 1,428,081	\$ 1,233,448	\$ 1,414,386
05750 - Drainage Maintenance	\$ 593	\$ 4,725	\$ 1,699	\$ 645
05760 - Traffic Operations	\$ 885,081	\$ 878,541	\$ 893,442	\$ 896,771
05764 - Speed Humps	\$ 106,262	\$ 69,181	\$ 61,523	\$ 67,941
05766 - Signals	\$ 2,143,917	\$ 2,164,749	\$ 2,094,868	\$ 2,328,962
05767 - Signs & Paint	\$ 945,099	\$ 1,016,569	\$ 637,350	\$ 1,136,999
Expense Total	\$ 16,341,295	\$ 15,869,747	\$ 13,461,082	\$ 14,508,328

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	124	120	124	NA
Funded	131	131	131	120

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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Roads resurfaced (miles by county crews)	12	12	7	12
Roads resurfaced (miles by GDOT LMIG program)	25	25	-	25
Roads resurfaced (miles by SPLOST program)	NA	75	14	75
Patching by county crews (tons)	20,000	20,000	468	10,000
Signal upgrades	145	35	4	4
New signs installed	30	4	1,519	1,600
New school flashers	5	2	-	4
Roads striped (miles)	2	185	5	40
Traffic signs fabricated	3,069	3,500	1,484	2,000
Designed road intersections, bridges and drainage projects	7	4	3	4
Pipe installed/replaced (linear feet)	15,065	14,250	7,500	10,000
Drainage structures rebuilt/replaced	1,200	1,075	37	1,000
Citizens drainage projects (tons)	8,500	3,500	150	300
Citizens drainage projects (linear feet)	340	285	-	200
Retention ponds cleaned	500	385	108	150
Sidewalks repaired (linear feet)	2,100	1,800	350	900
Sidewalks installed (linear feet)	1,800	1,500	375	750

Points of Interest

- Resurfaced seven miles by Roads & Drainage crews.
- Repaired 350 (linear feet) of sidewalk projects.
- Upgraded four traffic signals.
- Completed five miles of striping.
- Fabricated 1,484 signs.

Sanitation

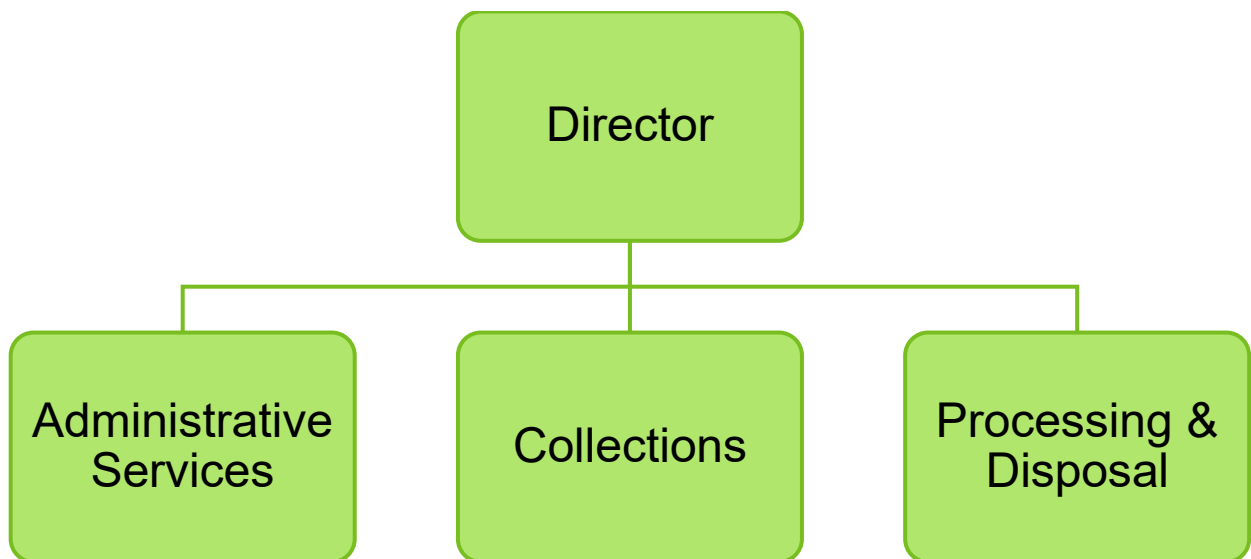
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 33,501,199	\$ 30,899,470	\$ 34,074,369	\$ 33,736,888
52 - Purch / Contr Svcs	\$ 2,772,679	\$ 1,922,459	\$ 3,368,601	\$ 4,813,812
53 - Supplies	\$ 3,418,089	\$ 3,124,457	\$ 2,752,134	\$ 3,496,396
54 - Capital Outlays	\$ 20,273	\$ 52,037	\$ 30,202	\$ 58,917
55 - Interfund Charges	\$ 22,580,544	\$ 27,020,484	\$ 24,464,959	\$ 24,356,544
57 - Other Costs	\$ -	\$ -	\$ -	\$ 79,000
58 - Debt Service	\$ 1,223,324	\$ 1,259,474	\$ 1,655,719	\$ 1,543,724
61 - Other Fin. Uses	\$ 3,213,511	\$ 1,599,609	\$ 11,183,176	\$ 105,335
70 - Retirement Svcs	\$ 76,763	\$ 5,059,008	\$ 3,782,870	\$ 4,602,802
Expense Total	\$ 66,806,382	\$ 70,936,998	\$ 81,312,031	\$ 72,793,418

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
08105 - Administration	\$ 13,695,388	\$ 18,328,289	\$ 24,764,134	\$ 17,329,540
08106 - Keep DeKalb Beautiful	\$ 2,361	\$ 2,122	\$ 840	\$ 206
08110 - North Transfer Station	\$ 10,751	\$ 22,914	\$ 44,708	\$ 73,947
08112 - Seminole Compost Facility	\$ 161,277	\$ 63,840	\$ 47,522	\$ 1,122
08120 - Central Transfer Station	\$ 6,621,127	\$ 6,365,983	\$ 6,791,484	\$ 7,065,608
08123 - East Transfer Station	\$ 258,014	\$ 135,920	\$ 112,078	\$ 91,123
08125 - North Residential	\$ 8,079,672	\$ 7,855,236	\$ 10,018,227	\$ 9,509,375
08126 - North Special Collection	\$ 6,103	\$ 46,660	\$ 8,451	\$ (111)
08130 - Central Residential	\$ 13,263,404	\$ 7,439,344	\$ 7,846,845	\$ 8,496,360
08131 - Central Special Collection	\$ 7	\$ 46,478	\$ 3,610	\$ (464)
08133 - East Residential	\$ 466,312	\$ 5,613,414	\$ 6,337,070	\$ 6,962,558
08134 - East Special Collection	\$ -	\$ 52,176	\$ 2,491	\$ (207)
08135 - South Residential	\$ 6,370,831	\$ 6,037,518	\$ 6,705,958	\$ 7,306,889
08136 - South Special Collection	\$ 2,322	\$ 152,933	\$ 56,758	\$ 9,219
08138 - Mowing & Herbicide	\$ 2,337	\$ 122,810	\$ 121,624	\$ 68,744
08140 - Commercial Support	\$ 72	\$ -	\$ -	\$ -
08142 - Central Commercial	\$ 8,994,258	\$ 9,583,820	\$ 9,215,142	\$ 7,735,423
08143 - South Commercial	\$ -	\$ -	\$ 1,942	\$ 485
08144 - East Commercial	\$ -	\$ -	\$ 1,116	\$ 957
08145 - Seminole Landfill	\$ 8,871,292	\$ 9,066,803	\$ 9,231,406	\$ 8,142,644
08150 - Revenue Collection	\$ 853	\$ 738	\$ 626	\$ -
Expense Total	\$ 66,806,382	\$ 70,936,998	\$ 81,312,031	\$ 72,793,418

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	561	596	595	NA
Funded	585	632	600	613

Goals and Objectives

Goal #1: Delivery of exceptional solid waste collection and management services to DeKalb County residents.

Objective #1A: Provide one time per week solid waste, recycling, and yard debris collection to approximately 173,000 residents.

Goal #2: Implement and manage the residential bulk item portal including special collection piles.

Objective #2A: Service/collect completed bulky requests within 14 days and Increase revenue with special collection piles.

Goal #3: Implement and manage the residential roll cart portal, including new residents and roll cart upgrades.

Objective #3A: Deliver residential roll cart with within 14 days of completed applications.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Municipal Solid Waste (MSW) recycled at Seminole Road Landfill	55%	65%	55%	55%
Amount of glass recycled	825	850	1,196	1,196
Paid special collections		3,200		
Residential Collections residents serviced per week		173,000	165,923	165,923
Phone calls received and answered	166,979	180,000	249,146	249,146
Walk-in customers serviced	9,028	10,755	0	0
New recycling residents	12,006	15,000	9,782	9,782
Revenue collected on delinquent accounts	1,792,543	2,000,000	736,448	736,448

Points of Interest

- Serviced 3,503 households during the Residential Bulky Item Collection in August.
- Serviced 3,264 households during the Residential Bulky Item Collection in December.
- Completed construction of Cell 1 and 2 at Seminole Land Fill to provide three years of disposal capacity.

Sheriff

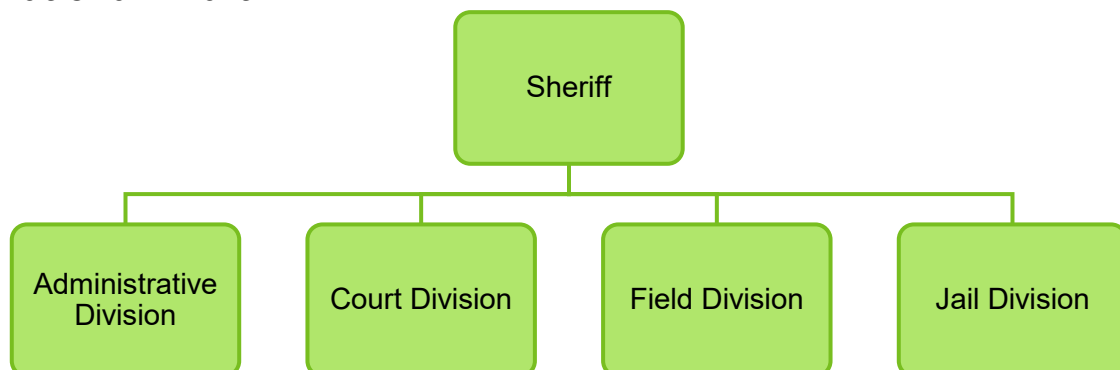
Mission Statement

The DeKalb County Sheriff's Office (DKSO) is to always demonstrate excellence, accountability, and respect in our professional and personal lives. We are part of the community and value their expectations. We will always Respect and honor the rights and Dignity of those we serve.

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 57,277,973	\$ 50,193,832	\$ 50,922,397	\$ 45,414,185
52 - Purch / Contr Svcs	\$ 19,098,828	\$ 19,062,163	\$ 17,225,056	\$ 17,571,407
53 - Supplies	\$ 6,616,944	\$ 8,607,904	\$ 6,704,396	\$ 7,022,582
54 - Capital Outlays	\$ 193,519	\$ 9,399	\$ 14,035	\$ 72,000
55 - Interfund Charges	\$ 1,751,492	\$ 1,652,455	\$ 1,557,874	\$ 1,649,929
57 - Other Costs	\$ 920	\$ 1,428	\$ 412	\$ 1,810
Expense Total	\$ 84,939,676	\$ 79,527,181	\$ 76,424,170	\$ 71,731,913

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
03201 - Sheriff's Office	\$ 2,506,666	\$ 2,428,834	\$ (577,806)	\$ 2,607,382
03205 - Administrative Division	\$ 2,546,947	\$ 2,706,152	\$ 3,065,586	\$ 4,711,941
03207 - Community Relations	\$ -	\$ 336	\$ -	\$ -
03210 - Field Division	\$ 11,405,222	\$ 10,503,175	\$ 10,731,563	\$ 9,118,493
03220 - Jail	\$ 57,120,381	\$ 54,451,822	\$ 52,788,109	\$ 47,291,032
03223 - Jail Inmate Services	\$ 18,630	\$ 1,937	\$ 66,301	\$ 117,411
03230 - Courts	\$ 11,341,829	\$ 9,434,925	\$ 10,350,416	\$ 7,885,654
Expense Total	\$ 84,939,676	\$ 79,527,181	\$ 76,424,170	\$ 71,731,913

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	706	683	612	NA
Funded	770	753	753	624

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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Inmate Received	27,003	26,806	16,735	27,000
Inmate Days in Jail	655,833	610,943	465,204	620,000
Average Daily Population	1,173	1,674	1,354	1,600
Inmate Visits to In-House Medical Unit	27,324	27,552	12,208	27,500
Arrests	3,702	3,259	1,218	3,400
Arrests - Fugitive Unit	520	589	269	600
Transports to Mental Facilities	1,125	1,275	401	1,200
Regular Court Hours	217,139	221,615	174,499	220,000
Overtime Court Hours	26,179	29,425	24,612	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

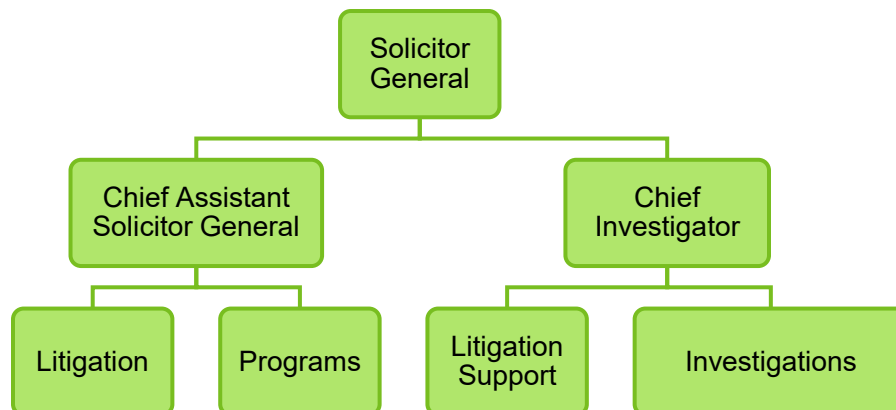
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 7,729,853	\$ 6,926,780	\$ 7,212,455	\$ 7,448,945
52 - Purch / Contr Svcs	\$ 155,017	\$ 140,461	\$ 137,158	\$ 208,252
53 - Supplies	\$ 80,715	\$ 82,436	\$ 42,771	\$ 83,590
54 - Capital Outlays	\$ 28,079	\$ 42,585	\$ 15,193	\$ 57,064
55 - Interfund Charges	\$ 124,736	\$ 119,663	\$ 148,713	\$ 155,296
61 - Other Fin. Uses	\$ 182,793	\$ 282,793	\$ 182,793	\$ 182,793
Expense Total	\$ 8,301,193	\$ 7,594,717	\$ 7,739,082	\$ 8,135,940

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
03810 - Solicitor - State Court	\$ 7,368,290	\$ 6,729,036	\$ 6,779,033	\$ 7,184,328
03815 - Solicitor - Victim Assistance	\$ 676,340	\$ 626,580	\$ 707,297	\$ 698,061
03816 - Solicitor - General Pre-Trial Div	\$ 256,564	\$ 239,102	\$ 252,753	\$ 253,551
Expense Total	\$ 8,301,193	\$ 7,594,717	\$ 7,739,082	\$ 8,135,940

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	85	87	87	NA
Funded	85	90	87	87

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. In 2021 we are seeking to expand this initiative in all police precincts in the county so that our victims have information, resources, and access to resources at an earlier stage in the process. We are seeking to place advocates and investigators at each precinct.

Solicitor
Goal #2 – Continue Technology Enhancements

Objective #2A - 2020 virtual work required that we 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 – Increase Online Case Resolution for Traffic Citations

Objective #3A - In response to safety concerns, the State Court of DeKalb County worked closely with the Solicitor General’s Office to provide an alternative to in person appearances for the purpose of resolving traffic citations. In July 2020, the OCR system was implemented by the State Court Traffic Division. This system allows individuals to submit online requests to resolve traffic cases. The Solicitor-General’s Office responds to these requests and in many instances offer options for resolution. In 2021 it is our goal to educate and inform the public about the portal and offer this time saving tool to more individuals and increase the number of matters resolved through this system.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Total Cases Received	11,853	12,274	7,195	12,060
Accusations Filed	10,461	9,637	7,199	10,044
DUI and Traffic Prosecution	3,984	3,618	1,633	3792
Crimes Against Persons (Domestic Violence, Stalking, and etc)	3,379	3,648	2,975	3,312
Education Neglect	289	188	296	148
Pre-Trial Diversion	4,713	4,698	2,698	3,000
State Court Traffic Div. & Magistrate Court Cases Processed	142,003	141,269	83,816	105,000

Points of Interest

- #NOTINMYDEKALB - Not in my Dekalb is an initiative created by the Solicitor-General that helps combat the increasing number of Domestic Violence Cases in Dekalb County. In this pandemic year alone, the program reviewed more than 700 cases arising in the South Precinct. We contacted more than 300 victims within hours of the violent incident and were able to make quick referrals for assistance housing, counseling, etc. in 264 of those cases. Other program highlights include:
- Establishing a rapport with Officers and the community – We have achieved a close working relationship with DeKalb Police Officers and supervisory staff by attending roll calls regularly and interacting with the officers in the precinct. Officers know that we are responsive to them and as a result, they are more likely to forward reports and contact us for cases they may have extra concerns about. We are also successfully becoming integrated with the community by attending (pre-pandemic) events like, Coffee with a Cop,

monthly community meetings, precinct celebrations. This approach has resulted in increased walk-in requests for assistance.

- Establishing legitimacy of purpose from police department administration and the courts- We have received requests for resources and assistance from Police administration, officers who had been transferred to other precincts as well as from Judges. These requests have allowed us to assist families of suicide victims, elderly persons who needed help with mentally ill family members, and victims of family violence who are not in our current area of responsibility.
- Pandemic Productivity - 2020 was a year that required all of us to adapt, rethink and reimagine how we conducted the business of the courts. CEO Thurmond “directed all departments to activate their emergency operations plans to protect the public and employees while ensuring the continuation of essential services.” He stated, “Our government will continue to serve the people of DeKalb County”.
- Fortunately, prior to the pandemic the Solicitor-General had been updating her office’s capacity to conduct work remotely and its capacity to provide services utilizing today’s versatile technology. During this period the Solicitor General’s (S.G.) office transition to mainly remote work. Utilizing a suite of services from Microsoft and others, the S.G. office has processed more than 7,000 cases, conducting virtual hearings, and connected with victims, community members and other interested parties via digital technology.

State Court

Mission Statement

The mission of the State Court of DeKalb County is to improve the administration of justice by increasing public access through technology, services, and programs providing a fair and impartial tribunal for the citizens of DeKalb County, and other persons doing business with the Court.

State Court Probation mission is to serve and protect the community, provide exceptional service to the Courts and promote growth and lifestyle changes of offenders that will enhance the quality of life for residents of DeKalb County.

Marshal's Office mission is to enforce all orders and directives of the DeKalb County State and Magistrate Courts and provide public safety services to the citizens of DeKalb County in a professional, diligent and courteous manner.

Description

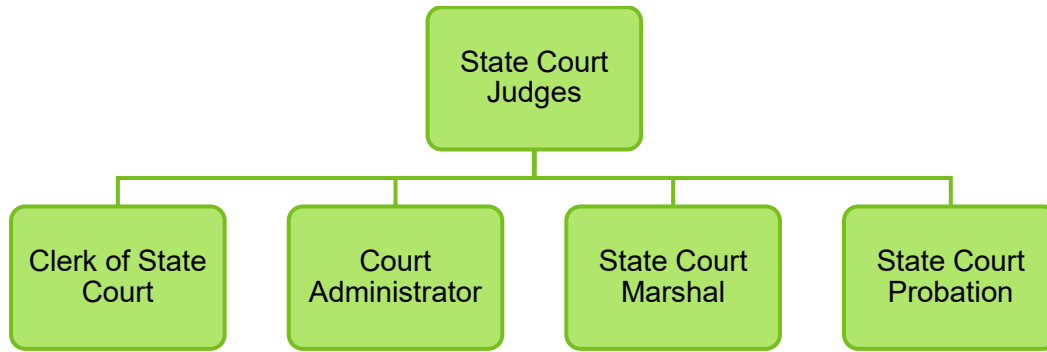
The State Court has jurisdiction within the boundaries of DeKalb County. It has concurrent jurisdiction for all civil matters without regard to the amount in controversy, except for those matters for which the Superior Court has exclusive jurisdiction. The Court tries misdemeanor criminal cases only 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 servicing the public through access to electronic proceedings, recordings, and tools that enhance the availability of information.

The State Court Probation Department is a law enforcement agency which supervises court ordered misdemeanor cases adjudicated from State, Superior, Magistrate and Traffic Courts of DeKalb County. The department also supervises the Work Release Program and the DUI (Driving Under the Influence) Court Program. State Court Probation also monitors several Diversion/Community Alternative Programs established by the Solicitor General's Office to prevent recidivism and improve the quality of life in DeKalb County through interventions and rehabilitation services.

The Marshal's Office, as part of DeKalb County's law enforcement community, is committed to 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. In the normal course of duty Deputy Marshals serve civil processes, dispossessory warrants, traffic warrants issued by State Court traffic division, execute eviction writs, enforce writs of possession and conduct monthly judicial sales.

Organizational Chart



Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 14,576,339	\$ 13,215,899	\$ 13,927,235	\$ 14,651,484
52 - Purch / Contr Svcs	\$ 802,236	\$ 877,755	\$ 702,022	\$ 798,788
53 - Supplies	\$ 475,143	\$ 470,596	\$ 459,986	\$ 595,315
54 - Capital Outlays	\$ 52,319	\$ 46,995	\$ 19,768	\$ 10,300
55 - Interfund Charges	\$ 491,809	\$ 496,911	\$ 479,794	\$ 495,855
61 - Other Fin. Uses	\$ 75,587	\$ 18,795	\$ 38,795	\$ 38,795
Expense Total	\$ 16,473,432	\$ 15,126,951	\$ 15,627,601	\$ 16,590,537

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
03701 - Division 1	\$ 594,922	\$ 531,262	\$ 581,282	\$ 644,085
03702 - Division 2	\$ 665,840	\$ 487,251	\$ 612,519	\$ 633,333
03703 - Division 3	\$ 603,925	\$ 592,915	\$ 614,093	\$ 643,168
03704 - Division 4	\$ 677,651	\$ 602,502	\$ 618,265	\$ 639,756
03705 - Division 5	\$ 654,210	\$ 579,851	\$ 580,502	\$ 584,153
03706 - Division 6	\$ 677,893	\$ 579,881	\$ 599,149	\$ 621,694
03707 - Division 7	\$ 655,540	\$ 593,080	\$ 608,020	\$ 625,755
03710 - State & Magistrate Courts Cler	\$ 5,019,712	\$ 4,876,823	\$ 4,867,602	\$ 5,273,540
03712 - State Court - DUI Court	\$ 366,677	\$ 343,068	\$ 403,787	\$ 470,963
03715 - Probation	\$ 2,871,812	\$ 2,681,233	\$ 2,649,291	\$ 2,900,520
03720 - Marshal	\$ 3,685,251	\$ 3,259,086	\$ 3,493,091	\$ 3,553,570
Expense Total	\$ 16,473,432	\$ 15,126,951	\$ 15,627,601	\$ 16,590,537

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	184	185	190	NA
Funded	186	195	195	198

Goals and Objectives

Goal #1: Develop and Implement Artificial Intelligence Technology.

Objective #1A: Enhance the customer service platform with the use of Chatbots and case predictive tools.

Objective #1B: Increase customer service, support, and engagement.

Objective #1C: Increase productivity and provide instant answers to multiple customers 24/7.

Objective #1D: Collect analytics to improve service strategies, internal processes, and meet customer expectations.

Goal #2: Install emergency equipment in six new patrol sport utility vehicles.

Objective #2A: Ensure that each vehicle is equipped with the latest technology needed for officer safety, public safety, and public visibility.

Goal #3: Provide recent, relevant, realistic, and culture diversity training for all probation employees.

Objective #3A: Send all certified officers to crisis intervention training to be skilled in areas of mental health crisis, verbal judo, domestic violence prevention, etc. thus reducing office complaints to zero.

Objective #3B: Continue to invest in the growth and development of employees within the probation department.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Civil actions	5,741	6,047	6,342	6,532
Criminal actions	11,542	7,949	5,954	6,133
Fines and fees collected by the Clerk's Office	\$14,677,035	\$4,241,744	\$7,841,089	\$ 8,076,322
Probation total cases received	14,284	12,174	2,924	3,012
Probation community service hours completed	242,727	220,392	24,226	24,953
Probation total fine and fees collected	\$3,917,154	\$3,707,495	\$1,586,113	\$1,633,696
Marshal suits/warrants served	13,685	12,863	3,217	3,314
Marshal eviction writs executed	9,547	10,175	5	5
Marshal dispossessory warrants served	4,897	4,635	1,779	1,832

Points of Interest

- Began virtual hearings with live streaming to continue essential court proceedings during the pandemic without impeding public access.
- Retrofitted courtrooms with plexiglass in response to the need for barriers to resume proceedings in person once mandated/permitted.

- Retrofitted employee areas to provide barriers enabling a safe environment for working in the office during the pandemic.
- Implemented an electronic appointment system to permit public access during the pandemic while managing the number of visitors.
- Deployed remote equipment to staff enabling continuity of operations.

Stormwater

Mission Statement

The mission of DeKalb County Stormwater Utility Program, as a subsection of the Roads & Drainage Department, is to provide effective management and financing of the county's stormwater infrastructure and to operate and maintain the Stormwater drainage system to protect citizens from flooding, preserve and enhance the environmental quality of the county's watersheds, and to comply with federal and state clean water regulations.

Description

The Stormwater Utility Fund was established in the 2003 Budget. The Fund includes the county's appropriation for the annual fee charged to residents and commercial property owners as a Stormwater utility fee. This fee is collected by the Tax Commissioner as part of the yearly property tax billing process. This fund is used to maintain the county's stormwater infrastructure and meet federal requirements in water initiatives, and address flood plain and green space issues. Effective 2009, this fund is assigned to the Infrastructure Group, under the direction of the Deputy Chief Operating Officer for Infrastructure.

Organizational Chart

Roads and Drainage manages this fund. Please see their organizational chart.

Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 5,741,702	\$ 5,634,812	\$ 6,261,083	\$ 5,810,856
52 - Purch / Contr Svcs	\$ 3,758,340	\$ 4,213,804	\$ 7,147,424	\$ 7,000,405
53 - Supplies	\$ 2,761,375	\$ 2,217,173	\$ 790,103	\$ 1,623,843
54 - Capital Outlays	\$ 16,549	\$ 84,716	\$ 52,517	\$ -
55 - Interfund Charges	\$ 1,924,586	\$ 1,938,743	\$ 1,702,499	\$ 1,958,342
61 - Other Fin. Uses	\$ 2,952,220	\$ 4,541,956	\$ 1,048,740	\$ 1,806,000
70 - Retirement Svcs	\$ -	\$ 674,808	\$ 749,587	\$ 880,641
Expense Total	\$ 17,154,772	\$ 19,306,012	\$ 17,751,952	\$ 19,080,087

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
06701 - Stormwater Administration	\$ 16,882,423	\$ 18,943,627	\$ 17,209,417	\$ 17,295,560
06702 - Street/Drain Maint	\$ 272,350	\$ 235,968	\$ 172,119	\$ 1,784,527
06703 - Curb Bumping	\$ -	\$ 126,417	\$ 370,415	\$ -
Expense Total	\$ 17,154,772	\$ 19,306,012	\$ 17,751,952	\$ 19,080,087

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	92	105	99	NA
Funded	118	118	121	94

Goals and Objectives

Goal #1: Implement the list of approved stormwater construction and maintenance projects.

Objective #1A: Prioritize projects based upon funding allocations.

Objective #1B: Ensure that resources reflect validated project needs.

Goal #2: Repair 10,000 linear feet of stormwater pipe.

Objective #2A: Ensure that appropriate resources are available to accomplish the goal.

Objective #2B: Ensure appropriate accounting and close-out activities for each project.

Goal #3: Continue to monitor the storm water utility fee.

Objective #3A: Review stormwater collection reports monthly and identify outstanding issues.

Objective #3B: Communicate monthly with cities that have stormwater intergovernmental agreements with the county.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Pipe installed/replaced (linear feet)	15,065	14,250	7,500	10,000
Drainage structures rebuilt/replaced	1,200	1,075	37	1,000
Citizens drainage projects (tons)	8,500	3,500	150	300
Citizens drainage projects (linear feet)	340	285	0	200
Retention ponds cleaned	500	385	108	150

Points of Interest

- Maintained and cleaned 108 detention ponds.
- Installed/replaced 7,500 (linear feet) of pipe.
- Rebuild/replaced 37 storm water drainage structures.
- Completed design of 3 road intersections, bridges, and large-scale drainage projects.

Superior Court

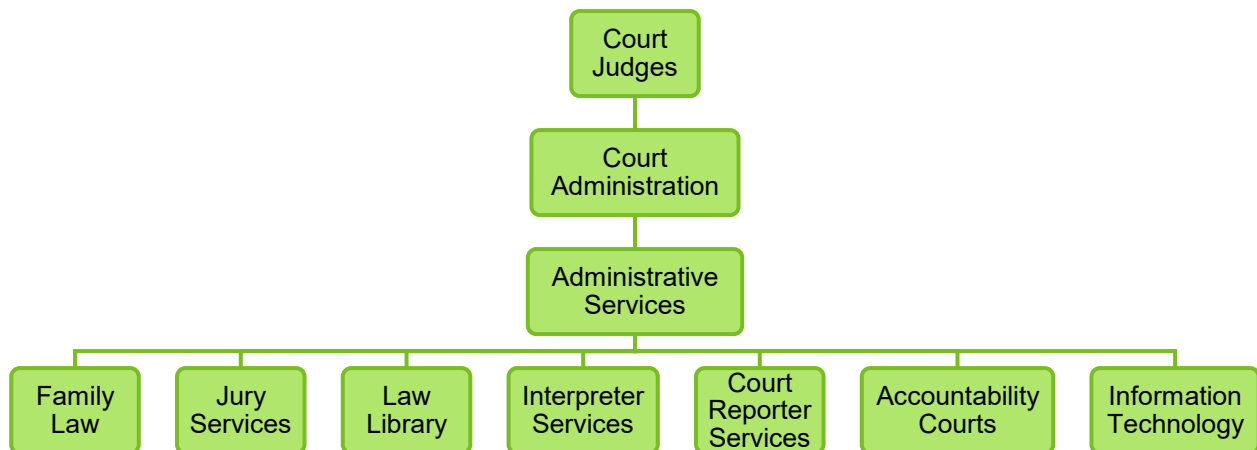
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 7,210,018	\$ 6,989,903	\$ 7,931,363	\$ 8,036,738
52 - Purch / Contr Svcs	\$ 2,276,252	\$ 2,777,641	\$ 1,453,652	\$ 2,415,258
53 - Supplies	\$ 153,903	\$ 190,384	\$ 96,489	\$ 182,346
54 - Capital Outlays	\$ 78,638	\$ 97,252	\$ 37,428	\$ 79,000
70 - Retirement Svcs	\$ 39,205	\$ 50,399	\$ 51,899	\$ 46,908
Expense Total	\$ 9,758,017	\$ 10,105,579	\$ 9,570,832	\$ 10,760,250

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
03510 - Judge Adams	\$ 489,990	\$ 477,134	\$ 532,906	\$ 556,896
03515 - Judge Barrie	\$ 450,015	\$ 461,161	\$ 506,011	\$ 529,876
03520 - Judge Coursey	\$ 409,180	\$ 460,317	\$ 526,651	\$ 540,187
03530 - Judge Johnson	\$ 444,657	\$ 416,549	\$ 515,784	\$ 521,548
03535 - Judge Scott	\$ 483,719	\$ 460,413	\$ 530,661	\$ 541,517
03540 - Judge Seeliger	\$ 485,094	\$ 461,871	\$ 536,611	\$ 550,025
03545 - Judge Hunter	\$ 439,524	\$ 414,966	\$ 402,864	\$ 418,686
03550 - Judge Boulee	\$ 435,350	\$ 413,587	\$ 492,076	\$ 505,933
03555 - Judge Jackson	\$ 423,039	\$ 410,664	\$ 451,270	\$ 433,153
03560 - Judge Flake	\$ 471,180	\$ 454,520	\$ 576,448	\$ 631,113
03565 - Senior Judge	\$ 135,817	\$ 138,478	\$ 133,314	\$ 69,447
03570 - General	\$ -	\$ -	\$ -	\$ (225)
03580 - Administration	\$ 2,554,761	\$ 2,931,486	\$ 2,723,129	\$ 3,263,429
03581 - Court Reporters	\$ 706,131	\$ 710,790	\$ 343,236	\$ 505,204
03582 - Jury Management	\$ 1,079,767	\$ 1,157,834	\$ 804,147	\$ 989,603
03583 - Seminar For Divorcing Parents	\$ 32,766	\$ 36,795	\$ 6,864	\$ 35,308
03587 - Dispute Resolution	\$ 618,229	\$ 583,909	\$ 442,027	\$ 601,837
03590 - Grand Jury	\$ 98,797	\$ 115,104	\$ 46,831	\$ 66,713
Expense Total	\$ 9,758,017	\$ 10,105,579	\$ 9,570,832	\$ 10,760,250

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	87	99	101	NA
Funded	88	98	99	99

Superior Court

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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Civil & Domestic case filings	13,000	13,000	8,977	N/A
Civil & Domestic case dispositions	12,750	13,325	8,657	8,000
Felony case filings	5,000	4,500	2,120	N/A
Felony case dispositions	7,700	5,544	5,890	5,900
Jury Trials	100	87	18	15
Education of Divorcing Parents	1,150	1,152	N/A	N/A
Referrals to Alternative Dispute Resolutions	2,900	2,520	1,248	1,300
Family Law Center Services	4,000	5640	12,430	13,500
Accountability Court Services	N/A	100	N/A	N/A

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 District Attorney'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

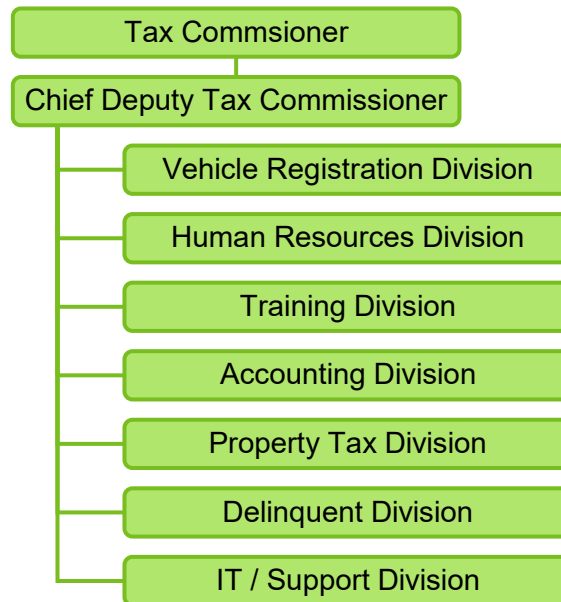
The Tax Commissioner’s mission is to provide excellent customer service to all taxpayers, citizens, public officials, businesses and government entities by anticipating their needs while performing the duties of the Office of Tax Commissioner as required by the Georgia Constitution and Georgia Department of Revenue.

Description

The Tax Commissioner is a constitutional officer elected county-wide. The duties of the Tax Commissioner’s Office are to coordinate the production of the county digest, create and mail tax billings, receive and distribute ad valorem tax revenue to the county and local governing authorities, the school board, tax allocation districts, and to title and renew all motor vehicles. The office compiles an annual property tax digest and facilitates its approval by DOR. The office also receives basic and senior homestead applications, handles special exemptions; updates property tax records, processes tax payments; maintains the tax billing and records system. Moreover, the office also bills residential sanitation, stormwater utility, streetlights, speed humps within the various districts, issues and records liens for delinquent taxes where appropriate. When required by law, we advertise and conduct sales of delinquent properties as required by law.

As a tag agent we also collect funds for insurance lapses, vehicle ad valorem tax, title ad valorem tax (TAVT), and issues temporary registration permits, license plates and renewal decals.

Organizational Chart



Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 6,192,466	\$ 5,808,799	\$ 6,128,391	\$ 6,355,511
52 - Purch / Contr Svcs	\$ 1,507,580	\$ 1,771,188	\$ 1,704,132	\$ 1,806,918
53 - Supplies	\$ 91,874	\$ 107,860	\$ 103,735	\$ 125,082
54 - Capital Outlays	\$ 137,711	\$ 163,341	\$ 101,887	\$ 175,651
55 - Interfund Charges	\$ 47,704	\$ 19,929	\$ 20,951	\$ 17,094
57 - Other Costs	\$ 596	\$ 1,156	\$ -	\$ 1,800
Expense Total	\$ 7,977,931	\$ 7,872,273	\$ 8,059,096	\$ 8,482,056

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
02810 - Tax Collections & Records	\$ 1,191,152	\$ 1,123,878	\$ 1,168,212	\$ 1,243,736
02820 - Motor Vehicle Tax	\$ 3,342,106	\$ 3,179,800	\$ 3,190,841	\$ 3,498,969
02821 - Motor Vehicle Temporary	\$ 155,861	\$ 184,216	\$ 210,861	\$ 126,960
02825 - Motor Vehicle Security	\$ 231,134	\$ 244,002	\$ 245,183	\$ 248,937
02830 - Delinquent Tax Administration	\$ 1,050,276	\$ 1,116,832	\$ 1,138,699	\$ 1,226,039
02840 - Tax Administration / Accountin	\$ 2,007,401	\$ 2,023,545	\$ 2,105,301	\$ 2,137,415
Expense Total	\$ 7,977,931	\$ 7,872,273	\$ 8,059,096	\$ 8,482,056

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	89	93	83	NA
Funded	95	103	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.

Tax Commissioner

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	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Annual property tax receivables Billed (RE,PP,UT,MH,HD)	1,038,356,566	1,106,929,424	1,212,232,757	1,224,355,085
Annual property tax receivables Collected (RE,PP,UT,MH,HD)	950,003,988	1,057,978,660	1,115,255,075	1,159,865,278
Percent of property tax collected as of 12/31 of the current tax year	91.49%	95.58%	96.60%	94.73%
Delinquent taxes (prior year) Collected in the current tax year	33,990,458	99,261,523	25,748,544	27,035,971
Number of property tax accounts Billed	238,681	239,642	247,741	248,732
Number of homestead properties applied for	12,318	12,628	11,566	11,797
Motor vehicle ad valorem taxes collected	11,035,494	8,690,125	6,769,189	6,904,573
Motor vehicle TAVT collected	126,760,721	116,816,847	108,251,445	119,076,590
Number of vehicle registrations	527,777	504,929	135,951	300,000
Number of delinquent tax executions issued	12,671	12,766	12,422	13,000

Points of Interest

- Customer Service
 - Established a pre-scheduled appointment service, “Click2Skip,” to allow taxpayers to reserve service times in advance and avoid waiting in line to be serviced
 - E-Services such as renewing and applying for tags, change of address and cancelling registration can all be done online
 - Created same-day waitlist options with no-touch contact services that allow taxpayers to wait in their cars until it’s their turn to be serviced
 - Mailed tax billing timely despite office shutdown for pandemic protocol
 - The office was restored to full-service operation after only closing 12 weeks for pandemic
- Community
 - Maintained taxpayer services during pandemic through drop box, web, and kiosks services in lieu of a total shutdown of tag and property tax services
 - Installed plexi-glass protective shields throughout the office and

temperature checks to provide taxpayer and employee safety

- Financials
 - Continued to achieve Tax Digest approval in 2020
 - Achieved collections of 96.60% of current year taxes
 - Received and disbursed approximately \$1.3 billion to county, school, cities, TADs and CIDs
- Innovation / Technology
 - Re-tooled social media platforms and website to educate public on new service options
 - Enhanced document security and retrieval times with imaging process updates
 - There are now 7 Motor Vehicle kiosks in 6 locations, with a significant increase in transactions from 2019 to 2020
 - Enhanced security protocols under Georgia open carry laws
 - Equipped call center to allow for remote operation in case of another government shutdown

State Court Traffic Division

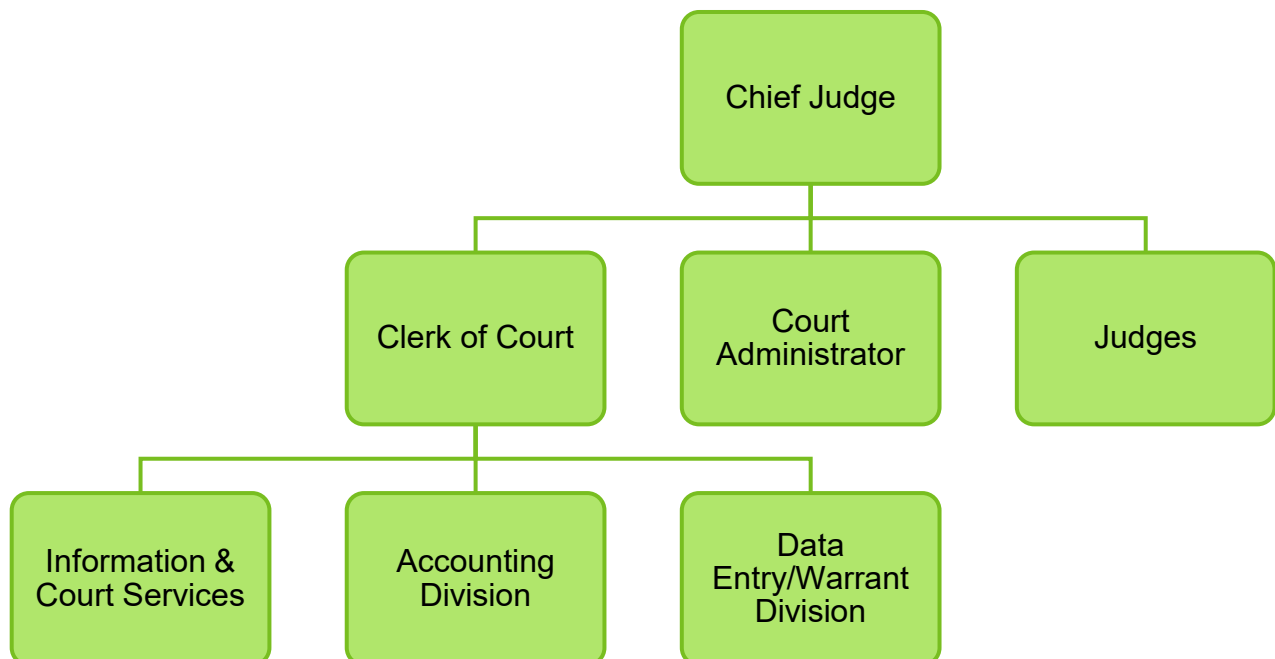
Mission Statement

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 3,792,574	\$ 3,532,297	\$ 3,992,004	\$ 4,004,686
52 - Purch / Contr Svcs	\$ 846,342	\$ 927,433	\$ 670,558	\$ 804,895
53 - Supplies	\$ 54,258	\$ 59,554	\$ 33,712	\$ 65,608
54 - Capital Outlays	\$ 7,917	\$ 2,658	\$ 3,509	\$ -
Expense Total	\$ 4,701,091	\$ 4,521,942	\$ 4,699,783	\$ 4,875,189

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
03711 - Traffic Division	\$ 3,262,724	\$ 3,389,108	\$ 3,374,025	\$ 3,512,178
03715 - Probation	\$ -	\$ 340	\$ -	\$ -
03716 - Traffic Division A	\$ 392,495	\$ 212,823	\$ 354,884	\$ 348,145
03717 - Traffic Division B	\$ 313,663	\$ 331,110	\$ 320,710	\$ 346,933
03718 - Traffic Division C	\$ 426,062	\$ 315,938	\$ 328,710	\$ 333,674
03719 - Traffic Division D	\$ 306,148	\$ 272,623	\$ 321,455	\$ 334,259
Expense Total	\$ 4,701,091	\$ 4,521,942	\$ 4,699,783	\$ 4,875,189

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	50	51	55	NA
Funded	54	55	55	55

Goals and Objectives

Goal #1: Develop and Implement Artificial Intelligence Technology.

Objective #1A: Enhance the customer service platform with the use of Chatbots and case predictive tools.

Objective #1B: Increase customer service, support, and engagement.

Objective #1C: Increase productivity and provide instant answers to multiple customers 24/7.

Objective #1D: Collect analytics to improve service strategies, internal processes, and meet customer expectations.

Goal #2: Install emergency equipment in six new patrol sport utility vehicles.

Objective #2A: Ensure that each vehicle is equipped with the latest technology needed for officer safety, public safety, and public visibility.

State Court Traffic Division

Goal #3: Provide recent, relevant, realistic, and culture diversity training for all probation employees.

Objective #3A: Send all certified officers to crisis intervention training to be skilled in areas of mental health crisis, verbal judo, domestic violence prevention, etc. thus, reducing office complaints to zero.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Traffic citations filed	195,085	129,771	66,676	36,910
Traffic citations disposed	62,535	102,469	63,431	23,332
Call Center interactive voice response calls	142,356	127,763	126,764	120,361
Call Center deputy clerk calls handled	83,324	75,614	78,577	62,428

Points of Interest

- Implemented use of Online Case Resolution virtual platform providing a modern and convenient option to resolve citations.
- Began virtual hearings with live streaming to continue court proceedings during the pandemic without impeding public access.
- Retrofitted courtrooms with plexiglass in response to the need for barriers to resume proceedings in person once mandated/permitted.
- Deployed remote equipment to staff enabling continuity of operations.

Transportation

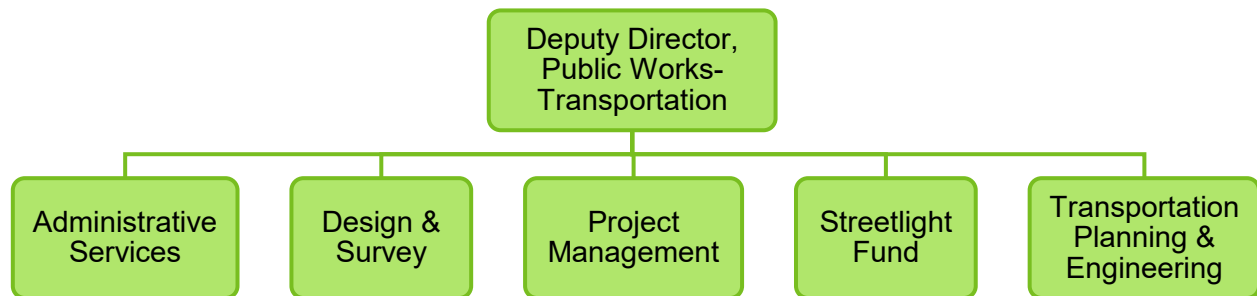
Mission Statement

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



Transportation

Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 1,378,827	\$ 1,381,775	\$ 1,527,671	\$ 1,531,890
52 - Purch / Contr Svcs	\$ 492,726	\$ 491,720	\$ 257,875	\$ 311,625
53 - Supplies	\$ 281,723	\$ 311,275	\$ 304,157	\$ 267,110
54 - Capital Outlays	\$ 314	\$ 104	\$ -	\$ -
55 - Interfund Charges	\$ 100,473	\$ 99,481	\$ 91,329	\$ 91,876
70 - Retirement Svcs	\$ -	\$ 2,496	\$ 2,493	\$ -
Expense Total	\$ 2,254,063	\$ 2,286,852	\$ 2,183,526	\$ 2,202,501

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
05405 - Administration	\$ 1,059	\$ 10,501	\$ 4,830	\$ -
05407 - Administrative Services	\$ 377,057	\$ 332,069	\$ 350,412	\$ 349,638
05410 - Engineering Operations	\$ 37,368	\$ 39,667	\$ 41,249	\$ 35,000
05415 - Design & Survey	\$ 540,641	\$ 548,165	\$ 415,979	\$ 463,755
05420 - Drainage	\$ 54	\$ 399	\$ 503	\$ -
05425 - Construction Management	\$ 142,153	\$ 206,026	\$ 251,518	\$ 261,109
05430 - Land Acquisition	\$ 210,032	\$ 191,180	\$ 233,349	\$ 234,828
05445 - Support Services	\$ 1,199	\$ 707	\$ 216	\$ -
05455 - Storm Water Management	\$ -	\$ 362	\$ 504	\$ -
05460 - Traffic Engineering Administration	\$ 905,387	\$ 908,624	\$ 834,022	\$ 819,063
05462 - Traffic Calming	\$ 14,577	\$ 13,623	\$ 13,341	\$ 7,611
05465 - Traffic Lights	\$ 287	\$ 378	\$ 342	\$ -
05466 - Signals	\$ 10,272	\$ 14,368	\$ 17,568	\$ 15,652
05467 - Signs & Paint	\$ 13,977	\$ 20,783	\$ 19,693	\$ 15,845
Expense Total	\$ 2,254,063	\$ 2,286,852	\$ 2,183,526	\$ 2,202,501

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	15	17	17	NA
Funded	18	17	18	17

Goals and Objectives

Goal #1: Improve safety and operations on DeKalb County roadways by implementing projects in the current regional Transportation Improvement Program.

Objective #1A: Utilize on-call design firms to meet plan development schedules set by GDOT and Atlanta Regional Commission.

Objective #1B: Seek additional state and federal funding to cover 80% of anticipated construction costs where full county funding isn't feasible.

Goal #2: Make work processes more efficient and services more accessible to the public through improved use of technology.

Objective #2A: Reduce paper files by 25 percent through increased scanning of existing plans and documents.

Objective #2B: Develop an on-line utility encroachment permit application system to improve responsiveness and better track already permitted work.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Percentage of projects that meet fiscal year targets as set in the Regional Transportation Improvement Program	92%	100%	100%	100%
Amount of state and federal funding programmed for transportation projects in DeKalb County versus anticipated costs	55%	100%	25%	80%
Number of professional licenses and certifications amongst staff	11	12	12	17
Distribution of professional licenses and certifications amongst staff	42%	30%	40%	55%

Points of Interest

- Completed construction on the following projects: Glenwood Road sidewalks from Candler Road to Columbia Drive, Stone Mountain Lithonia Road bike lanes and sidewalk from downtown Stone Mountain to Rockbridge Road, and Hugh Howell Road sidewalk from Lawrenceville Highway to Tucker Industrial Road.
- Obtained \$640,000 in funding from the Atlanta Regional Commission for the South River Multi-Use Trail extension from Crestdale Circle to near Boulder Walk Drive.

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
52 - Purch / Contr Svcs	\$ -	\$ 1,000	\$ 100	\$ -
54 - Capital Outlays	\$ 20,002,134	\$ 30,612,744	\$ 20,521,057	\$ 77,315,107
55 - Interfund Charges	\$ 7,398	\$ 1,605	\$ -	\$ -
56 - Depreciation	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 2,000,000
58 - Debt Service	\$ 224,140	\$ 105,844	\$ 52,922	\$ -
61 - Other Fin. Uses	\$ -	\$ 3,779,741	\$ -	\$ -
Expense Total	\$ 20,233,673	\$ 34,500,934	\$ 20,574,079	\$ 79,315,107

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
01310 - Vehicle Replacement	\$ 20,233,673	\$ 34,500,934	\$ 20,574,079	\$ 79,315,107
Expense Total	\$ 20,233,673	\$ 34,500,934	\$ 20,574,079	\$ 79,315,107

Goals and Objectives

Fleet Management manages the assets of this fund. Please see their goals and objectives.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Size of Fleet	3,763	3,530	3,606	3,600
Vehicles Additions	79	18	9	-
Vehicle Replacements Approved	198	160	257	259
Surplus Auction Proceeds	1,207,414	784,944	851,228	900,000
Ending fund balance	58,038,397	50,112,186		

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

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
52 - Purch / Contr Svcs	\$ 31,314	\$ 14,308	\$ 10,799	\$ -
61 - Other Fin. Uses	\$ 849,553	\$ 958,509	\$ 289,644	\$ 771,276
Expense Total	\$ 880,867	\$ 972,817	\$ 300,443	\$ 771,276

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
03101 - Victim Assistance	\$ 880,867	\$ 972,817	\$ 300,443	\$ 771,276
Expense Total	\$ 880,867	\$ 972,817	\$ 300,443	\$ 771,276

Goals and Objectives

Goal #1: To provide funds to eligible agencies for programs to assist crime victims.

Watershed Management

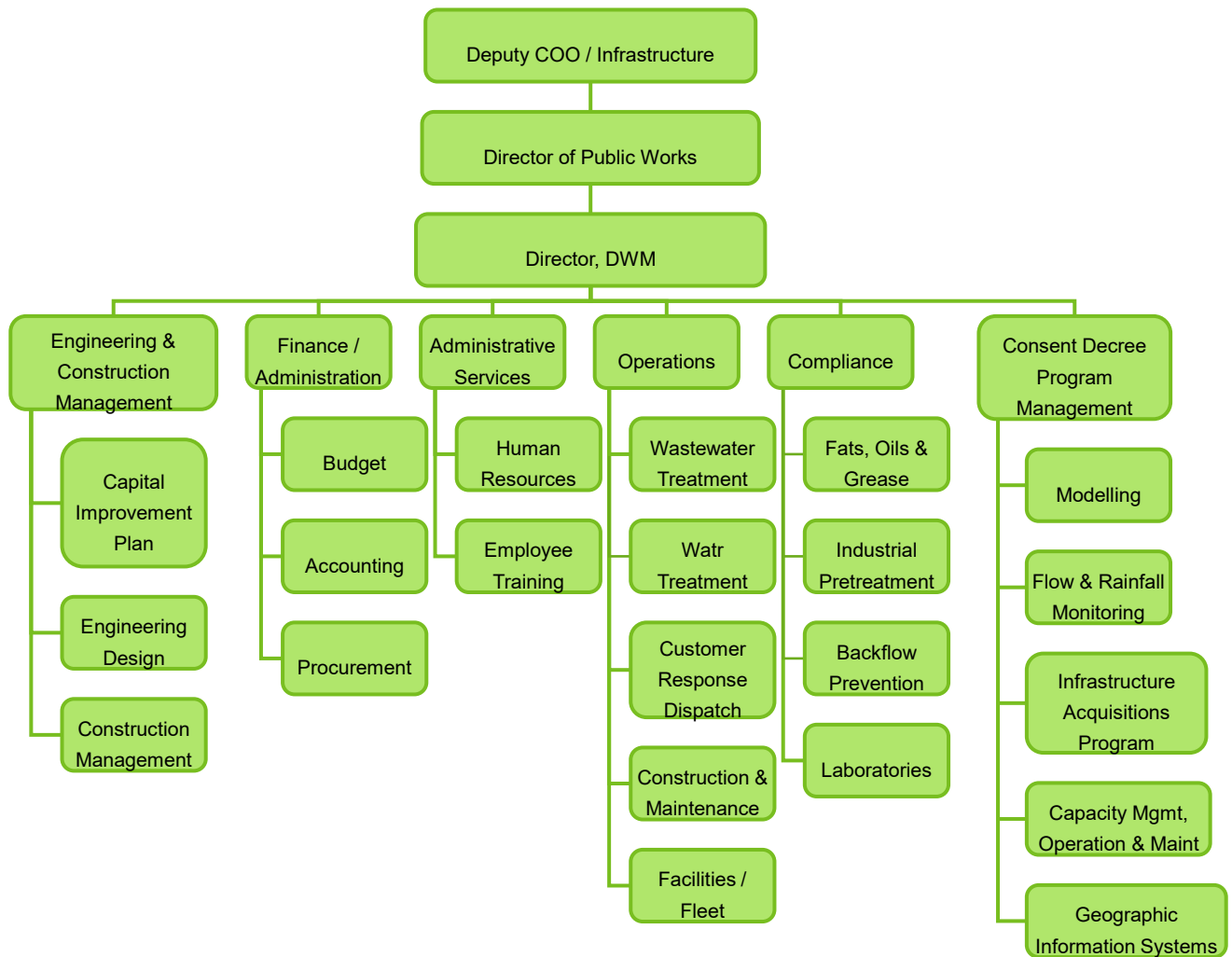
Mission Statement

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 for system enhancements and consent decree compliance as approved by the DeKalb County Board of Commissioners.

Organizational Chart



Financials

Common Object Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 53,079,426	\$ 48,256,146	\$ 50,616,611	\$ 49,514,028
52 - Purch / Contr Svcs	\$ 18,358,313	\$ 21,383,250	\$ 20,496,222	\$ 33,323,644
53 - Supplies	\$ 26,613,381	\$ 29,460,080	\$ 33,613,828	\$ 32,848,657
54 - Capital Outlays	\$ 782,409	\$ 2,642,513	\$ 457,740	\$ 3,229,773
55 - Interfund Charges	\$ 84,850,881	\$ 17,585,166	\$ 17,984,401	\$ 12,542,449
57 - Other Costs	\$	\$ 17,244,018	\$ 19,084,139	\$ 15,636,867
61 - Other Fin. Uses	\$	\$ 94,831,094	\$ 105,728,963	\$ 121,058,462
70 - Retirement Svcs	\$ 116,657	\$ 6,599,052	\$ 7,285,606	\$ 8,027,412
Expense Total	\$ 265,256,813	\$ 238,001,319	\$ 255,267,511	\$ 276,181,292

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
08001 - Director's Office	\$ 6,409,397	\$ 5,960,961	\$ 6,807,318	\$ 7,635,179
08002 - Admin & Fiscal Control	\$ 10,947,795	\$ 17,527,087	\$ 15,310,442	\$ 14,684,719
08003 - Warehouse	\$ 1,126,521	\$ 1,133,763	\$ 1,435,116	\$ 2,756,096
08004 - Collection Services	\$ 6,010,249	\$ 4,867,400	\$ 5,207,870	\$ 5,497,874
08005 - Revenue Collections	\$ 154	\$ 3,036	\$ 73,543	\$ 3,124
08006 - Debt Services	\$ 64,915,224	\$ 62,220,151	\$ 65,843,051	\$ 65,829,667
08007 - Reserve & Transfer To R & E	\$ 65,175,518	\$ 32,182,977	\$ 39,682,318	\$ 54,800,704
08009 - GPS/GIS/Data Management	\$ 2,675,442	\$ 2,229,239	\$ 2,380,657	\$ 2,342,475
08010 - Eng Design/Survey/Land Acq	\$ 10	\$ 1,764	\$ 1,764	\$ 7,840
08015 - IT Support	\$ 864,012	\$ 483,835	\$ 653,051	\$ 974,449
08019 - F&T Admin & Supervision	\$ 12,871	\$ 20,789	\$ 22,243	\$ 13,174
08020 - P&M Admin & Supervision	\$ 284,410	\$ 255,328	\$ 308,308	\$ 403,789
08021 - Water Production Operations	\$ 7,971,903	\$ 7,549,088	\$ 7,037,162	\$ 9,406,441
08022 - Water Maintenance	\$ 4,343,984	\$ 4,341,313	\$ 3,885,876	\$ 7,956,881
08023 - Water Laboratory	\$ 749,676	\$ 628,623	\$ 797,424	\$ 1,219,092
08024 - Sewer Lab Admin & Supervision	\$ 26,443	\$ 42,783	\$ 33,998	\$ -
08025 - Sewer Laboratory	\$ 835,871	\$ 806,907	\$ 859,696	\$ 1,044,614
08026 - Sewer Monitoring	\$ 362,066	\$ 351,561	\$ 330,565	\$ 398,798
08028 - WPC Snapfinger Plants	\$ 8,465,398	\$ 8,673,675	\$ 9,682,882	\$ 9,407,033
08029 - Collection System	\$ 1,380,442	\$ 2,003,730	\$ 687,904	\$ 3,504,594
08030 - WPC Pole Bridge Creek Plant	\$ 2,828,065	\$ 3,285,534	\$ 3,384,682	\$ 5,542,459
08032 - WPC Pole Bridge Maintenance	\$ 988,827	\$ 823,171	\$ 1,086,008	\$ 2,495,088
08033 - WPC Facilities Maintenance	\$ 4,531,894	\$ 3,943,209	\$ 3,410,497	\$ 6,471,421
08034 - WPC Plants Operated By Other	\$ 15,788,173	\$ 16,132,467	\$ 18,735,296	\$ 15,285,903
08035 - C & M Div Management & Admin	\$ 7,921,095	\$ 9,547,371	\$ 6,000,510	\$ 10,495,586
08036 - Technical Services	\$ 6,415,553	\$ 5,408,729	\$ 5,163,396	\$ 4,981,780
08037 - District 1 - Maintenance	\$ 17,591,850	\$ 14,865,052	\$ 19,548,463	\$ 14,898,295
08038 - Construction	\$ 10,442,791	\$ 13,934,547	\$ 10,701,438	\$ 6,921,444
08040 - District 2 - Maintenance	\$ 12,398,323	\$ 11,904,208	\$ 19,286,009	\$ 13,224,887
08041 - District 3 - Maintenance	\$ 1,259,949	\$ 3,375,344	\$ 3,478,810	\$ 4,714,808
08042 - Compliance	\$ 1,278,974	\$ 2,148,729	\$ 1,846,207	\$ 1,453,068
08045 - Watershed Protection	\$ 1,253,931	\$ 1,347,556	\$ 1,583,902	\$ 1,810,010
08050 - Capitalization Account	\$ -	\$ 1,391	\$ 1,107	\$ -
Expense Total	\$ 265,256,813	\$ 238,001,319	\$ 255,267,511	\$ 276,181,292

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	661	654	676	NA
Funded	687	683	683	678

Watershed Management

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.

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 (2021-2025) 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 sanitary sewer overflows.

Goal #6: Replace 20K meters to achieve the four-year plan of 100K.

Goal #7: Achieve a 97%-meter reading efficiency.

Goal #8: Continue the implementation of Enquesta water/sewer billing system.

Goal #9: Expand the implementation and the use of City Works to include lift station/pump stations and warehouse functions.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Water pumped (billions of gallons)	23	23	24	23
Plant capacity (Georgia Environmental Protection Division permitted, millions of gallons)	128	128	128	128
Daily average consumption (millions of gallons)	62	62	66	63
Gallons of wastewater treated (millions)	11,427	11,806	12,397	12,000
Average of gallons of wastewater treated per day (millions)	31	32	34.06	33
Laboratory samples tested/analyzed	96,038	124,659	130,892	125,000
Customer complaints	N/A	61,263	58,540	55,817

Points of Interest

- Repaired 788 water main and 234 sewer main breaks respectively.
- Installed 1,392 small and 106 large meters respectively.
- Replaced 55,579 meters.
- Achieved water meter reading efficiency level of 97%.

- Cleaned 584 miles of sewer lines.
- Replaced 8.13 miles of water mains and .23 miles of sewer mains respectively.
- Completed 2,529 fats, oil, and grease inspections, and issued 459 violation notices.
- Inspected 1,502 stream crossings.
- Conducted 11.7 million square feet of easement clearing and 1.1 million linear feet of root removal.

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	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
51 - Salaries & Benefits	\$ 348,541	\$ 360,050	\$ 350,409	\$ 351,311
52 - Purch / Contr Svcs	\$ 265,837	\$ 388,580	\$ 194,403	\$ 253,005
53 - Supplies	\$ -	\$ 100	\$ -	\$ -
55 - Interfund Charges	\$ 1,027,193	\$ 1,532,482	\$ 46,728	\$ 5,936,500
57 - Other Costs	\$ -	\$ -	\$ -	\$ 120,758
70 - Retirement Svcs	\$ -	\$ 45,500	\$ 59,184	\$ 63,255
Expense Total	\$ 1,641,571	\$ 2,326,712	\$ 650,723	\$ 6,724,829

Cost Center Level Expenditures	FY18 Actual	FY19 Actual	FY20 Actual (Unaudited)	FY21 Budget
01010 - Workers Compensation	\$ 1,641,571	\$ 2,326,712	\$ 650,723	\$ 6,724,829
Expense Total	\$ 1,641,571	\$ 2,326,712	\$ 650,723	\$ 6,724,829

Positions

Full-Time Positions	FY18	FY19	FY20	FY21
Filled	5	5	5	NA
Funded	5	5	6	5

Goals and Objectives

The Finance Department manages this fund. See that department's goals and objectives.

Points of Interest

- For FY2021, there are five full-time, regular positions funded. Prior to FY2017, 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

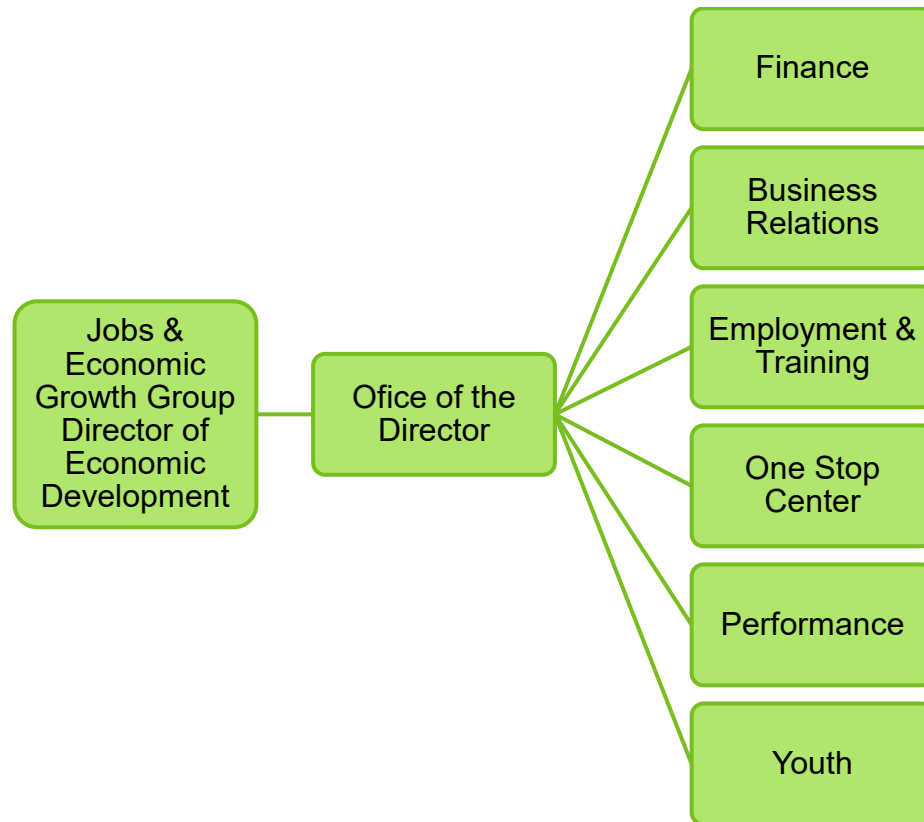
WorkSource DeKalb is a county department that is 100% federally funded by the U.S. Department of Labor. Prior to 2017, it was called DeKalb Workforce Development. WSD serves the unemployed and underemployed citizens of DeKalb County by providing work readiness programs, services, and activities that 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 and distinct from the county’s annual 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’s Virtual Career Academy drew 7,208 youth applications for 850 spots. The summer youth employment program, which was adapted to provide youth with an opportunity to safely learn and earn this summer, ran from June 1 to July 3. The program provided career development, education enrichment and summer income for 850

WorkSource DeKalb

youth, ages 14 to 24, who was paid \$9 per hour for up to 20 hours per week while learning online.

- The DeKalb Virtual Career Academy was a cooperative effort by DeKalb County Government, DeKalb County School District, Georgia Piedmont Technical College, WorkSource DeKalb, and various public and private partners. The virtual curriculum offered academic enrichment courses and life skills and job readiness training in a structured virtual learning environment. Additionally, motivational speakers engaged, educated, and inspired participating youth.

Capital Improvement Projects

Description

A capital project is "any project in excess of \$25,000 with an estimated useful life of five years or greater." Capital projects are typically undertaken to preserve or replace infrastructure and public facilities, improve delivery of services, improve economically depressed areas, and improve areas with low to moderate income households. Most of the county's capital projects are prioritized and selected based on a five-year Capital Improvement Plan (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	Expenditure	Balance
AIRPORT CIP	\$ 21,379,722	\$ 12,394,610	\$ 8,985,113
ARTHUR BLANK FOUNDATION	\$ 375,000	\$ 238,247	\$ 136,753
ATLANTA REGIONAL COMMISSION- ECONOMIC	\$ 49,000	\$ 39,200	\$ 9,800
COPS Bonds Proceeds	\$ 15,434,926	\$ 10,409,545	\$ 5,025,381
DEKALB COUNTY (CIP)	\$ 224,319,623	\$ 152,893,475	\$ 71,426,148
Emory University	\$ 100,079	\$ 99,967	\$ 112
FAA - AIRPORT	\$ 8,875,806	\$ 8,419,911	\$ 455,895
Fuqua Development, LP	\$ 102,500	\$ 33,525	\$ 68,975
G.O. BONDS	\$ 525,872,497	\$ 193,789,701	\$ 332,082,796
GA. EMERGENCY MANAGEMENT AGENCY	\$ 739,650	\$ 329,978	\$ 409,672
HOST	\$ 452,295	\$ 356,289	\$ 96,006
INTEREST	\$ 2,336,892	\$ 2,221,611	\$ 115,282
Mark Goldman, Alliance To Improve Emory Village	\$ 40,000	\$ -	\$ 40,000
MARTA- TRANSPORTATION	\$ 600,000	\$ 443,923	\$ 156,077
PARKS BONDS	\$ 28,501,068	\$ 21,644,005	\$ 6,857,063
PRIVATE DONATIONS	\$ 2,078,155	\$ 730,979	\$ 1,347,176
SANITATION CIP	\$ 23,984,303	\$ 22,789,491	\$ 1,194,812
State of Georgia Department of Transportation	\$ 45,016,230	\$ 23,401,731	\$ 21,614,500
Traffic Signal Contractor Donation	\$ 821,914	\$ 730,855	\$ 91,058
U.S. DEPARTMENT OF HOUSING & URBAN DEV	\$ 12,542,568	\$ 4,685,858	\$ 7,856,710
U.S. DEPT OF TRANSPORTATION (AIRPORT)	\$ 17,096,038	\$ 13,396,668	\$ 3,699,370
U.S. DEPT OF TRANSPORTATION (CIP)	\$ 496,000	\$ 175,981	\$ 320,019
U.S.DEPT OF JUSTICE (LLEBG)	\$ 970,234	\$ 346,431	\$ 623,803
Urban Redevelopment Bond	\$ 2,269,749	\$ 147,590	\$ 2,122,159
WATER & SEWER BOND FUND	\$ 240,228,783	\$ 230,930,318	\$ 9,298,465
WATER & SEWER RENEWAL & EXTENSION FUN	\$ 1,058,030,798	\$ 912,629,170	\$ 145,401,627
YMCA(Bransby Outdoor Center)	\$ 2,911,264	\$ 2,849,945	\$ 61,319
Total	\$ 2,235,625,094	\$ 1,616,129,003	\$ 619,496,090

Financials - Expenditures by Fund

Fund	Budget	Expenditure	Balance
314 - 2001 G.O. BONDS - PARKS	\$ 28,211,068	\$ 21,569,993	\$ 6,641,075
315 - 2006 G.O. BONDS - TRANS, PARKS, & LIBR	\$ 141,169,795	\$ 130,952,068	\$ 10,217,727
320 - 2018 SPLOST	\$ 388,042,978	\$ 66,115,780	\$ 321,927,198
321 - 2018 OTHER SPLOST FUNDING PROJECTS	\$ 8,066,193	\$ -	\$ 8,066,193
330 - HOST CAPITAL PROJECTS	\$ 6,236,087	\$ 5,950,952	\$ 285,135
350 - CAPITAL IMPROVEMENT PROJECTS	\$ 234,578,936	\$ 162,452,682	\$ 72,126,254
351 - COPS - PROJECTS	\$ 22,434,926	\$ 10,939,196	\$ 11,495,730
356 - URBAN REDEVELOPMENT AGENCY	\$ 2,269,749	\$ 147,590	\$ 2,122,159
357 - HUD SECTION 108 LOAN	\$ 12,542,568	\$ 4,685,858	\$ 7,856,710
512 - DPT OF WATERSHED MGMT REVENUE BO	\$ 739,262,589	\$ 646,069,214	\$ 93,193,374
513 - DPT OF WATERSHED MGMT RENEWAL & E	\$ 558,996,991	\$ 497,490,274	\$ 61,506,718
542 - SANITATION CAPITAL PROJECTS	\$ 29,010,128	\$ 27,553,969	\$ 1,456,160
552 - AIRPORT CAPITAL PROJECTS	\$ 49,540,620	\$ 36,271,826	\$ 13,268,794
582 - STORMWATER MANAGEMENT CAPITAL PI	\$ 15,262,465	\$ 5,929,602	\$ 9,332,863
Total	\$ 2,235,625,094	\$ 1,616,129,003	\$ 619,496,090

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	Expenditure	Balance
ARTHUR BLANK FOUNDATION	\$ 375,000	\$ 238,247	\$ 136,753
PARKS BONDS	\$ 28,501,068	\$ 21,644,005	\$ 6,857,063
Total	\$ 28,876,068	\$ 21,882,252	\$ 6,993,816

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80314 CIP - 2001 G.O. BONDS - PARKS	\$ 28,211,068	\$ 21,569,993	\$ 6,641,075
86101 CIP - RPCA	\$ 665,000	\$ 312,259	\$ 352,741
Total	\$ 28,876,068	\$ 21,882,252	\$ 6,993,816

Points of Interest

- The allocation of funding was distributed by commissioner's district for acquisition, development and county wide projects. The bond funded positions have been phased out and the administration of these projects are funded by the Parks department.

2001 G.O. Parks Bonds Projects

Description

The 2001 bond referendum approved funding for the Parks Department to manage projects relating to acquisitions, parks, athletic fields, repairing, renovation, and construction of recreation centers, youth sports, association facilities, and swimming pools. Some projects secured funding from private donations.

Financials - Expenditures by Project (Cost Center 80314)

Project	Budget	Expenditure	Balance
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	\$ 884,796	\$ 17,779
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	\$ 9,668	\$ 30,768
100586 - DIST.2 OLMSTEAD DEV.	\$ 530,000	\$ 523,505	\$ 6,495
100592 - DIST.2-MAIN LAND ACQUISITION	\$ 1,466,529	\$ 130,827	\$ 1,335,702
100598 - DIST.3 DEKALB MEMORIAL DEV.	\$ 36,500	\$ 36,000	\$ 501
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	\$ 3,496,958	\$ 39,814
100629 - DIST.4-MAIN LAND ACQUISITION	\$ 435,404	\$ -	\$ 435,404
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	\$ 2,979,676	\$ 24,815
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

Financials - Expenditures by Project (Cost Center 80314 continued)

Project	Budget	Expenditure	Balance
102459 - DIST 1 HENDERSON PARK	\$ 549,000	\$ 513,888	\$ 35,112
102544 - DIST. 2 CALLANWOLDE ART CTR	\$ 672,958	\$ 656,177	\$ 16,781
102605 - DIST. 3 DELANO LINE DEV	\$ 265,000	\$ 264,609	\$ 391
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
104357 - ROHOBOOTH SCHOOL PROPERTY	\$ 530,000	\$ 57,200	\$ 472,800
104363 - DIST. 2 PENDERGRAST PARK DEV	\$ 70,000	\$ 47,739	\$ 22,261
104364 - GEORGE LUTHER DOT	\$ 2,111,166	\$ 2,093,931	\$ 17,236
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	\$ 32,277	\$ 7,723
104536 - DIST 7-ARABIA MTN TRL	\$ 80,000	\$ 37,300	\$ 42,700
104564 - DONZI/SOUTH RIVER TRL	\$ 451,029	\$ 53,130	\$ 397,899
104565 - LAVISTA RD FRAIZER ROWE	\$ 325,000	\$ 312,496	\$ 12,504
104623 - DIST. 4 HARISTON PARK DEV	\$ 142,000	\$ 88,735	\$ 53,265
104626 - DIST 4 HAMILTON PARK DEV	\$ 42,000	\$ 41,740	\$ 260
104649 - Dist 3. ELLENWOOD DEV	\$ 200,000	\$ 59,961	\$ 140,039
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	\$ 67,238	\$ 82,762
104845 - DIST. 4 WADE WALKER DEV	\$ 35,000	\$ -	\$ 35,000
104854 - DIST 5- LITHONIA PARK DEV	\$ 100,000	\$ 86,314	\$ 13,687
104858 - CW PRTR SNFRD CTR	\$ 50,000	\$ 36,886	\$ 13,114
104859 - DIST 7 LTHN PARK DEV	\$ 100,000	\$ 97,803	\$ 2,197
104860 - DIST 4 TOBIE GRANT REC CTR	\$ 250,000	\$ 2,750	\$ 247,250
104861 - DIST 7 RAINBOW PARK DEV	\$ 60,762	\$ 22,680	\$ 38,082
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

Financials - Expenditures by Project (Cost Center 80314 continued)

Project	Budget	Expenditure	Balance
104951 - DIST. 7 - BRIARLAKE FOREST DEV	\$ 150,000	\$ -	\$ 150,000
104986 - DIST.7 LITTLE CRK FARM DEV.	\$ 103,500	\$ 98,603	\$ 4,897
104999 - DIST.7-LUCIOUS SANDERS	\$ 12,004	\$ 8,858	\$ 3,146
105021 - DIST. 2 KITTREDGE PARK DEV	\$ 215,000	\$ 33,469	\$ 181,531
105055 - DIST. 4-AVONDALE DUNAIRE DEV	\$ 1,065,000	\$ 32,106	\$ 1,032,894
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	\$ 22,485	\$ 21,015
105111 - CTY-WIDE RAINBOW PARK DEV	\$ 150,000	\$ -	\$ 150,000
105110 - DIST. 2 BRIARLAKE PARK DEV	\$ 20,000	\$ 13,499	\$ 6,501
105616 - DIST.2 PENDERGRAST	\$ 147,500	\$ -	\$ 147,500
105437 - ROWLAND ROAD	\$ 38,440	\$ 38,340	\$ 100
105577 - Dist. 2 Briarcliff Acquisition	\$ 58,000	\$ 47,436	\$ 10,564
Total	\$ 28,211,068	\$ 21,569,993	\$ 6,641,075

Points of Interest

- 2001 G.O. bonds have constantly supported the county's position to provide programs and services that improve the lives of everyday citizens.

2006 G.O. Bonds – Transportation, Parks & Libraries

Description

In November 2005, DeKalb County residents approved a \$230,000,000 bond referendum. The referendum included approximately \$98,000,000 dedicated to park acquisitions and developments, \$54,540,000 for the acquisition of land to build new libraries, including the renovation and expansion of existing libraries, replacement of libraries and facility upgrade. Also, included was \$80,299,815 for construction, renovation and equipment for transportation projects.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
DEKALB COUNTY (CIP)	\$ 659,587	\$ -	\$ 659,587
G.O. BONDS	\$ 137,829,519	\$ 127,673,921	\$ 10,155,598
INTEREST	\$ 2,336,892	\$ 2,221,611	\$ 115,282
YMCA(Bransby Outdoor Center)	\$ 2,911,264	\$ 2,849,945	\$ 61,319
Total	\$ 143,737,263	\$ 132,745,477	\$ 10,991,786

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80454 CIP - 2006 G.O. BONDS-TRANSPORTATION	\$ 2,505,000	\$ 1,362,915	\$ 1,142,086
80461 CIP - 2006 G.O. BONDS-PARKS/GREENSPACES	\$ 95,356,705	\$ 92,257,253	\$ 3,099,453
80468 CIP - 2006 G.O. BONDS-LIBRARIES	\$ 43,731,621	\$ 37,924,913	\$ 5,806,708
85705 CIP - ROADS & DRAINAGE	\$ 4,000,000	\$ 3,056,460	\$ 943,540
Total	\$ 145,593,326	\$ 134,601,540	\$ 10,991,786

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 92% 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-Ellewood Material & Supplies	\$ 200,000	\$ 74,859	\$ 125,141
105666 - SALE OF TUCKER	\$ 230,087	\$ -	\$ 230,087
Total	\$ 43,731,621	\$ 37,924,913	\$ 5,806,708

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	\$ 39,178,771	\$ 1,320,180
101881 - NEIG PRK DV PRG	\$ 11,834,597	\$ 11,669,970	\$ 164,626
101882 - ATHL COMPLX RENV	\$ 6,993,405	\$ 6,853,643	\$ 139,762
101883 - DAM RENOVATIONS	\$ 2,056,932	\$ 1,199,482	\$ 857,450
101884 - DEKALB ARTS CTR	\$ 3,248,150	\$ 3,243,439	\$ 4,711
101885 - PH.IV BELTWY PATH	\$ 1,150,000	\$ 1,016,024	\$ 133,976
101886 - LAND ACQUIS.PROJECTS	\$ 23,644,580	\$ 23,628,885	\$ 15,696
103130 - ATHLETIC FIELDS RENOVATIONS	\$ 449,977	\$ 448,236	\$ 1,741
103283 - ADA UPGRADES	\$ 135,991	\$ 123,536	\$ 12,455
103285 - WADE WALKER TENNIS COURT	\$ 238,700	\$ 226,864	\$ 11,836
103287 - RESTROOM UPGRADES	\$ 241,169	\$ 237,076	\$ 4,093
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 IMPROVEMENT	\$ 500,000	\$ 233,584	\$ 266,416
104232 - D2-MEDLOCK BALL FIELD IMP	\$ 250,000	\$ 226,590	\$ 23,410
104234 - D3-GRSHAM PLYGRND,CONS, RSTRMS	\$ 337,708	\$ 336,478	\$ 1,230
104235 - D6- FORK CREEK IMPRV	\$ 300,000	\$ 248,626	\$ 51,375
104236 - D1-HENDERSON PARK IMPROVEMENT	\$ 725,000	\$ 664,290	\$ 60,710
104246 - D1-COMM PARK-BRIAR FOREST	\$ 130,000	\$ 101,935	\$ 28,065
103128 - PLAYGROUND & PARK IMPROVMENT	\$ 669,255	\$ 584,705	\$ 84,550
104227 - D4-WADE WALKER IMPROVEMENTS	\$ 1,000,000	\$ 998,602	\$ 1,399
104230 - D7-MISTERY VLLY CRT BARN CONST	\$ 100,000	\$ 98,409	\$ 1,591
105444 - PORTER SANFORD AUDITORIUM	\$ 62,292	\$ 45,502	\$ 16,790
Total	\$ 94,806,705	\$ 91,573,277	\$ 3,233,428

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-SIDWALKS FLR KNL OVERLK FOST	\$ 275,000	\$ 16,122	\$ 258,878
104238 - D2-LAVISTA RD SIDEWALKS	\$ 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 SSHELL BRK RD	\$ 150,000	\$ 101,930	\$ 48,070
104243 - D5- CROWALK KLNDIKE -COVINGTN	\$ 125,000	\$ 46,942	\$ 78,058
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	\$ 477,943	\$ 22,057
Total	\$ 2,787,532	\$ 1,609,941	\$ 1,177,591

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. The remaining funds are used to up-grade existing projects.

Airport Capital Projects

Description

The Airport is a self-supporting enterprise. Any county funds required to meet its capital obligations comes from the Airport Enterprise Fund.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
AIRPORT CIP	\$ 21,471,510	\$ 12,486,397	\$ 8,985,113
DEKALB COUNTY (CIP)	\$ 2,189,054	\$ 2,060,637	\$ 128,417
FAA - AIRPORT	\$ 8,875,806	\$ 8,419,911	\$ 455,895
U.S. DEPT OF TRANSPORTATION (AIRPORT)	\$ 17,161,191	\$ 13,461,822	\$ 3,699,370
Total	\$ 49,697,561	\$ 36,428,767	\$ 13,268,794

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
88210 CIP - AIRPORT	\$ 49,697,561	\$ 36,428,767	\$ 13,268,794
Total	\$ 49,697,561	\$ 36,428,767	\$ 13,268,794

Financials - Expenditures by Project (Cost Center 88210)

Project	Budget	Expenditure	Balance
100439 - AIRPORT-ENVIRON.STUDIES	\$ 1,101,861	\$ 1,023,564	\$ 78,297
100441 - AIRPORT-GROUNDS/FAC. REPAIR	\$ 3,719,218	\$ 3,571,582	\$ 147,636
100442 - AIRPORT-MAINTEN. FACILITY	\$ 3,349,460	\$ 1,249,513	\$ 2,099,947
100443 - AIRPORT-MASTER PLAN	\$ 1,815,281	\$ 1,193,934	\$ 621,347
100444 - AIRPORT-NOISE MONITOR.SYS.	\$ 1,170,763	\$ 1,170,439	\$ 324
100446 - AIRPORT-RUBBER REMOVAL	\$ 1,937,097	\$ 743,541	\$ 1,193,556
100447 - AIRPORT-RUNWAY-TAXI REPAIR	\$ 36,296,754	\$ 27,169,611	\$ 9,127,143
100450 - AIRPORT-TREE OBSTRUCT. REMOVE	\$ 150,186	\$ 149,643	\$ 543
Total	\$ 49,540,620	\$ 36,271,826	\$ 13,268,794

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

No projects having balances.

Financials - Expenditures by Department

No projects having balances.

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 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	Expenditure	Balance
ATLANTA REGIONAL COMMISSION- ECONOMIC	\$ 49,000	\$ 39,200	\$ 9,800
DEKALB COUNTY (CIP)	\$ 193,315,811	\$ 138,415,175	\$ 54,900,636
Emory University	\$ 100,079	\$ 99,967	\$ 112
Fuqua Development, LP	\$ 102,500	\$ 33,525	\$ 68,975
HOST	\$ 52,295	\$ 51,316	\$ 980
Mark Goldman, Alliance To Improve Emory Village	\$ 40,000	\$ -	\$ 40,000
MARTA- TRANSPORTATION	\$ 600,000	\$ 443,923	\$ 156,077
PRIVATE DONATIONS	\$ 2,078,155	\$ 730,979	\$ 1,347,176
State of Georgia Department of Transportation	\$ 36,568,135	\$ 23,019,832	\$ 13,548,303
Traffic Signal Contractor Donation	\$ 821,914	\$ 730,855	\$ 91,058
U.S. DEPT OF TRANSPORTATION (CIP)	\$ 496,000	\$ 175,981	\$ 320,019
U.S.DEPT OF JUSTICE (LLEBG)	\$ 970,234	\$ 346,431	\$ 623,803
Total	\$ 235,194,123	\$ 164,087,183	\$ 71,106,940

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80330 CIP - HOST	\$ 4,969,153	\$ 4,821,729	\$ 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/GREENSPACES	\$ 1,150,000	\$ 1,016,024	\$ 133,976
80603 CIP - HOST CAPITAL OUTLAY	\$ 75,524,154	\$ 62,004,327	\$ 13,519,826
80668 CIP - LIBRARY	\$ 4,575,000	\$ 1,439,006	\$ 3,135,994
81110 CIP - FACILITIES MANAGEMENT	\$ 27,391,719	\$ 21,406,141	\$ 5,985,578
81210 CIP - FLEET MAINTENANCE	\$ 625,000	\$ 261,232	\$ 363,768
81610 CIP - INFORMATION SYSTEMS	\$ 25,187,649	\$ 14,765,331	\$ 10,422,318
82160 CIP - FINANCE	\$ 144,606	\$ 20,146	\$ 124,460
82710 CIP - PROPERTY APPRAISAL	\$ 2,761,648	\$ 1,664,560	\$ 1,097,088
83205 CIP - SHERIFF	\$ 5,627,999	\$ 2,175,688	\$ 3,452,311
83720 CIP - STATE COURT - MARSHALL	\$ 212,600	\$ 204,473	\$ 8,127
84602 CIP - POLICE	\$ 4,296,381	\$ 3,746,607	\$ 549,774
84925 CIP - FIRE & RESCUE	\$ 450,686	\$ 436,466	\$ 14,220
85110 CIP-PLANNING & DEVELOPMENT	\$ 6,605,117	\$ 4,712,887	\$ 1,892,230
85405 CIP - TRANSPORTATION	\$ 25,104,485	\$ 18,906,928	\$ 6,197,557
85705 CIP - ROADS & DRAINAGE	\$ 20,555,393	\$ 14,765,559	\$ 5,789,834
86101 CIP - RPCA	\$ 11,728,074	\$ 4,449,147	\$ 7,278,926
89110 CIP - NONDEPARTMENTAL	\$ 15,537,266	\$ 5,812,813	\$ 9,724,453
89700 CIP - COMMUNITY DEVELOPMENT	\$ 414,590	\$ 198,182	\$ 216,409
83410 CIP - JUVENILE COURT	\$ 300,000	\$ -	\$ 300,000
84810 CIP - MAGISTRATE COURT	\$ 29,640	\$ -	\$ 29,640
80310 CIP - LAW DEPARTMENT	\$ 150,000	\$ 111,848	\$ 38,152
87510 CIP - HUMAN SERVICES	\$ 70,876	\$ -	\$ 70,876
82910 CIP - REGISTRAR	\$ 1,369,555	\$ 867,672	\$ 501,883
Total	\$ 235,194,123	\$ 164,087,183	\$ 71,106,940

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)

No projects having balances.

Points of Interest

- The 2020 budget includes \$500,000 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	\$ 214,590	\$ -	\$ 214,590
Total	\$ 414,590	\$ 198,182	\$ 216,409

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	\$ 1,946,307	\$ 103,564
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	\$ 349,022	\$ 149,740
104035 - BACKFLOW PREVENTERS	\$ 350,000	\$ 346,094	\$ 3,906
104039 - FACILITIES MATER PLAN	\$ 800,000	\$ 789,697	\$ 10,303
104143 - CAMP ROAD DEMOLITION	\$ 3,000,000	\$ 2,984,745	\$ 15,255
104289 - PARKING FACS REPAIR-LANIER SOL	\$ 2,436,534	\$ 1,106,848	\$ 1,329,685
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	\$ 678,157	\$ 3,321,843
104954 - DFACS Rental Repair	\$ 1,400,000	\$ 1,393,440	\$ 6,560
104990 - PATH trail maintenance	\$ 88,660	\$ 45,999	\$ 42,662
105319 - DISTRICT 5 LIBRARIES	\$ 313,664	\$ 283,664	\$ 30,000
105082 - MALOOF BUILDING LOBBY REPAIR	\$ 927,589	\$ 824,335	\$ 103,254
105084 - BLUEBEAM SOFTWARE	\$ 135,057	\$ 85,001	\$ 50,056
105095 - 175 SAMS STREET FACILITY	\$ 1,130,979	\$ 1,058,643	\$ 72,336
105382 - HVAC - R22 CHANGE OUT	\$ 902,000	\$ 556,808	\$ 345,192
105332 - CEO OFFICE CIP	\$ 91,552	\$ 68,720	\$ 22,832
105676 - MALOOF BUILDING GENERATOR	\$ 352,589	\$ -	\$ 352,589
Total	\$ 27,391,719	\$ 21,406,141	\$ 5,985,578

Points of Interest

- The Board of Commissioners 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.
- 2020 revenues from parking totaled \$151,918.22

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
105327 - FINANCE-CIP PROJECTS	\$ 144,606	\$ 20,146	\$ 124,460
Total	\$ 144,606	\$ 20,146	\$ 124,460

Fire Department Projects

Description

The Department of Fire & Rescue Services provides fire protection as well as emergency medical services to the citizens of DeKalb County. Capital projects included construction, maintenance, and repair of fire stations.

Financials - Expenditures by Project (Cost Center 84925)

Project	Budget	Expenditure	Balance
102303 - FIRE FACILITIES REPAIR	\$ 450,686	\$ 436,466	\$ 14,220
Total	\$ 450,686	\$ 436,466	\$ 14,220

Points of Interest

- The Fire Capital Funds have completed all open projects, remaining balances will be transferred over to other eligible and approved projects.
- Fire Station No. 3 - The construction of Fire Station No. 3 was funded with Community Development Block Grant funds and was completed in the third quarter of 2015; occupancy of the building and operations of Fire Rescue began at the same time.
- The Board appropriated \$162K for the purchase of Toughbook and docking stations. This action is part of the need to upgrade the county's computer-aided dispatch 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	\$ 261,232	\$ 68,768
Total	\$ 625,000	\$ 261,232	\$ 363,768

Points of Interest

- The Board of Commissioners approved \$295,000 to be appropriated for:
 - Upgrade to fuel pump dispenser \$25,000;
 - Upgrade to fuel master systems \$120, 000;
 - Upgrades to veeter root system \$50,000;
 - Grading of a surplus storage lot \$100,000.

CIP Fund HOST Projects (80330)

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 80330)

Project	Budget	Expenditure	Balance
100287 - HOST D5-COCK @ BORING RD	\$ 734,885	\$ 694,294	\$ 40,591
100739 - LITHONIA STREETScape	\$ 75,000	\$ 74,963	\$ 38
101294 - HOST D5 D0GWOOD FARM RD-E	\$ 11,149	\$ -	\$ 11,149
101297 - PERIMETER CID	\$ 2,696,318	\$ 2,669,545	\$ 26,773
101306 - HOST-LYNWOOD PARK IMP./OSBORN	\$ 621,802	\$ 621,526	\$ 276
102018 - KENSINGTON RD SDWKS	\$ 730,000	\$ 661,508	\$ 68,492
102019 - DOWNTOWN LITHONIA STREETCPE	\$ 100,000	\$ 99,893	\$ 108
Total	\$ 4,969,153	\$ 4,821,729	\$ 147,425

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.

CIP Fund HOST Projects (80603)

Description

On March 18, 1997, the DeKalb County voters approved a sales tax referendum. The Homestead Option Sales Tax (HOST) increased the sales tax by one cent effective July 1, 1997. The additional revenue provided up to 100% homestead exemption for owner occupied dwellings and up to 20% of the sales tax revenue for capital improvement projects beginning in 1999. The revenue collected in the initial 18 months of the tax could be used for any purpose. The Board of Commissioners (BOC) decided to use the initial revenue for capital expenditures. The HOST revenue estimates for DeKalb County were based on the sales tax revenue collections of the Metropolitan Atlanta Rapid Transit Authority (MARTA). The initial revenue estimate for the first 18 months was \$133,445,400. The BOC appropriated \$26 million in 1997 (estimated to be four months of anticipated receipts). The actual total receipts for 1997 were \$19,554,622.

Financials - Expenditures by Project (Cost Center 80603)

Project	Budget	Expenditure	Balance
100100 - HOST MA LOCAL INITIAT	\$ 375,100	\$ 375,099	\$ 1
100115 - HOST-GDOT/Lav Rd Impr	\$ 3,084,245	\$ 2,196,381	\$ 887,864
100121 - HOST BIKE/PED TRLS(S.FRK)	\$ 4,562,660	\$ 4,289,919	\$ 272,742
100163 - HOST-PANOLA RD THOMPSON	\$ 2,575,000	\$ 2,441,242	\$ 133,758
100170 - HOST-ROADWAY STRIPING	\$ 200,000	\$ 165,248	\$ 34,752
100234 - HOST D3-GLNWD AVE SDWLKS	\$ 7,145,765	\$ 6,645,363	\$ 500,402
100415 - 19 COUNTYWIDE SIDEWALKS	\$ 5,240,000	\$ 4,738,625	\$ 501,375
100431 - ADA/Ped Safety Upgrades	\$ 325,000	\$ 307,128	\$ 17,872
100463 - CANDLER RD STREETSCAPES-PH II	\$ 3,486,751	\$ 3,469,429	\$ 17,322
100665 - EMORY VILLAGE STREETSCAPE	\$ 1,831,000	\$ 1,790,382	\$ 40,618
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	\$ 75,000	\$ 69,181	\$ 5,819
100779 - R/W ACQUISITION	\$ 997,883	\$ 997,809	\$ 74
100787 - SCHOOL SIGNAGE SAFETY	\$ 150,000	\$ 143,147	\$ 6,853
100801 - TRAFFIC SIGNALIZATION	\$ 2,475,000	\$ 2,115,024	\$ 359,976
100812 - WELLBORN / S STONE MTN LITH RD	\$ 640,779	\$ 638,397	\$ 2,382
101549 - ROCKBRIDGE RD.-SCENIC CORR.	\$ 5,081,187	\$ 1,737,726	\$ 3,343,461
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	\$ 393,193	\$ 6,807
101946 - TURNER HILL PKY TO MCDANIEL	\$ 1,125,000	\$ 1,083,603	\$ 41,397
101947 - GLENWOOD ROAD PHASE 2 (PE)	\$ 250,000	\$ 248,672	\$ 1,328
101949 - STONE MOUNTAIN LITHONIA TRL	\$ 6,592,822	\$ 5,701,222	\$ 891,599
102172 - COVINGTON HWY PI# 0008288	\$ 380,000	\$ 88,766	\$ 291,234
102225 - LTIHONIA IND. BLVD. PH. 1-3	\$ 8,600,384	\$ 5,900,285	\$ 2,700,098
102226 - RAYS RD & S. HARISTON SDWALKS	\$ 1,797,600	\$ 827,184	\$ 970,416
102270 - RAINBOW DRIVE SIDEWALKS	\$ 2,131,175	\$ 1,974,884	\$ 156,291
102374 - 2 CMAQ CORRIDORS	\$ 538,119	\$ 331,927	\$ 206,192
102375 - NORTHLAKE STREETSCAPES, PH 2	\$ 1,998,833	\$ 1,275,034	\$ 723,799
102376 - N. INDAN CREEK @ MEMORIAL COLL	\$ 389,376	\$ 386,242	\$ 3,134
102378 - EMERGENCY BRIDGE	\$ 1,200,000	\$ 1,142,021	\$ 57,979
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
103668 - MISC. SIDEWALK & SAFETY PRJS	\$ 505,544	\$ 421,832	\$ 83,712
104567 - GDOT Key Rd/ Constit Rd Brg	\$ 1,328,000	\$ 1,327,999	\$ 1
Total	\$ 75,524,154	\$ 62,004,327	\$ 13,519,826

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	\$ 1,020,694	\$ 4,306
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	\$ 217,778	\$ 38,342
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	\$ 98,369	\$ 426,631
104336 - 2015-014 SFTWARE & PC REPLMT	\$ 1,957,300	\$ 1,938,457	\$ 18,843
105401 - WIRING GEAR REPLACEMENT	\$ 500,000	\$ 275,739	\$ 224,261
105107 - IT SYSTEM UPGRADE	\$ 500,000	\$ -	\$ 500,000
105208 - AIX SERVERS	\$ 1,162,000	\$ 536,384	\$ 625,616
105403 - WINDOWS 7 REPLACEMENT	\$ 1,500,000	\$ 1,006,159	\$ 493,841
105541 - AIX MIGRATION	\$ 80,000	\$ -	\$ 80,000
105626 - HCM ORACLE CLOUD SYSTEM	\$ 7,645,000	\$ 1,033,484	\$ 6,611,516
103799 - APPLICATION SUPPORT	\$ 205,490	\$ 10,862	\$ 194,628
Total	\$ 25,187,649	\$ 14,765,331	\$ 10,422,318

Points of Interest

- The capital improvement program for FY2020 includes \$1,500,000 for Windows 10 desktop replacements and \$500,000 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	\$ 1,194,129	\$ 2,805,871
104818 - CHAMBLEE PARKING LOT	\$ 200,000	\$ -	\$ 200,000
105409 - SECURITY CAMERAS	\$ 125,000	\$ -	\$ 125,000
Total	\$ 4,575,000	\$ 1,439,006	\$ 3,135,994

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 (Americans with Disabilities Act) and safety repairs.
- Up-graded the Sue Kellogg Library 2019 total \$151,778.

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
Total	\$ 130,000	\$ 53,389	\$ 76,611

Points of Interest

- The Board of Commissioners approved \$130,000 in the 2016 budget for a security fence of the facility area.
- The security fence is completed and the remaining funds are for maintenance and upgrades.

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	\$ 980,486	\$ -	\$ 980,486
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	\$ 4,286,806	\$ 3,849,194
105630 - CIP MAINTENANCE & REPAIR	\$ 1,858,361	\$ 1,445,988	\$ 412,373
Total	\$ 15,537,266	\$ 5,812,813	\$ 9,724,453

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 Georgia Emergency Management Agency application is approved, the expenditures will be transferred to the grant.
- The reimbursement received from Georgia Emergency Management were approved for CIP projects.

Parks Projects

Description

The Parks & Recreation capital projects program is responsible for the improvement of existing parks and athletic fields, the acquisition and development of new park lands, the repairing, renovation and construction of recreation centers, youth sports association facilities, and swimming pools. Most of the park development, facility renovation, and swimming pool construction is contracted out to private companies, while much of the design and minor construction is accomplished in-house.

Financials - Expenditures by Project (Cost Center 86101)

Project	Budget	Expenditure	Balance
104317 - DEFERRED MAINTENANCE	\$ 1,865,500	\$ 1,484,706	\$ 380,794
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	\$ 1,052,365	\$ 5,571
104837 - SALE OF PLESANTDALE PROCEEDS	\$ 1,210,000	\$ 804,310	\$ 405,690
104838 - DISTRICT PLESANTDALE PROCEEDS	\$ 335,523	\$ 21,480	\$ 314,043
104839 - DISTRICT 3 PLSNTDALE PROCEEDS	\$ 320,523	\$ 63,567	\$ 256,956
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	\$ 12,897	\$ 22,103
105346 - SCOTT CIRCLE STEVENSON	\$ 320,000	\$ 294,159	\$ 25,841
105344 - NEEDHAM PARK DEV	\$ 345,000	\$ 18,100	\$ 326,900
105300 - PARK PATROL/ PLANT REMOVAL	\$ 90,000	\$ 38,333	\$ 51,667
105312 - COUNTY LINE EXPANSION	\$ 22,500	\$ -	\$ 22,500
105397 - YF - BRANSBY/ROCK CHAPEL	\$ 324,000	\$ -	\$ 324,000
105104 - Rainbow Park Amphitheater	\$ 400,000	\$ 14,920	\$ 385,080
105410 - HIDDEN ACRE NATURE RESERVE	\$ 200,000	\$ 18,075	\$ 181,925
105378 - MYSTER VALLY GLF COURSE	\$ 650,000	\$ 221,957	\$ 428,043
105395 - PORTER SANFORD	\$ 100,000	\$ -	\$ 100,000
105242 - 19 CIP CONTRIBUTION - DIS 6	\$ 90,000	\$ -	\$ 90,000
105556 - TOP END TRAIL	\$ 130,000	\$ -	\$ 130,000
105587 - DIST 3 ELLENWOOD PARK	\$ 100,000	\$ -	\$ 100,000
105288 - REDAN REC CENTER - B&G CL	\$ 40,000	\$ 7,592	\$ 32,408
105586 - DIST 3 RAINBOW PK AMP	\$ 100,000	\$ -	\$ 100,000
104989 - RESTROOM BOULDERCREST NH SCOT	\$ 765,000	\$ 188,460	\$ 576,540
105443 - LYON FARM SMOKEHOUSE	\$ 100,000	\$ -	\$ 100,000
105639 - ATL BRAVES DONATION - GRESHAM	\$ 1,500,000	\$ 288,425	\$ 1,211,575
105558 - PARKS RESTROOMS	\$ 100,000	\$ -	\$ 100,000
Total	\$ 12,393,074	\$ 4,761,406	\$ 7,631,667

Parks Projects

Points of Interest

- Additional funding was allocated in 2017 for Ellenwood and deferred maintenance;
- Replacement of synthetic turf at Browns Mill Aquatics for \$160K;
- Playground renovation at Redan Park \$375K;
- The irrigation and fertilization of Athletic Field for \$135K;
- Renovation of a pavilion, field house and playground at Midway Park for \$240,500;
- Roadway and pavilion renovation at NH Scott for \$37,500.
- Deferred maintenance at various location for \$35,437
- Ellenwood \$400K

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 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	\$ 3,716,099	\$ 439,208
104311 - TECHNOLOG PROJECT DOX	\$ 1,018,910	\$ 842,355	\$ 176,555
105293 - MEMORIAL DRIVE CORRIDOR	\$ 131,900	\$ 115,233	\$ 16,667
105571 - GLENWOOD RD - COLUMBIA DR LCI	\$ 49,000	\$ 39,200	\$ 9,800
105543 - TRANSPORTATION COMPREHENSIPLA	\$ 1,250,000	\$ -	\$ 1,250,000
Total	\$ 6,605,117	\$ 4,712,887	\$ 1,892,230

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.
- The BOC approved \$1,000,000 from ARC for Transportation Comprehensive Plan project and the BOC approved county matching funds of \$250,000.

Budget Resolution



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Agenda Item

File ID: FileID

Substitute

2/23/2021

Public Hearing: YES NO

Department: Chief Executive Office

SUBJECT:

Commission District(s):

All

Information Contact: CEO Michael L. Thurmond

Phone Number: 404 371-2881

PURPOSE:

To adopt the 2021 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 15, 2020. The Organizational Act requires a budget be approved and adopted before March 1st by the Board of Commissioners.

This agenda requests passing of the attached document:

Attachment A 2021 Operating Budget Resolution

FISCAL IMPACT:

Approves the appropriation of \$1.382 billion in revenues and expenditures for the County's operating budget in FY2021.

RECOMMENDATION:

To adopt the 2021 Operating Budget.

RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2021 FOR EACH FUND OF DEKALB COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN EACH FUND AS EXPENDITURES, ADOPTING SEVERAL ITEMS OF REVENUE ANTICIPATION, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS.

WHEREAS, the Chief Executive Officer of DeKalb County has presented a proposed 2021 budget to the Board of Commissioners of DeKalb County which outlines the County's financial plan for said fiscal year, and

WHEREAS, the Board of Commissioners has reviewed the proposed budget submitted by the Chief Executive Officer at its Finance, Audit and Budget Committee; and

WHEREAS, the Board of Commissioners and Chief Executive Officer have worked jointly to incorporate the amendments recommended by the Board of Commissioners; and

WHEREAS, the Board of Commissioners intend that indigent burials be carried out in an effective and dignified manner and where appropriate, feasible, and consistent with a dignified burial, the County will endeavor to place proper memorial markers to identify the sacred ground of the burial; and

WHEREAS, the budget lists proposed expenditures for the fiscal year 2021, proposes certain levies and charges to finance these expenditures for the fiscal year 2021 and lists the anticipated revenues to be derived there from,

NOW, THEREFORE, BE IT RESOLVED that this budget is hereby approved and the items of revenues shown in the budget for each fund in the amounts anticipated are adopted and that the amounts shown in the budget for each fund as proposed expenditures are hereby appropriated to the departments named in each fund; and

BE IT FURTHER RESOLVED that the expenditures shall not exceed the appropriations authorized by this budget or amendments thereto provided; however, that expenditures for the fiscal year shall not exceed actual funding available.

ADOPTED by the DeKalb County Board of Commissioners, this ____ day of _____, 20 ____.

STEPHEN R. BRADSHAW
Presiding Officer, Board of Commissioners
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this ____ day of _____, 20 ____.

MICHAEL L. THURMOND
Chief Executive Officer
DeKalb County, Georgia

ATTEST:

BARBARA H. SANDERS, CCC
Clerk to the Board of Commissioners
And Chief Executive Officer
DeKalb County, Georgia

APPROVED AS TO FORM:

VIVIANE ERNSTES
County Attorney
DeKalb County, Georgia

APPROVED AS TO SUBSTANCE:

T. J. SIGLER
Budget Director
DeKalb County, Georgia

Schedule A

 FY21 Budget
 DeKalb County, Georgia
 General Fund (100)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	80,879,823		81,560,554
Taxes	186,701,677	(16,260,629)	170,441,048
HOST / eHOST Sales Taxes	109,493,294	10,018,772	119,512,066
Licenses & Permits	69,792	(4,792)	65,000
Intergovernmental	1,272,000	448,000	1,720,000
Charges for Services	48,126,945	1,873,055	50,000,000
Fines & Forfeitures	10,671,942	(1,671,942)	9,000,000
Investment Income	803,295	(453,295)	350,000
Miscellaneous	2,100,887	599,113	2,700,000
Other Financing Sources	3,887,221	12,779	3,900,000
Total Revenue	363,127,053	(5,438,939)	357,688,114
Animal Services	5,724,084	275,891	5,999,975
Board of Commissioners	3,978,136	142,596	4,120,732
Budget	1,117,474	(4,354)	1,113,120
Chief Executive Officer	3,528,879	27,042	3,555,921
Child Advocate	2,874,415	11,105	2,885,520
Citizen Help Center a.k.a. 311	615,801	(52,547)	563,254
Clerk of Superior Court	7,407,967	57,545	7,465,512
Community Service Board	2,134,057	-	2,134,057
Cooperative Extension	936,623	72,179	1,008,802
Debt	9,116,871	(131,773)	8,985,098
DEMA - DeKalb Emerg Mgt Agy	988,931	41,127	1,030,058
DFCS	1,278,220	-	1,278,220
District Attorney	17,938,143	594,580	18,532,723
Economic Development	1,408,250	-	1,408,250
Elections	5,768,330	(2,171,577)	3,596,753
Ethics Board	555,025	2,255	557,280
Facilities	18,737,697	101,955	18,839,652
Finance	6,112,443	(4,199)	6,108,244
Fire (General Fund)	3,574,481	68,751	3,643,232
Geographic Information Systems	2,409,195	(47,043)	2,362,152
Health Board	4,890,012	-	4,890,012
Human Resources	3,985,881	11,695	3,997,576
Human Services	5,965,210	141,017	6,106,227
Internal Audit	1,835,148	65,057	1,900,205
IT	26,009,385	862,513	26,871,898
Juvenile Court	7,463,336	(126,451)	7,336,885
Law	4,539,604	(54,802)	4,484,802
Library	20,535,890	(24,896)	20,510,994
Magistrate Court	3,957,891	80,889	4,038,780
Medical Examiner	2,871,758	83,508	2,955,266
Non-Departmental	5,181,330	502,818	5,684,148
Pension	29,471,775	(1,518,654)	27,953,121

Schedule A

FY21 Budget
 DeKalb County, Georgia
 General Fund (100)

	Mid-Year FY20	Change	Proposed FY21
Planning & Sustainability	2,152,746	(128,854)	2,023,892
Police (General Fund)	5,850,827	(53,125)	5,797,702
Probate Court	2,189,922	16,295	2,206,217
Property Appraisal	5,389,581	25,044	5,414,625
Public Defender	9,647,389	204,470	9,851,859
Public Works Director	593,063	93,399	686,462
Purchasing	2,936,005	8,245	2,944,250
Sheriff	76,703,591	(4,971,678)	71,731,913
Solicitor	8,152,017	(16,077)	8,135,940
State Court	16,272,095	318,442	16,590,537
Superior Court	10,719,852	40,398	10,760,250
Tax Commissioner	8,586,151	(104,095)	8,482,056
Total Recurring Expenses	362,105,481	(5,561,309)	356,544,172
Contributions	6,866,195	(4,752,214)	2,113,981
Health Board	-	230,751	230,751
Total Non-recurring Expenses	6,866,195	(4,752,214)	2,344,732
Budgetary Reserve	66,252,845		61,378,068
EHOST Reserve	8,782,355		18,981,696
Total Reserves	75,035,200		80,359,764

Months Exp Rsrv	2.70
Resolution Revenue	439,248,668
Resolution Expenses	439,248,668

DeKalb County's Medical Examiner Office will place grave markers on new indigent graves and provide the BOC the incremental costs associated during the mid-year budget cycle.

Schedule A

FY21 Budget
 DeKalb County, Georgia
 Fire Fund (270)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	6,286,175		4,759,050
Taxes	76,255,745	4,784,881	81,040,626
Charges for Services	1,794,453	4,003	1,798,456
Fines & Forfeitures	264	31,931	32,195
Investment Income	75,281	(39,595)	35,686
Miscellaneous	(720)	(29,435)	(30,155)
Transfer from General Fund to Fire	1,083,594	-	1,083,594
Total Revenue	79,208,617	4,751,785	83,960,402
Contributions	-	-	0
Debt	845,653	(53,411)	792,242
Fire	65,362,151	1,247,239	66,609,390
Non-Departmental	5,791,342	2,668,600	8,459,942
Pension	7,531,205	515,401	8,046,606
Total Expenses	79,530,351	4,377,829	83,908,180
Budgetary Reserve	5,964,441		4,811,272
Total Reserves	5,964,441		4,811,272

Gain/(Use)	52,222
Months Exp Rsrv	0.69
Resolution Revenue	88,719,452
Resolution Expenses	88,719,452



Schedule A

FY21 Budget
 DeKalb County, Georgia
 Designated Fund (271)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	5,111,072		4,431,428
Taxes	31,384,403	(17,355,281)	14,029,122
Charges for Services	677,688	599,849	1,277,537
Investment Income	36,923	(19,420)	17,503
Miscellaneous	107,584	(78,370)	29,214
Tfr from Unincorp Fund (272)	7,655,398	16,756,499	24,411,897
Tfr from Strmwtr Fund (580)	871,192	177,548	1,048,740
Total Revenue	40,733,188	80,825	40,814,013
Debt	163,845	(10,348)	153,497
Non-Departmental	4,755,139	812,018	5,567,157
Parks	14,868,471	507,375	15,375,846
Pension	2,610,204	343,716	2,953,920
Roads & Drainage (Public Works)	14,607,939	(99,611)	14,508,328
Transportation (Public Works)	2,188,409	14,092	2,202,501
Total Expenses	39,194,007	1,567,242	40,761,249
Contributions	200,000	(200,000)	-
Total Non-recurring Expenses	200,000	(200,000)	-
Budgetary Reserve	6,437,527		4,484,192
Total Reserves	6,437,527		4,484,192

Months Exp Rsrv	1.32
Resolution Revenue	45,245,441
Resolution Expenses	45,245,441

2021 Budget Request combines the Recreation Department (06200) into the Parks Department (06100).

Schedule A

FY21 Budget DeKalb County, Georgia Unincorporated Fund (272)
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	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	5,823,358		2,334,144
Taxes	4,491,600	29,336,595	33,828,195
Licenses & Permits	16,554,099	(3,054,099)	13,500,000
Fines & Forfeitures	7,221,186	(6,221,186)	1,000,000
Miscellaneous	358,347	(128,347)	230,000
Transfer from Hotel/Motel Fund (275)	-	695,000	695,000
Transfer from Sanitation Fund (541)	19,399	-	19,399
Transfer to Designated Fund (271)	(7,655,398)	(16,756,499)	(24,411,897)
Total Revenue	21,188,671	3,871,464	24,860,697
Beautification	7,833,381	(42,108)	7,791,273
Code Compliance	4,537,751	100,392	4,638,143
Non-Departmental	2,090,048	(192,502)	1,897,546
Pension	1,611,408	186,439	1,797,847
Planning & Sustainability	1,519,367	241,332	1,760,699
Traffic Court	4,841,962	33,227	4,875,189
Total Expenses	21,188,671	326,780	22,760,697
Non-Dept (Reserve for Appropriation)	2,100,000	-	2,100,000
Total Non-Recurring Expenses	2,100,000	-	2,100,000
Budgetary Reserve	3,723,358		2,334,144
Total Reserves	3,723,358		2,334,144

Months Exp Rsv	1.23
Resolution Revenue	27,194,841
Resolution Expenses	27,194,841

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Schedule A

FY21 Budget
 DeKalb County, Georgia
 Hospital Fund (273)

	Mid-year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	1,080,194		2,276,636
Taxes	12,848,261	(3,025,415)	9,822,846
HOST / eHOST Sales Taxes	7,505,306	1,185,739	8,691,045
Charges for Services	117,619	(106,574)	11,045
Investment Income	59,228	(31,313)	27,915
Total Revenue	20,530,414	(1,977,563)	18,552,851
Grady Subsidy	12,934,952	-	12,934,952
Grady Debt	7,555,525	(4,868,300)	2,687,225
Other Professional Services	20,000	-	20,000
Total Expenses	20,510,477	(4,868,300)	15,642,177
Grady Ponce Center Contribution	-	2,000,000	2,000,000
Total Non-Recurring Expenses	-	2,000,000	2,000,000
Budgetary Reserve	461,254		1,527,482
EHOST Reserve	638,877		1,659,828
Total Reserves	1,100,131		3,187,310

Months Exp Rsrv	2.45
Resolution Revenue	20,829,487
Resolution Expenses	20,829,487

Schedule A

FY21 Budget DeKalb County, Georgia Police Fund (274)
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	Mid Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	20,546,114		20,752,438
Taxes	111,595,583	(1,999,884)	109,595,699
Licenses & Permits	162,459	(88,521)	73,938
Fines & Forfeitures	-	3,394,963	3,394,963
Charges for Services	944,879	(21,570)	923,309
Investment Income	77,691	(40,862)	36,829
Miscellaneous	36,579	(27,332)	9,247
Total Revenue	112,817,191	1,216,794	114,033,985
Debt	1,617,641	(102,169)	1,515,472
Non-Departmental	11,102,035	(373,619)	10,728,416
Pension	10,002,189	434,738	10,436,927
Police	92,487,975	(1,235,951)	91,252,024
Total Recurring Expenses	115,209,840	(1,277,001)	113,932,839
Budgetary Reserve	18,153,465		20,853,584
Total Reserves	18,153,465		20,853,584

Months Exp Rsrv	2.20
Resolution Revenue	134,786,423
Resolution Expenses	134,786,423

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Schedule A

 FY21 Budget
 DeKalb County, Georgia
 Countywide Bond Fund (410)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	718,579		164,920
Taxes	11,503,208	(11,503,208)	-
Charges for Services	65,215	(65,215)	-
Investment Income	11,384	(11,384)	-
Total Revenue	11,579,807	(11,579,807)	-
Debt Service	11,928,875	(11,927,675)	1,200
Total Expenses	11,928,875	(11,927,675)	1,200
Budgetary Reserve	369,511	(205,791)	163,720
Total Reserves	1,035,686		163,720

Months Exp Rsrv	1,637.20
Resolution Revenue	164,920
Resolution Expenses	164,920

Schedule A

FY21 Budget
 DeKalb County, Georgia
 Unincorporated Debt Svc (411)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	931,493		405,894
Taxes	14,951,348	340,994	15,292,342
Charges for Services	98,847	(15,600)	83,247
Investment Income	14,769	(7,768)	7,001
Total Revenue	15,064,964	317,626	15,382,590
Debt Service	15,353,288	(1,750)	15,351,538
Recurring Expenses	15,353,288	(1,750)	15,351,538
Budgetary Reserve	643,169		436,946
Total Reserves	643,169		436,946

Months Exp Rsrv	0.34
Resolution Revenue	15,788,484
Resolution Expenses	15,788,484

Schedule A

FY21 Budget
DeKalb County, Georgia
Airport Fund (551)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	7,703,525		9,000,347
Miscellaneous	5,956,000	-	5,956,000
Total Revenue	5,956,000	-	5,956,000
Airport	3,048,318	28,488	3,076,806
Transfer to Capital Improvements	1,750,000	32,210	1,782,210
Total Expenses	4,798,318	60,698	4,859,016
Budgetary Reserve	8,861,207		10,097,331
Total Reserves	8,861,207		10,097,331

Months Exp Rsrv 24.9
Resolution Revenue 14,956,347
Resolution Expenses 14,956,347

Schedule A

FY21 Budget
DeKalb County, Georgia
Bldg Auth Debt Svc Fund (412)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	67,689	-	67,689
Transfer from General Fund Debt	3,715,227	(946)	3,714,281
Total Revenue	3,715,227	(946)	3,714,281
Debt Service	3,715,227	(946)	3,714,281
Total Expenses	3,715,227	(946)	3,714,281
Ending Fund Balance 12/31	67,689	-	67,689

Months Exp Rsrv	0.2
Resolution Revenue	3,781,970
Resolution Expenses	3,781,970

Schedule A

FY21 Budget DeKalb County, Georgia County Jail Fund (204)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	155,154		155,154
Intergovernmental	108,000	(27,470)	80,530
Fines & Forfeitures	1,013,900	(396,712)	617,188
Total Revenue	1,121,900	(424,182)	697,718
County Jail	1,277,054	(579,336)	697,718
Total Expenses	1,277,054	(579,336)	697,718
Total Reserves	-		155,154

Months Exp Rsrv	2.7
Resolution Revenue	852,872
Resolution Expenses	852,872



Schedule A

FY21 Budget
DeKalb County, Georgia
PEG Fund (203)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	637,427		527,769
Miscellaneous (PEG Fund)	65,000	5,000	70,000
Total Revenue	65,000	5,000	70,000
CEO/DCTV	549,136	(18,634)	530,502
Total Expenses	549,136	(18,634)	530,502
Total Reserves	153,291		67,267

Months Exp Rsrv	1.5
Resolution Revenue	597,769
Resolution Expenses	597,769

Schedule A

FY21 Budget DeKalb County, Georgia Development Fund (201)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	13,252,743		12,480,860
Licenses & Permits	8,046,171	(2,707,075)	5,339,096
Charges for Services	16,904	(5,654)	11,250
Total Revenue	8,063,075	(2,712,729)	5,350,346
Planning & Sustainability	8,756,846	(200,139)	8,556,707
Total Expenses	8,756,846	(200,139)	8,556,707
Budgetary Reserve	12,558,972		9,274,499
Ending Fund Balance 12/31	12,558,972		9,274,499

Months Exp Rsrv	13.0
Resolution Revenue	17,831,206
Resolution Expenses	17,831,206

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Schedule A

FY21 Budget
DeKalb County, Georgia
Drug Abuse Tre/Ed Fund (209)

	Mid Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	18,493		-
Fines & Forfeitures	165,000	(73,183)	91,817
Total Revenue	165,000	(73,183)	91,817
Drug Abuse Treatment & Education	183,493	(91,676)	91,817
Total Expenses	183,493	(91,676)	91,817
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	91,817
Resolution Expenses	91,817

Schedule A

FY21 Budget
 DeKalb County, Georgia
 E911 Fund (215)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	(449,098)	875,369	426,271
Charges for Services	881,799	-	881,799
Miscellaneous Revenue	10,920,204	(143,280)	10,776,924
Transfer from Police Fund	1,518,355	(718,181)	800,174
Transfer from Fire Fund	433,258	(204,931)	228,327
Total Revenue	13,753,616	(1,066,392)	12,687,224
E911	13,304,518	(191,023)	13,113,495
Total Expenses	13,304,518	(191,023)	13,113,495
Budgetary Reserve	-	-	-
Total Reserves	-	-	-

Months Exp Rsv	-
Resolution Revenue	13,113,495
Resolution Expenses	13,113,495

Schedule A

FY21 Budget
DeKalb County, Georgia
Foreclosure Reg. Fund (205)

	Current FY20	Change	Approved FY21
Starting Fund Balance January 1st	258,714		275,788
Foreclosure Registry	20,000	(4,000)	16,000
Vacant Property Fees	11,000	(2,000)	9,000
Total Revenue	31,000	(6,000)	25,000
Code Compliance	151,000	-	151,000
Total Expenses	151,000	-	151,000
Budgetary Reserve	138,714		149,788
Total Reserves	138,714	-	149,788

Months Exp Rsrv	11.9
Resolution Revenue	300,788
Resolution Expenses	300,788

Schedule A

FY21 Budget DeKalb County, Georgia Grant Fund (250)

	Mid-Year FY20	Change	Proposed FY21
Intergovernmental	33,866,678	(14,150,028)	19,716,650
Total Revenue	33,866,678	(14,150,028)	19,716,650
Grant-in-Aid Programs	33,866,678	(14,150,028)	19,716,650
Total Expenses	33,866,678	(14,150,028)	19,716,650

Resolution Revenue	19,716,650
Resolution Expenses	19,716,650

Schedule A

FY21 Budget
DeKalb County, Georgia
Grant Fund (257)

	Mid-Year FY20	Change	Proposed FY21
Intergovernmental	646,763	41,600	688,362
Total Revenue	646,763	41,600	688,362

Justice Assistance Grant Program	646,763	41,600	688,362
Total Expenses	646,763	41,600	688,362

Resolution Revenue	688,362
Resolution Expenses	688,362

Schedule A

FY21 Budget
 DeKalb County, Georgia
 Hotel/Motel Fund (275)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	2,530,870		-
Taxes	2,100,000	300,000	2,400,000
Total Revenue	2,100,000	300,000	2,400,000
DeKalb Convention & Visitors Bur	893,941	103,559	997,500
Tourism Product Development	3,691,263	(2,983,763)	707,500
Transfer to Unincorporated Fund	45,666	649,334	695,000
Total Expenses	4,630,870	(2,230,870)	2,400,000
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	2,400,000
Resolution Expenses	2,400,000

The Hotel / Motel Fund 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. As all proceeds of the Hotel/ Motel Tax are designated for various purposes by the enabling legislation, all revenue is allocated to those purposes and this fund should carry no fund balance.

Schedule A

 FY21 Budget
 DeKalb County, Georgia
 Juvenile Services Fund (208)

	Mid Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	65,413		56,760
Charges for Services	47,000	(24,968)	22,032
Total Revenue	47,000	(24,968)	22,032
Juvenile Court (Juvenile Services)	112,413	(33,621)	78,792
Total Expenses	112,413	(33,621)	78,792
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	78,792
Resolution Expenses	78,792

Schedule A

FY21 Budget DeKalb County, Georgia Law Enf. Conf. Mon. Fund (210)

	Mid-Year FY20	Change	Proposed FY21
Intergovernmental	3,709,869	373,769	4,083,638
Total Revenue	3,709,869	373,769	4,083,638
Law Enforcement Confiscated Funds	3,709,869	373,769	4,083,638
Total Expenses	3,709,869	373,769	4,083,638

Resolution Revenue	4,083,638
Resolution Expenses	4,083,638

Schedule A

FY21 Budget
 DeKalb County, Georgia
 Pub Saf & Jud Fac Aut Fund (413)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	(209,636)		238,057
Transfer from General	315,468	(19,924)	295,544
Transfer from Police	1,617,640	(102,168)	1,515,472
Transfer from Fire	845,653	(53,411)	792,242
Transfer from E911	360,724	(22,783)	337,941
Transfer from STD - Designated Fund	163,845	(10,348)	153,497
Total Revenue	3,303,330	(208,634)	3,094,696
Debt Service	3,093,694	1,000	3,094,694
Total Expenses	3,093,694	1,000	3,094,694
Ending Fund Balance 12/31	-		238,059

Months Exp Rsv	0.9
Resolution Revenue	3,332,753
Resolution Expenses	3,332,753



Schedule A

FY21 Budget
 DeKalb County, Georgia
 Recreation Fund (207)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	(32,854)	32,854	
Charges for Services	552,590	(552,590)	-
Total Revenue	552,590	(552,590)	-
Recreation Services	365,364	(365,364)	-
Total Expenses	365,364	(365,364)	-
Ending Fund Balance 12/31	154,372		-

Months Exp Rsrv	N/A
Resolution Revenue	-
Resolution Expenses	-

2021 Budget Requests Recreation Department (06200) to be combined into the Parks Department (06100).

Schedule A

FY21 Budget
 DeKalb County, Georgia
 Rental Motor Vehicle Fund (280)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	55,283		-
Taxes	600,000	(151,263)	448,737
Total Revenue	600,000		448,737
Transfer to STD - DS	655,283	(206,546)	448,737
Total Expenses	655,283		448,737
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	448,737
Resolution Expenses	448,737

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

FY21 Budget DeKalb County, Georgia Risk Management Fund (631)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	4,724,710		3,569,402
Charges for Services	13,753,472	2,573,092	16,326,564
Payroll Liabilities	105,508,590	1,819,410	107,328,000
Total Revenue	119,262,062	4,392,502	123,654,564
Risk Management	118,953,678	3,323,563	122,277,241
Total Expenses	118,953,678	3,323,563	122,277,241
Budgetary Reserve	5,033,094		4,946,725
Total Reserves	5,033,094		4,946,725

Months Exp Rsrv	0.49
Resolution Revenue	127,223,966
Resolution Expenses	127,223,966

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Schedule A

FY21 Budget
 DeKalb County, Georgia
 Sanitation Fund (541)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	12,586,326		3,297,883
Charges for Services	67,378,127	2,398,151	69,776,278
Miscellaneous	1,550	5,150	6,700
Total Revenue	67,379,677	2,403,301	69,782,978
Sanitation (Less Reserves & Tran)	68,887,054	3,906,364	72,793,418
Total Recurring Expenses	68,887,054	3,906,364	72,793,418
Transfer to Sanitation CIP	11,077,841	(11,077,841)	-
Total Non-Recurring Expenses	11,077,841	(11,077,841)	-
Ending Fund Balance 12/31	1,108	9,574,778	287,443

Months Exp Rsv	0.0
Resolution Revenue	73,080,861
Resolution Expenses	73,080,861

Moved \$1.3M for engineering monitoring contract and \$1M for SCS engineering contract from CIP to Other Professional Services (recurring cost).

Unemployment Comp increased from 9,725 to 14,588, workers comp decreased from 1,869,296 to 1,718,739, pension increased from 3,782,873 to 4,485,972, a difference of 703,099.

Schedule A

FY21 Budget
 DeKalb County, Georgia
 Speed Humps Maint Fund (212)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	1,468,783	96,371	1,565,154
Charges for Services	305,550	17,327	322,877
Total Revenue	305,550	17,327	322,877
Roads & Drainage - Speed Humps	372,777	642	373,419
Total Expenses	372,777	642	373,419
Total Reserves	1,401,556		1,514,612

Months Exp Rsrv	48.7
Resolution Revenue	1,888,031
Resolution Expenses	1,888,031

Schedule A

FY21 Budget
 DeKalb County, Georgia
 Stormwater Ops Fund (581)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	8,044,030		4,959,985
Charges for Services	14,814,103	(213,844)	14,600,259
Total Revenue	14,814,103	(213,844)	14,600,259
Curb Bumping (Beautification)	-	480,157	480,157
Stormwater (Operations)	22,707,575	(3,627,488)	19,080,087
Total Expenses	22,707,575	(3,147,331)	19,560,244
Ending Fund Balance 12/31	150,558		-

Months Exp Rsrv	-
Resolution Revenue	19,560,244
Resolution Expenses	19,560,244

Move Curb Bumping from cost center 06703 to cost center 05840 (Beautification). Curb Bumping will remain in Fund 581 (Stormwater) but continue under Beautification umbrella. This includes a transfer of 8 positions and base adjustment request of \$100,000 for operating supplies.

Schedule A

FY21 Budget
 DeKalb County, Georgia
 Street Light Fund (211)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	705,902		424,729
Charges for Services	4,384,400	192,962	4,577,362
Total Revenue	4,384,400	192,962	4,577,362
Street Lights	4,745,522	98,557	4,844,079
Total Expenses	4,745,522	98,557	4,844,079
Ending Fund Balance 12/31	344,780		158,012

Months Exp Rsrv	0.4
Resolution Revenue	5,002,091
Resolution Expenses	5,002,091

Schedule A

FY21 Budget
 DeKalb County, Georgia
 Urban Redev. Agency (414)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	444,011		102,623
IRS Subsidy: 45%, 5.9% Discount 202	126,610	(9,925)	116,685
Transfer from General Fund	225,000	336,874	561,874
Total Revenue	351,610	326,949	678,559
Debt Service	691,998	(13,439)	678,559
Total Expenses	691,998	(13,439)	678,559
Ending Fund Balance 12/31	103,623		102,623

Months Exp Rsrv	1.8
Resolution Revenue	781,182
Resolution Expenses	781,182

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

FY21 Budget DeKalb County, Georgia Vehicle Maintenance Fund (611)

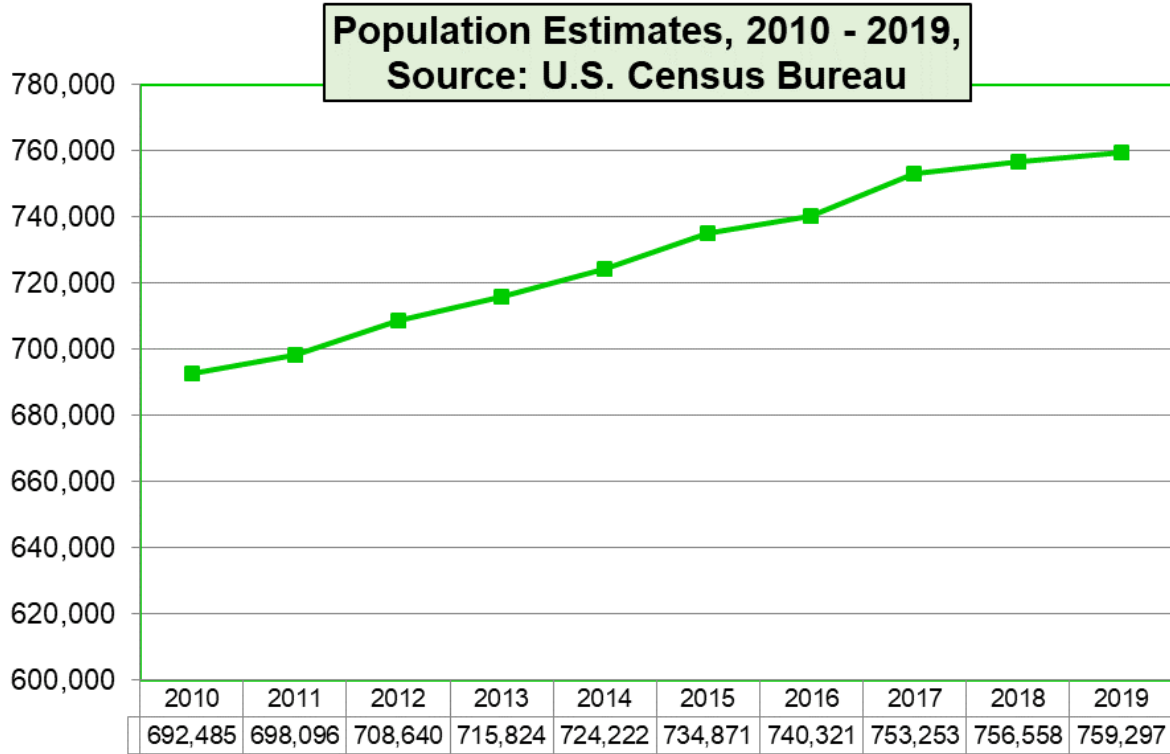
	Mid Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	(705,410)		-
Charges for Services	32,500,000	(2,500,000)	30,000,000
Charges to Cities	160,000	(40,000)	120,000
Reimbursements	100,000	-	100,000
Total Revenue	32,760,000	(2,540,000)	30,220,000
Fleet Management	32,054,590	(1,834,590)	30,220,000
Total Expenses	32,054,590	(1,834,590)	30,220,000
Budgetary Reserve	-	-	-
Total Reserves	-	-	-

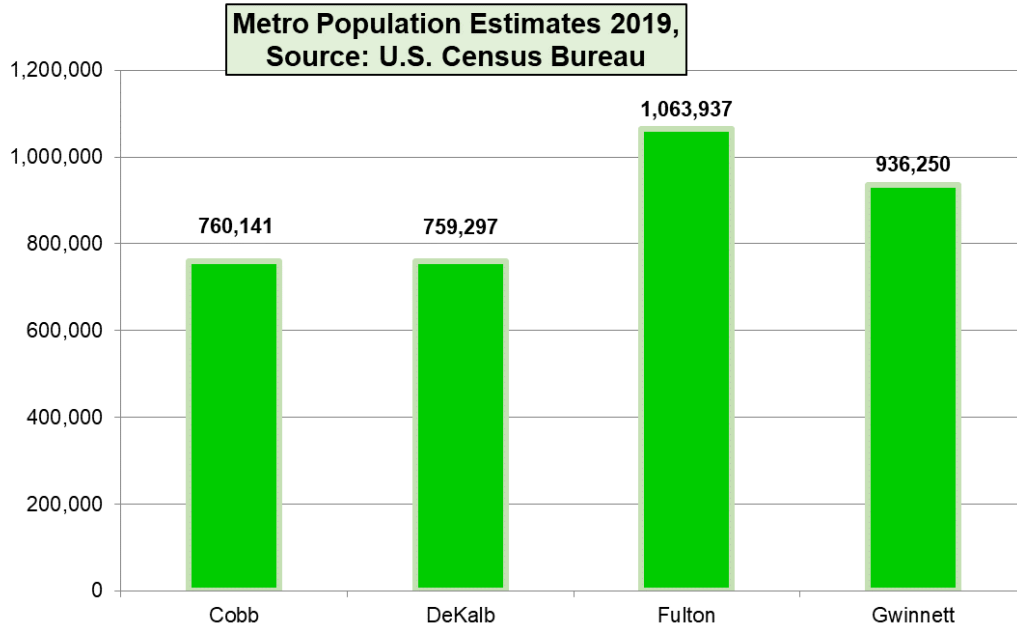
Months Exp Rsrv	-
Resolution Revenue	30,220,000
Resolution Expenses	30,220,000

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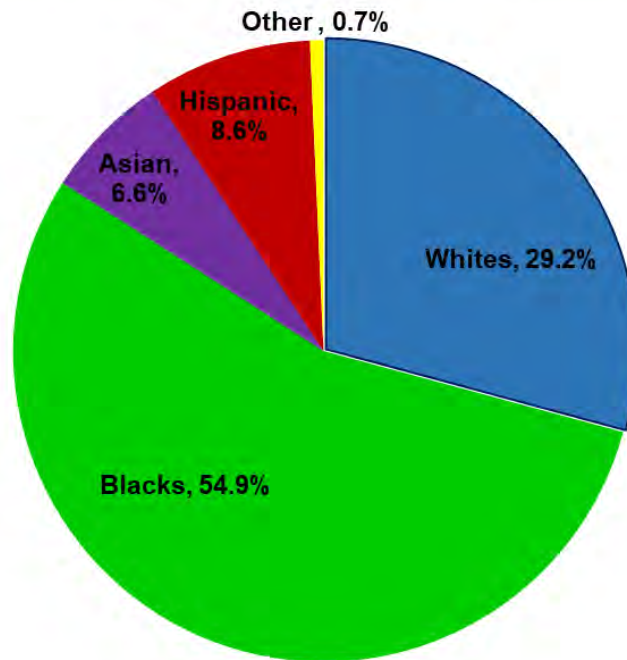
Statistics

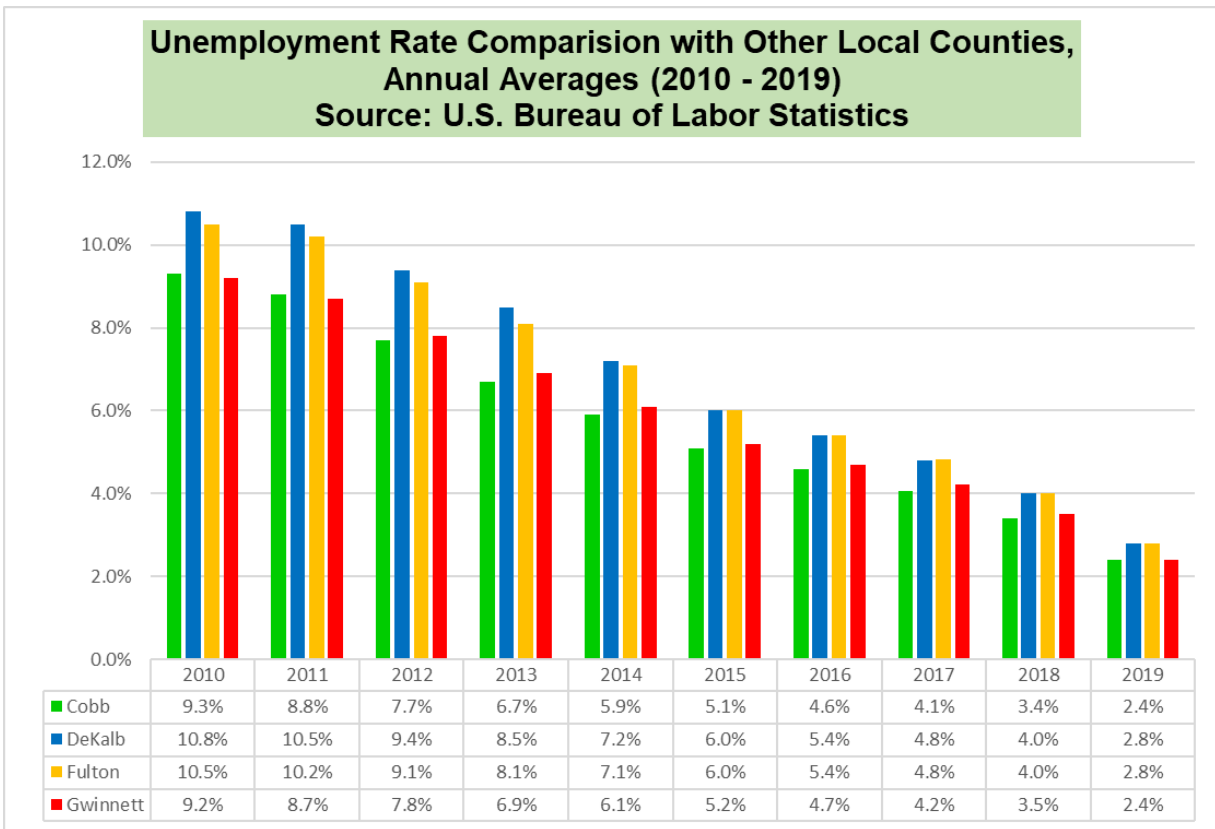
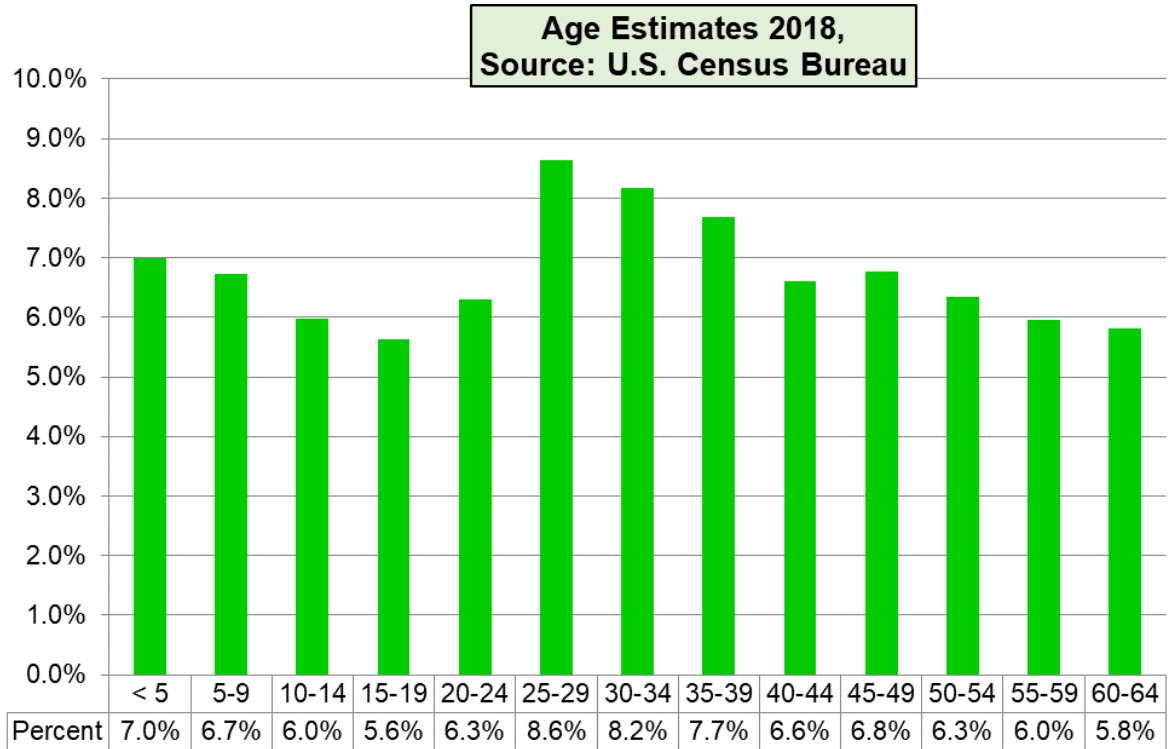
This section includes demographic and economic statistics for DeKalb County and other statistics related to DeKalb County Government.

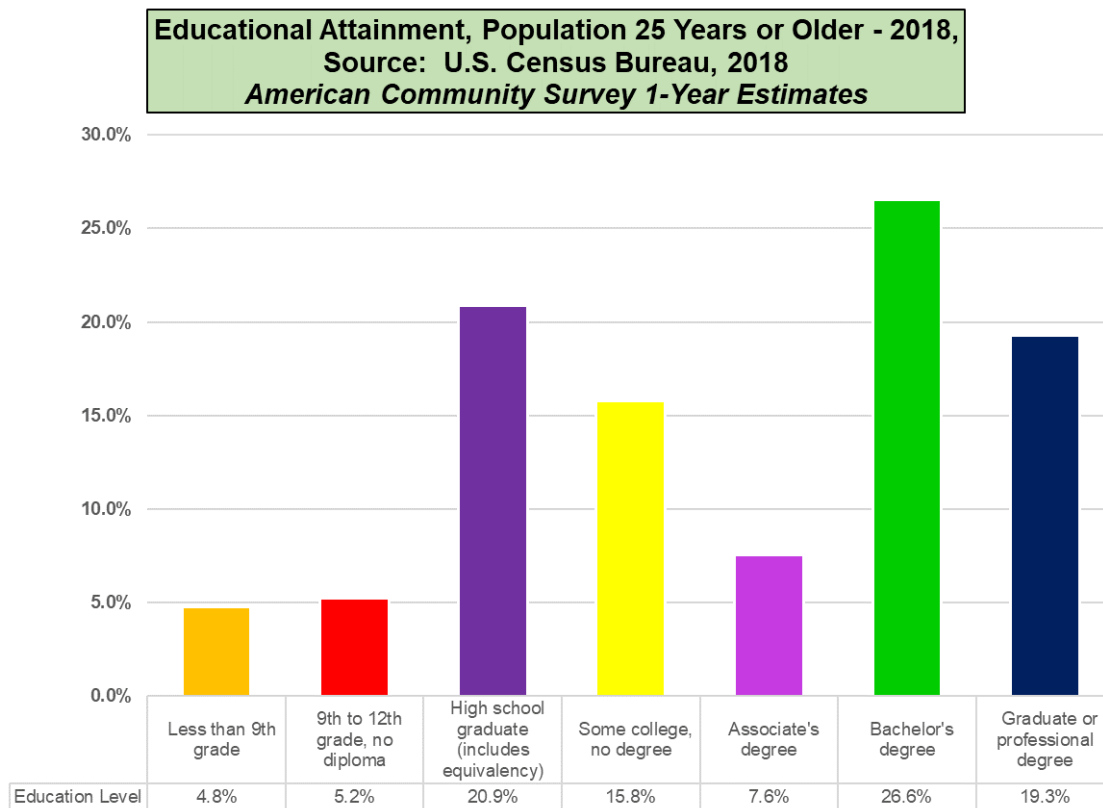
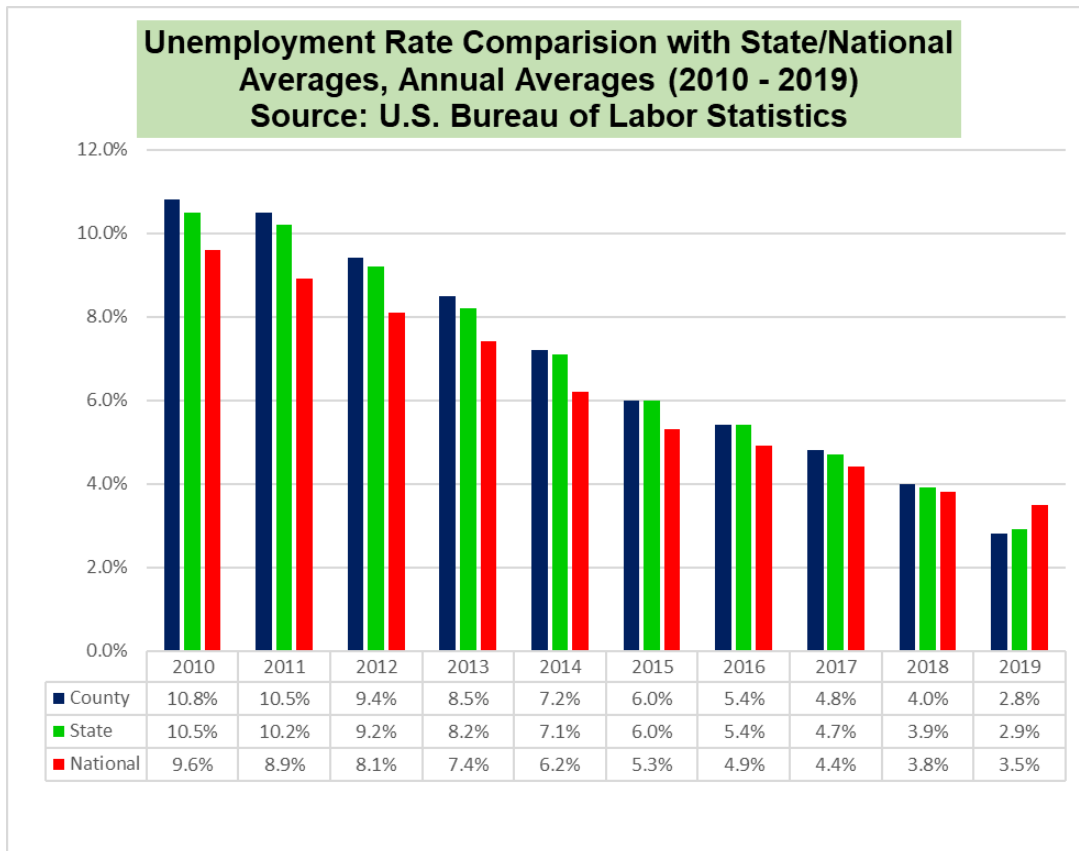




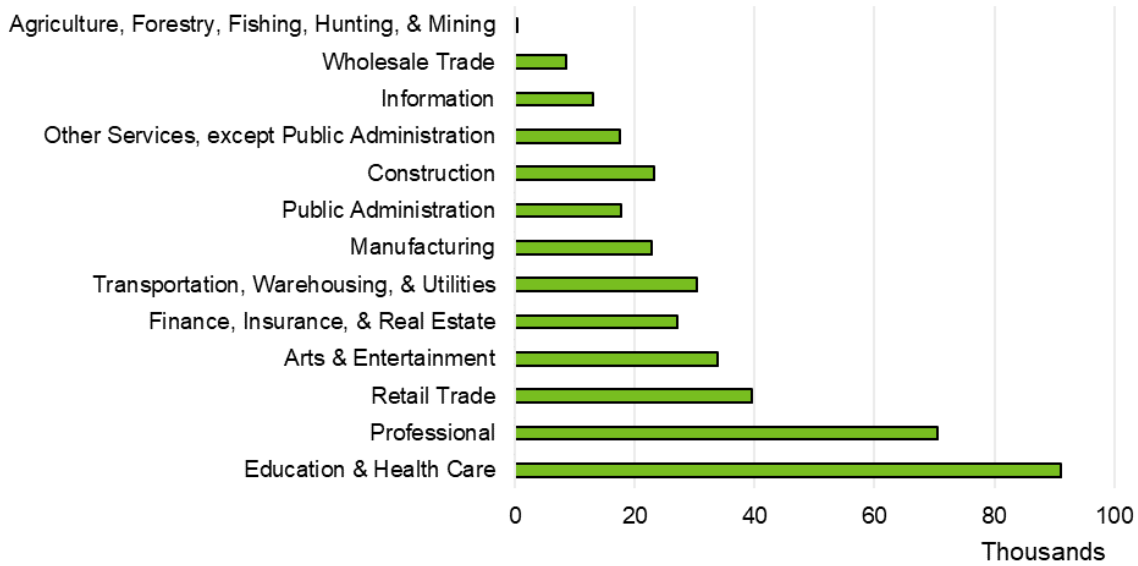
Population by Ethnicity - 2018,
Source: U.S. Census Bureau, 2014-2018 American
Community Survey 5-Year Estimates







Civilian employed population (16 years and over) by industry - 2018
Source: U.S. Census Bureau, 2018 American Community Survey 1-Year Estimates

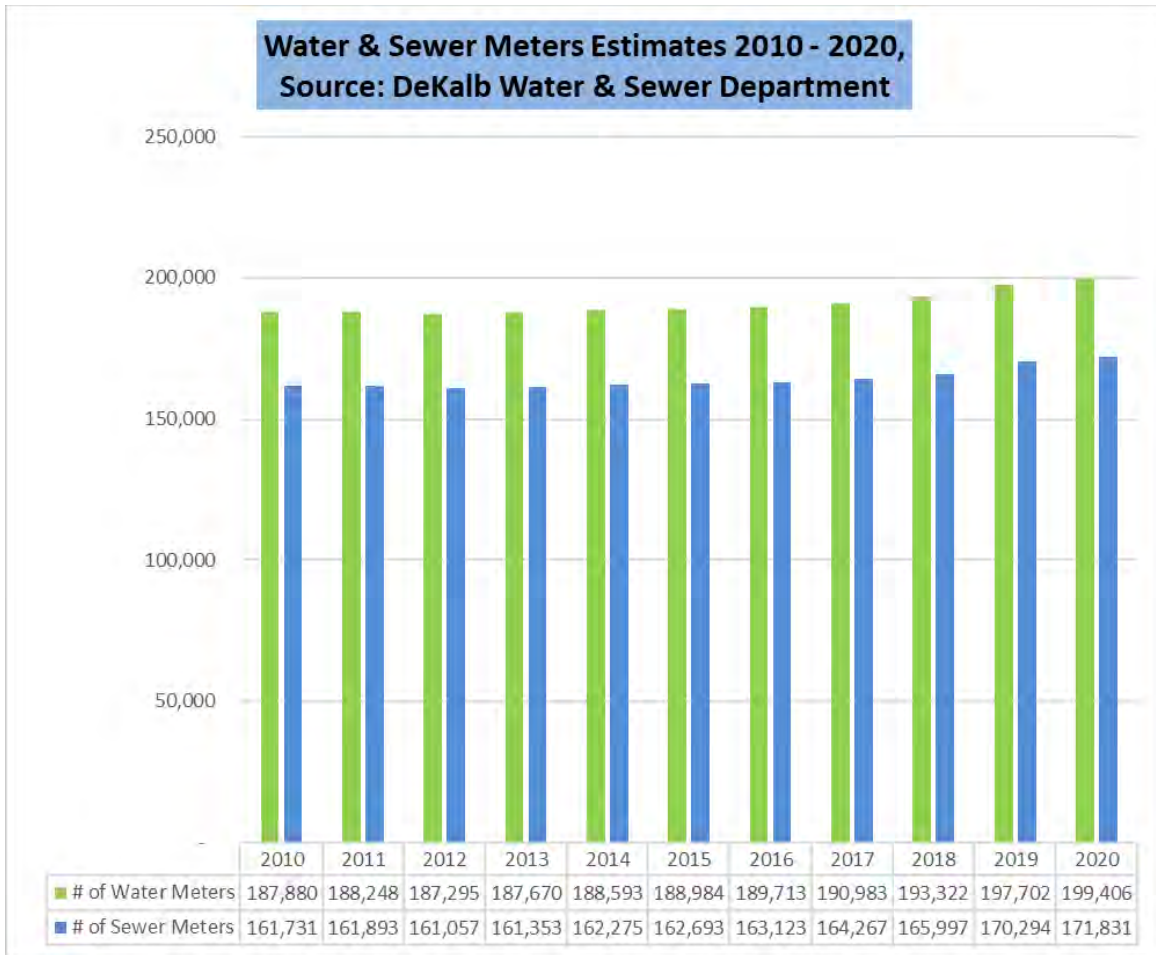


Community Facilities & Parks, 2020, Source: Office of Management & Budget

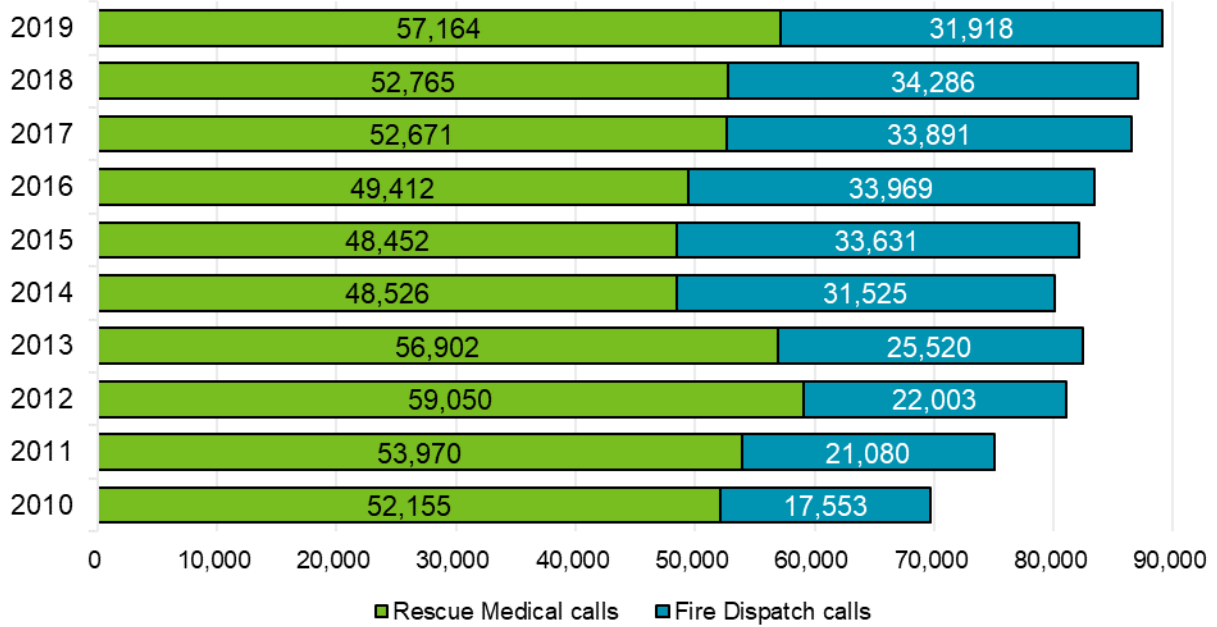
Facilities/Parks	Total Number
Library Branches	22
Parks	107
Recreation Centers	9
Senior Centers (including two multi-purpose centers)	6

Other County Statistics, Source: U.S. Census Bureau

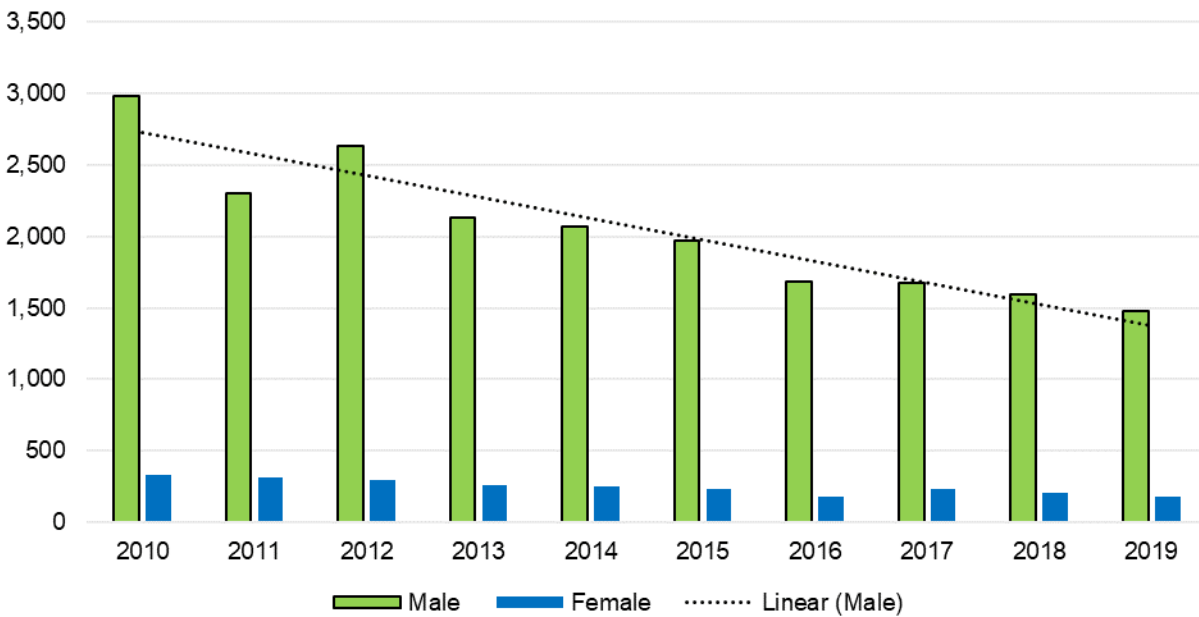
Population estimates, 2019	759,297
Median household income, 2014-2018	\$59,280
Persons in poverty, 2018	14.3%
Education attainment: Percent high school graduate or higher, 2014-2018	89.0%
Persons without health insurance, under age 65 years, 2017	15.9%
Median housing value, 2018	192,400
Total housing units, 2018	314,302
Veterans, 2014-2015	36,795
Percent of households with a broadband internet subscription, 2014-2018	82.9%



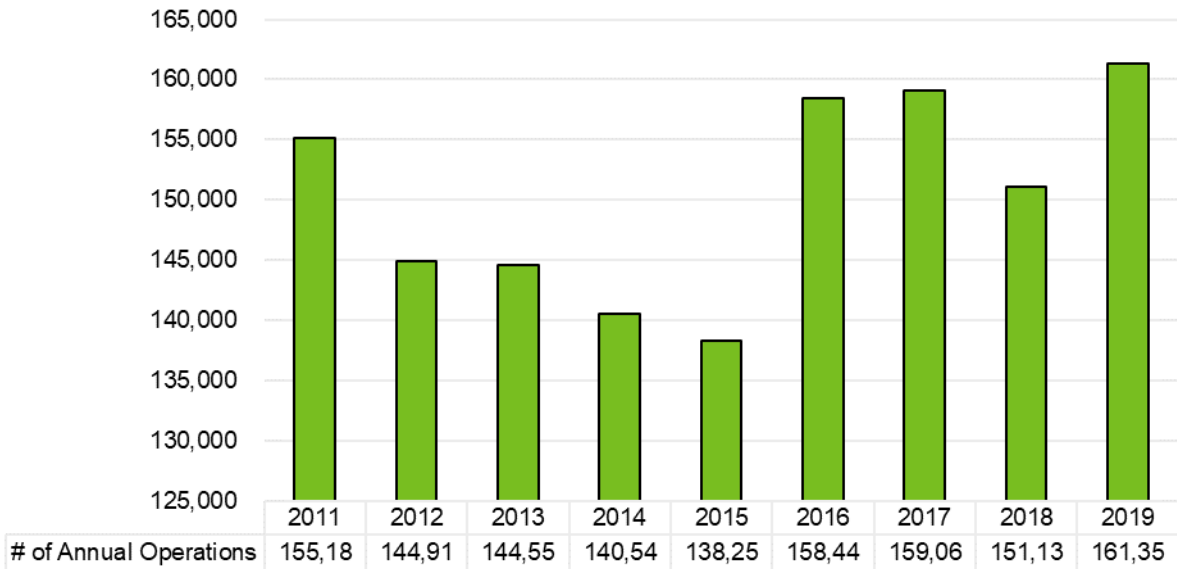
Medical & Fire Call Estimates 2010-2019, Source: DeKalb Fire Department



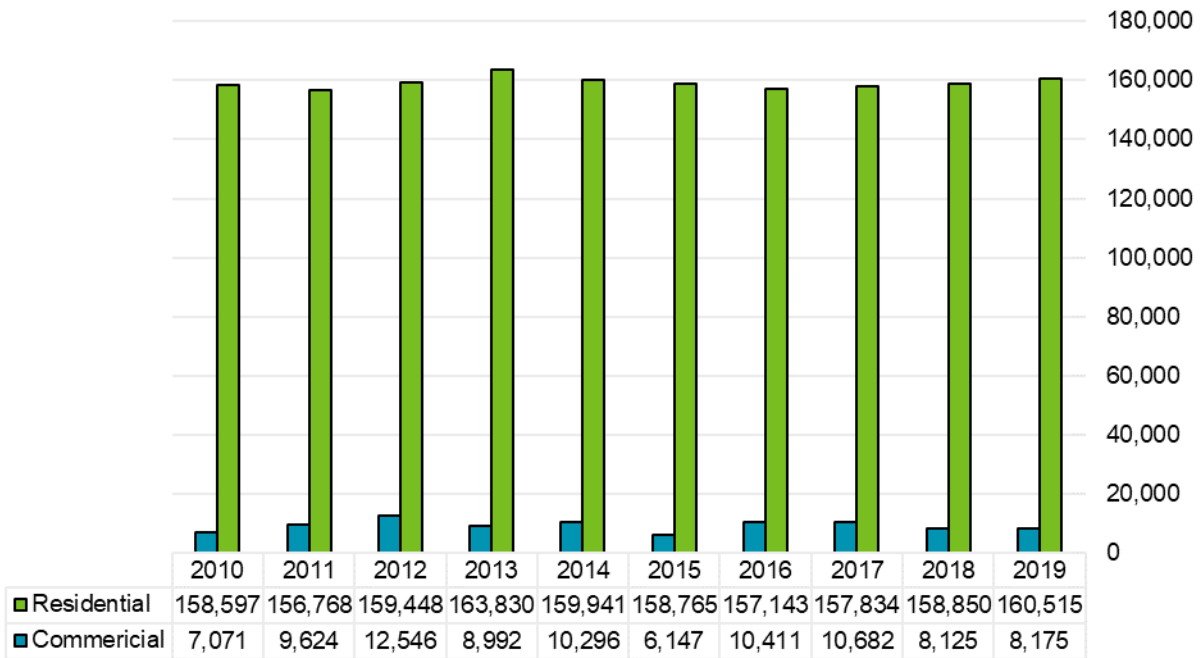
**Average Inmate Population
DeKalb County Jail
Source: DeKalb County Sheriff's Office**



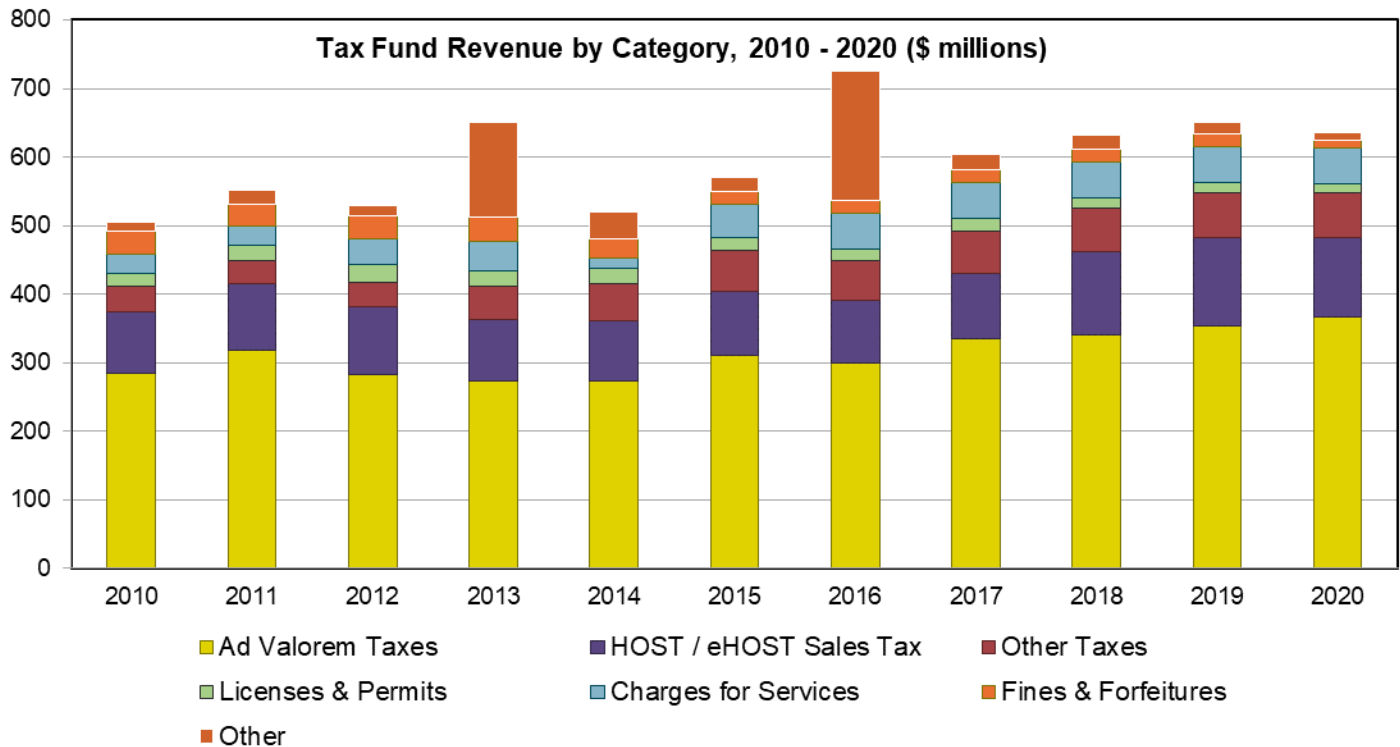
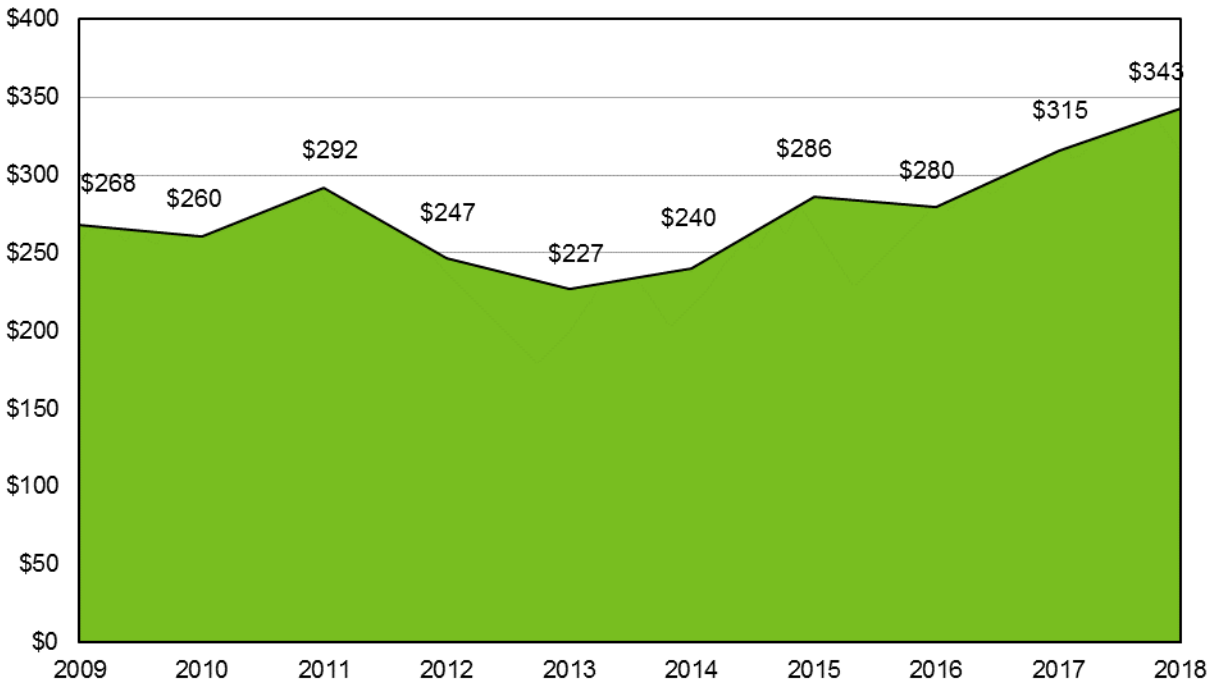
DeKalb Peachtree Airport Annual Operations, Source: DeKalb Peachtree Airport



**Sanitation Customers
Source: Sanitation and Finance Departments**



Taxes Levied - Real & Personal Property (\$ millions)



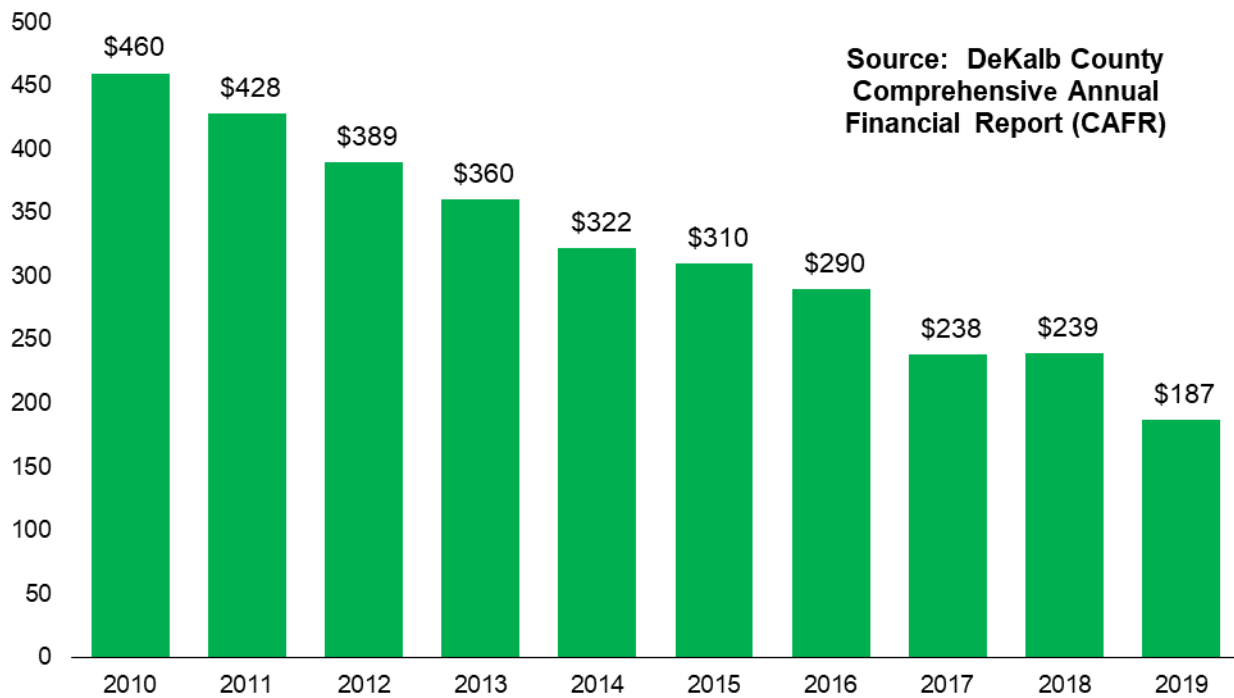
Fund Balance Forward was -\$4,547,200 in 2011. “Ad Valorem Taxes” includes property taxes based on the value of real and personal property, motor vehicles, mobile homes, and heavy machinery. The “Other” category includes Intergovernmental,

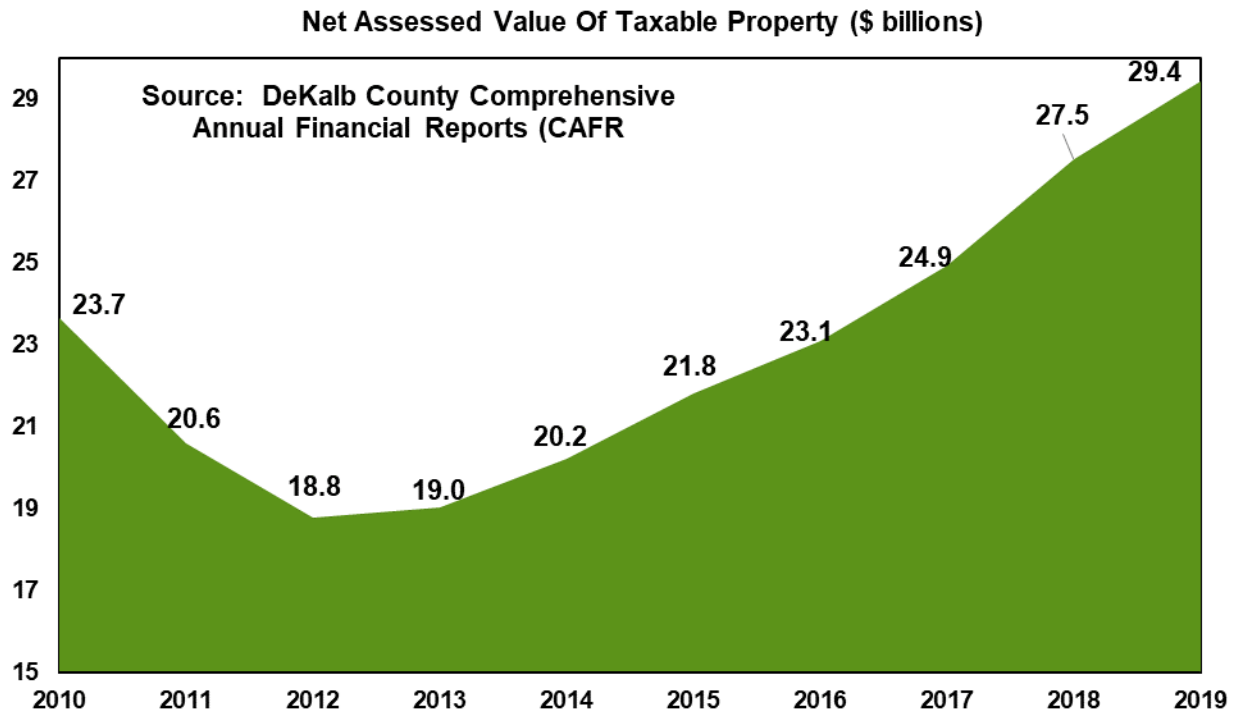
Contributions & Donations, Investment Income, Miscellaneous, and Other Financing Sources. The large increase in this category in 2013 and 2016 was due to bond refinancing. Source: DeKalb County Office of Management & Budget

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





Acronyms

Definitions of acronyms commonly used in this budget document

311	Citizens Help Center
911	Emergency Call
A	Standard & Poor's Credit Rating
AA	Standard & Poor's Credit Rating
Aa3	Standard & Poor's Credit Rating
ACCG	Association of County Commissioners of Georgia
ACH	Automatic Clearing House
ADA	American with Disability Act
APSJFA	Atlanta Public Safety & Judicial Facilities Authority
ARC	Atlanta Regional Commission
BOC	Board of Commission
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CEO	Chief Executive Officer
CID	Community Improvement District
C&M	Construction and Maintenance
CIP	Capital Improvement Program
CNG	Compressed Natural Gas
COO	Chief Operating Officer
COMP/NOW	Comprehensive Supports Waiver Program/ New Options Waiver
COPS	Certificates of Participation
COVID-19	Coronavirus Disease 2019
DA	District Attorney
DBHDD	Department of Behavioral Health and Developmental Disabilities
DFCS	DeKalb County Division of Family and Children Services
DOT	Department of Transportation
DUI	Driving under the Influence
E911	Enhanced 911 Emergency Call
EFD	Emergency Fire Dispatcher
EPA	Environmental Protection Agency
FAA	Federal Aviation Agency
F&T	Filtration and Treatment
FY	Fiscal Year
GDOT	Georgia Department of Transportation
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation
GPS	Global Positioning System
HOST	Homestead Option Sales Tax
HUD	Housing and Urban Development
HVAC	Heating Ventilation Air Conditioning
IT	Innovation and Technology
LED	Light Emitting Diode

LLC	Limited Liability Company
LP	Limited Partnership
LMIG	Local Maintenance and Improvement Grant
MARTA	Metropolitan Atlanta Rapid Transit Authority
NFPA	National Fire Protection Association
O.C.G. A	Official Code of Georgia Annotated
PC	Personal Computer
PEG	Public Education and Government Access
P&M	Production and Maintenance
R&E	Renewal and Extension
RTU	
ROW	Right of Way
SPLOST	Special Purpose Local Option Sales Tax
STD	Special Tax District
TAN	Tax Anticipation Note
UCO	Utility Customer Operations
US	United States
VOIP	Voice Over Internet Protocol
W&S	Water and Sewer
WPC	Water Pollution Control
W/WW	Water and WasteWater
YMCA	Young Men's Christian Association

Glossary

A

ADOPTED BUDGET	The funds appropriated by the Board of Commissioners at the beginning of the year. This may or may not be the same as the requested budget and/or Chief Executive Officer's (CEO) Recommended Budget. The stages of the budget are: (1) the departments' requests for the upcoming year, (2) the CEO's recommendation to the Board of Commissioners and (3) the approval or adoption of the budget by the Board.
AD VALOREM TAX	A tax based on the value of property.
APPROPRIATION	An authorization made by the Board of Commissioners, which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.
ASSESSED VALUATION	The value placed on property for purposes of taxation. DeKalb County assesses real and personal property at 40% of fair market value.

B

BOND	A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debts.
BALANCED BUDGET	Budgeted appropriations/expenditures must be equal to budgeted anticipations/ revenues.
BUDGET	The financial plan for the operation of a department, program, or project for the current year or for the duration of the project.
BUDGET AMENDMENT	The transfer of funds from one appropriation account to another, requiring approval of either the Board of Commissioners, the Chief Executive Officer or the Budget Director depending on the nature of the transfer.

C

CAPITAL PROJECTS	Projects that result in the acquisition or construction of fixed assets of a local government. In DeKalb County, capital projects include any project more than \$25,000 with a useful estimated life of five years or greater. Assets included are buildings and related improvements, streets and highways, bridges, sewers, and parks.
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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".

CORONAVIRUS DISEASE COVID-19 is a respiratory disease caused by SARS-CoV-2; a new coronavirus discovered in 2019. The virus is thought to spread mainly from person to person through respiratory droplets produced when an infected person coughs, sneezes, or talks. Some people who are infected may not have symptoms.

D

DEBT SERVICE FUND The fund used to account for the accumulation of resources for and the payment of principal and interest on long-term debt, specifically bond issues.

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

Glossary

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves, and equities. Funds are segregated so that revenues will be used only for carrying out specific activities in accordance with special regulations, restrictions, or limitations.

G

GENERAL FUND

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

GENERAL OBLIGATION BOND

A bond issued to the benefit of the county, and thereby an obligation of a general nature applicable to countywide resources. Approval by referendum vote is required for general obligation bonds to be issued.

H

HOMESTEAD EXEMPTION

An exemption claimed against the taxable value of qualifying residential property as permitted by state law.

HOST

Homestead Option Sales Tax is a 1% sales tax with the revenue to be used, beginning in 1999, to offset residential property taxes by providing a current year homestead exemption equal to at least 80% of the proceeds from last year. Up to 20% of the amount of last year's revenue may also be used for capital outlay in the current year. The tax was levied beginning in July 1997. During the first eighteen months, these revenues could be used for any purpose. The Board of Commissioners made the decision to use these funds for capital outlay.

I

INTANGIBLE TAX Tax on money, collateral security loans, stocks, bond and debentures of corporations, accounts receivable and notes not representing credits secured by real estate, long and short-term notes secured by real estate, and patents, copyrights, franchises, and all other classes and kinds of intangible personal property not otherwise enumerated.

M

MILLAGE RATE The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

MOTOR VEHICLE TAX Taxes on vehicles designed primarily for use upon public roads at the assessment level and millage rate levied by the taxing authority on tangible property for the previous calendar year.

O

OPERATING BUDGET Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as personal services, office supplies, maintenance supplies, professional services, and rental fees.

P

PERSONAL PROPERTY Tangible property other than land, buildings, and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats, and airplanes.

R

RESERVE An account used to indicate that a portion of funds has been restricted for a specific purpose. A reserve for contingencies is a budgetary reserve set aside for emergencies or unforeseen expenditure.

REVENUE BOND Bond whose principal and interest is payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

S

SINKING FUND A reserve fund accumulated over a period for retirement of a debt.

Glossary

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".