



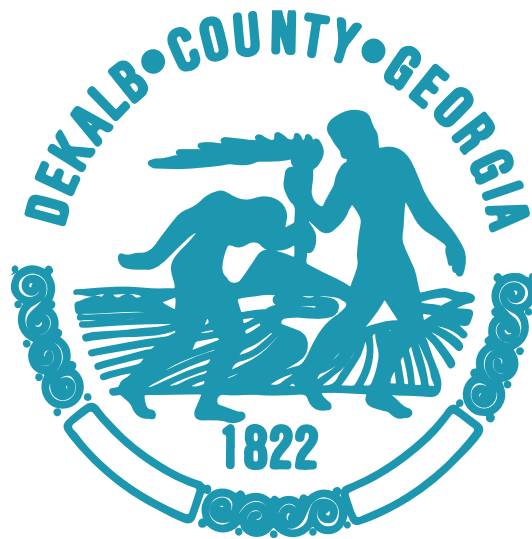
DeKalb County
GEORGIA

2023 ANNUAL BUDGET



**2023 Budget Document
DeKalb County, Georgia**

**For the Fiscal Year
Starting January 2023**





DeKalb County
GEORGIA



Michael Thurmond
Chief Executive
Officer

Board of Commissioners



Robert Patrick
District 1



Michelle Long Spears
District 2



Larry Johnson
District 3



Steve Bradshaw
District 4



Mereda Davis Johnson
District 5



Edward Terry
District 6



Lorraine Cochran Johnson
District 7

County Staff

Chief Operating Officer/Executive Assistant:

Zachary L. Williams

County Clerk:

Barbara Sanders

Director, Office of Management and Budget:

T. J. Sigler

Deputy Director, Office of Management and Budget:

Malissa A. Bush

Budget Staff:

Robin Cooper, Brenda Lennert, Randall Lyons, Jessime McGarity, and Titi Olagbegi

Capital & Grants Staff:

Fredericka Dent, Gloria Frederick, Alexis Ivy, Eric Johnson III, Belinda Reaves,

Shona Rollins, Deborah Sherman, and Sekai Todd

Special thanks to

DeKalb History Center, DeKalb Chamber,

Geographical Information Systems and county departments

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to DeKalb County for its annual budget for the fiscal year beginning January 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of De Kalb
Georgia**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morrill

Executive Director

DeKalb County 2023 Budget Document

Table of Contents



INTRODUCTION	5
Bicentennial Message	6
Bicentennial Events	8
DeKalb County Timeline	10
DeKalb County Courthouses	12
SECTION 1 - It's in DeKalb!	13
Overview	13
County Maps	15
Governmental Structure	18
SECTION 2 - Executive Summary	21
Budget Message	22
Recent Budget Trends	22
Issues and Factors Affecting the Budget	24
Budget Priorities	26
2023 Budget Highlights by Priority	27
Service Level Changes	28
COVID-19 Response	30
Budget Overview	35
Operating Budget Summary	35
Capital Budget Summary	36
Achieving Structural Balance and Restoring Fund Balance	36
Changes from Proposed to Adopted Budget	38
Strategic Priorities & Goals	38
Public Safety	39
Financial Stability	39
Good Government	39
Community Health & Well-Being	39
Beautification and Placemaking	39
Tax Digest History	40
Millage Rate History	41
Full-Time Filled Positions Schedule	46
Budget Planning & Process	48
Internal Budget Preparation (Late summer – early fall)	48
Departmental Budget Preparation (September – December)	49
Budget Review and Analysis (October – December)	49
Board of Commissioners Review and Adoption (December – February)	50
Mid-Year Review (June – July)	50
Budget Process Changes for 2023	50
Fiscal Policies	53

SECTION 3 - Operating Funds	61
Tax Funds	62
Tax Funds Revenue	72
Real Property Taxes	72
Personal Property Taxes	74
Public Utility Taxes	74
Motor Vehicle Taxes	75
EHOST: Equalized Homestead Option Sales Taxes	76
Life & Property & Casualty Taxes	77
Licenses & Permits	78
Business License General	78
Charges for Services	78
General Fund Administrative Charge	79
Fines and Forfeitures	79
Recorders Court / State Court – Traffic Division	79
Miscellaneous	79
Other Financing Sources	80
Transfers To / From	80
Special Revenue Funds	81
Special Revenue Funds Revenue	91
Enterprise Funds	96
Enterprise Funds Revenue	103
Internal Service Funds	108
Internal Service Funds Revenue	113
Revenue Bonds Funds	115
Revenue Bonds Funds Revenue	118
Annual Budget Funds compared to the Annual Comprehensive Finance Report (ACFR) ..	120
Department/Fund Relationship	122
Fund Balance	125
Operating Funds	131
Fund Structure	132
SECTION 4 - Operating Departments	137
DeKalb Peachtree Airport (PDK)	138
Animal Services	141
Beautification	144
Board of Commissioners	147
Budget (OMB)	150
Chief Executive Officer	153
Child Advocacy Center	157
Citizen Help Center	160
Clerk of Superior Court	163
Code Compliance	167
Community Development	171
Community Service Board	174
Contributions to Capital	178
Cooperative Extension Service	181
County Jail Fund	185

Debt Function	186
Debt Service - Miscellaneous Tax Funds	194
District Attorney	195
Drug Abuse Treatment and Education	199
E-911	201
Economic Development	204
Elections	208
Emergency Management	212
Ethics Board	216
Facilities Management	219
Family & Children Services (DFCS)	225
Finance	227
Fire Rescue	231
Fleet Management	237
Geographic Information System	240
Grady/Hospital Fund	244
Health Board	246
Hotel / Motel Tax	250
Human Resources	252
Human Services	258
Innovation and Technology	263
Internal Audit	267
Juvenile Court	270
Law	273
Library	278
Magistrate Court	281
Medical Examiner	285
Non-Departmental	289
Parks & Recreation	294
Planning & Sustainability	299
Police	307
Probate Court	312
Property Appraisal	315
Public Defender	318
Public Works Director	321
Purchasing	324
Rental Motor Vehicle Tax	328
Risk Management Fund	330
Roads and Drainage	332
Sanitation	335
Sheriff	339
Solicitor	344
State Court Division A	347
State Court Division B	350
Stormwater	353
Superior Court	355

Tax Commissioner	358
Transportation	363
Vehicle Replacement Fund.	366
Victim Assistance	368
Watershed Management	369
Workers Compensation Fund.	374
WorkSource DeKalb	376
SECTION 5 - Capital & Grants	379
Capital Program/Impact of Capital Investments on Operating Budget	380
Highlighted Projects	383
178 Sams Street	385
enQuesta Computer Information System (CIS)	387
Cell Construction at the Seminole Landfill	389
Capital Improvement Projects	390
2001 G.O. Parks Bonds Projects	392
2006 G.O. Bonds – Transportation, Parks & Libraries	394
2006 G.O. Bonds – Libraries Projects	395
2006 G.O. Bonds – Parks/Greenspace Projects	396
2006 G.O. Bonds - Transportation Projects	397
Airport Capital Projects.	398
Capital Projects - General	399
Clerk of Superior Court Projects.	401
Facilities Management Projects	402
Fire Department Projects	404
Innovation & Technology Projects	405
Non-Departmental Projects	407
Parks Projects	408
Sheriff Projects	411
Certificates of Participation Projects.	413
HOST Capital Projects (80330)	414
HOST Capital Projects (80603)	416
HUD Section 108 Loan Projects.	420
Sanitation Capital Projects	421
Special Purpose Local Option Sales Tax (SPLOST)	422
Stormwater Management Capital Projects.	424
Urban Redevelopment Agency Projects.	425
Watershed Management Construction Projects.	426
Watershed Management Bonds Projects	427
Watershed Management 2011 Series A Revenue Bonds Projects	428
Watershed Management Renewal & Extension Projects	429
Watershed Management Renewal & Extension Capital Improvement Projects.	430
SECTION 6 - Appendix	433
FY23 Budget	434
Resolution.	434
Statistics	463
Acronyms	471
Glossary	476

INTRODUCTION

1



Bicentennial
It's In DeKalb
Overview
County Maps
Governmental Structure

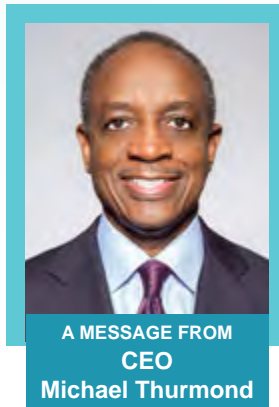


DeKalb County
GEORGIA



DeKalb County
G E O R G I A

Bicentennial Message



December 9, 2022, marked the 200th anniversary of the founding of DeKalb County. This historic occasion celebrates the county's illustrious heritage and commemorates our collective triumphs over adversity.

The historical record affirms that generations of DeKalb County residents have persevered through the horrors of American slavery, a bloody Civil War, the shattered dreams of the Reconstruction Era, the Spanish Flu pandemic, the Great Depression, two World Wars, the Jim Crow era, the Cold War, the September 11 terrorist attacks, and the Great Recession.

Reflecting on two centuries of history provides much-needed context and enlightenment as we engage current challenges and opportunities. The early decades of the 21st century have been defined by political and social unrest punctuated by widespread suffering caused by the COVID-19 pandemic. Viewing present challenges through the lens of history provides compelling evidence that DeKalb County residents have always summoned the courage to overcome daunting natural and manmade adversities.

In observance of DeKalb County's bicentennial, a DeKalb Bicentennial Commission was established to lead a year-long series of events that commemorate and celebrate DeKalb's inspiring history. DeKalb's observance began on the anniversary date of DeKalb's founding, December 9, 2022, and continues throughout 2023.

The administration's mid-year 2022 budget amendment included recommended funding for several initiatives designed to preserve and celebrate our county's history. The centerpiece included a funding request to begin planning for the restoration of DeKalb County's most important landmark: the DeKalb Historic Courthouse.

The DeKalb Courthouse was built in 1918 out of the remnants of the 1898 courthouse which was constructed to replace the 1849 courthouse. The original 1898 building was designed in the neoclassical style and constructed out of Lithonia granite. In September 1916, a fire destroyed the interior of the courthouse, but much of the granite exterior survived. After the fire, the county retained what could be salvaged of the exterior and rebuilt the interior of the building with the addition of two new wings. The reconstructed courthouse was used by the county until a new courthouse was completed in 1967.

Amid calls to raze the vacant structure, DeKalb Sole Commissioner Scott Candler remarked, "That Square is the heart of the city and the county. Why, the whole history of DeKalb is tied up in that building." Public outcry in opposition to demolishing the courthouse led to a series of limited restoration projects. In 1968, the DeKalb Historical Society relocated from a small space in the Decatur library to a new headquarters in the old courthouse. The DeKalb History Center houses a collection of historical artifacts and hosts exhibits showcasing the history of DeKalb. The "DeKalb Historic Courthouse" is also available to rent as an event space. On August 25, 2022, the DeKalb History Center opened a new exhibit to commemorate 200 years of DeKalb history

Despite repeated preservation efforts throughout the years, parts of the 1918 courthouse have fallen into disrepair. An obsolete heating and air conditioning system, peeling paint, rainwater intrusion and other issues have left this important structure in desperate need of restoration and refurbishing. The administration proposed initial funding to hire historic preservation professionals to conduct evaluation and planning, which is the first critical step in the restoration process.

Moreover, the Board of Commissioners approved funding recommended by the administration for the development and implementation of a DeKalb Bicentennial Beautification Plan. A portion of this funding supports the ongoing beautification and revitalization of major gateways and arterial roadways throughout unincorporated DeKalb County. Investing in the beautification of the county instills community pride, encourages reinvestment, and engenders trust and confidence in governmental leadership.

DeKalb County must enthusiastically embrace this opportunity to serve as a shining example of how people of different races, creeds and colors can join together to earnestly celebrate and learn from our inspiring and sometimes painful history. Thus, we will better understand who we are, how we came to be and more importantly, how we can leverage this knowledge to inspire current and future generations.

When forthrightly engaged, history teaches us that common purpose and effort is the secret sauce that empowers us to overcome our frailties, failures and seemingly insurmountable challenges. In times of uncertainty and struggle, it is essential that we remember and commemorate past triumphs over adversity and self-doubt. Inspired by 200 years of growth and progress, I proudly invite you to join this celebration of DeKalb County's Bicentennial!



Bicentennial Events

During the kickoff of a yearlong Bicentennial celebration on December 9, 2022, a rendering of a mural depicting the history of DeKalb County from prehistoric times to modern development was unveiled. Chief Executive Officer Michael Thurmond provided an update on plans to refurbish the Historic DeKalb County Courthouse and implementation of the county's Bicentennial Beautification Plan.

DeKalb County courthouses through history

1. This replica of DeKalb County's first courthouse illustrates the primitive nature of the 1823 structure.
2. No photos exist of DeKalb's second courthouse, built in 1829 on the Decatur square, and historians seem to disagree whether it was made of wood or brick. The courthouse – and all its records – were destroyed by fire in 1842.
3. The third courthouse was completed in 1847. A two-story, red-brick, Greek Revival structure, it survived the Civil War but was torn down decades later in the name of progress.
4. Granite from Lithonia quarries formed the ornate 1896 courthouse and helped to save the building's shell during a fire that occurred just hours after an important election in September 1916. Lessons learned in 1842 helped save county records.
5. The rebuilt 1898 courthouse was completed in 1918, albeit with several modifications. A beloved building today that withstood calls for demolition in the late '60s, it was listed on the National Register of Historic Places in 1971.
6. In 1967, a modern, nine-story courthouse designed to feature marble and glass was constructed southwest of the Decatur square in the former Beacon Hill community.

DeKalb County
CEO Michael L. Thurmond
and the Board of Commissioners

Cordially Invite You
to a
Bicentennial Celebration

DEKALB
COUNTY

December 9, 2022 | 6 p.m.



As part of the Bicentennial festivities, DeKalb County Government celebrated DeKalb Day at the state capitol on Thursday, March 23. The celebration included the presentation of a resolution by the State House and State Senate.



The celebration continued to the DeKalb 2023 State of the County address, titled "All Aboard DeKalb... Greatness is our Destination." The event was held at the historic Pullman Yards on Wednesday, April 26, 2023. It highlighted Pullman Porters, who formed the first successful Black labor union in 1925.



DeKalb County Timeline

1821	1821 land lottery raffles away Creek lands, forming Henry (and later, DeKalb), Fayette and Gwinnett counties.
1822	Georgia General Assembly picks land lot 246 in the 15th militia, later DeKalb, Fayette and Gwinnett counties.
1823	Decatur is established as DeKalb County's seat of government.
1835	Oglethorpe University is chartered by the State of Georgia.



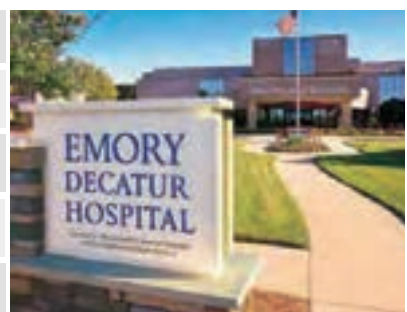
Oglethorpe University



Carey Spruill and Shorty plowing at Cheek Spruill property, Dunwoody

1836	Emory College is founded in Oxford, Georgia. It moves to Decatur church serving a predominantly black congregation.
1847	Atlanta is incorporated.
1849	Mount Pleasant Baptist Church in Decatur is built and is the oldest church serving a predominantly black congregation.
1864	The Battle of Atlanta in the Civil War, on July 22, is the largest, most closely fought battle of the Atlanta Campaign.
1873	DeKalb County School District is established.
1889	Agnes Scott, a college for women, opens as Decatur Female Seminary.

1904	Wesley Memorial Hospital is chartered, later to become Emory University Hospital.
1911	Decatur Board of Trade forms, the origin of today's DeKalb Chamber of Commerce.
1914	The DeKalb County Police Department is formed by the Georgia General Assembly.
1915	Children's Healthcare of Atlanta at Scottish Rite is founded from Scottish Rite Convalescent Home for Crippled Children.
1925	Columbia Theological Seminary relocates from South Carolina to Decatur.





GM Assembly Plant in Doraville

1938	DeKalb Chamber of Commerce and Agriculture forms from a merger into DeKalb Chamber.
1945	General Motors Division opens a Doraville factory for Buick, Oldsmobile, Pontiac, and Chevrolet cars.
1947	DeKalb Historical Society forms - now known as DeKalb History Center.
1955	NAACP Branch of Decatur forms.
1960	The arrest of civil rights leader Martin Luther King, Jr. in Decatur is publicly decried by President John Kennedy.

1965	Stone Mountain Parks opens.
1966	Veteran Administration Medical center opens in Decatur.
1971	DeKalb and Fulton counties passed a one percent sales tax increase to fund MARTA (Metropolitan Atlanta Rapid transit Authority) operations.
1974	Decide DeKalb Development Authority forms to attract, expand, and retain businesses in Dekalb County.
1979	MARTA leaves the Avondale station on its first run in Georgia State station.
1979	Havana Sandwich Shop becomes the first world cuisine shop to open on Burdof Highway.



MARTA's first



Perimeter College at Georgia State University

1989	Dogwood is the official tree of Dekalb County, declared in a resolution.
1996	The 1996 Olympics come to Atlanta, Southwest Dekalb High School band performs in opening ceremonies.
2011	DeKalb County 9/11 Memorial is dedicated on September 11.
2016	Georgia Perimeter College becomes Perimeter College at Georgia State University with merger.
2017	The voters of DeKalb County approved a referendum to implement a one-cent SPLOST (Special Purpose Local Option Sales Tax).
2023	Assembly opens on former I65-acre General Motors Assembly plant, featuring mixed-use residential, retail, and movie studio spaces.



DeKalb County Courthouses



DeKalb County's first courthouse in 1823 is illustrated in the replica above.

The second courthouse was built in 1829 on the Decatur Square. The courthouse was destroyed by fire in 1842. No photos exist of the structure.



In 1847, DeKalb's third courthouse was completed.



In 1898, the fourth courthouse was constructed with granite from Lithonia quarries. The structure was destroyed by fire in September 1916.



Another courthouse was built in 1918 with modifications. Today, it houses the DeKalb County History Center.



In 1967, the current nine-story courthouse was constructed in marble and glass in the History Center former Beacon Hill community.

It's in DeKalb!

History

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

During the Civil War (1861-65), much of the Battle of Atlanta took place in DeKalb County, particularly along the railroad heading west toward Atlanta. DeKalb's economy was chiefly agrarian during the first half of the twentieth century. The county was once known for its granite quarries and dairy farms. In the Southeast, DeKalb was one of the major milk producers. In the second half of the twentieth century, the county population grew rapidly, and DeKalb became increasingly urbanized. DeKalb is the fourth-most populous county in the State.

Governmental Structure

DeKalb County Government is administered by a seven-member Board of Commissioners and a full-time Chief Executive Officer (CEO). The Chief Executive Officer is elected countywide and serve two four-year terms. The CEO's structure was implemented in 1986. DeKalb has had six CEOs – Manuel Maloof (1986-1992), Liane Levetan (1993-2000), Vernon Jones (2001-2009), Burrell Ellis (2009-2013), Lee May (interim 2013-2017), and Michael L. Thurmond (2019-present).

The BOC serves as the legislative branch of government. It consists of seven part-time commissioners who are elected by district. 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.

DeKalb County is the only county in Georgia with a CEO/Commission power structure.

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.

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

The county government has 6,834 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

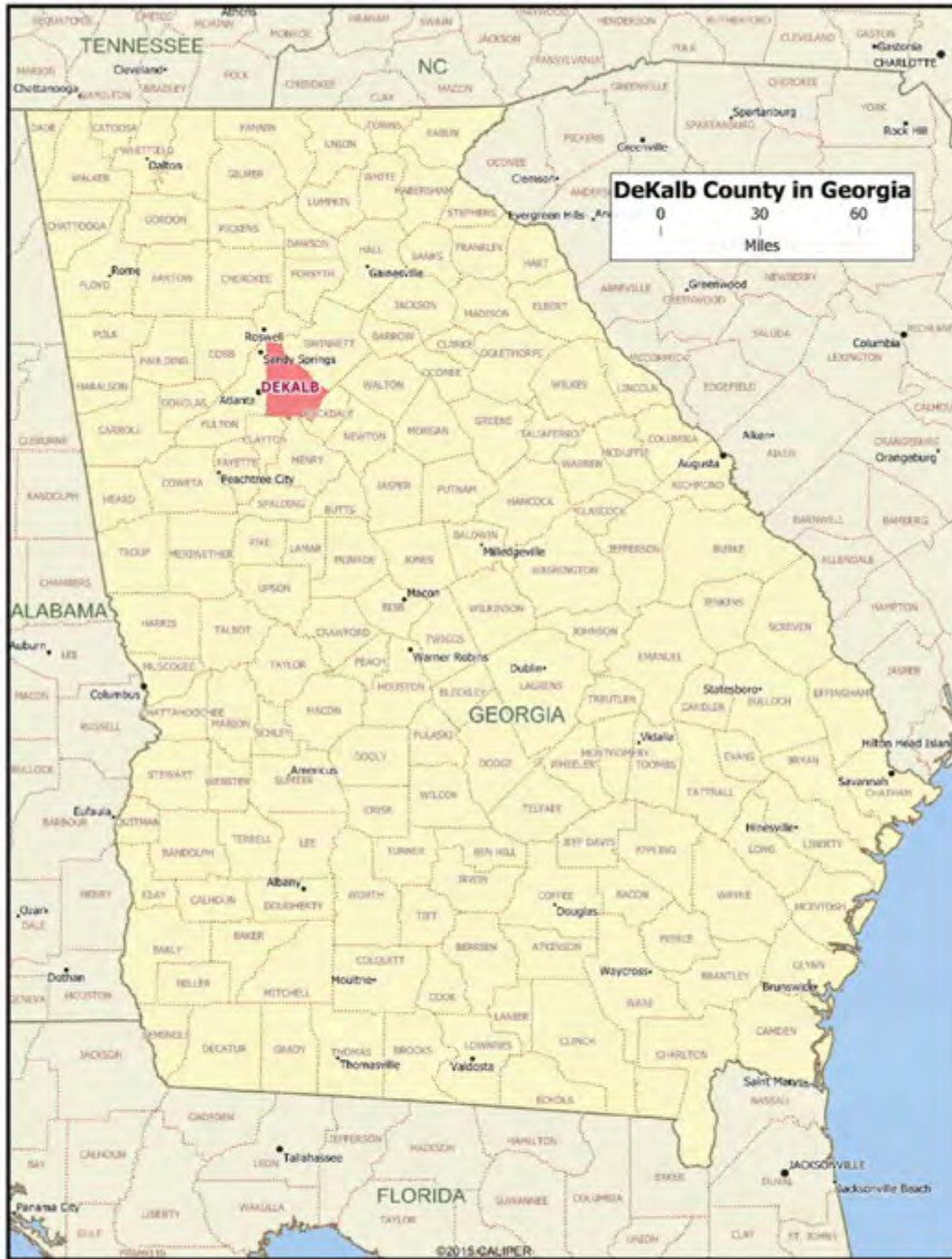
DeKalb County owns and operates DeKalb-Peachtree Airport. It is a 700+ acre general aviation facility and the second busiest airport in Georgia. It includes four runways, more than 25 on-airport businesses and 13 flight schools. Additionally, it is the third-largest payer of property taxes in DeKalb County.

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.

Approximately, 34 percent of MARTA service area is in DeKalb, and 36 percent of population in the MARTA service area lives in DeKalb County.

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

County Maps




DeKalb County
 GEORGIA

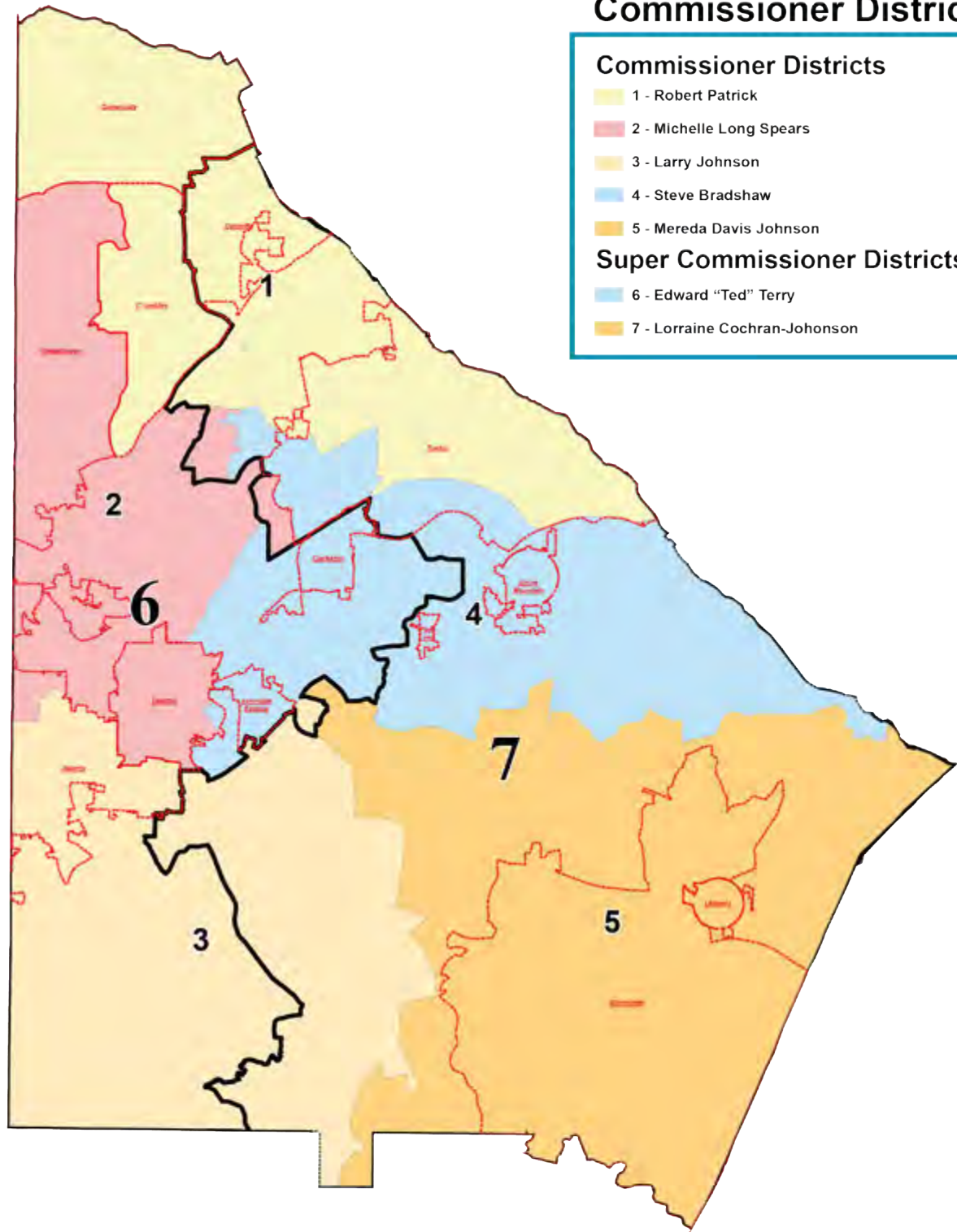
DeKalb County, GA
 Geographic Information Systems Department



Map produced by the GIS Department

© 2015 CALIPER

DeKalb County, GA Commissioner Districts



Commissioner Districts

- 1 - Robert Patrick
- 2 - Michelle Long Spears
- 3 - Larry Johnson
- 4 - Steve Bradshaw
- 5 - Mereda Davis Johnson

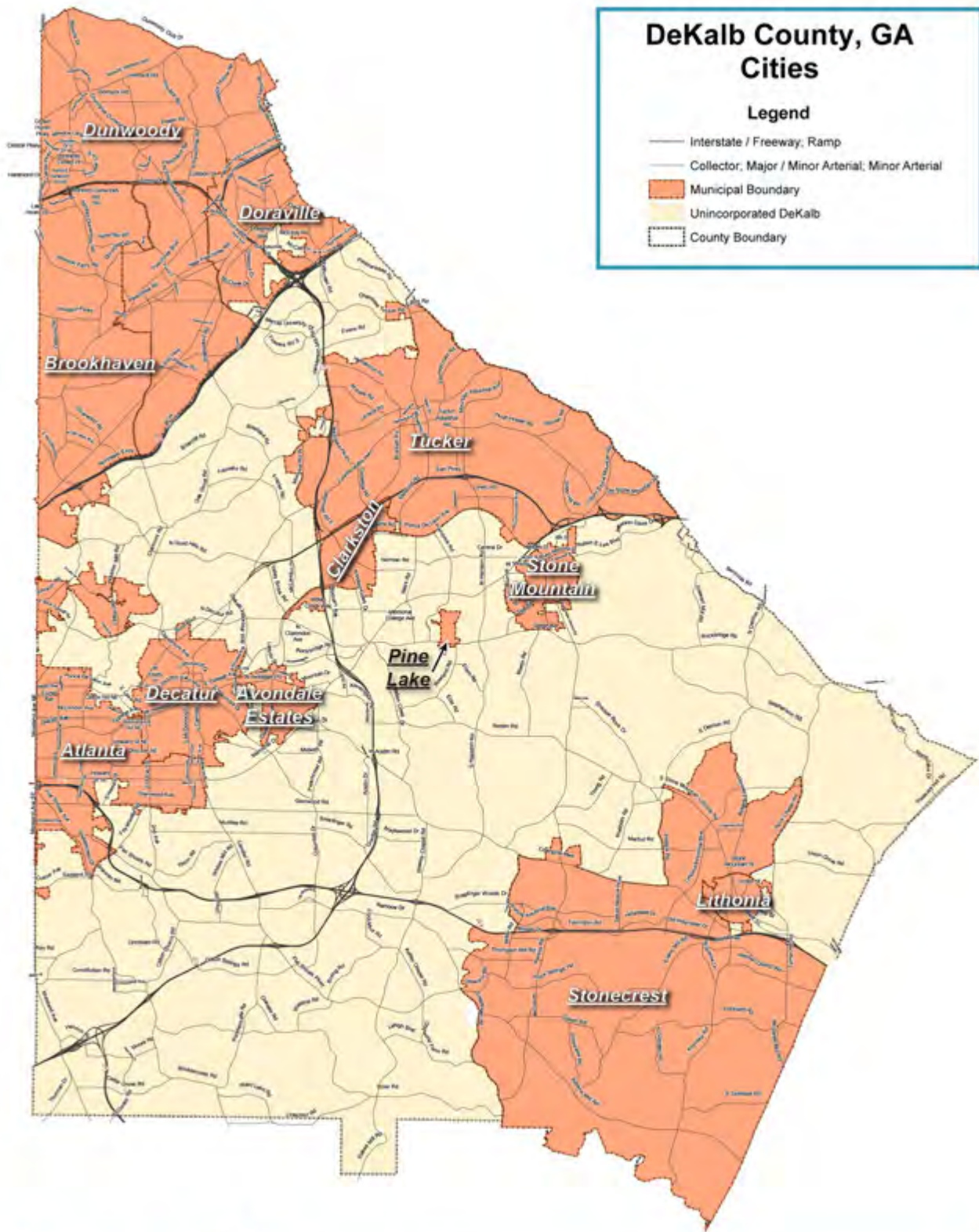
Super Commissioner Districts

- 6 - Edward "Ted" Terry
- 7 - Lorraine Cochran-Johnson



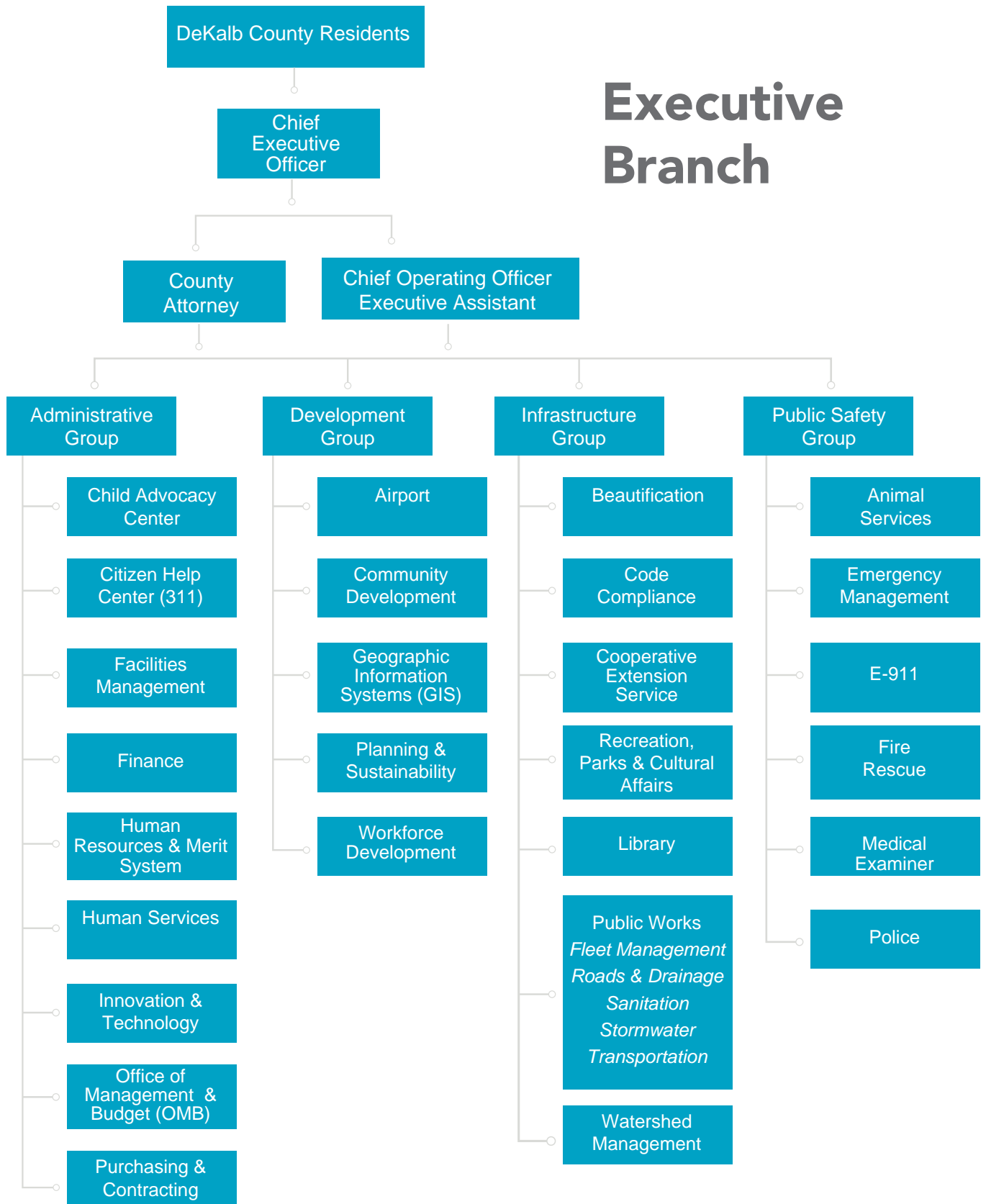
Map produced by the GIS Department

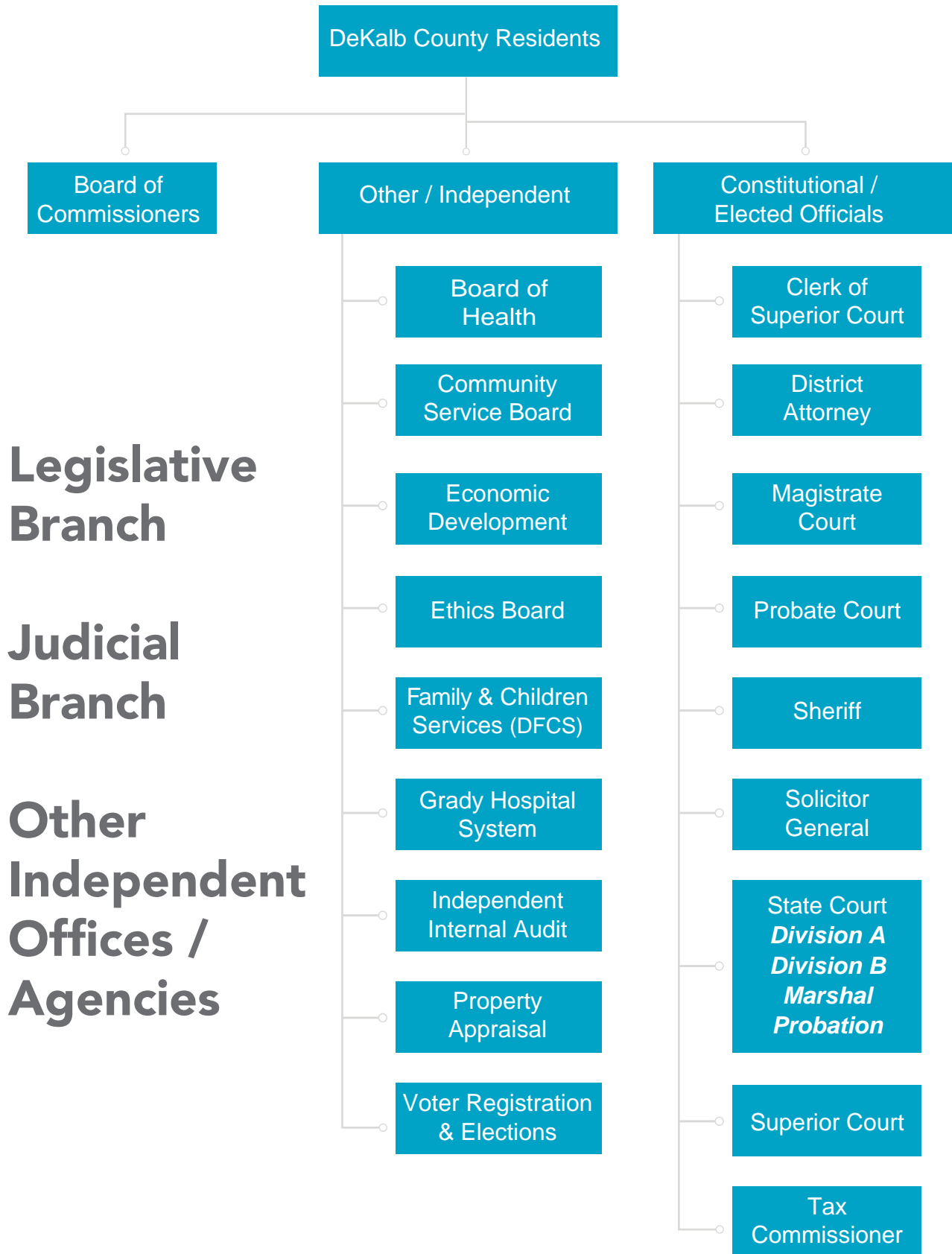
Map data provided by the GIS Department. All other data provided by the GIS Department. All other data provided by the GIS Department.



Governmental Structure

Executive Branch



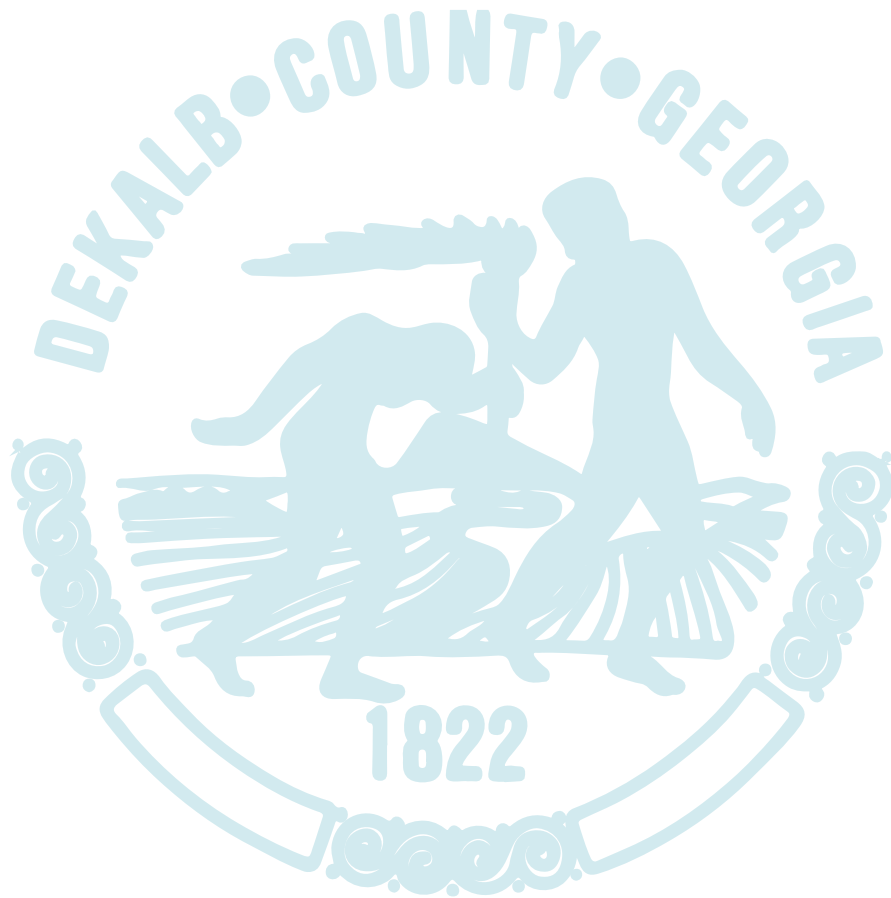


**Legislative
Branch**

**Judicial
Branch**

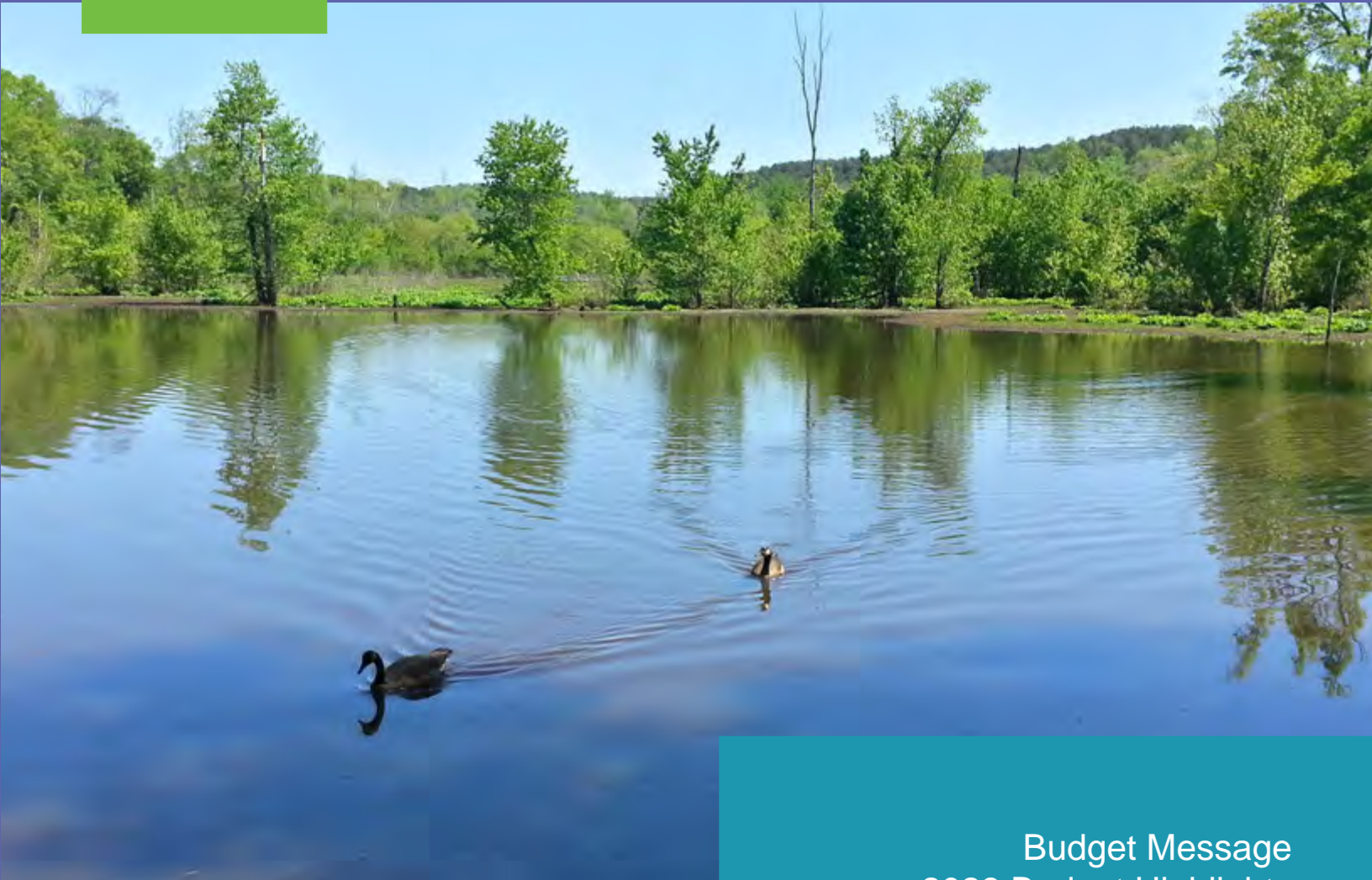
**Other
Independent
Offices /
Agencies**

2023 Budget Document DeKalb County, Georgia
For the Fiscal Year Starting January 2023



EXECUTIVE SUMMARY

2



Budget Message
2023 Budget Highlights
COVID-19 Response
Strategic Goals & Strategies
Priorities & Issues
Tax Digest History
Millage Rate History
Authorized & Filled Positions
Budget Plan & Process
Fiscal Policies



DeKalb County
GEORGIA

Budget Message

The 2023 Budget Document provides a summary of DeKalb County's budget as well as the process that went into developing and adopting the budget. This document is intended to serve as a policy document, a financial plan, an operations guide, and a communications device for all DeKalb County stakeholders and others interested. It reflects DeKalb County Government's commitment to following the highest principles of governmental budgeting. The content and format of the 2022 Budget Document have been revised to conform with the updated criteria for the Distinguished Budget Presentation Award presented by the Government Finance Officers Association (GFOA).

The following section provides an overview of budgetary trends in recent years and outlines the factors and issues that informed the priorities and ultimately shaped decision-making throughout the 2022 budget process.

Recent Budget Trends

Like many local governments, 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.

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 percent of total digest value – a 78 percent increase since 2008. Although the net tax digest now exceeds its pre-recession value in nominal terms, it is 1.39 percent 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 percent of the county population lived in the unincorporated areas, which represented 82.4 percent of the net tax digest value. By 2020, the percentage of the county population in unincorporated had fallen to 56.5 percent and the unincorporated net tax digest was only 40.0 percent 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.

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 provid-

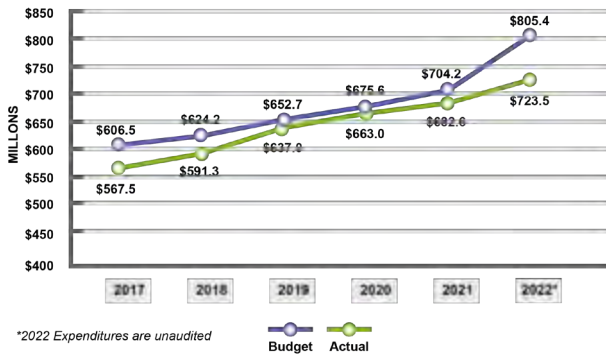
ing essential services through the worst months of the pandemic without further straining the fund balance.

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

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 two months of budgeted expenditures in 2022. 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.

From 2017 through 2021, the county's tax fund budget grew at a relatively steady rate, averaging 3.16 percent annually. Over this same period, the percentage of the tax funds budget that was expended averaged 96.6 percent. Fiscal year 2022 marked a departure from this trend. Buoyed by robust revenue growth, the fiscal year 2022 budget for the tax funds increased 12.6 percent compared to fiscal year 2021. Unaudited tax fund expenditures for 2022 fell to 93.43 percent of the budget.

Tax Fund Expenditures - Budget vs Actual, 2017 - 2022



Tax Fund Revenue - Budget vs Actual, 2017 - 2022



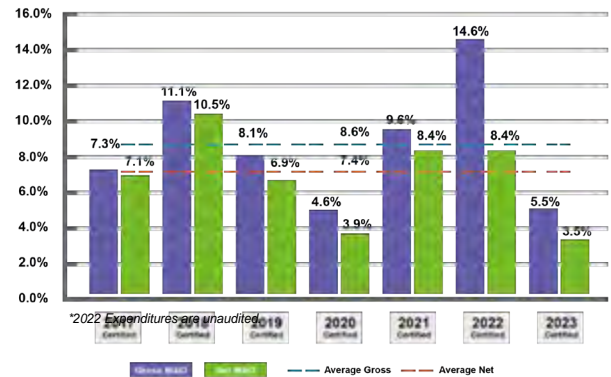
Issues and Factors Affecting the Budget

Since the fall of 2022 the economic picture has remained murky. Inflation has abated in recent months as fuel prices have moderated and supply chains have stabilized, however, there is no clear consensus whether this represents a longer-term trend towards lower inflation. The national unemployment rate has remained well below its historical average despite the announcement of layoffs by some major employers. The Federal Reserve has continued to increase interest rates attempting to cool down the economy and bring inflation down. It remains to be seen whether the Fed's efforts to combat in-

flation will lead to a "soft landing" or cause the economy to contract.

Private indices of the local real estate market indicate that property values continued to appreciate through 2022 but at a slower pace than in recent years. Based on this data, the fiscal year 2023 budget forecasts modest growth in property tax digest, as shown in the graph below.

Annual % Change 2017 - 2023, Countywide M&O Tax Digest



Proceeds from DeKalb's Equalized Homestead Option Sales Tax (EHOST) increased 8.1 percent in 2022 compared to 2021. It is unknown how much of the increase is tied to inflation versus underlying consumer demand. The fiscal year 2023 budget forecasts EHOST collections to moderate, with the annual growth rate slowing to 1.2 percent.

EHOST Revenue - Annual Trend



As the local employment market remains highly competitive, we anticipate continuing efforts to increase compensation levels to retain and

attract employees, which will exert upward cost pressure across the operating budget. The tightness of the labor market is also likely to increase labor costs for contracted services.

It remains difficult to anticipate the fiscal impact that inflation will have on the fiscal year 2023 budget. High inflation will increase the costs for many purchased services and goods. Despite lower gasoline prices, other energy costs including electricity, diesel fuel, and natural gas remain elevated.

Significant short-term factors for the 2022 budget include the ongoing COVID-19 pandemic and the shifting economic conditions driven in large part by the pandemic. The county maintained a cautious approach to the budget due to continued uncertainty as we adjust to the “new normal.” As the pandemic progresses into new phases, the challenges it poses evolve. The county has yet to fully reopen facilities to the public, and many nonessential employees continue to work remotely.

Many other challenges facing the county remain from previous years including the public health response to COVID-19 and responding to increased crime. The county has taken numerous actions in recent years to improve employee compensation, but the urgency to provide more competitive compensation is greater in 2022 due to the tight labor market for employers. Many county facilities are deteriorating or substandard due to years of deferred maintenance and lacking capital funding. Another longstanding issue is blighted properties and unsightly conditions in areas within the county, which has been exacerbated by an increase in bulky items and other refuse put on the street by residents since the start of COVID.

Another significant concern for the county budget is ensuring sufficient revenue for the county’s enterprise funds which include Water and Sewer, Sanitation, and Stormwater. Each of these funds have imminent capital needs that will require additional funding. The county is reviewing several options to increase revenue or secure funding from other sources. unity, which is essential to achieving many of our other goals. This responsibility spreads beyond traditional public safety

departments to many other county operations that help enhance the safety of county residents. This task has become even more urgent as violent crime has spiked nationally and throughout the region during the pandemic.

Fiscal Year 2023 Budget Approach

The fiscal year 2023 budget was developed similarly to prior years; however, the process was truncated as it was delayed by the later adoption of the 2022 mid-year budget amendment. The initial step of the process was the preparation of base targets for each departmental budget, which became the starting point for each department. The base targets were created by OMB and were intended to provide funding for departments to maintain currently approved service levels. CEO Thurmond sent a memo outlining his fiscal year 2023 budget priorities and instructions to departments on December 2, 2022, instructing departments to their submit requests for the fiscal year 2023 budget by December 9, 2022.

Many of the enhancements approved in the 2022 budget were not fully implemented due to several factors including operational challenges and the delayed adoption of the mid-year budget amendment among others. As a result, an unusually large portion of the county budget was unspent in 2022. Thus, our primary focus for the 2023 budget was to continue funding many of the enhancements initially approved in the 2022 budget. Based on this approach, departments were asked to submit only critical enhancements for the FY2023 budget.

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

In keeping with the approach outlined above, the executive budget recommendation prioritized

the funding of base adjustments over enhancements. The aim was to allocate funding more efficiently to previously approved enhancements already in progress prior to new enhancements and thus reduce the likelihood of approved funding going unspent. Capital enhancements were also given special consideration to invest accumulated fund balance without creating recurring obligations in future years.

After the original executive budget recommendation was submitted on December 15, 2022, the administration worked through the Board of Commissioners' committee system as well as with departments and agencies to develop amendments to the 2023 budget recommendations, which are incorporated within this document. These amendments were approved via a substitute budget resolution at the Board of Commissioners' February 28, 2023, regular meeting.

Budget Priorities

To address the issues outlined above, CEO Michael Thurmond set the following priorities for the 2022 budget.

Public Safety

Ensuring the safety of DeKalb County's residents is of paramount 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 help enhance the safety of county residents. This task has become even more urgent as violent crime has spiked nationally and throughout the region during the pandemic.

Retention, Hiring, & Training

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

tains a workforce capable of sustaining our positive momentum.

Community Health and Well-Being

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

Beautification and Placemaking

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

Sustain and Improve County Owned Assets

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

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

2023 Budget Highlights by Priority

The following section highlights selected budget enhancements by priority:

Public Safety

- **Police** – \$9,651,838 to fund 222 vacant and new positions and \$50,000 for a gun lock program.
- **Fire Rescue** – \$9,175,631 to fund 158 vacant positions.
- **Sheriff** – \$5,426,578 to fund 123 vacant positions and \$2,000,000 for additional overtime.
- **Emory Hillandale Violence Prevention Program** – Year 2 - \$1,000,000.
- **Summer Youth Programming** - \$700,000 reserve for appropriation for summer youth programming (added via amendment by the Finance, Audit, & Budget (FAB) Committee) and \$100,000 increase in WorkSource Summer Youth Employment Program.
- **Superior Court** - \$600,000 to continue violence prevention programs.
- **Code Compliance** - \$609,266 to hire and equip six new Code Compliance Officers to implement and enforce video surveillance ordinance.
- **District Attorney** - \$475,861 to create a SB440 Unit to address increase in violent felonies committed by Juveniles; \$350,763 to create an Evidence Unit; and \$90,800 to fund salaries for the Firearm Violence Prevention Unit.
- **Solicitor** - \$396,684 for four additional Investigator positions.

Retention, Hiring, & Training

- **Cost of living adjustment** - \$8,396,487 to provide a 4 percent COLA for county employees.
- **Training, professional development, & dues** – \$170,720.
- **Annualization of compensation enhancements provided in 2022.**

Community Health & Well-being

- **Fire Rescue** - \$800,000 to purchase and equip five vehicles for Mobile Integrated Health – Community Paramedicine Program.
- **Human Services** - \$1,463,198 for meals at all senior centers and to fund 13 vacant and new positions.
- **Parks** - \$1,857,195 for therapeutic programming, adaptive recreation, facilities improvements, additional recreational programming, five new positions, and other operational enhancements.
- **Clarkston Community Health Center** - \$250,000.
- **Capital funding for Breakthru House** - \$200,000 contribution to “A Place to Grow” capital campaign to expand capacity for a residential treatment center for women experiencing homelessness and substance use disorder.
- **School-based Counseling** - \$50,000 for pilot program for school-based counseling.

Beautification & Placemaking

- **Bicentennial Beautification Activities** - \$1,000,000 for continuing gateway and corridor improvements, \$500,000 for neighborhood improvement grants; and funding from the tourism product development capital account for the Historic DeKalb Courthouse (\$400,000), Flat Rock Archives (\$200,000), and Callanwolde Fine Arts Center (\$50,000) .
- **Beautification** - \$967,750 for vehicles and equipment and \$300,000 for grounds maintenance.
- **Planning** - \$655,480 for grant matching funds, various plans, and studies; \$500,000 for zoning code update.
- **Economic Development** – Additional \$500,000 for Decide DeKalb for economic development services, and \$100,000 for the Small Business Recovery Program.
- **Sanitation** - \$6,604,164 for vehicles and equipment, funding for 115 vacant and new positions, and other operational enhancements.

Sustain and Improve County Owned Assets

- **Capital improvement projects** – \$47,105,025 recommended in capital contributions (reduced from \$51,411,994 in original recommendation); potential projects include courthouse renovations, county jail improvements, various technology solutions, and Sanitation capital projects.
- **Computer & technology upgrades** – \$3,080,240 across multiple departments.
- **Vehicle additions** – \$520,429 in vehicle additions for various county departments.
- **Roadhaven Drive Electric Vehicle Chargers** - \$264,956 to purchase 46 electric vehicle chargers and cover construction costs for installing and connecting the chargers.

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

Service Level Changes

The 2023 budget incorporates significant changes in service levels and fees in several areas.

Sanitation

As an enterprise fund, the Sanitation Fund is reliant on charges to users to cover the costs of operations. The county has maintained the same rate structure for Sanitation for many years to contain the costs passed on to residents. Through astute management and innovation, Sanitation has found cost savings measures and operating efficiencies to keep expenses in line with revenues. The Sanitation fund is facing large capital costs now and into future years which will necessitate generating new revenue. The county has engaged an engineering firm to conduct revenue sufficiency and rate analysis studies for the Sanitation Fund. Based on preliminary recommendations from these studies, the fiscal year 2023 budget anticipates the approval of a package of fee increases to generate an additional \$19.5 million in revenue for 2023. This package will focus on raising rates for commercial collection and fees at the landfill to minimize any impact on residential customers.

Stormwater

The Stormwater Management Fund is another enterprise fund that relies upon revenue generated from the stormwater utility fee. The county's stormwater rate has remained unchanged since it was established. As such, the revenue generated through stormwater fees has failed to keep pace with expenditures, drawing down and exhausting the reserves in the fund. A previously completed cost-of-service analysis for the Stormwater Fund is being updated to determine the appropriate fee structure to ensure sufficient revenue to address the county's stormwater needs. The proposed 2023 budget anticipates an additional \$14.9 million in stormwater fee revenue based on preliminary recommendations from the cost-of-service analysis. The projected revenue is based on a planned increase in stormwater rates in 2023 from \$4 per month to \$8 per month.

City of Tucker

Through intergovernmental agreement, the county has provided transportation and stormwater management services to the City of Tucker since its incorporation in 2016. In November 2022, voters in Tucker approved a referendum for the city to assume responsibility for providing these services. Under the previous agreement, the county levied a property tax for transportation services and the stormwater fee to property owners within the City of Tucker to cover the costs of service provision. This change will cause revenue losses to the county's Designated Services Fund and Stormwater Management Fund. These revenue losses would be potentially offset by cost savings from no longer servicing the city, but net fiscal effect is unknown at this time. The final terms of the transition of these services must also be worked out through negotiations between Tucker and the county. Due to these unknown variables, the current 2023 budget as proposed does not reflect any changes related to this change. As these details are settled, the administration will put forward a budget amendment that reflects the changes in service delivery.

Code Compliance

In December 2022, the Board of Commissioners approved an ordinance mandating the use of video surveillance at convenience stores and other high-risk businesses to act both as a deterrent to violent crime and aid in the investigation of violent crimes that occur at these locations. The ordinance establishes standards for video surveillance systems and provides for the inspection and enforcement of the ordinance's requirements. The 2023 budget recommends \$609,266 for Code Compliance to hire and equip six Code Compliance Officers to implement and enforce the video surveillance ordinance.

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 allowed operating funding previously dedicated toward public safety and transportation capital projects to be redirected for other uses.

In conjunction with the passage of 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 percent of the proceeds was dedicated to homestead property tax relief, and the remaining amount was split between the county and cities for capital investments. Under EHOST, 100 percent of proceeds is dedicated to homestead property tax relief. This tax relief applies first to all maintenance and operations millage rates levied uniformly

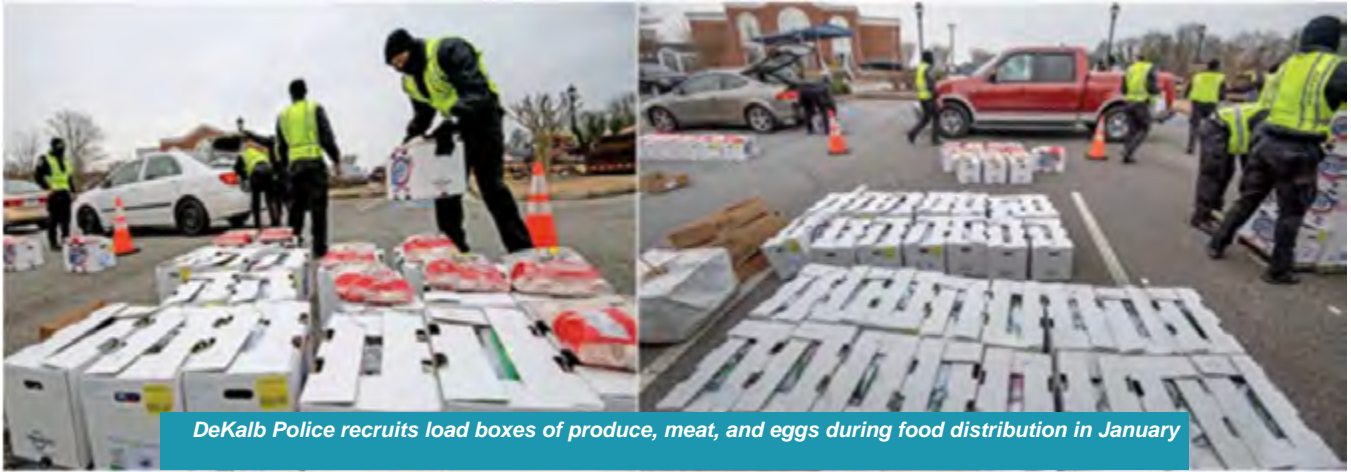
countywide, which includes the County Operations/ General Fund and Hospital millage rates. If EHOST proceeds exceed the amount required to provide a 100 percent homestead exemption on the countywide millage rates, then the remaining proceeds will be divided between the county and municipalities to provide tax relief for unincorporated and city millage rates respectively.

COVID-19 Response

2022

Since May of 2020, DeKalb County has held food distributions to address COVID-related food insecurity and high inflation. These initiatives have been in partnership with various organizations and churches. The county utilized funds from the American Rescue plan for these initiatives.





DeKalb Police recruits load boxes of produce, meat, and eggs during food distribution in January

January 15, 2022, DeKalb County CEO Michael Thurmond partnered with six churches to distribute COVID-19 tests and 3,500 boxes of food (eggs, chicken hindquarters and produce) as a part of service commemorating Dr. Martin Luther King, Jr.

March 5, 2022, DeKalb County along with six local faith leaders distributed 3,600 boxes of produce and chicken. The chicken and produce were purchased using federal American Rescue Plan funds. March 31, 2022, the county received the 2022 Good Trouble Honor for its “Get Vaxxed” COVID-19 vaccination initiatives. The vaccination campaign included DeKalb County Board of Commissioners, Medcura Health, MARTA, Emory University and Emory Healthcare, The Gallery at South DeKalb, Stonecrest Mall and Plaza Fiesta.



March 31, 2022, The county received the 2022 Good Trouble Honor for its “Get Vaxxed” COVID-19 vaccination initiatives. The vaccination campaign included DeKalb County Board of Commissioners, Medcura Health, MARTA, Emory University and Emory Healthcare, The Gallery at South DeKalb, Stonecrest Mall and Plaza Fiesta.

April 1, 2022, DeKalb County employees’ vaccination rate exceeded county, state, and national rates. Approximately, 67 percent of employees are fully vaccinated. County employees received \$500 in incentives for COVID-19 and flu vaccinations (\$300 incentive after employees provided documentation that they have been fully vaccinated for COVID-19 and \$200 for the Fall 2022 flu vaccination).

April 9, 2022, for Easter approximately 5,000 boxes of eggs, produce and 10-pound bags of chicken were distributed with eight local faith leaders across the county.

May 21, 2022, May’s Food Distribution netted 5,000 boxes of fresh fruit, vegetables, eggs and 10-pound bags of chicken. This effort was in collaboration with seven local faith leaders.

June 18, 2022, Father’s Day food distribution consisted of eight local faith leaders and Georgia farmers, 5,000 boxes of 100 percent Georgia-grown fruits/vegetables, eggs, and chicken hindquarters were disseminated. For children, juice boxes and single-serve cereal were distributed.

July 30, 2022, for the Back-to-School initiative, DeKalb County partnered with DeKalb County school district and seven local faith leaders to distribute 5,000 see-through book bags, 100 percent Georgia-grown

fruits/vegetables, eggs, and chicken hindquarters. The book bags were filled with a pack of 12 pencils, a pack of 12 pens, a ruler, a pack of 24 crayons, a composition notebook, and a three-subject notebook, notebook filler paper, a pack of three erasers, a flash drive, and a calculator.

August 27, 2022, DeKalb County partnered again with eight faith leaders to distribute 5,000 boxes of 100 percent Georgia-grown fruit/vegetables, eggs, and chicken hindquarters.

September 24, 2022, in partnership with DeKalb County Board of Health and Fire Rescue, the county gave \$100 prepaid debit cards to everyone who received a COVID-19 vaccination or booster shot. Book bags filled with school supplies were also distributed. Live entertainment was included at this event (Ringmaster Casual Cal & A Little Touch of Circus).

As of September 2022, 62 percent of DeKalb residents were fully vaccinated with two doses and only 32 percent had received a booster dose.



Approximately 2,500 received COVID-19 vaccinations and boosters on September 24, 2022.



Approximately 900 cars lined up for DeKalb's vaccination event on Buford Highway where \$100 prepaid debit cards were given to everyone who received a vaccination.

October 8, 2022, the county and eight local faith leaders distributed 5,000 boxes of produce and chicken and extended an invitation to DeKalb residents who hosted Hurricane Ian evacuees.

November 19, 2022, DeKalb County hosted Thanksgiving Food distribution in conjunction with eight local faith leaders. Items included 100 percent Georgia-grown fruits and vegetables, eggs, and chicken hindquarters.

December 18, 2022, the county partnered with local faith leaders to celebrate the Christmas season by distributing 5,000 boxes of food on a first-come, first-served bases.

2021

DeKalb County committed funding from the American Rescue Plan to encourage residents to get vaccinated, distributed (approximately) 20,000 rapid response kits with COVID tests, masks, and hand sanitizer, provided over 70,000 boxes of fresh produce and chicken to families facing food insecurities, financially supported small businesses to protect jobs and support the economy.

March 30, 2021, DeKalb County CEO Michael Thurmond announced a new partnership with Fire Rescue, Human Services, and the DeKalb County Board of Health to vaccinate homebound seniors.

April 27, 2021, due to the pandemic, approximately 720,000 boxes of Girl Scout cookies sat unsold in metro-Atlanta warehouses. Consequently, DeKalb County Government purchased approximately 20,000 boxes of Girl Scout cookies from area troops for its food distribution and for the Atlanta Community Food Bank.

May 2021, DeKalb County received its first tranche of the American Rescue Plan funds.

May 1, 2021, DeKalb County distributed 3,600 boxes of produce and chicken during its Mother's Day distribution.

June 26, 2021, DeKalb County Government partnered with South Georgia farmers and county faith leaders to provide 2,500 boxes of Georgia-grown fruit and vegetables to residents.

July 24, 2021, A Back-to-School food distribution was hosted for 3,500 families. In addition, COVID-19 vaccinations were made available at three locations within the county.

August 28, 2021, DeKalb County Board of Health and DeKalb County Fire Rescue administered voluntary COVID-19 vaccinations to persons 12 years of age and older at The Mall at Stonecrest. All persons who received a vaccination also received a \$100 prepaid debit card. Additionally, there were guest appearances by gospel singer Dottie Peoples, NBA legend Dikembe Motumbo, trumpeter Milkshake Mayfield and award-winning gospel radio host Larry Tinsley.

September 10, 2021, DeKalb partnered with faith leaders to distribute 4,100 boxes of produce and protein. Families who hosted Hurricane Ida evacuees were invited to receive assistance.

October 2, 2021, DeKalb County, in partnership with the DeKalb County Board of Health, Emory Healthcare and Medcura Health administered an estimated 2,100 COVID-19 vaccinations. A \$100 prepaid debit card was given to all persons who received a vaccination. DeKalb County Board of Health and DeKalb County Fire Rescue administered voluntary COVID-19 vaccinations to persons 12 years of age and older at The Mall at Stonecrest. The vaccination event featured guest appearances by singer Tony Terry, saxophonist Trey Daniels, gospel singer Monica Lisa Stevenson, actor/comedian Chris Tucker and gospel singer Dottie Peoples.

November 16, 2021, The Board of Commissioners unanimously approved CEO Thurmond's proposal to give county employees \$500 in incentives for COVID-19 and flu vaccinations (\$300 incentive after employees provided documentation that they have been fully vaccinated for COVID-19 and \$200 for the Fall 2021 flu vaccination).

November 20, 2021, DeKalb distributed 4,000 boxes of produce and chicken during its Thanksgiving distribution. Approximately, 4,000 COVID-19 care baskets were distributed on a first-come, first-served basis.

December 4, 2021, DeKalb County, in partnership with the DeKalb County Board of Health, administered an estimated 2,000 COVID-19 vaccinations.

December 18, 2021, the county partnered with local faith leaders to celebrate the 2021 holiday season by distributing 4,000 boxes of food. After the original executive budget recommendation was submitted on December 15, 2022, the administration worked through the Board of Commissioners' committee system, as well as with departments and agencies, to develop amendments to the 2023 budget recommendations, which are incorporated within this document. These amendments were approved via a substitute budget resolution at the Board of Commissioners' February 28, 2023, regular meeting.

2020

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.

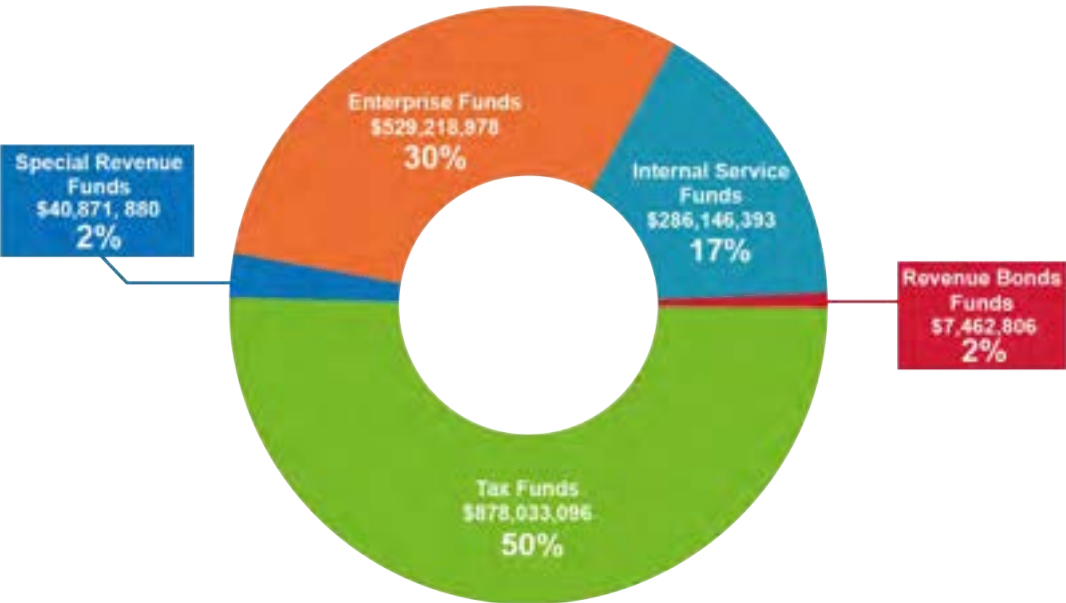


Budget Overview

Operating Budget Summary

The annual budget for fiscal year 2023 consists of budgets for all operating funds and departments. Total appropriations for the operating budget are \$1.74 billion, an increase of \$212 million or 13.83 percent from fiscal year 2022. Projected ending fund balance for all operating funds for fiscal year 2023 is \$320.2 million. All operating funds are subject to appropriation annually and must be balanced, meaning that current year expenditures cannot exceed current year revenues including any portion of beginning fund balance appropriated for use. Any operating appropriations lapse at year end and must be reappropriated in the following fiscal year, and all unspent appropriations revert to fund balance at the start of the next fiscal year.

FY23 Operating Budget By Fund Class



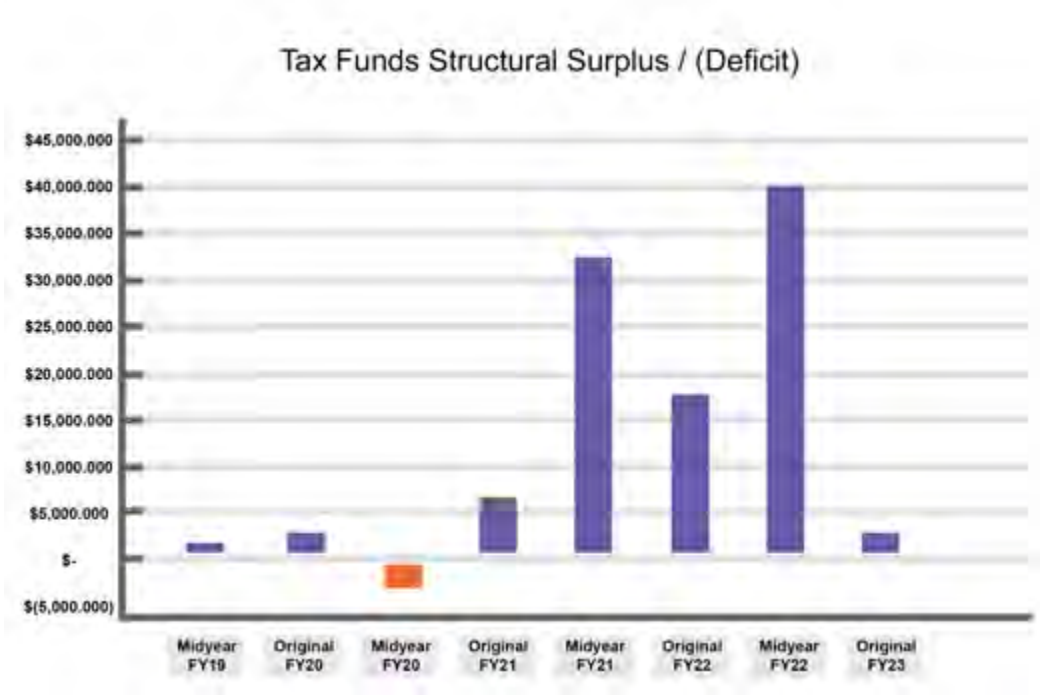
Budget Fund by Class				
	2022 Adopted	2023 Adopted	Change \$	Change %
Tax Funds	766,873,120	878,033,096	111,159,976	14.50%
Special Revenue Funds	39,800,145	40,871,880	1,070,126	2.69%
Enterprise Funds	482,602,343	529,218,978	46,616,635	9.66%
Internal Service Funds	233,407,058	286,146,393	52,739,335	22.60%
Revenue Bond Funds	7,478,494	7,462,806	(15,688)	-0.21%
Total Operating Funds	1,530,161,160	1,741,731,544	211,570,384	13.83%

Capital Budget Summary

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

Achieving Structural Balance and Restoring Fund Balance

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



The FY2023 tax funds budget as approved includes \$822 million in recurring expenditures versus \$824 million in current year revenue resulting in a structural surplus of \$1.6 million.

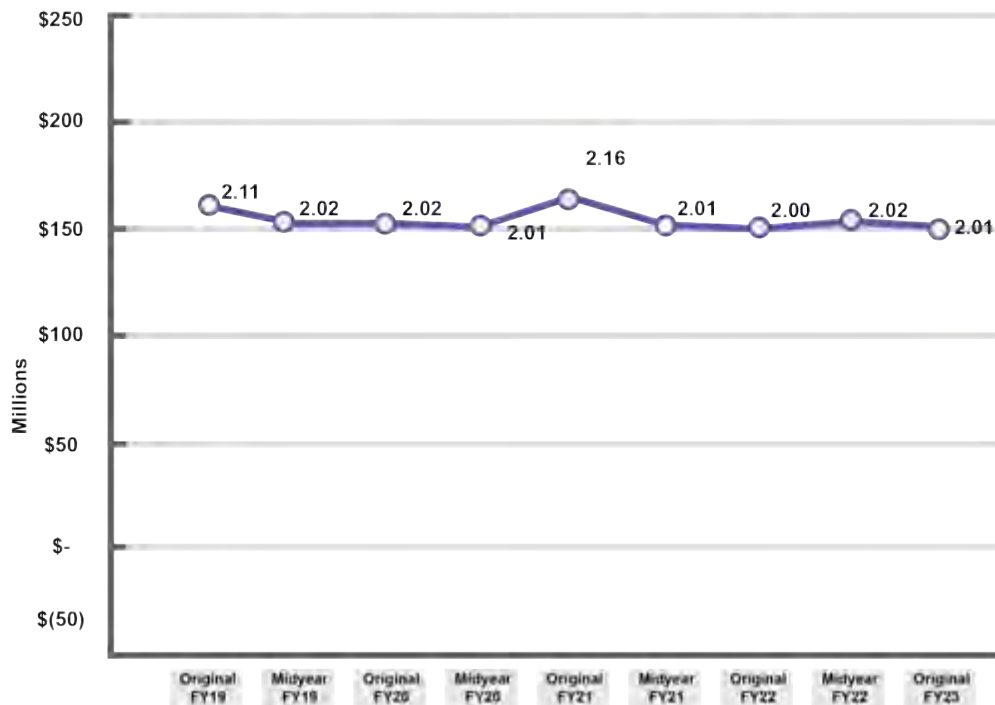
The purpose of achieving structural balance was to replenish the fund balance for the tax funds. During the Great Recession, the fund balance for the tax funds was fully depleted falling \$3.9 million into the negative at the end of 2010. Despite improvement in revenue collection due to the economic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

Ending Fund Balance - Tax Funds



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

Projected Tax Fund Balance (Months)



Changes from Proposed to Adopted Budget

The budget for the tax funds as originally proposed was \$875,997,133. The FY2023 adopted budget for the tax funds is \$878,033,096. This is an increase of \$2,035,963 or .23 percent from the proposed budget. The adopted budget includes over \$30 million allocated to public safety initiatives such as Violence prevention programs, a Gun Lock program and increase in public safety staff. The budget also includes a Cost-of-Living increase for county employees as well as funding for community health, beautification, and purchase of electric vehicle chargers.

Other adjustments included the following:

- Total tax fund reserves increased from \$141,349,160 to \$147,045,401, an increase of \$5,696,241.
- The starting fund balances for the operating funds were restated based upon actual financials after closing the books for December 2022.
- Revenue increased from \$816,354,390 to \$824,086,740 an increase of \$7,732,350 due to an estimated increase in investment income, miscellaneous revenue, and Other Financing Sources.
- The budget for the enterprise funds increased from \$517,011,289 as proposed to \$529,218,978 as approved due to the addition of \$12,207,689 to cover the amortization schedule payments for several bond issues.

Strategic Priorities & Goals



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

Public Safety

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

DeKalb County plays an integral role in providing a safe community for all stakeholders, which is crucial 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 or do other work that enhances the safety of county residents. Investment in Public safety is an ongoing endeavor replete with many changes. The important strategy for the county is to invest in these recurring changes through continual training, technology, and education.

Financial Stability

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

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

Good Government

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

Improve and maintain county's facilities. Across all funds, the county invested in HVAC modifications, emergency generator, courtroom buildout, chiller replacement, computer room upgrades, park lighting, CHARM buildout and site development, wheelchair access ramp and other county improvements.

Community Health & Well-Being

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

The health and well-being of 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.

Beautification and Placemaking

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

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

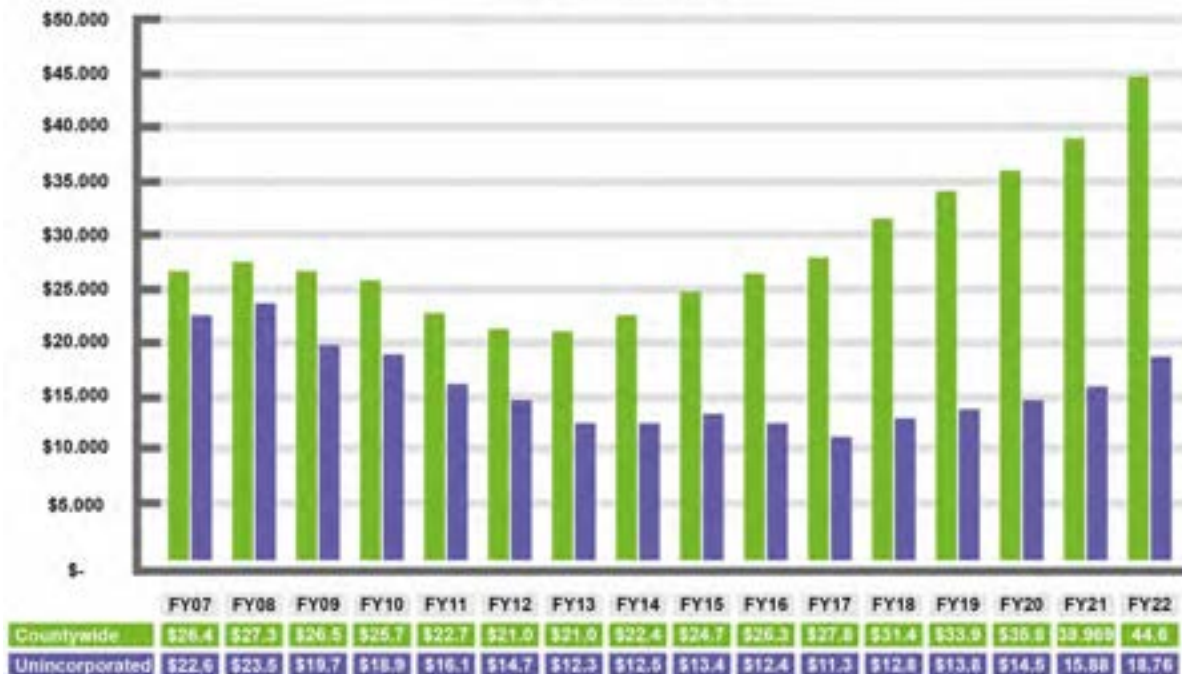
and enhancing our partnership with the judicial system. Combatting blight is a complex process involving seven county departments plus the judicial system. A task force was created in January 2017 to share information, coordinate enforcement efforts, and collaborate on initiatives to reduce blighted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

Tax Digest History

Taxes constitute a major portion of the county’s operating revenue, and property taxes generate the largest portion of tax revenues. The amount of revenue collected from property taxes is determined by the millage rate and the value of the property. The combined value of all taxable property in the county is known as the tax digest. The accompanying chart shows the historical tax digest for DeKalb County during this time. The gross digest for 2021 was \$38.969 billion. While that is an increase of 8.78 percent from the previous year, it is 42.25 percent greater than the county’s pre-recession peak year of 2008, which was \$27.394 billion.

Aside from the economic downturn’s effect on property values, the incorporations of Dunwoody, Brookhaven, Tucker and Stonecrest have had a major influence on the unincorporated digest. A major factor creating a drag upon the digest is the property tax freeze. As more homesteaded properties regain value due to economic recovery, the property tax freeze erodes the value of the increase because the home-stead value approaches and often surpasses the frozen value of the property. The 2021 gross value, \$15.88 billion, of the unincorporated digest is 32 percent less than the peak of 2008 of \$23.512 billion.

DeKalb Tax Digest (Gross in \$ billions)
Certified FY07-22



Millage Rate History

Description

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

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

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

The bond levy is for unincorporated general obligation bonds. Prior to FY 2021 there were seven millage rates including a county-wide general obligation bond that ended in FY 2020. The five M&O millage levies and their corresponding funds are described below.

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

2023 County Millage Rates by Tax District

	General (100)	Fire (273)	Fire (270)	Designated Services (271)		Police Services (274)		County- wide Bond (410)	Unin- corporated Bond (411)	Total
				Parks	Roads	Basic	Non-Basic			
Unincorporated	9.937	0.414	2.825	0.475	0.439	5.702	0.556	0.000	0.462	20.810
Atlanta	9.937	0.414	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.351
Avondale	9.937	0.414	2.825	0.000	0.000	0.000	0.071	0.000	0.000	13.247
Brookhaven	9.937	0.414	2.825	0.000	0.000	0.000	0.000	0.000	0.462	13.638
Chamblee	9.937	0.414	2.825	0.000	0.000	0.000	0.029	0.000	0.000	13.205
Clarkston	9.937	0.414	2.825	0.000	0.000	0.601	0.059	0.000	0.000	13.836
Decatur	9.937	0.414	0.000	0.000	0.000	0.000	0.037	0.000	0.000	10.388
Doraville	9.937	0.414	2.825	0.000	0.000	0.000	0.000	0.000	0.000	13.176
Dunwoody	9.937	0.414	2.825	0.000	0.000	0.000	0.000	0.000	0.462	13.638
Lithonia	9.937	0.414	2.825	0.136	0.000	0.624	0.062	0.000	0.000	13.998
Pine Lake	9.937	0.414	2.825	0.136	0.000	0.713	0.071	0.000	0.000	14.096
Stone Mountain	9.937	0.414	2.825	0.000	0.000	0.000	0.053	0.000	0.000	13.229
Stonecrest	9.937	0.414	2.825	0.000	0.439	5.702	0.556	0.000	0.462	20.335
Tucker	9.937	0.414	2.825	0.000	0.439	5.702	0.556	0.000	0.462	20.335

Note: This chart presents the millage rates used to develop the budget as adopted on February 28, 2023. In June/July each year, after the new Property Tax Digest is received, new millage rates are presented to the Board of Commissioners along with the associated budget amendment.

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

Prior to EHOST, DeKalb County levied a Homestead Option Sales Tax (HOST) starting in 1996. The HOST was a one percent sales tax, and at least 80 percent of the revenue was required to be used for property tax relief for homesteaded properties. Unlike EHOST, the HOST credit applied to all county M&O property taxes for homestead properties rather than just General and Hospital. The remaining percentage of HOST that was not used for property tax relief was shared between the county and qualified municipalities to fund capital improvements.

Since 2007, the total unincorporated millage rate including the school millage rate increased from 39.300 mills to 43.890 mills in 2020 and 2021. 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 FY20 and FY21, the school millage rate represents over half of the millage (52.6 percent) 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. As of FY2021, the County-wide bond millage rate was eliminated reflecting the completion of the County-wide bond issue in FY2020.

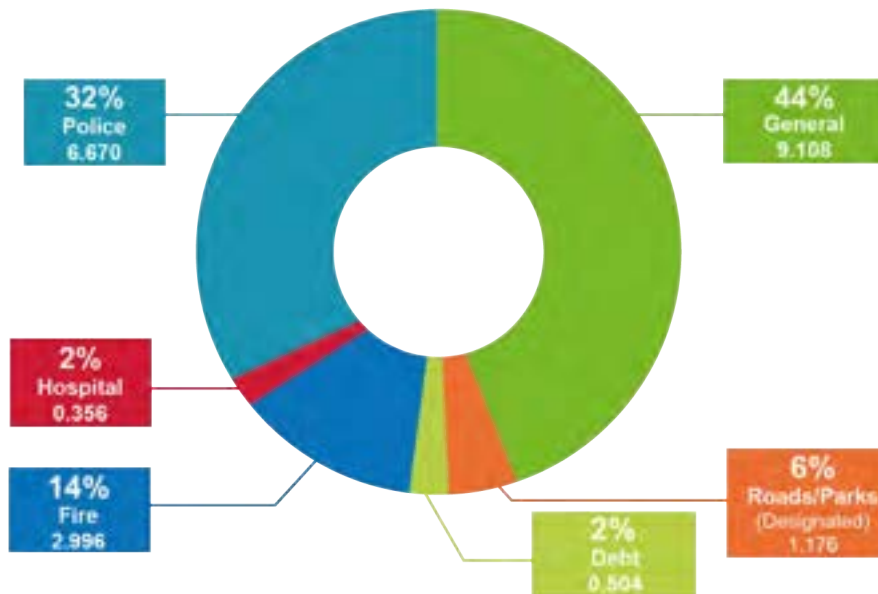
Total County Millage Rates by Tax District, FY2013-2022

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Unincorporated	21.210	21.210	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.810
Atlanta	11.510	9.030	11.290	9.980	9.860	10.692	10.314	9.464	9.464	9.464
Avondale	17.280	17.680	12.790	15.010	13.647	13.119	13.547	13.063	12.538	12.538
Brookhaven	0.000	16.250	13.570	14.670	12.560	13.307	13.784	13.614	12.964	12.964
Chamblee	15.650	14.760	12.360	14.570	12.661	13.013	13.447	13.039	12.492	12.492
Clarkston	16.960	17.140	14.430	16.450	14.948	13.663	14.059	13.697	13.190	13.190
Decatur	12.430	12.030	9.580	11.920	10.715	9.955	10.781	10.335	9.505	9.505
Doraville	15.520	14.520	12.170	14.410	13.078	12.940	13.379	13.023	12.460	12.460
Dunwoody	17.080	16.250	13.570	14.670	12.560	13.307	13.784	13.614	12.964	12.964
Lithonia	17.160	17.400	14.950	16.750	15.366	13.813	14.250	13.838	13.321	13.321
Pine Lake	17.420	17.840	15.380	17.140	15.767	13.920	14.351	13.962	13.429	13.429
Stone Mountain	15.830	15.020	12.610	14.830	13.454	13.074	13.505	13.053	12.518	12.518
Stonecrest	0.000	0.000	0.000	0.000	0.000	20.810	20.810	20.810	20.217	20.217

Fiscal year (FY) 2013 brought a new service delivery strategy between the county and the cities. A new service delivery strategy was negotiated in 2016. This state requirement is a negotiated level of service provided by the county where cities can opt into or out of the tax and the service. Designated is still one tax; however, it has two parts – Roads and Parks & Recreation. Police is broken into basic (ex: uniform patrol) and non-basic (ex: bomb squad).

For FY 2023, the unincorporated millage rates remained at 20.810 mills in the initial budget. The General Fund represented 43 percent of the total levy, Police at 33 percent, Fire at 15 percent, Designated at 4 percent, Hospital at 2 percent, and Debt at 3 percent.

FY23 Proposed Millage Rate Breakdown (Unincorporated) Mills and %



History of DeKalb County Millage Rates (continued)

Atlanta	11.510	9.030	11.290	9.980	9.860	10.692	10.315	10.362	9.464	9.464	10.351
Avondale	17.680	12.790	15.010	13.647	13.119	13.547	13.215	13.213	12.591	12.538	13.247
Brookhaven	16.250	13.570	14.670	12.560	13.307	13.784	13.635	13.709	13.100	12.964	13.638
Chamblee	14.760	12.360	14.570	12.661	13.013	13.447	13.113	13.178	12.545	12.492	13.205
Clarkston	17.140	14.430	16.450	14.948	13.663	14.059	13.733	13.716	13.245	13.190	13.836
Decatur	12.030	9.580	11.920	10.715	9.955	10.781	10.406	10.393	9.505	9.505	10.388
Doraville	14.520	12.170	14.410	13.078	12.940	13.379	13.044	13.154	12.513	12.460	13.176
Dunwoody	16.250	13.570	14.670	12.560	13.307	13.784	13.635	13.709	13.100	12.964	13.638
Lithonia	17.400	14.950	16.750	15.366	13.813	14.250	13.929	13.838	13.382	13.321	13.998
Pine Lake	17.840	15.380	17.140	15.767	13.920	14.351	14.032	13.921	13.491	13.429	14.096
Stone Mountain	15.020	12.610	14.830	13.454	13.074	13.505	13.172	13.198	12.572	12.518	13.229
Stonecrest	-	-	-	-	20.810	20.810	20.767	19.671	20.426	20.217	20.335
Tucker	-	-	-	20.810	20.810	20.810	19.309	19.671	20.426	20.217	20.335
Unincorporated	21.210	21.210	20.810	20.810	20.810	20.810	20.767	20.810	20.848	20.810	20.810
eHOST Factor (General / Hospital)	NA	NA	NA	NA	NA	83.0%	99.3%	100.0%	100.0%	100.0%	100.0%
Combined HOST / eHOST Factor	NA	NA	NA	NA	NA	85.2%	99.3%	100.0%	100.0%	100.0%	100.0%

Benchmark Rate	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22 Prop	FY23 Prop
General	10.710	8.220	10.390	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.937
Hospital	0.800	0.800	0.890	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.414
Fire	2.820	2.870	2.750	2.570	3.080	2.687	2.729	2.792	3.049	2.996	2.825
Unincorporated Bonds	1.920	1.670	0.630	0.010	0.367	0.405	0.591	0.555	0.587	0.504	0.462
Countywide Bonds	-	0.010	0.010	0.480	0.427	0.328	0.363	0.354	-	-	-
Designated	0.710	1.460	1.450	2.300	2.411	2.229	2.289	2.122	0.865	1.176	0.914
Police	4.250	6.180	4.690	5.950	5.092	4.797	4.843	4.979	6.883	6.670	6.258
Total Benchmark Rate	21.210	21.210	20.810	20.810	20.810	20.810	20.767	20.810	20.848	20.810	20.810

Full-Time Filled Positions Schedule

The following schedule illustrates the county's funded positions in the FY2023 budget by Fund as well as the filled positions from FY2019 to 2022. For 2023, there are 6,834 funded positions, 40.9 percent are in the General Fund, 10.5 percent in the Fire Fund, 3.8 percent in the Designated Fund, 3.0 percent in the Unincorporated Fund, 13.2 percent in the Police Fund, 3.1 percent in Special Revenue Funds, 2.3 percent in the Internal Service Funds, and 23.2 percent in the Enterprise Funds.

Position Count					
	FY19 Filled	FY20 Filled	FY21 Filled	FY22 Filled	FY23 Funded
Tax Funds					
Funds100 - GENERAL FUND					
ANIMAL SERVICES	17	18	17	15	26
BOARD OF COMMISSIONER	30	31	33	33	36
BUDGET	8	7	8	7	8
CHIEF EXECUTIVE OFFICER	25	21	21	19	25
CHILD ADVOCATES OFFICE	28	30	27	25	31
CITIZEN HELP CENTER	12	10	9	9	10
CLERK SUPERIOR COURT	92	91	92	93	90
DEPARTMENT OF INFORMATION TECHNOLOGY	75	80	81	81	96
DISTRICT ATTORNEY	165	170	211	211	224
ECONOMIC DEVELOPMENT	0	0	0	0	0
EMERGENCY MANAGEMENT (DEMA)	5	5	2	6	7
ETHICS BOARD	3	3	3	3	4
EXTENSION SERVICE	11	9	6	7	11
FACILITIES MANAGEMENT	51	52	48	46	50
FINANCE	65	61	60	61	74
FIRE & RESCUE SERVICES	7	29	12	25	58
G.I.S.	21	21	22	21	24
HUMAN RESOURCES & MERIT SYSTEM	35	35	35	39	41
HUMAN SERVICES	39	39	38	42	52
INTERNAL AUDIT OFFICE	14	14	10	11	16
JUVENILE COURT	79	78	78	81	83
LAW DEPARTMENT	24	31	30	28	32
LIBRARY	244	228	235	229	239
MAGISTRATE COURT	24	23	24	33	49
MEDICAL EXAMINER	15	17	15	19	20
PLANNING & SUSTAINABILITY	12	11	10	11	19
POLICE	15	15	15	15	18
PROBATE COURT	25	25	26	30	30
PROPERTY APPRAISAL & ASSESSMENT	68	68	69	66	70
PUBLIC DEFENDER	94	94	91	104	96
PUBLIC WORKS DIRECTOR	4	6	5	5	5
PURCHASING	31	26	29	26	45
REGISTRAR	17	16	19	16	31
SHERIFF'S OFFICE	683	612	525	471	597
SOLICITOR	87	87	85	86	100
STATE COURT.	185	190	180	214	240
SUPERIOR COURT	99	101	102	115	129
TAX COMMISSIONER	93	83	98	94	107
100 - GENERAL FUND	2502	2437	2338	2397	2793

Full-Time Filled & Funded Positions Schedule (continued)

Position Count					
	FY19 Filled	FY20 Filled	FY21 Filled	FY22 Filled	FY23 Funded
270 - FIRE	650	681	608	618	715
SPECIAL TAX DISTRICT - DESIGNATED SERVICE	242	242	227	230	257
SPECIAL TAX DISTRICT - UNINCORPORATED	188	196	180	182	208
POLICE SERVICES	814	848	782	684	904
Tax Funds Total	4396	4404	4135	4111	4877
Special Revenue Funds					
201 - DEVELOPMENT	55	57	64	67	79
203 - PEG SUPPORT	0	1	1	1	1
207 - RECREATION	1	0	0	0	0
211 - STREET LIGHTS	1	1	1	1	1
212 - SPEED HUMPS MAINTENANCE	2	2	2	2	2
EMERGENCY TELEPHONE SYSTEM	130	113	100	99	129
Special Revenue Funds Total	189	174	168	170	212
Internal Service Funds					
611 - VEHICLE MAINTENANCE	131	132	132	128	144
631 - RISK MANAGEMENT	9	9	9	9	9
632 - WORKERS COMPENSATION	5	5	5	6	6
Internal Service Funds Total	145	146	146	143	159
Enterprise Funds					
511 - DPT OF WATERSHED MGMT OPERATING	754	773	775	728	826
513 - DPT OF WATERSHED MGMT RENEWAL & EXTEN	20	16	10	10	10
541 - SANITATION OPERATING	596	595	572	527	626
551 - AIRPORT OPERATING	21	22	22	24	24
581 - STORMWATER MANAGEMENT OPERATING	105	99	95	85	100
Enterprise Funds Total	1496	1505	1474	1374	1586
Grand Total	6226	6229	5923	5798	6834

Budget Planning & Process

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

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

The preparation of the executive budget is a highly complex task which requires involvement from all departments and agencies funded as part of the annual operating budget. The annual budget process consists of five basic stages: internal budget preparation, departmental budget preparation, budget review and analysis, BOC review and adoption, and mid-year review.

The following subsection describes the typical budget process used. The CEO has the discretion to alter many aspects of the budget process including the timing and duration of each stage within the budget process, so details of the budget process may vary from year to year. A description of the 2022 budget process including the ways in which it deviated from the typical process is provided in a later subsection.

Internal Budget Preparation (Late summer – early fall)

The Office of Management & Budget (OMB) prepares revenue forecasts for the operating funds, which includes the following fund classes:

- Tax Funds
- Internal Service Funds
- Enterprise Funds
- Special Revenue Funds
- Non-Tax Debt Funds

The tax funds consist of eight funds (General, Special Tax District – Designated Services, Special Tax District – Unincorporated, Fire, Debt Service, Special Tax District Debt Service, Hospital, and Police Services) whose revenue is primarily generated through property, sales, or other taxes. 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.

OMB 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, OMB 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 – December)

Budget staff distributes budget instructions to departments and elected officials in developing their budgets generally in September. The departmental budget requests include a narrative, activity measures data, the departments' missions, goals/objectives, and performance measures. Departments review the base budgets prepared by OMB and may request budget adjustments. Department heads and elected officials must submit a program enhancement or capital project request with a written justification for additional funding for new or increased levels of service.

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

Budget Review and Analysis (October – December)

Department budget requests must submit their budget requests based on deadlines established by the CEO. Revenue-generating departments are also required to submit revenue projections for the upcoming fiscal year. OMB staff reviews departmental requests and categorizes requested budget adjustments as "base adjustments," which account for changes in the costs to maintain existing service levels, or "enhancements," which are funding requests to change service levels. Most enhancements are requests for additional funding to offer new programs or expand current services provisions, however, enhancements may also be funding reductions to reflect changes in how services are being provided.

Each departmental budget request is first reviewed by the budget analyst assigned to that department. The budget analyst's first responsibility is to gain a full understanding of the request, which may require communication with the requesting department to request additional information or clarify the information provided in the original request. The budget analyst then makes the initial recommendations for their assigned departments.

OMB management then reviews all requests and the budget analysts' initial recommendations ensuring all information that is relevant to the request and recommendation is presented and explained clearly. OMB management determines whether to accept or alter the budget analysts' recommendations.

The capital committee, required per county code (Sec. 2-113), is convened to review capital requests from departments and elected officials. The committee ranks the capital requests and makes funding recommendations for consideration in the final executive budget recommendation.

After OMB management completes their review and recommendations, OMB management reviews the recommendations with the CEO, Chief Operating Officer (COO), and other county staff as needed. The CEO has the final decision-making authority for the executive budget recommendation sent to the BOC. The CEO submits 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.

Budget Process Changes for 2023

The budget process for 2023 differed from the county's usual process in several respects. The distribution of budget instructions to departments was delayed until December. This delay compressed the departmental budget preparation and the budget review and analysis stages into little more than a week.

Basis of Budgeting and Accounting

Prior to 2014, the budgets of DeKalb were reported on a cash basis, meaning receipts and disbursements are recorded when cash is received and expenses when they are paid. This structure led to efficiencies in the closing of the month and the year; however, it also created discrepancies between the accounting statements and those from the budget/operational areas.

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

All funds that are approved in the annual operating budget use the modified accrual basis of accounting. Under this format, revenues are recognized when measurable and available, in accordance with Generally Accepted Accounting Principles (GAAP). Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The county considers revenue to be available if they are collected within 60 days of the end of the current fiscal period. Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current period are considered to be susceptible to accrual and will be recognized as revenues of the current fiscal year if availability criteria have been met.

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

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

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

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

In this document the starting fund balance for each fund will be equivalent to undesignated, unreserved amounts in that fund. All funds designated or reserved will be budgeted as appropriations as to present a true picture of the health of the fund. For the budget passed on February 28, 2023, budget staff estimated starting fund balances with the plan to adjust to actual amount at mid-year after the completion of the 2022 audit.

Budget Planning & Process

Budget Tasks	2022						2023							
	Jul	Aug	Sep	Oct	Nov	Dec	Jul	Jul	Jul	Jul	Jul	Jul	Jul	
Office of Management and Budget (OMB) Preparation														
OMB develops budget priorities, revenue projections, and base budget		▶												
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

DeKalb County has ratified 10 financial policies to assist in financial management and ensure good stewardship of county's funds. Currently, the county has the following policies in place to create stability and efficiency during the financial processes.

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

Below, more detail on each policy is provided.

Operating Budget Policies	Compliance Status
1. The DeKalb County Government will finance all current expenditures with current revenues to include that portion of the fund balance forwarded from the prior year designated to be appropriated for current expenditures or for a designated reserve or contingency fund. The DeKalb County Government will make every effort to avoid budgetary procedures that balance current expenditures through the obligation of future resources.	In Compliance
2. The operating budget will provide for adequate maintenance of capital equipment and facilities.	In Compliance
3. All Operating Funds are subject to the annual budget process. Total anticipated revenues and other funding sources available must equal total estimated expenditures for each fund, i.e., the budget must be balanced.	In Compliance
4. All budgets will be adopted on a modified cash basis of accounting. Revenues are recognized when they are received, and expenditures are charged against the budget when encumbrances are booked or when disbursements are made. Editorial Note: The County changed to the modified accrual basis of accounting at the end of 2014. These policies are being reviewed to conform.	In Compliance
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.	In Compliance

Fiscal Policies continued

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.	In Compliance
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.	In Compliance
8.	DeKalb County will include an amount in the Tax Funds budget approved by the Governing Authority for unforeseen expenditures. The amount of this contingency appropriation will be no more than 5 percent of the Tax Funds budget.	In Compliance
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

Fiscal Policies continued

Capital Budget Policies		Compliance Status
1.	Capital projects will be undertaken to preserve or replace infrastructure and public facilities, promote economic development, improve the delivery of services, improve economically depressed areas, and improve those areas with low- and moderate-income households.	In Compliance
2.	DeKalb County will develop a five-year Capital Improvement Program (CIP) and update the CIP annually to direct the financing of and appropriations for all capital projects. DeKalb County defines a capital project as any project more than \$25,000 with an estimated useful life of five years or greater.	In Process
3.	DeKalb County will coordinate the development of the CIP with the development of the operating budget to ensure that future operating costs are projected, considered, and included in the operating budget where appropriate.	In Compliance
4.	DeKalb County will seek public and private grants, and other outside sources of revenue to fund projects included in the CIP.	In Compliance
5.	The balances of appropriations within budget for capital projects at year-end will be appropriated in the following year until the project is completed.	In Compliance
Reserve Fund Policies		Compliance Status
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: <ul style="list-style-type: none"> A. Offset significant downturns in revenue or revisions in any general government activity. B. Provide for a stabilized fiscal environment to maintain and enhance bond ratings and provide enough working capital to minimize the size of Tax Anticipation Note issuances. C. Enhance economic development opportunities. D. Sustain the confidence of its citizens in the continued viability of the County Government. 	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

Fiscal Policies continued

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

Compliance Status

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

Compliance Status

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 & Financial Reporting

Compliance Status

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

Fiscal Policies continued

3.	DeKalb County will prepare an Annual Comprehensive Financial Report (ACFR) in accordance with Generally Accepted Accounting Principles (GAAP). DeKalb County will strive to prepare the ACFR to meet the standards of the GFOA Certificate of Achievement in Financial Reporting Program and will submit the ACFR annually for a certificate review.	In Compliance
4.	DeKalb County will establish and maintain professional accounting practices. Accounting systems will conform to the County's budget basis, with conversions to GAAP provided in the ACFR.	In Compliance
5.	DeKalb County will maintain accurate records of fixed assets to ensure proper stewardship of public property.	In Compliance
6.	An ongoing system of financial reporting will be maintained to meet the needs of the County. The system will promote budgetary control and comparative analysis.	In Compliance

Debt Policies

Compliance Status

1.	DeKalb County will follow a policy of full disclosure on every financial report and bond prospectus.	In Compliance
2.	DeKalb County will use voted general obligation debt to fund general purpose public improvements which cannot be financed from current revenues or other sources.	In Compliance
3.	Revenue Bonds will be issued only when revenues are enough to satisfy operating expenses, coverage factors, and existing debt service requirements.	In Compliance
4.	DeKalb County will utilize lease purchase or short-term debt in those situations where the economies of scale make either internal or bond financing impractical or cost inefficient.	In Compliance
5.	DeKalb County will, as needs arise, utilize professional individuals or firms to assist in the preparation and issuance of County bonds, notes, or lease finance obligations. Standing financial advisory or bond counsel contracts should be rebid at least every three years.	In Compliance
6.	The scheduled maturity of bond issuances generally should not exceed the useful life of the capital project or asset(s) financed.	In Compliance
7.	DeKalb County will generally consider refunding outstanding indebtedness if one or more of the following conditions exist: (1) net present value savings are at least 3 percent of the par amount of the refunding bonds; (2) the bonds to be refunded contain restrictive or outdated covenants; or (3) restructuring debt is deemed advisable.	In Compliance
8.	DeKalb County will consider the purchase of bond insurance or other forms of credit enhancement if the savings exceed the cost.	In Compliance

Fiscal Policies continued

- | | | |
|----|--|---------------|
| 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 |
| | <ul style="list-style-type: none"> 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

Compliance Status

- | | | |
|----|---|---------------|
| 1. | DeKalb County will maintain a prudent but aggressive program of investing all funds under the direction of the Governing Authority. | In Compliance |
|----|---|---------------|

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. | |
| 2. | B. Safety - principal is protected from loss with secure investment practices and collateralization. | |
| | C. Liquidity - investments are readily convertible to cash when needed without losses. | |
| | D. Yield or Return on Investment - earnings are maximized within the confines of A, B and C above. | 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

Compliance Status

- | | | |
|----|--|---------------|
| 1. | The County will maintain a records retention program to ensure conformance with State Law. | In Compliance |
|----|--|---------------|

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

Fiscal Policies continued

Procurement Policies

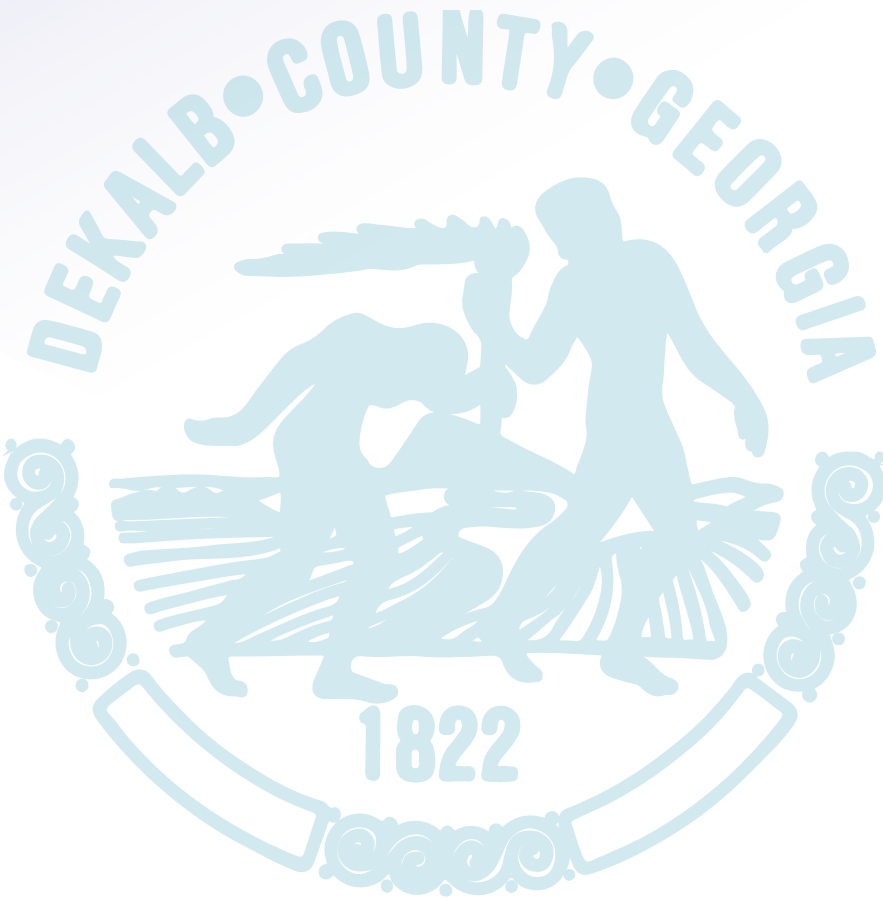
Compliance Status

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



Porter Sanford III Performing Arts and Community Center

2023 Budget Document DeKalb County, Georgia
For the Fiscal Year Starting January 2023



OPERATING FUNDS

3

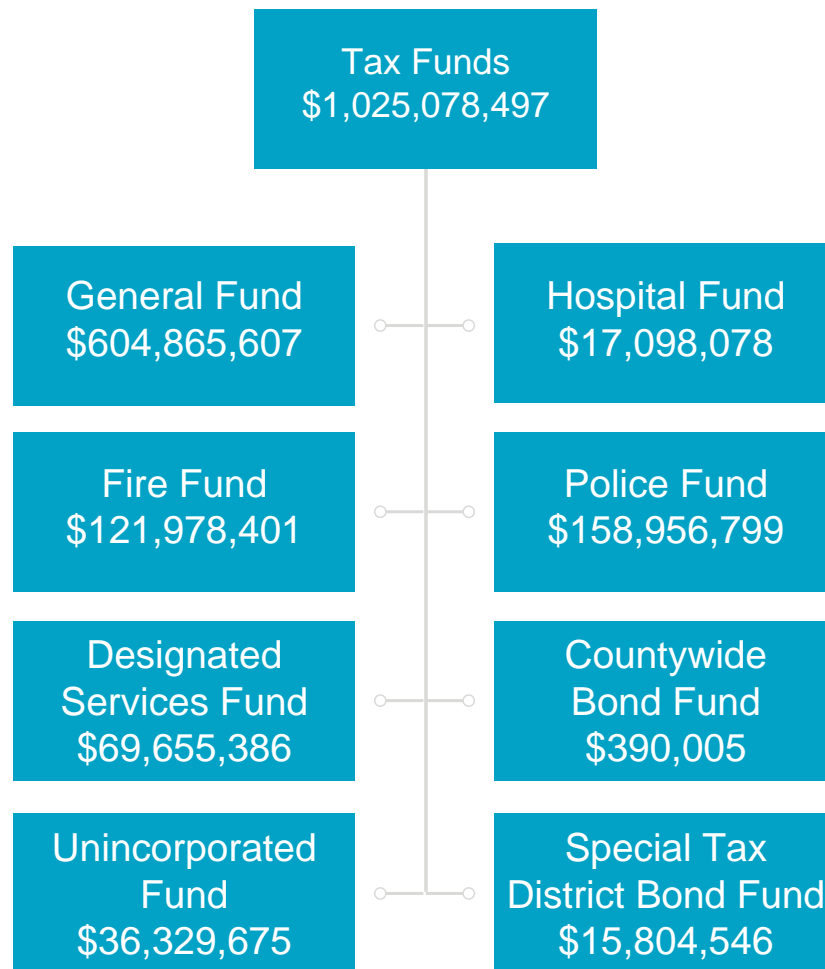


Tax Funds
Operating Funds
Special Revenue Funds
Enterprise Funds
Internal Service Funds
Revenue Bond Funds
Department/Fund Relationship
Fund Balance
Fund Structure



DeKalb County
GEORGIA

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 120,884,337	\$ 105,864,785	\$ 148,359,492	\$ 200,991,757
31 - Taxes	\$ 561,143,797	\$ 638,428,535	\$ 680,630,599	\$ 713,438,157
32 - Licenses and Permits	\$ 12,057,479	\$ 13,249,049	\$ 10,924,710	\$ 10,924,543
33 - Intergovernmental	\$ 1,665,755	\$ 1,842,659	\$ 1,706,169	\$ 1,750,000
34 - Charges for Services	\$ 51,367,971	\$ 53,012,379	\$ 69,872,188	\$ 72,110,008
35 - Fines and Forfeitures	\$ 11,638,192	\$ 11,874,988	\$ 12,243,833	\$ 12,243,025
36 - Investment Income	\$ 473,654	\$ 41,312	\$ 2,151,576	\$ 1,916,011
37 - Contributions and Donations	\$ -	\$ 4,296	\$ -	\$ -
38 - Miscellaneous	\$ 4,538,294	\$ 3,243,736	\$ 3,595,504	\$ 3,029,446
39 - Other Fin. Sources	\$ 5,100,362	\$ 8,037,440	\$ 7,344,298	\$ 8,675,550
Revenue Total	\$ 647,985,504	\$ 729,734,394	\$ 788,468,875	\$ 824,086,740
51 - Personal Services and Employee Benefits	\$ 354,246,841	\$ 364,717,601	\$ 384,619,554	\$ 442,314,602
52 - Purchased / Contracted Services	\$ 85,909,643	\$ 87,157,168	\$ 105,145,193	\$ 139,953,460
53 - Supplies	\$ 23,407,927	\$ 26,796,336	\$ 28,811,191	\$ 38,594,871
54 - Capital Outlays	\$ 1,580,966	\$ 3,469,954	\$ 3,447,693	\$ 8,158,440
55 - Interfund / Interdepartmental Charges	\$ 56,889,980	\$ 69,002,590	\$ 65,952,946	\$ 68,555,411
56 - Depreciation and Amortization	\$ -	\$ -	\$ 25,200	\$ -
57 - Other Costs	\$ 34,341,509	\$ 29,257,149	\$ 36,149,574	\$ 36,583,042
58 - Debt Service	\$ 30,605,040	\$ 21,224,725	\$ 21,163,608	\$ 22,557,836
61 - Other Financing Uses	\$ 24,741,981	\$ 34,373,762	\$ 45,868,220	\$ 66,054,313
70 - Retirement Services	\$ 51,281,169	\$ 51,240,402	\$ 53,577,735	\$ 55,261,122
Expense Total	\$ 663,005,056	\$ 687,239,688	\$ 744,760,914	\$ 878,033,097
Fund Balance - Ending	\$ 105,864,785	\$ 148,359,492	\$ 192,067,453	\$ 147,045,400
Gain/(Use) of Fund Balance	\$ (15,019,552)	\$ 42,494,707	\$ 43,707,961	\$ (53,946,357)
Adopted Budget				\$ 1,025,078,497

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 78,832,871	\$ 75,416,000	\$ 102,441,871	\$ 128,526,678
31 - Taxes	\$ 296,551,706	\$ 338,787,970	\$ 359,049,344	\$ 392,875,931
32 - Licenses and Permits	\$ 60,514	\$ 296,608	\$ 204,166	\$ 204,000
33 - Intergovernmental	\$ 1,665,755	\$ 1,842,659	\$ 1,705,540	\$ 1,750,000
34 - Charges for Services	\$ 47,845,611	\$ 47,570,075	\$ 63,702,980	\$ 64,966,406
35 - Fines and Forfeitures	\$ 7,382,867	\$ 9,254,231	\$ 8,825,808	\$ 8,825,000
36 - Investment Income	\$ 351,663	\$ 27,530	\$ 1,282,948	\$ 1,250,686
37 - Contributions and Donations	\$ -	\$ 3,241	\$ -	\$ -
38 - Miscellaneous	\$ 4,082,423	\$ 3,192,316	\$ 2,540,439	\$ 2,969,349
39 - Other Fin. Sources	\$ 1,966,204	\$ 3,852,827	\$ 1,803,761	\$ 3,497,557
Revenue Total	\$ 359,906,742	\$ 404,827,457	\$ 439,114,985	\$ 476,338,929
51 - Personal Services and Employee Benefits	\$ 204,902,111	\$ 209,955,854	\$ 223,895,615	\$ 259,035,459
52 - Purchased / Contracted Services	\$ 70,150,562	\$ 73,607,035	\$ 85,265,383	\$ 113,249,136
53 - Supplies	\$ 17,037,664	\$ 17,358,377	\$ 16,998,613	\$ 22,386,436
54 - Capital Outlays	\$ 1,308,861	\$ 3,023,237	\$ 3,030,684	\$ 5,564,069
55 - Interfund / Interdepartmental Charges	\$ 6,894,721	\$ 8,566,257	\$ 8,234,568	\$ 7,014,664
56 - Depreciation and Amortization	\$ -	\$ -	\$ 19,335	\$ -
57 - Other Costs	\$ 13,196,173	\$ 12,234,379	\$ 15,656,633	\$ 21,552,230
58 - Debt Service	\$ 3,328,378	\$ 5,716,897	\$ 5,644,021	\$ 4,454,460
61 - Other Financing Uses	\$ 16,981,472	\$ 19,334,448	\$ 27,152,655	\$ 49,240,952
70 - Retirement Services	\$ 29,523,673	\$ 28,005,102	\$ 29,695,411	\$ 30,587,966
Expense Total	\$ 363,323,612	\$ 377,801,586	\$ 415,592,918	\$ 513,085,372
Fund Balance - Ending	\$ 75,416,000	\$ 102,441,871	\$ 125,963,938	\$ 91,780,235
Gain/(Use) of Fund Balance	\$ (3,416,871)	\$ 27,025,871	\$ 23,522,067	\$ (36,746,443)
Adopted Budget				\$ 604,865,607

Fire Fund (270)

Description

The Fire Fund provides support for most Fire Department operations in the county. The Fire District covers all of DeKalb except for the cities of Atlanta and Decatur which have their own fire operations. Emergency transport services are covered in the General Fund. They are managed by DeKalb County Fire & Rescue although this service is jointly provided by the county and by a private outside contractor.

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

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 6,286,175	\$ 4,344,166	\$ 10,307,368	\$ 23,175,068
31 - Taxes	\$ 73,881,693	\$ 89,897,387	\$ 101,264,549	\$ 95,177,597
33 - Intergovernmental	\$ -	\$ -	\$ 628	\$ -
34 - Charges for Services	\$ 1,693,022	\$ 2,075,146	\$ 1,721,435	\$ 2,289,982
35 - Fines and Forfeitures	\$ 29,512	\$ -	\$ -	\$ -
36 - Investment Income	\$ 33,480	\$ 4,150	\$ 292,555	\$ 292,555
37 - Contributions and Donations	\$ -	\$ 1,055	\$ -	\$ -
38 - Miscellaneous	\$ (30,642)	\$ 1,261	\$ 16,763	\$ (40,395)
39 - Other Fin. Sources	\$ 1,083,594	\$ 1,083,595	\$ 1,083,600	\$ 1,083,594
Revenue Total	\$ 76,690,660	\$ 93,062,594	\$ 104,379,530	\$ 98,803,333
51 - Personal Services and Employee Benefits	\$ 50,366,828	\$ 51,761,669	\$ 53,837,810	\$ 62,834,188
52 - Purchased / Contracted Services	\$ 1,718,749	\$ 1,661,288	\$ 2,209,552	\$ 2,719,653
53 - Supplies	\$ 2,876,360	\$ 3,401,207	\$ 3,431,869	\$ 3,859,402
54 - Capital Outlays	\$ 225,624	\$ 386,210	\$ 110,342	\$ 386,728
55 - Interfund / Interdepartmental Charges	\$ 13,115,330	\$ 19,053,296	\$ 19,155,183	\$ 22,712,631
56 - Depreciation and Amortization	\$ -	\$ -	\$ 504	\$ -
57 - Other Costs	\$ 167,088	\$ (10,683)	\$ -	\$ 21,000
61 - Other Financing Uses	\$ 2,631,488	\$ 2,799,799	\$ 6,257,608	\$ 3,427,186
70 - Retirement Services	\$ 7,531,202	\$ 8,046,606	\$ 8,348,148	\$ 8,640,334
Expense Total	\$ 78,632,670	\$ 87,099,392	\$ 93,351,016	\$ 104,601,122
Fund Balance - Ending	\$ 4,344,166	\$ 10,307,368	\$ 21,335,882	\$ 17,377,279
Gain/(Use) of Fund Balance	\$ (1,942,010)	\$ 5,963,203	\$ 11,028,514	\$ (5,797,789)
Adopted Budget				\$ 121,978,401

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 5,111,072	\$ 3,850,000	\$ 3,196,148	\$ 15,776,993
31 - Taxes	\$ 30,735,256	\$ 21,773,101	\$ 36,433,694	\$ 18,049,403
34 - Charges for Services	\$ 741,023	\$ 1,763,482	\$ 2,693,568	\$ 3,162,596
36 - Investment Income	\$ 16,421	\$ 2,036	\$ 143,488	\$ 41,585
38 - Miscellaneous	\$ 27,947	\$ 60,928	\$ 176,029	\$ 210,343
39 - Other Fin. Sources	\$ 5,898,616	\$ 21,411,615	\$ 26,624,898	\$ 32,414,466
Revenue Total	\$ 37,419,263	\$ 45,011,162	\$ 66,071,677	\$ 53,878,393
51 - Personal Services and Employee Benefits	\$ 17,164,614	\$ 20,103,505	\$ 18,870,479	\$ 20,131,110
52 - Purchased / Contracted Services	\$ 7,052,146	\$ 5,415,141	\$ 9,691,399	\$ 11,764,091
53 - Supplies	\$ 2,206,514	\$ 3,940,070	\$ 6,309,578	\$ 7,600,760
54 - Capital Outlays	\$ (7,098)	\$ 18,601	\$ 3,077	\$ 211,550
55 - Interfund / Interdepartmental Charges	\$ 8,915,705	\$ 10,624,824	\$ 10,853,380	\$ 10,965,223
56 - Depreciation and Amortization	\$ -	\$ -	\$ 4,467	\$ -
57 - Other Costs	\$ 359,765	\$ 448,992	\$ 227,498	\$ 358,960
58 - Debt Service	\$ -	\$ 158,991	\$ 175,750	\$ 133,340
61 - Other Financing Uses	\$ 375,992	\$ 2,000,970	\$ 6,777,461	\$ 6,353,497
70 - Retirement Services	\$ 2,612,697	\$ 2,953,920	\$ 3,023,951	\$ 3,084,746
Expense Total	\$ 38,680,335	\$ 45,665,014	\$ 55,937,040	\$ 60,603,277
Fund Balance - Ending	\$ 3,850,000	\$ 3,196,148	\$ 13,330,784	\$ 9,052,109
Gain/(Use) of Fund Balance	\$ (1,261,072)	\$ (653,852)	\$ 10,134,637	\$ (6,724,884)
Adopted Budget				\$ 69,655,386

Unincorporated Fund (272)

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 7,377,839	\$ 735,412	\$ 4,789,443	\$ 13,447,817
31 - Taxes	\$ 4,460,731	\$ 34,371,018	\$ 36,504,213	\$ 37,371,614
32 - Licenses and Permits	\$ 11,929,189	\$ 12,952,441	\$ 10,547,591	\$ 10,547,591
35 - Fines and Forfeitures	\$ 4,225,813	\$ 2,620,757	\$ 3,418,025	\$ 3,418,025
38 - Miscellaneous	\$ 382,869	\$ (72,048)	\$ 815,697	\$ (135,305)
39 - Other Fin. Sources	\$ (3,848,052)	\$ (18,310,597)	\$ (22,167,961)	\$ (28,320,067)
Revenue Total	\$ 17,150,550	\$ 31,561,571	\$ 29,117,564	\$ 22,881,858
51 - Personal Services and Employee Benefits	\$ 12,218,255	\$ 12,897,217	\$ 12,585,523	\$ 15,705,291
52 - Purchased / Contracted Services	\$ 4,072,115	\$ 4,057,292	\$ 4,627,085	\$ 5,588,082
53 - Supplies	\$ 138,684	\$ 314,526	\$ 190,809	\$ 585,931
54 - Capital Outlays	\$ 6,228	\$ 9,375	\$ 70,355	\$ 233,892
55 - Interfund / Interdepartmental Charges	\$ 3,579,838	\$ 3,653,355	\$ 3,057,018	\$ 3,318,489
57 - Other Costs	\$ 21,849	\$ 379,295	\$ 157,315	\$ 1,228,900
61 - Other Financing Uses	\$ 2,144,600	\$ 4,398,633	\$ 1,542,800	\$ 2,982,000
70 - Retirement Services	\$ 1,611,408	\$ 1,797,847	\$ 2,012,421	\$ 2,082,851
Expense Total	\$ 23,792,978	\$ 27,507,540	\$ 24,243,327	\$ 31,725,436
Fund Balance - Ending	\$ 735,412	\$ 4,789,443	\$ 9,663,680	\$ 4,604,239
Gain/(Use) of Fund Balance	\$ (6,642,427)	\$ 4,054,031	\$ 4,874,238	\$ (8,843,578)
Adopted Budget				\$ 36,329,675

Hospital Fund (273)

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 1,080,194	\$ 904,287	\$ 1,191,190	\$ 541,142
31 - Taxes	\$ 20,054,179	\$ 16,537,141	\$ 18,500,050	\$ 16,296,706
34 - Charges for Services	\$ 101,791	\$ 172,412	\$ 212,128	\$ 240,967
36 - Investment Income	\$ 25,906	\$ 1,871	\$ 73,269	\$ 19,263
Revenue Total	\$ 20,181,876	\$ 16,711,424	\$ 18,785,446	\$ 16,556,936
52 - Purchased / Contracted Services	\$ 1,370	\$ 2,350	\$ 2,350	\$ 20,000
57 - Other Costs	\$ 20,356,412	\$ 16,422,172	\$ 20,108,128	\$ 13,417,952
58 - Debt Service	\$ -	\$ -	\$ -	\$ 2,672,748
Expense Total	\$ 20,357,782	\$ 16,424,522	\$ 20,110,478	\$ 16,110,700
Fund Balance - Ending	\$ 904,287	\$ 1,191,190	\$ (133,842)	\$ 987,378
Gain/(Use) of Fund Balance	\$ (175,906)	\$ 286,902	\$ (1,325,032)	\$ 446,236
Adopted Budget				\$ 17,098,078

Police Fund (274)

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 20,546,114	\$ 20,155,000	\$ 26,231,397	\$ 18,675,248
31 - Taxes	\$ 109,518,049	\$ 120,518,930	\$ 113,085,507	\$ 138,484,921
32 - Licenses and Permits	\$ 67,776	\$ -	\$ 172,952	\$ 172,952
34 - Charges for Services	\$ 853,828	\$ 1,217,181	\$ 1,291,665	\$ 1,296,302
36 - Investment Income	\$ 34,552	\$ 4,283	\$ 301,922	\$ 301,922
38 - Miscellaneous	\$ 75,697	\$ 61,280	\$ 46,577	\$ 25,454
Revenue Total	\$ 110,549,903	\$ 121,801,674	\$ 114,898,622	\$ 140,281,551
51 - Personal Services and Employee Benefits	\$ 69,595,033	\$ 69,999,357	\$ 75,430,126	\$ 84,608,554
52 - Purchased / Contracted Services	\$ 2,914,702	\$ 2,414,062	\$ 3,349,424	\$ 6,612,498
53 - Supplies	\$ 1,148,705	\$ 1,782,155	\$ 1,880,323	\$ 4,162,342
54 - Capital Outlays	\$ 47,351	\$ 32,531	\$ 233,235	\$ 1,762,201
55 - Interfund / Interdepartmental Charges	\$ 24,384,385	\$ 27,104,858	\$ 24,652,796	\$ 24,544,404
56 - Depreciation and Amortization	\$ -	\$ -	\$ 894	\$ -
57 - Other Costs	\$ 240,222	\$ (217,006)	\$ -	\$ 4,000
61 - Other Financing Uses	\$ 2,608,429	\$ 4,172,393	\$ 4,137,696	\$ 3,660,673
70 - Retirement Services	\$ 10,002,189	\$ 10,436,927	\$ 10,497,804	\$ 10,865,225
Expense Total	\$ 110,941,016	\$ 115,725,277	\$ 120,182,298	\$ 136,219,897
Fund Balance - Ending	\$ 20,155,000	\$ 26,231,397	\$ 20,947,722	\$ 22,736,902
Gain/(Use) of Fund Balance	\$ (391,114)	\$ 6,076,397	\$ (5,283,676)	\$ 4,061,654
Adopted Budget				\$ 158,956,799

Countywide Bond Fund (410)

Description

DeKalb has one active tax-funded bond fund and one closed tax-funded bond fund. The Countywide Bond Fund (a.k.a. Fund 410) was used to pay the debt service for the General Obligation Refunding Bonds, Series 2013 in the amount of \$52,445,000. This debt refunded the Series 1998 bonds for the construction of the County Jail (original amount \$2,000,000), the Series 2003A Refunding Bonds which refunded the Series 1992 Bonds for the construction of Health Facilities (original amount \$53,295,000), and the Series 2003B Refunding Bonds which refunded the Series 1993 Refunding Bonds (original amount \$74,620,000). In 2013, the outstanding debt, except for the Series 2003B principal matured on January 1, 2014, this fund was refinanced as part of a regular program to take advantage of lower interest rates. The last payment for this debt was made in 2020 and the final close-out fees were paid in 2021. Amounts received in FY22 and future years are from late payments of property taxes. These amounts will be transferred to the General Fund since the bond is complete.

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

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 718,579	\$ 132,905	\$ (79,685)	\$ 390,005
31 - Taxes	\$ 11,278,952	\$ 1,367,720	\$ 254,689	\$ -
34 - Charges for Services	\$ 56,385	\$ 86,581	\$ 116,833	\$ -
36 - Investment Income	\$ 5,063	\$ 628	\$ -	\$ -
Revenue Total	\$ 11,340,401	\$ 1,454,929	\$ 371,522	\$ -
58 - Debt Service	\$ 11,926,075	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ -	\$ 1,667,519	\$ -	\$ 390,005
Expense Total	\$ 11,926,075	\$ 1,667,519	\$ -	\$ 390,005
Fund Balance - Ending	\$ 132,905	\$ (79,685)	\$ 291,838	\$ -
Gain/(Use) of Fund Balance	\$ (585,674)	\$ (212,590)	\$ 371,522	\$ (390,005)
Adopted Budget				\$ 390,005

Special Tax District Bond Fund (411)

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 931,493	\$ 327,016	\$ 281,760	\$ 458,806
31 - Taxes	\$ 14,663,231	\$ 15,175,267	\$ 15,538,554	\$ 15,181,985
34 - Charges for Services	\$ 76,310	\$ 127,501	\$ 133,579	\$ 153,755
36 - Investment Income	\$ 6,568	\$ 814	\$ 57,395	\$ 10,000
Revenue Total	\$ 14,746,110	\$ 15,303,582	\$ 15,729,528	\$ 15,345,740
58 - Debt Service	\$ 15,350,588	\$ 15,348,838	\$ 15,343,838	\$ 15,297,288
Expense Total	\$ 15,350,588	\$ 15,348,838	\$ 15,343,838	\$ 15,297,288
Fund Balance - Ending	\$ 327,016	\$ 281,760	\$ 667,451	\$ 507,258
Gain/(Use) of Fund Balance	\$ (604,478)	\$ (45,255)	\$ 385,691	\$ 48,452
Adopted Budget				\$ 15,804,546

Tax Funds Revenue

This section describes the major revenue line items within each category underlying expenditures in the Tax Funds.

Taxes

As the name implies, Tax Funds are those funds which are primarily supported by taxes. Taxes include ad valorem taxes on real estate and motor vehicles, Equalized Homestead Option Sales Taxes (EHOST), business taxes such as the Life and Property and Casualty Insurance Tax and Bank Shares Taxes, and Motor Vehicle Title Taxes. For 2022, taxes contributed 86.57 percent of the total revenue to the Tax Funds.

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
31 - Taxes	\$ 561,143,797	\$ 638,428,535	\$ 680,630,599	\$ 713,438,157
32 - Licenses and Permits	\$ 12,057,479	\$ 13,249,049	\$ 10,924,710	\$ 10,924,543
33 - Intergovernmental	\$ 1,665,755	\$ 1,842,659	\$ 1,706,169	\$ 1,750,000
34 - Charges for Services	\$ 51,367,971	\$ 53,012,379	\$ 69,872,188	\$ 72,110,008
35 - Fines and Forfeitures	\$ 11,638,192	\$ 11,874,988	\$ 12,243,833	\$ 12,243,025
36 - Investment Income	\$ 473,654	\$ 41,312	\$ 2,151,576	\$ 1,916,011
37 - Contributions and Donations	\$ -	\$ 4,296	\$ -	\$ -
38 - Miscellaneous	\$ 4,538,294	\$ 3,243,736	\$ 3,595,504	\$ 3,029,446
39 - Other Fin. Sources	\$ -	\$ -	\$ -	\$ 8,675,550
39 - Other Financing Sources	\$ 647,985,504	\$ 8,037,440	\$ 7,344,298	\$ -
Total Taxes	\$ 647,985,504	\$ 729,734,394	\$ 788,468,875	\$ 824,086,740

Real Property Taxes

The collection of Real Property Taxes authorized by O.C.G.A. § 48-5-3: Taxable Property. The laws affecting the collection of Real Property Taxes are outlined in Chapter 5 of the Official Code of Georgia. Ad valorem taxes are collected on the assessed value of property, i.e., 40 percent of fair market property value, within DeKalb County whether it is owned by private individuals, business enterprises or other entities. Yearly the Board of Commissioners sets the millage rates at mid-year which are used to determine the amount of Real Property Taxes collected.

Real Property tax revenue grew to \$384 million in 2022 from \$342 million in 2021, an increase of 12.33 percent and projected to be \$400 million in 2023. The FY23 budget assumptions for real property include utilization of the consolidated tax digest, the homestead digest, EHOST anticipated revenue, budget for anticipated expenses to be charged to tax funds, and the approved current year millage rates.

Each year in March/April, the county's Property Appraisal department conducts a market analysis and uses market models to determine the current valuation of all properties within the county boundaries (both incorporated and unincorporated areas). These new valuations (otherwise known as property assessments) are consolidated into the tax digest by tax district which is in turn submitted to the state department of revenue for consideration and approval.

Since the housing market saw a boom during FY21, the valuations increased whereby raising the real property tax digest from \$36.5 billion in FY21 countywide for all tax districts to just over \$42 billion for the FY22 digest. The median sales price for homes in DeKalb County rose from \$233k in January 2020 to \$355k in November of 2021 with a slight dip to \$350k in December 2021. The trend continued in FY22 rising to \$380k in June 2022 according to realtor.com but is expected to slow in 2023. Realtor.com reports

in March 2023, the median listing home price in DeKalb County, GA was \$349.9k, flat year-over-year (see the statistical section for additional information on DeKalb County properties assessed values for 2023). Annual assessments are mailed to property owners in late May or early June giving property owners 45 days to appeal.

Forty percent of the new assessments are subject to property tax and are summarized in the Tax Digest by tax district along with all applicable exemptions. The most significant exemptions that affect revenue assumptions are the homestead exemption in which property owners that reside on the property are eligible for a \$2,000 discount and also a property value freeze. The homestead exemptions are summarized in a separate Homestead Digest which is also used for revenue assumptions and part of the package presented and approved by the Georgia Department of Revenue each year. Of the 243,033 properties included in the consolidate tax digest countywide, up from 242,898 in FY22, 152,332 properties are included in the preliminary homestead digest up from 152,159 in FY22. 140,210 receive the L16 homestead exemption up from 140,021 in FY22. FY23 is at \$400 million for real property current year revenues which is an increase of \$15.8 million over FY22 and \$99.5 million over FY20. There are 140.3 thousand properties receiving the L16 homestead exemption for a total county-wide exemption of \$5.9 million for FY23. This is up from FY22 where there were 24.8 thousand properties with 138.7 receiving the L16 exemption at an overall exemption increase of \$2.2 million from FY22 to FY23.

The County of DeKalb is also one of the only Counties in Georgia that uses EHOST sales tax revenues to reduce the general fund and hospital fund taxes for property owners which is now at 100 percent relief for homestead properties in FY22 and FY23 (see the EHOST revenue category for further discussion). This along with the discounts for qualified seniors, disabled veterans, surviving spouses of military personnel killed in action, etc. further reduces the tax revenue. All but the EHOST deduction are summarized in either the tax digest and homestead digest.

The FY23 budget assumptions multiply the preliminary consolidated tax digest and homestead digest by the 2022 approved millage rates (see separate discussion of millage rates in this document). For the general and hospital funds, the EHOST reduction was then applied. Trending of previous years actuals lead to the assumption that approximately only 92 percent of the FY23 real property tax revenues will be collected during the current fiscal year. The resulting amounts were adopted by the BOC as the FY23 budget at \$400 million.

Any amounts not collected in the current year will be collected in the next year or future years as tax payors catch up on their delinquent bills, disputed or appeals are settled, or the property is sold. Since the timing of these payments vary, this revenue fluctuates each year. The past three years reflect this uncertainty with FY22 being double the collections in FY22 at \$17.6 million, \$13.9 for FY21 and \$6.7 for FY20. FY23 assumes this trend continues.

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

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Real Property Taxes - Current Year	\$ 324,713,554	\$ 342,050,986	\$ 384,224,127	\$ 400,013,707
Real Property Taxes - Prior Year	\$ 6,708,813	\$ 13,958,193	\$ 17,673,597	\$ 23,540,333
Total	\$ 331,422,367	\$ 356,009,179	\$ 401,897,725	\$ 423,554,040

Personal Property Taxes

Ad valorem taxes on Business Personal Property are also authorized by O.C.G.A. § 48-5-3: Taxable Property. Personal Property Taxes are collected on the assessed value of business personal property as of January 1 of each year. Included in this category are aircraft, boats, and tangible business personal property. Business personal property consists of items that are used in the normal course of business that is movable and not permanently affixed to real estate such as airplanes, boats, furniture & fixtures, machinery & equipment, computer equipment and inventory. The County of DeKalb Tax Commissioner's Office invoices and collects this revenue upon the authority and approval of the County Board of Commissioners and the Georgia Department of Revenue.

Personal Property taxes have not reached the pre-pandemic level yet but did gain ground in FY22 at \$26 million up from \$25 million in FY21 and \$26.1 in FY20. Businesses are required to self-report all personal property with the normal reporting period from January 1st through April 1st each year. These are reviewed by the county and are summarized in the Tax Digest by tax district. The results are reduced for eligible freeport exemptions of qualified manufacturers, distributors, fulfillment centers, etc. (per O.C.G.A. 48-5-48.2 and 48-5-48.5) with the final digest being approved by the Department of Revenue.

The revenue assumptions for personal property revenue use the preliminary FY23 consolidated tax digest multiplied by the FY22 millage rates and then reduced for trending. Trending supported a further reduction of 8 percent which amounts to a 92 percent rate of collection for FY23.

Any amounts not collected in the current year will be collected in the next year or future years as tax payors catch up on their delinquent bills, disputed or appeals are settled, or the property is sold. Since the timing of these payments vary, this revenue fluctuates each year. Over the past three years this revenue has increased steadily increasing 59 percent from FY20 to FY22. The FY23 budget is slightly lower than the FY22 actuals assuming inflation and economic uncertainty will have a slight negative affect this revenue.

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

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Personal Property Taxes - Current Year	\$ 26,133,228	\$ 25,079,988	\$ 26,008,942	\$ 26,030,226
Personal Property Taxes - Prior Year	\$ 708,018	\$ 1,488,184	\$ 1,729,933	\$ 1,511,149
Total	\$ 26,841,246	\$ 26,568,172	\$ 27,738,874	\$ 27,541,375

Public Utility Taxes

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

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

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

The FY23 budget assumptions for public utility taxes utilized the consolidated tax digest and the approved FY22 millage rates. The FY22 digest and FY21 digest both have a count of 449 public utilities but reflect an increase of eight percent at \$499 million valuation for FY22 and \$491 million for FY21 countywide. This was multiplied by the FY22 millage rates for each tax fund and then trending analysis supported an 8 percent reduction which means only 92 percent of the revenues are expected to be collected in FY23.

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

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Public Utilities Taxes	\$ 180,467	\$ 17,298,797	\$ 1,842,023	\$ 8,455,887

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. FY22 unaudited is \$2.8 million down from the \$3 million in FY21. This tax is collected under the authorization of Chapter 5, Title 48, Article 10. Given the implementation of the Title Ad Valorem Tax, this digest's value has decreased as newer vehicles are purchased. Consequently, the revenue generated from this digest has decreased over time.

For vehicles purchased after March 1, 2013, a Title Ad Valorem Tax (TAVT) is collected at the time of purchase. This is a one-time tax for as long as the individual or business owns the vehicle. This tax is collected under O.C.G.A § 48-5C-1. During 2019, the method of distributing Title Taxes was changed by the legislature so that DeKalb began receiving Title Taxes. Also, the state disbursement for TAVT True Up, the amount of ad valorem taxes so that the amount received by the county equals the amount received in 2012, was discontinued.

Motor Vehicle tax revenue was \$30 million in 2022 down from \$31.3 million in 2021 but still higher than the \$24.2 million in FY20. The fluctuation in revenues for vehicle title taxes is multifaceted. The robust vehicle sales and real estate markets since 2020 both have had a positive impact on title taxes with new and used car sale prices skyrocketing resulting in higher taxes. At the same time, the real estate market was luring new residents to Georgia bringing vehicles from other states subject to Georgia's title tax. The market saw a slowing though by the middle to late 2022.

The FY23 budget assumptions for motor vehicle taxes utilized the consolidated tax digest and the approved FY22 millage rates. The preliminary FY22 digest has a count of 92,678 vehicles at a valuation of \$126.2 million down from FY21 at 105,013 vehicles at a valuation of \$145.8 million countywide. This was multiplied by the FY21 millage rates for each tax fund and then trending analysis supported an 8 percent reduction which means only 92 percent of the revenues are expected to be collected in FY23.

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

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Motor Vehicle Ad Valorem Taxes	\$ 3,523,264	\$ 3,047,618	\$ 2,861,482	\$ 1,784,431
Motor Vehicle Title Taxes	\$ 24,214,458	\$ 31,380,484	\$ 30,614,568	\$ 31,653,713
Total	\$ 28,639,299	\$ 27,737,722	\$ 33,476,049	\$ 33,438,144

EHOST: Equalized Homestead Option Sales Taxes

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

Starting on April 1, 2018, the county's sales tax increased 1¢ when the SPLOST became effective. The EHOST revenue is used to forgive up to 100 percent of homesteaded property owners countywide property taxes. If funds are available once all countywide property taxes are forgiven, the excess funds are used to forgive other county and municipal property taxes.

EHOST revenue grew to \$151.4 million in 2021 from \$129.7 million in 2020, an increase of 16.7 percent and up to \$163.7 million in 2022. The Georgia Department of Revenue collects the EHOST from merchants and disburses it to the county.

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

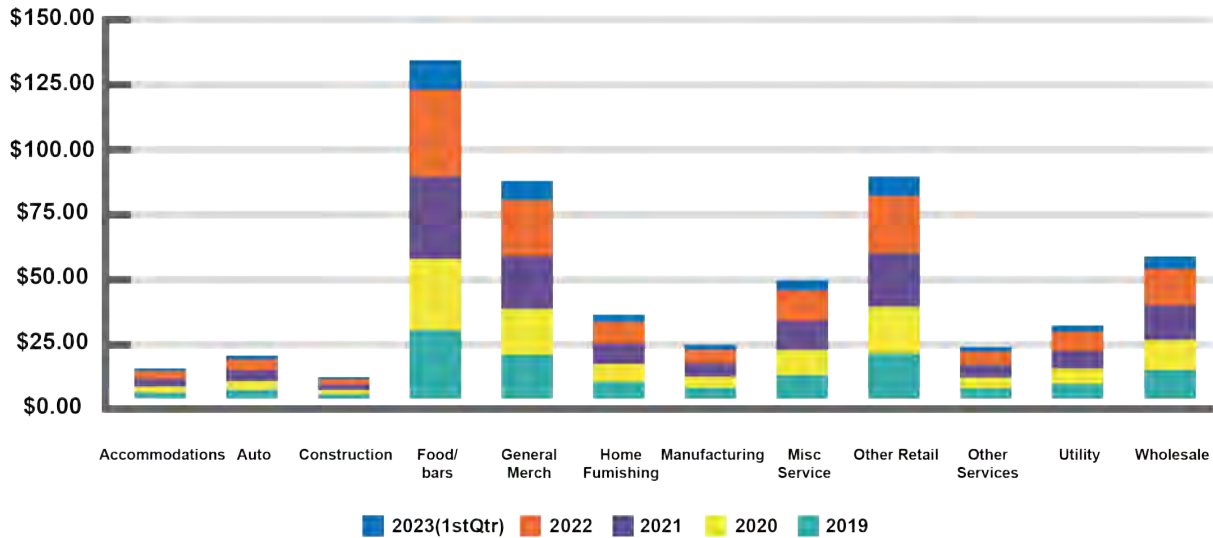
The most obvious contributor to the swings in EHOST collections is the effect that the COVID-19 pandemic exerted on consumer spending.

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

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

As the economy began reopening in 2021, consumer expenditures began rising across most categories, continuing in 2022. According to the BLS data, total consumer expenditures rose 15.7 percent in the second quarter of 2021 compared to the same period in 2020. The largest percentage increases in that period were food away from home expenditures (91.2 percent), apparel and services (70.3 percent), alcoholic beverages (61.9 percent), entertainment (27.7 percent), and transportation (23.3 percent). The 2022 data has not yet been released. However, the Georgia Department of Revenue sales tax distribution commodity reports show 2022 continued to expand with sales tax revenues higher than in most categories than the two prior years. It also shows a healthy start in the 1st quarter of 2023 especially in food/bars, general merchandise, and other retail categories.

Sales Tax Distribution by Commodity



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

The current outlook on inflation is murky due to many unpredictable variables that may increase or decrease inflation. The ongoing war in Ukraine will continue to contribute to higher oil and food prices globally. Low unemployment in Georgia and nationally may lead to higher labor costs for businesses which would get passed on to consumers as price increases. Conversely, fears of a recession may temper consumer and business expectations causing inflation to slow. The Federal Reserve has raised interest rates to cool down the economy with the intent of calming inflation.

Against this multivariable backdrop of consumer spending, the FY23 budget for EHOST revenue assumed that 2023 collections would continue to increase due to rising inflation.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Ehost Sales Tax	\$ 129,744,948	\$ 151,423,467	\$ 163,685,960	\$ 165,674,977

Life & Property & Casualty Taxes

This type of tax is assessed on life insurance companies under O.C.G.A § 33-8-8 8.1. This tax is imposed on each life insurance company doing business in the state and based upon the gross direct premiums collected from policies insuring persons residing within the unincorporated areas of DeKalb County. This tax is levied at the rate of one percent of the life insurance premiums collected within DeKalb County. Beginning in 2017, this revenue was receipted in the STD – Police Fund (274). It was previously receipted in the STD – Unincorporated Fund (272). This action was undertaken to reduce the number of transfers between these two funds.

Per the enabling legislation, this funding can only be used for the following services within the unincorporated area of the county: 1) police protection, 2) fire protection, 3) garbage and solid waste collection, 4) curbs, sidewalks, and streetlights, and 5) such other services for the primary benefit of the unincorporated areas of the county.

Insurance taxes revenue assumptions are based on trend analysis and assumed to be nearly equal to the prior year for FY23.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Life & Property & Casualty Insurance Premium T	\$ 29,212,187	\$ 30,304,260	\$ 31,885,960	\$ 31,528,824

Licenses & Permits

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

Licenses & Permits revenue uses trending analysis for FY23 budget assumptions. The affects of the pandemic and business closures were realized in FY20, continued into FY21 and FY22, but expected to be normalized in FY23. There was a reprieve given for business license late applications and renewals during FY20.

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.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Business License - General	\$ 6,454,815	\$ 7,061,445	\$ 6,599,425	\$ 6,599,424

Charges for Services

For 2021, Charges for Services contributed 8 percent of the total revenue to the Tax Funds, FY22 was 9 percent and projected to stay the same for FY23. The General Administrative Charges are the major contributor to Charges for Services. Other minor contributors are False Alarm Fees, Parks & Recreation Fees, Senior Center Fees, and Probation Fees.

Charges for services uses trend analysis for FY23 revenue assumptions. The general fund administrative charges are adjusted based on the County’s cost allocation plan which is used as a guide/component of the calculation. The cost allocation plan is currently being updated by an independent consulting firm and will be available for public viewing upon submittal to the Board of Commissioners for their consideration and approval.

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fire Marshall Charges	\$ 356,734	\$ 426,270	\$ 530,463	\$ 530,463
General Fund Administrative Charges - Development	\$ 32,895,108	\$ 31,005,156	\$ 44,635,140	\$ 47,731,520
General Fund Administrative Charges - Pension	\$ 509,867	\$ 522,041	\$ 543,771	\$ 543,771
Information Systems Charges	\$ 423,993	\$ 36,064		\$ 43,272
Total	\$ 34,185,702	\$ 31,989,530	\$ 45,709,373	\$ 48,849,026

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

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
General Fund Administrative Charges - Development	\$ 32,895,10	\$ 31,005,156	\$ 44,635,140	\$ 47,731,520
General Fund Administrative Charges - Pension	\$ 509,867	\$ 522,041	\$ 543,771	\$ 543,771
Total	\$ 33,404,975	\$ 31,527,197	\$ 45,178,911	\$ 48,275,291

Fines and Forfeitures

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

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

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.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
State Court	\$ 2,798,017	\$ 2,755,703	\$ 2,993,308	\$ 2,904,116
State Court Traffic	\$ 3,254,814	\$ 1,897,174	\$ 2,520,311	\$ 2,520,311
Total	\$ 6,052,831	\$ 4,652,877	\$ 5,513,619	\$ 5,424,427

Miscellaneous

Rental of real estate is the major contributor to miscellaneous revenue. These revenues decreased with the advent of paying certain bond payments as principal and interest instead of rental of real estate. Miscellaneous revenues are an assortment of revenues that do not easily fit into other categories, such as the Porter Sanford Performing Arts Center, miscellaneous telephones (fees generated on local prisoner phone calls), bus shelters (revenue from advertisements on MARTA bus shelters), and true other miscellaneous revenue.

Miscellaneous revenues use trending analysis for FY23 budget assumptions and known factors such as bond payment schedules or other contracted items as applicable.

Other Financing Sources

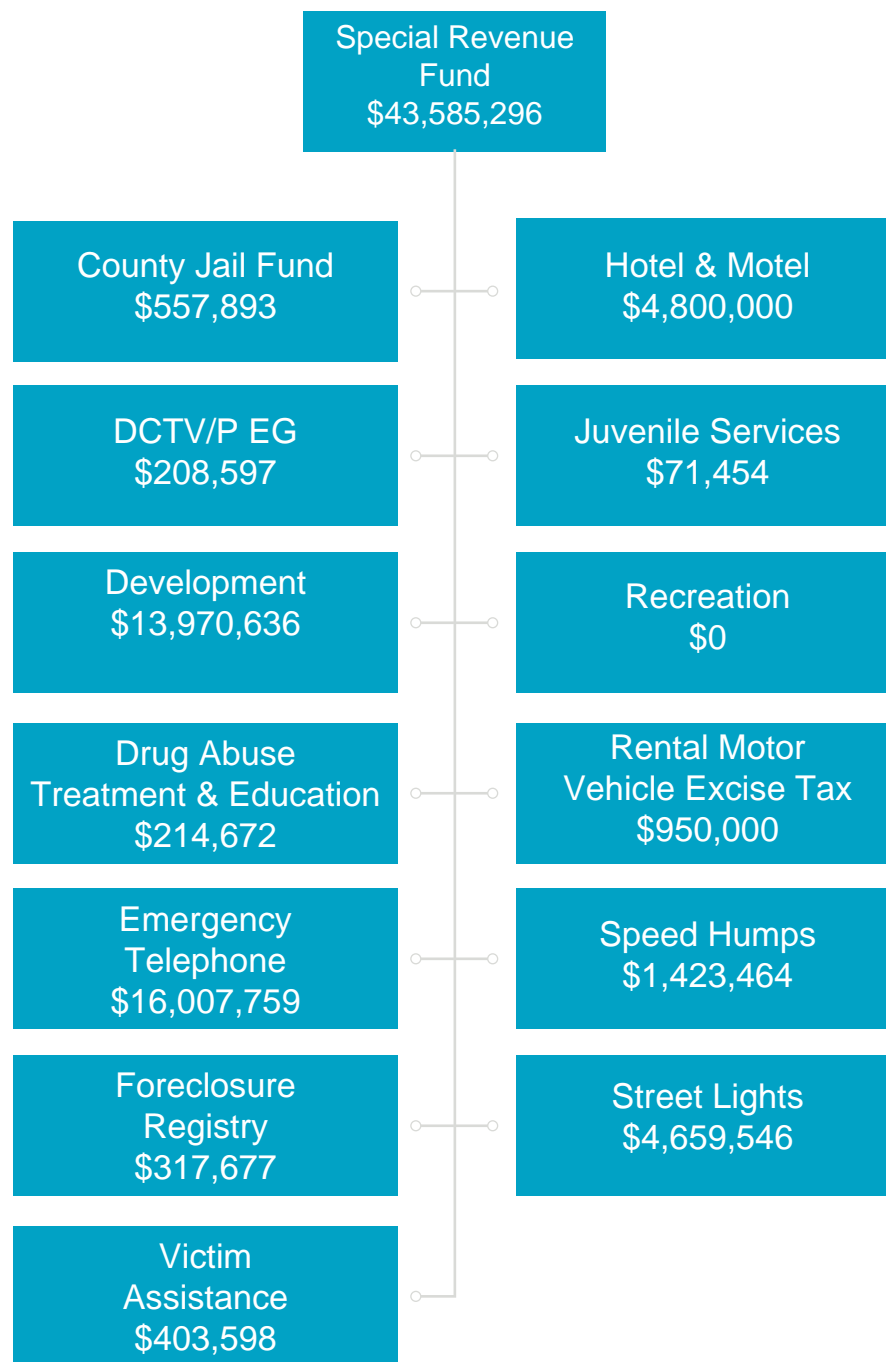
Other Financing Sources FY23 budget assumptions uses known factors such as loan amortization schedules and eligible and planned expenses in various funds in the FY23 budget where revenue needs to be moved to offset the expense budget as appropriate and according to generally accepted accounting principles (GAAP).

Transfers To / From

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

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Transfer From Police Services Fund	\$ 624,417	\$ 623,265	\$ 623,268	\$ 623,268
Transfer From Std-Ds Fund	\$ 3,865,304	\$ 19,535,105	\$ 23,962,516	\$ 30,114,466
Transfer From Std-Unincorporated Fund	\$ 3,867,451	\$ 19,585,105	\$ 23,962,516	\$ (30,114,466)
Total	\$ 626,564	\$ 673,265	\$ 623,268	\$ 623,268

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 20,398,567	\$ 18,418,082	\$ 17,619,245	\$ 10,294,503
31 - Taxes	\$ 2,337,954	\$ 3,713,756	\$ 5,452,775	\$ 5,750,000
32 - Licenses and Permits	\$ 5,382,022	\$ 6,553,122	\$ 7,141,966	\$ 6,941,537
33 - Intergovernmental	\$ 359,456	\$ 15,493,122	\$ 25,508,945	\$ 333,083
34 - Charges for Services	\$ 5,962,513	\$ 5,912,874	\$ 5,768,473	\$ 5,646,957
35 - Fines and Forfeitures	\$ 912,100	\$ 641,142	\$ 812,842	\$ 731,502
36 - Investment Income	\$ 912,100	\$ 653	\$ 802,248	\$ -
38 - Miscellaneous	\$ 11,113,525	\$ 14,270,079	\$ 13,606,616	\$ 11,580,000
39 - Other Fin. Sources	\$ 200,812	\$ 1,179,036	\$ 2,202,881	\$ 2,307,793
Revenue Total	\$ 26,273,651	\$ 47,764,580	\$ 61,296,745	\$ 33,290,793
51 - Personal Services and Employee Benefits	\$ 13,551,893	\$ 19,531,728	\$ 22,709,572	\$ 18,244,784
52 - Purchased / Contracted Services	\$ 2,231,011	\$ 12,900,984	\$ 21,312,907	\$ 6,595,691
53 - Supplies	\$ 5,129,955	\$ 6,466,173	\$ 7,500,787	\$ 5,058,636
54 - Capital Outlays	\$ 19,463	\$ 11,405	\$ 2,109,248	\$ 181,395
55 - Interfund / Interdepartmental Charges	\$ 1,507,009	\$ 1,410,025	\$ 1,572,221	\$ 1,524,641
56 - Depreciation and Amortization	\$ -	\$ -	\$ 561	\$ -
57 - Other Costs	\$ 627,503	\$ 1,160,869	\$ 1,829,346	\$ 1,924,269
61 - Other Financing Uses	\$ 5,615,347	\$ 5,147,165	\$ 5,093,852	\$ 5,330,307
70 - Retirement Services	\$ 1,621,535	\$ 1,935,068	\$ 1,945,870	\$ 2,012,157
Expense Total	\$ 30,303,715	\$ 48,563,418	\$ 64,074,365	\$ 40,871,880
Fund Balance - Ending	\$ 16,368,503	\$ 17,619,245	\$ 14,841,626	\$ 2,713,416
Gain/(Use) of Fund Balance	\$ (4,030,064)	\$ (798,837)	\$ (2,777,619)	\$ (7,581,087)
Adopted Budget				\$ 43,585,296

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 13,252,743	\$ 12,416,577	\$ 8,733,786	\$ 7,006,247
32 - Licenses and Permits	\$ 5,382,022	\$ 6,553,122	\$ 7,141,966	\$ 6,941,537
34 - Charges for Services	\$ 11,445	\$ 21,303	\$ 23,543	\$ 22,852
38 - Miscellaneous	\$ -	\$ -	\$ 30	\$ -
Revenue Total	\$ 5,393,467	\$ 6,574,425	\$ 7,165,539	\$ 6,964,389
51 - Personal Services and Employee Benefits	\$ 3,946,710	\$ 4,597,915	\$ 5,235,158	\$ 6,650,621
52 - Purchased / Contracted Services	\$ 245,792	\$ 2,341,136	\$ 1,000,958	\$ 3,724,220
53 - Supplies	\$ 61,019	\$ 55,498	\$ 70,208	\$ 123,595
54 - Capital Outlays	\$ 9,617	\$ 340	\$ 58,170	\$ 131,484
55 - Interfund / Interdepartmental Charges	\$ 1,506,992	\$ 1,405,120	\$ 1,572,221	\$ 1,524,641
61 - Other Financing Uses	\$ -	\$ 1,207,550	\$ -	\$ -
70 - Retirement Services	\$ 459,503	\$ 649,656	\$ 754,210	\$ 780,603
Expense Total	\$ 6,229,634	\$ 10,257,216	\$ 8,690,925	\$ 12,935,472
Fund Balance - Ending	\$ 12,416,577	\$ 8,733,786	\$ 7,208,399	\$ 1,035,472
Gain/(Use) of Fund Balance	\$ (836,167)	\$ (3,682,791)	\$ (1,525,387)	\$ (5,970,775)
Adopted Budget				\$ 13,970,636

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 637,427	\$ 525,513	\$ 418,597	\$ 178,597
38 - Miscellaneous	\$ 67,399	\$ 37,046	\$ 23,227	\$ 30,000
Revenue Total	\$ 67,399	\$ 37,046	\$ 23,227	\$ 30,000
51 - Personal Services and Employee Benefits	\$ 59,420	\$ 53,541	\$ 76,526	\$ 79,216
52 - Purchased / Contracted Services	\$ 70,373	\$ 53,350	\$ 98,460	\$ 79,500
53 - Supplies	\$ 27,117	\$ 18,942	\$ 110,604	\$ 43,287
55 - Interfund / Interdepartmental Charges	\$ -	\$ 2,207	\$ 2,657	\$ 3,000
56 - Depreciation and Amortization	\$ -	\$ 4,905	\$ -	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 561	\$ -
70 - Retirement Services	\$ 22,404	\$ 11,016	\$ 3,470	\$ 3,594
Expense Total	\$ 179,313	\$ 143,961	\$ 292,277	\$ 208,597
Fund Balance - Ending	\$ 525,513	\$ 418,597	\$ 149,548	\$ -
Gain/(Use) of Fund Balance	\$ (111,914)	\$ (106,916)	\$ (269,050)	\$ (178,597)
Adopted Budget				\$ 208,597

County Jail Fund (204)

Description

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

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 155,154	\$ 155,154	\$ 155,154	\$ -
33 - Intergovernmental	\$ 76,497	\$ 65,389	\$ 52,260	\$ 46,333
35 - Fines and Forfeitures	\$ 593,586	\$ 409,372	\$ 520,869	\$ 511,560
Revenue Total	\$ 670,083	\$ 474,761	\$ 573,129	\$ 557,893
61 - Other Financing Uses	\$ 670,083	\$ 474,761	\$ 674,303	\$ 557,893
Expense Total	\$ 670,083	\$ 474,761	\$ 674,303	\$ 557,893
Fund Balance - Ending	\$ 155,154	\$ 155,154	\$ 53,981	\$ -
Gain/(Use) of Fund Balance	\$ 0	\$ 0	\$ (101,173)	\$ 0
Adopted Budget				\$ 557,893

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 258,714	\$ 268,375	\$ 275,677	\$ 275,677
34 - Charges for Services	\$ 24,500	\$ 23,700	\$ 47,200	\$ 42,000
Revenue Total	\$ 24,500	\$ 23,700	\$ 47,200	\$ 42,000
51 - Personal Services and Employee Benefits	\$ -	\$ -	\$ -	\$ -
52 - Purchased / Contracted Services	\$ 14,839	\$ 16,397	\$ 16,115	\$ 51,000
61 - Other Financing Uses	\$ -	\$ -	\$ -	\$ 100,000
Expense Total	\$ 14,839	\$ 16,397	\$ 16,115	\$ 151,000
Fund Balance - Ending	\$ 268,375	\$ 275,677	\$ 306,762	\$ 166,677
Gain/(Use) of Fund Balance	\$ 9,661	\$ 7,303	\$ 31,085	\$ (109,000)
Adopted Budget				\$ 317,677

Victim Assistance Fund (206)

Description

This fund, established in 1995, allows DeKalb County to assess an additional 5 percent penalty upon criminal offense fines to fund victim assistance programs (O.C.G.A § 15-21-131). When this fund was created, the Superior Court and State Court were required to assess an additional 5 percent penalty to every fine and forfeiture for victim assistance programs. Effective July 1, 1997, the Recorder's Court, now 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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 93,400	\$ 300,839	\$ 0	\$ -
33 - Intergovernmental	\$ 282,959	\$ 306,653	\$ 283,718	\$ 286,750
35 - Fines and Forfeitures	\$ 224,922	\$ 136,194	\$ 180,499	\$ 116,848
Revenue Total	\$ 507,881	\$ 442,847	\$ 464,217	\$ 403,598
52 - Purchased / Contracted Services	\$ 10,799	\$ 1,075	\$ 13,371	\$ 1,075
57 - Other Costs	\$ -	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ 289,644	\$ 742,611	\$ 265,539	\$ 402,523
Expense Total	\$ 300,443	\$ 743,686	\$ 278,910	\$ 403,598
Fund Balance - Ending	\$ 300,839	\$ 0	\$ 185,307	\$ -
Gain/(Use) of Fund Balance	\$ 207,439	\$ (300,839)	\$ 185,307	\$ 0
Adopted Budget				\$ 403,598

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ (950)	\$ -		
34 - Charges for Services	\$ 106,579	\$ 15,511		
38 - Miscellaneous	\$ 1,012	\$ -		
39 - Other Financing Sources	\$ 200,812	\$ -		
Revenue Total	\$ 308,403	\$ 15,511		
51 - Personal Services and Employee Benefits	\$ 139,832	\$ -		
52 - Purchased / Contracted Services	\$ 79,598	\$ -		
53 - Supplies	\$ 88,006	\$ -		
55 - Interfund / Interdepartmental Charges	\$ 16	\$ -		
Fund Balance - Ending	\$ -	\$ 15,511	\$ -	\$ -
Gain/(Use) of Fund Balance	\$ 950	\$ 15,511	\$ 0	\$ 0
Adopted Budget				\$ 0

Juvenile Services Fund (208)

Description

The Juvenile Services Fund, established in 1990, developed from state legislation (O.C.G.A. § 15-11-37) permitting the collection of fees for probation services in Juvenile Court. Funds are allocated for the housing of juveniles in non-secure facilities, educational/tutorial services, counseling and diagnostic testing, transportation to and from court-ordered services, restitution and job development programs, mediation, and truancy intervention. This fund always budgets a zero-fund balance.

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 65,413	\$ 56,760	\$ 61,488	\$ 52,497
34 - Charges for Services	\$ 20,818	\$ 19,909	\$ 18,602	\$ 18,957
Revenue Total	\$ 20,818	\$ 19,909	\$ 18,602	\$ 18,957
52 - Purchased / Contracted Services	\$ 19,470	\$ 15,181	\$ 15,275	\$ 63,063
61 - Other Financing Uses	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
Expense Total	\$ 29,470	\$ 15,181	\$ 25,275	\$ 73,063
Fund Balance - Ending	\$ 56,760	\$ 61,488	\$ 54,815	\$ (1,609)
Gain/(Use) of Fund Balance	\$ (8,652)	\$ 4,727	\$ (6,673)	\$ (54,106)
Adopted Budget				\$ 71,454

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

Description

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

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 18,493	\$ 12,243	\$ 107,819	\$ 111,578
35 - Fines and Forfeitures	\$ 93,592	\$ 95,577	\$ 111,473	\$ 103,094
Revenue Total	\$ 93,592	\$ 95,577	\$ 111,473	\$ 103,094
52 - Purchased / Contracted Services	\$ 99,710	\$ -	\$ -	\$ 67,539
53 - Supplies	\$ 133	\$ -	\$ -	\$ 20,009
57 - Other Costs	\$ -	\$ -	\$ -	\$ 4,269
Expense Total	\$ 99,843	\$ -	\$ -	\$ 91,817
Fund Balance - Ending	\$ 12,243	\$ 107,819	\$ 219,293	\$ 122,855
Gain/(Use) of Fund Balance	\$ (6,251)	\$ 95,577	\$ 111,473	\$ 11,277
Adopted Budget				\$ 214,672

Street Lights Fund (211)

Description

The Street Lights Fund, established in the 1995 budget, is responsible for all revenues and expenses associated with existing and new street light districts, petitions from citizens requesting streetlights within subdivisions, verification of property, identification of locations, and design and location of proposed lighting fixtures (based on street lighting standards). Streetlights are installed by utility companies to ensure compliance with code. Streetlight assessment fees are based upon the annual cost to the County to operate the streetlights, divided by the total footage in the streetlight district. The approved budget for this fund has budgeted a zero-fund balance.

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 705,902	\$ 455,460	\$ (205,410)	\$ -
31 - Taxes	\$ 30,841	\$ -	\$ (772)	\$ -
34 - Charges for Services	\$ 4,671,827	\$ 4,759,147	\$ 4,754,195	\$ 4,659,546
36 - Investment Income	\$ 5,132	\$ 636	\$ 44,840	\$ -
Revenue Total	\$ 4,707,799	\$ 4,759,783	\$ 4,798,262	\$ 4,659,546
51 - Personal Services and Employee Benefits	\$ 83,732	\$ 87,764	\$ 87,808	\$ 99,748
53 - Supplies	\$ 4,859,662	\$ 5,319,249	\$ 4,250,912	\$ 4,543,172
70 - Retirement Services	\$ 14,847	\$ 13,640	\$ 16,630	\$ 16,626
Expense Total	\$ 4,958,242	\$ 5,420,653	\$ 4,355,351	\$ 4,659,546
Fund Balance - Ending	\$ 455,460	\$ (205,410)	\$ 237,501	\$ -
Gain/(Use) of Fund Balance	\$ (250,443)	\$ (660,870)	\$ 442,912	\$ 0
Adopted Budget				\$ 4,659,546

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.

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 1,468,783	\$ 1,558,431	\$ 1,608,714	\$ 1,079,862
31 - Taxes	\$ 2,045	\$ -	\$ 155	\$ -
34 - Charges for Services	\$ 329,046	\$ 330,147	\$ 329,657	\$ 343,602
36 - Investment Income	\$ 137	\$ 17	\$ 1,196	\$ -
Revenue Total	\$ 331,227	\$ 330,164	\$ 331,007	\$ 343,602
51 - Personal Services and Employee Benefits	\$ 177,939	\$ 184,318	\$ 185,573	\$ 201,615
52 - Purchased / Contracted Services	\$ 31,856	\$ 63,980	\$ 718,520	\$ 65,532
53 - Supplies	\$ -	\$ -	\$ 10,526	\$ 96,808
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ -
70 - Retirement Services	\$ 31,784	\$ 31,594	\$ 35,160	\$ 35,161
Expense Total	\$ 241,578	\$ 279,882	\$ 949,779	\$ 399,116
Fund Balance - Ending	\$ 1,558,431	\$ 1,608,714	\$ 989,942	\$ 1,024,348
Gain/(Use) of Fund Balance	\$ 89,649	\$ 50,283	\$ (618,772)	\$ (55,514)
Adopted Budget				\$ 1,423,464

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 are become more prevalent. DeKalb is regularly examining the drop of revenue and the increase in demand.

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 1,119,828	\$ 574,976	\$ 1,451,767	\$ 1,590,045
31 - Taxes	\$ 798,299	\$ 758,668	\$ 579,765	\$ 560,000
38 - Miscellaneous	\$ 1,104,515	\$ 11,344,222	\$ 11,589,079	\$ 11,550,000
39 - Other Fin. Sources	\$ -	\$ 1,179,036	\$ 2,202,881	\$ 2,307,714
Revenue Total	\$ 11,843,414	\$ 13,281,926	\$ 14,371,726	\$ 14,417,714
51 - Personal Services and Employee Benefits	\$ 9,144,259	\$ 8,454,121	\$ 9,742,366	\$ 11,213,584
52 - Purchased / Contracted Services	\$ 1,658,575	\$ 2,336,688	\$ 3,060,794	\$ 2,543,762
53 - Supplies	\$ 94,018	\$ 42,846	\$ 118,134	\$ 231,765
54 - Capital Outlays	\$ 9,846	\$ 4,364	\$ 7,321	\$ 46,911
61 - Other Financing Uses	\$ 388,571	\$ 337,944	\$ 337,944	\$ 429,891
70 - Retirement Services	\$ 1,092,997	\$ 1,229,172	\$ 1,136,400	\$ 1,176,173
Expense Total	\$ 12,388,266	\$ 12,405,135	\$ 14,402,958	\$ 15,642,086
Fund Balance - Ending	\$ 574,976	\$ 1,451,767	\$ 1,420,534	\$ 365,673
Gain/(Use) of Fund Balance	\$ (544,852)	\$ 876,791	\$ (31,233)	\$ (1,224,372)
Adopted Budget				\$ 16,007,759

Hotel/Motel Fund (275)

Description

This fund was established by O.C.G.A. § 48-13-51 in 1988. In 2013, the General Assembly approved an increase to eight percent levy of the hotel-motel tax for promoting tourism, conventions, and trade shows. Approximately 3.5 percent of the 8 percent goes to the DeKalb Convention and Visitors Bureau. This revenue can be expended only through a contract or contracts with the state, a department of state government, a state authority, or a private sector nonprofit organization. The remainder of the levy is used by the county to promote tourism product development.

From 1988 to 1994, the County contracted with the DeKalb Chamber of Commerce, Inc. to operate the DeKalb County Convention and Visitor's Bureau (DCVB). In June 1994, the DCVB became an independent 501(c)6 organization, separate from the DeKalb Chamber of Commerce. The Board of Commissioners (BOC) continued to contract solely with DCVB for promoting tourism, conventions, trade shows, until 2000. From 2001 to 2004, the County also contracted with the DeKalb Council for the Arts to promote cultural tourism. Beginning in 2005, the BOC began contracting solely with DCVB again.

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 2,530,870	\$ 22,631	\$ 44,421	\$ -
33 - Intergovernmental	\$ 1,823,592	\$ 2,990,321	\$ 4,492,072	\$ 4,800,000
Revenue Total	\$ 1,823,592	\$ 2,990,321	\$ 4,492,072	\$ 4,800,000
57 - Other Costs	\$ 627,503	\$ 1,160,869	\$ 1,829,346	\$ 1,920,000
61 - Other Financing Uses	\$ 3,704,329	\$ 1,807,661	\$ 2,662,726	\$ 2,880,000
Expense Total	\$ 4,331,831	\$ 2,968,531	\$ 4,492,072	\$ 4,800,000
Fund Balance - Ending	\$ 22,631	\$ 44,421	\$ 44,421	\$ -
Gain/(Use) of Fund Balance	\$ (2,508,239)	\$ 21,790	\$ (0)	\$ 0
Adopted Budget				\$ 4,800,000

Rental Motor Vehicle Excise Tax Fund (280)

Description

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

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 92,788	\$ 21,544	\$ 168,341	\$ -
31 - Taxes	\$ 481,476	\$ 723,435	\$ 961,320	\$ 950,000
Revenue Total	\$ 481,476	\$ 723,435	\$ 961,320	\$ 950,000
61 - Other Financing Uses	\$ 552,720	\$ 576,638	\$ 1,143,341	\$ 950,000
Expense Total	\$ 552,720	\$ 576,638	\$ 1,143,341	\$ 950,000
Fund Balance - Ending	\$ 21,544	\$ 168,341	\$ 13,679	\$ -
Gain/(Use) of Fund Balance	\$ (71,244)	\$ 146,797	\$ (182,021)	\$ 0
Adopted Budget				\$ 950,000

Special Revenue Funds Revenue

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

Special Revenues use trending analysis for FY23 budget assumptions. In most categories, the revenue projections continued to be conservative for FY23 staying close to actuals for FY22 at the time of budget development. Other assumptions include:

The Development fund saw a slight increase in FY22 as new construction and remodels increased with the real estate market booming and low interest rates starting in FY21 and continuing into FY22. Inflation and supply chain issues had a slight negative impact in FY22, which is expected to continue in FY23, and the real estate market is expected to slow with higher interest rates.

The Emergency Telephone included an increase in transfers from the Police fund and Fire fund for FY22 which continued for FY23.

Adjustments were made for the Hotel/Motel Fund – The state of Georgia passed legislation (House Bill 317) effective July 1, 2021, that expanded the excise tax on rooms, lodgings, and accommodations to include third-party marketers of overnight rentals such as Airbnb. This revenue stream started in FY21, was a full year of revenue in FY22 and expected to increase in FY23. This coupled with the full year of the state COVID restrictions being lifted in FY22 meant more people were travelling with this trend expected to continue in FY23.

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 percent penalty on fines and forfeited bonds in certain cases to be used for constructing and operating jails. If a municipality has contracted with DeKalb County to provide jail services, then that municipality contributes to the County Jail Fund. In 2022, the following line items accounted for 91.53 percent of the fund's revenue.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Local Operating Grants	\$ 76,497	\$ 65,389	\$ 52,260	\$ 46,333
Sheriff	\$ 133,400	\$ 132,950	\$ 151,800	\$ 142,351
State Court	\$ 422,503	\$ 233,434	\$ 321,937	\$ 321,937
Total	\$ 632,400	\$ 431,773	\$ 525,997	\$ 510,621
Grand Total	\$ 670,083	\$ 474,761	\$ 573,129	\$ 557,893
	94.38%	90.95%	91.78%	91.53%

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 2022, the following line items accounted for 98.95 percent of the fund's revenue.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Certificates Of Occupancy Permits	\$ 242,584	\$ 350,512	\$ 436,707	\$ 436,707
Development Permits	\$ 287,234	\$ 510,193	\$ 585,266	\$ 508,581
Inspection Fee - Building	\$ 2,996,331	\$ 3,960,156	\$ 4,126,213	\$ 4,126,213
Inspection Fee - Electrical	\$ 855,231	\$ 794,892	\$ 940,408	\$ 940,408
Inspection Fee - Heating & Air Conditioning	\$ 533,626	\$ 460,244	\$ 543,641	\$ 420,000
Inspection Fee - Plumbing	\$ 414,273	\$ 411,683	\$ 459,067	\$ 459,067
Total	\$ 5,329,279	\$ 6,487,681	\$ 7,091,301	\$ 6,890,976
Grand Total	\$ 5,393,467	\$ 6,576,929	\$ 7,165,539	\$ 6,964,389
	98.81%	98.64%	98.96%	98.95%

Drug Abuse Treatment & Education Fund

The revenue for this fund is collected under the 1990 Georgia Law (O.C.G.A. § 15-21-101) which imposes additional penalties equal to 50 percent of the original fine for selected code violations. The monies are used for drug abuse treatment and education programs relating to controlled substances, alcohol, and marijuana for drug court. In 2022, the following line item accounted for 99.5 percent of the fund's revenue.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Dui Participation	\$ 91,493	\$ 92,887	\$ 110,916	\$ 103,094
Grand Total	93,592	95,577	111,473	103,094
	97.76%	97.19%	99.50%	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 2022, the following line items accounted for 99.96 percent of the fund's revenue.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
False Alarm Fees	\$ 790,461	\$ 750,204	\$ 574,494	\$ 560,000
Telephone Commissions - E911 Wireless	\$ 11,012,875	\$ 11,285,805	\$ 11,589,079	\$ 11,550,000
Transfer From Fire Fund		\$ 261,747	\$ 489,041	\$ 792,242
Transfer From Police Services Fund		\$ 917,289	\$ 1,713,840	\$ 1,515,472
Total	\$ 11,803,336	\$ 13,215,044	\$ 14,366,455	\$ 14,417,714
Grand Total	\$ 11,843,414	\$ 13,223,509	\$ 14,371,726	\$ 14,417,714
	99.66%	99.94%	99.96%	100.00%

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 2022, the following line items accounted for 100 percent of the fund's revenue.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Foreclosure Registry Fees	\$ 14,700	\$ 9,300	\$ 20,800	\$ 20,000
Vacant Property Fees	\$ 9,800	\$ 14,400	\$ 26,400	\$ 22,000
Total	\$ 24,500	\$ 23,700	\$ 47,200	\$ 42,000
Grand Total	\$ 24,500	\$ 23,700	\$ 47,200	\$ 42,000
	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 sub-set of the General Ledger. Sources of revenue include federal and state grants, local match contributions from private corporations, and other agency funding.

Hotel/Motel Tax Fund

This fund accounts for an excise tax on rooms, lodgings, and accommodations within the unincorporated areas of the county for the purpose of promoting, attracting, stimulating, and developing conventions and tourism in accordance with O.C.G.A. § 48-13-51. The county currently levies an 8 percent excise tax. In 2022, the following line item accounted for 100 percent of the fund's revenue.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Hotel / Motel Tax	\$ 1,823,592	\$ 2,968,531	\$ 4,492,072	\$ 4,800,000
Total	\$ 1,823,592	\$ 2,968,531	\$ 4,492,072	\$ 4,800,000
Grand Total	\$ 1,823,592	\$ 2,968,531	\$ 4,492,072	\$ 4,800,000
	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 2022, the following line item accounted for 100.00 percent of the fund's revenue.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Supervision Fees	\$ 20,818	\$ 19,909	\$ 18,602	\$ 18,957
Total	\$ 20,818	\$ 19,909	\$ 18,602	\$ 18,957
Grand Total	\$ 20,818	\$ 19,909	\$ 18,602	\$ 18,957
	100.00%	100.00%	100.00%	100.00%

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 2022, the following line item accounted for 100.00 percent of the fund's revenue.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
P.E.G. Contribution	\$ 67,399	\$ 37,046	\$ 23,227	\$ 30,000
Total	\$ 67,399	\$ 37,046	\$ 23,227	\$ 30,000
Grand Total	\$ 67,399	\$ 37,046	\$ 23,227	\$ 30,000
	100.00%	100.00%	100.00%	100.00%

Rental Motor Vehicle Excise Tax

This fund accounts for a special three percent excise tax on the rental of motor vehicles allowed under O.C.G.A. § 48-13-90 et seq. These funds are designated by law for use in promoting industry, trade, commerce, and tourism. Revenues within DeKalb are dedicated to making the lease payments to the Development Authority of DeKalb County to amortize the indebtedness for the Porter Sanford III Performing Arts & Community Center and for other appropriate maintenance and operation expenses or security and public safety expenditures associated with the above facility. In 2022, the following line item accounted for 100 percent of the fund's revenue.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Rental Motor Vehicles Excise Tax (280)	\$ 481,476	\$ 697,122	\$ 961,320	\$ 950,000
Total	\$ 481,476	\$ 697,122	\$ 961,320	\$ 950,000
Grand Total	\$ 481,476	\$ 697,122	\$ 961,320	\$ 950,000
	100.00%	100.00%	100.00%	100.00%

Speed Humps Fund

The county established in the 2002 budget to assess an annual maintenance fee of \$25 to cover the costs of installation and maintenance of traffic calming devices. This fund handles that assessment. It is authorized by Section 17-128 (c) of the County Code. In 2022, the following line item accounted for 99.59 percent of the fund's revenue.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Speed Hump Assessments	\$ 329,046	\$ 330,913	\$ 329,657	\$ 343,602
Total	\$ 329,046	\$ 330,913	\$ 329,657	\$ 343,602
Grand Total	\$ 331,227	\$ 330,930	\$ 331,007	\$ 343,602
	99.34%	99.99%	99.59%	100.00%

Street Lights Fund

This fund accounts for all revenues and expenditures associated with existing and new street light districts within the county. Citizens petition the Board of Commissioners requesting streetlights within a subdivision. Street light assessment fees are based upon the actual cost to the county to install and operate the streetlights. This fee is levied on the annual property tax assessment. In 2022, the following line item accounted for 99.08 percent of the fund's revenue.

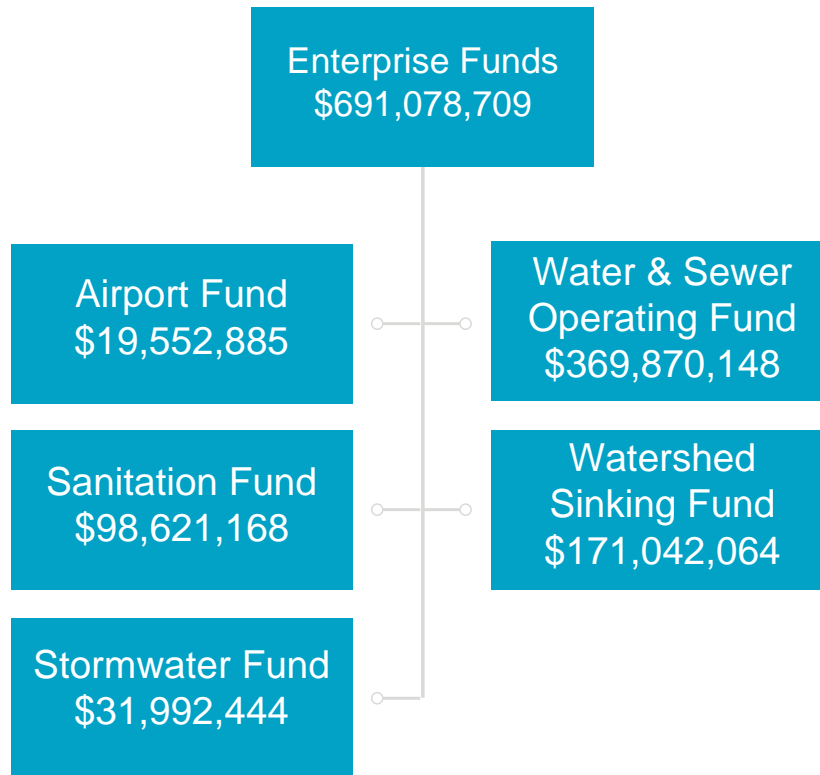
	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Street Light Assessments	\$ 4,671,827	\$ 4,696,667	\$ 4,754,195	\$ 4,659,546
Total	\$ 4,671,827	\$ 4,696,667	\$ 4,754,195	\$ 4,659,546
Grand Total	\$ 4,707,799	\$ 4,697,304	\$ 4,798,262	\$ 4,659,546
	99.24%	99.99%	99.08%	100.00%

Victim Assistance Fund

This fund is for DeKalb County's 5 percent penalty assessment imposed upon criminal offense fines to fund victim assistance programs (O.C.G.A § 15-21-131). The Board of Commissioners issued a directive that the victim assistance programs administered by the District Attorney and Solicitor General be funded first with any additional funding capacity devoted to eligible non-profit organizations. In 2022, the following line items accounted for 100 percent of the fund's revenue.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Local Operating Grants	\$ 282,959	\$ 306,653	\$ 283,718	\$ 286,750
Victim Assistance Fines	\$ 224,922	\$ 136,194	\$ 180,499	\$ 116,848
Total	\$ 507,881	\$ 442,847	\$ 464,217	\$ 403,598
Grand Total	\$ 507,881	\$ 442,847	\$ 464,217	\$ 403,598
	100.00%	100.00%	100.00%	100.00%

Enterprise Funds



Description

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

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

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 199,246,537	\$ 185,660,696	\$ 175,611,481	\$ 171,814,287
31 - Taxes	\$ 82,183	\$ -	\$ -	\$ -
34 - Charges for Services	\$ 352,568,212	\$ 376,002,736	\$ 385,826,724	\$ 432,206,783
36 - Investment Income	\$ 516,454	\$ 22,728	\$ 623,658	\$ 139,539
38 - Miscellaneous	\$ 6,231,145	\$ 7,301,008	\$ 7,569,682	\$ 7,138,829
39 - Other Fin. Sources	\$ 66,188,613	\$ 66,132,617	\$ 66,869,570	\$ 79,779,271
Revenue Total	\$ 425,586,606	\$ 449,459,089	\$ 460,889,633	\$ 519,264,422
51 - Personal Services and Employee Benefits	\$ 98,640,318	\$ 106,727,248	\$ 99,309,959	\$ 109,335,857
52 - Purchased / Contracted Services	\$ 36,973,178	\$ 39,579,708	\$ 34,344,749	\$ 61,142,333
53 - Supplies	\$ 39,049,729	\$ 37,806,727	\$ 36,393,247	\$ 45,263,878
54 - Capital Outlays	\$ 1,131,360	\$ 1,144,170	\$ 1,017,322	\$ 3,843,184
55 - Interfund / Interdepartmental Charges	\$ 45,396,018	\$ 42,280,049	\$ 62,410,215	\$ 59,620,657
56 - Depreciation and Amortization	\$ -	\$ -	\$ 6,836	\$ -
57 - Other Costs	\$ 18,336,198	\$ 16,896,088	\$ 17,418,088	\$ 18,296,644
58 - Debt Service	\$ 67,427,236	\$ 66,884,591	\$ 69,665,242	\$ 83,412,878
61 - Other Financing Uses	\$ 120,172,794	\$ 134,636,586	\$ 142,176,136	\$ 133,441,271
70 - Retirement Services	\$ 12,045,617	\$ 13,553,136	\$ 14,366,617	\$ 14,862,277
Expense Total	\$ 439,172,448	\$ 459,508,304	\$ 477,108,411	\$ 529,218,979
Fund Balance - Ending	\$ 185,660,696	\$ 175,611,481	\$ 159,392,703	\$ 161,859,730
Gain/(Use) of Fund Balance	\$ (13,585,841)	\$ (10,049,215)	\$ (16,218,778)	\$ (9,954,557)
Adopted Budget				\$ 691,078,709

Airport Operating Fund (551)

Description

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

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 7,703,525	\$ 9,187,215	\$ 11,146,833	\$ 12,611,510
34 - Charges for Services	\$ 2,903	\$ -	\$ -	\$ -
38 - Miscellaneous	\$ 5,927,661	\$ 6,642,741	\$ 7,257,662	\$ 6,941,375
Revenue Total	\$ 5,930,564	\$ 6,642,741	\$ 7,257,662	\$ 6,941,375
51 - Personal Services and Employee Benefits	\$ 1,477,568	\$ 1,642,022	\$ 1,515,907	\$ 1,837,821
52 - Purchased / Contracted Services	\$ 47,377	\$ 48,453	\$ 262,216	\$ 846,762
53 - Supplies	\$ 301,838	\$ 259,821	\$ 360,415	\$ 499,907
54 - Capital Outlays	\$ -	\$ -	\$ 1,762	\$ -
55 - Interfund / Interdepartmental Charges	\$ 384,567	\$ 658,902	\$ 705,206	\$ 738,627
57 - Other Costs	\$ 225,759	\$ 77,000	\$ -	\$ 186,521
61 - Other Financing Uses	\$ 1,782,210	\$ 1,782,210	\$ 1,782,215	\$ 2,032,214
70 - Retirement Services	\$ 227,554	\$ 214,716	\$ 245,702	\$ 254,304
Expense Total	\$ 4,446,874	\$ 4,683,124	\$ 4,873,423	\$ 6,396,156
Fund Balance - Ending	\$ 9,187,215	\$ 11,146,833	\$ 13,531,072	\$ 13,156,729
Gain/(Use) of Fund Balance	\$ 1,483,690	\$ 1,959,618	\$ 2,384,239	\$ 545,219
Adopted Budget				\$ 19,552,885



Sanitation Operating Fund (541)

Description

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

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 12,445,586	\$ 2,653,257	\$ 2,262,234	\$ -
34 - Charges for Services	\$ 73,000,175	\$ 76,845,294	\$ 77,837,186	\$ 98,568,587
36 - Investment Income	\$ 17,174	\$ 2,129	\$ 150,064	\$ 4,500
38 - Miscellaneous	\$ 9,662	\$ 20,026	\$ 77,279	\$ 48,081
Revenue Total	\$ 73,027,010	\$ 76,867,449	\$ 78,064,528	\$ 98,621,168
51 - Personal Services and Employee Benefits	\$ 34,074,369	\$ 37,100,462	\$ 33,421,309	\$ 36,498,616
52 - Purchased / Contracted Services	\$ 4,485,758	\$ 3,093,662	\$ 5,795,568	\$ 5,134,376
53 - Supplies	\$ 2,829,839	\$ 3,525,001	\$ 4,279,042	\$ 3,959,442
54 - Capital Outlays	\$ 31,812	\$ 81,469	\$ 71,374	\$ 94,184
55 - Interfund / Interdepartmental Charges	\$ 24,561,105	\$ 24,698,666	\$ 32,495,480	\$ 31,208,290
56 - Depreciation and Amortization	\$ -	\$ -	\$ 589	\$ -
57 - Other Costs	\$ -	\$ 213,622	\$ 6,511	\$ 79,000
58 - Debt Service	\$ 1,870,410	\$ 277,485	\$ 2,235,500	\$ 2,020,810
61 - Other Financing Uses	\$ 11,183,176	\$ 3,782,133	\$ 11,291,275	\$ 8,986,339
70 - Retirement Services	\$ 3,782,870	\$ 4,485,972	\$ 4,432,343	\$ 4,587,473
Expense Total	\$ 82,819,339	\$ 77,258,472	\$ 94,028,992	\$ 92,568,530
Fund Balance - Ending	\$ 2,653,257	\$ 2,262,234	\$ (13,702,229)	\$ 6,052,638
Gain/(Use) of Fund Balance	\$ (9,792,329)	\$ (391,023)	\$ (15,964,463)	\$ 6,052,638
Adopted Budget				\$ 98,621,168



Seminole Road Landfill

Stormwater Operating Fund (581)

Description

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

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

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 8,044,030	\$ 4,691,484	\$ 206,460	\$ -
31 - Taxes	\$ 82,183	\$ -	\$ -	\$ -
34 - Charges for Services	\$ 15,232,923	\$ 14,714,921	\$ 14,803,741	\$ 31,992,444
36 - Investment Income	\$ 7,138	\$ 885	\$ 62,377	\$ -
Revenue Total	\$ 15,322,245	\$ 14,715,806	\$ 14,866,118	\$ 31,992,444
51 - Personal Services and Employee Benefits	\$ 6,261,083	\$ 5,952,173	\$ 5,423,315	\$ 6,649,723
52 - Purchased / Contracted Services	\$ 7,588,195	\$ 8,249,218	\$ 3,621,537	\$ 6,482,586
53 - Supplies	\$ 842,466	\$ 725,729	\$ 1,406,273	\$ 1,295,768
54 - Capital Outlays	\$ 52,517	\$ 56,104	\$ 6,354	\$ 51,700
55 - Interfund / Interdepartmental Charges	\$ 1,702,499	\$ 2,038,111	\$ 1,575,207	\$ 2,094,075
61 - Other Financing Uses	\$ 1,478,445	\$ 1,299,872	\$ 1,519,041	\$ 1,500,000
70 - Retirement Services	\$ 749,587	\$ 879,624	\$ 925,088	\$ 926,925
Expense Total	\$ 18,674,791	\$ 19,200,831	\$ 14,476,816	\$ 19,000,777
Fund Balance - Ending	\$ 4,691,484	\$ 206,460	\$ 595,762	\$ 12,991,667
Gain/(Use) of Fund Balance	\$ (3,352,546)	\$ (4,485,025)	\$ 389,303	\$ 12,991,667
Adopted Budget				\$ 31,992,444

Water and Sewer Fund (511)

Description

The DeKalb County water and sewer system is comprised of the following funds: Water and Sewerage Operating Fund; Water and Sewer Construction Fund; Water and Sewer Renewal and Extension Fund; and the Water and Sewer Sinking Fund.

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

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 82,613,740	\$ 80,116,914	\$ 72,563,625	\$ 66,660,713
34 - Charges for Services	\$ 264,332,211	\$ 284,442,521	\$ 293,185,798	\$ 301,645,752
36 - Investment Income	\$ 422,208	\$ 17,140	\$ 164,810	\$ 135,039
38 - Miscellaneous	\$ 77,810	\$ 454,193	\$ 132,937	\$ 149,373
39 - Other Fin. Sources	\$ 345,562	\$ 346,855	\$ 1,138,510	\$ 1,279,271
Revenue Total	\$ 265,177,790	\$ 285,260,708	\$ 294,622,055	\$ 303,209,435
51 - Personal Services and Employee Benefits	\$ 56,827,298	\$ 62,032,591	\$ 58,949,428	\$ 64,349,697
52 - Purchased / Contracted Services	\$ 24,851,847	\$ 28,188,376	\$ 24,665,428	\$ 48,678,609
53 - Supplies	\$ 35,075,586	\$ 33,296,176	\$ 30,347,517	\$ 39,508,761
54 - Capital Outlays	\$ 1,047,031	\$ 1,006,597	\$ 937,832	\$ 3,697,300
55 - Interfund / Interdepartmental Charges	\$ 18,747,847	\$ 14,884,370	\$ 27,634,323	\$ 25,579,665
56 - Depreciation and Amortization	\$ -	\$ -	\$ 6,247	\$ -
57 - Other Costs	\$ 18,110,438	\$ 16,605,465	\$ 17,411,577	\$ 18,031,123
58 - Debt Service	\$ -	\$ 1,055,226	\$ 1,819,171	\$ 2,892,068
61 - Other Financing Uses	\$ 105,728,963	\$ 127,772,372	\$ 127,583,604	\$ 120,922,718
70 - Retirement Services	\$ 7,285,606	\$ 7,972,824	\$ 8,763,484	\$ 9,093,575
Expense Total	\$ 267,674,617	\$ 292,813,997	\$ 298,118,610	\$ 332,753,516
Fund Balance - Ending	\$ 80,116,914	\$ 72,563,625	\$ 69,067,070	\$ 37,116,632
Gain/(Use) of Fund Balance	\$ (2,496,827)	\$ (7,553,289)	\$ (3,496,555)	\$ (29,544,081)
Adopted Budget				\$ 369,870,148

Watershed Sinking Fund (514)

Description

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

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 88,439,655	\$ 89,011,825	\$ 89,432,330	\$ 92,542,064
36 - Investment Income	\$ 69,934	\$ 2,575	\$ 246,407	\$ -
38 - Miscellaneous	\$ 216,012	\$ 184,047	\$ 101,803	\$ -
39 - Other Fin. Sources	\$ 65,843,051	\$ 65,785,762	\$ 65,731,060	\$ 78,500,000
Revenue Total	\$ 66,128,997	\$ 65,972,384	\$ 66,079,269	\$ 78,500,000
58 - Debt Service	\$ 65,556,827	\$ 65,551,880	\$ 65,610,571	\$ 78,500,000
Expense Total	\$ 65,556,827	\$ 65,551,880	\$ 65,610,571	\$ 78,500,000
Fund Balance - Ending	\$ 89,011,825	\$ 89,432,330	\$ 89,901,029	\$ 92,542,064
Gain/(Use) of Fund Balance	\$ 572,170	\$ 420,504	\$ 468,699	\$ 0
Adopted Budget				\$ 171,042,064

Enterprise Funds Revenue

Description

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

Enterprise funds use trending for FY23 revenue projections. While most categories of revenues are trending upwards, miscellaneous revenues fluctuate due to various one-time receipts or revenues that are identified as on-going so are recorded in a different object code.

Financials

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
31 - Taxes	\$ 82,183	\$ -	\$ -	\$ -
34 - Charges for Services	\$ 352,568,212	\$ 376,002,736	\$ 385,826,724	\$ 432,206,783
36 - Investment Income	\$ 516,454	\$ 22,728	\$ 623,658	\$ 139,539
38 - Miscellaneous	\$ 6,231,145	\$ 7,301,008	\$ 7,569,682	\$ 7,138,829
39 - Other Fin. Sources	\$ 66,188,613	\$ 66,132,617	\$ 66,869,570	\$ 79,779,271
Total	\$ 425,586,606	\$ 449,459,089	\$ 460,889,633	\$ 519,264,422

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 2022, the following line items accounted for 93.7 percent of the fund's revenue and 93.2 percent in 2022.

Ground leases make up most of the airport revenues with air ground lease (fixed base) at just over \$2 million or 28.9 percent and air ground lease corporate hangars at just over \$1.2 million or 18.5 percent for FY23. Fuel at 19.9 percent and land ground leases at 17 percent are the other large contributors.

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



Financials

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Air Ground Lease Corporate Hangar	\$ 479,671	\$ 1,152,770	\$ 1,289,855	\$ 1,289,855
Air Ground Lease Fixed Base	\$ 1,232,219	\$ 2,053,878	\$ 2,009,088	\$ 2,009,088
Air Ground T-Hangar	\$ 590,928	\$ 626,704	\$ 673,621	\$ 597,000
Air-Com Fuel Fixed Base	\$ 837,668	\$ 1,301,020	\$ 1,708,503	\$ 1,383,070
Land - Ground Leases	\$ 2,491,387	\$ 1,179,528	\$ 1,119,493	\$ 1,191,493
Total	\$ 5,631,873	\$ 6,313,900	\$ 6,800,560	\$ 6,470,506

Note: Financials include major contributors only.

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. The following line items account for 96.31 percent of the fund's revenue for FY23.

Generally, the three major contributors to Sanitation's revenue are residential assessments (59 percent), commercial fees (23 percent) and disposal tipping (8 percent). Each homeowner is assessed \$265 annually for trash collection, yard trimming collection, and recycling collection. This assessment has not increased in over a decade. FY23 assumes a fee increase that will be presented to the Board of Commissioners for adoption in March with the new fees to take effect May 1. The Tax Commissioner's Office is responsible for the billing and collection of the residential assessments. The residential assessments are part of the residents' tax bill which is mailed during August of each year. Property tax payments are due in two installments - September 30 and November 15. Most of Sanitation's revenue is collected near these dates.

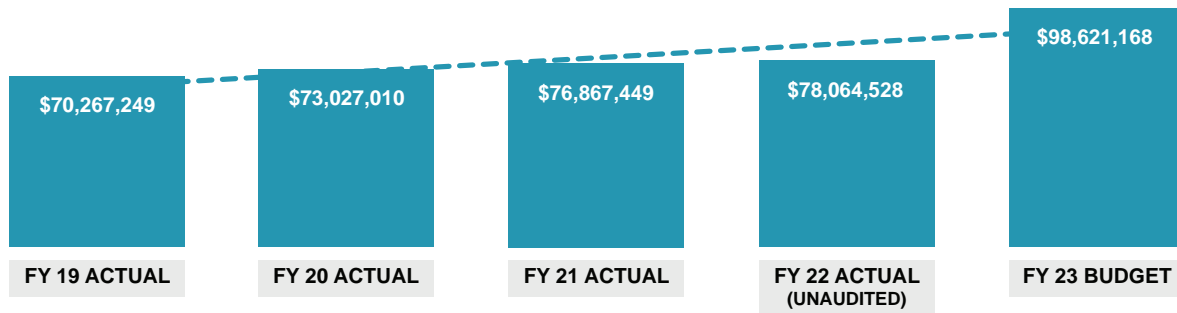
The commercial fees are collected monthly from industrial businesses, multifamily residential complexes, universities, and medical centers. Fees are based on container sizes, 10-yard container (\$120.00), 20-yard container (\$240.00), 30-yard container (\$360.00), and 40-yard container (\$480.00).

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

Up to 999 lbs. - \$16.50 Over 1,000 lbs. - prorated at \$33 per ton

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

Sanitation Revenues



Financials

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Sanitation - Commercial Fees	\$ 16,064,496	\$ 17,424,475	\$ 18,759,206	\$ 28,045,847
Sanitation - Disposal Tipping Fees	\$ 4,296,502	\$ 6,336,935	\$ 7,276,212	\$ 17,574,250
Sanitation - Residential Assessment Fees	\$ 44,488,384	\$ 45,553,222	\$ 45,743,788	\$ 46,246,115
Sanitation - Sale of Electricity	\$ 159,564	\$ 136,468	\$ 13,271	\$ 64,500
Sanitation - Sale of Natural Gas	\$ 1,162,608	\$ 744,882	\$ 195,879	\$ 65,000
Sanitation - Sale of Recycling Glass Materials	\$ 50,671	\$ 91,898	\$ 79,159	\$ 90,000
Sanitation - W&S Landfill Usage Fees	\$ 3,165,434	\$ 2,987,468	\$ 2,815,741	\$ 2,900,000
Total	\$ 69,843,340	\$ 73,612,793	\$ 75,172,720	\$ 94,985,712

Note: Financials include major contributors only.

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 2022, the following line items accounted for 100 percent of the fund's revenue.

Each homeowner is assessed \$48 annually for stormwater maintenance. This assessment has not increased since it was established in January 2004. The Tax Commissioner's Office is responsible for the billing and collection of residential assessments. The residential assessments are part of the residents' tax bill which is mailed during August of each year. Property tax payments are due in two installments - September 30 and November 15. Most of Stormwater's revenue is collected near these dates.

The revenue assumptions are built on historical trends, new service opportunities (known/ unknown), residential growth, and economic conditions. However, the FY23 revenue also includes an anticipated increase in stormwater fees.

Stormwater Revenues



Financials

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Stormwater Fees	\$ 15,232,923	\$ 14,714,961	\$ 14,803,741	\$ 31,992,444
Total	\$ 15,232,923	\$ 14,714,961	\$ 14,803,741	\$ 31,992,444

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 2022, the following line items accounted for 93.11 percent of the fund's revenue.

Water and Sewer usage and connectivity are the main contributors for Watershed revenue. Countywide, there were 202,760 water meters in FY22 which is an increase of 3,354 from FY20 and 174,925 sewer meters in FY22 which is an increase of 3,094 from FY20. During this period, the average daily consumption was 66 million gallons and there were 33 million gallons of wastewater treated per day. The County issued a water disconnection moratorium in 2016 to address metering and billing issues. CEO Michael Thurmond launched the New Day Project in January 2017 to address systemic deficits in leadership, management, and oversight.

Key accomplishments include:

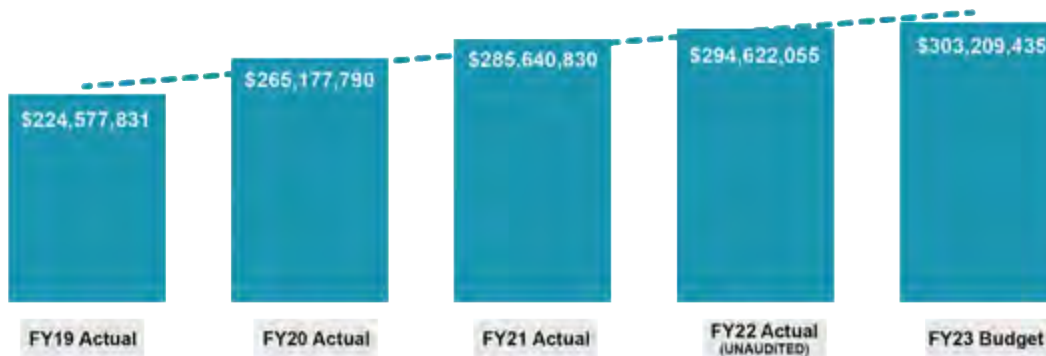
- Monthly disputes have been reduced from over 4,000 to less than 200 (<0.1 percent).
- Over 82,000 meters have been replaced, including 100 percent of the pre-2014 iPerl meters.
- Over 134,000 meters, or 70 percent of all customers, now have transmitters for electronic usage reporting, including hourly consumption.

- Additional staff were hired and customized training programs were implemented throughout customer service and field services.

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

- Paying the past due balance in full by Aug. 31, 2021. Customers who opted to pay the past due balance in full could request a credit of up to one year of late fees.
- Requesting an Installment Payment Agreement. Installment plan agreements were available with a maximum term of 84 months and minimum payments of \$25 per month plus current charges.
- Requesting a COVID-19 Hardship Installment Plan if they are unable to pay their balance in full because of a financial hardship related to COVID-19.
- Disputing their bill. DeKalb County encouraged all residents with unresolved water billing concerns to file a dispute which were addressed in the order they are received.
- Revenues increase during the late spring to late fall as can be seen in the chart below. In addition, the peak revenues occurred in fall of FY21 which is consistent with the lift in the moratorium.
- The revenue assumptions are built on historical trends, new service opportunities (known/ unknown), residential and commercial growth such as completion of multi-unit housing units, and economic conditions. During FY21, there were one-time revenues as the moratorium on disconnections was lifted, new meters were in place and registering usage more accurately, and the collections increased with the assistance of a consultant hired to help recoup water and sewer revenue.
- FY23 revenue anticipates over 1,830 additional water connections which is nearly 5,200 more than in 2020. At the same time, sewer connections are anticipated to increase by nearly 4,780 over 2020.

Watershed Revenues

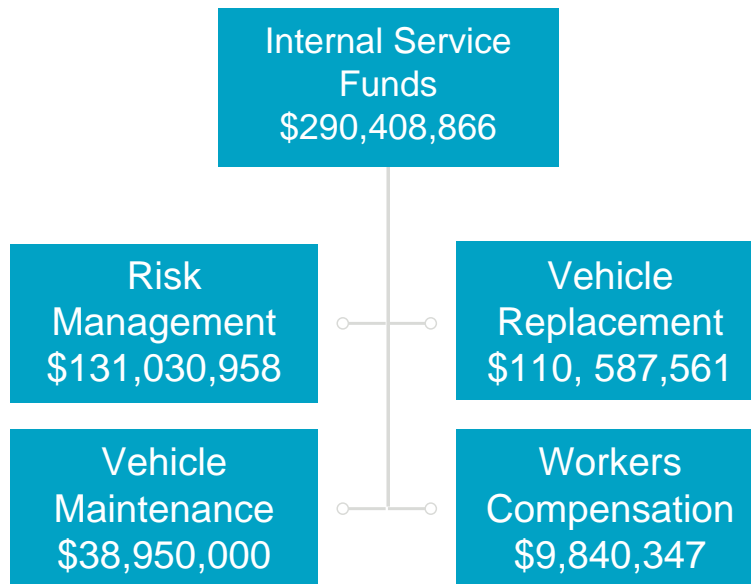


Financials

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Sewer - Commodity Usage	\$ 139,057,436	\$ 170,878,176	\$ 170,370,956	\$ 176,381,096
Sewer - Readiness To Serve Charge	\$ 12,354,923	\$ 15,104,296	\$ 14,718,239	\$ 15,121,761
Water - Commodity Usage	\$ 88,959,092	\$ 73,098,941	\$ 82,125,982	\$ 83,895,421
Water - Readiness To Serve Charge	\$ 5,951,646	\$ 7,311,703	\$ 7,105,662	\$ 7,304,527
Total	\$ 246,323,098	\$ 266,393,116	\$ 274,320,839	\$ 282,702,805

Note: Financials include major contributors only.

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 52,685,134	\$ 44,905,129	\$ 82,621,328	\$ 79,123,494
33 - Intergovernmental	\$ 120,616	\$ 155,547	\$ 206,352	\$ 200,000
34 - Charges for Services	\$ 73,756,344	\$ 92,637,054	\$ 90,928,789	\$ 94,003,188
38 - Miscellaneous	\$ (18,592,601)	\$ (17,491,631)	\$ (24,015,615)	\$ 450,000
39 - Other Fin. Sources	\$ 1,664,596	\$ 1,753,423	\$ 867,329	\$ 1,000,000
40 - Payroll Deductions and Matches	\$ 104,243,664	\$ 106,559,673	\$ 111,828,734	\$ 115,632,184
Revenue Total	\$ 161,192,619	\$ 183,614,066	\$ 179,815,590	\$ 211,285,372
51 - Personal Services and Employee Benefits	\$ 10,601,089	\$ 11,803,469	\$ 11,032,574	\$ 12,293,053
52 - Purchased / Contracted Services	\$ 14,455,289	\$ 13,826,046	\$ 14,005,331	\$ 16,272,161
53 - Supplies	\$ 11,899,096	\$ 13,154,013	\$ 16,720,582	\$ 13,794,129
54 - Capital Outlays	\$ 24,589,568	\$ 2,960	\$ 16,268,031	\$ 5,400
55 - Interfund / Interdepartmental Charges	\$ 20,012,811	\$ 14,349,400	\$ 8,763,869	\$ 15,335,289
56 - Depreciation and Amortization	\$ -	\$ -	\$ 1,628	\$ -
57 - Other Costs	\$ 471,092	\$ 321,374	\$ 316,221	\$ 2,462,780
58 - Debt Service	\$ 52,922	\$ 0	\$ -	\$ -
61 - Other Financing Uses	\$ 933,085	\$ -	\$ -	\$ 108,587,561
70 - Retirement Services	\$ 1,543,116	\$ 1,619,739	\$ 1,871,521	\$ 1,937,020
71 - Payroll Liabilities	\$ 84,414,555	\$ 90,820,866	\$ 85,980,366	\$ 115,459,000
Expense Total	\$ 168,972,624	\$ 145,897,867	\$ 154,960,124	\$ 286,146,393
Fund Balance - Ending	\$ 44,905,129	\$ 82,621,328	\$ 107,476,794	\$ 4,262,473
Gain/(Use) of Fund Balance	\$ (7,780,005)	\$ 37,716,199	\$ 24,855,466	\$ (74,861,021)
Adopted Budget				\$ 290,408,866

Risk Management 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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 4,724,710	\$ 765,827	\$ 3,742,599	\$ -
34 - Charges for Services	\$ 12,931,266	\$ 16,935,785	\$ 14,373,855	\$ 15,398,774
38 - Miscellaneous	\$ (19,202,845)	\$ (18,036,270)	\$ (24,520,147)	\$ -
40 - Payroll Deductions and Matches	\$ 104,243,664	\$ 106,559,673	\$ 111,828,734	\$ 115,632,184
Revenue Total	\$ 97,972,085	\$ 105,459,189	\$ 101,682,442	\$ 131,030,958
51 - Personal Services and Employee Benefits	\$ 866,807	\$ 929,000	\$ 828,566	\$ 955,014
52 - Purchased / Contracted Services	\$ 8,306,036	\$ 7,957,446	\$ 8,350,071	\$ 9,896,277
53 - Supplies	\$ 815	\$ 3,015	\$ 1,548	\$ 93,000
55 - Interfund / Interdepartmental Charges	\$ 6,783,478	\$ 2,307,061	\$ 2,503,905	\$ 4,000,000
57 - Other Costs	\$ 471,092	\$ 321,374	\$ 316,221	\$ 400,000
61 - Other Financing Uses	\$ 933,085	\$ -	\$ -	\$ -
70 - Retirement Services	\$ 155,100	\$ 143,655	\$ 2 19,972	\$ 227,667
71 - Payroll Liabilities	\$ 84,414,555	\$ 90,820,866	\$ 85,980,366	\$ 115,459,000
Expense Total	\$ 101,930,968	\$ 102,482,417	\$ 98,200,648	\$ 131,030,958
Fund Balance - Ending	\$ 765,827	\$ 3,742,599	\$ 7,224,393	\$ -
Gain/(Use) of Fund Balance	\$ (3,958,883)	\$ 2,976,772	\$ 3,481,794	\$ 0
Adopted Budget				\$ 131,030,958

Vehicle Maintenance 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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ (705,410)	\$ (2,511,084)	\$ (1,519,167)	\$ -
33 - Intergovernmental	\$ 120,616	\$ 155,547	\$ 206,352	\$ 200,000
34 - Charges for Services	\$ 28,132,041	\$ 33,591,019	\$ 33,620,957	\$ 38,300,000
38 - Miscellaneous	\$ 587,063	\$ 514,002	\$ 480,621	\$ 450,000
Revenue Total	\$ 28,839,719	\$ 34,260,568	\$ 34,307,930	\$ 38,950,000
51 - Personal Services and Employee Benefits	\$ 9,383,873	\$ 10,469,378	\$ 9,780,526	\$ 10,864,851
52 - Purchased / Contracted Services	\$ 5,829,159	\$ 5,469,887	\$ 5,500,237	\$ 6,005,908
53 - Supplies	\$ 11,898,281	\$ 13,150,998	\$ 16,719,034	\$ 13,701,129
54 - Capital Outlays	\$ 5,522	\$ 2,960	\$ 14,754	\$ 5,400
55 - Interfund / Interdepartmental Charges	\$ 2,199,726	\$ 2,762,596	\$ 3,113,873	\$ 2,481,538
56 - Depreciation and Amortization	\$ -	\$ -	\$ 988	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ -
70 - Retirement Services	\$ 1,328,832	\$ 1,412,832	\$ 1,573,622	\$ 1,628,701
Expense Total	\$ 30,645,393	\$ 33,268,651	\$ 36,703,035	\$ 34,687,527
Fund Balance - Ending	\$ (2,511,084)	\$ (1,519,167)	\$ (3,914,272)	\$ 4,262,473
Gain/(Use) of Fund Balance	\$ (1,805,674)	\$ 991,917	\$ (2,395,105)	\$ 4,262,473
Adopted Budget				\$ 38,950,000

Vehicle Replacement 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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 50,112,186	\$ 51,785,057	\$ 81,554,266	\$ 79,070,913
34 - Charges for Services	\$ 25,578,428	\$ 28,015,786	\$ 33,920,114	\$ 30,516,648
39 - Other Fin. Sources	\$ 731,511	\$ 1,753,423	\$ 867,329	\$ 1,000,000
Revenue Total	\$ 26,309,939	\$ 29,769,209	\$ 34,787,443	\$ 31,516,648
52 - Purchased / Contracted Services	\$ 100	\$ -	\$ -	\$ -
54 - Capital Outlays	\$ 24,584,046	\$ -	\$ 16,253,277	\$ -
55 - Interfund / Interdepartmental Charges	\$ -	\$ -	\$ 300	\$ -
56 - Depreciation and Amortization	\$ -	\$ -	\$ 640	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 2,000,000
58 - Debt Service	\$ 52,922	\$ 0	\$ -	\$ -
61 - Other Financing Uses	\$ -	\$ -	\$ -	\$ 108,587,561
Expense Total	\$ 24,637,068	\$ 0	\$ 16,254,217	\$ 110,587,561
Fund Balance - Ending	\$ 51,785,057	\$ 81,554,266	\$ 100,087,492	\$ -
Gain/(Use) of Fund Balance	\$ 1,672,871	\$ 29,769,209	\$ 18,533,227	\$ (79,070,913)
Adopted Budget				\$ 110,587,561

Workers Compensation 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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ (1,446,353)	\$ (5,134,672)	\$ (1,156,371)	\$ 52,581
34 - Charges for Services	\$ 7,114,609	\$ 14,094,464	\$ 9,013,863	\$ 9,787,766
38 - Miscellaneous	\$ 23,182	\$ 30,637	\$ 23,912	\$ -
39 - Other Fin. Sources	\$ 933,085	\$ -	\$ -	\$ -
Revenue Total	\$ 8,070,876	\$ 14,125,101	\$ 9,037,775	\$ 9,787,766
51 - Personal Services and Employee Benefits	\$ 350,409	\$ 405,091	\$ 423,482	\$ 473,188
52 - Purchased / Contracted Services	\$ 3 19,995	\$ 398,713	\$ 155,024	\$ 369,976
55 - Interfund / Interdepartmental Charges	\$ 11,029,607	\$ 9,279,744	\$ 3,145,791	\$ 8,853,751
57 - Other Costs	\$ -	\$ -	\$ -	\$ 62,780
70 - Retirement Services	\$ 59,184	\$ 63,252	\$ 77,927	\$ 80,652
Expense Total	\$ 11,759,195	\$ 10,146,799	\$ 3,802,224	\$ 9,840,347
Fund Balance - Ending	\$ (5,134,672)	\$ (1,156,371)	\$ 4,079,181	\$ -
Gain/(Use) of Fund Balance	\$ (3,688,319)	\$ 3,978,302	\$ 5,235,551	\$ (52,581)
Adopted Budget				\$ 9,840,347

Internal Service Funds Revenue

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

Internal Service Funds uses trending with adjustments for known factors such as insurance premiums for Risk Management/Worker's Comp and market value of requested replacement or new vehicles for FY23 revenue assumptions.

Risk Management Fund (631)

Description

This fund pays for the various private insurance and self-insurance claims, premiums, and reserves of the county. These monies are used to abate the risk inherent in the operation of the county. Revenues are generated by interfund charges to various departmental budgets. All operations of the Finance Department's Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, paragraph (f) – Risk Management. Beginning in 2021, the following categories account for 100.00 percent of the fund's revenue which is made up of both the county contributions and the employee contributions as well as charges for liability services to tax funds and enterprise funds. These categories contain the payments for each of the insurance products that the county offers to employees and retirees as well as self-insurance for property and casualty coverage.

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Charges for Services	\$ 12,931,266	\$ 16,935,785	\$ 14,373,855	\$ 15,398,774
Gasb 75 Entry County Only Retirement	\$ 20,404,201)		\$ (24,520,147)	
Payroll Deductions and Matches	\$ 104,243,664	\$ 105,973,181	\$ 111,828,734	\$ 115,632,184
Total	\$ 96,770,729	\$ 122,908,966	\$ 101,682,442	\$ 131,030,958
Grand Total	\$ 97,972,085	\$ 122,908,891	\$ 101,682,442	\$ 131,030,958
	98.77%	100.00%	100.00%	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 2022, the following line item accounted for 98 percent of the fund's revenue.

Financials

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Vehicle Maintenance Charges	\$ 28,132,041	\$ 33,591,019	\$ 33,620,957	\$ 38,300,000
Total	\$ 28,132,041	\$ 33,591,019	\$ 33,620,957	\$ 38,300,000
Grand Total	\$ 28,839,719	\$ 34,260,568	\$ 34,307,930	\$ 38,950,000
	97.55%	98.05%	98.00%	98.33%

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 2022, the following line items accounted for 97.51 percent of the fund's revenue.

Financials

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Vehicle Addition Charges	\$ 1,305,098	\$ 1,666,307	\$ 4,106,829	\$ 30,516,648
Vehicle Replacement Charges	\$ 24,273,330	\$ 26,349,479	\$ 29,813,285	\$ 1,000,000
Total	\$ 25,578,428	\$ 28,015,786	\$ 33,920,114	\$ 31,516,648
Grand Total	\$ 26,309,939	\$ 29,769,209	\$ 34,787,443	\$ 31,516,648
	97.22%	94.11%	97.51%	100.00%

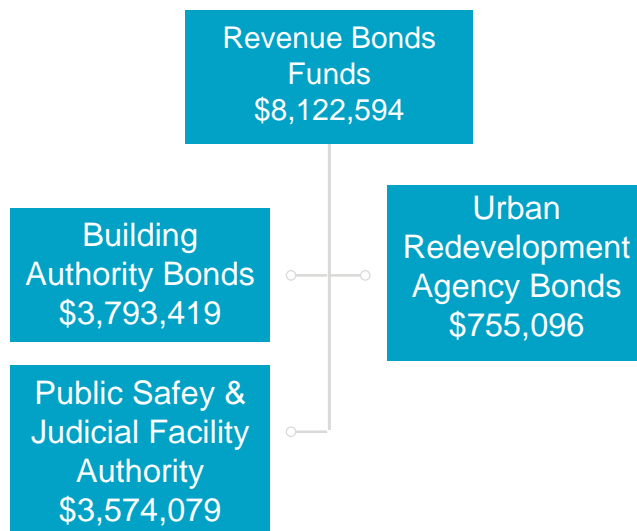
Workers' Compensation Fund (632)

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

Financials

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Transfer From Insurance Fund	\$ 933,085			
Worker'S Comp. - Recovery	\$ 23,182	\$ 30,637	\$ 23,912	
Workmans Compensation Insurance Charges	\$ 7,114,609	\$ 14,094,464	\$ 9,013,863	\$ 9,787,766
Total	\$ 8,070,876	\$ 14,125,101	\$ 9,037,775	\$ 9,787,766
Grand Total	\$ 8,070,876	\$ 14,125,101	\$ 9,037,775	\$ 9,787,766
	100.00%	100.00%	100.00%	100.00%

Revenue Bonds Funds



Description

(Previously listed as Revenue Bonds Lease Funds)

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 748,757	\$ 655,693	\$ 736,047	\$ 680,331
38 - Miscellaneous	\$ 127,173	\$ 184,047	\$ 53,366	\$ 101,959
39 - Other Fin. Sources	\$ 7,268,840	\$ 7,370,840	\$ 7,358,712	\$ 7,340,304
Revenue Total	\$ 7,396,013	\$ 7,554,887	\$ 7,412,078	\$ 7,442,263
52 - Purchased / Contracted Services	\$ 1,960	\$ 400	\$ -	\$ -
58 - Debt Service	\$ 7,487,117	\$ 7,474,133	\$ 7,472,291	\$ 7,462,807
Expense Total	\$ 7,489,077	\$ 7,474,533	\$ 7,472,291	\$ 7,462,807
Fund Balance - Ending	\$ 655,693	\$ 736,047	\$ 675,834	\$ 659,787
Gain/(Use) of Fund Balance	\$ (93,064)	\$ 80,354	\$ (60,213)	\$ (20,544)
Adopted Budget				\$ 8,122,594

Building Authority Bonds 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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 67,689	\$ 75,488	\$ 82,883	\$ 82,883
39 - Other Fin. Sources	\$ 3,715,225	\$ 184,047	\$ 4,017,576	\$ 3,710,536
Revenue Total	\$ 3,715,225	\$ 7,370,840	\$ 4,017,576	\$ 3,710,536
58 - Debt Service	\$ 3,707,426	\$ 7,554,887	\$ 3,714,029	\$ 3,710,536
Expense Total	\$ 3,707,426	\$ 400	\$ 3,714,029	\$ 3,710,536
Fund Balance - Ending	\$ 75,488	\$ 82,883	\$ 386,431	\$ 82,883
Gain/(Use) of Fund Balance	\$ 7,799	\$ 7,395	\$ 303,548	\$ 0
Adopted Budget				\$ 3,793,419

Public Safety & Judicial Authority Fund (413)

Description

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

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 238,057	\$ 476,581	\$ 479,175	\$ 479,385
39 - Other Fin. Sources	\$ 3,331,178	\$ 3,094,688	\$ 2,798,232	\$ 3,094,694
Revenue Total	\$ 3,331,178	\$ 3,094,688	\$ 2,798,232	\$ 3,094,694
52 - Purchased / Contracted Services	\$ 1,960	\$ 400	\$ -	\$ -
58 - Debt Service	\$ 3,090,694	\$ 3,091,694	\$ 3,091,144	\$ 3,097,694
Expense Total	\$ 3,092,654	\$ 3,092,094	\$ 3,091,144	\$ 3,097,694
Fund Balance - Ending	\$ 476,581	\$ 479,175	\$ 186,264	\$ 476,385
Gain/(Use) of Fund Balance	\$ 238,524	\$ 2,594	\$ (292,912)	\$ (3,000)
Adopted Budget				\$ 3,574,079

Urban Redevelopment Agency Fund (414)

Description

The Urban Redevelopment Agency of DeKalb County issued the Federally Taxable Recovery Zone Economic Development bond on December 8, 2010. As a Recovery Zone Economic Development Bond, the Internal Revenue Service remits 45 percent of each interest payment to DeKalb County although the payments have been less due to the Federal sequestration effort. The purpose of these bonds is to renovate Recorders Court (now State Court – Division B) and 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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 443,011	\$ 103,624	\$ 173,988	\$ 118,063
38 - Miscellaneous	\$ 127,173	\$ 184,047	\$ 53,366	\$ 101,959
39 - Other Fin. Sources	\$ 222,437	\$ 561,876	\$ 542,904	\$ 535,074
Revenue Total	\$ 349,610	\$ 745,923	\$ 596,270	\$ 637,033
58 - Debt Service	\$ 688,998	\$ 675,559	\$ 667,119	\$ 654,577
Expense Total	\$ 688,998	\$ 675,559	\$ 667,119	\$ 654,577
Fund Balance - Ending	\$ 103,624	\$ 173,988	\$ 103,140	\$ 100,519
Gain/(Use) of Fund Balance	\$ (339,388)	\$ 70,365	\$ (70,849)	\$ (17,544)
Adopted Budget				\$ 755,096

Revenue Bonds Funds Revenue

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.

Revenue Bonds utilize planned expenses in the form of amortization schedules and other fees (as appropriate) for revenue assumptions.

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 percent of the funding was changed from a Rental of Real Estate payment to a Transfer from the General Fund. Beginning in 2020, 100 percent of the funding was in the form of a Transfer from the General Fund.

Financials

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Transfer From General Fund	\$ 3,715,225	\$ 3,714,276	\$ 4,017,576	\$ 3,710,536
Total	\$ 3,715,225	\$ 3,714,276	\$ 4,017,576	\$ 3,710,536

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 percent 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 percent of the funding was in the form of a Transfer from the appropriate funds.

Financials

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Transfer From Emergency Telephone	\$ 388,571	\$ 337,944	\$ 337,944	\$ 295,543
Transfer From Fire Fund	\$ 845,653	\$ 792,240	\$ 791,472	\$ 337,940
Transfer From General Fund	\$ 315,468	\$ 295,544		\$ 792,242
Transfer From Police Services Fund	\$ 1,617,641	\$ 1,515,468	\$ 1,515,468	\$ 153,497
Transfer From Std-Ds Fund	\$ 163,845	\$ 153,492	\$ 153,348	\$ 1,515,472
Total	\$ 3,331,178	\$ 3,094,688	\$ 2,798,232	\$ 3,094,694

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 –Division B) 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 percent of the revenue was received in these two categories.

Financials

	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Other Miscellaneous Revenue	\$ 127,173	\$ 184,047	\$ 53,366	\$ 101,959
Transfer From General Fund	\$ 222,437	\$ 561,876	\$ 542,904	\$ 535,074
Total	\$ 349,610	\$ 745,923	\$ 596,270	\$ 637,033

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

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

Note: The major category identifies funds in the ACFR that are reported individually with the remainder reported in aggregate.

ACFR Fund Class		Major	Budgeted	ACFR
Governmental	Funds			
	Special Revenue Funds- Grants			
Non-Major Funds				
	101 - Revenue Clearing			X
	310 - 1986 G.O. Bonds - Libraries			X
	311 - 1987 G.O. Bonds - Parks			X
	312 - 1998 G.O. Bonds - Jail			X
	313 - 1993 G.O. Bonds - Health			X
	314 - 2001 G.O. Bonds - Parks			X
	315 - 2006 G.O. Bonds - Trans, Parks, & Librar			X
	320 - 2018 Splost			X
	321 - 2018 Other Splost Funding Projects			X
	330 - Host Capital Projects			X
	350 - Capital Improvement Projects			X
	351 - Cops - Projects			X
	352 - 1994 Cops - Morgue			X
	353 - Community Greenspace Program			X
	354 - Public Safety - Judicial Facilities Auth			X
	355 - Building Authority - Juvenile Court			X
	356 - Urban Redevelopment Agency			X
	357 - Hud Section 108 Loan			X
	358 - Epa - Brownfields Revolving Loan Fund			X
Non-Tax Debt Funds				
	360 - ARRA Capital Projects			X
	412 - Revenue Bonds Debt Service		X	
	413 - Public Safety Judicial Authority Debt Se		X	
	414 - Urban Redevelopment Agency Bonds Debt Sv		X	
Special Revenue Funds				
	201 - Development		X	
	202 - Child Support Incentive			X
	203 - Peg Support		X	
	204 - County Jail		X	
	205 - Foreclosure Registry		X	
	206 - Victim Assistance		X	
	207 - Recreation		X	
	208 - Juvenile Services		X	
	209 - Drug Abuse Treatment & Education Fund		X	
	211 - Street Lights		X	
	212 - Speed Humps Maintenance		X	
	215 - Emergency Telephone System		X	
	216 - Law Library		X	
	217 - Alternative Dispute Resolution			X
	218 - Tad 1 Kensington			X
	219 - Tad 2 Avondale			X
	220 - Tad 3 Briarcliff			X
	275 - Hotel/Motel Tax			X
	280 - Rental Motor Vehicle Tax			X

Governmental (continued)				
ACFR Fund Class	Funds	Major	Budgeted	ACFR
Special Revenue Funds - Grants				
	210 - Law Enforcement Confiscated Monies			X
	230 - Grant - American Rescue Plan (ARP) Act of 2021			X
	250 - Grant-In-Aid			X
	251 - 1999 Local Law Enforcement Block Grant			X
	252 - 2000 Local Law Enforcement Block Grant			X
	253 - 2001 Local Law Enforcement Block Grant			X
	254 - 2002 Local Law Enforcement Block Grant			X
	255 - 2003 Local Law Enforcement Block Grant			X
	256 - 2004 Local Law Enforcement Block Grant			X
	257 - 2005 Justice Assistance (Jag)			X
	258 - Grants - Covid19	X		X
	260 - Grants - Arra	X		X
Tax Funds				
	100 - General Fund	X	X	
	270 - Fire	X		X
	271 - Special Tax District - Designated Service	X		X
	272 - Special Tax District - Unincorporated	X		X
	273 - Hospital			X
	274 - Police Services	X		X
	410 - General Obligation Bonds Debt Service		X	
	411 - Go Bonds Std Debt Service Fund		X	
Proprietary				
Enterprise Funds				
	511 - Dpt Of Watershed Mgmt Operating	X	X	X
	514 - Dpt Of Watershed Mgmt Sinking		X	
	541 - Sanitation Operating	X	X	
	551 - Airport Operating		X	
	581 - Stormwater Management Operating		X	
Enterprise Funds - Non Operating				
	512 - Dpt Of Watershed Mgmt Revenue Bonds Cons			X
	513 - Dpt Of Watershed Mgmt Renewal & Extensio			X
	515 - Dpt Of Watershed Mgmt-Water Service Depo			X
	516 - Dpt Of Watershed Mgmt Capital Investment			X
	517 - Dpt Of Watershed Mgmt - Long Term Obliga			X
	542 - Sanitation Capital Projects			X
	543 - Sanitation Capital Investment			X
	544 - Sanitation Arra Capital P rojects			X
	545 - Sanitation Long T erm Obligation			X
	552 - Airport Capital Projects			X
	553 - Airport Capital Investment			X
	554 - Airport Long T erm Obligation			X
	582 - Stormwater Management Capital Projects			X
	583 - Stormwater Management Capital Investment			X
	584 - Stormwater Management Long T erm Obligati			X
Internal Service Funds				
	611 - Vehicle Maintenance		X	
	621 - Vehicle Replacement		X	
	631 - Risk Management		X	
	632 - Workers Compensation		X	
Internal Service Funds - Non Operating				
	612 - Vehicle Maintenance Capital Investment			X
	622 - Vehicle Replacement Capital Investment			X
Fiduciary				
Non-Major Funds				
	775 - Pension Operating	X		X
	776 - Pension External Investment	X		X

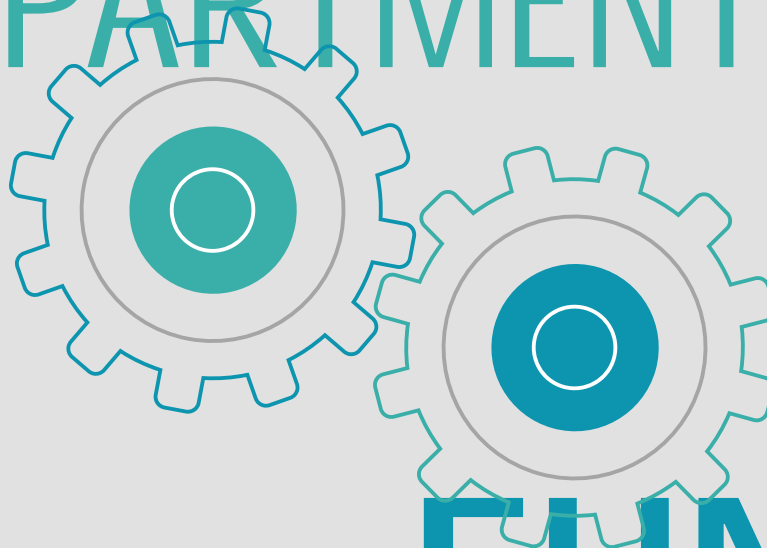
Note: In 3rd quarter FY22, a new fund was added for the American Rescue Plan in Special Revenues.

Department/Fund Relationship

Major Governmental Funds

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

DEPARTMENT



FUND

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

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

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

Fund Balance

A fund balance is the excess of prior years' revenues over expenditures. Fund balances are used to avoid cash flow disruptions, to respond to non-recurring unanticipated expenditures and to circumvent the need for short-term borrowing. It grows when revenue exceeds expenditures. For the FY2023 budget, the county has an unreserved fund balance of two months in the tax funds. Even amid an economic upheaval, the county strives to maintain two months reserve.

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

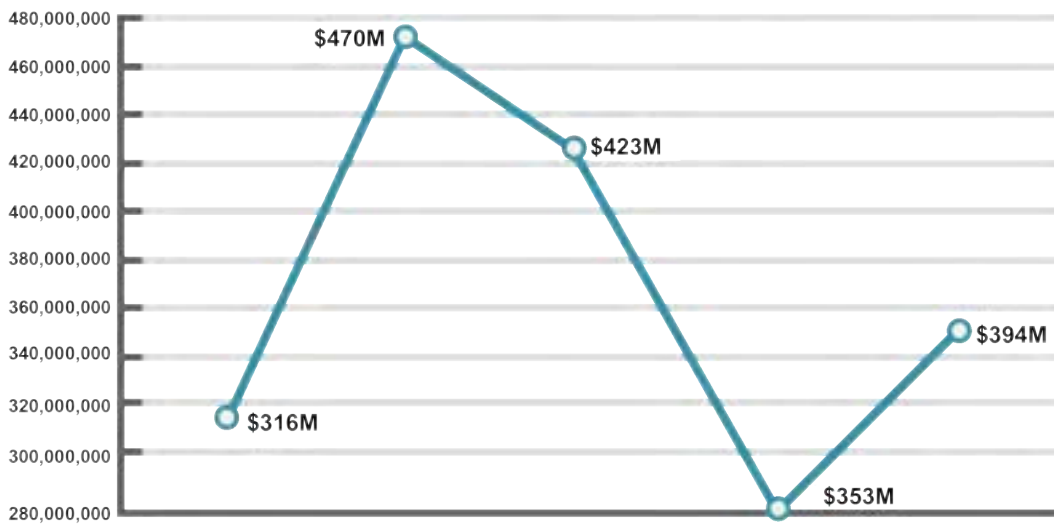
Operating Funds	2020 Ending Balance	2021 Ending Balance	2022 Ending Balance	2023 Projected Ending Balance
Fund				
TAX FUNDS				
100 - General Fund	75,416,000	102,441,871	125,963,938	91,780,235
270 - Fire	4,344,166	10,307,368	21,335,882	17,377,279
271 - Special Tax District - Designated Service	3,850,000	3,196,148	13,330,784	9,052,109
274 - Police Services	20,155,000	26,573,106	20,947,722	22,736,902
Other non-major funds	2,099,619	9,100,839	10,489,127	6,098,875
Total Tax Funds:	105,864,785	151,619,331	192,067,453	147,045,400
SPECIAL REVENUE FUNDS				
201 - Development	12,416,577	8,733,786	7,208,399	1,035,472
212 - Speed Humps Maintenance	1,558,431	1,608,714	989,942	1,024,348
Other non-major funds	2,393,495	2,477,952	2,658,483	655,205
Total Special Revenue Funds:	16,368,503	12,820,452	10,856,823	2,715,025
INTERNAL SERVICE FUNDS				
621 - Vehicle Replacement	51,785,057	81,554,266	100,087,492	-
Other non-major funds	(6,879,928)	1,067,062	7,389,301	4,262,473
Total Internal Service Funds:	44,905,129	82,621,328	107,476,794	4,262,473
ENTERPRISE FUNDS				
511 - Department of Watershed Mgmt Operating	80,116,914	72,563,625	69,067,070	37,116,632
514 - Department of Watershed Mgmt Sinking	89,011,825	89,432,330	89,901,029	92,542,064
Other non-major funds	16,531,956	13,623,002	424,605	32,201,034
Total Enterprise Funds:	185,660,696	175,618,957	159,392,703	161,859,730
NON-TAX DEBT FUNDS				
412 - Building Authority (Juvenile) Lease Payments	75,488	82,883	386,431	82,883
413 - Public Safety and Judicial Facility Authority	476,581	479,175	186,264	476,385
414 - Urban Redevelopment Agency Bonds	103,624	173,988	103,140	100,519
Total Non-tax Debt Funds:	655,693	736,047	675,834	659,787
TOTAL OPERATING FUNDS	353,454,806	423,416,116	470,469,607	316,542,415
* Unaudited				

The county's fund balance in the operating funds decreased from \$353M in FY20 to a projected \$316M for FY23. The major increase in FY21 is mainly in the tax funds due largely to growth in property taxes, public utilities taxes, and EHOST (Equalized Homestead Option Sales Tax) Sales Tax. Tax funds continued to increase in FY22 accounting for 46 percent of the overall operating fund balance. FY23 projects a decrease of 23 percent for tax funds due mostly to decreases in the largest fund which is general fund.

Enterprise funds is the next largest category making up 51 percent of the overall operating funds for FY23 and projected to show an increase for the first year since the FY20 downturn moving from \$185M in FY20 down to \$159M in FY22 and increasing to \$161M for FY23. The major decrease occurred in Watershed which accounts for 23 percent of the enterprise funds. This is mainly due to one-time revenues in FY21 not anticipated for FY22 and continuing decreases in outstanding debt in the "sinking fund" including the new 2022 refunding bond.

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

Ending Fund Balance for Operating Funds



The following chart presents all operating funds whose fund balances are expected to vary by more than 10 percent of the FY22 ending fund balance. The FY23 budget anticipates all operating funds to decrease by 33 percent over FY22. Most of the variance is in the internal service funds at 96 percent with special revenues anticipated at a decrease of 75 percent. The tax funds also budget a decrease in FY23 of 23 percent. Both enterprise funds and non-tax debt funds anticipate a 2 percent decrease. Further explanation of these decreases can be found in the section below where the individual funds are described.

Revenues/Expenditures	Fund	FY22 Ending Fund Balance*	FY22 Projected Ending Fund Balance*	% Change FY22-23
TAX FUNDS				
100 - General Fund		125,963,938	91,780,235	-27%
270 - Fire		21,335,882	17,377,279	-19%
271 - Special Tax District - Designated Service		13,330,784	9,052,109	-32%
272 - Special Tax District - Unincorporated		9,663,680	4,604,239	-52%
273 - Hospital		(133,842)	987,378	-838%
410 - General Obligation Bonds Debt Service		291,838	-	-100%
411 - Go Bonds Std Debt Service Fund		667,451	507,258	-24%
Other non-major funds		10,489,127	6,098,875	-42%
	Total Tax Funds:	192,067,453	147,045,400	-23%
SPECIAL REVENUE FUNDS				
201 - Development		7,208,399	1,035,472	-86%
203 - Peg Support		149,548	-	-100%
204 - County Jail		53,981	-	-100%
205 - Foreclosure Registry		306,762	166,677	-46%
206 - Victim Assistance		185,307	-	-100%
208 - Juvenile Services		54,815	-	-100%
209 - Drug Abuse Treatment & Education Fund		219,293	122,855	-44%
211 - Street Lights		237,501	-	-100%
215 - Emergency Telephone System		1,420,534	365,673	-74%
275 - Hotel/Motel Tax		44,421	-	-100%
280 - Rental Motor Vehicle Tax		(13,679)	-	-100%
Other non-major funds		2,658,483	655,205	-75%
	Total Special Revenue Funds:	10,856,823	2,715,025	-75%
INTERNAL SERVICE FUNDS				
611 - Vehicle Maintenance		3,914,272	4,262,473	-209%
621 - Vehicle Replacement		100,087,492	-	-100%
631 - Risk Management		7,224,393	-	-100%
632 - Workers Compensation		4,079,181	-	-100%
Other non-major funds		7,389,301	4,262,473	-42%
	Total Internal Service Funds:	107,476,794	4,262,473	-96%
ENTERPRISE FUNDS				
511 - Dpt Of Watershed Mgmt Operating		69,067,070	37,116,632	-46%
541 - Sanitation Operating		(13,702,229)	6,052,638	-144%
581 - Stormwater Management Operating		595,762	12,991,667	2081%
Other non-major funds		424,605	32,201,034	7484%
	Total Enterprise Funds:	159,392,703	161,859,730	2%
NON-TAX DEBT FUNDS				
412 - Building Authority (Juvenile) Lease Payments		386,431	82,883	-79%
413 - Public Safety And Judicial Facility Authority Fun		186,264	476,385	156%
	Total Non-tax Debt Funds:	675,834	659,787	-2%
TOTAL OPERATING FUNDS		470,469,607	316,542,415	-33%

*Unaudited

General (Fund 100)

General Fund balance decreases by 27 percent in FY23 due to the \$40M in non-recurring expenses that will not continue in FY24. These enhancements include such items as county owned facility modifications for courtrooms, canopy parking lot construction, computer replacements and system software upgrades, modernization and implementation, sheriff command post technology, electric vehicle lease and jail lock replacements.

Fire (Fund 270)

Fire fund balance decreases by 19 percent this is mainly due to \$4.9M in non-recurring expenses that will not continue in FY23.

Special Tax District - Designated (Fund 271)

Special Tax District – Designated Services decreases by 32 percent this is mainly due to Ad Valorem taxes anticipated to be \$18M less than in FY22. Although contributions for the Capital Improvement Program increased by \$5.7M, this is offset by the \$4.7M in non-recurring expenses that will not continue in FY23.

Special Tax District – Unincorporated (Fund 272)

Special Tax District - Unincorporated decreases by 52 percent for FY23 mainly due to \$6M revenue transfer to the Special Tax District – Designated Fund (271). This is an annual transfer made to the Designated fund after all cost of services for the unincorporated have been covered. This transfer is offset by a \$1M increase in anticipated tax revenues.

Hospital (Fund 273)

Hospital increases by 838 percent for FY23 this is mainly due to a reduction of \$1.3M in EHOST revenue and a one-time contribution of \$3.2M for the Grady Ponce Center in FY22 that will not continue in FY23.

General Obligations Bond Debt Service (Fund 410)

General Obligations Bond Debt decreases by 100 percent with no budget for FY23 since the bonds retired in FY21. There are outstanding balances due which will be recorded and transferred to the General Fund 100 in the year received.

General Obligations Bonds Std Debt Service (Fund 411)

GO Bonds Std Debt Service decreases 24 percent for FY23 due to the debt obligation continuing to decrease as outlined in the debt section of this document.

Development (Fund 201)

Development decreases 86 percent for FY23 this is mainly due mainly to increase in expenses including personal services and employee benefits with new positions and temporary personnel.

PEG Support (Fund 203)

PEG Support decreases 100 percent for FY23 this is due to expenses utilizing the existing fund balance and anticipated revenues. Both expenses and revenues are expected to decrease with revenues decreasing by \$7K and expenses decreasing by \$247K.

County Jail (Fund 204)

County Jail decreases by 100 percent with no budget for FY23 due to transfer of proceeds to the general fund for the operating and staffing of the county jail.

Foreclosure Registry (Fund 205)

Foreclosure Registry decreases by 46 percent for FY23 because of anticipated slow revenue collections due to the decreased number of foreclosed properties.

Victim Assistance (Fund 206)

Victim Assistance decreases by 100 percent since there is no starting fund balance and expenditures are set to match the available revenue with both decreasing in FY23 by \$39K.

Juvenile Services (Fund 208)

Juvenile Services decreases 100 percent for FY23 this is due to expected expenditures of \$73K exceeding available fund balance of \$52K and revenue for FY23 at \$18k.

Drug Abuse Treatment & Education (Fund 209)

Drug Abuse Treatment & Education decreases 44 percent for FY23 this is due to FY23 beginning fund balance is lower than FY22 beginning fund balance. This is slightly offset by an increase in revenues of \$7K.

Street Lights (Fund 211)

Street Lights decreases 100 percent for FY23 this is due to no starting fund balance in FY23, and expenses set to match revenues at \$4.6M.

Emergency Telephone System (Fund 215)

Emergency Telephone System decreases by 74 percent for FY23 mainly due to an increase in personnel services to fund salary adjustments, additional staff, and replacement of power supply units.

Hotel/Motel Tax (Fund 275)

Hotel/Motel Tax decreases by 100 percent with no fund balance for FY23. As all proceeds of the Hotel/Motel Tax are designated for various purposes by the enabling legislation, all revenue is allocated to those purposes and this fund should carry no fund balance. This fund supports the convention and visitor's bureau and the CIP under the tourism product development category but fluctuates year to year depending on the needs/projects.

Rental Motor Vehicle Tax (Fund 280)

Rental Motor Vehicle Tax decreases by 100 percent. 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.

All FY23 available funds are transferred to the Designated Services Fund to defray the costs of DeKalb County Recreation, Parks and Cultural Affairs leaving a zero-fund balance for FY23.

Revenues were impacted by the pandemic due to closures, travel restrictions causing a reduction in car rentals.

Vehicle Maintenance (Fund 611)

Vehicle Maintenance increases by 209 percent this is mainly due to a \$1.3M reduction in expenses as 339 older vehicles were replaced in FY22 and another 356 were budgeted for replacement in FY23.

Vehicle Replacement (Fund 621)

Vehicle Replacement decreases by 100 percent this is mainly due to \$46.5M increase in expenses to allow for the replacement of a total of 356 vehicles in FY23.

Risk Management (Fund 631)

Risk Management decreases by 100 percent with no budget for FY23 due to adequate revenues to cover anticipated expenses. The use of fund balance will be utilized as needed.

Workers Compensation (Fund 632)

Workers compensation decreases by 100 percent with no budget for FY23 due to adequate revenues to cover anticipated expenses. The use of fund balance will be utilized as needed.

Watershed Management Operating (Fund 511)

Watershed Management Operating decreases by 46 percent. While revenues increase by \$16.9M, expenses exceed revenues at \$22.9M for FY23. This is mainly due \$12M sinking fund transfer for the FY2022 refunding bond and increased costs for electricity, supplies and new and existing contracts.

Sanitation Operating (Fund 541)

Sanitation Operating increases by 144 percent for FY23 this is mainly due to an increase of \$4.6M in various expenses including \$1M repayment to the General Fund, \$1M for four rear loaders, and various other equipment purchases and rentals. This is offset by a reduction in transfers to the CIP of \$3M and revenue increase of \$9.5M.

Stormwater Management Operating (Fund 581)

Stormwater Management Operating increases by 2081 percent this is due to revenue projections based on a recommended fee increase from \$4 per month to \$8 per month for a change of \$14.8M offset by increased expenses of \$1.6M.

Building Authority (Juvenile) Lease Payments (Fund 412)

Building Authority Lease Payments decreases by 79 percent for FY23 this is due to the debt obligation continuing to decrease (see the debt section for more details).

Public Safety and Judicial Facility Authority Fund (Fund 413)

Public Safety and Judicial Facility Authority decreases by 79 percent for FY23 this is due to the debt obligation continuing to decrease (see the debt section for more details).

Operating Funds

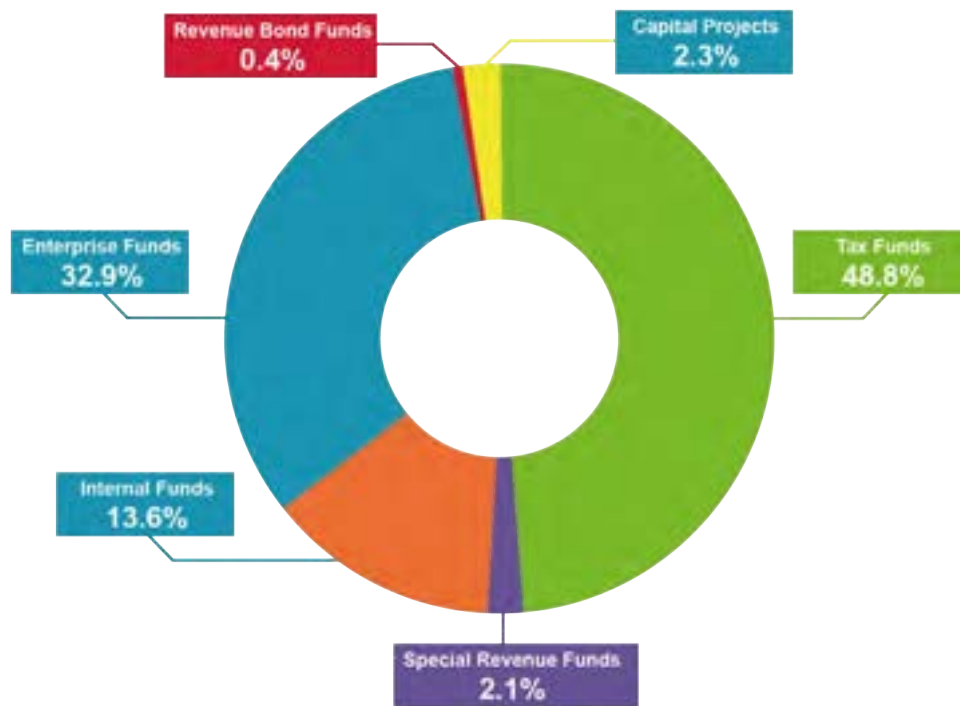
Operating Funds Definition

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 393,963,332	\$ 355,504,385	\$ 424,947,592	\$ 462,904,372
31 - Taxes	\$ 563,563,934	\$ 642,142,291	\$ 686,083,374	\$ 719,188,157
32 - Licenses and Permits	\$ 17,439,502	\$ 19,802,171	\$ 18,066,675	\$ 17,866,080
33 - Intergovernmental	\$ 2,145,826	\$ 17,492,124	\$ 27,421,466	\$ 2,283,083
34 - Charges for Services	\$ 483,655,040	\$ 527,565,044	\$ 552,396,175	\$ 603,966,936
35 - Fines and Forfeitures	\$ 12,550,292	\$ 12,516,130	\$ 13,056,675	\$ 12,974,527
36 - Investment Income	\$ 995,376	\$ 64,693	\$ 3,577,481	\$ 2,055,550
37 - Contributions and Donations	\$ -	\$ 4,296	\$ -	\$ -
38 - Miscellaneous	\$ 3,417,536	\$ 7,507,239	\$ 809,553	\$ 22,300,234
39 - Other Fin. Sources	\$ 80,423,222	\$ 84,473,355	\$ 84,642,790	\$ 99,102,839
40 - Payroll Deductions	\$ -	\$ -	\$ -	\$ 115,632,184
40 - Payroll Deductions and Matches	\$ 104,243,664	\$ 106,559,673	\$ 111,828,734	\$ -
Revenue Total	\$ 1,268,434,393	\$ 1,418,127,017	\$ 1,497,882,922	\$ 1,595,369,590
51 - Personal Services and Employee Benefits	\$ 477,040,140	\$ 502,780,046	\$ 517,671,659	\$ 582,188,296
52 - Purchased / Contracted Services	\$ 139,571,081	\$ 153,464,306	\$ 174,808,180	\$ 223,963,645
53 - Supplies	\$ 79,486,707	\$ 84,223,248	\$ 89,425,807	\$ 102,711,514
54 - Capital Outlays	\$ 27,321,357	\$ 4,628,490	\$ 22,842,294	\$ 12,188,419
55 - Interfund / Interdepartmental Charges	\$ 123,805,817	\$ 127,042,064	\$ 138,699,252	\$ 145,035,998
56 - Depreciation and Amortization	\$ -	\$ -	\$ 34,225	\$ -
57 - Other Costs	\$ 53,776,302	\$ 47,635,480	\$ 55,713,229	\$ 59,266,735
58 - Debt Service	\$ 105,572,316	\$ 95,583,450	\$ 98,301,141	\$ 113,433,521
61 - Other Financing Uses	\$ 151,463,207	\$ 174,157,514	\$ 193,138,208	\$ 313,413,452
70 - Retirement Services	\$ 66,491,437	\$ 68,348,345	\$ 71,761,743	\$ 74,072,576
71 - Payroll Liabilities	\$ 84,414,555	\$ 90,820,866	\$ 85,980,366	\$ 115,459,000
Expense Total	\$ 1,308,942,920	\$ 1,348,683,809	\$ 1,448,376,104	\$ 1,741,733,156
Fund Balance - Ending	\$ 353,454,806	\$ 424,947,592	\$ 474,454,410	\$ 316,540,806
Gain/(Use) of Fund Balance	\$ (40,508,527)	\$ 69,443,208	\$ 49,506,818	\$ (146,363,566)
Adopted Budget				\$ 2,058,273,962

Fund Structure



DeKalb County, Georgia Total Net Budget All Operating Funds (\$ Millions)		
	FY2022	FY2023
Tax Funds	766.8	1,025.0
Special Revenue Funds	39.8	43.5
Internal Service Funds	282.4	286.1
Enterprise Funds	482.6	691.0
Revenue Bonds Lease Payment Funds	7.5	8.1
Capital Projects	28.5	47.6
Total	1,607.6	2,101.3

The FY2023 budget totals \$2,101,648,470, an increase of \$493,851,081 from a FY22 budget of \$1,607,797,389 due to the following:

- A \$258,205,377 increase in the General Fund.
- A \$3,785,151 increase in the Special Revenue Fund.
- A \$3,707,100 increase in the Internal Service.
- A \$208,476,366 increase in the Enterprise Fund.
- A \$19,042,027 increase in Capital Projects.

Fund Structure

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

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

- General – Accounts for most of the “traditional” countywide services and countywide functions of a general operating nature except as noted in other funds.
- Special Tax District Designated Services – A district that allocates proportional levels of taxation based on levels of service for specified activities to municipalities within the county and the unincorporated area of the County. For DeKalb, this represents parks, roads, and transportation.
- Special Tax District Unincorporated – Used to account for certain services and revenues related only to the unincorporated area of the county, such as State Court Traffic Division and Business License.
- Fire – Accounts for the activities of the county Fire District.
- Countywide Debt Service – Accounts for principal and interest payments on General Obligation bonded debt.
- Special Tax District Debt Service – Accounts for principal and interest on General Obligation Bond issues approved by voters in unincorporated DeKalb.
- Hospital – Accounts for transactions related to the county’s contractual obligations to the Fulton-DeKalb Hospital Authority.
- Police Services – Accounts for the activities of the county Police District, formerly part of the Special Tax District Unincorporated.

Special Revenue Funds account for activities or programs operated and funded for specific purposes as required by law or Board of Commissioners’ policy. The funds included are:

- County Jail – Accounts for monies received under 1989 Georgia law which imposes a 10 percent penalty on fines in certain cases to be used for constructing and operating jails.
- Development – Accounts for funds received from development fees.
- Drug Abuse Treatment & Education – Accounts for funds received under 1990 Georgia law imposing additional fines in substance abuse cases for use for drug abuse treatment and education programs.
- Emergency Telephone System Fund – Accounts for monies collected through user telephone billings and used for Emergency 911 telephone system expenses.
- Foreclosure Registry – Accounts for funds received from the foreclosure registration fees which funds activities associated with monitoring foreclosed properties.
- Grants-In-Aid – Accounts for grant-funded programs separately and distinctly from county funds. These funds are appropriated as needed, not on an annual basis.

- Hotel/Motel Tax – Accounts for a special excise tax on hotel and motel rooms within the unincorporated area of the county. These funds are designated by law for use in promoting conventions and tourism.
- Juvenile Services – Accounts for funds received under 1990 Georgia law, which allowed fees to be charged for certain probation services, to be used only for specified juvenile services.
- Law Enforcement Confiscated Monies – Accounts for monies confiscated in controlled substance cases and designated by law or by court order for limited uses in criminal justice.
- Public Education & Government Access – Accounts for funds received from cable franchises.
- Recreation – Operated to provide recreation and cultural arts programs on a fee for service basis.
- Rental Motor Vehicle Excise Tax – Accounts for a special excise tax on the rental of motor vehicles. These funds are designated by law for use in the promoting industry, trade, commerce, and tourism. Revenues are dedicated to (1) prior to 2019, making the lease payments to the Development Authority of DeKalb County to amortize the indebtedness for the arts center (12/1/18 maturation), and (2) beginning in 2019, appropriate expenditures such as the maintenance and operation of the Callanwolde Fine Arts Center, ARTS Center, Spruill Center for the Arts, and the Porter Sanford Performing Arts Center.
- Speed Hump - This revenue is a special assessment levied against properties benefiting from speed humps.
- Streetlight – Accounts for funds in streetlight districts. Revenue is from special assessments and is used to pay utilities for petitioned streetlights.
- Victim Assistance – Accounts for funds received under 1995 Georgia Law imposing a 5 percent penalty on criminal fines and designated for use in Victim Assistance Programs.
- Alternate Dispute Resolution and Law Library Funds – These funds are specifically managed by the Courts of the county and are not annually appropriated. They appear in the Comprehensive Annual Financial Report.

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

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

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

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

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

- General Obligation Bonds – Established by referendum for specific purposes. Included are issues dating from 1986 to 2006 for such purposes as libraries, parks, and a new jail and health facilities.
- Certificates of Participation – Established to account for certificates issued to fund the renovation of the 9-story courthouse and building and equipping the animal shelter.
- Capital Projects – Established to account for projects funded by contributions from other county funds or other agencies.
- Greenspace Program – Established to account for projects undertaken pursuant to a grant award from the Community Greenspace Trust Fund.
- HOST Capital Projects – Established to account for projects funded by special Homestead Option Sales Tax (HOST) revenues, up to 20 percent of HOST receipts.
- SPLOST – Accounts for projects funded by the Special Purpose Local Option Sales Tax which was approved by a referendum of the voters in November 2017.
- Water & Sewer (W&S) Renewal and Extension – Accounts for transactions related to Water & Sewer capital replacements, additions, extension, and improvements and future development or expansion of the Water & Sewer system.
- W&S Construction – Accounts for proceeds of various bond series and local government contributions associated with the Water & Sewer construction projects. Payments are made in accordance with the bond resolution and local government agreements.
- Sanitation Capital Projects – Accounts for capital projects funded by, and related to, the Sanitation Fund.
- Airport Capital Projects – Accounts for capital projects funded by, and related to, the Airport Fund.
- Stormwater Utility Capital Projects – Accounts for capital projects funded by, and related to, the Stormwater Utility Fund.

Revenue Bond Payment Funds account for principal and interest payments on revenue bonds.

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

Tax Funds (\$1,025,078,497)

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

Special Revenue Funds (\$43,585,296)

- 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 (\$290,408,866)

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

Enterprise Funds (\$691,078,709)

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

Revenue Bonds Lease Payment Funds (\$8,122,594)

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

Capital Projects (\$47,636,981)

OPERATING DEPARTMENTS

4



DeKalb County
GEORGIA

DeKalb Peachtree Airport (PDK)

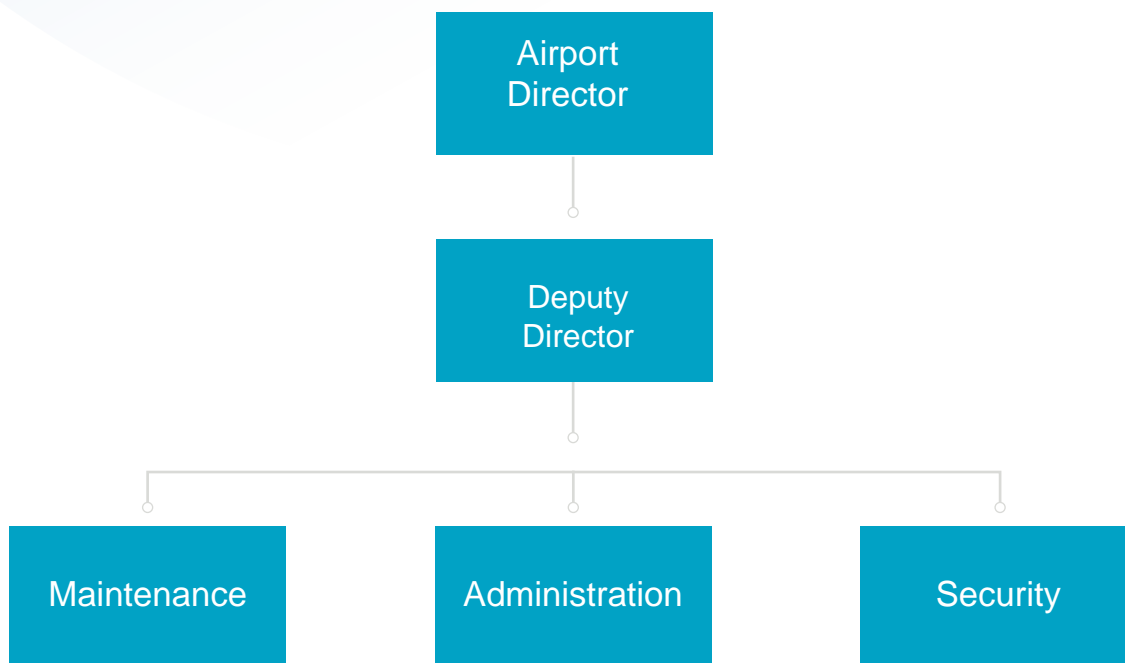
Mission Statement

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 bet ween 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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 1,477,568	\$ 1,642,022	\$ 1,515,907	\$ 1,837,821
52 - Purchased / Contracted Services	\$ 47,377	\$ 48,453	\$ 262,216	\$ 846,762
53 - Supplies	\$ 301,838	\$ 259,821	\$ 360,415	\$ 499,907
54 - Capital Outlays	\$ -	\$ -	\$ 1,762	\$ -
55 - Interfund Charges	\$ 384,567	\$ 658,902	\$ 705,206	\$ 738,627
57 - Other Costs	\$ 225,759	\$ 77,000	\$ -	\$ 186,521
61 - Other Financing Uses	\$ 1,782,210	\$ 1,782,210	\$ 1,782,215	\$ 2,032,214
70 - Retirement Services	\$ 227,554	\$ 214,716	\$ 245,702	\$ 254,304
Expense Total	\$ 4,446,874	\$ 4,683,124	\$ 4,873,423	\$ 6,396,156

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
08210 - Dekalb Peachtree Airport Administration	\$ 3,681,211	\$ 3,774,653	\$ 4,035,570	\$ 5,387,922
08220 - Dekalb Peachtree Airport Maintenance	\$ 765,663	\$ 908,471	\$ 837,854	\$ 1,008,234
Expense Total	\$ 4,446,874	\$ 4,683,124	\$ 4,873,423	\$ 6,396,156

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	22	22	24	24
Funded	22	21	23	24

Goals and Objectives

Goal #1: Airport Master Plan completion.

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

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

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

Goal #3: Runway 3R/21L Rubber Removal & Re-Marking (\$160K).

Goal #3: Replace airfield regulators and vault improvements.

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

Goal #4: Rehabilitate Runway 16/34 & Safety area (\$3.2M & \$4.5M respectfully).

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 MALSR (Medium Intensity Approach Lighting System with Runway Alignment Indicator Lights) Lighting System improvements.

Objective #7A: Complete environmental and design plans.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Airport operations	138,420	158,014	176,895	171,000
Noise complaints	1,252	3,486	8,288	6500
Zero airport infrastructure related aviation incidents	0	0	0	0
Maintenance work orders completed	570	455	596	550
T-Hanger, tie-down occupancy rate	1,218	98	90	100
Accounts Receivable collection rate	98	96	98	100

Points of Interest

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

Prior Years Budgetary Impact

- In 2020, the Airport funded five existing vacant positions (\$258K) to assist with the growth of new hangars and increased runway traffic. These positions were environment & noise abatement specialist, security guard, crew worker, crew supervisor, and a deputy director.
- In 2021, there were no significant budgetary impacts.
- In 2022, an accounting technician position was approved (\$50K) to help with the business affairs of the Airport. Prior to the pandemic, the Airport had traditionally had an Airshow in the summer to invite the community to enjoy the airport and show a neighborly, family friendly environment to the surrounding community. The Airshow (\$250K) and all associated costs was scheduled to return that year. Environmental Assessments (\$500K) were funded as well.

Animal Services

Mission Statement

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

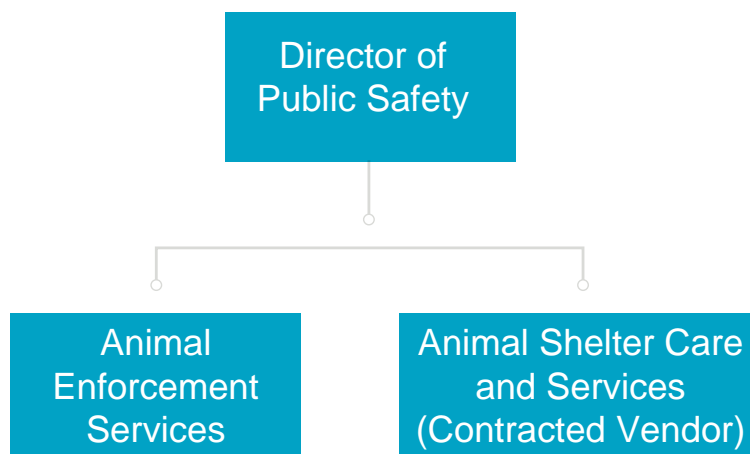
It is the policy of DeKalb Animal Enforcement Services to protect animals and people of DeKalb County by supporting responsible pet ownership, enforcing compliance with animal ordinances, timely prosecution of animal cruelty incidents, and ensuring lifesaving outcomes for healthy and treatable animals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

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

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 1,147,790	\$ 1,142,296	\$ 1,184,156	\$ 1,683,821
52 - Purchased / Contracted Services	\$ 3,912,152	\$ 4,080,003	\$ 4,624,220	\$ 4,393,556
53 - Supplies	\$ 209,635	\$ 209,810	\$ 224,068	\$ 278,591
54 - Capital Outlays	\$ 6,838	\$ 18,211	\$ 89,835	\$ 77,128
55 - Interfund Charges	\$ 229,922	\$ 254,697	\$ 262,236	\$ 261,446
56 - Depreciation and Amortization	\$ -	\$ -	\$ 196	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 148,848	\$ 154,057
Expense Total	\$ 5,506,067	\$ 5,705,016	\$ 6,533,558	\$ 6,848,599

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
04210 - Animal Services	\$ 5,506,067	\$ 5,705,016	\$ 6,533,558	\$ 6,848,599
Expense Total	\$ 5,506,067	\$ 5,705,016	\$ 6,533,558	\$ 6,848,599

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	18	17	15	15
Funded	25	24	26	26

Goals and Objectives

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

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

Objective #1B: Provide education to animal owners via social media, flyers, presentations, and in-person engagement.

Objective #1C: Provide additional resource distribution via offering dog houses, trollies, food, leashes, nesting material, etc. to those in need.

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

Objective #2A: Educate the public with applicable laws and ordinances at citizen encounters and community events.

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

Objective #2C: Increase community outreach initiatives that stress the shared responsibility of prevention as well as the need to properly report crimes against animals.

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

Objective #3A: Attend appropriate and applicable training classes.

Objective #3B: Officers will participate in public outreach by speaking at schools, Homeowner Associations (HOA), events, etc.

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

Goal #4: Employee Retention

Objective #4A: Work with Human Resources to conduct market analysis of all positions to ensure equitable and competitive salaries.

Objective #4B: Create growth opportunities within Animal Control Dispatch by creating a senior position.

Objective #4C: Offer and promote tuition reimbursement for current employees.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Animal intake to shelter	7,406	8,302	6,515	7,200
Animals adopted	3,585	3,842	2,653	3,500
Animals transferred to rescue	2,150	1,678	1,452	1,500
Animals returned to owner	959	1,037	802	850
Animals euthanized	274	307	339	350
Animal Control calls of service	8,013	9,725	9,428	9,500
Animal Control citations issued	827	990	981	1,000

Points of Interest

- Increased public education/awareness by participation in community events. (Animal Justice League).
- Improved new employee recruiting and onboarding efforts by internalizing AES hiring process. Dispatcher positions were 100 percent filled at the end of 2022.
- DeKalb Animal Services website was revamped to provide more inclusive information for Enforcement Services and a more user-friendly experience.
- Hiring and Recruiting: Continue efforts to fill the remaining seven Animal Control Officer vacancies.
- Retention: Continue employee recognition efforts and create internal promotional opportunities to increase employee morale and reduce attrition rates below 15 percent.
- Training: Invest in employees' growth and development through internal and external training opportunities.
- Process Improvement: Streamlining processes to increase operational efficiency.

Prior Year Budgetary Impacts

- The 2020 budget included funding of \$12 thousand for 15 radio apparatus to enable faster dispatch times.
- The 2021 budget included an increase in the animal shelter contract of \$175 thousand.
- The 2022 budget included funding of \$170 thousand to purchase 15 body cameras and 11 rockets to assist in officer safety and support with customer services. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.

Beautification

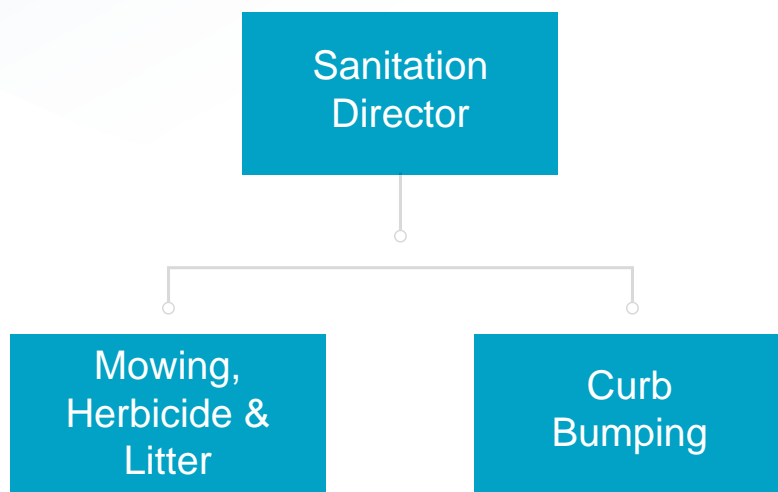
Mission Statement

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

Description

The Beautification Department is an active steward, protecting and enhancing the natural beauty and assets of our community. We promote and foster a beautiful, safe, and healthy community by ongoing excellent enforcement of property standards and the management and maintenance of the county's streets and roadways. These respective business units work together comprehensively to centralize and deliver a beautification strategy with single coordination. Keeping our focus in line with the DeKalb County's Chief Executive Officer Clean Sweep initiative, we aim to enhance our effectiveness and efficiency. Along with contracted specialized companies, we will utilize existing personnel, expertise, and equipment with a refined focus on beautification and policy realignment, while changing the appearance and general aesthetics of the streets, business corridors and residential communities throughout the county.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 6,261,083	\$ 5,663,622	\$ 4,915,572	\$ 5,936,889
52 - Purchased / Contracted Services	\$ 7,588,195	\$ 8,202,272	\$ 3,601,770	\$ 6,137,586
53 - Supplies	\$ 842,466	\$ 700,581	\$ 1,375,012	\$ 1,242,616
54 - Capital Outlays	\$ 52,517	\$ 52,234	\$ -	\$ 51,700
55 - Interfund Charges	\$ 1,702,499	\$ 2,033,074	\$ 1,548,649	\$ 1,496,113
61 - Other Financing Uses	\$ 1,478,445	\$ 1,299,872	\$ 1,519,041	\$ 1,500,000
70 - Retirement Services	\$ 749,587	\$ 806,322	\$ 872,410	\$ 872,407
Expense Total	\$ 18,674,791	\$ 18,757,976	\$ 13,832,455	\$ 17,237,311

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
05810 - Beautification Administration	\$ 7,628,758	\$ 8,397,724	\$ 8,216,947	\$ 8,376,313
05820 - Beautification - Code Compliance	\$ 10,101	\$ 1,778	\$ 2,932	\$ -
Expense Total	\$ 7,638,858	\$ 8,399,502	\$ 8,219,879	\$ 8,376,313

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	62	57	63	63
Funded	66	63	65	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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Complete mowing projects - inhouse crews (74 locations/six rounds every 2 weeks)	62	76	78	82
Complete mowing projects - contractors (127 locations/six rounds every 6 weeks)	127	132	129	113
Complete tree trimming (100 locations)	160	245	148	300
Litter collection (50 bags/3,500 miles)	7,020	7,445	7,039	7,000
Service MARTA stops (30,000 locations)	46,064	51,901	50,834	51,000
Maintenance of residential abatement lots (2-week service frequency)	153	168	205	193
Herbicide and growth repair chemical application (one round to 62 locations every four weeks)	26	76	73	71
Clean and remove debris (550 tons / 45 locations / 250 miles)	550	62	33	35

Points of Interest

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

Prior Years Budgetary Impact

- In 2020, funding was approved for 12 existing vacant positions and the purchased of a small rear loader (\$250K) and grapppler (\$260K) truck to assist in trash pick-up. Moreover, a 5 percent austerity reduction occurred during mid-year. Funding was restored for maintenance & mowing, tree trimming, herbicide, right-of-way mowing, and litter removal (\$1.8M).
- In 2021, funding was approved for an ATV (All-Terrain Vehicle) for mowing of PATH trails (\$31,500) and two vacant positions (\$37,484). Four new positions (crew supervisor, crew leader and two crew workers) were approved for Curb Bumping (83,310).
- In 2022, funding was approved for six vacant positions (\$140K). American Rescue Plan funding was allocated for corridor improvements along Covington Hwy and other throughfares (\$1M) within the county.

Board of Commissioners

Mission Statement

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

Description

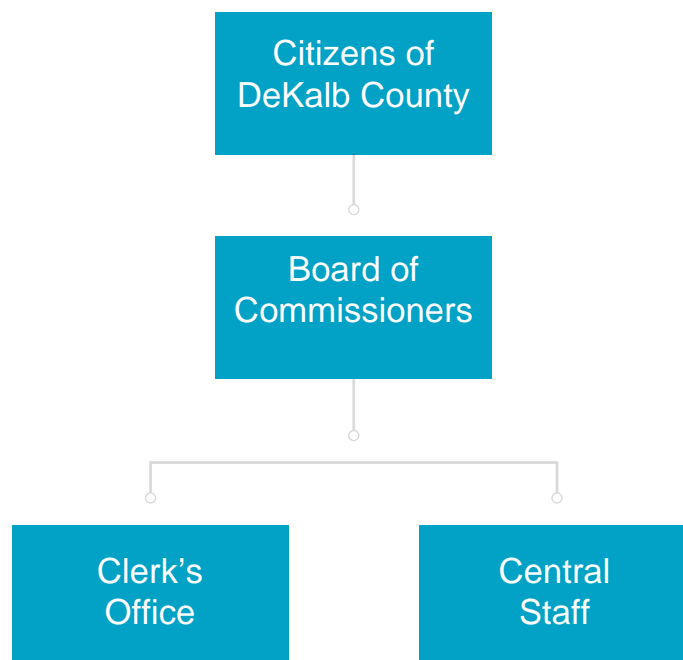
The Board of Commissioners serves as the legislative branch of DeKalb County government. The BOC is composed of seven part-time commissioners, each elected to a four-year term. DeKalb County is divided into five commission districts as well as two “super districts,” one on the east end of the county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

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

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

The BOC appoints the Clerk to the Board of Commissioners and the Chief Executive Officer, who administers the board’s meetings and has custodial and reporting responsibilities over the records of the board. The Clerk maintains a staff to accomplish these duties. The BOC also maintains a central staff to provide it with policy analysis and research on issues being deliberated.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 2,660,616	\$ 2,997,600	\$ 3,088,585	\$ 4,449,633
52 - Purchased / Contracted Services	\$ 289,154	\$ 473,023	\$ 561,247	\$ 1,048,468
53 - Supplies	\$ 89,392	\$ 114,701	\$ 77,500	\$ 125,207
54 - Capital Outlays	\$ -	\$ -	\$ 3,417	\$ -
55 - Interfund Charges	\$ 210	\$ 879	\$ -	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 509,186	\$ 527,010
Expense Total	\$ 3,039,372	\$ 3,586,202	\$ 4,239,935	\$ 6,150,318

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
00201 - Board of Commissioners - District 1	\$ -	\$ 360,733	\$ 366,708	\$ -
00201 - District 1	\$ 333,720	\$ -	\$ -	\$ 515,000
00202 - Board of Commissioners - District 2	\$ -	\$ 352,400	\$ 353,026	\$ -
00202 - District 2	\$ 264,733	\$ -	\$ -	\$ 515,000
00203 - Board of Commissioners - District 3	\$ -	\$ 335,719	\$ 357,769	\$ -
00203 - District 3	\$ 283,088	\$ -	\$ -	\$ 515,000
00204 - Board of Commissioners - District 4	\$ -	\$ 345,914	\$ 372,681	\$ -
00204 - District 4	\$ 287,624	\$ -	\$ -	\$ 515,000
00205 - Board of Commissioners - District 5	\$ -	\$ 319,331	\$ 315,661	\$ -
00205 - District 5	\$ 274,967	\$ -	\$ -	\$ 515,000
00206 - Board of Commissioners - District 6	\$ -	\$ 429,487	\$ 420,122	\$ -
00206 - District 6	\$ 263,535	\$ -	\$ -	\$ 515,000
00207 - Board of Commissioners - District 7	\$ -	\$ 339,152	\$ 391,612	\$ -
00207 - District 7	\$ 357,232	\$ -	\$ -	\$ 515,000
00210 - Board of Commissioners - Administration	\$ -	\$ 756,748	\$ 1,289,016	\$ -
00210 - BOC Administration	\$ 627,085	\$ -	\$ -	\$ 1,925,747
00211 - Board of Commissioners - Clerk	\$ -	\$ 346,719	\$ 373,339	\$ -
00211 - Clerk's Office	\$ 347,388	\$ -	\$ -	\$ 619,571
Expense Total	\$ 3,039,372	\$ 3,586,202	\$ 4,239,935	\$ 6,150,318

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	31	33	33	33
Funded	31	31	34	36

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Constituent Complaints Received	723	427	389	380
Preliminary inquiries fielded	463	516	401	350
Legislative request responses	260	254	253	225
Media inquiries fielded	368	320	300	300
Media request responses	53	41	30	30
External organizational inquiries	67	173	167	160
External organizational requests	38	31	51	45
Community townhalls/events	67	50	45	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.

Prior Year Budgetary Impacts

- In 2020, the operating budget increased by \$6,948 for additional funding in other professional services, printing, and travel for District 4.
- In 2021, the budget included American Rescue Plan (ARP) funding of \$10.5 million to support special district-based initiatives focused on addressing and mitigating the impact of COVID-19 in DeKalb County.
- In 2022, \$210,000 was funded for an equity study, \$10,000 for interns and \$3.5M in ARP funding for district-based initiatives to address the impact of COVID-19 in DeKalb County.

Budget (OMB)

Mission Statement

Under the direction of Chief Executive Officer, the mission of the Office of Management and Budget is to serve all DeKalb County stakeholders through the development and execution of the annual operating budget, assisting the development of county-wide goals and objectives, improving the efficiency and effectiveness of county operations and service provision, promoting fiscal sustainability and accountability, and conducting research and analysis to provide meaningful data and information to county officials as well as the public.

Description

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

Coordinate with the CEO, COO, and agency and department heads to develop the annual executive budget recommendation based on agency requests for presentation to the Board of Commissioners (BOC).

Monitor the spending of all county operating departments and agencies to ensure compliance with the approved budget.

Develop and implement management policies and procedures, perform oversight of county operations, and advise and assist departments to implement best practices.

Assist in developing the county's strategic plan, outlining the vision for DeKalb County and how the county government can best support that vision.

Provide financial, operational, demographic, and statistical data and analysis to county officials and the public to support decision making, improve service delivery, and enhance transparency.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 833,265	\$ 839,319	\$ 832,916	\$ 1,008,386
52 - Purchased / Contracted Services	\$ 128,527	\$ 182,488	\$ 86,180	\$ 230,063
53 - Supplies	\$ 13,176	\$ 6,327	\$ 1,956	\$ 14,000
54 - Capital Outlays	\$ 1,361	\$ 1,361	\$ 2,931	\$ 15,000
70 - Retirement Services	\$ -	\$ -	\$ 161,244	\$ 166,888
Expense Total	\$ 976,330	\$ 1,029,495	\$ 1,085,226	\$ 1,434,337

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
02210 - Budget	\$ 976,330	\$ 1,029,495	\$ 1,085,226	\$ 1,434,337
Expense Total	\$ 976,330	\$ 1,029,495	\$ 1,085,226	\$ 1,434,337

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	7	8	7	7
Funded	8	8	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 Finance Officers Association.

Objective #1B: All fourth quarter departmental projections are within 2.5 percent 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.”

Goal #4: Goal: Improve budget/management processes.

Objective #4A: Meet with county departments and agencies on an ongoing basis to identify needs, deficiencies, and opportunities to reprioritize funding.

Objective #4B: Stakeholder input.

Objective #4C: Assist departments and agencies to align mission statements, goals and objectives, and performance measures with county-wide strategic priorities.

Objective #4D: Coordinate with the Governing Authority to develop long-term plans.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Receive GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
100% positive vote on Annual operating budget	No, pass 6-1	Yes, pass 7-0	Yes, pass 6-1	Yes, pass 7-0
100% positive vote on Mid-Year operating budget ad valorem and appropriation adjustments	Yes, pass 7-0	Yes, pass 7-0	Yes, pass 6-1	Yes, pass 7-0

Points of Interest

- The FY2021 and 2022 budget were prepared using the Hyperion/PBCS (Planning & Budgeting Cloud System). The FY2022 Mid-Year adjustment processes also used the new system.
- Successfully planned for the unpredictable effects of the pandemic on available revenue.

Prior Year Budgetary Impacts

- The 2020 budget funded \$117K for the cost allocation plan and \$117K for the 2019 cost allocation plan. Additionally, two vacant positions were funded.
- In 2021, there were no significant budgetary impacts.
- In 2022, there were no significant budgetary impacts.

Chief Executive Officer

Mission Statement

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

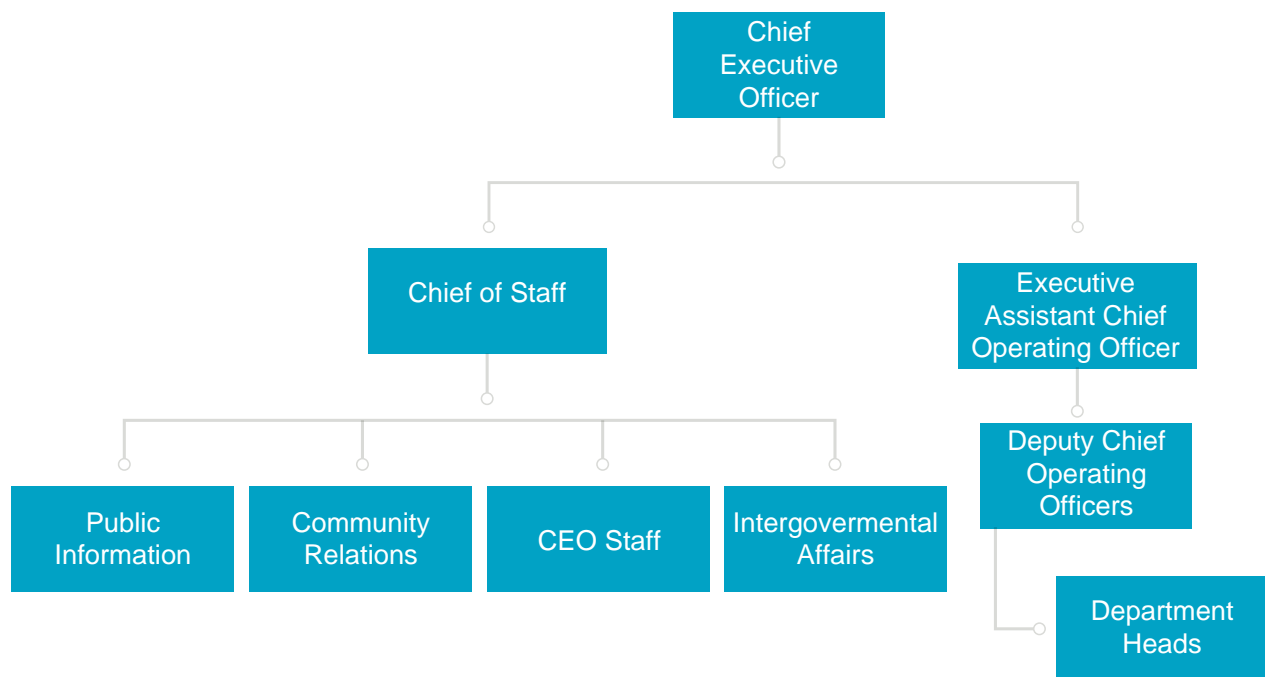
Description

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

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

The Public Education and Government Access (PEG) Fund provides for capital and facility improvements for public education and government access cable television channels and is funded by revenue from fees paid to the county by cable television franchisees. This fund was established in 1997 to provide funding for a program for maintaining, upgrading, and replacing the government television infrastructure.

Organizational Chart



Financials (General Fund)

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 2,643,076	\$ 2,512,864	\$ 2,563,752	\$ 3,126,983
52 - Purchased / Contracted Services	\$ 444,356	\$ 394,444	\$ 614,682	\$ 818,398
53 - Supplies	\$ 4,173	\$ 9,810	\$ 29,702	\$ 37,192
54 - Capital Outlays	\$ -	\$ -	\$ 1,748	\$ 2,000
55 - Interfund Charges	\$ 9,007	\$ 10,744	\$ 10,682	\$ 9,003
70 - Retirement Services	\$ -	\$ -	\$ 456,014	\$ 471,977
Expense Total	\$ 3,100,612	\$ 2,927,863	\$ 3,676,580	\$ 4,465,553

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
00110 - Chief Executive Officer	\$ 476,752	\$ 337,633	\$ 804,641	\$ 839,716
00112 - Chief Executive Officer - Operations	\$ -	\$ 50	\$ 1,020	\$ -
00112 - Operations	\$ 600	\$ -	\$ -	\$ 1,025
00114 - Chief Executive Officer - Staff	\$ -	\$ 572,048	\$ 528,344	\$ -
00114 - Staff	\$ 473,171	\$ -	\$ -	\$ 782,016
00120 - Chief Executive Officer - Executive Assistan	\$ -	\$ 799,869	\$ 1,039,290	\$ -
00120 - Executive Assistant	\$ 884,922	\$ -	\$ -	\$ 1,327,980
00140 - Chief Executive Officer - Community Relations	\$ -	\$ 4,934	\$ 12,684	\$ -
00140 - Community Relations	\$ 4,648	\$ -	\$ -	\$ -
00150 - Chief Executive Officer - Public Information	\$ -	\$ 1,213,329	\$ 1,249,768	\$ -
00150 - Public Information	\$ 1,260,519	\$ -	\$ -	\$ 1,414,355
00160 - Chief Executive Officer - Office Of Process	\$ -	\$ -	\$ 40,833	\$ -
00160 - Office Of Process Improvements	\$ -	\$ -	\$ -	\$ 100,461
Expense Total	\$ 3,100,612	\$ 2,927,863	\$ 3,676,580	\$ 4,465,553

Financials (PEG Fund)

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 59,420	\$ 49,917	\$ 76,526	\$ 79,216
52 - Purchased / Contracted Services	\$ 69,548	\$ 53,350	\$ 98,460	\$ 79,500
53 - Supplies	\$ 27,117	\$ 18,942	\$ 110,604	\$ 43,287
54 - Capital Outlays	\$ -	\$ 9,967	\$ 2,657	\$ 3,000
55 - Interfund Charges	\$ -	\$ 4,905	\$ -	\$ -
56 - Depreciation and Amortization	\$ -	\$ -	\$ 561	\$ -
70 - Retirement Services	\$ 22,404	\$ 11,016	\$ 3,470	\$ 3,594
Expense Total	\$ 178,488	\$ 148,097	\$ 292,277	\$ 208,597

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
00170 - Chief Executive Officer - Peg Fund	\$ -	\$ 148,097	\$ 292,277	\$ -
00170 - PEG Fund Support	\$ 178,488	\$ -	\$ -	\$ 208,597
Expense Total	\$ 178,488	\$ 148,097	\$ 292,277	\$ 208,597

Positions (General Fund)

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	21	21	19	19
Funded	26	26	25	25

Positions (PEG Fund)

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	1	1	1	1
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: Initiate and provide support and executive leadership, management, and oversight for major cross-departmental initiatives.

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

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

Objective #2C: Prudent use of the special purpose local option sales tax revenues.

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

Objective #2E: Successful comprehensive public safety strategy.

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

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

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

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

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

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

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

Goal #6: Utilize the broadcasting and video production capabilities to deliver accurate and effective messages about the county's priorities.

Objective #6A: Four hundred and fifty direct broadcast news, field, and streaming productions inclusion.

Objective #6B: Respond to 50 individuals who desire use of a public access TV studio.

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

Objective #7A: Fifty sets of talking points.

Objective #7B: Fifty media interviews.

Objective #7C: Five major public presentations.

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

Objective #8A: Respond to 350 media inquiries.

Objective #8B: Issue 600 news releases.

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

Objective #9A: Get 12K followers on Twitter.

Objective #9B: Generate 5,000-page likes.

Objective #9C: Get 1,000 followers on Instagram.

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.
- In July 2022, CEO Michael Thurmond received recognition from the Georgia Chapter of the American Society of Public Administrators as the 2022 public administrator of the year. CEO Thurmond's work leading DeKalb County through the COVID-19 pandemic and stewardship of the county led him to receive this recognition.

Prior Year Budgetary Impacts

- In 2020, a producer position was funded. Additionally, an initiative to identify and pursue grant funding opportunities was funded.
- In 2021, funding continued for the identification and pursuit of grant funding opportunities.
- In 2022, the operating budget funded four vacant positions.

Child Advocacy Center

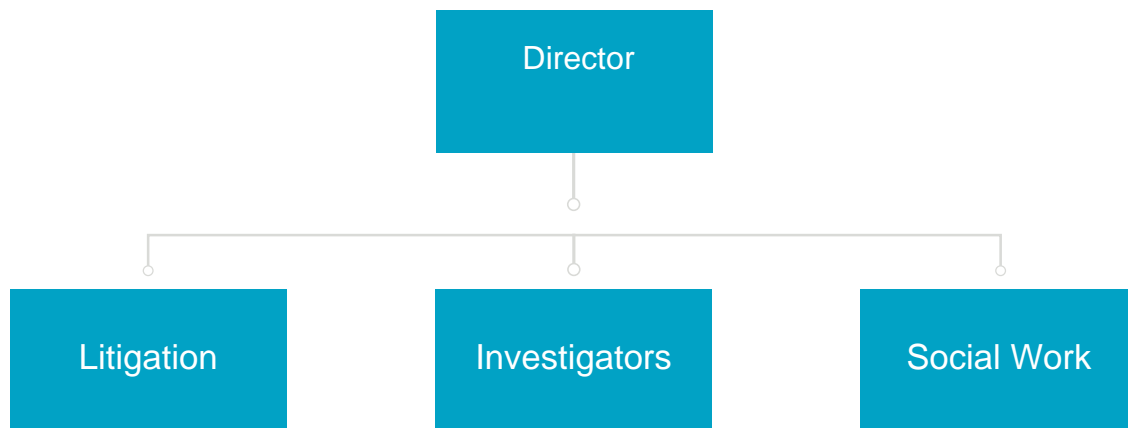
Mission Statement

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

Description

The DeKalb County Child Advocacy Center (DCCAC) represents the legal rights and best interests of abused and neglected children in all dependency matters before the DeKalb County Juvenile Court. Child-clients are generally placed in the legal custody of the Department of Family and Children Services (foster care), and are physically placed in foster homes, group homes, and therapeutic institutions, or with biological and fictive relatives. DCCAC attorneys, investigators, social workers, and support staff investigate allegations of abuse and litigate dependency cases that are before the Juvenile Court. The DCCAC also provides ongoing case monitoring and advocacy by collaborating with multidisciplinary stakeholders to ensure that our client's wellbeing (emotional, educational, and medical) needs are met, and that permanent homes and caretakers are identified.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 2,569,719	\$ 2,652,820	\$ 2,432,926	\$ 2,840,422
52 - Purchased / Contracted Services	\$ 90,210	\$ 56,088	\$ 80,299	\$ 127,308
53 - Supplies	\$ 23,360	\$ 18,753	\$ 18,388	\$ 24,978
54 - Capital Outlays	\$ -	\$ 16,295	\$ -	\$ -
55 - Interfund Charges	\$ 14,037	\$ 19,584	\$ 16,860	\$ 19,045
70 - Retirement Services	\$ -	\$ -	\$ 475,679	\$ 492,326
Expense Total	\$ 2,697,326	\$ 2,763,540	\$ 3,024,152	\$ 3,504,079

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
04210 - Animal Services	\$ 2,697,326	\$ 2,763,540	\$ 3,024,152	\$ 3,504,079
Expense Total	\$ 2,697,326	\$ 2,763,540	\$ 3,024,152	\$ 3,504,079

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	30	27	25	25
Funded	31	31	31	31

Goals and Objectives

Goal #1: To provide access to a safe and stable family and home life for child-clients to enhance their well-being and that of the DeKalb County community.

Objective #1A: Clients will receive quality legal representation to ensure that their rights as a party to a dependency case are protected.

Objective #1B: Child Advocates, along with support teams, will advocate for the educational, emotional, and medical needs of clients, to ensure that they and their families have access to effective and appropriate resources.

Goal #2: To increase public safety by ensuring that children who are involved in the child welfare system, and their families, are equipped to meet their basic needs.

Objective #2A: The Child Advocacy department will seek out and recommend access to resources designed to address specific needs and strengthen families.

Objective #2B: The Child Advocacy department will engage and educate the community to enhance service delivery to clients and their families.

Goal #3: To build morale and increase professional development.

Objective #3A: Child Advocacy department employees will participate in at least three department-wide team building activities.

Objective #3B: Child Advocacy department employees will complete at least six hours of self-identified professional development coursework.

Objective #3C: One Child Advocacy department employee will participate in Bright Futures Leadership Development Program.

Performance Measures

Performance Measures	FY21 Actual	FY22 Actual	FY23 Goal
Number of Child Welfare hearings conducted	2129	2,159	2000
Number of cases handled	874	790	800
Closed cases-clients achieving permanency	292	245	270
Miles covered conducting client field monitoring and investigations	362**	1350**	25,000***
Client contacts in person, outside 40+ miles	0**	50	50
Social work referrals (complex special needs cases) resolved / not resolved	19/16/81	19/22/77	25/20/70
Child-client interviews conducted	3338^	3014	3150
Professional development trainings	169	76	125
Volunteer/intern hours accumulated	1146	888	1000

** with limited exceptions, in person field monitoring was suspended

*** field monitoring is expected to resume on June 1

^includes video, telephone and in person interviews

Points of Interest

- The Child Advocacy department played an integral role in helping a 15-year-old client, who had been in foster care for over five years, achieve permanency. He had numerous placements, including several mental health hospitalizations, before the Child Advocate and support team, along with other stakeholders, helped him to reunite with his mother. This is only one of hundreds of such occurrences each year.
- The Child Advocacy department provides an extensive training process for new attorneys, resulting in some of the most knowledgeable professionals in the field, which has led to staff members being requested as trainers or speakers at statewide and national meetings on a regular basis.
- The Child Advocacy department spearheads a gift drive for former clients each year that provides an opportunity for many DeKalb County departments and other local partners to contribute to the well-being of the community.
- The Child Advocacy department initiated a book drive for clients and family members who appear in the courthouse. The expectation is that children and their families will be able to read books while waiting for their hearings, and then take the books home with them for their personal libraries.

Prior Year Budgetary Impacts

- In 2020, there were no significant budgetary impacts.
- In 2021, there were no significant budgetary impacts.
- In 2022, there were no significant budgetary impacts.

Citizen Help Center

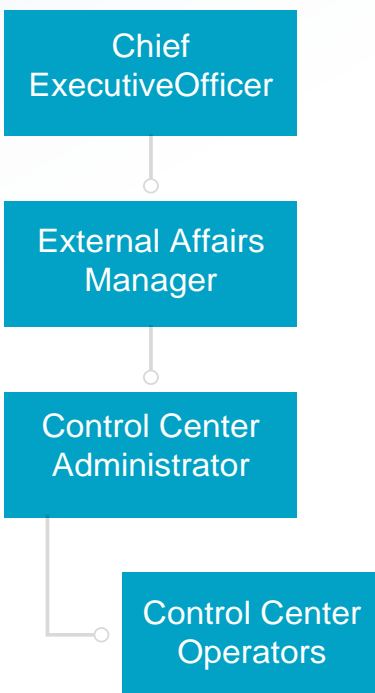
Mission Statement

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

Description

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

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 517,050	\$ 471,186	\$ 481,274	\$ 535,534
52 - Purchased / Contracted Services	\$ 46,871	\$ 12,776	\$ 94,433	\$ 260,007
53 - Supplies	\$ 3,007	\$ -	\$ 543	\$ 600
70 - Retirement Services	\$ -	\$ -	\$ 57,959	\$ 57,957
Expense Total	\$ 566,928	\$ 483,962	\$ 634,210	\$ 854,098

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
07801 - Citizen Help Center	\$ 566,928	\$ 483,962	\$ 634,210	\$ 854,098
Expense Total	\$ 566,928	\$ 483,962	\$ 634,210	\$ 854,098

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	10	9	9	9
Funded	10	10	10	10

Goals and Objectives

Goal #1: Reduce operational costs.

Objective #1A: Realize cost savings using implemented service-cloud technology.

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

Goal #2: Improve citizens' customer experience by facilitating access to a 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Additional departments onboarded in 311	0	2	0	2
Percentage of calls answered within 20 seconds or less	79%	80%	55%	70%
Percentage of inbound calls abandoned by customer before speaking to a representative	4%	10%	7%	5%

Points of Interest

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

Prior Years Budgetary Impact

- In 2020, there were no significant budgetary impacts.
- In 2021, there were no significant budgetary impacts.
- The 2022 budget increased the temporary agents contracted services to answer 311 calls and perform administrative duties in support of the expanded office hours.



Gresham Park Complex

Clerk of Superior Court

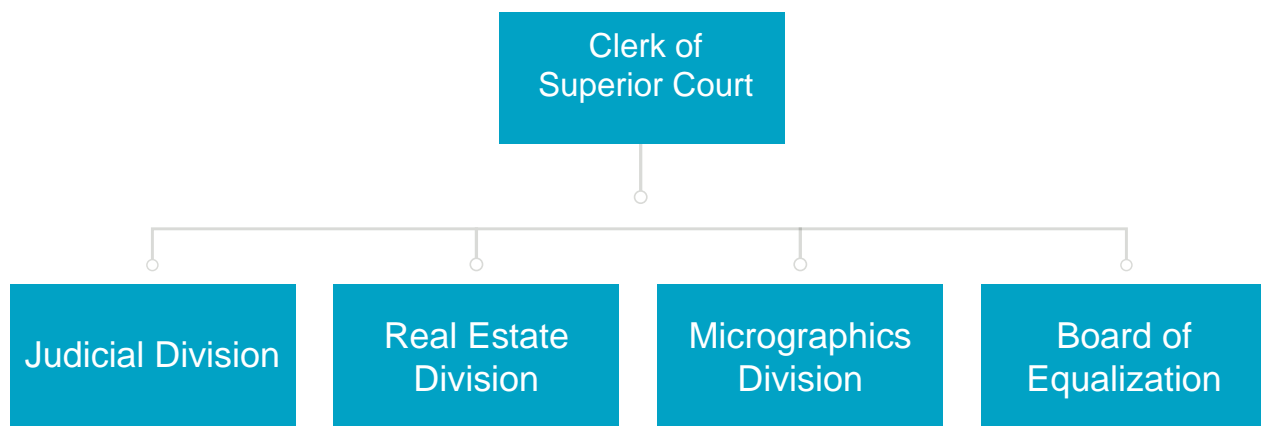
Mission Statement

The Clerk of Superior Court is strongly committed to providing the citizens of DeKalb County with the most knowledgeable, efficient, professional, courteous, and up-to-date services available. The Clerk is committed to ensuring that both judicial and real estate records are accurately filed, recorded and available for public access. Utilizing the most current technological advances, the Clerk ensures the integrity of these valuable documents.

Description

The Clerk of Superior Court is a constitutionally held office mandated by the Georgia Constitution, Official Code of Georgia Annotated, and the Uniform Rules of Court. The Clerk is responsible for filing, recording, and maintaining court records for public inspection, including records pertaining to general civil, domestic civil, domestic violence, criminal indictments, accusations, warrants, and real and personal property located in DeKalb County in accordance with the laws of the State of Georgia. The Clerk of Superior Court supports 10 Superior Court judges, 25 Magistrate Court judges and five Specialty courts. The Clerk of Superior Court has a Judicial Division responsible for the management and preservation of records relating to civil and criminal actions as well as adoptions and appeals to the Georgia Supreme Court and Court of Appeals. The Administration and Technology Division is comprised of accounting, budget, and human resources. The Notary Division issues and revokes notary commissions, trade names and limited partnerships. The Real Estate Division is responsible for recording, indexing, and verifying all documents including FIFAs (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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 6,697,134	\$ 7,235,696	\$ 7,334,886	\$ 8,098,963
52 - Purchased / Contracted Services	\$ 693,367	\$ 974,799	\$ 1,186,362	\$ 1,523,602
53 - Supplies	\$ 91,342	\$ 107,168	\$ 134,224	\$ 95,897
54 - Capital Outlays	\$ -	\$ 2,587	\$ 2,853	\$ 8,750
57 - Other Costs	\$ 10,397	\$ 11,055	\$ 12,371	\$ 11,206
61 - Other Financing Uses	\$ -	\$ 581,887	\$ -	\$ 1,348,654
70 - Retirement Services	\$ -	\$ -	\$ 1,251,802	\$ 1,295,611
Expense Total	\$ 7,492,241	\$ 8,913,192	\$ 9,922,497	\$ 12,382,683

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 6,697,134	\$ 7,235,696	\$ 7,334,886	\$ 8,098,963
52 - Purchased / Contracted Services	\$ 693,367	\$ 974,799	\$ 1,186,362	\$ 1,523,602
53 - Supplies	\$ 91,342	\$ 107,168	\$ 134,224	\$ 95,897
54 - Capital Outlays	\$ -	\$ 2,587	\$ 2,853	\$ 8,750
57 - Other Costs	\$ 10,397	\$ 11,055	\$ 12,371	\$ 11,206
61 - Other Financing Uses	\$ -	\$ 581,887	\$ -	\$ 1,348,654
70 - Retirement Services	\$ -	\$ -	\$ 1,251,802	\$ 1,295,611
Expense Total	\$ 7,492,241	\$ 8,913,192	\$ 9,922,497	\$ 12,382,683

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	91	92	93	93
Funded	90	90	93	90

Goals and Objectives

Goal #1: Implement Odyssey System workflow to handle approximately 130,000 inquiries.

Objective #1A: Continue partnerships with Probation, Sheriff, District Attorney, Solicitor, Police and Public Defender allowing defendants, District Attorney, and judges access to court services.

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

Objective #1C: Continue to make necessary changes and adjustments to ensure safety and uninterrupted service to staff and the public.

Goal #2: Continue use of electronic filing (e-file) for temporary protection orders, civil case documents, service payments and other electronically filed remittances.

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

Goal #3: Maintain and secure all e-filed documents for real estate to a 24-hour recording time-frame.

Goal #4: Continue with adoption, appeals and passport service requests when received.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Criminal cases - count	3,429	2,559	4,865	6,200
Criminal cases - processed	875	1,621	1,843	2,200
Criminal cases - disposed	832	2,856	5,237	6,000
Criminal cases - defendants	1,589	4,029	1,843	2,200
Probation revocations	964	858	805	1,000
Arraignment notices	7,158	17,458	19,338	22,200
Virtual pleas	0	379	420	460
E-file cases processed	24,550	12,910	7,700	11,500
Temporary protective order cases	1,189	2,761	2,979	4,200
Real estate instruments recorded	188,049	215,459	145,416	200,000
Real estate pages assigned	794,540	813,583	616,907	625,000
Property tax liens	27,125	21,966	19,462	19,500
Board of Equalization hearings	9,000	11,233	13,953	14,000
Criminal fees/fines	\$ 6,296,519	\$ 9,267,535	\$ 5,454,933	\$ 5,950,000

Points of Interest

- The Notary Division processed over 5,000 notary applications and over 900 trade names.
- The Real Estate Unit successfully transmitted over 280,000 documents to Clerk Authority, processed over 19,000 Tax Commissioner's liens, and e-filed, linked and scanned over 7,700 Uniform Commercial Code (UCC) documents.
- Received 100 percent on the Homeland Security Audit as a certified passport agent facility.
- Received Georgia Crime Information Center/Federal Bureau of Investigation audit compliance for the criminal history record system on adoption files.
- In December 2022, the courthouse experienced extensive flooding and water damage. Despite the adversity our office continued to operate under a successful hybrid work schedule and followed the Center for Disease Control recommended safety protocols by utilizing professional disinfectant services.
- Developed and implemented virtual/remote methods and partnerships to conduct court services and enhance e-filing, case processing, banking deposits and real estate transactions.
- Continued to provide virtual court services and obtain signatures of defendants housed in various U.S. based correction facilities, including the DeKalb County Jail, Georgia Department of Corrections, and Immigration and Customs facilities.
- In 2022, the Clerk's Office began the implementation and training of Pioneer Technology for the Real Estate Unit e-filing process.
- The Real Estate Unit repaired and replaced over 350 damaged plats and deed books.
- Provided access to the real estate deed room for citizen research.
- Created an online search system of tradenames for citizens of DeKalb County.
- In 2022, House Bill 635 allowed the Criminal Division to process felony cases with the District Attorney's Office.

- The Board of Equalization (BOE) scheduled 13,953 hearings, rendered 6,826 property tax decisions, and completed the mandatory Department of Revenue training.
- Conducted over 6,000 Zoom conferences with property owners requesting BOE hearings.
- Hearing officers conducted 1,055 Zoom hearings for over \$500,000 in property appeals in DeKalb County.

Prior Year Budgetary Impacts

- The 2020 budget included funding increase for the Board of Equalization (\$45K).
- The 2021 budget included funding increases for the Board of Equalization (\$100K), real estate plat books -\$28K, and Pioneer Real Estate software - \$581K.
- The 2022 budget included funding increases for Level Seven facilities cleaning contract (\$120K), for Kofile Technologies digitization and preservation of real estate records services, workstations/furniture, and supplies (\$318K), and general operating expenses (\$300K). Additionally, \$1.3 million of American Rescue Plan funds were allocated for four positions and software system upgrades (\$100K).

Code Compliance

Mission Statement

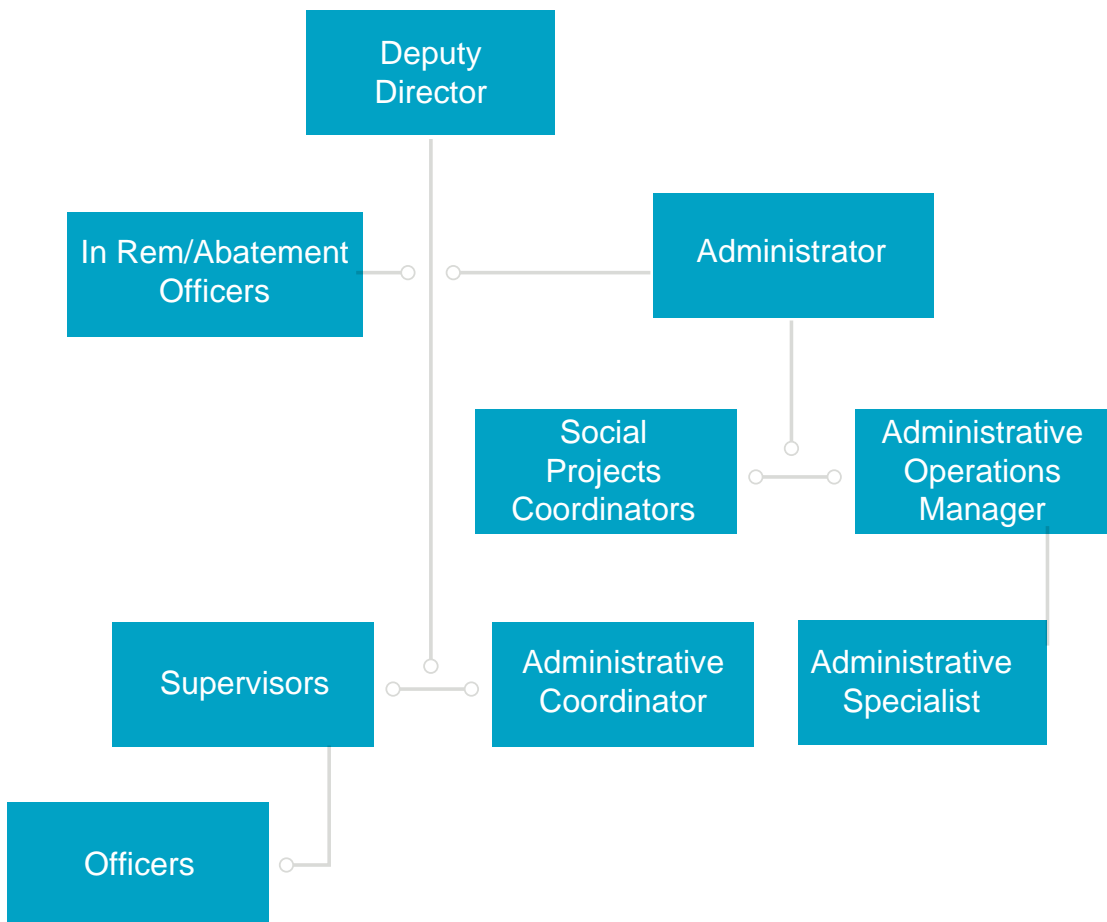
To serve the residents of DeKalb County by enforcing the codes established to protect public health, safety and welfare while enhancing the quality of life with professionalism, timeliness, and efficiency.

Description

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

CCA receives funding from the Foreclosure Registry Fund. This fund protects neighborhoods from blighted conditions through the lack of adequate maintenance and security of properties that are foreclosed or where ownership has been transferred after foreclosure.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 3,579,214	\$ 3,751,776	\$ 3,636,428	\$ 4,381,599
52 - Purchased / Contracted Services	\$ 431,923	\$ 250,787	\$ 330,327	\$ 729,542
53 - Supplies	\$ 33,665	\$ 199,247	\$ 75,913	\$ 271,466
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 41,260
55 - Interfund Charges	\$ 292,532	\$ 342,415	\$ 350,232	\$ 519,842
70 - Retirement Services	\$ -	\$ -	\$ 640,475	\$ 662,890
Expense Total	\$ 4,337,334	\$ 4,544,224	\$ 5,033,374	\$ 6,606,599

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
05910 - Code Compliance Administration	\$ 4,337,334	\$ 4,544,224	\$ 5,033,374	\$ 6,606,599
Expense Total	\$ 4,337,334	\$ 4,544,224	\$ 5,033,374	\$ 6,606,599

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	56	50	49	49
Funded	57	57	57	62

Foreclosure Registry Fund

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
52 - Purchased / Contracted Services	\$ 14,581	\$ 16,023	\$ 16,115	\$ 51,000
61 - Other Financing Uses	\$ -	\$ -	\$ -	\$ 100,000
Expense Total	\$ 14,581	\$ 16,023	\$ 16,115	\$ 151,000

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
05920 - Code Compliance - Foreclosure Registry	\$ 14,581	\$ 16,023	\$ 16,115	\$ 151,000
Expense Total	\$ 14,581	\$ 16,023	\$ 16,115	\$ 151,000

Goals and Objectives

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

Objective #1A: To conduct 1.5 corridor sweeps within targeted commercial zones.

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 percent of all foreclosure and vacant property registrations.

Objective #1F: Collaborate with the Law Department to submit the updated International Property Maintenance Code to the Board of Commissioners for adoption.

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

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

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

Objective #2C: Inspect 25 properties identified in the 2020 Comprehensive Property Condition Survey and complete 100 percent of Categories' 4s & 5s properties. Category 4 properties consist of parcels that have structural damage to exterior surfaces, roof decay, interior deterioration, unsafe and unfit for occupancy and overgrowth of weeds & grass. Category 5 properties consist of parcels with burned and dilapidated structures, in danger of collapse, unsafe, unfit and are an immediate danger and blight on the community.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Total number of inspections performed	4,508	5,256	4509	4509
Number of service requests received	8,446	10,365	12,666	12,666
Number of warning notices issued	3,246	3,398	3,912	3,912
Number of properties brought into compliance	6,970	8,067	9,080	9,080
Number of citations issued	979	1,119	1,048	1,048
Foreclosure Registry registrations received	184	199	155	155
Vacant Registry registrations received	152	154	168	168
Foreclosure Registry fees collected	\$18,400	\$19,900	\$15,500	\$15,500
Vacant Registry fees collected	\$15,200	\$15,400	\$16,800	\$16,800

Points of Interest

- Completed 54 multi-family property sweeps in 2022.
- Issued 733 multi-family citations.
- Collected \$260,535 in fines.
- Completed 17 hotel/motel property sweeps in 2022.
- Issued eighty-six hotel/motel citations.
- Completed 12 sign sweeps (retrieve illegal signs placed in right of ways) in 2022.
- Collected 37,469 lbs./19.5tons in debris from right of ways.
- Completed 19 corridor sweeps (retrieve illegal signs placed in right of ways).
- Issued 357 code citations.
- Collected \$108,532 in fines.
- Twenty-six properties were submitted for demolition in 2022.
- Twenty properties have been demolished in 2022.
- Thirteen properties were submitted for abatement in 2022.
- Thirty properties have been abated in 2022.

Prior Year Budgetary Impacts

- The 2020 budget included funding of \$100 thousand to fund increase in security contract, software licenses and maintenance of Global Positioning System (GPS) devices.
- The 2021 budget included funding of \$100 thousand to purchase new Motorola radios.
- The 2022 budget included funding of \$56 thousand to purchase four vehicles for code compliance of-ficers. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.

*In-Rem/
Demolition
Property*



*In-Rem/
Demolition
Property*



Community Development

Mission Statement

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

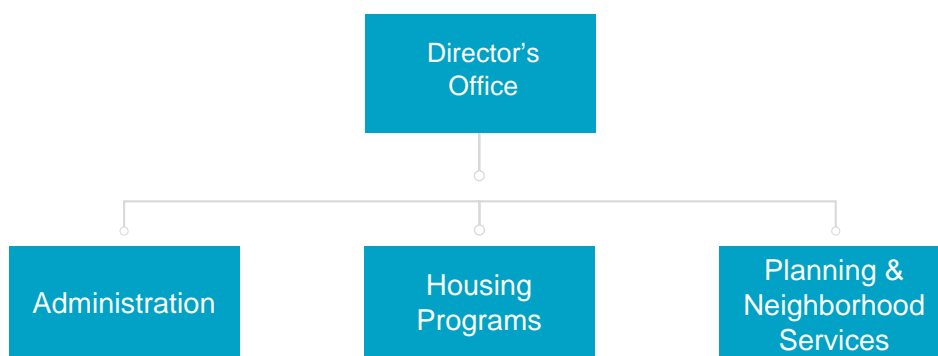
- To provide decent, affordable housing for low-to-moderate income persons residing in DeKalb County.
- To provide a suitable living environment, public facilities, infrastructure, and community services, principally benefiting low-to-moderate income persons.
- To expand economic opportunities, increase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

Description

The primary funding resource for the Community Development Department is the Community Development Block Grant (CDBG) Program, an entitlement grant provided by the U.S. Department of Housing and Urban Development (HUD) through Title I of the Housing and Community Development Act of 1974 as amended. The county also receives other grants from HUD that are administered by the Community Development Department, including the McKinney Emergency Solutions Grant Program and the HOME Investment Partnerships Act (HOME). Additionally, the county has received stimulus grants for the Neighborhood Stabilization Program.

The Community Development Department works to improve low-to-moderate income neighborhoods and address issues that affect the quality of life for low-to-moderate income people.

Organizational Chart



Financials

Community Development is 100 percent grant funded and its financials are separate from the operating budget.

Positions

Not applicable.

Goals and Objectives

Goal #1: Complete the construction of East Central DeKalb Community and Senior Center with Pool. The county secured a \$7.8 million Section 108 Loan to undertake the construction of this project. This state of the art, 24,000 sq. ft. facility features an Olympic sized (30' x 75') saltwater pool and is scheduled to be completed in Spring, 2023.

Goal #2: Complete the architectural design for the Memorial Drive Corridor Branding Streetscape Plan to be completed in Summer, 2023.

Goal #3: Complete the renovation of the Police Training Facility to conduct the Physical Ability Test (PAT), a state mandated test for police applicants. CDBG funding will be used to renovate an existing space for a permanent PAT testing location.

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

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

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

Goal #7: Implement the HOME American Rescue Plan using the \$7.8 million in funding for Tenant Based Rental Assistance and Support Services beginning in 2023.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Rental units constructed	150	210	30	200
Tenant-based rental assistance	25	14	13	25
Homeowner housing rehabilitation	30	0	0	30
Homeowner housing added	5	3	0	5
Non-housing public services activities other than L/M income house benefit (persons)	125	625	669	700
Homelessness prevention	154	2,562	1,279	2,000
Business assisted	51	57	0	25
Jobs created	75	20	0	75
Public facility or infrastructure activities other than L/M income housing benefit (persons)	7,500	7,500	8,000	10,000
Public facility or infrastructure activities for L/M income housing benefit (persons)	2,000	1,000	2,500	2,500
Non-homeless public service activities other than L/M income housing benefit	950	1,060	1,113	950
Buildings demolished	36	0	20	30

Note: Community Development is currently operating under a 2019-2023 Consolidated Plan for HUD Programs.

Points of Interest

- The Department of Housing and Urban Development awarded DeKalb County in 2022, a total of \$13,808,387 in entitlement funding: \$4,492,458 through the Community Development Block Grant Program, \$407,411 through the Emergency Solutions Grant, \$2,387,400 through the HOME Investment Partnership Program, and \$6,521,118 to the Continuum of Care Program.

Prior Year Budgetary Impacts

- In 2020, there were no significant budgetary impacts.
- In 2021, there were no significant budgetary impacts.
- In 2022, there were no significant budgetary impacts.

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.

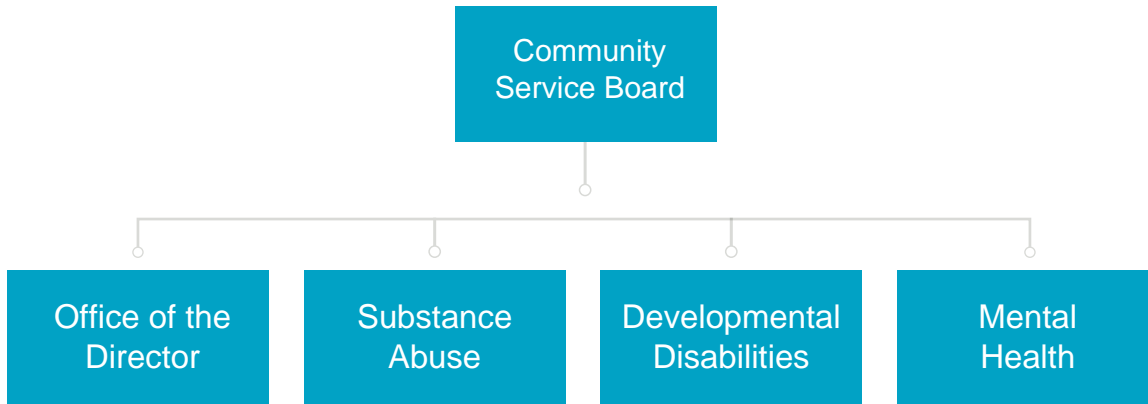
Description

The DeKalb Community Service Board (DeKalb CSB) is an innovative, community-based behavioral health and intellectual developmental disabilities services organization in metropolitan Atlanta, Georgia. DeKalb CSB is the 6th largest out of 33 public, not-for-profit Community Service Boards in the State and the largest mental health provider in DeKalb County. The DeKalb CSB is DeKalb County's only Safety Net behavioral health services provider, offering a continuum of care for mental health and substance use disorders for adults and the only provider serving the uninsured population. Because of financial constraints and high poverty rates, many DeKalb County residents lack access to behavioral health care. For individuals who have no insurance, DeKalb CSB services are provided at no-cost or a small co-payment based on their financial status. Close to 97 percent of the uninsured individuals served by DeKalb CSB meet the no-cost requirements. The local governing authority appoints a twelve-member board that includes three DeKalb County elected or appointed officials.

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

The DeKalb CSB has 20 locations providing a variety of services. The five Community Mental Health centers across the county provide various outpatient, case management, and psychosocial rehabilitation services to adults, children, and adolescents. The DeKalb CSB also partners with the DeKalb County Board of Education, providing school therapy and consultation services in 13 schools. The DeKalb CSB also provides housing support in rental apartments and residential homes to over 200 individuals. Our developmental disabilities services are provided through a supported employment program, day services, and residential services. All outpatient community mental health centers provide addictive disease services, with the DeKalb Addiction Clinic providing more intensive services and the services. The DeKalb County Police Department's mobile crisis team partners a licensed clinical with a DeKalb County Police officer to provide mobile psychiatric emergency services. The DeKalb Regional Crisis Center is the largest bed-capacity crisis center in Opioid Residential Treatment Program providing long-term residential.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
57 - Other Costs	\$ 2,134,056	\$ 2,134,057	\$ 2,849,057	\$ 2,849,057
Expense Total	\$ 2,134,056	\$ 2,134,057	\$ 2,849,057	\$ 2,849,057

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
07201 - Community Service Board	\$ 2,134,056	\$ 2,134,057	\$ 2,849,057	\$ 2,849,057
Expense Total	\$ 2,134,056	\$ 2,134,057	\$ 2,849,057	\$ 2,849,057

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.

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

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

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

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

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

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

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

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

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

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

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

Objective #4B: Create client engagement committee.

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

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

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Total Clients	9,684	7,149	8,025	8,828
CLIENT SERVED BY:				
Jail Services	62	0	23	40
Mobile Response Team	2,602	2,813	2,050	2,255
Crisis Services	2,324	1,863	1,987	2,186
Mental Health Outpatient	5,156	5,135	5,498	6,040
Psychosocial Rehabilitation	407	333	318	350
Addictive Diseases Services	1,999	1,739	1,873	2,060
Child and Adolescent Services	765	668	972	1,069
Developmental Disability Day Services	163	151	132	145
Residential Services	152	129	131	144
Opioid Residential Treatment	33	31	41	45

Points of Interest

- The components of CSB funding sources are 6 percent county, 39 percent state, 32 percent fee-for-service, and 23 percent contracts and other sources.
- DeKalb County contributions to CSB funding are used in these programs/units: Crisis Center 68 percent, Mobile Crisis Teams 14 percent, Intellectual Developmental Disabilities Day services 13 percent, and Early Treatment program 5 percent.
- The DeKalb CSB is the sixth largest out of 22 Community Service Boards in the State.
- The DeKalb CSB operates the largest bed capacity Crisis Service Unit in the State and maintains occupancy capacity and length of stay standards.
- Case manager staff at the DeKalb CSB completed and secured the largest number of Georgia housing vouchers for homeless individuals of any CSB.

Prior Year Budgetary Impacts

- In 2020, there was no significant budgetary impact.
- In 2021, \$1M was approved with American Rescue Plan funds (first tranche) to provide funding for clinical resources addressing pandemic related issues, i.e., additional mental health nurses for Police support. In the operating budget, there was no significant budgetary impact.
- In 2022, \$1M was approved with American Rescue Plan funds (second tranche) for COVID-related initiatives. In the operating budget, \$85,000 was approved for repairs to county buildings (siding replacement-\$50K, front awning \$10K, upgrade bathrooms to be ADA (American Disability Act) compliant-\$25K); Crisis Center remodeling was approved for \$130,000 (upgrade restrooms to be ADA compliant-\$30K, replace flooring-\$130K); and \$500,000 was approved for the Opioid Residential Program (funding to open an additional 12 beds).

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
61 - Other Financing Uses	\$ 6,866,195	\$ 5,820,901	\$ 4,813,747	\$ 36,126,818
Expense Total	\$ 6,866,195	\$ 5,820,901	\$ 4,813,747	\$ 36,126,818

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
09041 - Contribution General Fund	\$ 6,866,195	\$ 5,820,901	\$ 4,813,747	\$ 36,126,818
Expense Total	\$ 6,866,195	\$ 5,820,901	\$ 4,813,747	\$ 36,126,818

(See FY23 Capital Contributions schedule for complete list of projects.)

Points of Interest - General Fund

- Capital items for the General Fund include:
 - Superior Court renovation (4th Floor) - \$1.1M.
 - Superior Court courtroom buildout - \$1.3M.
 - Computer Replacements - \$1.5M.
 - Juvenile Court courtroom buildout - \$1.7M.
 - Superior Court courtroom buildout - \$1.3M.
 - Memorial Drive renovation - \$2.1M.
 - North and South Tower Purge System Repairs - \$2.2M.
 - Jail Lock Replacement - \$2.2M.
 - Task Force for Global Health Building - \$4.5M.
 - FMIS Cloud Migration - \$4.5M.

Prior Year Budgetary Impacts

- The 2020 budget included funding of \$6.7 million for various proposed CIP projects (\$1M upgrade to Windows 10, \$1M for mold remediation, \$1.4M for new voting machines, \$902K HVAC replacement, \$640K for capital lease payments and \$500K to fund wiring gear replacement).
- The 2021 budget included funding of \$2 million for various proposed CIP projects (\$644K for capital lease payments, \$500K for mold remediation, \$597K for street level imagery, and \$285K for mobile assessors' field application).
- The 2022 budget included funding of \$2.2 million for various proposed CIP projects (\$1.9M for jail lock replacement and \$334K for jail rooftop cameras).

Financials - Fire Fund

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
61 - Other Financing Uses	\$ -	\$ -	\$ -	\$ 400,000
Expense Total	\$ -	\$ -	\$ -	\$ 400,000
Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
09042 - Contribution Fire Fund	\$ -	\$ -	\$ -	\$ 400,000
Expense Total	\$ -	\$ -	\$ -	\$ 400,000

Points of Interest - Fire Fund

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

Prior Year Budgetary Impacts

- The 2020 budget did not include any significant budgetary impacts.
- The 2021 budget did not include any significant budgetary impacts.
- The 2022 budget did not include any significant budgetary impacts.

Financials - Designated Fund

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
54 - Capital Outlays	\$ -	\$ -	\$ (9,917)	\$ -
61 - Other Financing Uses	\$ -	\$ -	\$ 200,000	\$ 6,200,000
Expense Total	\$ -	\$ -	\$ 190,083	\$ 6,200,000
Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
09042 - Contribution Fire Fund	\$ -	\$ -	\$ 190,083	\$ 6,200,000
Expense Total	\$ -	\$ -	\$ 190,083	\$ 6,200,000

Points of Interest - Designated Fund

- Capital items for the Designated Fund include:
 - Tobie Grant demolition – \$950K.
 - Ellenwood Park development – \$1.2M.
 - Cedar Park development – \$1.5M.
 - NH Scott Pool construction - \$2M.

Prior Year Budgetary Impacts

The 2020 budget did not include any significant budgetary impacts.

The 2021 budget did not include any significant budgetary impacts.

The 2022 budget did not include any significant budgetary impacts.

Financials - Unincorporated Fund

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
61 - Other Financing Uses	\$ -	\$ 2,500,000	\$ 500,000	\$ 1,000,000
Expense Total	\$ -	\$ 2,500,000	\$ 500,000	\$ 1,000,000

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
09044 - Contribution Unincorporated	\$ -	\$ 2,500,000	\$ 500,000	\$ 1,000,000
Expense Total	\$ -	\$ 2,500,000	\$ 500,000	\$ 1,000,000

Points of Interest - Unincorporated Fund

- Capital items for the Unincorporated Fund include:
 - Gateway/Corridor Improvements - \$1M.
 - Prior Year Budgetary Impacts
 - The 2020 budget did not include any significant budgetary impacts.
 - The 2021 budget included \$2.5 million in funding for the Gateway Improvements Project.
 - The 2022 budget included \$500 thousand in funding for the DeKalb Bicentennial Beautification Plan.

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

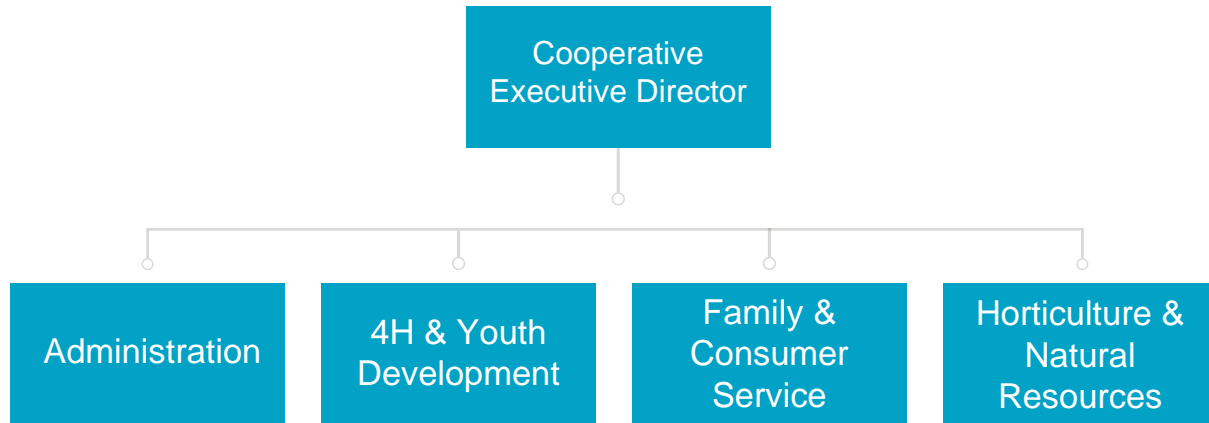
The mission of University of Georgia (UGA) Cooperative Extension is to extend lifelong learning to the citizens of DeKalb County through unbiased, research-based education in agriculture, the environment, communities, youth, and families. DeKalb County Cooperative Extension works collaboratively with 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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 667,740	\$ 646,843	\$ 582,239	\$ 966,654
52 - Purchased / Contracted Services	\$ 27,004	\$ 75,928	\$ 101,031	\$ 142,757
53 - Supplies	\$ 49,506	\$ 36,475	\$ 39,515	\$ 85,821
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 2,000
55 - Interfund Charges	\$ 27,913	\$ 38,288	\$ 33,262	\$ 41,343
57 - Other Costs	\$ 13,000	\$ -	\$ -	\$ 25,800
70 - Retirement Services	\$ -	\$ -	\$ 75,598	\$ 78,240
Expense Total	\$ 785,162	\$ 797,533	\$ 831,644	\$ 1,342,615

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
06901 - Extension Service - Administration	\$ 346,210	\$ 329,790	\$ 363,100	\$ 639,606
06910 - Extension Service - Youth Program	\$ 87,220	\$ 57,877	\$ 41,702	\$ 181,976
06930 - Extension Service - Family & Consumer	\$ 228,316	\$ 244,854	\$ 289,205	\$ 332,831
06935 - Extension Service - Horticulture & Land	\$ 123,416	\$ 165,012	\$ 137,637	\$ 188,202
Expense Total	\$ 785,162	\$ 797,533	\$ 831,644	\$ 1,342,615

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	9	6	7	7
Funded	14	9	11	11

Goals and Objectives

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

Objective #1A: Provide 175 health and nutrition related educational programs for youth and adults that 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 8,000 citizens.

Goal #2: Enhance safe neighborhoods in DeKalb County.

Objective #2A: Create the DeKalb 4-H Leadership program for high school students. The inaugural group had 25 high school students. The focus for the program is responsible behavior and building community with neighbors.

Objective #2B: Teach technology skills to senior citizens through a program called “Tech Changers. 4-Hers will work with 20 senior citizens to assist them with technology.

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

Objective #4A: Provide 100 horticulture educational programs focusing on gardening, water conservation and sustainable growing practices.

Objective #4B: Recruit, train and manage an additional 40 Master Gardener Volunteers.

Objective #4C: Collaborate with county government departments and provide public education in creating and maintaining green infrastructure to assure that DeKalb County gains and maintains certified green community status with the Atlanta Regional Commission.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Youth Reached by Educational Programs	2,943	0*	150	250
Participants in workshops and classes	13,022	8,200	13,108	13,500
Educational workshops and classes	323	568**	1,725	1,500
Plant, soil, insects, and other samples processed	838	1,306	1,400	1,400
Publications distributed	5,245	1,031	1,000	1,500
Telephone and email requests for information departmental responded to	5,341	27,350	26,000	27,000
Grants and contracts	80,000	80,000	80,000	80,000
Fresh on DeK participants	4,002	8,000	8,000	8,000
Social Media Post Reach and Engagement	N/A	Reach: 31,300 Post :3380	36,750	35,000

**All workshops and classes were virtual

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

Points of Interest

- To improve homeowners basic skills and knowledge of horticultural practices, DeKalb County Cooperative Extension offered 114 educational programs to the general public on lawn care, weed identification and control, home orchards, herbs, composting, vegetable gardening, how to start a community garden, care of ornamental trees and shrubs, native trees, hazard tree identification, pruning, attracting pollinators, landscape construction, herbs, landscaping, soil and soil testing, fall color in the landscape, edible gardens, starting vegetables from seeds, shade gardening, container gardening, sustainable gardening.
- DeKalb Extension has 197 active Master Gardener Volunteers that served 16,187 citizens (about the seating capacity of Madison Square Garden) by volunteering 13,873 hours (about one and a half years), which equals to \$324,466 saved to the county. These hours and contacts are all made by working on their project sites that help educate the community and beautify areas. Volunteering at the office to answer citizen questions through phone, e-mail, and people that walk-in. They also donate time to special events, plant clinics at local garden centers and countless other activities you would find them volunteering.
- Extension also offered programs through 4-H to develop citizenship, leadership, responsibility, and life skills for young people. Family and Consumer Sciences offered 279 programs to improve quality of life as it relates to food, home, health, families, and money. The Expanded Foods and Nutrition Education program provided 797 virtual educational sessions, and indirectly reached 795 families.
- Extension's Fresh-on-Dek team in collaboration with the Center for Disease Control and the DeKalb County Board of Health matched education with access by reaching 1,316 individuals at the nutrition education table. Individuals received practical take-home tips on ways to eat healthier and prepare produce purchased at the market. In a survey evaluating the Fresh-on-DeK program, 49 percent of respondents indicated that they prepared recipes demonstrated at the market. The market also delivered in-depth nutrition education as 97 participants enrolled in the UGA Supplemental Nutrition Assistance Program Education (SNAP-Ed) Food Talk: Farmers Market program. Seventy-three of program participants planned to eat more fruits or vegetables in the next week and 92 percent agreed with the statement, "I plan to make healthy changes based on the information I learned today." The total amount of produce sales equated to \$15,944 and includes \$1,011 of SNAP benefits spent at the market. Produce prices were strategically reduced by 10 percent compared to traditional grocery stores, allowing consumers to spend less money at a time and further stretch their budget for groceries. The total value of money saved on produce by shopping with Fresh-on-DeK is over \$1,500 per client.

Prior Year Budgetary Impacts

- The 2020 budget funded one new position a Fresh-on-Dek mobile market manager at a cost of \$57K.
- In 2021, there were no significant budgetary impacts.
- In 2022, there were no significant budgetary impacts.

County Jail Fund

Mission Statement

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

Description

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

Organizational Chart

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

Financials

Revenues/Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Fund Balance Forward	\$ 155,154	\$ 155,154	\$ 155,154	\$ -
33 - Intergovernmental	\$ 76,497	\$ 65,389	\$ 52,260	\$ 46,333
35 - Fines and Forfeitures	\$ 593,586	\$ 409,372	\$ 520,869	\$ 511,560
Revenue Total	\$ 670,083	\$ 474,761	\$ 573,129	\$ 557,893
61 - Other Financing Uses	\$ 670,083	\$ 474,761	\$ 674,303	\$ 557,893
Expense Total	\$ 670,083	\$ 474,761	\$ 674,303	\$ 557,893
Fund Balance - Ending	\$ 155,154	\$ 155,154	\$ 53,981	\$ -
Gain/(Use) of Fund Balance	\$ 0	\$ 0	\$ (101,173)	\$ 0
Adopted Budget				\$ 557,893

Goals and Objectives

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

Prior Year Budgetary Impact

- In 2020, there were no significant budgetary impacts.
- In 2021, there were no significant budgetary impacts.
- In 2022, there were no significant budgetary impacts.

Debt Function

Mission Statement

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

Description

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

Effects of Existing Debt

For 2019, the principal payment for the 2016 G.O. debt increased by \$5.2 million due to the refinancing method employed in refinancing the 2006 G.O. debt. In 2016, the county refinanced this debt by taking the "savings upfront". This action reduced the debt amount during the period 2016 to 2018 but resulted in a sharp increase in 2019. The Board of Commissioners wanted to realize the savings sooner rather than later if a "level-savings" method had been employed. For 2023, the total payments decreased by \$5k for 2022 and \$49k for 2023 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 0.462 mils in 2022.

The Public Safety and Judicial Authority Revenue Debt Service decreased by \$6K for FY2022 and \$14k for 2023. In 2020 it increased by \$800K due to the "upfront savings" realized by the 2015 refunding which continue until 2031 when the payments begin to decrease. The principal payments for FY23 will increase by \$90k, but the interest will decrease by almost \$76k.

The county's other non-water & sewer debt service principal payments decreased by \$1.8M and the interest payments decreased by \$44K for FY2023. This includes a reduced final payment (interest only) for COPS (2013). The water & sewer debt service principal payments increased by \$18.6M and the interest payments increased for FY2023 by \$20M for a net increase of \$38M. This movement had minor impact on the funds which contribute to the debt service. For FY23, the 2022 refunding bonds take the place of the 2011 bonds.

Source of Debt Payments

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

Debt Service		Funding Sources		
Fund	Bond/Instrument	Fund	Fund Name	FY23 Budget
100	Certificates of Participation	100	General Fund	Direct
273	Hospital	273	Hospital	Direct
411	STD GO Bond Series	411	Special Tax District GO Bond Series	Direct
412	Building Authority	100	General Fund	Transfer
413	Public Safety & Judicial Facilities Authority	100	General Fund	Transfer based on square footage
		215	E911 Fund	
		270	Fire Fund	
		271	Special Tax District - Designated	
		274	Police Fund	
414	Urban Redevelopment Agency	100	General Fund	Transfer
514	Water & Sewer	511	Water & Sewer	Transfer

Credit Agency Ratings / Outlook

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

Moody's: Update to credit analysis states

GO: The last rating review occurred in November 2022 when Moody's affirmed the Aa2 rating for the GO bonds and special tax district bonds (2016 GO's). The Aa2 rating on the county's Series 2016 general obligation bonds (issued on behalf of a Special Transportation, Parks, and Greenspace and Libraries Tax District) "reflects the county's pledge to levy an annual ad valorem tax, unlimited by rate or amount, on all taxable property located within the Special Tax District. The Special Tax District's boundaries encompass over 80 percent of the county's tax base".

Water & Sewer: The last rating review occurred in November 2022 for the \$284 million general obligation 2022 WIFIA loan. "The county's Aa2 issuer rating reflects the county's overall healthy financial position, strong economic base that is centrally located within the Atlanta (Aa1 stable) metropolitan area, trend of robust revenue growth, and prudently managed expenditures. The rating also incorporates the county's slightly above average long-term liabilities ratio which is likely to grow in the coming years due to planned utility-related borrowing, average wealth and income metrics, and relatively low fixed costs ratio...The Aa3 rating on the subordinate lien water and sewer revenue bonds is one notch below the senior lien bonds to reflect the priority of payment under the flow of funds, the significant amount of senior lien bonds outstanding, and the 10+ years that the senior lien bonds will remain outstanding."

Fitch Ratings: Update to credit analysis states:

GO: In September 2022, the County received notification the long-term standing of AA and stable remains unchanged. The rating “is based on the county’s steadily improved budgetary management and demonstrated ability to rebuild its financial resilience. The County is positioned to maintain very strong gap-closing capacity throughout typical economic cycles.”

W&S: In September 2022, annual surveillance concluded there is no change to the AA- rating which was assigned in 2021. The AA- rating had been assigned to the \$90 million refunding bond series 2013 and \$59.9 million refunding bond series 2015 and assigned aa- to the Standalone Credit Profile. The rating outlook was improved to stable at that time and continues to be stable. On September 13, 2021, the WIFIA I loan was assigned a new rating at AA with a stable outlook.

Legal Debt Limit

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

DeKalb County, Georgia Computation of Legal Debt Margin (Unaudited) December 31, 2022 (in thousands of dollars)		
Assessed Value		\$ 44,656,851
Debt Limit - 10% of assessed value		\$ 4,465,685
Amount of Debt Applicable to Debt Limit:		
Total bonded debt (excluding premiums)	\$ 101,345	
Less:		
Total reserve for general bond debt	\$ 959	
Total debt applicable to debt limit		\$ 100,386
Legal Debt Margin		\$ 4,365,299

NOTE: The constitutional debt limit for general obligation tax bonds which may be issued by the Commissioners of DeKalb County is 10% of the assessed valuation of taxable property within the county.

Source: DeKalb County Finance Department

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

Direct and Overlapping Debt

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

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	125,963,938	91,780,235	-27%
DeKalb County Building Authority	21,335,882	17,377,279	-19%
DeKalb County Public Safety and Judicial Facilities Authority	13,330,784	9,952,109	-32%
DeKalb County Urban Redevelopment Authority	(133,842)	987,378	-838%
Certificates of Participation	291,838	-	-100%
DeKalb County Financed Purchases	667,451	507,258	-24%
Notes Payable	10,489,127	6,098,875	-42%
Total Direct Debt	192,067,453	147,045,400	-23%
Overlapping Debt:			
DeKalb County Board of Education¹			
General Obligation Bonds	7,208,399	1,035,472	-86%
Certificate of Participation	149,548	-	-100%
	53,981	-	-100%
Fulton-DeKalb Hospital Authority - County Portion Only	306,762	166,677	-46%
City of Decatur¹			
General Obligation Bonds	219,293	122,855	-44%
Notes Payable	237,501	-	-100%
Capital Leases	1,420,534	365,673	-74%
Guaranteed Revenue Bonds	44,421	-	-100%
Certificates of Participation	(13,679)	-	-100%
	2,658,483	655,205	-75%
City Schools of Decatur¹			
Certificates of Participation 2014	3,914,272	4,262,473	-209%
Certificates of Participation 2020	100,087,492	-	-100%
	7,224,393	-	-100%
City of Atlanta¹			
General Obligation Bonds	7,389,301	4,262,473	-42%
APSJFA Revenue Bonds	1,420,534	365,673	-74%
SWMA Revenue Bonds	44,421	-	-100%
Intergovernmental Agreements	69,067,070	37,116,632	-46%
Notes Payable	(13,702,229)	6,052,638	-144%
Capital Leases	595,762	12,991,667	2081%
Certificates of Participation	424,605	32,201,034	7484%
Other	595,762	12,991,667	2081%
	159,392,703	161,859,730	2%
Atlanta Public Schools¹			
Certificates of Participation (ERS, Inc.)	386,431	82,883	-79%
	675,834	659,787	-2%
City of Dunwoody²			
Notes Payable	595,762	12,991,667	2081%
	159,392,703	161,859,730	2%
Total Overlapping Debt	159,392,703	161,859,730	2%
Total Direct and Overlapping Debt	159,392,703	161,859,730	2%
Total Per Capita Direct and Overlapping Debt	159,392,703	161,859,730	2%
¹ As of June 30, 2022			
² As of December 31, 2022			
³ Calculation of City of Atlanta overlapping percentages			
Capital Leases	595,762	12,991,667	2081%
Certificates of Participation	424,605	32,201,034	7484%
Other	595,762	12,991,667	2081%
	159,392,703	161,859,730	2%

Based on estimated 2022 population of Source: DeKalb County Department of Finance as of December 31, 2022

Principal & Interest Summary

TAX FUNDS

CERTIFICATES OF PARTICIPATION

COPS (2013)

COPS (2016)

	Principal	Interest	Total	Principal	Interest	Total
2022	1,865,000	84,938	1,949,938	1,265,000	110,442	1,375,442
2023	1,910,000	42,975	1,952,975	1,285,000	89,063	1,374,063
2024				1,305,000	67,347	1,372,347
2025				1,330,000	45,292	1,375,292
2026				1,350,000	22,815	1,372,815

REVENUE BONDS

REGENERAL OBLIGATION BONDS

Fulton-DeKalb Hospital Auth Rev Cert S 2020B

Unincorporated GO Bonds (refunding 2016)

	Principal	Interest	Total	Principal	Interest	Total
2022	1,945,000	729,181	2,674,181	10,285,000	5,057,538	15,342,538
2023	1,990,000	682,748	2,672,748	10,750,000	4,543,288	15,293,288
2024	2,040,000	635,194	2,675,194	11,270,000	4,005,788	15,275,788
2025	2,085,000	586,519	2,671,519	11,790,000	3,442,288	15,232,288
2026	2,135,000	536,723	2,671,723	12,360,000	2,852,788	15,212,788
2027	2,185,000	485,747	2,670,747	12,945,000	2,234,788	15,179,788
2028	2,240,000	433,532	2,673,532	13,555,000	1,587,538	15,142,538
2029	2,295,000	380,019	2,675,019	14,040,000	1,147,000	15,187,000
2030	2,350,000	325,208	2,675,208	14,635,000	585,400	15,220,400
2031	2,405,000	269,099	2,674,099			
2032	2,460,000	211,692	2,671,692			
2033	2,520,000	152,928	2,672,928			
2034	2,580,000	92,748	2,672,748			
2035	2,640,000	31,152	2,671,152			

NON-TAX FUNDS

Building Authority Refunding Bonds (2013)

Building Authority Refunding Bonds (2015)

	Principal	Interest	Total	Principal	Interest	Total
2022	1,053,456	46,913	1,100,369	2,450,000	187,116	2,637,116
2023	1,066,869	23,738	1,090,606	2,490,000	141,546	2,631,546
2024				2,535,000	95,232	2,630,232
2025				2,585,000	48,081	2,633,081

NON-TAX FUNDS CONTINUED

	PS & JFA Bonds (2015)			UR A Bonds (2010)		
	Principal	Interest	Total	Principal	Interest	Total
2022	1,740,000	1,348,694	3,088,694	415,000	251,519	666,519
2023	1,830,000	1,261,694	3,091,694	425,000	226,577	651,577
2024	1,920,000	1,170,194	3,090,194	440,000	201,035	641,035
2025	2,020,000	1,074,194	3,094,194	450,000	174,591	624,591
2026	2,120,000	973,194	3,093,194	465,000	147,546	612,546
2027	2,225,000	867,194	3,092,194	475,000	119,599	594,599
2028	2,335,000	755,944	3,090,944	490,000	91,052	581,052
2029	2,455,000	639,194	3,094,194	505,000	61,603	566,603
2030	2,575,000	516,444	3,091,444	520,000	31,252	551,252
2031	2,705,000	387,694	3,092,694			
2032	2,795,000	299,781	3,094,781			
2033	2,885,000	205,450	3,090,450			
2034	2,985,000	104,475	3,089,475			

NON-TAX FUNDS CONTINUED - WATER AND SEWER

Bonds

	Water & Sewer Bonds (2006B R efunding)			Water & Sewer Bonds (2010)		
	Principal	Interest	Total	Principal	Interest	Total
2022	8,225,000	10,861,550	19,086,550	2,115,000	479,808	2,594,808
2023	8,660,000	10,429,738	19,089,738	2,175,000	364,752	2,539,752
2024	19,235,000	9,975,088	29,210,088	2,235,000	246,432	2,481,432
2025	20,240,000	8,965,250	29,205,250	2,295,000	124,848	2,419,848
2026	21,310,000	7,902,650	29,212,650			
2027	22,425,000	6,783,875	29,208,875			
2028	23,600,000	5,606,563	29,206,563			
2029	10,385,000	4,367,563	14,752,563			
2030	10,935,000	3,822,350	14,757,350			
2031	11,500,000	3,248,263	14,748,263			
2032	12,105,000	2,644,513	14,749,513			
2033	12,745,000	2,009,000	14,754,000			
2034	13,385,000	1,371,750	14,756,750			
2035	14,050,000	702,500	14,752,500			

NON-TAX FUNDS CONTINUED - WATER AND SEWER

Water & Sewer Bonds (2013 Refunding)			Water & Sewer Bonds (2015 Refunding)			
	Principal	Interest	Total	Principal	Interest	Total
2022	8,340,000	4,004,125	12,344,125	2,950,000	2,631,706	5,581,706
2023	8,750,000	3,595,625	12,345,625	3,100,000	2,484,206	5,584,206
2024	0	3,170,875	3,170,875	3,255,000	2,329,206	5,584,206
2025	0	3,170,875	3,170,875	3,420,000	2,166,456	5,586,456
2026	0	3,170,875	3,170,875	3,590,000	1,995,456	5,585,456
2027	0	3,170,875	3,170,875	3,765,000	1,815,956	5,580,956
2028	0	3,170,875	3,170,875	3,955,000	1,627,706	5,582,706
2029	7,800,000	3,170,875	10,970,875	4,150,000	1,429,956	5,579,956
2030	8,185,000	2,780,875	10,965,875	4,360,000	1,222,456	5,582,456
2031	8,595,000	2,371,625	10,966,625	4,505,000	1,080,756	5,585,756
2032	9,025,000	1,941,875	10,966,875	4,655,000	928,713	5,583,713
2033	9,475,000	1,490,625	10,965,625	4,885,000	695,963	5,580,963
2034	9,950,000	1,019,750	10,969,750	5,130,000	451,713	5,581,713
2035	10,445,000	522,250	10,967,250	5,315,000	265,750	5,580,750

DEMA Command Bus



NON-TAX FUNDS CONTINUED - WATER AND SEWER

Water & Sewer Bonds (2022 Refunding)

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

Debt Service - Miscellaneous Tax Funds

Description

The Tax Funds have several ongoing debt service funding obligations, which are now paid from a Debt Service Miscellaneous department within the four funds bearing these obligations to increase transparency. Prior to FY2016, these payments were paid from the Non-Departmental entities. (The General Fund began paying Building Authority debt service from this department in FY2015.)

Financials (General Fund)

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
52 - Purchased / Contracted Services	\$ 203	\$ 231	\$ 18	\$ -
58 - Debt Service	\$ 3,328,378	\$ 3,712,206	\$ 3,639,329	\$ 4,454,460
61 - Other Financing Uses	\$ 4,253,333	\$ 4,571,929	\$ 4,560,480	\$ 4,565,168
Expense Total	\$ 7,581,914	\$ 8,284,366	\$ 8,199,827	\$ 9,019,628

Financials (Fire Fund)

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
61 - Other Financing Uses	\$ 845,653	\$ 792,240	\$ 791,472	\$ 792,242
Expense Total	\$ 845,653	\$ 792,240	\$ 791,472	\$ 792,242

Financials (Designated Fund)

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
58 - Debt Service	\$ -	\$ -	\$ -	\$ 2,646
61 - Other Financing Uses	\$ 163,845	\$ 153,492	\$ 153,348	\$ 153,497
Expense Total	\$ 163,845	\$ 153,492	\$ 153,348	\$ 156,143

Financials (Police Fund)

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
61 - Other Financing Uses	\$ 1,617,641	\$ 1,515,468	\$ 1,515,468	\$ 1,515,472
Expense Total	\$ 1,617,641	\$ 1,515,468	\$ 1,515,468	\$ 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.

District Attorney

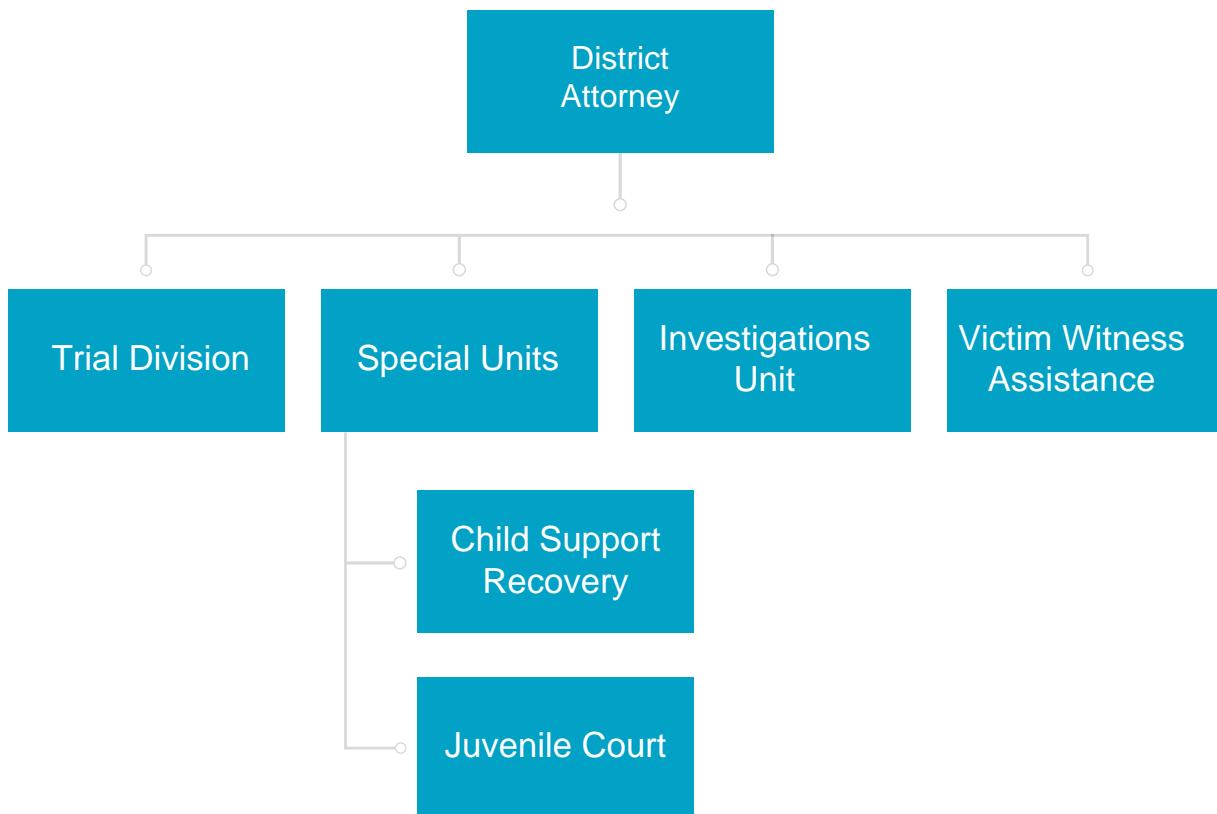
Mission Statement

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 15,342,747	\$ 16,195,524	\$ 19,008,501	\$ 23,544,516
52 - Purchased / Contracted Services	\$ 829,263	\$ 1,125,490	\$ 1,497,113	\$ 2,301,925
53 - Supplies	\$ 96,998	\$ 293,940	\$ 520,353	\$ 737,617
54 - Capital Outlays	\$ 45,346	\$ 21,925	\$ 9,513	\$ 18,214
55 - Interfund Charges	\$ 493,649	\$ 452,811	\$ 705,547	\$ 513,584
61 - Other Financing Uses	\$ 1,318,721	\$ 1,318,721	\$ 1,318,721	\$ 1,491,795
70 - Retirement Services	\$ -	\$ -	\$ 1,782,215	\$ 2,890,524
Expense Total	\$ 18,126,723	\$ 19,408,411	\$ 25,944,788	\$ 31,498,175

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
03910 - District Attorney	\$ 15,372,076	\$ 16,537,342	\$ 22,974,774	\$ 28,531,764
03920 - District Attorney - Child Support Recove	\$ 5,176	\$ 15,377	\$ 13,259	\$ 3,416
03925 - District Attorney - Board Of Equalization	\$ -	\$ -	\$ -	\$ -
03930 - District Attorney - Victim / Witness	\$ 1,257,928	\$ 1,266,314	\$ 1,274,396	\$ 1,208,921
03940 - District Attorney - Solicitor Juvenile	\$ 1,491,543	\$ 1,589,379	\$ 1,682,358	\$ 1,754,074
Expense Total	\$ 18,126,723	\$ 19,408,411	\$ 25,944,788	\$ 31,498,175

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	170	178	211	211
Funded	171	171	205	224

Goals and Objectives

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

Objective #1A: Continue to address the backlog of cases due to the COVID-19 Pandemic with a focus on serious violent felonies and crimes against children.

Objective #1B: Launch the Senate Bill 440 Unit to specifically address the increase in serious violent felonies committed by Juveniles.

Objective #1C: Integrate the NICE Justice Software in the DA's Office. The primary focus of the software is to establish a central electronic evidence repository for evidence collection, analysis, and sharing.

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

Objective #2A: Establish a District Attorney wellness program.

Objective #2B: Continue to be the most "fully staffed" District Attorney Office in the State.

Objective #2C: Develop a plan to provide adequate office space to all department employees.

Objective #2D: Provide cross-training to employees such as interdisciplinary training, medical examiner visits, police ride-along, and Georgia Bureau of Investigation training.

Goal #3: Partner with community and victim-based organizations to promote Community Health and Wellbeing in DeKalb.

Objective #3A: Engage with the community through community-based programs such as the DA's Love Run 5K domestic violence awareness and fundraising event and the Fire-arm Safety Fair.

Objective #3B: Provide Lesbian, Gay, Bisexual, Transgender, Queer, Intersex, Asexual, Plus (LGTBQIA+) sensitivity training for employees.

Objective #3C: Host a Missing Persons Event and DNA Drive to allow families of missing persons the opportunity to open new reports on their missing relatives and donate DNA that may assist with identification efforts.

Objective #3D: Continue collaborations with the Restorative Justice Center.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Superior Court cases opened		3,445	4,777	4,500
True Bills returned in Superior Court		500	978	980
Accusations filed in Superior Court		2,250	1,137	1,200
Pleas in Superior Court		1,860	1,715	1,800
Jury Trials in Superior Court		75	82	80
Homicides (excluding vehicular homicides)		130	165	140
Appeals initiated		130	127	130
Juvenile Court cases opened		750	1,474	1,300
Petitions Filed in Juvenile Court		500	735	700
Bench trials in Juvenile Court		5	5	8
Victim-Witness services		70,000	80,724	85,784
Community partnerships outreach		7,500	6,047	7,500
Uniformed Interstate Family Support Act (UIFSA) cases processed		750	1,015	1,200
Cases accepted in diversion		150	222	350

Points of Interest

- Hosted the Strangulation Awareness Training in collaboration with DeKalb County District 5 Commissioner Mereda Davis Johnson. The training gathered more than 300 law enforcement officials, 911 dispatchers, paramedics, police officers, prosecutors, court staff, judges, and advocates for a specialized training on the often-misunderstood crime of strangulation.
- The DeKalb County District Attorney's Office was awarded a \$500,000 for a three-year Missing and Unidentified Human Remains Program to identify the remains of 27 individuals found in DeKalb County.

- Collaborated with the Georgia Justice Project to aid in the launch of the Restorative Justice Georgia Program– the first restorative justice program in the state that will utilize innovative and rehabilitative processes to address harms caused by felony offenses.
- Hosted the inaugural Firearm Safety Fair designed to engage the community in the serious and urgent topic of gun safety and violence prevention in an informative and fun way.
- Established and rolled out the DeKalb County District Attorney Bill of Values.
- Partnered with the Criminal Justice Coordinating Council and the Georgia Peace Officer Standards and Training Council, to conduct Georgia Resiliency Training Program for the DA’s investigative staff.
- Collaborated with law enforcement partners to address the homicide rate in DeKalb County.
- Implemented prosecution policies and procedures related to youth offenders.
- Hosted the “Reflections on Race and Prosecution: Embracing the Past, Reimagining the Future” training for all department staff focusing on disparities within the criminal justice system, implicit bias, and the importance of prosecutorial discretion.

Prior Year Budgetary Impacts

- The 2020 budget included funding increases for personnel (\$1M) and gang-related crime prevention initiatives (\$303K).
- The 2021 budget included funding increases for One West Court Square lease agreement (\$212K) and 50 new duty radios (\$141K). The 2021 budget also included American Rescue Plan (ARP) funding for personnel (\$1.5M) to address caseload backlog and implement violence interruption programs.
- The 2022 budget included funding increases for personnel (\$3.1M), general operating expenses (\$456K), evidence and vault storage reorganization (\$145K), ballistics vests (\$53K), law enforcement equipment packages (\$65K), vehicles (\$222K), and real estate lease (\$137K).

Drug Abuse Treatment and Education

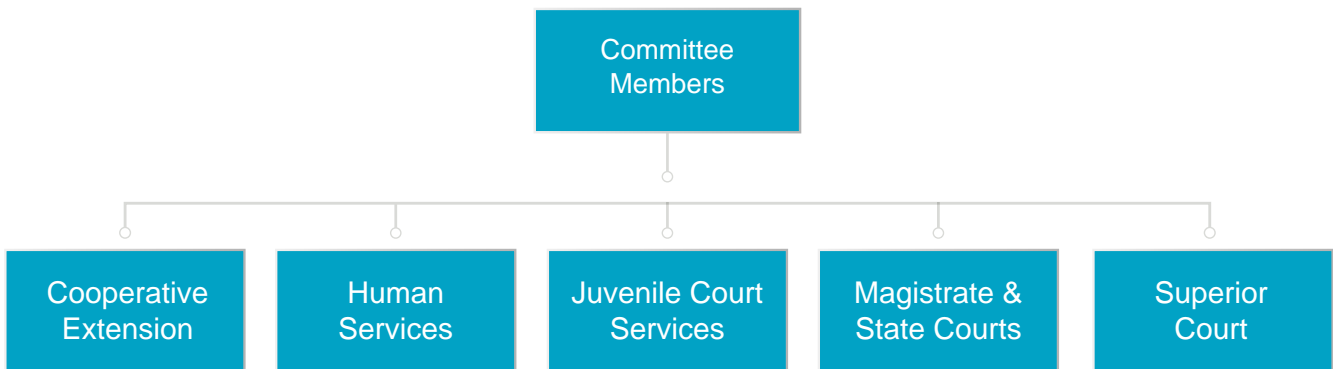
Mission Statement

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

Description

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

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
52 - Purchased / Contracted Services	\$ 99,710			\$ 67,539
53 - Supplies	\$ 133			\$ 20,009
57 - Other Costs	\$ -			\$ 4,269
Expense Total	\$ 99,843	\$ 91,817	\$ 91,817	\$ 91,817

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
02562 - Drug Abuse - Coop Extension - Youth Deve	\$ -	\$ -	\$ -	\$ 7,004
02565 - Drug Abuse - Juvenile/Rebound Drug Court	\$ -	\$ -	\$ -	\$ 10,506
02566 - Drug Abuse - Magistrate/Diversion Treatm	\$ 26,925	\$ -	\$ -	\$ 13,132
02567 - Drug Abuse - Superior/Adult Felony Drug	\$ 39,185	\$ -	\$ -	\$ 20,136
02570 - Drug Abuse - State Court - Dui Court	\$ 5,280	\$ -	\$ -	\$ 21,887
02575 - Drug Abuse - Human Services	\$ -	\$ -	\$ -	\$ 4,269
02577 - Drug Abuse Superior Court Adult Felony M	\$ 20,853	\$ -	\$ -	\$ 7,880
02578 - Drug Abuse Superior Court Adult Felony V	\$ 7,600	\$ -	\$ -	\$ 7,003
Expense Total	\$ 99,843	\$ -	\$ -	\$ 91,817

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

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.

Prior Year Budgetary Impact

- In 2020, there were no significant budgetary impacts.
- In 2021, there were no significant budgetary impacts.
- In 2022, there were no significant budgetary impacts.

E-911

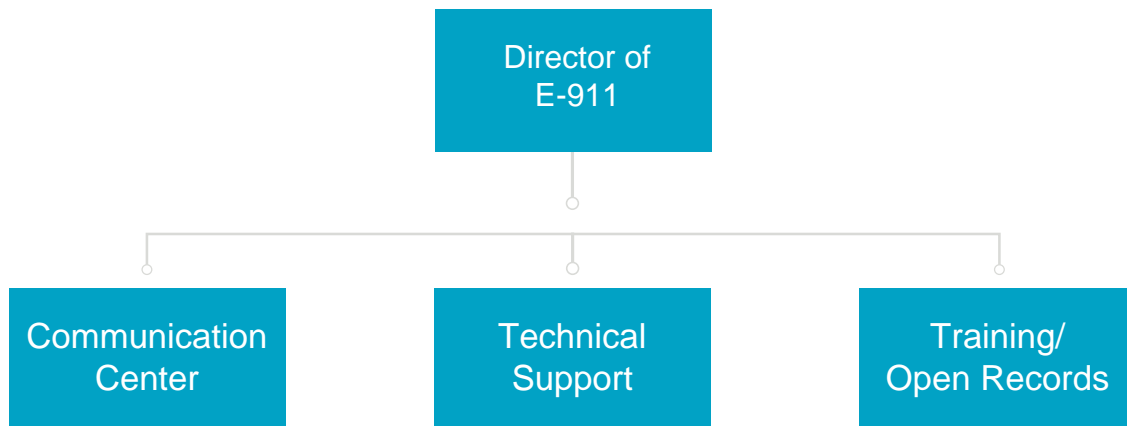
Mission Statement

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

Description

The DeKalb County E-911 Center is under the umbrella of Public Safety and reports to the Director of Public Safety. The department serves as the Public Safety Answering Point for unincorporated DeKalb County as well as most of the cities located within the County. The E-911 center is an Accredited Center of Excellence, by the International Academies of Emergency Dispatch and is responsible for answering both emergency and non-emergency calls for service. The center dispatches Police, Fire-Rescue, Emergency Medical Services, and Sheriff's Department. The center provides full dispatch services to all unincorporated DeKalb County and to the cities of Avondale Estates, Clarkston, Lithonia, Pine Lake, Stone Mountain, Stonecrest, and Tucker. The center provides Fire-Rescue dispatch services to the cities of Brookhaven, Chamblee, Decatur (rescue only), Doraville, and Dunwoody. The 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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 9,144,259	\$ 8,454,121	\$ 9,742,366	\$ 11,213,584
52 - Purchased / Contracted Services	\$ 1,658,575	\$ 2,336,688	\$ 3,060,794	\$ 2,543,762
53 - Supplies	\$ 94,018	\$ 42,846	\$ 118,134	\$ 231,765
54 - Capital Outlays	\$ 9,846	\$ 4,364	\$ 7,321	\$ 46,911
61 - Other Financing Uses	\$ 388,571	\$ 337,944	\$ 337,944	\$ 429,891
70 - Retirement Services	\$ 1,092,997	\$ 1,229,172	\$ 1,136,400	\$ 1,176,173
Expense Total	\$ 12,388,266	\$ 12,405,135	\$ 14,402,958	\$ 15,642,086

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
02646 - E-911 Wired	\$ 12,388,266	\$ 12,405,135	\$ 14,402,958	\$ 15,642,086
Expense Total	\$ 12,388,266	\$ 12,405,135	\$ 14,402,958	\$ 15,642,086

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	113	100	99	99
Funded	132	110	129	129

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 the next skill level.

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

Objective #2A: Work with AT&T to upgrade our phone system with an enhanced reporting system to effectively measure performance data. Continue to work with TriTech to ensure we accept and implement all upgrades to current systems.

Objective #2B: Work with Central Square Interface Computer Aided Design (CAD) system, Nurse Navigator, and DeKalb County Fire and Rescue to install CAD to CAD interface for faster and seamless transfer of caller's information to their nurse triage call center.

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

Objective #3A: Work with the police department to acquire and implement Priority Dispatch (EPD) Emergency Police Dispatch product.

Objective #3B: Provide leadership, management training, and education to Supervisors and Watch Commanders. Continue annual in-service training for all communications officers focused on customer service and departmental efficiency.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
911 Calls Received	882,686	925,232	926,678	928,226
Emergency Calls Dispatched - Police	443,122	394,040	393,688	393,436
Emergency Calls Dispatched - Fire	146,042	151,484	148,618	145,906
Alarms	35,515	31,585	34,182	36,776

Points of Interest

- DeKalb County E-911 Communications Center received the 911 Honor Award in Washington D.C. at the Next Generation 911 Institute's Annual Training Conference and Award Ceremony. Our E-911 Center received a congratulatory letter from United States Senator Jon Ossoff in recognition.
- All E-911 employees were recertified by the International Academy of Emergency Dispatch in Emergency Medical and Fire Dispatch.
- The International Academy of Emergency Medical Dispatch (IAED) recognized DeKalb's E-911 as an Accredited Center of Excellence (ACE). DeKalb E-911 is one of fifteen 911 Public Safety Answering Point (PSAP) centers in the world to accomplish this ACE accreditation eight consecutive times.
- Radio System Upgrade Agreement (SUA) completed. The Radio microwave upgrade was also completed. This allows for clearer and more concise radio transmission.
- Restructured the hiring/employment process for Communications Officers and employed more Communications Officers during the last six months of 2022 than in all 2021.
- Finalized and deployed the ability to securely deliver, track, and complete a digital version of the E-911 Background application package for potential 911 applicants through Quick Base software.
- Start the upgrade to our current AT&T Viper system, for an enhanced reporting system to effectively measure performance data.
- Partnering with local high schools and colleges to develop an internship program for future E-911 Communications Officers.
- Continue working with the Police Department to install and implement the Desk Officer Reporting System. (DORS).
- Identify a redundant prime site as back up for our current radio system.
- Begin computer replacement and refresh of all 2017 computers in the Communications Center.

Prior Year Budgetary Impacts

- The 2020 budget included funding of \$370 thousand to fund vacant Communication Officer positions.
- The 2021 budget included of \$1.1 million for anticipated maintenance & repair and \$800 thousand for additional telephone service cost.
- The 2022 budget included funding of \$290 thousand to fund upgrades to phone system at the E-911 center. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.

Economic Development

Mission Statement

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

Description

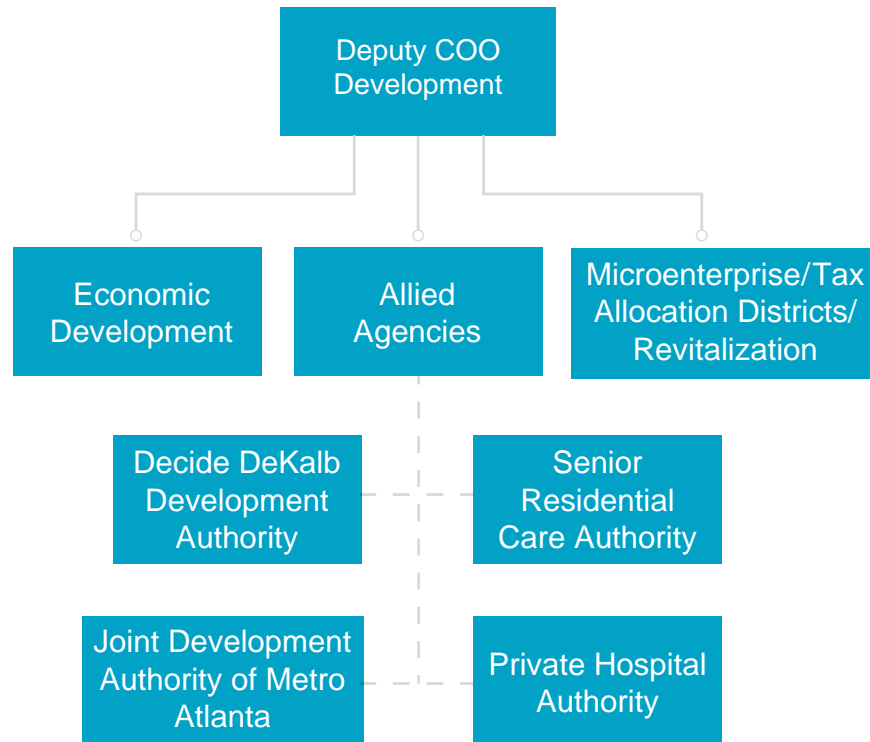
In 2021, DeKalb County signed a new five-year intergovernmental agreement with Decide DeKalb. This arrangement designates Decide DeKalb as the county's primary economic development organization, as well as the redevelopment agency for the county's tax allocation districts (TADs). Decide DeKalb is responsible for implementing a comprehensive work program, which will result in: residents having access to high-quality employment throughout the county; globally and nationally positioning DeKalb County as a premier place to do business; accelerating economic development and the creation of wealth in communities of color and underserved communities; and advancing the creation of safe, vibrant, and dynamic communities throughout the county.

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

Ground-breaking ceremony at the new Pepsi Cola location



Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
52 - Purchased / Contracted Services	\$ 1,233,605	\$ 1,841,632	\$ 1,559,970	\$ 2,659,750
53 - Supplies	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ 2,049,401	\$ -	\$ -	\$ 100,000
Expense Total	\$ 3,283,006	\$ 1,841,632	\$ 1,909,970	\$ 2,759,750

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
05610 - Economic Development	\$ 1,233,605	\$ 1,841,632	\$ 1,909,970	\$ 2,759,750
05616 - TAD District 1 Kensington 04	\$ 270,140	\$ -	\$ -	\$ -
05618 - TAD District 1 Avondale 04	\$ 335,735	\$ -	\$ -	\$ -
05619 - TAD District 3 Briarcliff	\$ 1,443,525	\$ -	\$ -	\$ -
Expense Total	\$ 3,283,006	\$ 1,841,632	\$ 1,909,970	\$ 2,759,750

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	-	-	-	N/A
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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Total capital investment	\$ 204.5M	\$ 375.5M	\$ 836MM	\$ 200MM
Total new & retained jobs	1,460	2,377	6,786	N/A
Economic development leads	101	165	127	100
Economic development active projects	34	87	55	40
Economic development projects landed			17	15
Decide Entertainment Commission - film permit revenue	7,158	356,348	262,476	150,000
DeKalb Entertainment Commission - film permit productions	68	210	184	75
DeKalb Entertainment Commission - film permit applications	75	289	309	150

Points of Interest

- Capital investment of \$836 million, 6,786 new and expanded jobs, and 621 retained jobs.
- Helped companies including PepsiCo, Shadowbox, Soccer in the Streets on their decision to create new investment and jobs in DeKalb County.
- Attended more than 140 relationship-building meetings to solidify and enhance the business climate through strategic partnerships and thoughtful resolutions to challenges that businesses face.

Economic development results include:

- \$836 million in capital investments.
- 6,786 new and expanded jobs.
- 621 retained jobs.
- 125 leads.
- 55 projects.
- 17 landed projects.

Business retention and engagement

- 81 visits with existing businesses.

Build a highly skilled workforce

- DeKalb Entertainment Commission.
- Generated \$262,476 in permit revenue.
- Issued 309 production permits.
- Assisted 174 production companies to film 184 productions in DeKalb County.
- Conducted an economic impact analysis of the county's film industry, in partnership with ARC. The report found that by the end of 2021, the industry will have created an estimated 4,000 new jobs in DeKalb County and will have a \$1.1 billion economic impact.

Prior Year Budgetary Impacts

- In 2020, the budget for the landbank was removed; however, this was offset by a \$64k austerity reduction. In addition, actuals included the recording of TAD revenues sent to Decide DeKalb for the Kensington (\$270K), Avondale (336K) and Briarcliff (\$1.4M) Tax Allocation Districts.
- The 2021 budget included an increase of \$500k for Decide DeKalb to increase personnel.
- The 2022 budget included \$60k for a redevelopment plan for the North DeKalb Mall TAD.

Elections

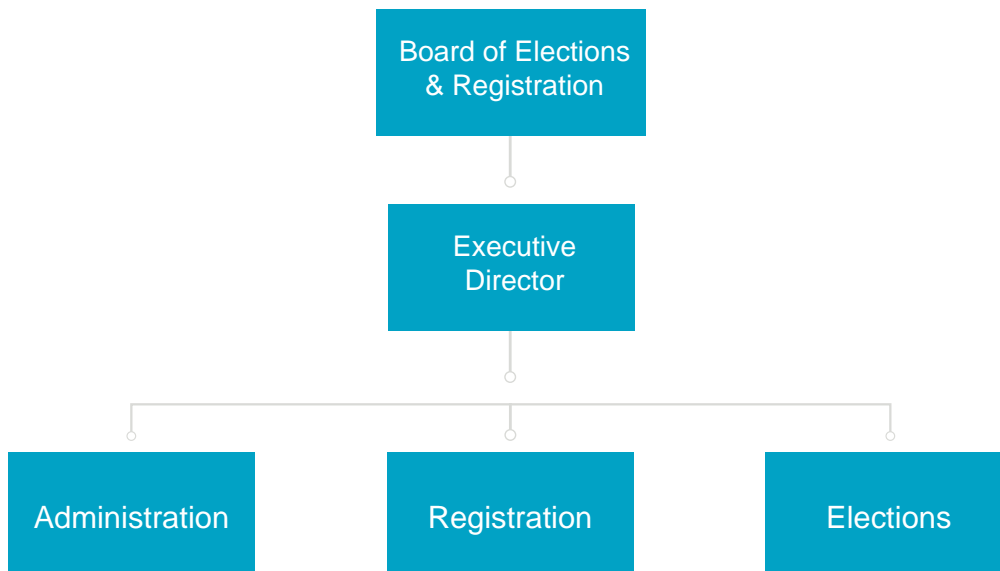
Mission Statement

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 7,331,701	\$ 4,537,978	\$ 6,951,031	\$ 2,633,085
52 - Purchased / Contracted Services	\$ 1,264,048	\$ 1,408,310	\$ 2,957,376	\$ 5,419,209
53 - Supplies	\$ 556,094	\$ 358,486	\$ 219,986	\$ 905,000
54 - Capital Outlays	\$ 54,384	\$ 6,578	\$ 88,006	\$ 95,000
55 - Interfund Charges	\$ 18,335	\$ 10,013	\$ 19,314	\$ 9,607
70 - Retirement Services	\$ -	\$ -	\$ 208,488	\$ 215,785
Expense Total	\$ 9,224,562	\$ 6,321,364	\$ 10,444,200	\$ 9,277,686

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
02910 - Registrar	\$ 2,345,746	\$ 4,809,106	\$ 6,142,378	\$ 8,678,792
02920 - Registrar - Elections	\$ 2,364,699	\$ 578,841	\$ 207,687	\$ 588,657
02922 - Registrar - Election Workers	\$ 4,514,116	\$ 933,417	\$ 4,094,136	\$ 10,237
Expense Total	\$ 9,224,562	\$ 6,321,364	\$ 10,444,200	\$ 9,277,686

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	16	19	16	16
Funded	16	16	17	31

Goals and Objectives

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

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

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

Goal #2: Conduct with integrity 2023 Elections that are secure, accurate, transparent, and accessible to all eligible voters throughout DeKalb County.

Objective #2A: Recruit, train, and retain a highly skilled elections team and ensure adequate staffing levels of full-time staff; recruit and train poll officials and other seasonal employees to support elections in accordance with applicable state and federal laws.

Objective #2B: Manage the absentee by mail process for the 2023 Election Cycle in accordance with state and federal laws.

Objective #2C: Manage advance voting sites to accommodate three (3) weeks of advance in-person voting.

Goal #3: Create a strategic plan as a guidepost for sustained high performance of the Voter Registration & Elections department.

Objective #3A: In collaboration with the Board of Registration and Elections (BRE), prioritize objectives identified during the 2022 Board Retreat and map out processes.

Objective #3B: Execute and manage the final plan and track progress.

Goal #4: Prepare for the delivery of a secure, accurate, transparent, and accessible 2024 Election Cycle.

Objective #4A: Continual improvement of operational efficiencies, ensuring the hiring, training, and retention of a quality elections workforce to move the county into a successful presidential election year.

Objective #4B: Ensure proper alignment of resources, including additional footprint and space, along with equipment and technology required for efficient operations.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Registered voters	568,629	591,374	575,564	579,000
New registered voters	32,347	22,745	66,371	35,000
Registered cards scanned	138,620	152,482	215,476	150,000
Name and address changes	240,231	-	124,513	83,000
Deletions and transfers	46,789	-	48,738	-
Total # of precincts	191	191	191	191
Total # of advance voting locations	-	20	17	18
Total # of municipal/special elections	15	-	6	13
Voter turnout percent	-	75 percent	59 percent	75 percent

Points of Interest

- DeKalb County Voter Registration and Elections (VRE) served an unprecedented number, especially during the advance voting period.
- Total turnout was the highest ever for a gubernatorial election cycle (750,612) and the third highest of any election cycle, surpassed only by the presidential elections of 2008 (845,645) and 2020 (1,156,413).
- Total advance voting turnout (412,453) was also the highest of any gubernatorial election cycle, and the second highest of any election cycle.

- Senate Bill 202 reduced the number of advance voting days for the December runoff, resulting in by far the highest number of voters per day in our history: 19,218 per day countywide and an average of 1,423 per site per day.
- DeKalb County VRE had more advanced voting capacity than any year in our history.
- DeKalb VRE responded to demand by increasing advance voting capacity. 2022 offered an increased number of advance voting days in November and the most for any year, despite 2016 and 2020 having more than four elections each and three weeks of advance voting for runoffs.
- DeKalb County VRE was named a Center for Election Excellence.
- The U.S. Alliance for Election Excellence selected DeKalb County Voter Registration & Elections to join the group's inaugural cohort of Centers for Election Excellence. DeKalb County was the only jurisdiction in the state of Georgia to receive this prestigious recognition.
- As a Center for Election Excellence, DeKalb County joined a select bipartisan group of election officials to share best practices and strategies in their ongoing pursuit of excellence.
- DeKalb County VRE conducted three Risk-Limiting Audits and found no errors (100 percent accuracy).
- DeKalb VRE conducted hand audits of the June, November, and December elections to assess their tabulation accuracy. Each found no errors. The last audit was the sixth largest in the state and the second largest to return with no errors.
- Continuous investment in VRE's human capital.
- Investment in building a secure and modern workspace.
- Expansion of voter registration and community outreach services throughout DeKalb.



Prior Year Budgetary Impacts

- The 2020 budget included funding of \$1.7 million in temporary salaries for office, warehouse, early voting and election day officials and staff for the 2020 election and \$275 thousand for warehouse renovations to accommodate storage and testing of new voting equipment and upgrade aging security system.
- The 2021 budget included a reduction in personnel to align funding to non-election year levels.
- The 2022 budget included funding of \$1.6 million for long term office and warehouse workers for the 2022 election. The 2022 budget also included \$860 thousand for postage, internet/telephone and voting machine maintenance for the 2022 election. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.

Emergency Management

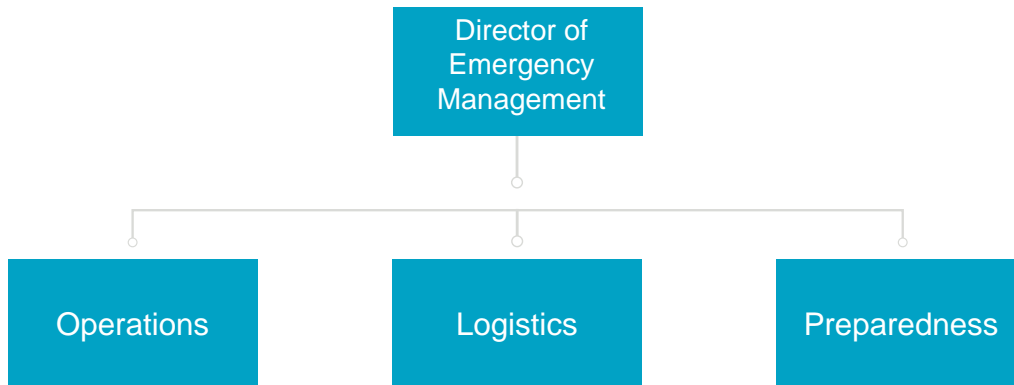
Mission Statement

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

Description

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

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 334,654	\$ 402,487	\$ 343,158	\$ 576,848
52 - Purchased / Contracted Services	\$ 111,309	\$ 108,086	\$ 105,631	\$ 180,839
53 - Supplies	\$ 165,328	\$ 30,655	\$ 8,517	\$ 119,433
54 - Capital Outlays	\$ 46,751	\$ 1,077	\$ 39,864	\$ 154,234
55 - Interfund Charges	\$ 17,827	\$ 39,214	\$ 99,380	\$ 34,202
56 - Depreciation and Amortization	\$ -	\$ -	\$ 7,584	\$ -
61 - Other Financing Uses	\$ 91,000	\$ 91,000	\$ 100,000	\$ 143,000
70 - Retirement Services	\$ -	\$ -	\$ 31,118	\$ 32,209
Expense Total	\$ 766,869	\$ 672,519	\$ 735,252	\$ 1,240,765

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
04410 - Emergency Management	\$ 766,869	\$ 672,519	\$ 735,252	\$ 1,240,765
Expense Total	\$ 766,869	\$ 672,519	\$ 735,252	\$ 1,240,765

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	5	2	6	6
Funded	7	6	6	7

Goals and Objectives

Goal #1: Enhance coordination and review processes for DeKalb County Public/Private School, All-Hazard Safe School Plans, in accordance with criteria established by GA Safe School law, in partnership with responsible county/city stakeholders and Georgia Emergency Management and Homeland Security Agency (GEMA).

Objective #1A: Develop and implement a secure Safe School Plans electronic SharePoint for annual review and documentation processes.

Objective #1B: Coordinate with responsible Public Safety representatives for their periodic familiarization and feedback.

Objective #1C: Establish a Private School, Safe School pilot program for the voluntary development of all-hazard emergency plans, including security assessments, in accordance with criteria established by GA Safe School law.

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

Objective #2A: Coordinate with Class 1 Dam Owners and designated Engineers to facilitate a 3-year emergency action plan (EAP).

Objective #2B: Evaluate each Class 1 Dam by visiting each physical location and the potentially affected community.

Objective #2C: Conduct orientation and familiarization virtual meetings for each Class 1 Dam, in partnership with responsible county/city stakeholders.

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

Objective #3A: Improve community preparedness partnerships and networks with City Government representatives, Non-Profits, Civic Groups, and individual citizens by assigning Emergency Management Specialists to designated outreach areas of responsibility.

Objective #3B: Enhance social media and website visibility and outreach that will promote opportunities for citizens to be involved in their community's disaster preparedness.

Objective #3C: Increase citizen disaster preparedness activities, including community events, preparedness classes and volunteer program opportunities.

Goal #4: 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Drills & Exercises	12	28	25	28
Community Emergency Preparedness Events and Classes	8	12	10	20
Volunteer Hours	2,797	3,100	2,822	2,900

Points of Interest

- Maintained and operated the DeKalb County Emergency Operations Center, Level 3 Activation for the continued COVID 19 Pandemic, January 1 - September 1, 2022. Provided 24-hour preparedness, response, recovery, and coordination of all COVID 19 County Activities, including processing, and distributing 221,815 pieces of personal protective equipment (PPE). Assisted with COVID 19 vaccination, testing and monitoring. Also disseminated COVID 19 Situational Awareness Reports while providing COVID education/information to citizens via social media and website and supporting recovery efforts due to the economic impacts to citizens.
- Developed, coordinated, and implemented DeKalb County Excessive Heat Action Plan. Activated June 1 - September 5, 2022. Assisted a total of 2,646 citizens gain access to designated Cooling Center throughout the County, provided free pool access from 2-4 PM at Parks/Rec Pools, and provided specialized Senior Services, including distribution of twenty-three fans.
- Developed and coordinated Safe School Initiative "Pilot Program" to provide technical assistance with the development and implementation of All-Hazard Emergency Preparedness plans and Security Threat Assessments.
- Coordinated and completed the required 5-year Hazard Mitigation Plan Update in partnership with county departments and twelve city jurisdictions.
- Improved and enhanced Community Emergency Preparedness Outreach and Volunteer Programs, including social media/website visibility for preparedness information, events, and volunteer opportunities.
- Revive and establish All-Hazard Local Emergency Planning Committee.

- Ramp up/increase citizen participation in our Community Emergency Response Team volunteer programs.
- Continue to enhance the coordination and review processes for the DeKalb County Public/Private School, All-Hazard Safe School Plans, in accordance with criteria established by GA Safe School law.

Prior Year Budgetary Impacts

- The 2020 budget included funding of \$180 thousand for computers and communications equipment for Mobile Command Vehicle.
- The 2021 budget included funding of \$74 thousand for one Emergency Management Specialist.
- The 2022 budget included funding of \$57 thousand to purchase one Tahoe to carry out critical emergency management for DeKalb County tasks. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.



Mason Mill Park

Ethics Board

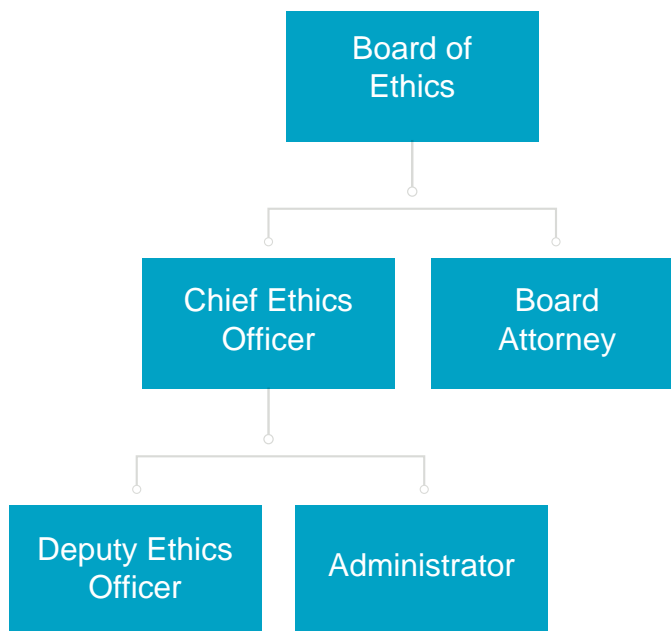
Mission Statement

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

Description

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

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 411,242	\$ 411,936	\$ 354,286	\$ 565,928
52 - Purchased / Contracted Services	\$ 39,489	\$ 70,859	\$ 159,948	\$ 180,088
53 - Supplies	\$ 10,555	\$ 12,065	\$ 104	\$ 32,273
54 - Capital Outlays	\$ -	\$ 6,250	\$ -	\$ 7,748
70 - Retirement Services	\$ -	\$ -	\$ 86,005	\$ 89,016
Expense Total	\$ 461,287	\$ 501,109	\$ 600,343	\$ 875,053

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
00701 - Ethics Board	\$ 461,287	\$ 501,109	\$ 600,343	\$ 875,053
Expense Total	\$ 461,287	\$ 501,109	\$ 600,343	\$ 875,053

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	3	3	3	3
Funded	3	3	3	4

Goals and Objectives

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

Objective #1A: Deliver monthly micro-learning ethics/code of conduct videos via digital Learning Management System (CV360).

Objective #1B: Offer departmental based ethics training specially tailored to department needs and functions.

Goal #2: Improve organizational ethical culture and awareness.

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

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

Objective #3A: Maintain website allowing for better functionality and user interactivity.

Objective #3B: Create social media presence to increase visibility and awareness.

Objective #3C: Integrate links to related public entities focused on public integrity.

Objective #3D: Maintain web-based system for filing ethics complaints online.

Objective #3E: Improve online searchability function of Board decisions and opinions.

Objective #3F: Create online access to allow real-time communication with Ethics Office.

Goal #4: Promote financial integrity.

Objective #4A: Require employees to file annual Financial Disclosure forms via web-Based filing system.

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

Goal #5: Maintain operational efficiency and public accountability.

Objective #5A: Conduct member orientation specifying public duties and responsibilities.

Objective #5B: Streamline the flow of information by allowing member access to electronically shared filing system.

Objective #5C: Complete annual report describing the ethical health of the county.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Hotline Reports	28	13	TBD	TBD
Pending Ethics Complaints	29	12	TBD	TBD
Ethics Hearings	0*	5	TBD	TBD
New Employee Ethics Training	713	534	TBD	TBD
*Ethics Board lacked a legal quorum.				

Points of Interest

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

Prior Year Budgetary Impacts

- In 2020, there were no significant budgetary impacts.
- In 2021, there were no significant budgetary impacts.
- In 2022, there were no significant budgetary impacts.

Facilities Management

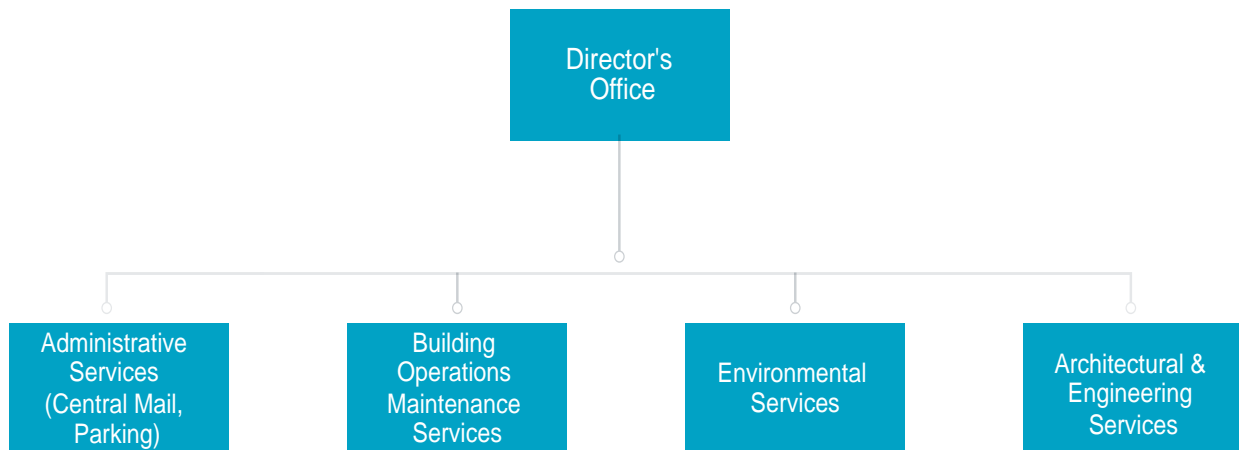
Mission Statement

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

Description

The Facilities Management Department provides services through four divisions: Administrative, Architectural and Engineering, Building Operations and Maintenance, and Environmental Services. County facilities supported and serviced by these four divisions include administrative offices, fire stations, police precincts, courts, libraries, health centers, parks, and recreation centers, performing arts and community centers and senior centers. The Administrative Division manages all county parking facilities, manages county real estate, and manages county central mail operations. The Architectural and Engineering Division provides architectural and engineering support for master planning of existing and proposed facilities. In addition, this division provides management for facility real estate, construction planning, facilitates master planning, architectural & engineering management, project planning and preventative maintenance services. The Environmental Services Division keeps approximately 51 county-owned and leased buildings clean and free from insects, mold, asbestos, and water intrusions using multiple contractors and a small number of county staff. This division also collects electronic surplus that is recycled through a company that specializes in electronic surplus. Building Operations and Maintenance Division is responsible for providing complete building functionality management, building repairs and maintenance services including structural and non-structural systems, electrical, plumbing and HVAC (Heating, Ventilation and Air Conditioning) systems. This division also manages and maintains the personal protective equipment (PPE) Distribution Warehouse that provides masks, gloves, sanitizer, COVID (Coronavirus Disease) test kits and other related COVID PPE items.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 3,758,787	\$ 3,979,830	\$ 3,967,955	\$ 4,213,850
52 - Purchased / Contracted Services	\$ 9,176,393	\$ 9,954,460	\$ 9,998,843	\$ 9,848,815
53 - Supplies	\$ 4,676,885	\$ 4,079,334	\$ 4,152,458	\$ 4,460,083
55 - Interfund Charges	\$ 301,740	\$ 362,251	\$ 414,456	\$ 383,554
57 - Other Costs	\$ -	\$ 544,877	\$ 195,192	\$ 500,000
61 - Other Financing Uses	\$ 352,589	\$ 352,589	\$ 3,271,965	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 681,888	\$ 681,889
Expense Total	\$ 18,266,394	\$ 19,273,339	\$ 22,682,757	\$ 20,088,191

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
01110 - Administration	\$ 1,076,908	\$ -	\$ -	\$ 2,492,829
01110 - Facilities Management - Administration	\$ -	\$ 1,181,744	\$ 4,187,659	\$ -
01120 - Facilities Management - General	\$ -	\$ 9,025,165	\$ 9,573,557	\$ -
01120 - General Maintenance & Construction	\$ 7,473,513	\$ -	\$ -	\$ 8,642,843
01130 - Environmental Services	\$ 3,129,586	\$ -	\$ -	\$ 3,117,171
01130 - Facilities Management - Environmental	\$ -	\$ 2,969,499	\$ 3,269,772	\$ -
01140 - Facilities Management - Utilities	\$ -	\$ 5,519,492	\$ 5,022,943	\$ -
01140 - Utilities and Insurance	\$ 6,028,230	\$ -	\$ -	\$ 5,122,606
01160 - Facilities Management - Security	\$ -	\$ 6,181	\$ 8,412	\$ -
01160 - Security	\$ -	\$ -	\$ -	\$ 8,416
01170 - Architectural & Engineering	\$ 558,157	\$ -	\$ -	\$ 704,326
01170 - Facilities Management - Architecture	\$ -	\$ 571,258	\$ 620,415	\$ -
Expense Total	\$ 18,266,394	\$ 19,273,339	\$ 22,682,757	\$ 20,088,191

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	52	48	46	46
Funded	52	52	52	50

Goals and Objectives

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

Objective #1A: Complete Capital Improvement Projects timely.

- Complete Maloof Auditorium Annex modifications.
- Install Maloof Building emergency generator.
- Modifications for the Board of Commissioners and addition of power in the floor in the training rooms at 178 Sams Street.
- Expand conference and training room on 2nd and 3rd floors at 178 Sams Street for Department of Watershed Management.
- Upgrade Maloof energy efficiency project.

- Complete Juvenile Justice Court Buildout and other related court programs.
- Begin Decatur Courthouse 4th Floor Superior Court Courtroom buildout.
- Begin Decatur Courthouse 3rd floor State Court Courtroom buildout.
- Complete Old Animal Shelter conversion to Police Evidence Facility.
- Renovate Memorial Drive space (Old Watershed Location).
- Police Academy Physical Ability Test (PAT) facility meeting room and stage conversion.
- Redevelopment of Watershed's Roadhaven campus (seven-year period).
- Renovate DeKalb History Center.
- Initiate Kensington Road & Memorial Drive Master Plan Study for new construction of judicial facility.
- Replace Decatur Courthouse Service lot brick retaining wall.

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.

- Complete Courthouse parking deck – elevator modernization.
- Complete computer room Liebert units for 911 Center.
- Complete HVAC / ionization installations for Libraries, Fleet Maintenance Administration, Historic Courthouse.
- Replace Porter Sanford Performing Arts' chiller.
- Replace Historic Courthouse Water Source heat pump.
- Replace power induction unit at 178 Sams Street.

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

- Replace rear gate at Fire/Police Headquarters.
- Install gate video Intercom at 178 Sams Street.
- Access control lobby exit at 178 Sams Street.
- Upgrade HVAC controls front end.

Goal #3: Administrative - Workforce.

Objective #3A: Add one building automation technician and one fire safety coordinator to meet the increased workload requests and better service county and community.



East Central DeKalb Community & Senior Center



East DeKalb Senior Center at Bruce Street



Tobie Grant Recreation Center

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Number of building automation systems upgrades	4	4	4	4
Major repairs/modernization of elevators	4	3	2	1
Number of upgrades of obsolete HVAC units/changeout R22 HVAC type units - Environmental Protection Agency air quality requirement	10	20	20	15
Electrical/lighting upgrades	22	25	4	6
Roof replacement/major repairs	9	6	6	6

Points of Interest

Architecture & Engineering

- Opened Tobie Grant Recreation Center and two senior centers – East DeKalb Senior Center at Bruce Street and East Central DeKalb Community and Senior Center.
- Renovated 178 Sams Street. This is a massive 127,032 square feet undertaking to renovate the property that was formerly the Division of Family and Children Services (DFCS). The property was in deplorable condition requiring the buildings to be virtually gutted and rebuilt, the HVAC systems requiring almost complete replacement, landscaping, fencing, signage, security, and parking lots all had to be redone. 178 Sams Street is a new DeKalb Government Services Center. The following departments relocated - Geographic Information Systems, Community Development, Planning & Sustainability, Watershed, Ethics, Risk Management, Public Works, and Code Compliance whose new space is now ready for them to move into.
- Opened new North Tag Office located at the Peachtree DeKalb Airport.
- Repaved parking lots throughout the county.
- Renovated multiple office spaces.
- Replaced HVAC systems, continued the implementation of our proactive building HVAC maintenance plan.
- Moved to unload the existing evidence storage building in preparation for the permanent move to the renovated facility now going into construction.
- Managed and implemented COVID building modifications.
- Currently in the planning and bidding stages is the complete Parking Deck renovation for the Court Building.
- Replaced eight-Plex Trailers for Roads & Drainage with their staff temporarily working at Memorial Drive.
- In planning stage for the renovation of the Historic Courthouse and Callanwolde Fine Art Center to commemorate the 200-year anniversary of DeKalb County.

Operations and Maintenance

- Provided support and resources for multiple Food Distribution and Vaccination Events.
- Continued to provide support and distribution of COVID related supplies and personal protective equipment.
- Supported addition and startup of new buildings at the DeKalb Government Services Center (178 Sams Street), North DeKalb Tag Office, Tobie Grant Recreation Center and East DeKalb Senior Center.
- Upgraded chemical water treatment for HVAC systems with new Contractor-Premier water.
- Completed two SPLOST (Special Purpose Local Option Sales Tax) roof replacement projects at DeKalb County Courthouse and Clarkston Library.
- Upgraded Landscaping at the Maloof Administration Building complex.
- Supported relocation and startup maintenance and repair services for Voters Registration at Stonecrest Old Sam's Building.

Prior Year Budgetary Impacts

- In 2020, the budget included funding eight vacant positions (\$187,662), lighting upgrades at Judicial Administrative Tower, new generator, and electrical closet upgrade (\$598,000); elevator maintenance, repairs, and modernization at North DeKalb Health Center (\$200,000) and rent and property taxes for 4380 Memorial Drive and 330 Ponce Building (\$92,413). The FY2020 budget experienced an austerity reduction in electricity (-\$953,292) and prior year encumbrances were funded (\$625,159).
- In 2021, approximately \$3,275,000 was funded with American Rescue Plan (ARP) funds (first tranche) for janitorial services to keep buildings clean and disinfected during the pandemic. In the operating budget, the budget changes included a new information technology specialist position (\$14,008), funding of prior year encumbrances (\$450,462), rental of real estate shortage at 4380 Memorial Drive and 338 Ponce (\$33,132) and interfund adjustments (\$88,618).
- In 2022, \$287,560 was approved for various facilities to include painting at Mountain View Personal Care, repair drainage at West DeKalb mental Health Center, repair flooring at Redan Recreation Center, roof replacement at the Fire Department's storage building, Sugar Creek golf course and Sanitation's North Transfer Station, floor repair at Hamilton Human Services, waterproof leaking windows at Decatur Library, and waterproof brick wall and windows at West DeKalb Mental Health Center.
- To enhance cleaning efforts in county's buildings, \$1,948,646 was approved with ARP funds (second tranche). In the operating budget, two vacant positions were funded (31,795) and three new positions (project manager, administrative specialist, superintendent for Parks) were approved (\$102,443). Additional enhancements included bathroom renovations for E-911 (\$20,000), ongoing maintenance/repair at Sams Street (\$500,000), funding for emergency generator project for Maloof Building (\$350,000), cooling tower at Eleanor Richardson Health Center (\$136,965) and custodial contract additions for two libraries and three recreation centers (\$129,355).

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

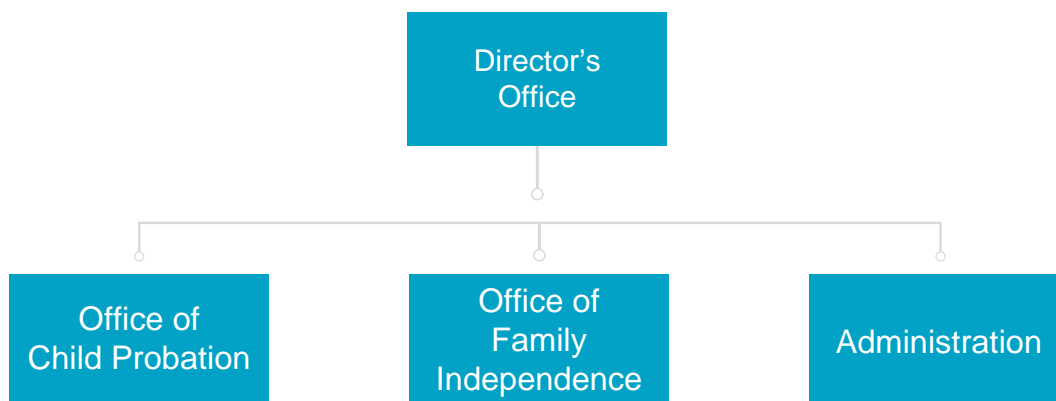
The Division of Family and Children Services consists of three units: the Office of Child Protection, the Office of Family Independence and Administration.

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 after-care cases; services to unaccompanied refugee minors; emancipation and independent living services for youth who have reached age 18; development of resource homes; and general assistance.

The Office of Family Independence (OFI) represents a composite of functions including the provision of financial assistance and social services programs to eligible DeKalb County citizens as required by law. Social workers and technical staff work within legal mandates to give assistance to eligible families, as well as recover fraudulent payments and counsel families in problem areas falling within our legal mandate.

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

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
57 - Other Costs	\$ 1,278,220	\$ 1,438,220	\$ 1,596,078	\$ 1,598,220
Expense Total	\$ 1,278,220	\$ 1,438,220	\$ 1,596,078	\$ 1,598,220

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
07420 - Family & Children Services - General Ass	\$ 303,148	\$ 463,148	\$ 424,552	\$ 623,148
07430 - Family & Children Services - Child Welfa	\$ 288,096	\$ 288,096	\$ 264,088	\$ 288,096
07440 - Family & Children Services - Administrat	\$ 686,976	\$ 686,976	\$ 907,438	\$ 686,976
Expense Total	\$ 1,278,220	\$ 1,438,220	\$ 1,596,078	\$ 1,598,220

Goals and Objectives

Goal #1: To ensure our workforce is empowered, professional, effective and has the tools necessary to do the work.

Objective #1A: Increase positive retention rate for Child Welfare and OFI staff.

Objective #1B: Build “Just Culture” to promote safe, open, and honest feedback loops necessary for continuous quality improvement.

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

Objective #2A: The Economic Support Specialist will ensure that all customers who apply for and renew benefits will be processed timely and accurately.

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

Objective #3A: Management will monitor the flow of traffic in the lobby to ensure adequate staff are available to assist customers.

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

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
General Assistance	1,389	892	704	850
Child Welfare Cases	6,052	4,807	4,675	4,500
Medicaid, Temporary Assistance for Needy Families, Food Stamp Cases	143,086	141,673	143,542	135,000

Points of Interest

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

Prior Year Budgetary Impacts

- In 2020, there was no significant budgetary impacts.
- In 2021, \$160,000 was approved for indigent burial costs (cost increased from \$600 to \$2,150 per service).
- In 2022, \$160,000 was approved for indigent burial costs.

Finance

Mission Statement

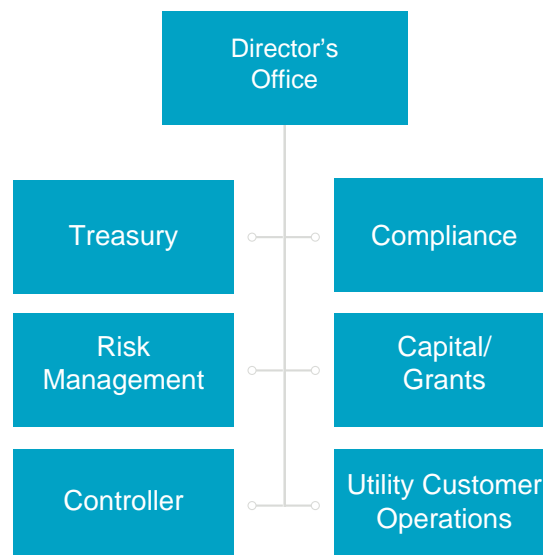
The mission of the Department of Finance is to administer the fiscal affairs of DeKalb County.

Description

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

The Capital and Grants Division serves as the county's liaison to the county departments and grant agencies in achieving grant objectives on all matters related to the application of grants, implementation of the grant programs and capital improvement projects. The Capital and Grants mission is to guarantee compliance with all regulatory requirements and publishing the annual Single Audit report. The Treasury Division handles cash and debt management functions, manages the revenue collection for all departments, and manages investment of funds. The Office of the Controller is responsible for the central accounting, accounts payable activity and capital asset management for the County. The Office of the Controller is also responsible for the coordination of the annual external audit and financial reporting to include but not limited to the Comprehensive Annual Comprehensive Financial Report (ACFR). The Compliance Division provides an independent appraisal of county operations to ensure compliance with laws, policies, and procedures. The Division of Risk Management and Employee Services is responsible for the identification of risk exposure, 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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 4,769,443	\$ 5,295,105	\$ 5,387,322	\$ 6,933,140
52 - Purchased / Contracted Services	\$ 984,896	\$ 861,368	\$ 1,180,376	\$ 1,977,879
53 - Supplies	\$ 51,997	\$ 62,108	\$ 73,957	\$ 93,578
55 - Interfund Charges	\$ (43,077)	\$ 30,610	\$ 22,098	\$ (17,231)
56 - Depreciation and Amortization	\$ -	\$ -	\$ 105	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 944,340	\$ 977,391
Expense Total	\$ 5,785,585	\$ 6,267,917	\$ 7,622,565	\$ 10,025,732

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
02110 - Finance - Office Of The Director	\$ 907,877	\$ 1,062,963	\$ 2,394,427	\$ 2,880,351
02120 - Finance - Accounting Services	\$ 1,625,572	\$ 1,776,340	\$ 1,653,554	\$ 2,298,034
02122 - Finance - Treasury Services	\$ 803,446	\$ 727,544	\$ 719,506	\$ 1,343,815
02124 - Finance - Records And Microfilming	\$ 302,964	\$ 309,904	\$ 381,416	\$ 370,071
02134 - Finance - Water Sewer Billing Resolution	\$ 982	\$ 802	\$ 40	\$ -
02140 - Finance - Internal Audit	\$ 280,520	\$ 364,486	\$ 362,047	\$ 354,661
02150 - Finance - Budget & Grants	\$ 720,789	\$ 789,709	\$ 834,491	\$ 1,296,650
02160 - Finance - Risk Management	\$ 1,143,436	\$ 1,236,169	\$ 1,277,084	\$ 1,482,150
Expense Total	\$ 5,785,585	\$ 6,267,917	\$ 7,622,565	\$ 10,025,732

Positions (General Fund)

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	61	60	60	61
Funded	64	64	61	74

Financials (Water & Sewer Fund)

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 6,210,687	\$ 6,493,489	\$ 6,185,792	\$ 10,304,329
52 - Purchased / Contracted Services	\$ 2,617,616	\$ 3,155,911	\$ 5,405,075	\$ 10,446,461
53 - Supplies	\$ 65,489	\$ 40,020	\$ 37,288	\$ 145,797
55 - Interfund Charges	\$ (649)	\$ -	\$ -	\$ -
56 - Depreciation and Amortization	\$ -	\$ -	\$ 103	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 892,130	\$ 892,133
Expense Total	\$ 8,896,204	\$ 9,692,481	\$ 12,536,416	\$ 22,031,296

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
02132 - Finance-Utility Customer Operation	\$ 7,802,967	\$ 8,786,568	\$ 11,833,812	\$ 19,023,336
02134 - Finance - Water Sewer Billing Resolution	\$ 1,093,237	\$ 905,913	\$ 702,604	\$ 3,007,960
Expense Total	\$ 8,896,204	\$ 9,692,481	\$ 12,536,416	\$ 22,031,296

Positions (Water & Sewer Fund)

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	97	101	103	89
Funded	112	103	116	140

Goals and Objectives

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

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: County liquidity; debt management; Revenue collection.

Objective #3A: Monitor County debt compliance.

Objective #3B: Daily revenue reconciliation.

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

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

Objective #4B: Bill a minimum of 95 percent of water and sewer accounts on time.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Number of external financial audit findings	3	5	0	0
Number of external management points	5	7	0	0
Reduction in number of days to produce the CAFR	10	0	0	90

Note: FY22 audit and CAFR were in progress at the time of this publication.

Points of Interest

- A Water Infrastructure Finance and Innovation Act (WIFIA Loan 2) was approved in April which provided \$285 million in funding for eligible water projects. This federal loan program allows governmental agencies to perform necessary infrastructure improvements with a long-term loan (matures October 1, 2060) at a low cost (locked in at 2.94 percent).
- The Capital & Grants Division is responsible for the administration of American Rescue Plan (ARP) funds allocated DeKalb County. The County was allocated a total of \$147.5 million to be awarded in two tranches; the first award occurred in 2021 and the second award occurred in 2022. To date, the county has expensed \$45 million in ARP funds. The second tranche of ARP funding was adopted by the Board of Commissioners (BOC) on December 22, 2022.

- Since 2021, \$102 million in Emergency Rental Assistance program funding has been allocated to DeKalb County. To date the county has expensed \$94 million to the citizens to mitigate homelessness.

Prior Years Budgetary Impact

- In 2020, \$79.8k was added to fund lockbox fees.
- 2021 added \$640k for auditors and consultants in the general fund and contra-interfund from Business Licenses in the Unincorporated Fund created the negative amount.
- 2022 included \$10k for the W-2 entry project, \$30K for audit assistance with grants and sub-recipient field examinations, and another \$100k was added at mid-year for financial advisory services to assist with the refinancing of the Water & Sewerage bonds.

Fire Rescue

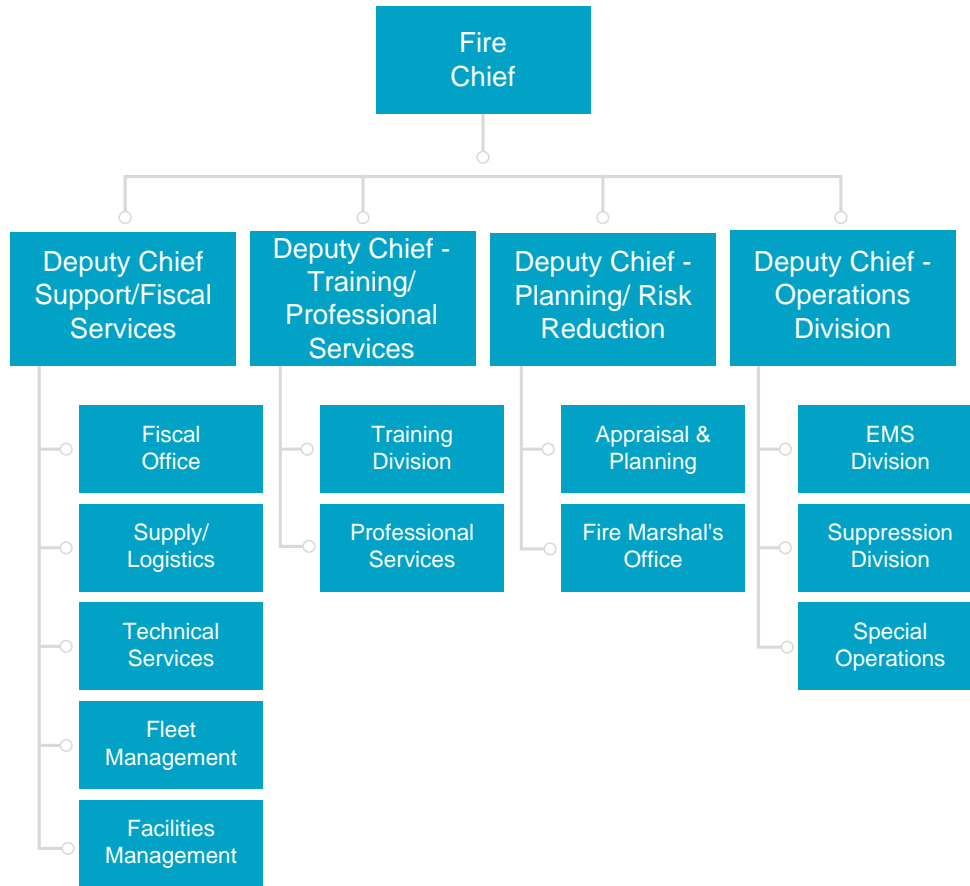
Mission Statement

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

Description

The DeKalb County Fire Rescue Department is a modern, all-hazards organization that provides emergency response to medical emergencies, fire emergencies, hazardous materials incidents, technical rescue, aircraft distress, tactical emergencies and special weapons and tactics medic operations at the highest level. The Department is currently recognized by the Insurance Services Office (ISO) as being an ISO Class 2 Fire Department which places DeKalb County in the top three percent of recognized fire departments in the United States. The department provides countywide coverage with 26 fire stations and utilizes 45 emergency response units strategically located across DeKalb County. Other programs provided by Fire Rescue include the administration and enforcement of fire related statutes and ordinances, fire investigations, and educating the public on fire prevention, fire safety and injury prevention. The Department also manages a Fire Rescue Academy, Technical Services Division and Fire Marshal's Division. The Fire Rescue Academy is responsible for all basic training of fire recruits, advanced in-service training of fire personnel and the continual development of course material. The Technical Services Division supports Fire Rescue services through the management of information, budget, maintenance, vehicle, and equipment. The Fire Marshall's Division is responsible for the enforcement of all fire codes. This division responds to all complaints of fire hazards and reviews all site plans for compliance with the fire code.

Organizational Chart



Financials

Fire Fund - 270

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 50,356,378	\$ 51,745,997	\$ 53,796,026	\$ 62,792,404
52 - Purchased / Contracted Services	\$ 1,718,749	\$ 1,661,288	\$ 2,209,552	\$ 2,719,653
53 - Supplies	\$ 2,876,360	\$ 3,401,207	\$ 3,431,869	\$ 3,859,402
54 - Capital Outlays	\$ 225,624	\$ 386,210	\$ 110,342	\$ 386,728
55 - Interfund Charges	\$ 7,789,686	\$ 10,598,121	\$ 10,193,931	\$ 13,751,391
56 - Depreciation and Amortization	\$ -	\$ -	\$ 504	\$ -
57 - Other Costs	\$ -	\$ 32,826	\$ -	\$ -
61 - Other Financing Uses	\$ 1,785,835	\$ 1,745,812	\$ 4,977,095	\$ 1,745,903
70 - Retirement Services	\$ -	\$ -	\$ 8,348,148	\$ 8,640,334
Expense Total	\$ 64,752,633	\$ 69,571,461	\$ 83,067,467	\$ 93,895,815

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
04922 - Fire & Rescue Services - Training	\$ -	\$ 19,678	\$ 19,747	\$ 19,677
04923 - Fire & Rescue Services - Administration	\$ (2,928,968)	\$ 8,281	\$ 8,280	\$ 8,282
04925 - Fire & Rescue Services - Operations	\$ 67,681,601	\$ 69,540,857	\$ 83,039,440	\$ 93,867,856
04930 - Fire & Rescue Services - Rescue Service	\$ -	\$ 2,645	\$ -	\$ -
Expense Total	\$ 64,752,633	\$ 69,571,461	\$ 83,067,467	\$ 93,895,815

General Fund - 100

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 1,434,945	\$ 1,862,140	\$ 1,544,105	\$ 3,930,669
52 - Purchased / Contracted Services	\$ 32,137	\$ 379,883	\$ 18,913	\$ 207,900
53 - Supplies	\$ 400,865	\$ 369,470	\$ 297,274	\$ 765,912
54 - Capital Outlays	\$ 36,576	\$ 161,601	\$ 68,680	\$ 99,197
55 - Interfund Charges	\$ 52,935	\$ 5,088	\$ 5,088	\$ 518,800
61 - Other Financing Uses	\$ 1,083,594	\$ 1,083,595	\$ 1,083,600	\$ 1,083,600
70 - Retirement Services	\$ -	\$ -	\$ 159,241	\$ 164,816
Expense Total	\$ 3,041,052	\$ 3,861,777	\$ 3,176,901	\$ 6,770,894

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
04930 - Fire & Rescue Services - Rescue Services	\$ 3,041,052	\$ 3,861,777	\$ 3,176,901	\$ 6,770,894
Expense Total	\$ 3,041,052	\$ 3,861,777	\$ 3,176,901	\$ 6,770,894

Positions

Fire Fund - 270

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	681	608	618	618
Funded	705	692	740	715

General Fund - 100

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	29	12	25	25
Funded	28	28	53	58

Goals and Objectives

Goal #1: Sustainable Prevention Activities.

Objective #1A: Utilize the recently completed risk assessment tool to reduce life and property risks by developing innovative public education programs focused on reducing risks to the community specific to their needs as demonstrated through risk profiles, historical data, and population data/projections.

Objective #1B: Establish a program of inspection to inspect properties identified through the risk assessment tool as “High Hazard” once every year, “Medium Hazard” once every two years, and “Low Hazard” once every three years.

Goal #2: Incident Response and Mitigation.

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

Objective #2B: Roll out WestNet First In IP based fire station alerting systems.

Objective #2C: Continue to develop policy that is aimed at the long-term health of members as it relates to exposures to cancer-causing carcinogens while working on structure fires.

Objective #2D: Improve upon the department’s Wheels-Turning time.

Objective #2E: Hire 80 recruits from over two classes to support operations.

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.

Objective #3C: Reduce the number of firefighter injuries.

Objective #3D: Expand upon our internal mentorship program that is designed to aid in the development of the current and future leaders of the department.

Objective #3E: Continue the operations driven Tractor Drawn Aerials (TDA) training class and certification.

Objective #3F: Conduct captain’s promotional process.

Objective #3G: Continue to focus on a comprehensive NFPA 582 Fire Fighter physical program.

Objective #3H: Certify 30 new TDA operators.

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.

Objective #4C: Become a Committee for the Accreditation for the EMS (CoAEMSP) accredited training center.

Objective #4D: Begin paramedic certification class in September 2022.

Objective #4E: Establish a comprehensive interactive staffing report.

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.

Objective #5C: Continue with infrastructure improvements aimed at reducing occupational stress / exposure and increase efficiency.

Objective #5D: Continue with apparatus designs that promote clean cab initiatives.

Objective #5E: Ensure NFPA 1851 compliance with PPE cleaning and repair program.

Objective #5F: Complete Plymovent vehicle exhaust system installation.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Minimize turnout time for fire incidents	51 Seconds	51 Seconds	54 seconds	51 Seconds
Minimize turnout time for medical incidents	131 Seconds	134 Seconds	137 seconds	130 seconds
Minimize travel time for fire incidents	457 Seconds	423 Seconds	421 seconds	417 seconds
Minimize travel time for medical incidents	559 Seconds	571 Seconds	582 seconds	553 seconds
Fire investigations	257	305	294	268
Arson arrest	30	32	28	29

Points of Interest

Although we saw a 14 percent increase in call volume, DCFR provided world-class service that is in line with the department’s Mission Statement.

- The department saw a decrease in vehicle accidents.
- Developed a Station Officer mentoring program.
- Placed 8 new clean cab pumpers in service.
- Began construction of new fire station 7.
- Graduated 45 Recruits and placed in Operations.
- New upgrades to Training Center (New Classrooms and Instructor Office Space).

- Hired new Payroll/Personnel Supervisor.
- All Paper Files (Personnel documents) converted and stored on secure digital files.
- Created the Peer Support program.
- Further implementation of Nurse Navigator Line in partnership with AMR used to redirect non-emergency medical calls to alternate type of care, thereby reducing the number of calls for ambulance response. The Nurse Navigator Line saved approximately 3,750 ambulance unit hours in 2021.
- Completion of project with ATLytics to create a risk assessment tool for DCFR that combines risk evaluation, historical data, and population projections to categorize all structures within DeKalb County for their risk of fire. This assessment tool will be utilized by Fire Rescue to tailor mitigation efforts to specific areas matched with the specific risks within those areas.

Prior Year Budgetary Impacts

- The 2020 budget funded equipment and supplies for Fire Investigators for \$23K, Turnout Gear upgrade for \$600K, 20 new paramedic positions for \$709K and an increase for Ambulance Staging in Brookhaven for \$36K.
- In 2021, there were no significant budgetary impacts.
- The 2022 budget funded tuition reimbursement for \$75K, aerial apparatus equipment for \$525K, maintenance & repair of SCBA & Turnout gear for \$500K, vehicle additions to the Fleet for \$85K, operating supplies for \$250K, multiple fire station repairs for \$300K, and reserve fire apparatus housing for \$300K.

Fleet Management

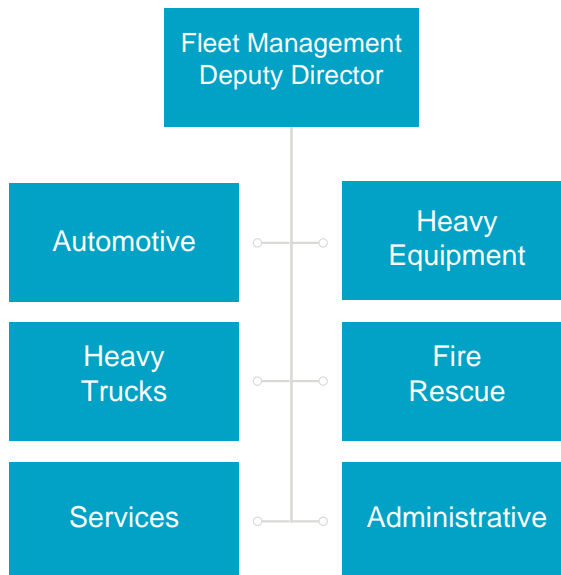
Mission Statement

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 9,383,873	\$ 10,469,378	\$ 9,780,526	\$ 10,864,851
52 - Purchased / Contracted Services	\$ 5,829,159	\$ 5,469,887	\$ 5,500,237	\$ 6,005,908
53 - Supplies	\$ 11,898,281	\$ 13,150,998	\$ 16,719,034	\$ 13,701,129
54 - Capital Outlays	\$ 5,522	\$ 2,960	\$ 14,754	\$ 5,400
55 - Interfund Charges	\$ 2,199,726	\$ 2,762,596	\$ 3,113,873	\$ 2,481,538
56 - Depreciation and Amortization	\$ -	\$ -	\$ 988	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ -
70 - Retirement Services	\$ 1,328,832	\$ 1,412,832	\$ 1,573,622	\$ 1,628,701
Expense Total	\$ 30,645,393	\$ 33,268,651	\$ 36,703,035	\$ 34,687,527

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
01210 - Fleet Management	\$ 30,640,520	\$ 33,255,793	\$ 36,663,045	\$ 34,663,906
01220 - Fleet Management Motor Pool	\$ 4,873	\$ 12,858	\$ 39,990	\$ 23,621
Expense Total	\$ 30,645,393	\$ 33,268,651	\$ 36,703,035	\$ 34,687,527

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	132	132	128	128
Funded	152	130	132	144

Goals and Objectives

Goal #1: To promote and maintain excellence in customer service and efficiencies for Fleet's overall mission.

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

Objective #1B: Maintain an overall preventive maintenance rate of 95 percent or greater.

Goal #2: To promote technology to enhance fiscal integrity and efficiencies in maintaining acquisitions, maintenance, repairs, accounting, and fuel management.

Objective #2A: Upgrade fuel management system and promote maintenance diagnostic tools to improve data integrity and overall operational support.

Objective #2B: Promote utilization of technology to improve reporting and data analysis opportunities, and other departmental.

Goal #3: To attract, recruit and hire competitively and invest in employees through education and training and career development.

Objective #3A: Continue to grow the apprentice program and partner with local technical schools to train and attract new employees.

Objective #3B: Promote on-going technical and personal development training and work-related certification programs.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Fleet Availability	16,735	1,395	15,037	15,555
Preventive Maintenance	465,204	41,128	45,543	43,500
Vehicles per Technician	1,354	1,388	1,619	1,735
Miles Driven (millions)	12,208	6,704	15,361	N/A
Repair Orders Completed	1,218	763	1,159	N/A

Points of Interest

- The number of vehicles in the county fleet is 3,636 (road vehicles and heavy equipment).
- In support of the County's green initiative, the county fleet consists of 415 alternative fueled vehicles (324 Compressed Natural Gas, 13 electric vehicles, 63 propane vehicles, 6 heavy duty hybrid and 9 light duty hybrid alternative fuel options). We have eight electric pick-up trucks on order and projected to order over 100 electric vehicles in 2023.
- On road diesel fuel consumption has decreased from a high of 2.6M gallons in 2008 to 775K in 2022. 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 2022. This is mainly due to COVID-19 pandemic and reduction of usage in some departments.
- The continuing challenge in vehicle repairs is increasing in-house repairs and decreasing the more expensive outside repairs. The key in altering the mix is reducing turnover in skilled technician positions. The department has instituted competitive salaries and implemented an apprentice program to attract and train skilled technicians.

Prior Years Budgetary Impact

- In 2020, Fleet Management funded 15 existing vacant positions (\$931,447) to handle an increased workload. The Fleet Department also adjusted salaries for multiple positions (\$95K) to eradicate some compression and inequity personnel issues. A fuel dispenser (\$60K) was also approved. Gas and diesel were reduced (-\$1.7 million) as a result of the reduction in vehicle usage due to the pandemic.
- In 2021, gasoline was increased by \$1.5 million due to uncertainty surrounding the pandemic. Additionally, there was a reduction in the reserve for appropriation (-\$164,991) as well as a reduction in diesel fuel (-\$487,571).
- The 2022 budget increased maintenance and repairs (\$2.5 million) due to inflation and vendor costs increasing in the auto industry post pandemic.

Geographic Information System

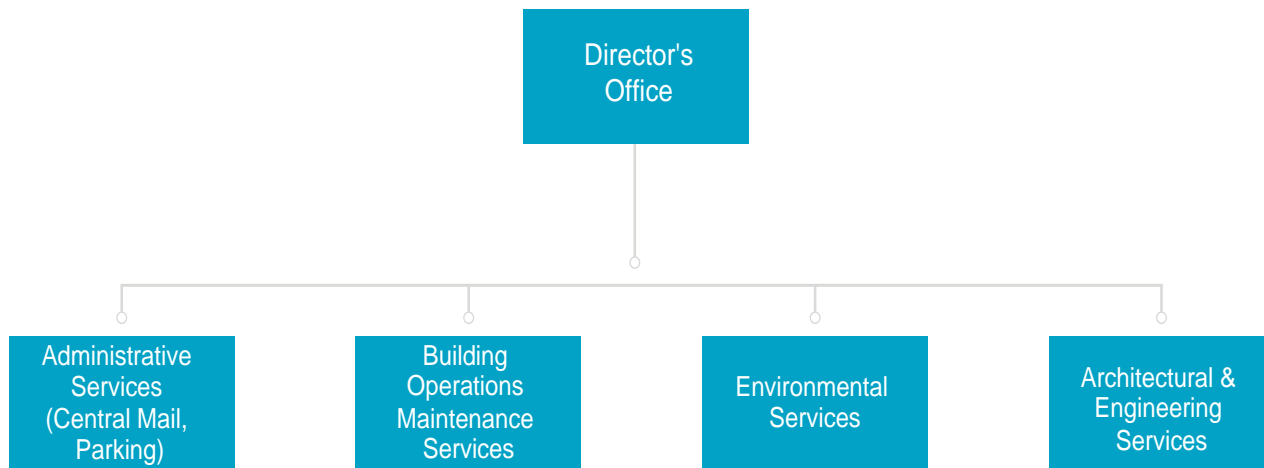
Mission Statement

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 1,683,186	\$ 1,752,868	\$ 1,798,332	\$ 2,095,225
52 - Purchased / Contracted Services	\$ 207,121	\$ 349,382	\$ 240,592	\$ 646,047
53 - Supplies	\$ 6,273	\$ 3,767	\$ 3,115	\$ 13,337
54 - Capital Outlays	\$ 327,155	\$ 311,814	\$ 330,582	\$ 392,540
55 - Interfund Charges	\$ 8,966	\$ 3,285	\$ 681	\$ 500
61 - Other Financing Uses	\$ -	\$ -	\$ 262,000	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 312,442	\$ 323,375
Expense Total	\$ 2,232,702	\$ 2,421,116	\$ 2,947,744	\$ 3,471,024

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
00801 - G.I.S.	\$ 1,315,516	\$ 1,472,984	\$ 1,984,856	\$ 2,353,686
00803 - G.I.S. - Property Mapping	\$ 917,186	\$ 948,132	\$ 962,889	\$ 1,117,338
Expense Total	\$ 2,232,702	\$ 2,421,116	\$ 2,947,744	\$ 3,471,024

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	21	22	21	21
Funded	22	21	22	24

Goals and Objectives

Goal #1: Complete Migration to new GIS Architecture.

- Objective #1A: Renew Esri Enterprise Agreement.
- Objective #1B: Retire legacy servers (gis-image-srv1, etc.).
- Objective #1C: Azure test environment (complete replication of our production).
- Objective #1D: Virtual desktop machines.
- Objective #1E: File server for web images (example – hydrant inspection photos).

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 percent.

Goal #3: Increase GIS Web and App presence.

- Objective #3A: Update ArcGIS Software version.
- Objective #3B: Continue Migration of Apps to Portal.
- Objective #3C: Deploy 2023 Imagery.
- Objective #3D: Update ArcGIS Hub Site.

Goal #4: Go-Live with pending projects.

- Objective #4A: Migration addressing to ArcGIS Pro.
- Objective #4B: Consolidation of scripts for Sanitation's Bulky Item Pick-up.
- Objective #4C: Implementation of Data Reviewer for ArcGIS Pro.
- Objective #4D: Installation of Deed Drafter.
- Objective #4E: Rewrite interface for new version of Hansen (address, parcel, ownership).
- Objective #4F: Archiving old GIS Datasets.

Goal #5: Land Records.

- Objective #5A: Basemap/Planimetric Update.
- Objective #5B: Fill Addressing Coordinator position.
- Objective #5C: New parcel change documentation for Property Appraisal.

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: Coordinate with Land Bank to surplus County property.

Goal #7: Training and Outreach.

Objective #7A: Conduct a series of on-site GIS training classes.

Objective #7B: Participate in annual GIS Day.

Objective #7C: Re-establish GIS user group for internal and external DeKalb GIS users.

Objective #7D: Conduct quarterly training sessions for GIS or other departments.

Goal #8: Maintain peak operational efficiencies.

Objective #9A: Conduct 100 percent of all plan reviews within 10 days of the service request.

Objective #9B: Complete 100 percent of all addressed 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Number of parcels conveyed	27,669	34,427	33,793	34,000
Number of deeds entered	25,159	29,070	29,709	30,000
Total Deeds Read	25,020	31,051	25,218	25,550
GIS Revenue Collection (maps, data, etc.)	161,284	173,513	833,904	200,00
GIS Walk-In Customers	1,467	2,241	3404	4000
Active users w ithin Pictometry	461	461	463	480
Number of GIS mapping / data requests	416	416	400	200
Number of ArcGIS online aps	125	125	100	150
Users w ithin ArcGIS Online	750	871	866	800

Points of Interest

Projects:

- Completed Open Data Portal.
- Installed System Monitor on infrastructure.
- Installed ArcGIS Hub on Portal.
- Migrated Parcel Mappers to ArcGIS Pro.
- Archived old GIS datasets.
- Deployed 2022 Imagery.
- Completed Boundary and Annexation Survey (BAS) 2022 for Census.

Constituent Services:

- Redistricting conducted by DeKalb GIS.
- Conducted Homeless Census count using GIS App.
- Revised polling place waiting times App for new Georgia law.

Field Mobility:

- Consolidated all Sanitation scripts for bulky item pickup.
- Decide DeKalb Opportunity Zones Web App.
- AVL/Routing configuration project for Sanitation.

Prior Year Budgetary Impacts

- In 2020, there were no significant budgetary impacts.
- In 2021, there were no significant budgetary impacts.
- The 2022 budget funded a GIS Base-map for \$262K, a Six Year Eagle-view (Pictometry) License for \$35.5K and ESRI Enterprise Contract Agreement for \$63K.



Shoal Creek Park

Grady/Hospital Fund

Mission Statement

From the day Grady opened in 1892, their mission has been to care for those in need. Grady improves the health of the community by providing quality, comprehensive healthcare in a compassionate, culturally competent, ethical, and fiscally responsible manner. Grady maintains its commitment to the underserved of Fulton and DeKalb counties, while also providing care for residents of metro Atlanta and Georgia. Grady leads through its clinical excellence, innovative research and progressive medical education and training.

Description

Grady is one of the best trauma centers in the United States. In addition to the hospital, there are six facilities inside and outside of the Perimeter. The physicians are on the faculties of Emory and Morehouse Medical schools. Grady's staff consist of 3,000 physicians representing 80 medical specialties. Approximately, 719,000 patients visit the hospital annually. DeKalb County contributes to Grady Memorial Hospital for the treatment of indigent DeKalb County residents. This subsidy provides for payments for the operation of Grady. Also, within this area is DeKalb County's portion of the Fulton-DeKalb Hospital Authority (FDHA) Series 2013 Refunding Revenue Bonds for \$41,380,000. In 2012, Fulton County refinanced their portion of the series 2003 bonds. The Series 2020B Certificates represent the county's portion of the public contribution for expanding Grady hospital. Proceeds from the certificates funded acquisition, construction, equipment, and development of a new center for advanced surgical services.

Debt Function - Fulton-DeKalb Hospital Authority (FDHA) Bonds

Bond Series Obligation	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/22	Maturation
2013 Revenue	Refunding Series 2012 Fulton-DeKalb Hospital Authority bonds which were issued to refund the Series 1993 revenue certificates.	\$41,380,000	\$0	1/1/2020
Bond Series Obligation	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/22	Maturation
Series 2020B - Revenue Certificates	Grady Surgical Center Project	\$33,630,000	\$29,925,000	12/1/3030

Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
52 - Purchased / Contracted Services	\$ 1,370	\$ 2,350	\$ 2,350	\$ 20,000
57 - Other Costs	\$ 20,356,412	\$ 16,422,172	\$ 20,108,128	\$ 13,417,952
58 - Debt Service	\$ -	\$ -	\$ -	\$ 2,672,748
Expense Total	\$ 20,357,782	\$ 16,424,522	\$ 20,110,478	\$ 16,110,700
Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
09510 - Hospital Fund	\$ 20,357,782	\$ 16,424,522	\$ 20,110,478	\$ 16,110,700
Expense Total	\$ 20,357,782	\$ 16,424,522	\$ 20,110,478	\$ 16,110,700

Goals and Objectives

Not Applicable.

Performance Measures

Not Applicable.

Points of Interest

- Grady opened the Correll Pavilion in March 2023. The Correll Pavilion is a \$237 million outpatient facility that will expand access to healthcare in the metro Atlanta area. It houses several services, including outpatient surgery, imaging, rehabilitation, and three pharmacies. It also features multiple specialty clinic, including ophthalmology, gastrointestinal, ear nose & throat, oral surgery, and orthopedics. Grady's cancer center is also located in the new pavilion.



Prior Year Budgetary Impacts

- In 2020, the operating budget corrected a Scrivener's error code (\$100,000).
- In 2021, a contribution of \$2 million was approved for Grady Hospital to cover a portion of the construction costs of their Ponce Center facility was approved.
- In 2022, \$8 million was approved with American Rescue Plan funds. In the 2022 operating budget, \$3.2 million was approved for construction costs for Grady Ponce De Leon Center and \$483,000 was approved for the establishment of a hospital-based violence intervention program. The program integrated evidence-based strategies modeled after programs that have successfully decreased re-injury to patients harmed by violence.

Health Board

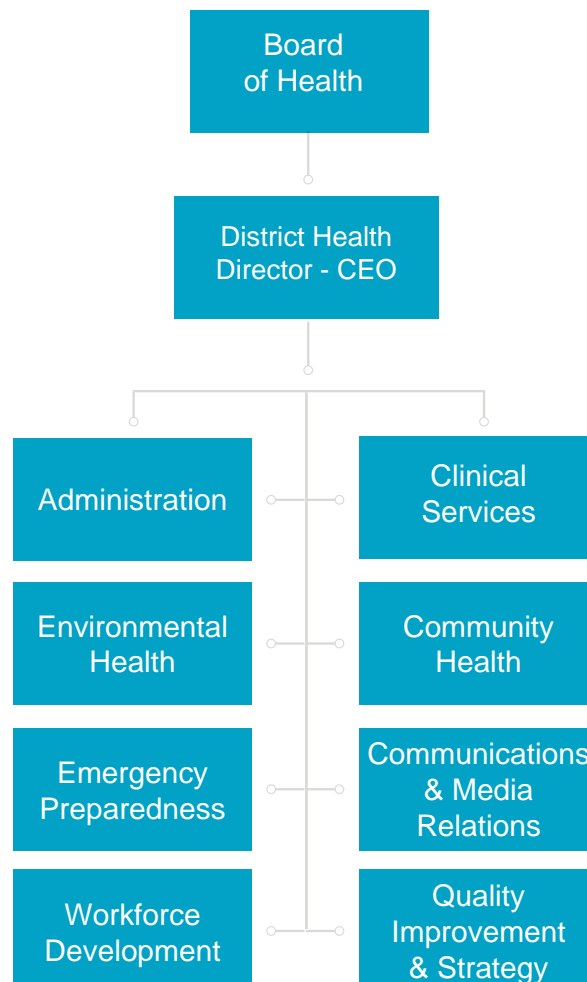
Mission Statement

The mission of the DeKalb County Board of Health (DCBOH) is to protect, promote, and improve the health and well-being of all DeKalb County residents.

Description

The DeKalb County Health Department was formed in 1924. The Board of Health provides public health programs and services including Immunization, Pharmacy, and Infectious Disease and Refugee Health, including the Ryan White and the Refugee and Tuberculosis program. The recently established Community Health Division included the Health Assessment and Promotion department, Women, Infant and Children's program (WIC) and the Maternal and Child Health programs. The Administration Division continued to support the fiscal and administrative functions of the DCBOH, including Finance, Information Technology, Internal Services, that includes contracts and purchasing, grants, warehouse, and vital records.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
57 - Other Costs	\$ 4,890,012	\$ 5,120,763	\$ 5,720,763	\$ 5,720,763
Expense Total	\$ 4,890,012	\$ 5,120,763	\$ 5,720,763	\$ 5,720,763

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
07101 - Board Of Health - County Contribution	\$ -	\$ 5,120,763	\$ 5,720,763	\$ -
07101 - County Contribution	\$ 4,890,012	\$ -	\$ -	\$ 5,720,763
Expense Total	\$ 4,890,012	\$ 5,120,763	\$ 5,720,763	\$ 5,720,763

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 can manage and facilitate all aspects of care.

Objective #1B: To ensure DCBOH's enrollment in the Care Management Organization (CMO) for pregnant women and women with breast/cervical cancer.

Objective #1C: To increase enrollment in CMOs and PeachCare 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Total patient encounters	63,364	102,000	72,973	79,446
Clinical dental visits	836	2,447	1,537	1,607
STD/HIV services, patients served	6,158	8,742	4,626	6,509
Immunizations, patients served	11,785	21,016	24,195	18,999
WIC* average monthly caseload	22,098	22,955	13,382	19,478
Family planning, patients served	1,673	2,197	2,164	2,011
Food service program	24,384	18,250	19,277	20,000
Onsite sewage disposal	5,196	4,301	4,176	4,000
Rodent control activities	1,010	705	603	500
Swimming pool activities	7,672	7,495	7,331	7,500
Radon testing	354	195	168	100
West Nile Virus, number of contacts	9,234	6,016	6,025	6,000
Body crafting establishments	164	233	94	200

*WIC (Women, Infants, and Children)

Points of Interest

- The FY2022 approved budget provided \$600,000 funding to address the need to increase the minimum salaries for fulltime positions and the hourly rate for hourly positions for the purpose of competing with the current job market.
- Funds allocated by the DeKalb County Government General Fund provides approximately 13 percent of the DeKalb County Board of Health's FY2022 budget. The Georgia Department of Public Health provides 50 percent of the budget, while federal and other funding sources total 37 percent of the budget.

Accomplishments

- COVID-19 Awareness Campaign/Community Outreach – April 2022 – June 2022.
- REACH-COVID-19/Flu Education and Awareness Campaign – December 2022 – February 2023.
- Georgia CEAL (Community Engagement Alliance Against COVID-19 Disparities) - “What’s Your Why” COVID ID Education and Awareness Campaign – April 2022 – May 2022.
- As of 12/28/22, 1,388,898 COVID vaccinations administered, 69.7 percent of residents with at least one dose, 63.3 percent of residents fully vaccinated, and 34 percent of residents have an additional dose (which includes booster doses and third doses for immunocompromised persons).
- Total COVID-19 vaccinations administered by the DeKalb County Board of Health between January 1, 2022 and December 31, 2022 was 14,111.

Prior Year Budgetary Impacts

- In 2020, \$275,000 was approved for the Child Well-Being Improvement Collaborative, and \$149,689 for salary increase for nurses.
- In 2021, \$3M was approved with American Rescue Plan funds (first tranche) for COVID-related public health initiatives, and \$230,751 was approved in the operating budget to offset revenue losses from the closing of facilities during pandemic.
- In 2022, \$2M was approved with American Rescue Plan funds (second tranche) for COVID-related public health initiatives. In the operating budget, \$275,000 was approved for Child Well-Being Collaborative continuation funding for Child Well-Being Improvement Collaborative, and \$230,751 was approved to offset revenue losses from the closing of facilities during pandemic.

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 percent. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to 8 percent. This excise tax is used to promote tourism, conventions, and trade shows. In addition, funds can be expended for “tourism product development” which is the creation or expansion of physical attractions which improve the destination appeal to visitors, support visitors’ experience and are used by visitors. Such expenditures may include capital costs and operating costs. Currently, the 8 percent is allocated as follows: 3 percent for county operations, 1.5 percent for tourist-related products, and 3.5 percent for promotion of tourism. DeKalb County contracts with the DeKalb County Convention and Visitors Bureau, an independent 501(c)(6) organization, to promote tourism, conventions, and trade shows.

Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
57 - Other Costs	\$ 627,503	\$ 1,160,869	\$ 1,829,346	\$ 1,920,000
61 - Other Financing Uses	\$ 3,703,063	\$ 1,807,661	\$ 2,662,726	\$ 2,880,000
Expense Total	\$ 4,330,566	\$ 2,968,531	\$ 4,492,072	\$ 4,800,000

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Budget10275 - Hotel / Motel Tax Fund	\$ 4,330,566	\$ 2,968,531	\$ 4,492,072	\$ 4,800,000
Expense Total	\$ 4,330,566	\$ 2,968,531	\$ 4,492,072	\$ 4,800,000

Objectives

Not applicable.

Performance Measures

Not applicable.

Points of Interest

- The creation of new cities has reduced the number of hotels in unincorporated DeKalb that collect and remit hotel-motel taxes to the county.
- Revenue was stabilizing through FY21 as the last new city, Tucker, was created in 2016. No new cities have been created since then. Discussions in the state legislature may change that soon.

- The state of Georgia passed legislation (HB 317) effective July 1, 2021, that expanded the excise tax on rooms, lodgings, and accommodations to include third-party marketers of overnight rentals such as Airbnb. This revenue stream started in FY21, so FY22 was the first full year of collections.
- The state also lifted COVID restrictions during FY21, so FY22 saw fewer vacancies and more travel.

Prior Year Budgetary Impacts

- The 2020 budget included transfers for unincorporated fund and the capital improvement projects for the Youth Farm at the Bransby-Rock Chapel property and bridge repair at Sugar Creek Golf Course. It also included significant investment in product development at \$3M, \$1.2M for DeKalb Convention & Visitors Center (DCVB), \$1M reduction at mid-year due to impact of COVID-19 on revenues and expenditures contained an adjustment due to the recalculation of prior year's distributions.
- In 2021, there were no significant budgetary impacts.
- In 2022, due to House Bill 317 revenues increased, so funding for the DCVB was increased by \$1.3M and transfers to the unincorporated fund by almost \$1.6M.



Summergate Park

Human Resources

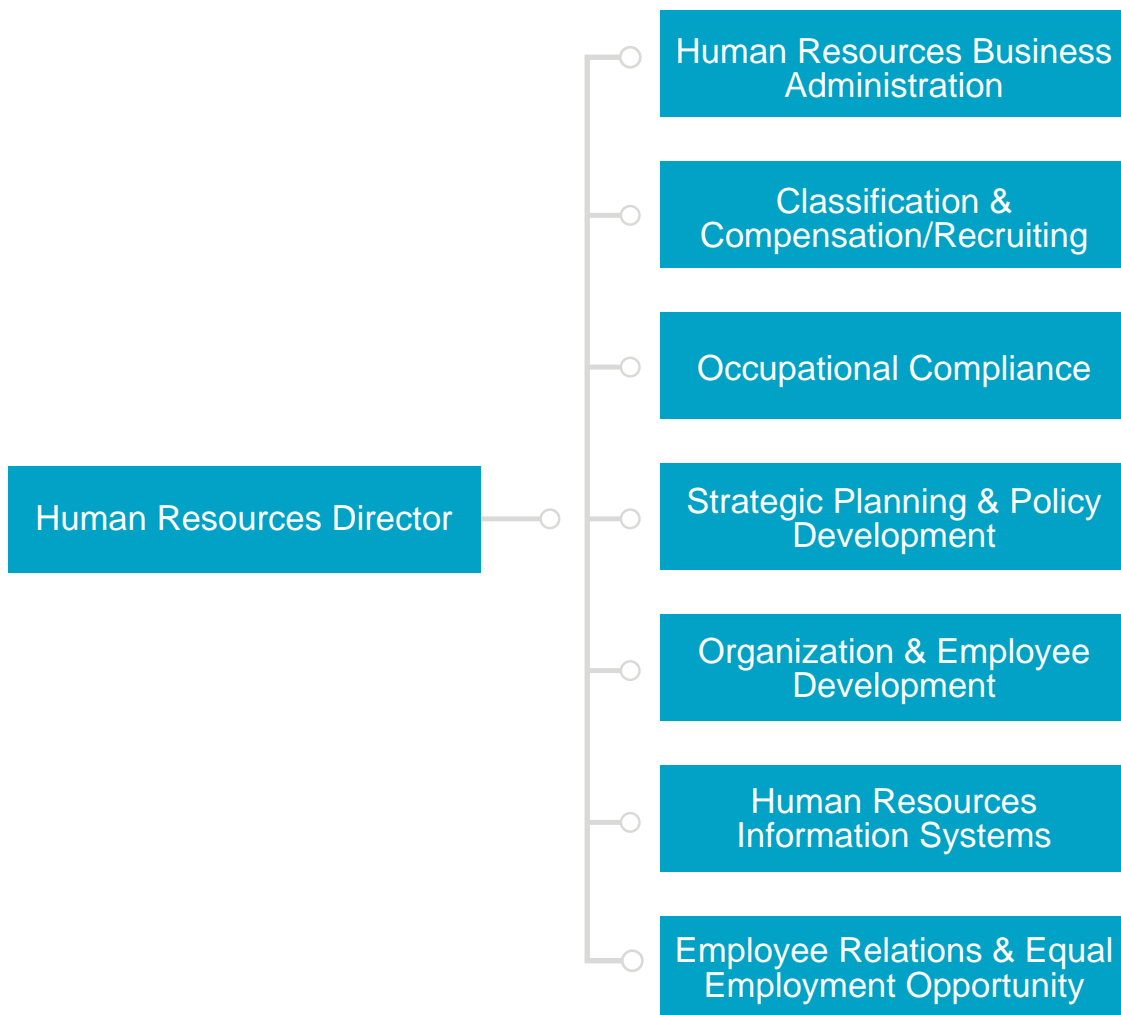
Mission Statement

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

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 2,962,500	\$ 3,188,074	\$ 3,340,188	\$ 3,977,755
52 - Purchased / Contracted Services	\$ 657,724	\$ 778,113	\$ 1,018,125	\$ 1,206,839
53 - Supplies	\$ 12,377	\$ 8,556	\$ 18,516	\$ 25,480
54 - Capital Outlays	\$ 227	\$ -	\$ 272	\$ -
55 - Interfund Charges	\$ 2,209	\$ 3,764	\$ 2,673	\$ 3,299
70 - Retirement Services	\$ -	\$ -	\$ 525,864	\$ 544,268
Expense Total	\$ 3,635,036	\$ 3,978,507	\$ 4,905,638	\$ 5,757,641

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
01510 - Human Resources & Merit System	\$ 2,707,097	\$ 2,928,486	\$ 3,846,810	\$ 4,377,421
01520 - Human Resources & Merit System	\$ 523,187	\$ 585,650	\$ 614,408	\$ 694,237
01525 - Human Resources & Merit System	\$ 404,752	\$ 464,371	\$ 444,421	\$ 685,983
Expense Total	\$ 3,635,036	\$ 3,978,507	\$ 4,905,638	\$ 5,757,641

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	35	35	39	39
Funded	34	35	39	41

Goals and Objectives

Goal #1: Public Safety

Objective #1A: Assist in implementing innovative hiring solutions to expand the applicant pool for sworn public safety personnel.

Objective #1B: Partner with public safety in determining competitive compensation to attract and retain sworn personnel. Conduct salary surveys to determine market competitiveness.

Objective #1C: Collaborate with public safety to design and implement retention incentives.

Objective #1D: Implement special compensation initiatives.

Objective #1E: Collaborate with public safety department heads & medical vendor to ensure all public safety staff is mentally, physically fit-for-duty and drugfree always.

Goal #2: Retention, Hiring, & Training

Objective #2A: Train HR staff on the Archer Job Evaluation System to support continued market-based compensation and internal equity assessments.

Objective #2B: Ensure consistent, fair, and equitable application of policies and confidentiality through manager/supervisor training as needed.

Objective #2C: Recommend methods for competitive staff compensation and other enhancements based on the county's Compensation Philosophy.

Objective #2D: Enhance retention by promoting healthy life-work balance as an essential to today's work environment.

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

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

Objective #2G: Develop and implement training programs to strengthen employee skills and knowledge with a focus on policy awareness, consistent application, and manager/supervisor training.

Objective #2H: Identify and actively recruit top performing executives and senior managers, saving the county \$20-30K per initiative. (G-Unit)

Objective #2I: Assist in implementing innovative hiring solutions to expand the applicant pool for DOT and Sanitation personnel. Design creative recruitment strategies. Expand targeted recruitment efforts.

Objective #2J: Work with Public Safety leaders to expand their applicant pool from regional to national with the ability to conduct initial screenings in all 50 states.

Objective #2K: Work with Public Safety leaders, medical and psychological vendors to reduce the screening time to allow for job offers to be made to qualify applicants several days to week faster than competitors.

Goal #3: Community Health and Well-Being.

Objective #3A: Provide status reports (percent of vaxxed employees) to executive leadership and coordinate distribution of Vaccine Incentive Payments in conjunction with IT and Payroll.

Objective #3B: Promote occupational compliance programs that contribute to health and wellness of employees.

Objective #3C: Support of staffing efforts in WorkSource and Parks, Recreation & Cultural Affairs to provide community enrichment for adults and youth.

Objective #3D: Collect, validate, and process employee vaccine submissions for incentive payments. Encourage employee vaccination. Manage employee vaccination program.

Goal #4: Ensure consistency, fairness, and transparency in policy implementation.

Objective #4A: 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 #4B: 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 #4C: Provide expert consultation services and train managers/supervisors in our customer departments to ensure consistent, fair, and equitable application of policies and confidentiality.

Objective #4D: Utilize exit interview feedback for targeted process improvements, training, policy revision and new policy development.

Objective #4E: Develop a Countywide Equal Employment Opportunity Plan (EEO) compliant with DOJ requirements to ensure equal employment opportunities are provided regardless of sex, race, or national origin.

Objective #4G: Advocate services offered through Employee Assistance Program and coordinate related training based on utilization and trends.

Goal #5: Enhance Customer Service Delivery and Improve Workplace Productivity.

Objective #5A: Continue streamlining HR processes and increase productivity through technology enhancements enabling HR professionals to better serve as business consultants/partners to customer departments.

Objective #5B: Contribute to improving countywide employee morale through HR sponsored events that highlight recognition, achievement, appreciation, and customer service.

Objective #5C: Ensure occupational compliance policies and programs contribute to health and wellness of employees.

Objective #5D: Advocate services offered through Employee Assistance Program and coordinate related training based on utilization and trends.

Objective #5E: Monitor expenditure levels of divisions to ensure department operates within budget allocation.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
60% of employees attaining a minimum 4 hours of training per year (Executive Branch)	60%	11%	37%	50%
# hours of manager/supervisor training	7,500	6,252	7,360	7,500
# Hours of leadership development training offered	2,400	2,400	In Revision Status for new RFP	Identify New Vendor and Launch Program
% Of eligible employees evaluated (Executive Branch)	60%	60%	40%	50%
Host morale-building initiatives and events	5	3	6	5
# HR onsite or virtual visit to worksites	184	72	138	200
% Disciplinary hearing appeals, merit system council reviews and grievances upheld	80%	80%	87%	85%
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 Days	23 Days	40Days	51Days
% HR Professionals nationally certified (within 1 year of hire)	90%	94%	85%	90%
Employee turnover rate vs. national average	12.91% 19.10%	19.4% 20.4%	24.2 22.4%	22%

Points of Interest:

Talent Acquisition & Compensation

- Successfully recruited individuals to lead Voter Registration & Election (VRE) and Internal Audit, saving the county on average \$30-40K per effort.
- Conducted comprehensive salary surveys for Police, Fire, E-911 and Sheriff to determine market competitiveness.
- Creatively hired/processed 1,821 (1,002 regular) employees in a virtual environment.
- Partnered with DeKalb WorkSource and DeKalb Public Schools to hire, onboard and train over 700 summer youth interns in Virtual Career Academy.
- Processed Retention Incentive Payments.
- Public Safety \$3K one-time pay incentive.
- General employee \$2K one-time pay incentive.
- Assisted with Governor's \$1K public safety pay initiative.
- Assisted implementing Sheriff's targeted mass pay increases and across-the-board adjustments.
- Managed/coordinated auxiliary worker assignments for Voter Registration and Tenant-Landlord Assistance Coalition.

Health and Wellness

- Generated monthly COVID-19 Incident Report – 3,508 incidents reported through Dec 2021.
- Implemented vaccine incentive payment process for eligible county employees.
- Processed employee vaccine incentive payments and coordinated with county's Innovation & Technology and Payroll departments (approximately \$1.5M disbursed December 2021) - extended to February 25th for payout March 11.
- Delivered Weekly Employee Vaccine Incentive Status Report, as of February 4, 2022, 67 percent of workforce fully vaxxed for COVID-19.

Technology

- Provided critical support for Oracle CV360 Implementation Project for Core HR, Recruiting, Talent/Performance, Learning & Absence modules.
- Implemented electronic self-scheduling process for pre-employment physical exams w/ Caduceus.
- Implemented online onboarding process for summer hires via Taleo.
- Successfully implemented GovOS (Seamless Docs), an e-signature solution/premium form and process automation platform used to bring HR forms and documents online.
- Developed policy and procedure to conduct disciplinary appeal hearings in a virtual environment to ensure due process.

Employee Development

- Partnered with University of Georgia Carl Vinson Institute to graduate 37 employees from county's Bright Futures Leadership Development Program.
- Received HR Excellence Finalist Award for Best Learning & Development & Talent Management Strategy 2021 SHRM/Atlanta Business Chronicle.
- Facilitated 26 virtual New Employee Orientations for 840 new hires.
- Coordinated/conducted 176 virtual professional development sessions.
- 100 percent of 18 HR professional staff nationally certified, from only 2 in 2011.

Prior Year Budgetary Impacts

- The 2020 budget funded a compensation adjustment of 2 percent raises for non-sworn staff for \$35.6K and Employee Assistance Program and psychological exams for \$104.5K.
- In 2021, there was no significant budgetary impact.
- The 2022 budget funded; Oracle System Support for \$36.5K, Background Investigation for \$72K Sworn Psychological Services Vendor for \$110K, External Advertising & Marketing for \$75K, Employee Referral Program for \$18K and Hiring Incentives for \$150K.



Arabia Mountain National Heritage Area

Human Services

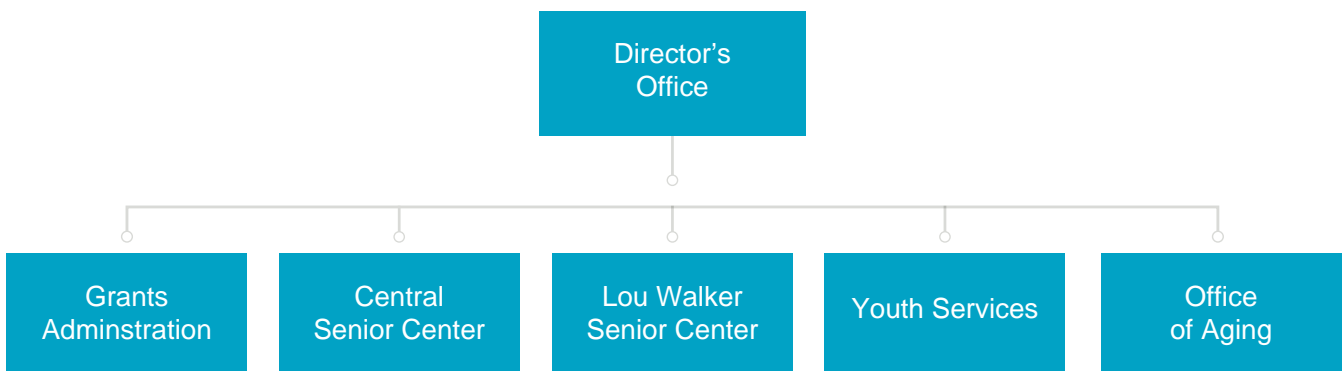
Mission Statement

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 the management of the Human Services Grants program. The division oversees and monitors over 48 nonprofit grants to providers from domestic violence to youth services and several other disciplines.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 2,624,122	\$ 2,873,713	\$ 3,018,266	\$ 4,315,576
52 - Purchased / Contracted Services	\$ 1,482,799	\$ 1,209,407	\$ 1,260,700	\$ 1,622,312
53 - Supplies	\$ 134,472	\$ 247,220	\$ 310,992	\$ 833,956
54 - Capital Outlays	\$ -	\$ 170	\$ 170	\$ 25,000
55 - Interfund Charges	\$ 99,801	\$ 17,542	\$ 54,058	\$ 62,365
61 - Other Financing Uses	\$ 1,492,808	\$ 1,497,808	\$ 850,000	\$ 1,906,793
70 - Retirement Services	\$ -	\$ -	\$ -	\$ 568,522
Expense Total	\$ 5,834,001	\$ 5,845,861	\$ 5,494,185	\$ 9,334,524

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
07510 - Administration	\$ 1,664,403	\$ 1,688,212	\$ 1,202,396	\$ 3,950,297
07520 - Lou Walker Senior Center	\$ 1,303,730	\$ 1,243,172	\$ 1,170,400	\$ 1,279,773
07530 - Office Of Aging	\$ 1,448,677	\$ 1,470,726	\$ 1,576,500	\$ 2,083,066
07531 - South Dekalb Senior Center	\$ 85,945	\$ 123,462	\$ 139,674	\$ 138,718
07532 - North Dekalb Senior Center	\$ 69,416	\$ 90,875	\$ 98,668	\$ 93,500
07533 - Lithonia Senior Center	\$ 71,855	\$ 65,455	\$ 74,959	\$ 75,879
07534 - Dekalb Atlanta Senior Center	\$ 78,546	\$ 57,752	\$ 80,600	\$ 72,449
07535 - Elam Road Senior & Community	\$ -	\$ -	\$ -	\$ 207,900
07540 - Central Center	\$ 377,193	\$ 476,650	\$ 509,034	\$ 614,140
07550 - Office Of Youth Services	\$ 734,236	\$ 629,556	\$ 641,955	\$ 818,802
Expense Total	\$ 5,834,001	\$ 5,845,861	\$ 5,494,185	\$ 9,334,524

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	39	38	43	43
Funded	39	39	46	52

Goals and Objectives

Goal # 1: Improve senior population transportation services.

Objective # 1A: Increase senior and disabled individuals' participation in the Transportation Disadvantage and Door to Door programs by 50 percent through the addition of vouchers and drivers.

Objective # 1B: Increase transportation by 50 percent by increasing current service levels of medical and other quality of life trips.

Objective # 1C: Respond to all requests for medical and emergency transportation and food delivery within 72 hours.

Goal # 2: Increase senior center memberships.

Objective #2A: Introduce a minimum of two new senior center programs.

Objective #2B: Conduct quarterly outreach programs to obtain new and former memberships.

Goal #3: Expand Volunteer Program.

Objective #3A: Recruit 70 new volunteers for tutoring services and two additional schools to the program.

Objective #3B: Research and implement new volunteer management software program.

Objective #3C: Increase youth volunteer capacity to carry out the Human Services' mission by providing additional resources, time, skills, and a fostering community.

Goal # 4: Develop partnerships with five partners for the Community Violence Intervention Plan (CVIP) Program.

Objective #4A: Research and cultivate partnerships with five partners such as Emory, MARTA, Board of Health to establish implementation strategies for the CVIP program.

Objective #4B: Engage staff in the implementation of the CVIP program.

Goal #5: Improve the grant online application and monitoring processes.

Objective #5A: Evaluate existing application and monitoring process and develop tools to improve the process by Fall 2023.

Objective #5B: Conduct surveys to evaluate the success of the new process.

Goal # 6: Begin the National Council of Aging accreditation process.

Objective #6A: Senior center manager will attend certification training.

Objective #6B: The senior center manager will develop a self-evaluation/certification work team that will ensure that all important documentation for the application is obtained.

Goal # 7: Complete operational plans for the new senior center in District 4.

Objective #7A: Purchase supplies and equipment.

Objective #7B: Develop programs/classes and select instructors by May 2023.

Goal #8: Increase the number of clients receiving services.

Objective 8A: Provide meals to approximately 100 additional seniors.

Goal #9: Focus on mental health and wellness, education, homelessness, at risk behavior, and youth safety to increase youth programs and services participation by 12 percent.

Objective #9A: Determine the effectiveness of mental health and wellness youth programs through quantitative and qualitative evaluations of participants.

Objective #9B: Conduct outreach and collaborate with other Human Services Departments to increase participation, create joint projects, and provide events designed to expand youth programs and services.

Objective #9C: Build relationships with community stakeholders to enhance resources and programs.

Objective #9D: Develop a data management system to organize, store and maintain program statistics.

Goal # 10: Maintain and expand youth service programs county-wide based on area needs.

Objective #10A: Implement 13 core Office of Youth Services programs.

Objective #10B: Increase youth program participation by 10 percent by creating additional service opportunities with existing partners.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Number of registered members	3,435	3,489	1,758	2,011
Number of classes offered	155	237	295	355
Grant applications received	63	69	69	70
Monitoring visits for non-profit organizations	58	55	53	54
Contacts for DeKalb Senior Link Line	36,650	37,676	18,839	25,000
Unduplicated senior clients served	2,863	3,498	3,293	3,600
Number of meals provided to seniors	273,003	265,937	166,693	178,000
Number of case management hours to seniors	8,659	9,223	6,571	7,500
Number of trips provided to seniors	30,782	18,742	26,634	32,000
Youth safety and risky behavior	89	243	245	282
Mental health and wellness	801	875	881	987
Homelessness and economic wellness	132	898	316	158
Education	413	524	457	512
Maternal infant and early childhood	869	1,233	1,233	1,233
Summer youth voucher program	225	225	143	312
Special events	1,320	1,252	1,440	1,612
Virtual Village	1,541	354	0	0
Youtube video views	560	196	0	0

Points of Interest

- Partnered with DeKalb Board of Health to offer the first pop-up clinic providing vaccinations to over 500 seniors.
- Expanded the transportation program to include travel to COVID testing and vaccination sites for seniors.
- Expanded vaccination efforts to include the vaccination for homebound seniors and COVID and Flu vaccination clinics at senior centers.
- Lou Walker Senior Center received national accreditation from the National Council of Aging as a Senior Center of Excellence.
- Received National Association of Counties Award for Senior Centers Without Walls program models.
- The Office of Youth Services, MARTA and the District 5 Commissioner introduced a pilot entrepreneurial program allowing youth to sell water at designated train stations.
- Implemented the RISE UP program, in partnership with District 4 Commissioner and Morehouse College, to serve 40 at-risk young males through a virtual platform.
- Expanded school participation in the American Association of Retired People Experience Corps Volunteer Tutoring Program with the support of District 7 Commissioner, the United Way of Greater Atlanta, and DeKalb County Schools.

- Outreach efforts extended to an estimated 10,000 individuals and organizations in DeKalb County.
- The Office of Youth Services (Project One80) has provided mental health and wellness services to over 500 at-risk youth and adolescents, ages 5-18 of various backgrounds, including minorities, refugees, and underprivileged students in DeKalb County through partnerships with Clarkston Community Center, Jolly Elementary School, Freedom Middle School, and Clarkston High school alongside DeKalb community organizations such as New American Pathways and Inspiritus.
- The Office of Youth Services (University Bridges) partnered with College - Achievement Investment Maturity (AIM) to provide college and financial aid counseling to 1,040 high school students across three high schools including workshops, individual coaching, college visits and special events. OYS also impacted students and counselors countywide by hosting the Metro Atlanta College Access Conference where participants attend college prep workshops and a carefully curated college fair. A total of 255 students enrolled for MACAC to interact with 50 colleges and universities for the college fair. DeKalb County School District has directed our efforts to three of their highest-need high schools: McNair, Towers and Stone Mountain. We were also selected by the Dell Scholars program to serve as one of their designated College Readiness Programs which means College AIM students are now eligible for the Dell Scholarship (\$20,000). So far, students have earned a total of \$2.4 million in scholarships and grants.
- Added two new grant service areas, public health, and food insecurity, during the COVID-19 Pandemic to better serve the DeKalb County Community.
- Received an additional \$242,634 in funding from the Atlanta Regional Commission –Consolidation Appropriation Act to provide meals for 211 new seniors in DeKalb.

Prior Year Budgetary Impacts

- The 2020 budget included funding increases for electricity (\$80K), security services (\$240K), and childhood well-being initiatives (\$50K).
- The 2021 budget included funding increases for personnel (\$44K).
- The 2022 budget included funding increases for personnel (\$396K), maintenance and repair (\$156K), senior and youth meals (\$253K), and a school-based youth counseling pilot program (\$50K).

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.

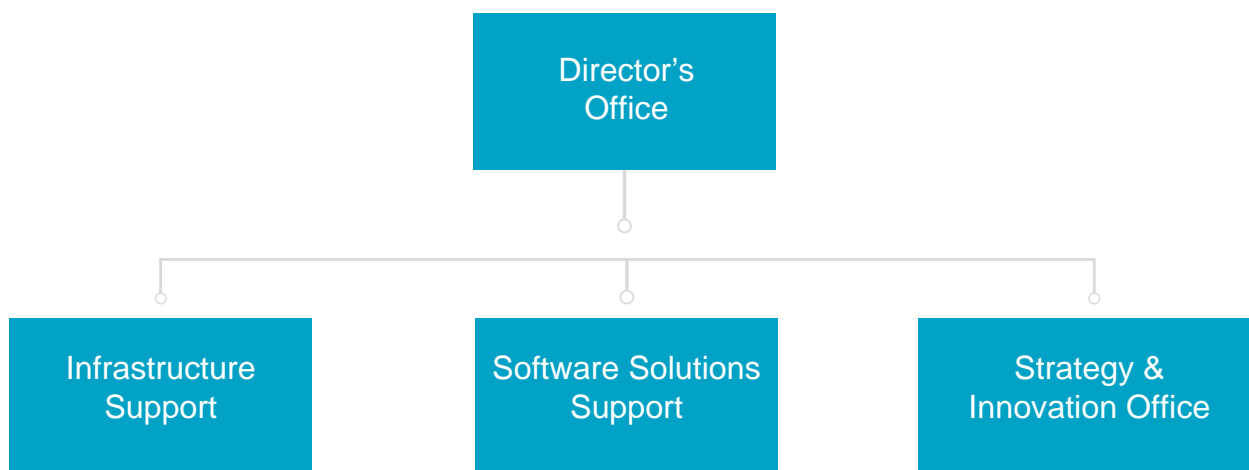
The department is the central managing department for all computer, software, network, telecommunications, information technology strategic planning, and IT security functions.

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 7,614,112	\$ 8,456,040	\$ 8,710,553	\$ 10,282,086
52 - Purchased / Contracted Services	\$ 15,479,528	\$ 18,096,668	\$ 23,034,514	\$ 32,962,060
53 - Supplies	\$ 108,335	\$ 155,886	\$ 86,447	\$ 131,186
54 - Capital Outlays	\$ 362,341	\$ 1,699,071	\$ 925,484	\$ 1,204,806
55 - Interfund Charges	\$ 36,443	\$ 42,479	\$ 43,227	\$ 34,306
56 - Depreciation and Amortization	\$ -	\$ -	\$ 4,600	\$ -
61 - Other Financing Uses	\$ 80,000	\$ 2,605,000	\$ 8,625,000	\$ 1,865,000
70 - Retirement Services	\$ -	\$ -	\$ 1,559,782	\$ 1,614,372
Expense Total	\$ 23,680,759	\$ 31,055,144	\$ 42,989,607	\$ 48,093,816

Financials continued

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
01605 - Department Of Information Technology	\$ 23,680,683	\$ 30,773,080	\$ 42,663,769	\$ 48,093,816
01620 - Department Of Information Technology	\$ 76	\$ 282,063	\$ 325,838	\$ -
Expense Total	\$ 23,680,759	\$ 31,055,144	\$ 42,989,607	\$ 48,093,816

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	80	81	81	81
Funded	81	81	84	96

Goals and Objectives

Goal #1: Excellent provision of customer service.

Objective #1A: Provide world class solutions and services that meet end user needs.

Objective #1B: Resolve service issues on the first call, virtual connection or on-site 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
End User Customer Satisfaction	4.8	4.85	4.87	4.85
Obtain First Call Resolution	90%	90%	86%	90%
Complete Service Requests within SLA	92%	92%	92%	92%
Deliver IT Projects At Or Under Budget	85%	90%	93%	100%
Deliver IT Projects within Timeline	95%	95%	91%	100%
Assign Service Tickets w /in 4 hours of receipt	95%	95%	96%	100%
Ensure Email System Available (Uptime)	99.99%	95%	100%	100%
Ensure Devices Can Use County Website	100%	100%	100%	100%
Educate Employees Via IT Security New sletters	12	12	12	12
Technical and Professional IT Staff Training Hours (Annual)	3400	3600	3725	3700
*Denotes lower than goal actuals				

Points of Interest

- Projects impacted by the COVID-19 pandemic are now back on new schedules and will be evaluated based on new agreed upon milestones.
- Lease/purchase financing has been proposed for a \$7 million (over two years) 18-month project to upgrade and move the Oracle E-Business Suite Financial Management Information System to the cloud. This project will be project managed by DoIT and be a collaborative effort among all stakeholders.
- DoIT remains focused on ensuring that all County department/agency services continue to be provided effectively and securely whether it be through on-site, virtual or hybrid means.
- Modernized and secured the enterprise wireless infrastructure (replaced over 250 wireless access points).
- Replaced over 700 computers throughout county.
- Modernized the Microsoft Active Directory Infrastructure through configuration of Privileged Access Workstations (PAW).
- Deployed hundreds of cameras across the county to enhance public safety.
- Modernized business processes in collaboration with the District Attorney's Office and created a secure storage infrastructure for Disaster Recovery (DR) and Continuity of Operations Planning (COOP).
- Modernized business processes in collaboration with the Watershed Capital Improvement Program and created a secure storage infrastructure for DR and COOP.
- Implemented Residential Data Cloud for Property Appraisal.
- Implemented/Migrated SaaS Smart File for Tax Commissioner.
- Implemented Phase I - Rhythm for Business License and Code Enforcement.
- 2022 Top Ten Technology Enabled County, (2nd place) Counties 500,000-999,999 population.

Prior Budgetary Impacts

- The 2020 budget funded a compensation adjustment for two percent raises for non-sworn staff for \$98.8K, a five percent maintenance increase for \$685K, Consulting for CityWorks/enQuesta/Reporting support for \$300K, enQuesta maintenance for \$500K and additional lease/purchase equipment for \$92K.
- The 2021 budget funded the replacement of 123 Kronos Clocks for \$329K.
- The 2022 budget funded CityWorks implementation for \$170K, Appleone - Systems Administration for \$377K, Annual Increase on Maintenance & Support for \$300K, SIEM Security Monitoring for \$500K, Microsoft EA Licenses for \$200K, Comcast Lit Fiber for \$100K, Oracle projects for \$1M, CRM Maintenance (Speridian) for \$213K, enQuesta implementation for \$455K, Calabrio Systems for \$120K, Radley Systems for \$170K, Avigilon Maintenance for \$150K, HCM Maintenance for \$1M, Cisco UCS for \$500K and Telecom Hardware and Services for \$100K.

Internal Audit

Mission Statement

The purpose of the Office of Independent Internal Audit is to provide independent, objective, insightful, nonpartisan assessment of the stewardship or performance of policies, programs, and operations in promoting efficiency, effectiveness, and integrity in DeKalb County Government, and to accomplish this through performance audits, inquires, investigations and reviews.

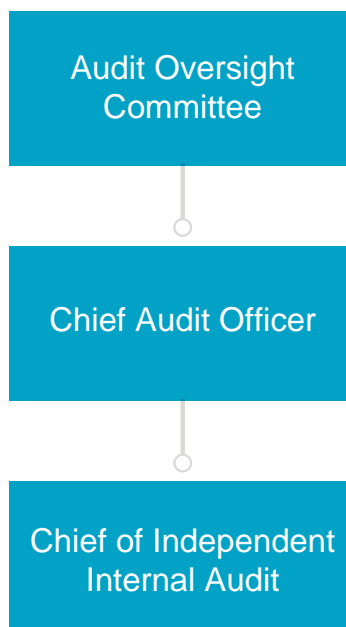
Description

The Office of Independent Internal Audit (OIIA) was established in accordance with House Bill 599 (2015 Georgia Laws 3826), enacted by the Georgia General Assembly signed into Law on May 12, 2015. The OIIA consists of the Chief Audit Executive (CAE) and the assistants, employees and personnel as deemed necessary by the CAE for the efficient and effective administration of the affairs of the office, and over whom the CAE will have the sole authority to appoint, employ and remove.

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

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

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 1,433,730	\$ 1,465,381	\$ 1,163,216	\$ 1,762,870
52 - Purchased / Contracted Services	\$ 164,514	\$ 174,130	\$ 45,667	\$ 224,005
53 - Supplies	\$ 4,162	\$ 7,024	\$ 2,012	\$ 10,000
54 - Capital Outlays	\$ 2,550	\$ 340	\$ 36,484	\$ 48,536
57 - Other Costs	\$ 3,656	\$ -	\$ 4,043	\$ 11,000
70 - Retirement Services	\$ -	\$ -	\$ 213,252	\$ 220,717
Expense Total	\$ 1,608,613	\$ 1,646,875	\$ 1,464,675	\$ 2,277,128

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
00510 - Internal Audit Office	\$ 1,608,613	\$ 1,646,875	\$ 1,464,675	\$ 2,277,128
Expense Total	\$ 1,608,613	\$ 1,646,875	\$ 1,464,675	\$ 2,277,128

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	14	10	11	11
Funded	16	16	16	16

Goals and Objectives

Goal #1: To provide excellent service which helps enhance the efficiency, effectiveness, and accountability of DeKalb County programs and operations.

Objective #1A: Develop and execute annual risk-based audit plan and follow-up on the status of management action plans to address previously issued reports.

Objective #1B: Attract competent staff - by leveraging social media advertisement channels and promoting qualified internal candidates. In addition, retain current competent staff (minimize staff turnover) by developing skills for current staff, providing opportunities for career progression, and maintaining a positive and healthy staff morale.

Objective #1C: Complete at least 90 percent of non-audit services (BOC contract reviews) in a timely manner (within 2-3 weeks).

Objective #1D: Provide excellence in our services and products by maintaining an effective system on quality control that helps ensure compliance with Generally Accepted Government Auditing Standards.

Performance Measures

Measures	2023 Goal
Execute the OIIA audit plan projects (including in-year additions.)	75 percent
Complete follow-up on the status of action plans reports issued within prior year.	90 percent
Staff complete required annual CPE training hours	100 percent
Complete BOC non-audit reviews timely (2-3 weeks).	90 percent
Effective OIIA internal quality control system – annual assessment	pass
Competently staffed – total of 15 positions	80 percent

Points of Interest

- During FY2022, the OIIA issued six audit reports with 24 findings and recommendations.
- During FY2022, the OIIA completed 54 non-audit BOC requested contract reviews with an initial value of \$706,981,349. The OIIA identified a reduction of six percent or \$42,292,936 in the initial requested contract funding, which is approximately 18 times the OIIA 2022 operating budget.
- An independent peer review of the OIIA's internal quality control system was completed by the Association of Local Government Auditors in October 2022. The OIIA received the highest rating, a pass, with no exceptions. The independent external peer review certification recognizes that the OIIA's internal quality control system is designed and operating effectively to provide reasonable assurance of compliance with Generally Accepted Government Auditing Standards for audit and attestation engagements during the period of the review.
- The Board of Commissioners appointed a new Chief Audit Executive, Mr. Lavois Campbell.

Prior Year Budgetary Impacts

- In 2020, there was no significant budgetary impact.
- In 2021, there was no significant budgetary impact.
- In 2022, there was no significant budgetary impact.

Juvenile Court

Mission Statement

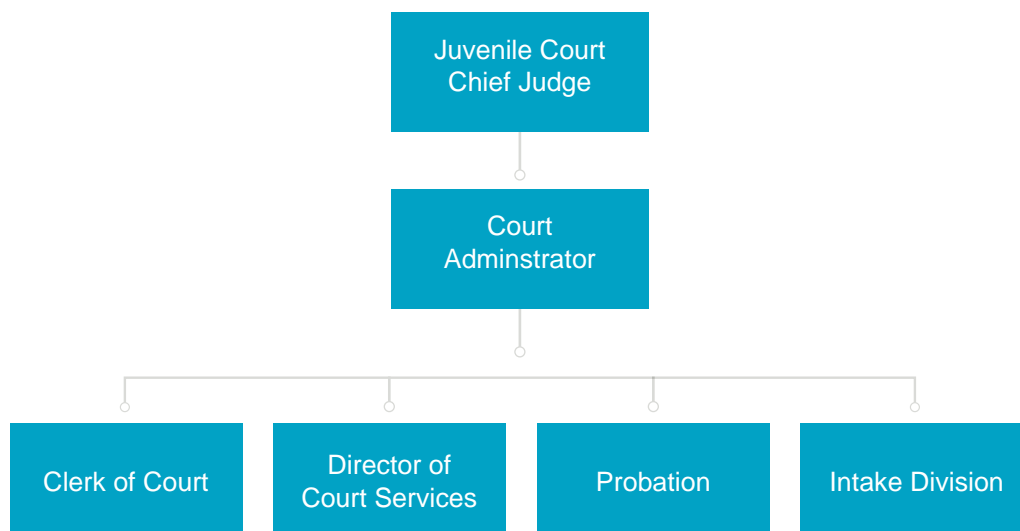
The mission of the DeKalb County Juvenile Court is to protect the best interests of the child and the community, to restore the lives of children who have been neglected or abused, to redirect children who have admitted to or have been found in violation of the law to become law-abiding citizens and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

Description

The Juvenile Court has exclusive jurisdiction over juvenile matters concerning any child who is alleged to be delinquent, in need of services or dependent. It also has jurisdiction over juvenile traffic offenses and special matters transferred to the Court from Superior and Probate Courts. Five judges conduct all hearings. The Probation Division, which operates 24 hours a day, screens all children referred to the Court for further detention and processes charges, which are filled with the Court. This division also assesses, prepares social histories for, and supervises children who are placed on formal or informal probation by the Court. The Clerk's Division is responsible for maintaining all original records for the Court, including legal financial, and electronic images. This division also prepares and submits required paperwork and records to appellate courts. The Administrative Division provides support to the entire Court, including human resource management, budget, benefits, training, procurement, grant management, and computer services to support the court's operations.

The Juvenile Services Fund accounts for funds received under a Georgia law which allowed supervision fees (O.C.G.A. § 15-11-37) to be charged for certain probation services. Juvenile Court uses these fees for housing in non-secure residential facilities, educational and tutorial services, counseling and diagnostic testing, mediation, transportation to and from court ordered services, truancy intervention, restitution programs, job development or work experience programs, community services and any other service or program needed to meet the best interests, development, and rehabilitation of a child.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 6,129,866	\$ 6,532,004	\$ 6,745,400	\$ 7,478,687
52 - Purchased / Contracted Services	\$ 1,200,550	\$ 1,097,279	\$ 1,256,700	\$ 1,430,612
53 - Supplies	\$ 21,813	\$ 18,715	\$ 23,129	\$ 15,092
54 - Capital Outlays	\$ (23,702)	\$ -	\$ -	\$ 660,175
55 - Interfund Charges	\$ 9,387	\$ 7,790	\$ 7,376	\$ 5,618
61 - Other Financing Uses	\$ -	\$ -	\$ 526,570	\$ 41,700
70 - Retirement Services	\$ -	\$ -	\$ 1,142,230	\$ 1,182,205
Expense Total	\$ 7,337,914	\$ 7,655,787	\$ 9,701,406	\$ 10,814,089

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
03410 - Administration	\$ 5,042,995	\$ -	\$ -	\$ 8,565,545
03410 - Juvenile Court - Administration	\$ -	\$ 5,377,554	\$ 7,647,189	\$ -
03420 - Juvenile Court - Probation Services	\$ -	\$ 2,278,233	\$ 2,054,217	\$ -
03420 - Probation Services	\$ 2,294,918	\$ -	\$ -	\$ 2,248,544
Expense Total	\$ 7,337,914	\$ 7,655,787	\$ 9,701,406	\$ 10,814,089

Juvenile Services Fund

Cost Center Level Expenditures	FY20	FY21	FY22	FY23
03425 - Juvenile Services	\$ 29,470	\$ 15,181	\$ 25,275	\$ 73,063
Expense Total	\$ 29,470	\$ 15,181	\$ 25,275	\$ 73,063

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	78	78	81	81
Funded	80	78	78	83

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 the mental and development of our youth.

Objective #3C: Implement in-court services designed to address the gaps in youth program enrollment and matriculation, specifically as it relates to mental health, substance abuse and education.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Delinquent	999	1000	1626	1984
Deprived (Dependency)	367	568	410	441
Children in Need of Services	349	361	575	555
Special Proceedings	66	81	132	105
Traffic	264	182	238	234
Warrants	125	236	231	138

Points of Interest

- Successfully completed a three-year Youth-Build Grant awarded through the U.S. Department of Labor to provide county youth with education, training, and employment services. Subsequently awarded an additional \$950K Youth-Build Grant based on the court’s outstanding program and performance outcomes.
- The Probation Department is enrolling selected probation officers to complete the Georgia Peace Officer Standard Training which grants full arrest powers upon completion.
- The Board of Commissioners approved funding for the courtroom #2 buildout and technology upgrades.

Prior Year Budgetary Impacts

- The 2020 budget included funding increases for personnel (\$156K).
- The 2021 budget included American Rescue Plan funding for partnership with the DeKalb County School District (\$250K).
- The 2022 budget included funding increases for attorney services (\$200K), judges parking lot canopy (\$275K), and a wheelchair access ramp (\$500K).

Law

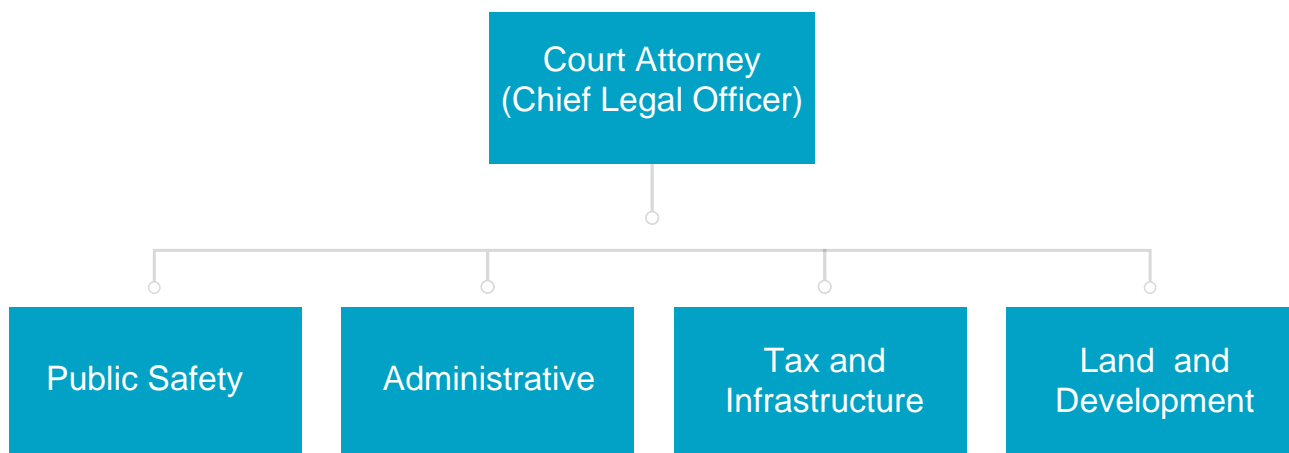
Mission Statement

To deliver high quality, cost beneficial legal services to the Chief Executive Officer, Board of Commissioners, county elected officials, county departments, and the DeKalb County Board of Health as needed. The Law Department strives to take a proactive, professional approach with the county governing authority members and their staffs to create an environment that successfully anticipates legal issues and establishes the best way to efficiently and timely resolve those issues and county needs.

Description

The Law Department is responsible for the legal affairs of the county government under the direction of the County Attorney, who serves as the Chief Legal Officer of DeKalb County. As the primary legal advisor to the Chief Executive Officer, Board of Commissioners, county elected officials, Board of Health, and the county departments, the County Attorney is responsible for administering all legal services, managing and coordinating all civil litigation matters, providing legal advice/opinions on matters of county business, and drafting, amending, and interpreting ordinances. Moreover, the County Attorney asserts the county's legal position in communications with other jurisdictions and entities, reviews all contracts to which the county is party, reviews all legislation pertinent to the affairs of county government, and provides representation for the county in all civil litigation matters, including responsibility for associated trial research and preparation. The County Attorney provides legal advice to all elected officials and departments of DeKalb County government, except for the District Attorney and the judges of the Superior Court. The County Attorney's staff includes three deputies, who manage all the litigation and transactional work of the office. The remaining staff is divided into four teams each supervised by a supervising attorney. Presently the teams are 1- public safety, 2- administrative, 3- tax and infrastructure and 4- land and development. Every lawyer in the office handles litigation and transactional matters.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 3,569,869	\$ 3,836,661	\$ 3,897,748	\$ 4,677,162
52 - Purchased / Contracted Services	\$ 434,248	\$ 562,277	\$ 535,855	\$ 536,315
53 - Supplies	\$ 79,376	\$ 82,141	\$ 108,631	\$ 85,132
54 - Capital Outlays	\$ 93,333	\$ 2,778	\$ 29,292	\$ 147,918
55 - Interfund Charges	\$ -	\$ -	\$ -	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 772,548	\$ 799,586
Expense Total	\$ 4,176,826	\$ 4,483,858	\$ 5,344,075	\$ 6,246,113

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
00310 - Law Department	\$ 3,483,225	\$ 3,481,388	\$ 4,555,673	\$ 5,415,318
00311 - Infrastructure Support	\$ 693,601	\$ 1,002,470	\$ 788,401	\$ 830,795
Expense Total	\$ 4,176,826	\$ 4,483,858	\$ 5,344,075	\$ 6,246,113

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	31	30	28	28
Funded	34	34	33	32

Goals and Objectives

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

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

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

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

Goal #3: Promptly review contracts.

Objective #3A: Review contracts within 20 days of receipt, on average, the goal is to provide timely precise legal advice upon request. Standard contracts generally are reviewed and returned in two to three business days. Legal opinions are issued, in most cases, in 10 or fewer business days. Ordinances are drafted, in most circumstances, in less than one month.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Total Files Pending	*2478	*2607	*2709	2,300
Total Files Opened	*621	*813	*786	600
Total Files Closed	*359	*484	*584	650
Legal Opinions and Ordinances Requested	*132	*98	*105	125
Litigation Files Opened	*166	*174	*171	150
Litigation Files Closed	*88	*90	*175	200
Tax Appeals Opened	*44	*66	*35	45
Tax Appeals Closed	*46	*34	*41	60
Demands (Claims Received)	*168	*53	*52	45
Contracts & Agenda Items Received	*328	*390	*347	400
* The Law Department acknowledges that these numbers are off due to COVID and may not be entirely accurate due to technical difficulties with their new case reporting software upon which they solely rely upon to obtain these figures.				

Points of Interest

In 2022, the DeKalb County Law Department:

- Defended the County, County officials and other individuals granted a defense under the County’s plan of defense in a wide variety of litigation in Magistrate Court, State Court, Superior Court, the Georgia Court of Appeals, the Georgia Supreme Court, U.S. District Court, and the Eleventh Circuit Court of Appeals. Some highlights include:
 - Favorable outcome for the County in trial and appellate courts in a lawsuit in which the plaintiff attempted to hold the County liable for sidewalk defects under the Americans with Disabilities Act, creating helpful legal precedent for Georgia counties.
 - Favorable outcome for the County in trial and appellate courts in a lawsuit in which a plaintiff sought to avoid limits on County liability contained in DeKalb County’s plan of defense.
 - Favorable outcome for the County in trial and appellate courts in a lawsuit in which a plaintiff sought to hold the County liable for condo fees based on alleged ownership of tax deeds.
 - Favorable results for DeKalb Police Officers and Sheriff employees in trial courts in several civil rights cases; and
 - Work with outside counsel to obtain successful results for the County or County employees in several lawsuits.
 - Worked with outside counsel on opioid case settlements to obtain funds (more than \$1 million so far) for opioid relief in DeKalb County.
 - Handled numerous tax appeals to successful resolution and obtained favorable results in two tax appeal trials.
 - Filed 46 “in rem” proceedings in court, to obtain authorization to demolish or clean up blighted properties.
 - Filed successful motions seeking to speed up the process of getting certain animals at issue in court cases out of the animal shelter or other temporary arrangements.

- Assisted with responses to numerous requests for public records under the Georgia Open Records Act and worked on process improvement for handling such requests.
- Provided legal assistance related to the Charter Review Commission.
- Advised and represented departments in connection with Equal Employment Opportunity Commission charges and merit system hearings.
- Advised clients regarding return to in-person public meetings.
- Drafted, reviewed and/or advised on numerous contracts, including an extension to the Grady Operating Agreement, a cost-sharing agreement with PepsiCo Inc. for sewer upgrades, and agreements that allowed the Board of Health to continue providing COVID-19 vaccinations and testing at Metropolitan Atlanta Rapid Transit Authority (MARTA) sites.
- Advised regarding real estate transactions, including the purchase of land for construction of Fire Station 27.
- Advised regarding disbursement of tens of millions of dollars of federal grant money from the American Rescue Plan to various vendors and community partners.
- Advised staff in coordinating participation of the DeKalb Housing Authority and Legal Aid in providing tens of millions of dollars in rental and utility assistance from the Emergency Rental Assistance Grant.
- Advised and counseled the Board of Elections and staff for a successful election cycle involving election of federal, state, and local officials.
- Advised the Board of Commissioners, central staff and the administration on and assisted in the development and drafting of the County's annual state legislative agenda.
- Provided legal advice and guidance along with outside counsel to the Department of Watershed Management and the administration in the preparation of quarterly, semi-annual, and annual reports and other communications and technical reports to be provided to the United States Environmental Protection Agency and Georgia Environmental Protection Division pursuant to the Modified Consent Decree.
- Developed and drafted approximately 10 cost sharing agreements to allow private industry/developers to contribute to and share in the cost of expansion of the County's sanitary sewer infrastructure.
- Researched and developed arguments regarding the County's bond rating. Those arguments were successful in getting the County's bond rating adjusted, saving the County millions in future financing costs.
- Managed or drafted responses and reviewed documents related to hundreds of open records requests for various County departments.
- Worked with the Department of Watershed Management, the administration, outside counsel and County contractors to streamline the process for acquiring and potentially condemning land and easements associated with the expansion of the County's sanitary sewer system as required by the Modified Consent Decree.
- Worked with Decide DeKalb and outside counsel to develop and approve the creation of Tax Allocation District Number 4: Market Square to enable the redevelopment of the North DeKalb Mall area.

- Worked with the Finance Department and outside counsel to develop and approve a \$610,000,000 bond issuance to refinance a county tax anticipation notice, refund all 2011 series water and sewer bonds, and fund the acquisition, construction, and equipping improvements to the county's sanitary sewer system.
- Attended meetings and provided a detailed legal overview of the County's organizational act and structure to the Charter Review Commission.
- Drafted and revised ordinances, resolutions, and opinions; some highlights include:
 - Ordinance adopted to revise County Code Chapter 14 provisions regarding environmental control and stormwater management for new development and redevelopment.
 - Ordinance adopted to enhance employee leave time to vote.
 - Home Rule ordinance adopted to grant a cost-of-living increase to certain retirees under the DeKalb Pension Plan.
 - Ordinance adopted to require use of specific video surveillance equipment to deter and combat crime at certain retail establishments.
 - Resolution approved to support abortion rights.
 - Resolution approved to urge adoption of policies and procedures for the translation of elections materials in multiple languages.
 - Resolutions approved related to redistricting.
 - Resolution approved to appropriate funds for community-based programs to reduce violent crimes and the Debt Policy.

Prior Year Budgetary Impacts

- In 2020, there were no significant budgetary impacts.
- In 2021, there were no significant budgetary impacts.
- The 2022 budget funded the case management system for \$45K and a new grant funded Assistant County Attorney position for \$117.7K.

Library

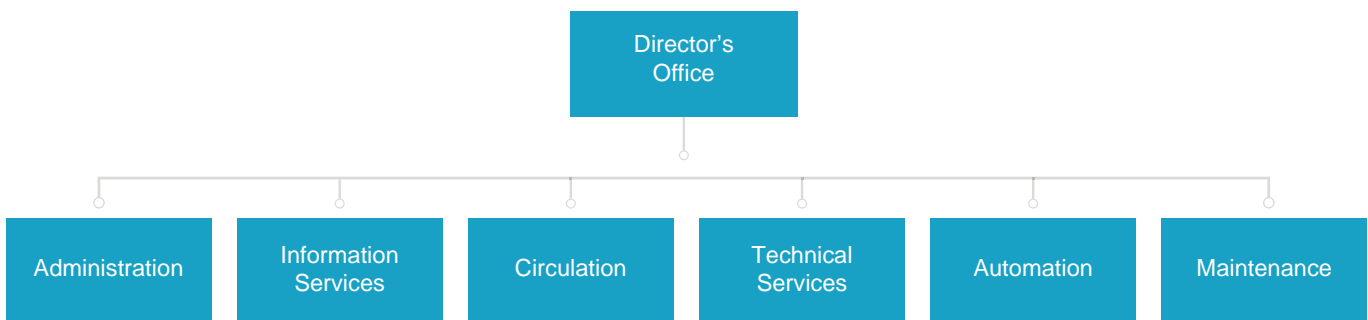
Mission Statement

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 population.

Description

DeKalb County Public Library provides information, educational resources, recreational reading, literacy services and literary programs to DeKalb County residents through its system of 23 branch libraries and online virtual eBranch. Services to the public are supported by the Library Administrative Center. The Library offers a collection of nearly one million books, magazines, newspapers, music CDs, DVDs, eBooks, audio books and electronic resource databases. The Library employs a highly trained staff of professional librarians supported by paraprofessional staff to locate materials and answer reference questions using electronic and print resources. Library staff also plan, provide, and implement a large variety of programs to meet the needs of library branch communities. Programs range from story time, specifically designed to build, and foster early literacy skills, to job searching classes, to cultural events and exhibits, to author talks presented by the Georgia Center for the Book. The Library also supports a network of over 900 personal computers, robust Wi-Fi access and extensive electronic resources accessible from inside and outside the Library through the Library's website. Additionally, the Library offers numerous public meeting spaces, including multi-purpose rooms, conference rooms, small study spaces and two theater style auditoriums.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 15,915,986	\$ 16,907,304	\$ 16,553,706	\$ 17,355,418
52 - Purchased / Contracted Services	\$ -	\$ 150	\$ 48,506	\$ 98,100
53 - Supplies	\$ 1,953,954	\$ 1,953,954	\$ 1,791,130	\$ 1,953,960
55 - Interfund Charges	\$ 31,664	\$ 55,423	\$ 47,633	\$ 42,676
57 - Other Costs	\$ 1,921,240	\$ 1,921,240	\$ 2,226,212	\$ 3,335,844
70 - Retirement Services	\$ -	\$ -	\$ 313,539	\$ 324,515
Expense Total	\$ 19,822,844	\$ 20,838,071	\$ 20,980,726	\$ 23,110,513

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
06810 - Library - Administration	\$ 4,502,623	\$ 4,582,570	\$ 5,097,363	\$ 6,774,541
06820 - Library - Information Services	\$ 5,877,513	\$ 6,370,081	\$ 6,241,464	\$ 5,454,067
06830 - Library - Circulation	\$ 5,258,148	\$ 5,472,149	\$ 5,511,888	\$ 6,647,873
06840 - Library - Technical Services	\$ 2,634,354	\$ 2,770,636	\$ 2,615,142	\$ 2,750,502
06850 - Library - Automation	\$ 480,987	\$ 509,664	\$ 467,346	\$ 394,469
06860 - Library - Maintenance & Operation	\$ 1,069,218	\$ 1,132,970	\$ 1,047,523	\$ 1,089,061
Expense Total	\$ 19,822,844	\$ 20,838,071	\$ 20,980,726	\$ 23,110,513

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	228	235	229	229
Funded	228	228	230	239

Goals and Objectives

Goal #1: Improve library spaces.

Complete Request for Proposal (RFP) process for architectural services for the new Brookhaven Library.

Begin RFP process for architectural services for renovation of the Covington Library.

Complete SPLOST (Special Purpose Local Option Sales Tax) funded restroom renovations at eight branches.

Finalize furniture, fixtures, & equipment procurement and open new location of Scottsdale-Tobie Grant Homework Center.

Goal #2: Continue efforts to increase library utilization in a post pandemic environment.

Launch Fine Free initiative as result of Board of Trustees eliminating overdue fines on library materials.

Evaluate new digital offerings and expand as funding allows.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
In-house personal computer	586,169	13,444	203,334	261,412
In-house book use	201,621	31,877	128,209	145,660
Check-outs	2,512,288	1,895,966	2,780,592	2,961,008
Website hits	2,137,649	1,547,541	1,454,268	1,398,801
Traffic	1,545,931	119,804	1,099,421	1,449,951
Programs	4,404	897	4,456	5,786
Program attendance	109,251	124,207	82,711	147,219
Active Borrowers	180,271	150,862	144,842	140,040
WiFi	244,768	75,225	249,623	311,776
eCirculation	710,010	972,237	998,374	1,130,023
New patrons	20,438	6,333	19,345	24,210
Voter Registration	14,750	5,238	13,738	17,436

Points of Interest

- Joined the growing trend in public libraries by eliminating fines for overdue materials, thus reducing a major barrier to library service for many patrons.
- Opened the new Scottdale-Tobie Grant Homework Center in conjunction with Recreation, Parks & Cultural Affairs in September.
- Established a partnership with Children’s Healthcare of Atlanta on their Strong 4 Life—Raising Resilience mental health initiative.
- Expanded hot spot check out service by 50 units.
- Resumed all indoor programming.
- Flat Shoals and Clarkston branches received new roofs.
- Finished bid process and awarded contract for SPLOST restroom renovations at eight branches.
- Started formal RFP process for Brookhaven Library Arts and Entertainment Services.

Prior Years Budgetary Impact

- In 2020, The Library opened new County Line-Ellenwood Library with \$1,014,434 in total personal expenses increasing because of this new location.
- In 2021, there were no significant budgetary impacts.
- In 2022, personal services adjustments (\$504K) were added and an increase to the county match of the State Grant (\$160K) was added.

Magistrate Court

Mission Statement

The Court's mission is to execute its powers in a timely manner, consistent with the constitutions of the United States and the State of Georgia, and all applicable laws. As a court with civil jurisdiction over small claims and ordinances, the Court seeks to make itself more accessible to unrepresented litigants. In addition, the court seeks to expedite the hearing process to ensure justice for all.

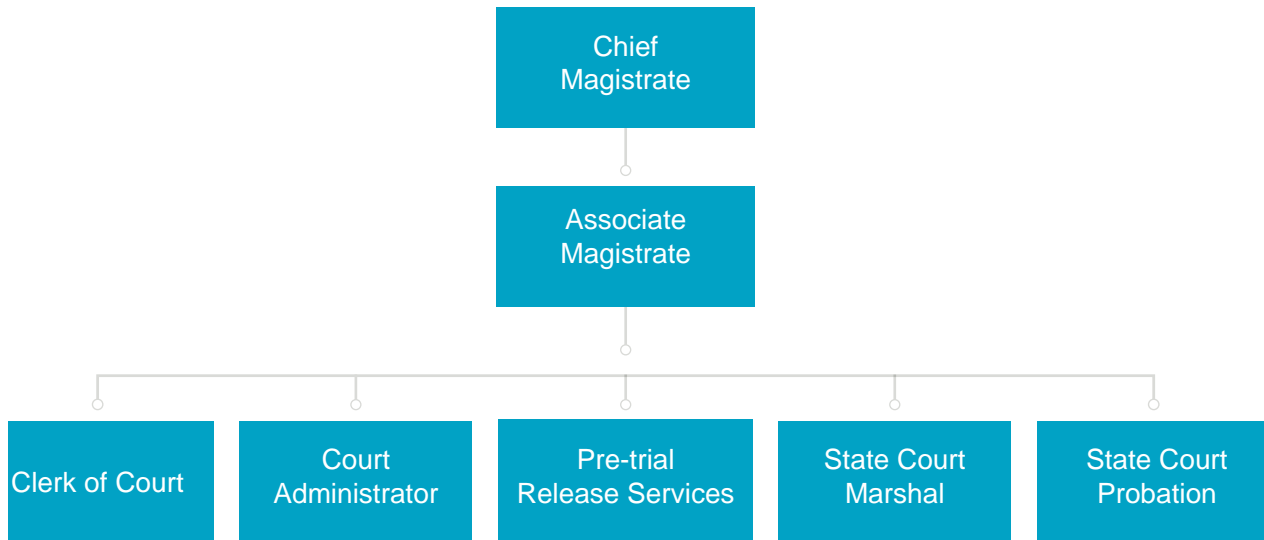
Description

The Magistrate Court of DeKalb County presides over the application for, and issuance of arrest and search warrants. The judges in the Criminal Division set bonds for defendants charged with all misdemeanors and felony offenses unless the setting of bond for such felony offense can only be set by a Superior Court Judge. The Judges in Criminal Division preside at preliminary hearings to determine whether there is probable cause to justify the case being proceeding to trial in a court of competent jurisdiction. The Criminal Division is available to more than 20 county, city and other law enforcement agencies 24 hours per day, seven days per week and is open to the public sixteen hours per day, seven days per week. The Misdemeanor Mental Health Court is a state certified accountability court and is the longest running mental health court of its kind in Georgia. The Court's Civil Division hears dispossessory actions, garnishment actions, small claims, where the amount to be claimed does not exceed \$15,000, while the Court's Ordinance Division hears nuisance abatement actions, code enforcement matters, animal control cases and criminal ordinance violations.



Redan Recreation Center

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 3,621,443	\$ 3,921,848	\$ 4,602,850	\$ 8,146,100
52 - Purchased / Contracted Services	\$ 110,138	\$ 162,242	\$ 209,208	\$ 435,391
53 - Supplies	\$ 22,817	\$ 68,740	\$ 57,423	\$ 128,874
54 - Capital Outlays	\$ 7,014	\$ 10,772	\$ 37,991	\$ 175,000
57 - Other Costs	\$ -	\$ -	\$ -	\$ 3,000
61 - Other Financing Uses	\$ 6,466	\$ 412,242	\$ -	\$ 12,000
70 - Retirement Services	\$ -	\$ -	\$ 689,018	\$ 713,136
Expense Total	\$ 3,767,878	\$ 4,575,844	\$ 5,596,491	\$ 9,613,501

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
04810 - Magistrate Court	\$ 3,767,878	\$ 4,575,844	\$ 5,596,491	\$ 9,613,501
Expense Total	\$ 3,767,878	\$ 4,575,844	\$ 5,596,491	\$ 9,613,501

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	23	24	33	33
Funded	23	24	37	49

Goals and Objectives

Goal #1: To establish a multi-lingual self-help center to assist over 70,000 self-represented litigants that require help with accessing judicial resources and the mandatory e-File court processes.

Objective #1A: Convert existing space to house the self-help center.

Objective #1B: Supply the self-help center with resources and equipment necessary to accomplish the goal of providing adequate assistance to a diverse society of the approximately 70,000 self-represented litigants that come before the court each year.

Goal #2: To leverage modern technology to increase access to justice in a post pandemic environment.

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

Objective #2B: Continue to increase access to justice and public safety by conducting hybrid court sessions that include in-person and virtual hearings thereby accommodating the needs of the citizens of DeKalb County.

Goal #3: To protect due process rights for individuals arrested and detained in the DeKalb County Jail.

Objective #3A: Implement expansion of the Pre-Trial Justice Initiative to include all misdemeanor cases, thereby expediting the pre-trial process and reducing the time non-violent offenders are detained.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Civil suits (including dispossessory actions)	33,284	35,438	41,869	42,000
Garnishments	2,621	14,468	1,692	1,861
Nuisance abatement actions	22	13	27	30
Ordinance cases	3,164	3,064	5,382	5,920
Warrant application hearings	248	290	1,047	1,150
Arrest & search Warrant	20,166	21,357	13,136	14,450
Pre-trial defendant referrals	18,056	17,277	19,564	19,800

Points of Interest

- Implemented new technology and procedures which allowed continued operations through the pandemic and flooding of the courthouse. The new technology, when required, allowed the courts to provide virtual services for DeKalb County citizens.
- Revision of the department's organizational chart to ensure more efficient court operations.

Prior Year Budgetary Impacts

- The 2020 budget included funding increases for personnel (\$304K).
- The 2021 budget included funding increases for part-time personnel (\$220K), full-time personnel (\$187K), kiosks (\$62K), Self-Help Center space (\$212K), and Self-Help Center furniture (\$125K).
- The 2022 budget included funding increases for personnel (\$1M), interns for self-help center – (\$45K), pre-trial initiative equipment (\$15K), audiovisual equipment upgrades (\$150K), Case Management Software System upgrades (\$175K), and supplies (\$35K).



Redan Park

Medical Examiner

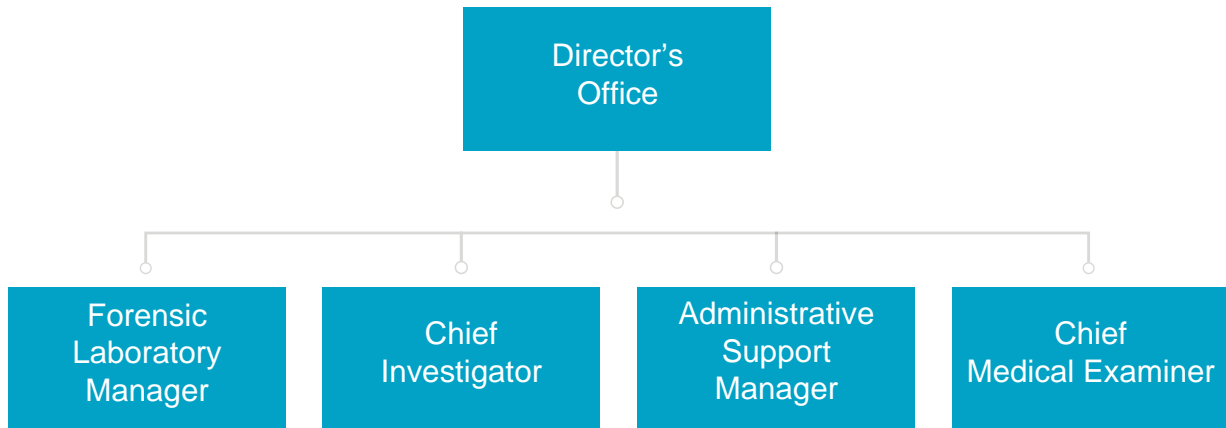
Mission Statement

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

Description

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

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 1,305,552	\$ 1,456,962	\$ 1,440,710	\$ 1,699,047
52 - Purchased / Contracted Services	\$ 1,262,470	\$ 1,237,985	\$ 1,511,859	\$ 3,947,811
53 - Supplies	\$ 68,636	\$ 151,638	\$ 236,876	\$ 148,684
54 - Capital Outlays	\$ 32,516	\$ 30,566	\$ 39,720	\$ 37,540
55 - Interfund Charges	\$ 103,757	\$ 151,295	\$ 186,174	\$ 147,639
70 - Retirement Services	\$ -	\$ -	\$ -	\$ 195,189
Expense Total	\$ 2,772,934	\$ 3,028,447	\$ 3,604,472	\$ 6,175,910

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
04310 - Medical Examiner	\$ 2,772,934	\$ 3,028,447	\$ 3,604,472	\$ 6,175,910
Expense Total	\$ 2,772,934	\$ 3,028,447	\$ 3,604,472	\$ 6,175,910

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	17	15	19	19
Funded	17	17	20	20

Goals and Objectives

Goal #1: Improve customer service and workplace productivity.

Objective #1A: Reduce current caseload to 250 – 300 per forensic pathologist.

Objective #1B: Reduce current caseload to 250 – 300 per medical examiner.

Objective #1C: Reduce medical records acquisition to 30 days or less by initiating information sharing agreements with medical institutions.

Goal #2: Invest in employee growth and advancement.

Objective #2A: Development and provide professional development and continued education opportunities for the Investigative Division, Support Services Division and Forensic Laboratory staff.

Goal #3: Invest in the enhancement of county owned assets.

Objective #3A: Restructure facility to create additional office space and provide proper exterior access.

Objective #3B: Collaborate with Fleet and Innovation and Technology to replace department issued vehicles and upgrade current technology and software to improve workflow efficiency.

Goal #4: Maintain fiscal discipline.

Objective #4A: Ensure expenditures are within 95 percent of the approved FY23 budget by reducing requisitions/purchase orders, conducting quarterly projections and reviews of expenses.

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

Objective #5A: Improve the current internship application process via the department website.

Objective #5B: Provide weekly content to engage users on all social media platforms.

Objective #5C: Educate area high schools and post-secondary educational institutions about the importance of medico legal death investigations within the community.

Goal #6: Research, analyze and report emerging health and safety trends.

Objective #6A: Conduct an analysis of natural, accidental, suicidal, and homicidal deaths within the county, over a 3–5-year period.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Reported death investigations without significant errors	2,360	2,483	2,479	2,602
Death scenes responded to and investigated	701	843	792	832
Percentage of postmortem examination reports completed within 90 days of the reported death	90%	97%	95%	95%
Percentage of postmortem examination reports completed within 60 days of the reported death	90%	95%	95%	95%
Percentage of investigative summaries completed within 90 days of the reported death	89%	90	95%	95%
Percentage of death certificates completed within 60 days of accepting jurisdiction	88%	95%	95%	95%
Percentage of personnel attaining 20 hours of Peace Officers Standards and Training/American Boards of Medicolegal Death Investigation hours per calendar year	100%	100%	100%	100%
Number of on-the-job injuries	1	2	0	0

Points of Interest

- Collaborated with the Facilities Department to evaluate current office space for facility upgrades to meet the demands of additional staff, training, storage, and technological needs.
- The Investigative Division provided the Commission on Peace Officers Standards and Training Instructor Certification opportunities for two investigators. This certification allows instructors to teach approved courses within the Medical Examiner’s Division to internal staff and external stakeholders.
- Continued outreach to post-secondary institutions and developed affiliate agreements to promote forensic science and medico legal death investigations.
- Interoperability projects were undertaken to enable the transfer of data between the department and other county/state public health and public safety stakeholders.
- Coordinated with the State of Georgia Vital Records Department to ease the transmission of data in creating death certificates. The DeKalb Medical Office is the first within the nation to establish such a partnership.
- Coordinated information and resources with the county’s District Attorney’s Office, Police Department, Georgia Bureau of Investigations, Federal Bureau of Investigations, and other private laboratories to solve a 1999 Unidentified Child case.
- Joined other DeKalb County public safety stakeholders in establishing a multi-disciplinary team in response to child related fatalities.
- Initiated a pilot program, in collaboration with Wayne State University, to integrate pathology assistance into forensic laboratory workflow.
- The DeKalb County Medical Examiner’s Office presented at the 2022 National Association of Medical Examiners Annual Conference. Topics covered data interoperability and COVID-19 related exposures in overdose cases.

Prior Year Budgetary Impacts

- The 2020 budget included funding increases for personnel (\$45K).
- The 2021 budget included funding increases for an x-ray machine replacement (\$50K).
- The 2022 budget included funding increases for personnel (\$221K), recruitment and retention salary supplement (\$126K), a forensic pathologist (\$273K) and an American with Disabilities Act compliance access ramp build (97K).



MARTA Bus Stop

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.

Cost categories contained in the non-Departmental budget include the following: administrative support and internal service charges, interfund charges and transfers, DeKalb's share of joint participation in the Atlanta Regional Commission, reserve accounts in which funds are held for specific purposes to be appropriated later, reserves for contingencies, and funding for professional services and initiatives that are applicable to the County as a whole.

Organizational Chart

Not applicable.

Financials (General Fund)

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 41,064	\$ 61,596	\$ 164,256	\$ 164,252
52 - Purchased / Contracted Services	\$ 520,594	\$ 598,032	\$ 493,817	\$ 748,880
53 - Supplies	\$ -	\$ 600	\$ 17,917	\$ 750,966
55 - Interfund Charges	\$ 3,008,644	\$ 4,176,241	\$ 2,719,524	\$ 2,147,617
57 - Other Costs	\$ 866,419	\$ 1,061,427	\$ 3,052,917	\$ 7,392,730
61 - Other Financing Uses	\$ 882,428	\$ 1,450,000	\$ 300,000	\$ 400,000
70 - Retirement Services	\$ 0	\$ 186	\$ -	\$ -
Expense Total	\$ 5,319,150	\$ 7,348,082	\$ 6,748,432	\$ 11,604,445

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
09110 - Non-Departmental - General	\$ 5,318,670	\$ 7,348,042	\$ 6,748,432	\$ 11,604,445
09112 - Non-Departmental - Parks Bonds	\$ 480	\$ 40	\$ -	\$ -
Expense Total	\$ 5,319,150	\$ 7,348,082	\$ 6,748,432	\$ 11,604,445

Positions (General Fund)

Not applicable.

Goals and Objectives (General Fund)

Not applicable.

Performance Measures (General Fund)

Not applicable.

Points of Interest (General Fund)

- As of 2018, capital projects in the Tax Funds are now reported in a separate Contributions department.
- Major items in budget: Risk Management charges \$1.3M; litigation charges allocated \$1.4M; federal/state/local representation \$600K; Atlanta Regional Commission allocation \$902K.

Prior Year Budgetary Impacts

- In the 2020 budget, risk management charges increased \$1.27M and Census Complete Count Committee \$382K.
- The 2021 budget included loan to Sanitation Fund \$10M; litigation cost adjustment \$1.3M; reserve for contingencies \$1M; Georgia Perimeter Technical College Regional Transportation Center \$1M; DeKalb Works \$300K; and South DeKalb Healthy Living (Center for Hard to Recycle Materials (CHaRM)) \$150K.
- The 2022 budget included increases for Emory Healthcare \$8.9M; Georgia Perimeter Technical College Regional Transportation Center \$2M; DeKalb County Bicentennial Commission; Clean Energy Transition Plan \$250K; and DeKalb Works \$300K.

Financials (Fire Fund)

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 10,450	\$ 61,596	\$ 164,256	\$ 164,252
55 - Interfund Charges	\$ 5,325,644	\$ 598,032	\$ 493,817	\$ 748,880
57 - Other Costs	\$ 167,088	\$ 600	\$ 17,917	\$ 750,966
61 - Other Financing Uses	\$ -	\$ 4,176,241	\$ 2,719,524	\$ 2,147,617
Expense Total	\$ 5,503,182	\$ 8,689,085	\$ 9,492,077	\$ 9,513,065
Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
09115 - Non-Departmental - Fire	\$ 5,503,182	\$ 8,689,085	\$ 9,492,077	\$ 9,513,065
Expense Total	\$ 5,503,182	\$ 8,689,085	\$ 9,492,077	\$ 9,513,065

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 the budget included General Fund overhead \$8.2M, risk management charges \$334K, and litigation charges \$281K.

Prior Year Budgetary Impacts

- In 2020, there were no significant budgetary impacts.
- In 2021, General Fund Admin Charges increased by \$2.8M.
- In 2022, there were no significant budgetary impacts.

Financials (Designated Fund)

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 15,000	\$ 4,162	\$ 6,240	\$ 16,633
55 - Interfund Charges	\$ 4,521,780	\$ 4,590,982	\$ 5,618,294	\$ 6,272,759
57 - Other Costs	\$ 95,701	\$ 150,000	\$ 2,741	\$ 103,000
61 - Other Financing Uses	\$ 189,836	\$ 10,000	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 4,822,317	\$ 4,822,317	\$ 5,627,275	\$ 6,392,392

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
09120 - Designated Services	\$ 4,822,317	\$ 4,755,144	\$ 5,627,275	\$ 6,392,392
Expense Total	\$ 4,822,317	\$ 4,755,144	\$ 5,627,275	\$ 6,392,392

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 the budget included General Fund overhead \$5.9M, risk management charges \$133K, and litigation charges \$173K.

Prior Year Budgetary Impacts

- In 2020, General Fund \$4.3 million, Risk Management \$202K, and Litigation \$130K.
- In 2021, General Fund \$5.1 million, Risk Management \$188K, and Litigation \$130K.
- In 2022, General Fund \$5.9 million, Risk Management \$133K, and Litigation \$173K.

Financials (Unincorporated Fund)

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 4,716	\$ 3,204	\$ 4,800	\$ 12,810
55 - Interfund Charges	\$ 1,657,680	\$ 1,786,854	\$ 1,621,523	\$ 1,618,646
57 - Other Costs	\$ -	\$ 20,000	\$ 353,609	\$ 1,338,900
61 - Other Financing Uses	\$ 125,000	\$ 2,144,600	\$ 1,898,633	\$ 1,105,000
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 1,787,396	\$ 3,954,658	\$ 3,878,565	\$ 4,075,356

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
09130 - Unincorporated	\$ 1,787,396	\$ 3,954,658	\$ 3,878,565	\$ 4,075,356
Expense Total	\$ 1,787,396	\$ 3,954,658	\$ 3,878,565	\$ 4,075,356

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 items in budget included General Fund overhead \$1.4M and Commissioners' discretionary projects budget \$1.1M.

Prior Year Budgetary Impacts

- The 2020 budget included funding increases for discretionary funding for capital or other non-recurring expenses (\$1.6M), transfer to Community Development grant account (\$150K), phase II build-out of the Porter Sanford Amphitheatre (\$100K), feasibility study and report for a convention center in DeKalb County (\$100K), honeybee exhibit and observatory at the Tucker Nature Preserve and future education center (\$50K), Tucker Northlake transportation and economic development master plan (\$15K), KaBoom project (\$8K).
- The 2021 budget included funding increases for litigation cost adjustments (\$72K).
- The 2022 budget had no significant budgetary impacts.

Financials (Police Fund)

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 13,583	\$ 20,376	\$ 54,324	\$ 54,326
55 - Interfund Charges	\$ 9,570,104	\$ 10,296,002	\$ 10,734,492	\$ 10,734,501
57 - Other Costs	\$ 240,222	\$ (230,099)	\$ -	\$ 4,000
61 - Other Financing Uses	\$ -	\$ 917,289	\$ 1,713,840	\$ 917,289
Expense Total	\$ 9,823,909	\$ 11,003,568	\$ 12,502,656	\$ 11,710,116

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
09140 - Non-Departmental - Police Service	\$ 9,823,909	\$ 11,003,568	\$ 12,502,656	\$ 11,710,116
Expense Total	\$ 9,823,909	\$ 11,003,568	\$ 12,502,656	\$ 11,710,116

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 include General Fund overhead of \$9.8 million, risk management charges for \$435 thousand and, litigation costs allocated at \$424 thousand.

Prior Year Budgetary Impacts

- The 2020 budget had no major significant budgetary impacts.
- The 2021 budget included a transfer to the Emergency Telephone System Fund for \$800 thousand and \$4 thousand for Stormwater fees.
- The 2022 budget included an increase transfer to the Emergency Telephone System Fund for \$797 thousand.

Parks & Recreation

Mission Statement

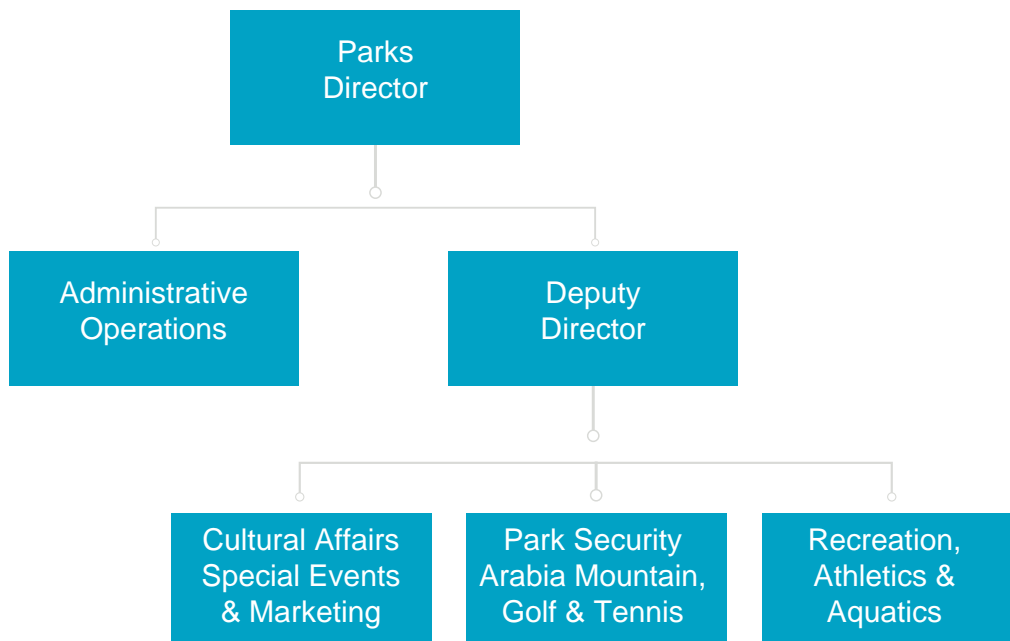
The Department of Recreation, Parks and Cultural Affairs is dedicated to enhancing the quality of life of the citizens of DeKalb County by connecting communities to exceptional parks, recreational facilities, and cross-generational programs that promote healthy and active lifestyles.

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. The outstanding park system consists of 113 parks consisting of approximately 6,140 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

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
06101 - Parks - Administration	\$ 1,880,995	\$ 3,599,517	\$ 8,359,007	\$ 4,737,481
06102 - Parks - Special Populations	\$ 140	\$ 5,252	\$ 1,252	\$ 35,560
06103 - Parks - Summer Programs	\$ 108	\$ 20,523	\$ 305,834	\$ 810,895
06104 - Parks - Recreation Division Adm	\$ 658,508	\$ 674,216	\$ 710,649	\$ 866,880
06105 - Parks - Recreation Centers	\$ 3,628,310	\$ 4,157,872	\$ 3,978,704	\$ 3,997,917
06107 - Parks - Mason Mill Tennis Cent	\$ 8,222	\$ 8,245	\$ 3,185	\$ 9,757
06108 - Parks - Blackburn Tennis Cente	\$ -	\$ -	\$ -	\$ -
06110 - Parks - Mystery Valley Golf Cou	\$ 1,997	\$ 2,706	\$ 1,187,115	\$ 1,314,096
06111 - Parks - Sugar Creek Golf Cours	\$ 827,219	\$ 1,026,267	\$ 1,199,453	\$ 1,269,644
06112 - Parks - Bransby/Hidden Acres	\$ -	\$ 13,880	\$ 84,654	\$ 111,504
06113 - Parks - Planning & Developmen	\$ 350,825	\$ 297,318	\$ 301,552	\$ 388,367
06114 - Parks - Aquatics	\$ 66,537	\$ 291,996	\$ 547,401	\$ 673,777
06115 - Parks - Division Administration	\$ 1,616,210	\$ 1,772,899	\$ 1,732,691	\$ 1,388,720
06116 - Parks - District I Service Center	\$ 1,487,772	\$ 1,657,562	\$ 1,770,489	\$ 1,337,648
06117 - Parks - District Ii Service Center	\$ 1,417,386	\$ 1,709,356	\$ 2,272,473	\$ 1,906,619
06118 - Parks - District Iii Service Center	\$ 1,980,306	\$ 2,072,624	\$ 2,084,175	\$ 2,028,299
06119 - Parks - Support Service	\$ 3,629	\$ 2,895	\$ 2,259	\$ -
06120 - Parks - Horticulture & Forestry	\$ 18,550	\$ 22,926	\$ 21,371	\$ 18,097
06121 - Parks - Planning & Developmen	\$ 243	\$ 273	\$ 245	\$ -
06125 - Parks - Sugar Creek Tennis	\$ 102,303	\$ 92,122	\$ 86,256	\$ 119,248
06126 - Parks - Natural Resource Mana	\$ 147,521	\$ 141,578	\$ 160,622	\$ 196,745
06128 - Parks - Marketing And Promotio	\$ 131,532	\$ 136,230	\$ 122,807	\$ 229,998
06129 - Parks - Security	\$ -	\$ -	\$ 583,510	\$ 200,917
06130 - Parks - Cultural Affairs	\$ 306,301	\$ 434,373	\$ 364,370	\$ 300,667
06132 - Parks - Youth Athletics	\$ 72,954	\$ 158,951	\$ 139,375	\$ 319,967
06133 - Parks - Office Of Youth Service	\$ -	\$ 385	\$ -	\$ -
06136 - Parks - Little Creek Horse Farm	\$ 362,661	\$ 716,102	\$ 789,454	\$ 689,992
06137 - Parks - Mason Mill	\$ -	\$ -	\$ 14,797	\$ -
06138 - Parks - Midway	\$ -	\$ -	\$ 8,060	\$ -
06139 - Parks - Redan	\$ -	\$ -	\$ 6,171	\$ -
06140 - Parks - Gresham	\$ -	\$ -	\$ 5,367	\$ -
06150 - Parks - Exchange Intergeneratio	\$ -	\$ 480	\$ 15,066	\$ -
06151 - Parks - Hamilton	\$ -	\$ -	\$ 42,330	\$ -
06152 - Parks - Tobie Grant	\$ -	\$ -	\$ 52,968	\$ 3,632
06154 - Recreation - N H Scott Rec Cen	\$ -	\$ 227	\$ 13,271	\$ -
06155 - Recreation - Lucious Sanders	\$ -	\$ -	\$ 22,027	\$ -
Expense Total	\$ 15,070,230	\$ 19,016,774	\$ 26,988,959	\$ 22,956,427

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 8,426,778	\$ 9,859,847	\$ 9,746,676	\$ 9,993,211
52 - Purchased / Contracted Services	\$ 4,011,334	\$ 3,530,329	\$ 6,243,986	\$ 6,925,619
53 - Supplies	\$ 1,003,857	\$ 1,666,477	\$ 2,301,873	\$ 2,453,364
54 - Capital Outlays	\$ 2,819	\$ 2,819	\$ 2,985	\$ -
55 - Interfund Charges	\$ 1,415,676	\$ 1,731,051	\$ 1,670,259	\$ 1,696,475
56 - Depreciation and Amortization	\$ -	\$ -	\$ 4,467	\$ -
57 - Other Costs	\$ 209,765	\$ 446,251	\$ 227,498	\$ 255,960
58 - Debt Service	\$ -	\$ -	\$ 16,760	\$ 130,694
61 - Other Financing Uses	\$ -	\$ 1,780,000	\$ 5,324,113	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 1,450,343	\$ 1,501,104
Expense Total	\$ 15,070,230	\$ 19,016,774	\$ 26,988,959	\$ 22,956,427

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	101	104	112	112
Funded	111	101	117	108

Goals and Objectives

Goal #1: Improve efficient and effective service delivery.

Objective #1A: Provide recreational programs that promote positive experiences, enhance the quality of life, are cost-effective and expand the number of patrons served.

Objective #1B: Establish evaluation process for programs and services to include electronic comment cards and customer satisfaction surveys.

Objective #1C: Completion of park development projects according to defined schedules.

Objective #1D: Implementation of Phase one security upgrades within the parks.

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.

Objective #2C: Development of a minimum of two Master Plans with community input.

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 as well as Mystery Valley Golf Course.

Objective #4A: Continue working with marketing firm(s) to promote Sugar Creek and Mystery Valley and maintain informative websites through Golf Now and County's websites.

Objective #4B: Host the Annual DeKalb County Golf and Tennis Tournament.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Number of tree removals	200	138	186	200
Number of patrons that visited Porter Stanford	12,860	75	47,000	50,000
Number of pavilion reservations	12	304	317	350
Number of contract sites maintained	69	69	66	75
Number of increased community-based partners	20	20	20	50
Number of rounds at Sugar Creek Golf Course*	5,590	18,857	22,986	25,000
Number of rounds at Mystery Valley Golf Course	26,000	24,180	24,380	35,000
Number of employee recognition by incentive	0	-	18	30
Number of summer employees hired	0	113	130	150
Number of summer camp participants	0	16,520	28,688	40,000
Number of aquatic participants	0	18,552	28,232	40,000
Summer food - breakfast served	2,178	15,909	20,876	50,000
Summer food - lunch served	7,596	19,434	34,981	85,000
Number of after-school program (ASP) participants	18,007	1,162	32,920	40,000

Points of Interest

- Began the Trails Comprehensive Master Plan, and it will be completed in 2023.
- The Park Rangers are making significant strides in safeguarding our parks and discouraging criminal activity.
- Hired an additional two park rangers and a security administrator to oversee the Unit and assist with park security.
- The Trail Comprehensive Maser Plan will be completed in 2023.
- We have partnered with CHARM at Belvedere to establish a recycling facility.
- The Hairston Park Master Plan has been completed.
- Synthetic Turf fields have been added at Exchange Park.
- Completed playground replacements at Medlock Park, Redan Park, Bruce Street Park, and Washington Park.
- Completed pavilion replacements at Glen Emerald Park, Shoal Creek II Park, and Washington Park.
- The Glen Emerald Park Lake and Dam rehabilitation has been completed.
- Porter Sanford hosted 50 events, 80 classes, three Piccadilly Puppet Shows, Spring and Winter Bashes for teenagers, and two summer camps that served 60 kids.
- The Rainbow Park Amphitheater held seven events and served 980 patrons.
- Continue to enroll staff in online training.
- Seventy-five contracts were monitored to ensure compliance.

- Special projects crew continue to be an integral part in eliminating blight and beautification in the parks.
- Five youth basketball teams represented DeKalb County at the Georgia Recreation and Park Association State tournaments.
- The Summer Food Sponsor Program provided 55,857 meals.
- Recreation Centers resumed on-site summer camp program serving 24,223 children.
- Recreation Centers resumed on-site afterschool programs serving 1,473 children.
- Re-opened 4 of 6 swimming pools servicing 19,013 patrons.
- Sugar Creek Golf and Tennis Center exceeded 2022 budgeted revenue by \$42,040 and increased the number of rounds from 18,851 to in 2021 to 22,986 in 2022.
- Little Creek Horse Farm established a Visitor Center within the barn and completed repairs and upgrades to the indoor riding arena.
- Davidson-Arabia Mountain Nature Preserve celebrated its 50th Anniversary as a DeKalb County Park/ Preserve.
- Mason Mill Tennis Center had nearly 40,000 units of participation in tennis and pickleball lessons, tournaments, youth summer camp, and other junior and adult tennis programs and activities.
- The department began work on the Education, Market, Botanicals, Agriculture, and Recreational Center (EMBARC) program and a community Youth Farm at the Rock Chapel YMCA site.

Prior Years Budgetary Impact

- In 2020, Sugar Creek golf course renovations were approved to assist the public with the increased usage due to the pandemic and demand (\$133,500). Electricity costs that had previously been paid by Facilities were shifted to the Parks and Recreation Department (200,000). Additionally, four positions (athletics program coordinator, two grounds maintenance workers and one park naturalist) were approved (\$220,000).
- In 2021, Recreation was approved to merge with the Parks Department. This change caused an increase of \$367,336. American Rescue Plan funding was provided for retention and culvert replacement and repair (\$1M) throughout the county. Additionally, Stormwater improvements were funded for the following locations: Gresham Park (\$540K), Hairston Park (\$1.2M), Hidden Acres (\$1.2M), and WD Thompson (\$430K). Planning and engineering of stormwater improvements at various other parks (\$3.6M) was also approved.
- In 2022, the newly formed Tobie Grant Recreation Center was opened with \$200K going to park time recreation workers for the new center. The Parks and Recreation Department also focused on safety with pool lifeguards increasing (\$350K), lighting and cameras upgrades (\$450K) at various parks, and Mystery Valley Golf Course receiving needed upgrades (\$390K). Moreover, the Parks and Recreation Department had \$4 million in various capital improvements approved.

Planning & Sustainability

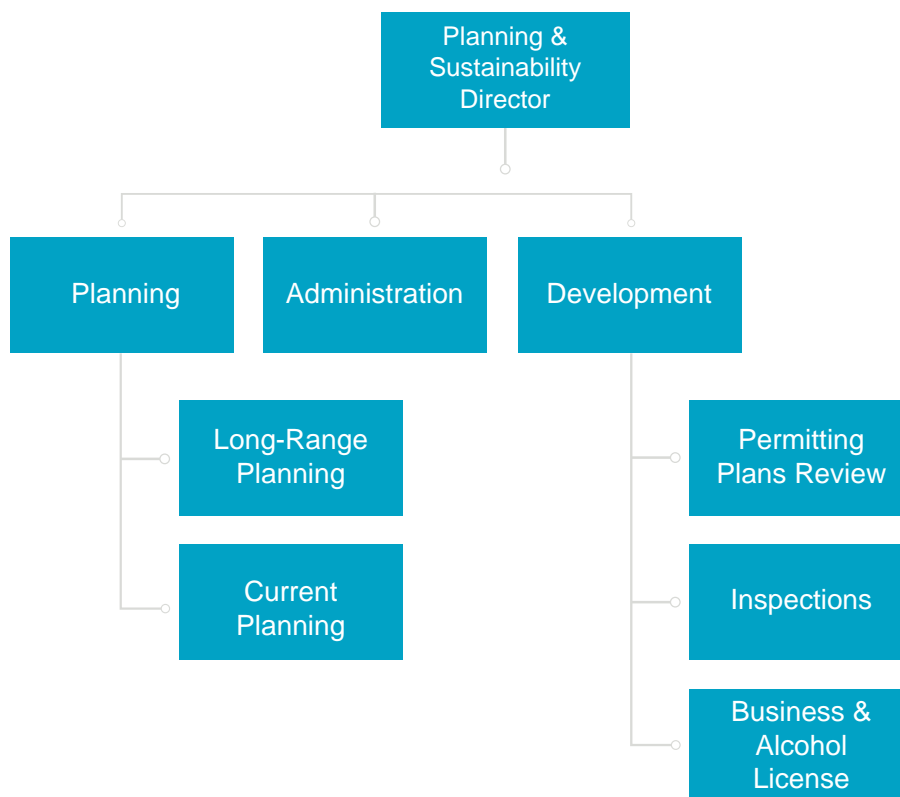
Mission Statement

The Planning and Sustainability Department's mission is to coordinate the county's comprehensive planning, zoning, development services, and business license activities with its various stakeholders to preserve the county's natural and built environment. We strive daily to enhance the quality of life for the citizens of DeKalb and to create a safe and sustainable community through the delivery of efficient and effective planning, permitting, licensing, and inspection services.

Description

The Planning and Sustainability Department consists of three divisions: Long Range Planning, Current Planning, and Development Services. The Long-Range Planning division is responsible for policy recommendations and programs to guide the county's growth, including preparation of the County's Comprehensive Plan. The current Planning Division has four key areas of responsibility: zoning and subdivisions, board support, urban design and overlay districts. Responsibilities also include making recommendations for special land use permits, rezoning, text amendments, variances, plat reviews, and historic preservation designations through an inclusive public hearings process. The Development Services division is comprised of three key sections: Permits and Plans Review (residential and non-residential); Inspections (land development, environmental, building, and trades); Business and Alcohol Licensing. The budget is divided among three funds, General - Fund 100, Development - Fund 201, and Special Tax District Unincorporated - Fund 272.

Organizational Chart



Financials - General Fund

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 1,052,146	\$ 1,047,303	\$ 1,100,071	\$ 1,915,905
52 - Purchased / Contracted Services	\$ 118,917	\$ 420,411	\$ 529,251	\$ 1,301,322
53 - Supplies	\$ 5,898	\$ 6,755	\$ 49,183	\$ 49,720
54 - Capital Outlays	\$ 3,702	\$ 3,702	\$ 22,950	\$ 4,500
55 - Interfund Charges	\$ 5,186	\$ 3,401	\$ -	\$ -
61 - Other Financing Uses	\$ 250,000	\$ -	\$ -	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 188,674	\$ 195,274
Expense Total	\$ 1,435,850	\$ 1,481,572	\$ 1,890,129	\$ 3,466,721

Financials - Development Fund

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 3,946,710	\$ 4,597,915	\$ 5,235,158	\$ 6,650,621
52 - Purchased / Contracted Services	\$ 245,792	\$ 2,341,136	\$ 1,000,958	\$ 3,724,220
53 - Supplies	\$ 61,019	\$ 55,498	\$ 70,208	\$ 123,595
54 - Capital Outlays	\$ 9,617	\$ 340	\$ 58,170	\$ 131,484
55 - Interfund Charges	\$ 1,489,957	\$ 1,405,120	\$ 1,572,221	\$ 1,524,641
61 - Other Financing Uses	\$ -	\$ 1,207,550	\$ -	\$ -
70 - Retirement Services	\$ 459,503	\$ 649,656	\$ 754,210	\$ 780,603
Expense Total	\$ 6,212,598	\$ 10,257,216	\$ 8,690,925	\$ 12,935,164

Financials - Unincorporated Fund

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 1,368,171	\$ 1,696,191	\$ 1,691,004	\$ 1,778,393
52 - Purchased / Contracted Services	\$ 87,099	\$ 83,802	\$ 139,265	\$ 762,481
53 - Supplies	\$ 5,258	\$ 2,156	\$ 6,870	\$ 15,579
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 25,632
55 - Interfund Charges	\$ 78,759	\$ 38,992	\$ 4,543	\$ 40,568
70 - Retirement Services	\$ -	\$ -	\$ 313,634	\$ 324,614
Expense Total	\$ 1,539,287	\$ 1,821,141	\$ 2,155,315	\$ 2,947,267

Expenditures - General Fund

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
05110 - Plan & Sust - Administration	\$ 3,282	\$ 439	\$ 41,322	\$ -
05115 - Plan & Sust - Planning Administration	\$ 580,084	\$ 663,907	\$ 852,939	\$ 1,570,362
05130 - Plan & Sust - Land Development	\$ -	\$ 325	\$ -	\$ -
05140 - Plan & Sust - Structural Inspection	\$ 1,543	\$ -	\$ 1,850	\$ -
05145 - Plan & Sust - Code Compliance	\$ 3,019	\$ 3,032	\$ 3,766	\$ -
05160 - Plan & Sust - Env Plans Review &	\$ -	\$ -	\$ 4,038	\$ -
05170 - Plan & Sust - Long Range Plannin	\$ 846,644	\$ 812,325	\$ 982,826	\$ 1,896,359
05180 - Plan & Sust - Zoning Analysis	\$ 1,277	\$ 1,544	\$ 3,390	\$ -
Expense Total	\$ 1,435,850	\$ 1,481,572	\$ 1,890,129	\$ 3,466,721

Expenditures - Development Fund

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
05110 - Plan & Sust - Administration	\$ 2,480,953	\$ 5,914,923	\$ 3,697,528	\$ 7,235,413
05115 - Plan & Sust - Planning Administration	\$ -	\$ -	\$ -	\$ -
05130 - Plan & Sust - Land Development	\$ 604,132	\$ 828,824	\$ 1,009,437	\$ 1,119,344
05140 - Plan & Sust - Structural Inspection	\$ 1,344,021	\$ 1,467,691	\$ 1,571,635	\$ 1,811,554
05150 - Plan & Sust - Permits & Zoning	\$ 1,239,051	\$ 1,334,831	\$ 1,626,256	\$ 1,948,784
05160 - Plan & Sust - Env Plans Review &	\$ 544,441	\$ 710,947	\$ 786,069	\$ 820,069
Expense Total	\$ 6,212,598	\$ 10,257,216	\$ 8,690,925	\$ 12,935,164

Expenditures - Unincorporated Fund

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
05115 - Plan & Sust - Planning Administration	\$ 5,070	\$ -	\$ -	\$ -
05145 - Plan & Sust - Code Compliance	\$ (89,879)	\$ 22,604	\$ 70,381	\$ 1,588
05180 - Plan & Sust - Zoning Analysis	\$ 912,659	\$ 1,065,581	\$ 1,362,933	\$ 2,053,080
05181 - Plan & Sust - Business License	\$ 711,437	\$ 732,956	\$ 722,001	\$ 892,599
Expense Total	\$ 1,539,287	\$ 1,821,141	\$ 2,155,315	\$ 2,947,267

Positions - General Fund

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	11	10	11	11
Funded	12	12	13	19

Positions - Development Fund

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	57	64	67	67
Funded	58	64	71	79

Positions - Unincorporated Fund

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	23	22	21	21
Funded	22	22	24	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: Prepare/submit request for proposal (RFP) for Presidential Parkway Embury Hills Arts & Culture Plan.

Objective #1B: Prepare an implementation strategy for Glenwood/Columbia Small Area Plans.

Objective #1C: Complete initiatives from the 2050 Unified Plan (adopted November 2022) for 2023.

Objective #1D: Implement public outreach software to enhance community planning needs.

Objective #1E: Prepare/submit an RFP for Clifton Corridor two station Transit Oriented Development area.

Objective #1F: Prepare a Community 101 educational outreach initiative for citizens.

Goal #2: Current Planning Goal: To implement zoning regulations supporting the Comprehensive Plan vision and work to improve the quality of life in DeKalb.

Objective #2A: Implement new and improved public hearing sign protocol.

Objective #2B: Increase usage of online applications and fee submittals to 95 percent.

Objective #2C: Complete zoning reviews prior to deadline.

Objective #2D: Reduce zoning reviews to a maximum of two cycles.

Objective #2E: Select an architect to complete the branding project for the Memorial Drive Corridor (I-285 to Highway 78).

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

Objective #3A: International Code Council (ICC) Permit Technician Certification for permit technicians by 12/31/23.

Objective #3B: Continue efforts to maintain employee retention and turnover.

Objective #3C: Introduce new permit inspection cards with additional contact information and improved instructions to provide a better customer experience.

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

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

Objective #4B: Continue to invest in employees by providing opportunities to obtain dual certifications and additional ICC certifications (on-going).

Objective #4C: Create and document training and standard operating procedures for each position.

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

Objective #5A: Fill all open positions to ensure timely reviews and improve review quality.

Objective #5B: Transition to a paperless environment and scan all paper plans.

Objective #5C: Update land development checklists and applications. The objective is to ensure that design professionals become familiar with the checklists and can attest to that fact.

Objective #5D: Increase the number of prepared standard operating procedures for land development staff.

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

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

Objective #5G: Create an emergency action plan for continuity of service.

Objective #5H: Start work on the initiative to incorporate DeKalb Emergency Management Agency and Hazard Identification and Risk Assessment into the proposed comprehensive plan.

Objective #5I: Create a permit process for the installation of groundwater wells.

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

Objective #6A: To inspect 90 percent of all trade, building, and land disturbance activities (projects) within 48 hours (ongoing).

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

Objective #6C: To continue to invest in employees to obtain additional ICC certifications (ongoing).

Objective #6D: To work with the Business License and Permits Unit to reduce the number of expired permits and the verification of current licenses.

Objective #6E: To improve the inspection process guidelines.

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

Objective #7A: Improve the time allotted for business/alcohol license issuance.

Objective #7B: Implement customer service training for staff.

Objective #7C: Boost revenue collection.

Objective #7D: Refine system upgrade for licensing module.

Objective #7E: Implement system training for staff.

Objective #7F: Enhance system automation/decrease system limitations.

Objective #7G: Reduce application intake/data processing times.

Objective #7H: Reduce application fields for customer experience enhancement.

Objective #7I: Implement a business/alcohol license calendar for customers to reference.

Objective #7J: Revamp customer outreach via email notices.

Objective #7K: Eliminate mailing of renewal notices and applications.

Goal #8: Technology Goals: Continue the use of technology to improve customer service, improvement of processes to reduce the resolution time of customer submissions into the Planning & Sustainability Department.

Objective #8A: Installation of CAMINO Online Interactive Guides for Business License, Permitting, Zoning, Land Development with GIS Mapping.

Objective #8B: Create Website Update Team.

Objective #8C: Investigate Chat Integration options for Rhythm Portal.

Objective #8D: Phase II Workflow improvements in Hansen for the department.

Objective #8E: Improve Workflows in ProjectDox (EPlans) while evaluating new solutions.

Objective #8F: Implementation of Digitization Project with Konica-Minolta.

Objective #8G: Customer Relationship Management Solution for Customer Support Division and Technology Division to fully service our external customers.

Objective #8H: Documentation and maintenance of technical processes which in turn will lead to internal technical training guides for divisions.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Building permits issued	12,515	14,833	16,700	16,800
Building inspections completed	13,168	9,514	10,805	15,000
Structural plans reviewed	2,329	1,301	3,189	3,000
Electrical inspections completed	17,382	12,166	11,297	13,000
Heating, ventilation and air conditioning inspections completed	8,506	6,989	7,037	9,000
Plumbing inspections completed	11,378	8,624	8,929	13,000
Environmental inspections	N/A	10,968	12,259	13,000
Land development reviews completed	268	330	301	300
Land development permits issued	73	74	63	80
Final plat/sketch plat reviews	85	116	37	100
Building permit related reviews	1,882	2,388	2,968	3,000
Lot combination/division reviews	123	161	142	145
Processed re-zoning applications	24	18	33	20
Processed special land use permit applications	12	26	24	20
Processed major modification applications	1,882	5	3	5

Points of Interest

- Updated the criteria used by the Zoning Board of Appeals.
- Supported the adoption of updated Small Box Discount Store requirements.
- Updated the Maximum Lot Coverage code to allow pervious pavers to be used for parking.
- Created content for the e-Permitting page, with a focus on instructions for online submissions.
- Three permit technicians received an International Code Council (ICC) Permit Technician Certification.
- Adopted the 2050 Unified Plan, which includes Land Use (which is required by the Georgia Department of Community Affairs for state compliance) and Transportation Planning (which is required by the Atlanta Regional Commission for State and Federal funding sources).
- Began implementation of the Memorial Drive Revitalization Plan by creating a Community Action Group.
- Submitted a grant application to Atlanta Regional Commission for Stone Mountain Trails Master Plan.
- The zoning signs were updated for visibility.
- Customers can submit monthly Excise Reports via email, submit new business license applications and pay all fees online.
- Rolled out of the new business license application format and procedures, which improved efficiency and eliminated back and forth communication before fees are assessed.
- Implemented the Reassessment Form which shows customers how fees are calculated.
- Implemented the Internal Quality Review to ensure compliance with standard operating procedures by staff.
- Implemented the 311-escalation queue to ensure that escalated calls are handled within 48 hours. Resulting in a backlog reduction of nearly 2,000 applications and a two-month turnaround to a seven-day turnaround and no application backlog.

- Transitioned from a paper process to an electronic reliant process.
- Provided requirements for the permitting system upgrade to Infor.
- Completed 301 land development reviews (268 in 2021), 47 final and sketch plat reviews (84 in 2021), 142 lot combination/division reviews (123 in 2021), 2,968 building permit reviews (2,164 in 2021) and issued 63 land development permits (73 in 2021) with only two engineer review officers.
- Prepared 13 internal standard operating procedures for tasks to be performed related to processing applications, Hansen/IPS and ProjectDox.
- Prepared six guidance documents for customers related to processing applications, Hansen/IPS and ProjectDox.
- Updated the county Geographic Information System (GIS) map to show the bounds of newly defined and established by ordinances flood prone areas.
- Updated the county GIS flood maps to generate alerts that applications will require floodplain management compliance.
- Received Board of Commissioners approval of the self-storage text amendment.
- Implemented processing improvements for late night establishments.

Prior Year Budgetary Impacts

- The 2020 budget funded on-call contractual services at a cost of \$477K and five vehicles at a cost of \$75K. Additionally, four new positions were funded for \$226K.
- In 2021, there were no significant budgetary impacts.
- The 2022 budget funded two additional vehicles at a cost of \$50K, temporary staffing for \$104K, operating sign ordinance for \$200K and Camino Software implementation for \$35K.

Police

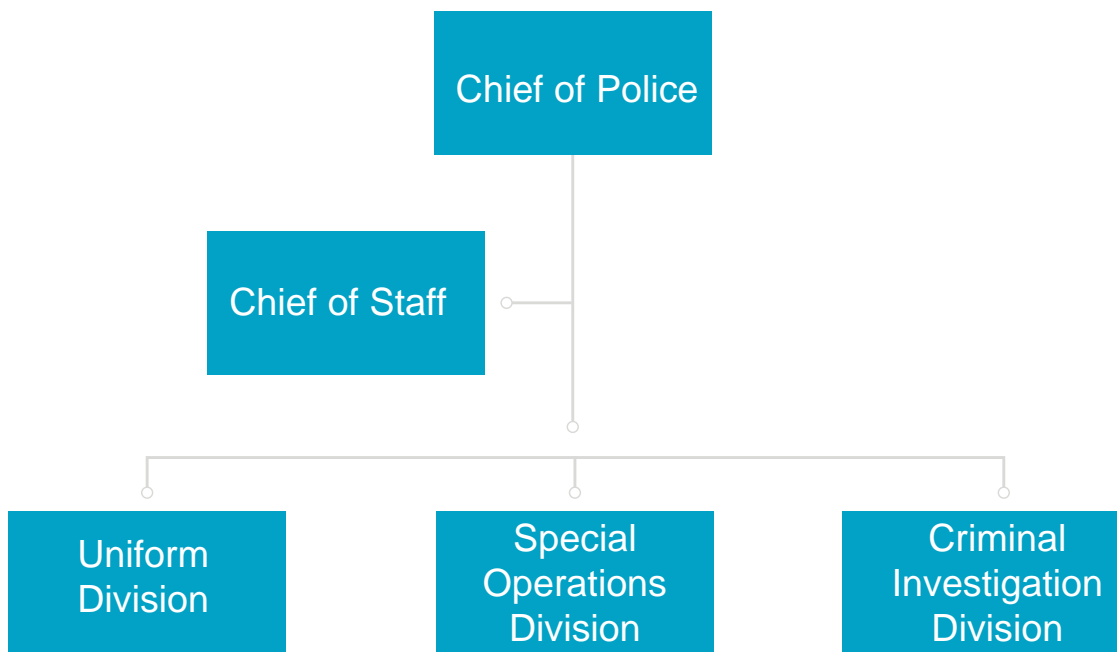
Mission Statement

The mission of the DeKalb County Police Department (DKPD) is to protect the peaceful against the lawless, ensure justice, safeguard lives and property, while serving with a commitment to the constitutional rights afforded to all people.

Description

The Police Department is under the umbrella of Public Safety and reports to the Director of Public Safety. The Department is comprised of four distinct divisions that include the Office of the Chief, the Uniform Division; the Special Services Division; and the Criminal Investigations Division. The departmental budget is divided among two funds: the General and the Police Funds.

Organizational Chart



Financials (General Fund)

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 1,262,651	\$ 1,411,324	\$ 1,460,159	\$ 1,660,715
52 - Purchased / Contracted Services	\$ 4,033,908	\$ 3,764,645	\$ 4,618,448	\$ 5,792,934
53 - Supplies	\$ 49,277	\$ 141,800	\$ 98,569	\$ 422,047
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 3,000
55 - Interfund Charges	\$ 185,407	\$ 56,603	\$ 79,159	\$ 77,960
58 - Debt Service	\$ -	\$ 1,212,217	\$ 1,212,217	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 228,397	\$ 236,393
Expense Total	\$ 5,531,243	\$ 6,686,588	\$ 7,696,950	\$ 8,193,049

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
04601 - Public Safety - Directors Office	\$ 405,189	\$ 446,208	\$ 523,111	\$ 814,348
04602 - Police - Administrative Services	\$ 1,503,910	\$ 1,440,567	\$ 2,164,711	\$ 1,989,843
04604 - Police - Communications	\$ 3,571,937	\$ 4,655,790	\$ 4,895,161	\$ 5,163,543
04609 - Police - Firing Range	\$ 41,309	\$ 116,949	\$ 96,288	\$ 210,913
04616 - Police - Animal Control	\$ 8,834	\$ 27,057	\$ 17,178	\$ 14,402
04679 - Police Services - Intelligence-Sp	\$ 63	\$ 18	\$ 501	\$ -
Expense Total	\$ 5,531,243	\$ 6,686,588	\$ 7,696,950	\$ 8,193,049

Positions (General Fund)

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	15	15	15	15
Funded	16	15	17	18

Financials (Police Fund)

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 69,581,450	\$ 69,978,981	\$ 75,375,802	\$ 84,554,228
52 - Purchased / Contracted Services	\$ 2,914,702	\$ 2,414,062	\$ 3,349,424	\$ 6,612,498
53 - Supplies	\$ 1,148,705	\$ 1,782,155	\$ 1,880,323	\$ 4,162,342
54 - Capital Outlays	\$ 47,351	\$ 32,531	\$ 233,235	\$ 1,762,201
55 - Interfund Charges	\$ 14,814,281	\$ 16,808,856	\$ 13,918,304	\$ 13,809,903
56 - Depreciation and Amortization	\$ -	\$ -	\$ 894	\$ -
57 - Other Costs	\$ -	\$ 13,093	\$ -	\$ -
61 - Other Financing Uses	\$ 989,635	\$ 1,739,636	\$ 908,388	\$ 1,227,912
70 - Retirement Services	\$ -	\$ -	\$ 10,497,804	\$ 10,865,225
Expense Total	\$ 89,496,124	\$ 92,769,314	\$ 106,164,174	\$ 122,994,309

Financials (Police Fund) continued

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
04655 - Police Services - Records	\$ 2,023,998	\$ 2,036,393	\$ 2,472,601	\$ 2,256,207
04660 - Police Services - Office Of The Chief	\$ 1,645,732	\$ 1,683,347	\$ 1,633,000	\$ 1,684,422
04661 - Police Services - Support Services	\$ 3,366,172	\$ 3,444,866	\$ 3,301,170	\$ 4,297,035
04662 - Police Services - Internal Affairs	\$ 856,531	\$ 964,583	\$ 916,337	\$ 934,737
04663 - Police Services - Criminal Invest	\$ 7,590,186	\$ 7,047,767	\$ 7,349,821	\$ 7,598,709
04664 - Police Services - Special Operations Div	\$ 6,745,024	\$ 5,770,887	\$ 6,097,245	\$ 7,434,776
04665 - Police Services - Training	\$ 4,894,429	\$ 4,882,758	\$ 3,806,487	\$ 4,563,637
04667 - Police Services - Uniform Division	\$ 46,636,269	\$ 49,910,906	\$ 51,497,425	\$ 59,505,842
04668 - Police Services - Precincts	\$ 152,001	\$ 185,293	\$ 186,294	\$ 290,349
04669 - Police Services - Permits/Accreditation	\$ 886,673	\$ 858,187	\$ 858,647	\$ 1,020,825
04676 - Police Services - Recruiting & Bgd	\$ 1,169,816	\$ 1,156,755	\$ 1,367,813	\$ 1,540,451
04677 - Police Services - Homeland Security	\$ 518,468	\$ 507,784	\$ 424,803	\$ 438,006
04679 - Police Services - Intelligence-Special	\$ 4,439,887	\$ 4,276,001	\$ 4,849,022	\$ 5,383,112
04681 - Police Services - Crime Scene	\$ 1,357,650	\$ 1,195,188	\$ 1,195,543	\$ 1,475,829
04682 - Police Services - Fleet Support	\$ 692,117	\$ 1,080,997	\$ 2,052,323	\$ 3,765,711
04683 - Police Services - Information Tech	\$ 1,050,238	\$ 981,702	\$ 1,814,877	\$ 2,579,561
04684 - Police Services - Tactical Support	\$ 3,568,684	\$ 4,133,647	\$ 4,306,318	\$ 5,219,346
04693 - Police Services - Interfund Support	\$ 1,902,249	\$ 2,652,252	\$ 12,034,447	\$ 13,005,754
Expense Total	\$ 89,496,124	\$ 92,769,314	\$ 106,164,174	\$ 122,994,309

Positions (Police Fund)

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	848	782	684	684
Funded	918	829	901	904

Goals and Objectives

Goal #1: Reduce violent and property crimes.

Objective #1A: Achieve a three percent reduction in violent and property crime incidents by December 31, 2023.

Objective #1B: Achieve a homicide clearance rate above the national average by December 31, 2023.

Goal #2: Increase staffing levels.

Objective #2A: Achieve a 10 percent increase in police recruit applications by December 31, 2023.

Objective #2B: Achieve a five percent increase in number of police officers hired from the previous year.

Goal #3: Improve crisis intervention/community relations.

Objective #3A: Have a total of 550 officers trained for crisis intervention by December 31, 2023.

Objective #3B: Increase the number of Mobile Crisis Unit officers and clinicians assigned to the Mobile Crisis Unit by December 31, 2023.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Decrease Violent Crimes	2,267	2,154	5,138	4,881
Decrease Property Crimes	17,417	16,547	11,297	10,732
Decrease Traffic Fatalities	96	91	118	112
Decrease Officer Complaints	238	226	273	259
Increase Clearance Rates	4,286	4,500	4,202	4,244
Increase Management Training (Lt. & above) Hours	2,302	2,417	2,620	2,751

Points of Interest

- Received the U.S. Department of Justice Distinguished Service in Community Policing Award.
- Held two Community Safety Fair events, where residents received free gun locks, free child car seats and car seat safety checks. Adults and children positively interacted with DKPD officers.
- Onboarded the department's first full-time clinician for officer wellness.
- Four hundred and seven sworn officers were Crisis Intervention Team (certified, which makes up 83 percent of the department).
- Four hundred and seventy-one sworn officers completed the PACE driver training, which makes up 81 percent of the department.
- Hosted the Youth Academy in October of 2022.
- Conducted a Citizen's Academy from August to October of 2022.
- Procured two new Explosives Detection Canines through grant funding to replace retiring K-9's. Their handlers successfully completed training and both Georgia Emergency Management and Homeland Security Agency and North American Police Work Dog Association certification.
- The Special Tactics and Response team participated in five enforcement and educational campaigns related to the National Highway Traffic Safety Administration and the Georgia Governor's Office of Highway Safety.
- Officers and command staff attended over two hundred community-related events throughout the year.
- Continued emphasis on mental health initiatives for the Community and our Officers.
- Onboarding of full-time clinicians to be utilized for all DKPD personnel.
- Assign officers on a permanent full-time basis to the Mobile Crisis Unit.
- Continued partnership with DeKalb County Board of Health and the DeKalb Community Service Board.
- Continue to improve departmental infrastructure.

- Continue the project to replace the Bobby Burgess Building.
- Continue the project to replace the Training Academy.
- Continue to upgrade and replace aging vehicles.
- Enhance crime fighting strategies through technology and community interaction.
- Continue utilizing FLOCK® and RING® technology through Connect DeKalb to apprehend criminals and decrease crime.
- Continue Community engagement strategies with the Community Policing Unit.
- The implementation of a new Mobile Precinct.
- Implementation of the FUSUS platform to integrate surveillance cameras.

Prior Years Budgetary Impacts

General Fund

- The 2020 budget included funding of \$200 thousand for Connectivity software and cloud storage for “Connect DeKalb”.
- The 2021 budget included no significant budgetary impacts.
- The 2022 budget included funding of \$1.2 million due to the increase in the Motorola County Radio contract and \$272 thousand for personal protective equipment and safety supplies. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.

Police Fund

- The 2020 budget included funding of \$3.7 million to establish three cost centers based on new cost center structure and \$194 thousand for gang related crime prevention initiatives.
- The 2021 budget included no significant budgetary impacts.
- The 2022 budget included funding of \$900 thousand for Motorola Mobile radios, \$800 thousand for vehicle kits (sirens, partitions, flex mounts, etc.) and, \$973 thousand for maintenance and renewal of several department software applications. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.

Probate Court

Mission Statement

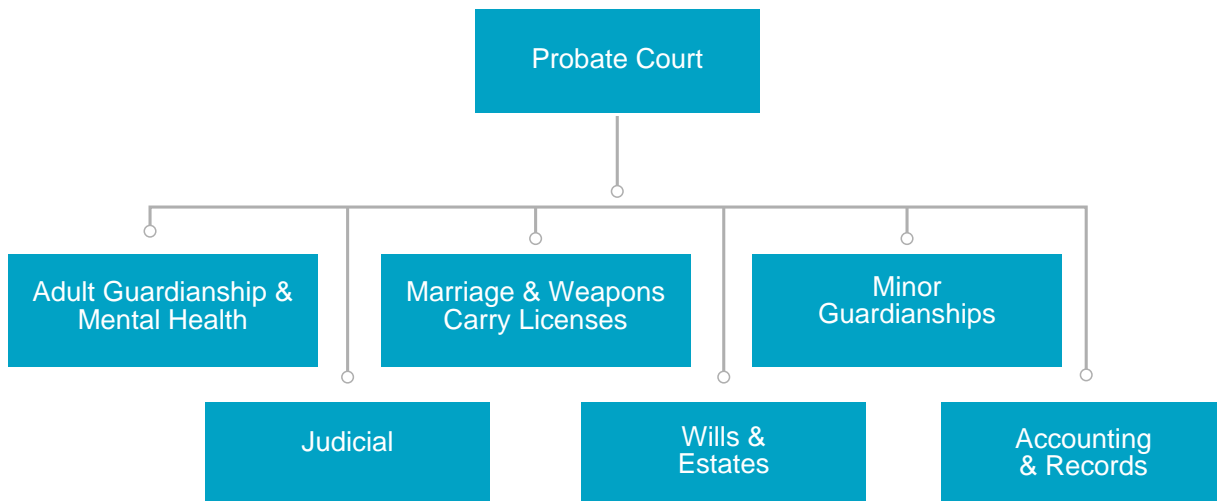
A Probate Court Judge in Georgia is both the Judge and the Clerk of the Probate Court. In performing its judicial duties, the DeKalb County Probate Court endeavors to administer justice with fairness, equality, and integrity, and to expeditiously resolve matters pending before the Court for all who appear before the Court and for all whom the Court has a duty to protect. In performing its Clerk of Court duties, the DeKalb County Probate Court strives to maintain court records and provide easy access to those records that are public. In all its duties, the DeKalb County Probate Court seeks to efficiently and effectively fulfill its obligations and responsibilities as established by Georgia law while providing courteous and prompt service in a manner that inspires the public trust and confidence.

Description

The Judge of the Probate Court is a constitutional officer elected by popular vote for a term of four years. The Probate Court has jurisdiction of estates in DeKalb County. This includes the probate of wills, appointment of administrators, the granting of years supports, the appointment of guardians/conservators of both minor and incapacitated adults, auditing fiduciary inventories and returns, and hearing disputes in any of these areas. Further, the Probate Court's jurisdiction includes the holding of civil commitment hearings to determine if a patient should remain involuntarily hospitalized. The Probate Court holds these hearings for approximately 35 other counties. All marriage licenses and weapon carry licenses are issued and recorded in this office.

The Probate Court has other miscellaneous functions which include the issuance of fireworks permits, certificates of residency and veterans' licenses. The Judge of the Probate Court is also responsible for administering oaths to county officials.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 1,920,561	\$ 2,082,844	\$ 2,184,622	\$ 2,765,842
52 - Purchased / Contracted Services	\$ 144,022	\$ 207,898	\$ 187,820	\$ 278,316
53 - Supplies	\$ 28,045	\$ 72,879	\$ 30,796	\$ 32,010
54 - Capital Outlays	\$ -	\$ 51,996	\$ 114,022	\$ 51,996
57 - Other Costs	\$ -	\$ 968	\$ -	\$ 1,000
70 - Retirement Services	\$ -	\$ -	\$ 321,780	\$ 333,042
Expense Total	\$ 2,092,628	\$ 2,416,585	\$ 2,839,040	\$ 3,462,206

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
04110 - Probate Court	\$ 2,092,628	\$ 2,416,585	\$ 2,839,040	\$ 3,462,206
Expense Total	\$ 2,092,628	\$ 2,416,585	\$ 2,839,040	\$ 3,462,206

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	25	26	30	30
Funded	27	27	28	30

Goals and Objectives

Goal #1: Judicial Division.

Objective #1A: To conduct more jury trials and 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 Records Division.

Objective #2A: To continue the efficient processing of mental health and guardianship petitions via e-file and in-person filing. To develop a process for e-filing orders to apprehend. To continue the proper maintenance of probate court records and to formulate a plan to ensure the safety of probate court records from external forces, such as floods.

Goal #3: Probate of Wills Division.

Objective #3A: To continue the expeditious processing of estate filings through e-file and in-person filing. To implement Guide and File for the benefit of pro se litigants.

Goal #4: Auditing Division.

Objective #4A: To pursue the issuance of citations to ensure that personal representatives and fiduciaries are held accountable for their responsibilities, and if not, to issue sanctions.

Goal #5: Marriage and Weapons Division.

Objective #5A: To continue the efficient processing of marriage licenses, weapons carry licenses, renewals, and replacements through the on-line portal.

Goal #6: Accounting Division.

Objective #6A: To continue streamlining the accounting processes in the Odyssey case management system.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Wills probated, administrations and petitions filed	2,492	3,763	3,707	4,000
Emergency hospital orders	245	212	244	320
Marriage licenses	3,041	3,573	4,128	4,900
Marriage licenses/certificate - certified copies	7,163	6,371	7,288	10,000
Annual returns audited	808	588	880	100
First time weapon carry license	5,974	9,608	3,550	5,000
Renewal weapon carry license	2,410	3,445	1,647	1,800
Commitment hearings	539	472	501	600
Adult guardianships and conservatorships	266	335	322	350
Minor guardianship and conservatorships	276	343	352	360

Points of Interest

- DeKalb County Probate Court provided in-person essential services to the citizens of DeKalb County during the entirety of 2022.
- DeKalb County Probate Court began working on a Guide and File protocol to offer additional assistance to pro se litigants.
- DeKalb County Probate Court continued to conduct virtual Probate Information Center services to eligible petitioners.

Prior Year Budgetary Impacts

- The 2020 budget had no significant budgetary impacts.
- The 2021 budget included American Rescue Plan funding for personnel (\$94K) and funding increases for a Tyler Technologies consultant (\$24K).
- The 2022 budget included funding increases for personnel (\$202K), temporary personnel (\$25K), overtime (\$18K), a Tyler Technologies consultant (\$53K), and computer equipment (\$75K).

Property Appraisal

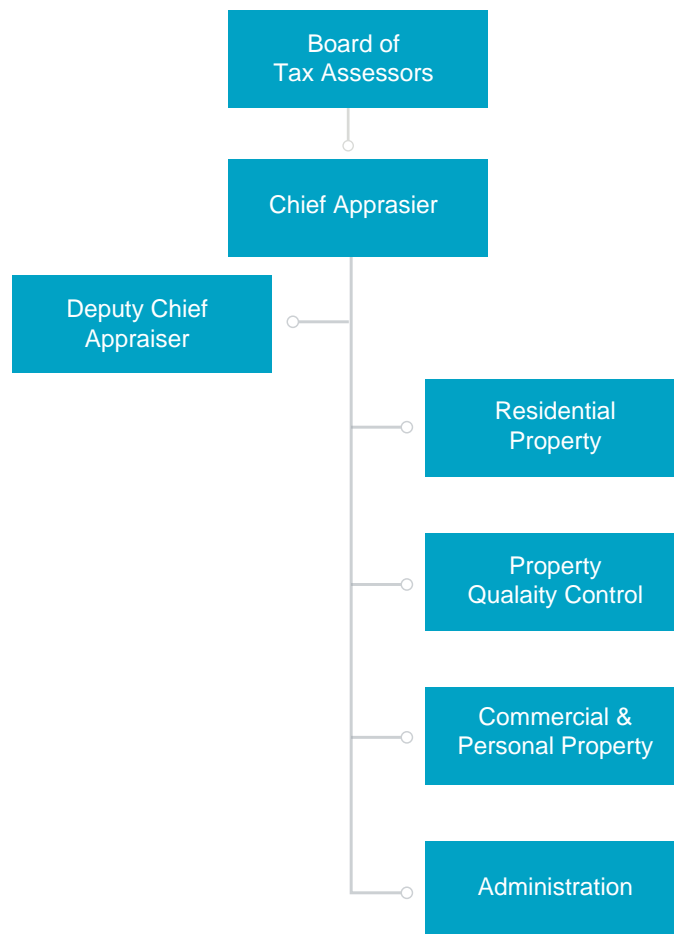
Mission Statement

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 4,764,329	\$ 4,889,396	\$ 4,918,829	\$ 5,654,999
52 - Purchased / Contracted Services	\$ 425,542	\$ 356,187	\$ 469,160	\$ 676,860
53 - Supplies	\$ 66,258	\$ 51,414	\$ 55,756	\$ 68,000
55 - Interfund Charges	\$ 74,023	\$ 90,929	\$ 82,450	\$ 82,868
61 - Other Financing Uses	\$ -	\$ -	\$ 115,000	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 855,073	\$ 914,930
Expense Total	\$ 5,330,152	\$ 5,389,745	\$ 6,514,358	\$ 7,417,657

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
02710 - Property Appraisal & Assessment	\$ 5,330,152	\$ -	\$ -	\$ 7,417,657
02710 - Property Appraisal & Assessment	\$ -	\$ 5,389,745	\$ 6,514,358	\$ -
Expense Total	\$ 5,330,152	\$ 5,389,745	\$ 6,514,358	\$ 7,417,657

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	68	69	68	68
Funded	70	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 2022 Tax Digest by July 1, 2023.

Objective #3A: Allow adequate time for appeals to be filed by taxpayers to be received by late June to early July.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Taxable parcels (Real Estate)	243,133	241,860	243,033	242,000
Exempt parcels	4,933	4,932	4,992	4,935
Public utility	443	449	449	449
Taxable personal property non-freeport	16,679	15,585	14,848	15,585
Taxable personal property freeport	426	331	338	400
Appeals received	11,633	10,127	12,276	10,000
Appeals to Board of Equalization	9,533	7,776	7,857	7,000
Board of Equalization Hearings	9,533	6,520	7,857	6,500
Total value loss on fair market value appeals	980,000,000	724,914,269	1,002,914,490	800,000,000
Public utility digest in (000's)	480,000,000	498,000,000	499,272,408	498,000,000
Exempt personal property accounts	225	4,675	4,751	4,680
Real estate tax returns processed	20	27	7	25
Building permits processed	6,540	4,948	4,584	5,000
New real estate parcels	2,108	1,428	1,173	2,000
Assessment notices mailed	235,657	224,403	235,319	235,000

Points of Interest

- Website Development (public 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 percent of residential values developed from this approach. The Market Approach produces superior STATS to those produced from the Cost Approach. The department's internal CAMA Modeler is calibrating the market models for 2023.
- The Street Level Imagery is updated with 2022 imagery.
- The online appeal application is being enhanced for greater efficiency.
- The Department has commenced utilization of the Mobile Assessor field data collection system which should enhance the productivity of the appraisal staff by eliminating the need to process data more than once.

Prior Year Budgetary Impacts

- The 2020 budget included the purchase of scanners for imaging documents.
- The 2021 budget included an update to the county's street level imagery (\$597,428), mobile assessors field application (\$285,000), and replacement tablets to appraisers (\$88,000).
- In 2022 due to new construction in DeKalb, there was a significant increase for mailings (\$115K). Funding was also transferred to capital improvement projects for carpet replacement (\$85K).

Public Defender

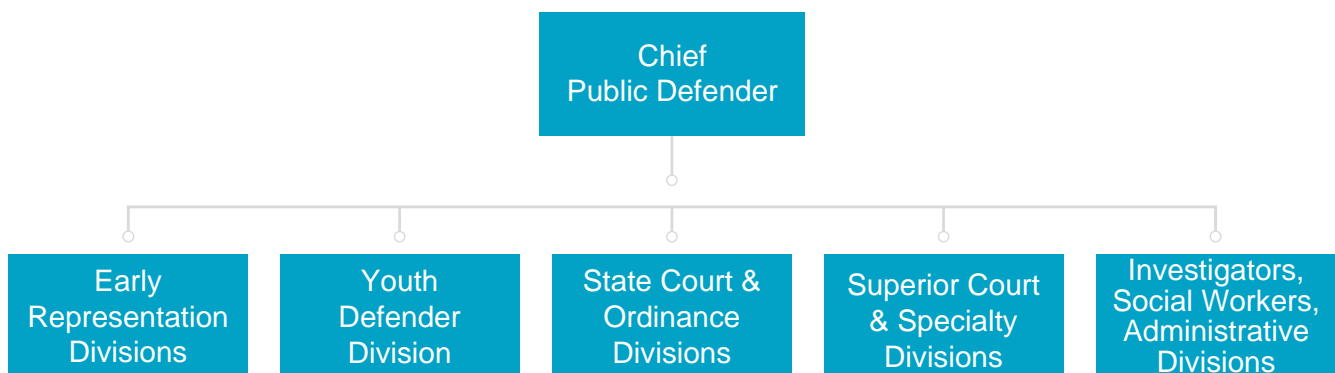
Mission Statement

The Sixth Amendment to the United States Constitution guarantees that the accused has the right to an attorney in all criminal cases. The Law Office of the Public Defender provides legal representation to those unable to afford an attorney in all criminal cases in DeKalb County. The Office promotes equal justice, fairness, and respect for all people in the judicial system through effective and excellent legal advocacy. The Public Defender Office tenaciously advocates for every client. In so doing, the Office safeguards the constitutional rights of all.

Description

The Public Defender's Office was created in 1969 to comply with the United States Supreme Court rulings requiring the provision of attorneys to persons charged in criminal cases. We provide this service in all the Courts including Superior Court, State Court, Juvenile Court, Magistrate Court, all Accountability Courts, all diversion programs, and all Appellate Courts. We are the second largest office in Georgia and with a staff of 100, including attorneys, investigators, social workers, administrative assistants, paralegals, and an interpreter, we work to provide excellent legal representation to our clients. In addition to having a dedicated Youth Defender Division, Superior Court Division, State Court Division and Early Representation Division, we have the following specialized divisions: Senate Bill 440 in which we represent children charged as adults; Behavioral Health in which we represent clients who suffer from serious mental illness; Accountability Courts in which we represent clients in Drug Courts, Mental Health Courts, DUI Courts, and Veteran's Court; Appellate in which we represent clients in their appeals; Complex Litigation in which we represent clients charged with the most serious and high-profile crimes; and Cases Involving Children in which we represent clients charged with crimes against children.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 8,691,301	\$ 9,065,430	\$ 10,010,106	\$ 13,543,351
52 - Purchased / Contracted Services	\$ 694,698	\$ 745,711	\$ 721,874	\$ 813,270
53 - Supplies	\$ 75,863	\$ 69,551	\$ 68,634	\$ 79,774
54 - Capital Outlays	\$ 495	\$ -	\$ -	\$ 69,051
55 - Interfund Charges	\$ 81,661	\$ 101,631	\$ 110,507	\$ 97,559
70 - Retirement Services	\$ -	\$ -	\$ 1,536,550	\$ 1,590,326
Expense Total	\$ 9,544,019	\$ 9,982,322	\$ 12,447,670	\$ 16,193,331

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
04510 - Public Defender	\$ 9,544,019	\$ 9,982,322	\$ 12,447,670	\$ 16,193,331
Expense Total	\$ 9,544,019	\$ 9,982,322	\$ 12,447,670	\$ 16,193,331

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	94	91	104	104
Funded	94	94	98	96

Goals and Objectives

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

Objective #1A: Increase participation in training programs that will ensure we are providing excellent customer service and legal representation for all clients.

Objective #1B: Evaluate 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: Continue to advocate for reform in what cases are prosecuted and what cases can be diverted with the District Attorney and Solicitor General offices.

Objective #2B: Develop initiatives to recruit and retain excellent staff.

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

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

Objective #3B: Expand our partnership with The Bail Project to assist with the release of clients from pretrial detention who are unable to afford their bond.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Felony cases closed	7,195	8,434	3,707	40,000
Misdemeanor cases closed	7,199	7,278	1,846	2,000
Juvenile cases closed	1,633	2,171	834	850
Traffic and ordinance cases closed	3,148	3,578	859	900
Felony revocations closed	296	15 (b)	650	650
Misdemeanor revocations closed	2,698	1,790	52	60
Juvenile revocations closed			12	10
Appeals closed	83,816	106,436	6	10
Miscellaneous cases closed	9,999	9,999	98	100
Children in Need of Services(CHINS)			5	5
New clients appointed			10,152	10,000
Pending open cases	9,999	9,999	19,558	180,000

Points of Interest

- Although the courts were still feeling the impact of Covid and its variants in 2022, The Public Defender Office did not stop serving the public and has worked tirelessly to resolve cases despite the profound impact of the pandemic on the courts. The Public Defender Office represented clients in 51 jury trials and closed over 8,000 cases in 2022.
- Grant funding received in 2021 allowed the Office to add additional staff to help alleviate the backlog of cases due to the pandemic.
- The Office continues to collaborate with Atlanta Legal Aid on the Nick Project. This project is a unique and collaborative effort between agencies and nonprofits that assists with providing housing and other necessary services for our clients with severe and persistent mental illness.
- We added an Education Attorney to our Youth Defender team. This specialized attorney represents our clients charged with delinquency offenses and who have concurrent matters that involve the schools. There is substantial research that keeping children in school helps disrupt the school to prison pipeline. The Public Defender Office is committed to ensuring that the legal responses to youth involved delinquent acts are grounded in what the youth needs, as well as the science involving adolescent development.
- With the support of county leadership and additional funding, the Public Defender Office created the Ordinance and Misdemeanor Early Representation Divisions. Attorneys in these divisions represent indigent clients charged with ordinance and code violations as well as at misdemeanor first appearance hearings. We represent people charged with misdemeanor offenses in court 7 days a week, including most holidays.

Prior Budget Year Impacts

- The 2020 budget included funding increases for personnel (\$215K).
- The 2021 budget included American Rescue Plan funding of a two-year fellowship program (\$1.1M).
- The 2022 budget included funding increases for positions (\$740K), and computer replacements (\$63K).

Public Works Director

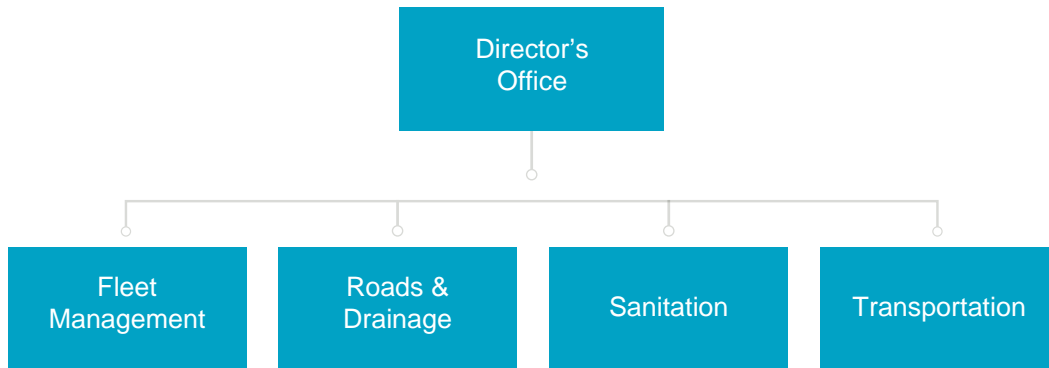
Mission Statement

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 542,444	\$ 628,416	\$ 594,157	\$ 607,960
52 - Purchased / Contracted Services	\$ 14,778	\$ 7,253	\$ 32,628	\$ 127,768
53 - Supplies	\$ 368	\$ 1,086	\$ 2,441	\$ 7,045
54 - Capital Outlays	\$ 945	\$ 1,748	\$ 1,454	\$ -
61 - Other Financing Uses	\$ -	\$ -	\$ 70,000	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 121,295	\$ 121,293
Expense Total	\$ 558,535	\$ 638,504	\$ 821,975	\$ 864,066

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
05510 - Public Works - Directors Office	\$ 558,535	\$ 638,504	\$ 821,975	\$ 864,066
Expense Total	\$ 558,535	\$ 638,504	\$ 821,975	\$ 864,066

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	6	5	5	5
Funded	6	6	6	5

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
American Public Works Association accreditation self-assessment progress	60%	60%	90%	100%

Points of Interest

- Continued Special Purpose Local Option Sales Tax (SPLOST) coordination with program managers for resurfacing of streets identified in the SPLOST program, and with the annual Local Maintenance and Improvement Grant program.
- Distributed 95-gallon roll carts throughout DeKalb County, changing from the 65-gallon carts to the carts with greater capacities, facilitating automated side loader collection.
- Achieved American Public Works Association accreditation in 2023.

Prior Years Budgetary Impact

- In 2020, there were no significant budgetary impacts.
- In 2021, an intern position (\$10K) was approved.
- In 2022, an intern position (\$15K) was approved. American Public Works Association (APWA) accreditation application fee and on-site review expenses (\$40K) and relocation costs to Sams Street for Public Work's share of the security systems, new furniture and miscellaneous items were also approved (70K).



Purchasing

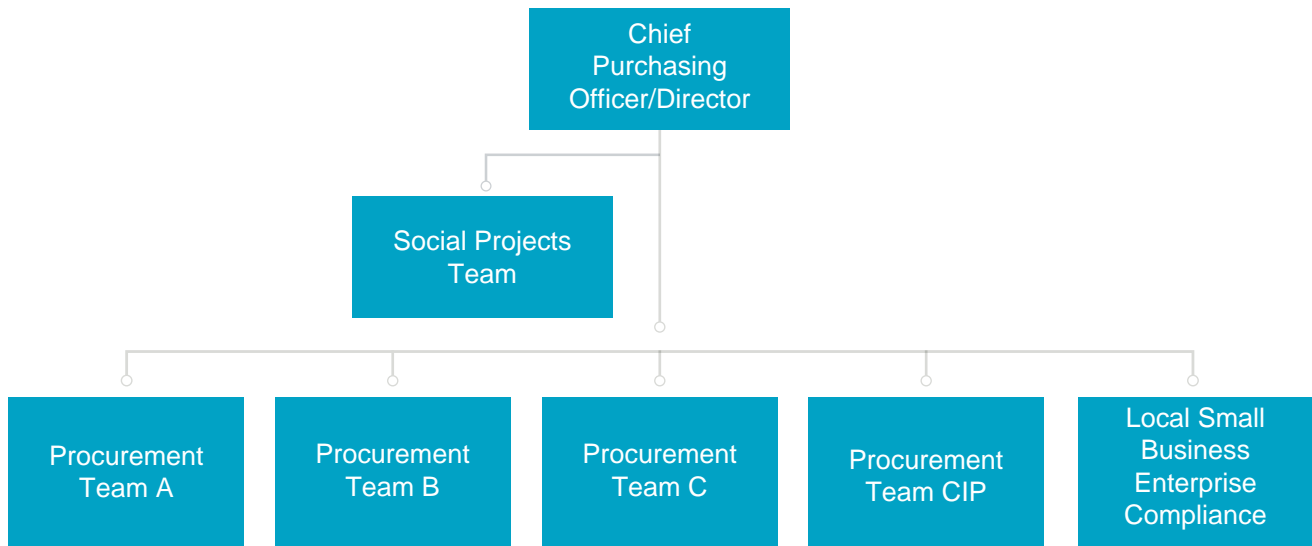
Mission Statement

The mission of the Purchasing and Contracting Department is to provide exceptional customer service while delivering procurement services that satisfy 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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 2,238,632	\$ 2,203,212	\$ 2,372,106	\$ 3,475,667
52 - Purchased / Contracted Services	\$ 399,179	\$ 496,712	\$ 454,985	\$ 414,587
53 - Supplies	\$ 5,087	\$ 2,865	\$ 5,626	\$ 19,944
54 - Capital Outlays	\$ 16,313	\$ 9,016	\$ 9,135	\$ 82,000
56 - Depreciation and Amortization	\$ -	\$ -	\$ 178	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 456,961	\$ 454,939
Expense Total	\$ 2,659,211	\$ 2,711,805	\$ 3,298,991	\$ 4,447,137

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
01410 - Purchasing - General	\$ 717,599	\$ 685,929	\$ 690,750	\$ 991,735
01430 - Purchasing - Central Services	\$ 3,144	\$ 782	\$ 781	\$ 783
01440 - Purchasing - Contracts	\$ 7,417	\$ 58,822	\$ 12,532	\$ 70,515
01450 - Purchasing - Contract Compliance	\$ 289,260	\$ 286,095	\$ 272,002	\$ 301,580
01460 - Purchasing - Procurement	\$ 1,641,791	\$ 1,680,178	\$ 2,322,927	\$ 3,082,524
Expense Total	\$ 2,659,211	\$ 2,711,805	\$ 3,298,991	\$ 4,447,137

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	26	29	26	26
Funded	32	32	37	45

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 and to the vendor community 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 to all solicitations to ensure the County receives the best value on all purchases.

Goal #2: Implement Oracle APS (Advanced Procurement Systems) system to ensure online procurement services are faster, better, and smarter.

Objective #2A: Provide training countywide and to the vendor community on system functionality and changes necessary to past business processes to allow a full implementation of APS.

Objective #2B: Utilize innovation (APS) to ensure solicitations are handled efficiently and transparently.

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: Continue to promote and monitor LSBE participation on procurement opportunities including 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.

Objective #3D: Implement changes to the software platform or replace it to enhance reporting and more effectively manage the data and adherence to the participation commitments established through the solicitation process.

Goal #4: Enhance Staffing for SPLOST (Special Purpose Local Option Sales Tax) and ARP (American Rescue Plan) with time-limited personnel to handle all projects. Note this will require an increased budget to achieve success.

Objective #4A: Incorporate agile strategies to accomplish SPLOST, Consent Decree and ARP procurements/grants in accordance with all federal, state, and local laws.

Objective #4B: Establish dedicated teams with the ability to plan, prepare, and manage LSBE participation or GFEs within strict timelines following established DeKalb First Ordinance and procurement policies and procedures.

Objective #4C: Ensure that SPLOST/ARP procurements are completed accurately and timely.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Maintain Professionally Certified Procurement Staff	50%	Not Available	Not Available	Not Available
LSBE Contract Spend	\$30,000,000.00	Not Available	Not Available	Not Available
% Solicitations Meeting SLAs	60%	Not Available	Not Available	Not Available

Points of Interest

- Completed a review of the LSBE program and hired two team members dedicated to providing support for all LSBEs while developing a long-term plan for the program's future.
- Reviewed potential software solutions for the entry, maintenance, and reporting of performance measures for the LSBE program and compliancy to the DeKalb First Ordinance and purchasing policy and procedures.
- Provided 3rd Party Training for 15 interested individuals on the topic of "Price/Cost Analysis for Successful Results."
- Developed and implemented, in conjunction with the Law Department, a process for handling American Rescue Plan grant agreements.

Prior Year Budgetary Impacts

- In 2020, there were no significant budgetary impacts.
- In 2021, there were no significant budgetary impacts.
- In 2022, there were no significant budgetary impacts.

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 percent levy on rental cars. The tax was approved by the Board of Commissioners in January 2007. This excise tax is used to promote industry, trade, commerce, and tourism. Capital projects such as the construction of convention, trade, sports, and recreational facilities or public safety facilities as well as debt service on such projects can be made from the proceeds of this tax. Such expenditures may include capital costs as well as operating costs.

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

Organizational Chart

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

Financials

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
10280 - Rental Motor Vehicle Excise Tax Fund	\$ 552,720	\$ 576,638	\$ 1,143,341	\$ 950,000
Expense Total	\$ 552,720	\$ 576,638	\$ 1,143,341	\$ 950,000
Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
10280 - Rental Motor Vehicle Excise Tax Fund	\$ 552,720	\$ 576,638	\$ 1,143,341	\$ 950,000
Expense Total	\$ 552,720	\$ 576,638	\$ 1,143,341	\$ 950,000

Goals and Objectives

Goal #1: The Rental Motor Vehicle Tax goal is to review and make recommendations for funding to the Office of Management and Budget for inclusion in the annual budget.

Performance Measures

- The only performance measure for the Rental Motor Vehicle Tax is to maintain a balanced budget for the fund.

Points of Interest

- The creation of new cities has reduced the number of rental car companies in unincorporated DeKalb, indirectly decreasing the amount of excise tax funds collected. The revenue has stabilized as no new cities have been created since the City of Tucker in 2016.
- The last debt service payment of \$705,375 was made for the Porter Sanford Performing Arts Center on December 1, 2017.
- Approximately \$1.1 million was transferred to the capital improvement program in 2022 for PATH repairs/rehabilitation, acquisitions for additional property for greenspace/PATH connections, a master plan at Arabia Mountain Nature Preserve and for stabilization and exterior restoration at the historic Ragsdale House.

Prior Year Budgetary Impacts

- 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 continued in 2020.
- In 2021, there were no significant budgetary impacts.
- In 2022, there were no significant budgetary impacts.



Rainbow Park

Risk Management Fund

Mission Statement

The mission of the Risk Management Fund is to identify and evaluate risks and provide options for financing such risks, including risk transfer.

Description

The Risk Management Fund includes the following coverages: unemployment insurance; group health and life; Wellness, Commercial Automobile & Property coverage, general liability, cyber, crime coverage, fiduciary insurance, and safety training. In addition, it provides funds for the defense of claims brought against the county, its officers, and employees.

Risk Management collaborates with a national consultant to develop programs to help mitigate the rising cost of employee health care. The strategy includes contracting with a private provider to manage the administration of claims processing for group health and provide stop-loss coverage. This protects the county against catastrophic claims. Health Maintenance Organization options are also available for all employees and retirees. In addition to having both self-funded and fully insured plans, the county created a wellness program to better manage healthcare costs and improve employee productivity.

Organizational Chart

The Finance Department manages this fund. See that department's organizational chart.

Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 866,807	\$ 929,000	\$ 828,566	\$ 955,014
52 - Purchased / Contracted Services	\$ 8,306,036	\$ 7,957,446	\$ 8,350,071	\$ 9,896,277
53 - Supplies	\$ 815	\$ 3,015	\$ 1,548	\$ 93,000
55 - Interfund Charges	\$ 6,783,478	\$ 2,307,061	\$ 2,503,905	\$ 4,000,000
57 - Other Costs	\$ 471,092	\$ 321,374	\$ 316,221	\$ 400,000
61 - Other Financing Uses	\$ 933,085	\$ -	\$ -	\$ -
70 - Retirement Services	\$ 155,100	\$ 143,655	\$ 219,972	\$ 227,667
71 - Payroll Liabilities	\$ 84,414,555	\$ 90,820,866	\$ 85,980,366	\$ 115,459,000
Expense Total	\$ 101,930,968	\$ 102,482,417	\$ 98,200,648	\$ 131,030,958

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
01010 - Insurance - Workers Compensation	\$ 2 3,315	\$ -	\$ -	\$ -
01015 - Insurance - Unemployment Compensation	\$ 4 88,485	\$ 321,374	\$ 3 16,221	\$ 4 00,000
01020 - Insurance - Group Health & Life	\$ 84,391,240	\$ 90,820,866	\$ 85,980,366	\$ 115,819,000
01025 - Insurance - Other	\$ 17,027,928	\$ 11,340,177	\$ 11,904,062	\$ 14,811,958
Expense Total	\$ 101,930,968	\$ 102,482,417	\$ 98,200,648	\$ 131,030,958

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	9	9	9	9
Funded	11	9	9	9

Goals and Objectives

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

Points of Interest

- Successful launch of a new Risk Management Information System software for payroll and benefits administration.
- Approval to launch the county's first onsite employee clinic in the fall of 2023.

Prior Year Budgetary Impacts

- The 2020 budget included a transfer to the Workers Compensation fund for \$933 thousand to realign the ending fund balance and \$3.7 million to fund various countywide legal settlement agreements.
- In 2021, the budget included funding for an anticipated four percent increase in health cost.
- In 2022, the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.

Roads and Drainage

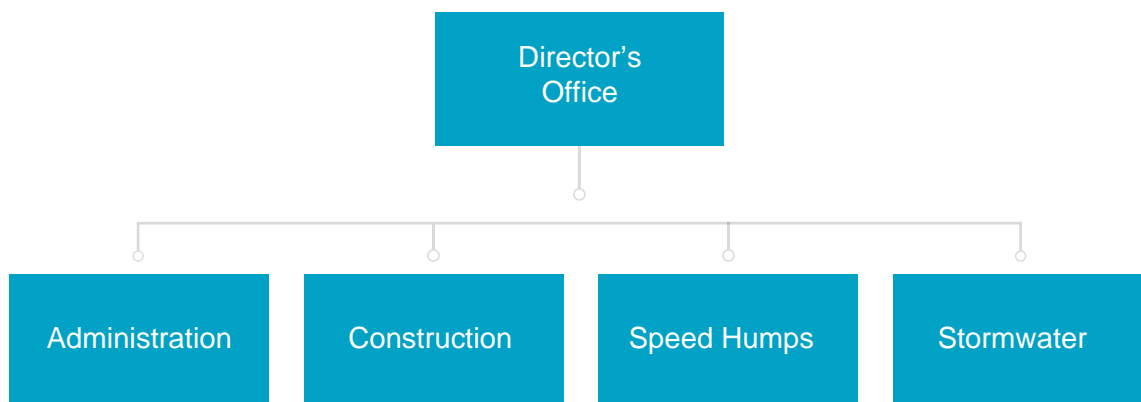
Mission Statement

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 7,197,947	\$ 8,530,553	\$ 7,603,551	\$ 8,365,094
52 - Purchased / Contracted Services	\$ 2,680,697	\$ 1,662,441	\$ 2,616,179	\$ 4,486,854
53 - Supplies	\$ 898,500	\$ 1,641,435	\$ 1,250,296	\$ 2,336,609
54 - Capital Outlays	\$ -	\$ 15,782	\$ -	\$ 211,550
55 - Interfund Charges	\$ 2,817,717	\$ 3,175,774	\$ 2,844,677	\$ 2,930,741
58 - Debt Service	\$ -	\$ 158,991	\$ 158,991	\$ -
61 - Other Financing Uses	\$ -	\$ 67,478	\$ 1,200,000	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 1,286,930	\$ 1,286,933
Expense Total	\$ 13,594,861	\$ 15,252,454	\$ 16,960,624	\$ 19,617,781

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
05705 - Roads & Drainage - Administration	\$ 680,837	\$ 1,069,175	\$ 2,274,945	\$ 2,294,077
05735 - Roads & Drainage - Maintenance	\$ 1,266,038	\$ 1,278,735	\$ 1,010,774	\$ 1,216,562
05740 - Roads & Drainage - Road Maintenance	\$ 6,720,541	\$ 7,134,742	\$ 8,121,913	\$ 9,097,798
05745 - Roads & Drainage - Support Service	\$ 1,233,448	\$ 1,485,978	\$ 1,529,912	\$ 1,441,425
05750 - Roads & Drainage - Drainage Maintenance	\$ 1,699	\$ 1,379	\$ 1,812	\$ 1,807
05755 - Roads & Drainage - Storm Water	\$ -	\$ (455)	\$ 1,710	\$ -
05760 - Roads & Drainage - Traffic Operation	\$ 893,442	\$ 961,057	\$ 918,074	\$ 871,031
05764 - Roads & Drainage - Speed Hum	\$ 61,523	\$ 82,230	\$ 87,553	\$ 73,228
05766 - Roads & Drainage - Signals	\$ 2,099,748	\$ 2,343,994	\$ 2,124,489	\$ 2,463,626
05767 - Roads & Drainage - Signs & Pa	\$ 637,584	\$ 895,621	\$ 889,442	\$ 2,158,227
Expense Total	\$ 13,594,861	\$ 15,252,454	\$ 16,960,624	\$ 19,617,781

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	124	107	103	103
Funded	131	120	130	132

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Roads resurfaced (miles by county crews)	7	1	4	4
Roads resurfaced (miles by GDOT LMIG program)	0	9	25	25
Roads resurfaced (miles by SPLOST program)	14	0	58	58
Patching by county crews (tons)	468	600	600	600
Signal upgrades	4	2	4	4
New signs installed	1,519	2,273	16,000	1,650
New school flashers	0	1	3	2
Roads striped (miles)	5	13	80	50
Traffic signs fabricated	1,484	2,601	3,000	3,000
Designed road intersections, bridges and drainage projects	3	4	4	4
Pipe installed/replaced (linear feet)	7,500	1,500	10,500	10,500
Drainage structures rebuilt/replaced	37	147	252	275
Citizens drainage projects (tons)	150	560	1,000	1,000
Citizens drainage projects (linear feet)	0	200	15,000	1,500
Retention ponds cleaned	108	151	175	200
Sidewalks repaired (linear feet)	350	910	1,700	1,750
Sidewalks installed (linear feet)	375	766	1,500	1,500

Points of Interest

- Resurfaced one mile by Roads & Drainage crews.
- Repaired 910 (linear feet) of sidewalk projects.
- Upgraded four traffic signals.
- Completed 13 miles of striping.
- Fabricated 3,000 signs.

Prior Year Budgetary Impacts

- In 2020, six existing vacancies (\$230K) were funded. Additionally, there was an austerity reduction of \$822,150 in various line items, a reduction in personal services due to salary surplus (\$498,675), and electricity was reduced by \$516,702.
- In 2021, there were no significant budgetary impacts.
- In 2022, a fleet maintenance technician, crew supervisor, production center supervisor, engineering manager, staff engineer, traffic signs and markings installer and traffic signs and markings supervisors (total personal costs of \$866,370) were approved to improve the efficiency of Roads and Drainage.

Sanitation

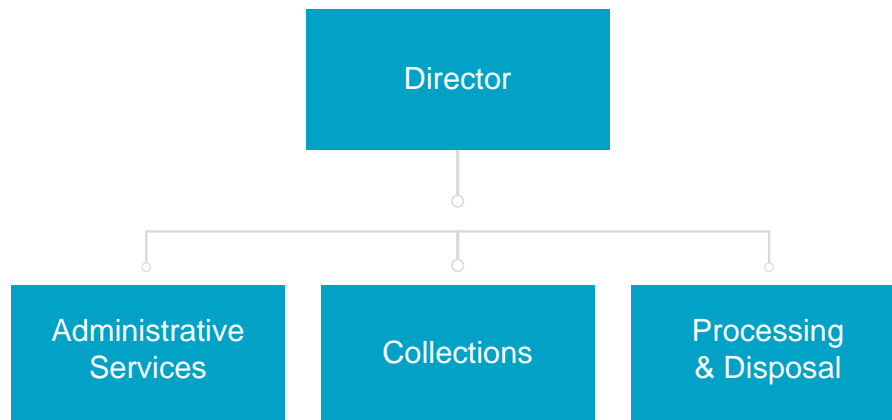
Mission Statement

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
Budget51 - Salaries & Benefits	\$ 34,074,369	\$ 37,100,462	\$ 33,421,309	\$ 36,498,616
52 - Purchased / Contracted Services	\$ 4,485,758	\$ 3,093,662	\$ 5,795,568	\$ 5,134,376
53 - Supplies	\$ 2,829,839	\$ 3,525,001	\$ 4,279,042	\$ 3,959,442
54 - Capital Outlays	\$ 31,812	\$ 81,469	\$ 71,374	\$ 94,184
55 - Interfund Charges	\$ 24,561,105	\$ 24,698,666	\$ 32,495,480	\$ 31,208,290
56 - Depreciation and Amortization	\$ -	\$ -	\$ 589	\$ -
57 - Other Costs	\$ -	\$ 213,622	\$ 6,511	\$ 79,000
58 - Debt Service	\$ 1,870,410	\$ 277,485	\$ 2,235,500	\$ 2,020,810
61 - Other Financing Uses	\$ 11,183,176	\$ 3,782,133	\$ 11,291,275	\$ 8,986,339
70 - Retirement Services	\$ 3,782,870	\$ 4,485,972	\$ 4,432,343	\$ 4,587,473
Expense Total	\$ 82,819,339	\$ 77,258,472	\$ 94,028,992	\$ 92,568,530

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
08105 - Sanitation - Administration	\$ 25,543,205	\$ 18,051,011	\$ 28,985,808	\$ 27,385,040
08106 - Sanitation - Keep Dekalb Beauti	\$ 840	\$ 491	\$ 191	\$ -
08110 - Sanitation - North Transfer Station	\$ 44,708	\$ 124,747	\$ 114,251	\$ 112,876
08112 - Sanitation - Seminole Compost	\$ 47,522	\$ 6,685	\$ 860	\$ -
08120 - Sanitation - Central Transfer Station	\$ 6,796,889	\$ 6,847,703	\$ 6,272,641	\$ 6,497,424
08123 - Sanitation - East Transfer Station	\$ 112,078	\$ 194,763	\$ 21,888	\$ 21,889
08125 - Sanitation - North Residential	\$ 10,030,073	\$ 10,507,537	\$ 9,436,351	\$ 10,260,637
08126 - Sanitation - North Special Collection	\$ 8,451	\$ 1,968	\$ 891	\$ -
8130 - Sanitation - Central Residential	\$ 7,878,141	\$ 8,791,326	\$ 8,473,689	\$ 8,538,312
08131 - Sanitation - Central Special Collection	\$ 3,610	\$ -	\$ -	\$ -
08133 - Sanitation - East Residential	\$ 6,337,747	\$ 7,290,261	\$ 8,054,666	\$ 7,930,106
08134 - Sanitation - East Special Collection	\$ 2,491	\$ (35)	\$ -	\$ -
08135 - Sanitation - South Residential	\$ 6,706,579	\$ 7,716,547	\$ 8,254,027	\$ 8,404,940
08136 - Sanitation - South Special Collection	\$ 56,758	\$ 21,561	\$ 1,640	\$ 789
08138 - Sanitation - Mowing & Herbicide	\$ 121,624	\$ 143,031	\$ 29,262	\$ 28,683
08139 - Sanitation - Roll-Off Services	\$ -	\$ -	\$ 494	\$ -
08142 - Sanitation - Central Commercial	\$ 9,261,066	\$ 7,763,508	\$ 10,597,123	\$ 11,011,009
08143 - Sanitation - South Commercial	\$ 1,942	\$ 1,035	\$ 840	\$ 844
08144 - Sanitation - East Commercial	\$ 1,116	\$ 2,043	\$ 1,644	\$ 1,648
08145 - Sanitation - Seminole Landfill	\$ 9,863,873	\$ 9,784,641	\$ 13,733,197	\$ 12,374,333
08150 - Sanitation - Revenue Collection	\$ 626	\$ 9,649	\$ 49,528	\$ -
Expense Total	\$ 82,819,339	\$ 77,258,472	\$ 94,028,992	\$ 92,568,530

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	595	572	527	257
Funded	600	613	600	626

Goals and Objectives

Goal #1: Implement and update website.

Objective #1A: Review and complete updates on the website for all solid waste management operations including recycling.

Goal #2: Implement and manage the residential household hazardous waste events for 2022.

Objective #2A: Schedule and complete two events (spring and fall).

Goal #3: Implement and manage the paper shredding event for 2022.

Objective #3A: Schedule and complete paper shredding event, June 2022.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Revenue collected on delinquent accounts	736,448	350,000	1,200,000	2,000,000
Total number of tons at Seminole Road Landfill			762,325	800,000
Total number of recycling tons at Seminole Road Landfill			79,671	90,000
Total number of residents participated in household waste events			1,182	1,000
Total number of residents participated in annual paper shredding event			1,016	900
Note: New Sanitation measures in FY22 and no previous information.				

Note: New Sanitation measures in FY22 and no previous information.

Points of Interest

- Began a GED (General Educational Development) partnership with Georgia Piedmont College.
- Weekly residential collections service for 170K households.
- Restore commercial driver's license (CDL) training program with certified CDL instructors.
- Deployment of non-CDL trucks for residential recycling routes.
- 100 Days Safety Summer Challenge Program.
- Recruit and hire CDL drivers, refuse collectors, and crew workers for solid waste management services.
- Answer 200K+ residential calls and respond to residential and commercial e-mail concerns.
- EnQuesta new commercial billing system – projected software installation June 2024.

Prior Years Budgetary Impact

- In 2020, environmental monitoring at the Seminole Landfill was approved at \$1,227,575. Engineering associated with the landfill was also approved at \$500K. Furthermore, Sanitation personnel was addressed in this budget with funding 12 existing positions (\$652,851) and salary adjustments (\$245K) for existing employees to address compression and inequity issues within the department.

- In 2021, \$2.7M was approved to fund gas collection and control system upgrades, and \$1M was approved to fund 50,000 95-gallon roll carts. The American Rescue Plan (ARP) funded increased yard debris routes due to the pandemic (\$450K). Moreover, Sanitation received a \$10M loan from the General Fund.
- In 2022, the Department was approved for four rear loaders (\$1.4 million) to assist with more efficient waste management. Additionally, \$10,454,716 was approved to increase funding for the landfill construction contract. Environmental Assessments (\$500K) were also added to the Sanitation department, as well. Sanitation received \$10M of ARP funds (second tranche).



Sheriff

Mission Statement

Our mission at the DeKalb County Sheriff's Office (DKSO) is to always demonstrate excellence, accountability, and respect in our professional and personal lives. 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 DeKalb County Sheriff's Office is the chief law enforcement agency in DeKalb serving over 762,820 DeKalb County residents. As the chief law enforcement agency in DeKalb, the biggest responsibility of the Sheriff's Office is the three Cs: Care, Custody, and Control of the inmates. In addition to the three Cs, the Sheriff's Office is also responsible for planning, organizing, directing, and controlling the activities of the agency's four distinct operations: Administrative, Court, Field, and Jail.

Administrative Operations

The administrative arm of the Sheriff's Office focuses on non-law enforcement duties as it relates to the Office of the Sheriff such as accreditation, fiscal management, human resources, legal affairs, mailroom, procurement, professional standards, public information, special projects, and training. The administrative arm also acts as an intermediary with the community in the form of community engagement.

Court Operations

The Sheriff is responsible for providing physical security for DeKalb County courtrooms and buildings, as well as judges, juries, employees, and other persons who have business on the court premises.

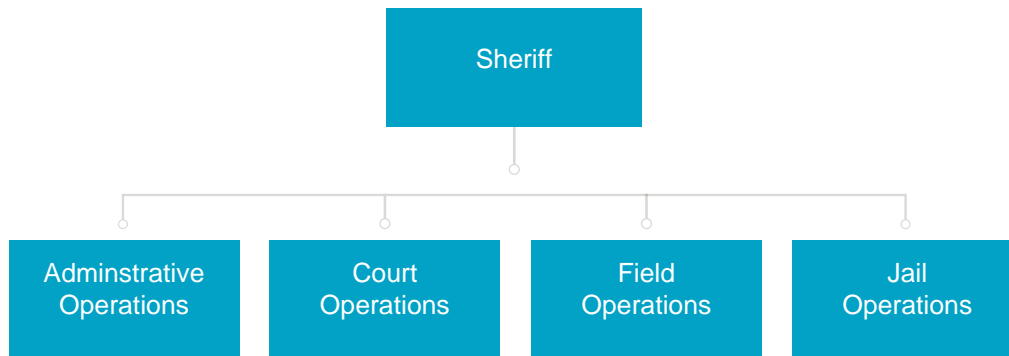
Field Operations

The Sheriff is responsible for protecting life, property, and preservation of the public peace. This encompasses all functions associated with those endeavors including both civil and criminal matters. In DeKalb County, the Sheriff functions as the Chief Law Enforcement Officer. As the Chief Law Enforcement Officer for DeKalb, the Sheriff retains the authority to intervene in any law enforcement effort within the county, including actions initiated by sheriff's deputies who witness a violation of law. The Sheriff is charged with serving all court summons, including subpoenas and civil process papers; executing all court-ordered levies on property to satisfy judgments in court actions; transporting jail inmates to and from court; delivering convicted persons to prison after sentencing; and transporting mentally ill residents of the county to mental health emergency receiving facilities (with proper court authorization).

Jail Operations

The Sheriff operates the DeKalb County Jail. The adult pre-trial detention center houses persons above the age of seventeen arrested by all DeKalb County law enforcement agencies or who are arrested in DeKalb County by federal or state agencies. As the official county jailor, the Sheriff is responsible for the health, safety, and welfare of individuals in custody in accordance with court-established guidelines, and for preventing inmate escapes from custody. Also, summarized as the three Cs: Care, Custody, and Control.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 50,959,993	\$ 49,498,549	\$ 53,852,971	\$ 51,366,884
52 - Purchased / Contracted Services	\$ 19,560,465	\$ 17,143,947	\$ 18,716,833	\$ 20,648,979
53 - Supplies	\$ 7,005,922	\$ 7,517,475	\$ 7,124,898	\$ 8,449,268
54 - Capital Outlays	\$ 14,035	\$ 24,075	\$ 401,814	\$ 335,292
55 - Interfund Charges	\$ 1,557,874	\$ 1,736,884	\$ 1,764,139	\$ 1,856,778
56 - Depreciation and Amortization	\$ -	\$ -	\$ 4,603	\$ -
57 - Other Costs	\$ 412	\$ 1,840	\$ -	\$ 1,810
58 - Debt Service	\$ -	\$ 792,475	\$ 792,475	\$ -
70 - Retirement Services	\$ -	\$ -	\$ 6,180,586	\$ 6,396,903
Expense Total	\$ 79,098,701	\$ 76,715,245	\$ 88,838,318	\$ 89,055,914

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
03201 - Sheriff'S Office	\$ (577,509)	\$ 2,897,705	\$ 2,378,587	\$ 2,526,959
03205 - Sheriff'S Office - Administrative Division	\$ 3,070,746	\$ 3,262,080	\$ 9,848,911	\$ 9,946,062
03207 - Sheriff'S Office - Community Relations	\$ -	\$ -	\$ 81	\$ -
03210 - Sheriff'S Office - Field Division	\$ 10,810,977	\$ 9,247,961	\$ 9,608,818	\$ 7,693,946
03220 - Sheriff'S Office - Jail	\$ 55,375,980	\$ 52,643,432	\$ 57,515,497	\$ 60,943,912
03223 - Sheriff'S Office - Jail Inmate Services	\$ 66,301	\$ 100,319	\$ 151,313	\$ 497,364
03230 - Sheriff'S Office - Courts	\$ 10,352,206	\$ 8,563,748	\$ 9,335,111	\$ 7,447,671
Expense Total	\$ 79,098,701	\$ 76,715,245	\$ 88,838,318	\$ 89,055,914

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	612	525	471	471
Funded	753	624	624	597

Goals and Objectives

Goal #1: Maintain “Triple-Crown” accreditation through re-accreditation with American Correctional Association (ACA), Commission on Accreditation of Law Enforcement Agencies (CALEA), and National Commission on Correctional Health Care (NCCHC) on an ongoing basis.

Objective #1A: Conduct quarterly review meetings with staff to ensure required standards are adhered to and related documentation on file prior to the respective audits.

Goal #2: Reduce staff vacancies by recruiting, training, and retaining qualified deputies and detention officers on a continuous basis.

Objective #2A: Develop an aggressive recruitment action plan that increases entry level compensation for sworn staff and recruiting efforts within and outside the state of Georgia.

Objective #2B: Work with County HR to conduct a new salary survey on all sworn positions to expand our salary ranges and increase our starting salaries (FY23 – FY24).

Goal #3: Explore new security strategies to protect the inmate population, staff, and court complexes within DeKalb County on a continuous basis.

Objective #3A: Explore contract security (privatization) for main courthouse by preparing a cost benefit analysis.

Objective #3B: Replace the Allen Bradley locking/encoding system with a touch system at the main courthouse to include replacing locks with new cylinders along with enhanced key controls.

Objective #3C: Replace analogue cameras and encoders with IP cameras at the main courthouse.

Goal #4: Continue to address many infrastructure problems of the aged jail, to include, exploring the option of a new adult detention center (ADC).

Objective #4A: Reallocate and hire a construction project manager to prepare a comprehensive assessment of the detention center’s condition to include a related action plan.

Objective #4B: Install the jail’s new smoke purge & building pressurization system to include the ancillary areas.

Objective #4C: Hire a consultant to perform an extended study for a new detention center.

Goal #5: Replace aged technology systems across the Sheriff’s Office.

Objective #5A: Install a new command post (technology) in the detention center.

Objective #5B: Create and fund a comprehensive technology replacement schedule for personal computers, laptops, tablets, and iPads.

Objective #5C: Work with vendor to implement a paperless filing system in HR (FY23-FY24).

Goal #6: Develop additional reentry programs that will increase access to vital community services with the goal of decreasing recidivism and improving the lives of individuals served in FY23.

Objective #6A: Collaborate with community partners to design and implement at least two re-entry programs for education, employment, healthcare, housing, and/or mental health services.

Goal #7: Develop a full comprehensive succession plan for future leaders of the agency in FY23.

Objective #7A: Development of an agencywide Career Development Counseling program to assist employees with future career goals. This program would include a training path for the employees desired career goals.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Inmates Received	16,735	1,395	15,037	15,555
Inmate Days in Jail	465,204	41,128	45,543	43,500
Average Daily Populations	1,354	1,388	1,619	1,735
*Inmate Visits to the In-House Medical unit	12,208	6,704	15,361	N/A
*eArrests	1,218	763	1,159	N/A
*Arrests - Fugitive Unit	589	219	120	N/A
*Transport to Mental Facilities	1,275	268	277	N/A
Regular Court Hours	221,615	144,615	164,168	220,000
Overtime Court Hours	29,425	23,208	26,106	28,000

*No longer reporting in FY23.

Points of Interest

- Passed Commission on Accreditation of Law Enforcement Agencies (CALEA) audit and received a re-accreditation award.
- Implemented an electric vehicle take-home incentive program for recruitment and retention purposes in FY22.
- Installed additional surveillance cameras on the rooftop and throughout the jail, upgraded all cameras at the main courthouse from analog to digital, purchased a tactical robot for deployment in high-risk situations, purchased additional body worn cameras for detention officers, and replaced jail locks as budgeted in FY22.
- Acquired a simulation reality system to improve training in the areas of use of force and de-escalation.
- Implemented a paperless background and recruitment software application (Guardian Technology) to streamline the hiring process.
- Partnered with DeKalb Community Services Board to implement the In Reach Program to aid with referrals and linkage to resources, including but not limited to, housing social supports, family/natural supports, Social Security Income/Social Security Disability Income (SSI/SSDI), food stamps, employment/income, and transportation.
- Completed the Agency's position reference guides (PRGs) for all management positions.

- Maintain our “Triple-Crown” accreditation.
- Lease and distribute the electric vehicles to eligible staff and new hires.
- Determine and install electric vehicle charging stations at the ADC.
- Continue improving the recruitment strategies, hiring process, and retention efforts to reduce the vacancy rate.
- Continue the jail lock replacements and control panels on assigned floors within the detention center.
- Conduct an expanded study to explore building a new adult detention center.
- Complete the installation of long gun safe vault at main courthouse for better proximity to deputies.
- Hire a full-time project management position to prepare a comprehensive facility assessment/action plan and serve as the project manager to facilitate completion of any approved action and capital improvement plans.
- Replace the aged and inoperable security control panel at the main courthouse and continue to upgrade hardware technology and software applications throughout the Sheriff’s Office.
- Collaborate with other DeKalb County stakeholders to improve access to vital community and mental health services for individuals released from the detention center.
- Publish the Sheriff’s Office position reference guides (PRGs) on the Agency’s internal network and begin cross-training suitable/appropriate staff and/or successors.
- Implement a new open records system to improve productivity and expedite fulfilling requests.

Prior Year Budgetary Impacts

- The 2020 budget included funding of \$150 thousand for a jail assessment study.
- The 2021 budget included no significant budgetary impacts.
- The 2022 budget included funding of \$333 thousand to purchase dialysis and x-ray machines and \$266 thousand to purchase five vehicles for court operations. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.

Solicitor

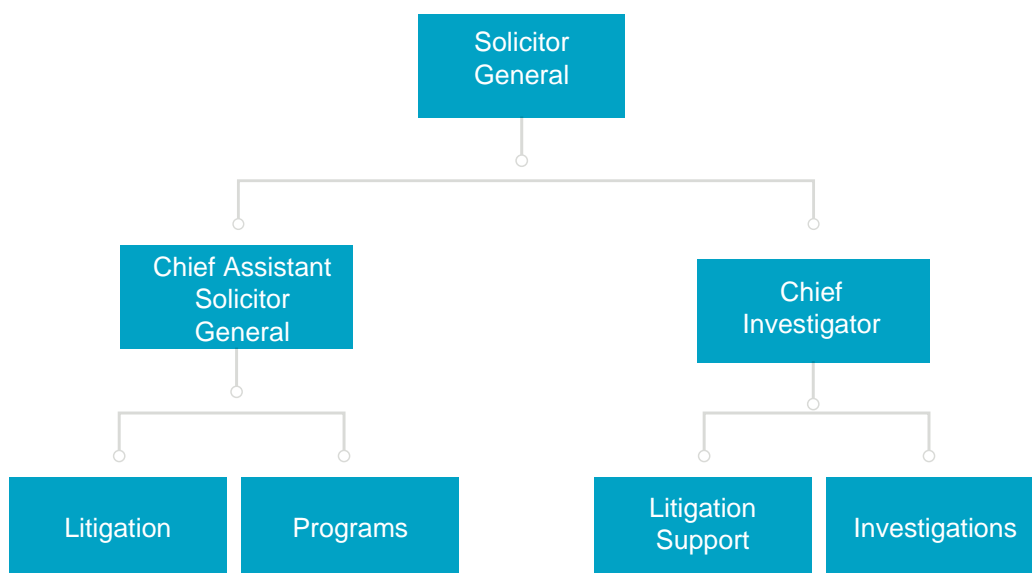
Mission Statement

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 7,212,455	\$ 7,468,392	\$ 7,241,489	\$ 9,915,983
52 - Purchased / Contracted Services	\$ 138,641	\$ 182,711	\$ 152,710	\$ 383,314
53 - Supplies	\$ 45,577	\$ 85,629	\$ 90,433	\$ 85,890
54 - Capital Outlays	\$ 15,193	\$ 46,018	\$ 91,039	\$ 97,064
55 - Interfund Charges	\$ 148,713	\$ 202,740	\$ 188,833	\$ 245,134
61 - Other Financing Uses	\$ 260,543	\$ 182,793	\$ 182,793	\$ 182,793
70 - Retirement Services	\$ -	\$ -	\$ 1,072,618	\$ 1,110,157
Expense Total	\$ 7,821,121	\$ 8,168,284	\$ 9,019,915	\$ 12,020,335

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
03810 - Solicitor - State Court	\$ 6,861,072	\$ 7,246,267	\$ 8,189,190	\$ 11,122,527
03815 - Solicitor - Victim Assistance	\$ 707,297	\$ 710,375	\$ 640,078	\$ 723,736
03816 - Solicitor - General Pre-Trial Div	\$ 252,753	\$ 211,642	\$ 190,647	\$ 174,072
Expense Total	\$ 7,821,121	\$ 8,168,284	\$ 9,019,915	\$ 12,020,335

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	87	85	86	86
Funded	87	87	93	100

Goals and Objectives

Goal #1: Retention, hiring and training.

Objective #1A: Continue to promote staff and petition salary adjustments to address salary disparity and enhance workplace competitiveness.

Objective #2B: Attract talent through increased and diversified advertisement.

Objective #3C: Invest in staff development and growth through internal and external training opportunities.

Goal #2: Office space.

Objective #2A: Obtained additional office space through a two-year lease agreement beginning in 2023.

Objective #2B: Locate and obtain additional office space to house eight employees.

Objective #2C: Continue to utilize remote work options to balance staffing and space availability.

Goal #3: Public safety and domestic violence.

Objective #3A: Provide meaningful solutions to victims, their families and impacted communities through partnerships with community partners, law enforcement, woman's groups, shelters and other resource providers.

Objective #3B: Strategically utilize FY23 funding to enhance current efforts to reduce occurrences of domestic violence, obtain additional staffing and process approximately 2,600 cases a month.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Total cases received	7,195	8,434	9,532	10,625
Accusations filed	7,199	7,278	7,207	8,500
DUI and traffic prosecution	1,633	2,171	1,159 (a)	1,225
Crimes against persons	3,148	3,578	3,609	3,725
Education neglect	296	15 (b)	218	250
Pre-trial diversion	2,698	1,790	2,168	2,700
State Court traffic division/Magistrate Court cases processed	83,816	106,436	110,167	120,000

Points of Interest

- In 2022, the Solicitor’s Office continued to focus on improving the quality of life for DeKalb County residents by addressing ordinance cases. One notable ordinance case is The Woodridge Apartments. The unit remains at the forefront by improving living conditions for residents and ensuring property owners are held accountable and are compliant with the law by working with code enforcement, the fire department, and other departments. These partnerships help ensure that the information and resources are obtained to educate and secure compliance.
- In 2022, the Solicitor’s Office addressed the new pandemic crime of street racing. In one case, a defendant pled guilty and received jail time after a yearlong investigation, numerous reports of street racing incidents and extensive trial preparation. The Office responded to the needs of the community by ensuring that the offender understood that this is a serious crime.
- In 2022, two first appearance attorneys were added to the Office. Representing the State of Georgia within hours of an arrest to review and prepare bond and criminal history information of the defendant.
- Dancing with the DeKalb Stars - back by popular demand, after a 3-year hiatus, the fundraiser and resource expo has generated over \$40,000 for the Women’s Resource Center and the International Women’s House since its inception. The event brings awareness to domestic violence crimes. Dozens of organizations are invited to participate in the expo and provide information and resources to DeKalb County residents related to domestic violence. The dance competition features members of the County’s legal departments, public safety, businesses, and civic organizations as “local stars”. Funds are generated through ticket sales, team competitions, and corporate sponsorships.

Other 2022 Community Events -

- Animal Justice League: Animal Safety Event (September).
- “Don’t Miss Six” Educational Neglect Prevention Countywide School Tour (October – November).
- Better Together: Community Resource Fair and Food Drive (November).

Prior Year Budgetary Impacts.

- In the 2020 budget there were no significant budgetary impacts.
- The 2021 budget included American Rescue Plan funding for personnel (\$400K), and funding increases for duty radios (\$30K) and vehicles (\$40K).
- The 2022 budget included funding increases for personnel (\$292K) and wireless service coverage extension (\$60K).

State Court Division A

Mission Statement

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

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

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

Description

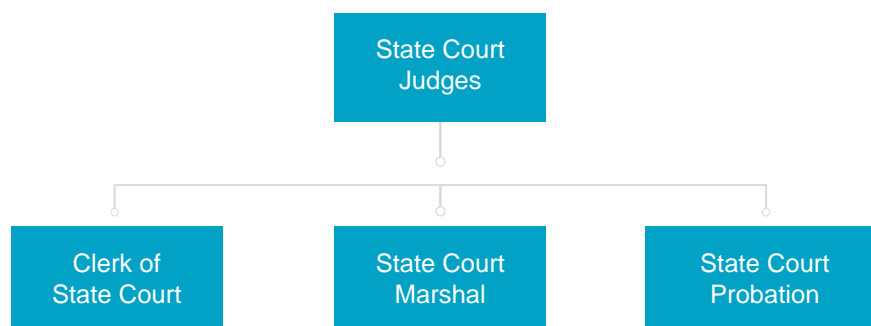
The State Court has jurisdiction within the boundaries of DeKalb County. It has concurrent jurisdictions for all civil matters without regard to the amount in controversy, except for those matters for which the Superior Court has exclusive jurisdiction. The Court tries misdemeanor criminal cases only and is supported by the Clerk of State and Magistrate Court, State Court Probation, and the Marshal's Office.

The Clerk serves both the State Court and Magistrate Court and supports a total of 37 judges. The Clerk's Office performs numerous functions in support of the judicial system to include record processing and retention, collection and disbursement of fines and fees, coordination of services in support of court operations, and servicing the public through access to electronic proceedings, recordings, and tools that enhance the availability of information.

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

The Marshal's Office, as part of DeKalb County's law enforcement community, is committed to protecting life and property, arresting violators of the law, and enforcing all local, state and federal laws and ordinances coming within the Office's jurisdiction. In the normal course of duty Deputy Marshals serve civil processes, dispossessory warrants, traffic warrants issued by State Court traffic division, execute eviction writs, enforce writs of possession, and conduct monthly judicial sales.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 13,927,235	\$ 14,721,844	\$ 16,169,734	\$ 20,750,405
52 - Purchased / Contracted Services	\$ 712,583	\$ 710,598	\$ 624,305	\$ 1,560,841
53 - Supplies	\$ 534,133	\$ 602,687	\$ 526,263	\$ 836,421
54 - Capital Outlays	\$ 19,768	\$ 344,622	\$ 191,834	\$ 261,300
55 - Interfund Charges	\$ 479,794	\$ 535,407	\$ 968,844	\$ 419,568
56 - Depreciation and Amortization	\$ -	\$ -	\$ 370	\$ -
61 - Other Financing Uses	\$ 38,795	\$ 13,791	\$ 1,552,462	\$ 38,796
70 - Retirement Services	\$ -	\$ -	\$ 1,952,122	\$ 2,020,442
Expense Total	\$ 15,712,309	\$ 16,928,950	\$ 21,985,933	\$ 25,887,773

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
03701 - State Court - Judge Wong	\$ 581,455	\$ 636,011	\$ 645,342	\$ 690,776
03702 - State Court - Judge Anderson	\$ 617,553	\$ 630,985	\$ 651,127	\$ 697,946
03703 - State Court - Judge Purdom	\$ 614,413	\$ 642,795	\$ 649,770	\$ 701,544
03704 - State Court - Judge Panos	\$ 618,265	\$ 646,406	\$ 663,392	\$ 700,198
03705 - State Court - Judge Mike Jacobs	\$ 580,822	\$ 604,052	\$ 653,960	\$ 686,125
03706 - State Court - Judge Lopez	\$ 600,097	\$ 530,545	\$ 647,804	\$ 704,845
03707 - State Court - Judge Gordon	\$ 608,670	\$ 680,945	\$ 835,444	\$ 711,851
03710 - State & Magistrate Courts Clerk	\$ 4,872,167	\$ 5,521,523	\$ 9,070,508	\$ 9,568,036
03712 - State Court - Dui Court	\$ 404,209	\$ 449,308	\$ 466,755	\$ 539,207
03715 - State Court - Probation	\$ 2,656,608	\$ 2,728,027	\$ 3,207,951	\$ 3,595,144
003720 - State Court - Marshal	\$ 3,558,050	\$ 3,858,353	\$ 4,493,880	\$ 7,292,101
Expense Total	\$ 15,712,309	\$ 16,928,950	\$ 21,985,933	\$ 25,887,773

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	190	180	214	214
Funded	195	198	196	240

Goals and Objectives

Goal #1: Construction of an additional State Court courtroom.

Objective #1A: To provide space to hold additional hearings and jury trials resulting in a decrease in the number of pending cases.

Goal #2: To implement an updated State Court Probation case management system.

Objective #2A: To increase efficiency by streamlining the process for probation officers.

Goal #3: To implement an updated civil process system for the Marshal's Office.

Objective #3A: To increase accuracy and efficiency by providing field deputies with enhanced remote technology.

Goal #4: To provide security for all State and Magistrate Courts.

Objective #4a: Identify potential candidates for vacant positions.

Objective #4b: Recruit, hire, train, and equip newly employed deputies.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Civil actions	6,342	6,299	4,014	4,414
Criminal actions	5,954	3,782	2,304	2,504
Collected fines and fees by Clerk's Office	\$ 7,841,089	\$ 6,020,139	\$ 11,410,525	\$ 11,752,840
Probation cases received	2,924	2,593	3,496	3,845
Probation community service hours completed	24,226	11,684	21,626	22,000
Probation fines and fines collected	\$ 1,586,113	\$ 1,462,664	\$ 1,352,147	\$ 1,419,754
Marshal suits/warrants served	3,217	10,300	3,525	1,000
Marshal eviction writs executed	5	1,200	2,215	4,000
Marshal dispossession warrants served	1,779	2,400	9,417	12,000

Points of Interest

- Seamless transition to virtual court operations while the Judicial Tower was closed for three months undergoing repairs. This allowed court operations to continue without interruption.

Prior Budget Budgetary Impacts

- The 2020 budget funded increases for personnel (\$400K), scanning project (\$60K), and copiers and scanners (\$36K).
- The 2021 budget funded increases for personnel (\$147K) and SoftCode software (\$330K).
- The 2022 budget funded increases for public safety pay adjustment (228K), public safety retention bonuses (\$66K), personnel (\$1.1M), case management system upgrades (\$409K), courtroom audio-visual equipment upgrades (\$160K), vehicles (\$300K), operating supplies (\$500K), position transfers (\$1.1M), professional services (\$75K), computer equipment (\$250K), and courtroom buildout (\$1.1M).

State Court Division B

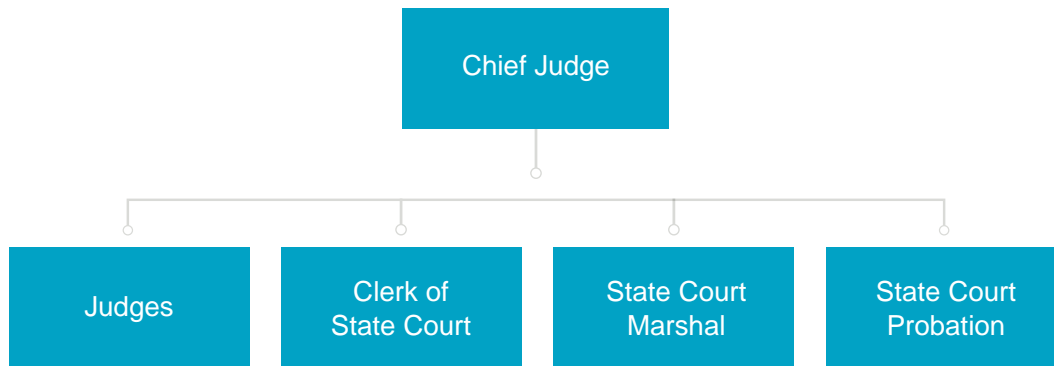
Mission Statement

The mission of the State Court - Division B is to provide a fair and impartial tribunal for the citizens of DeKalb County and the State of Georgia, for the timely resolution of all assigned cases promptly, courteously and in an efficient manner.

Description

House Bill 300 created the State Court’s Traffic Division during the 2015 session of the Georgia General Assembly. The State Court - Traffic Division replaced Recorders Court which was abolished by House Bill 301. State Court - Traffic Division was renamed State Court – Division B effective January 1, 2022, and has jurisdiction within unincorporated DeKalb County, including that of conducting jury trials. There are four judges assigned to Division B that are elected and serve four-year terms. State Court Probation and the Marshal’s Office are the other constituent entities within the Court, together with the State Court Clerk’s Office, they serve and support this division of the court.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 3,992,004	\$ 4,023,990	\$ 3,986,837	\$ 5,926,938
52 - Purchased / Contracted Services	\$ 674,930	\$ 486,834	\$ 793,163	\$ 1,098,550
53 - Supplies	\$ 35,488	\$ 25,330	\$ 44,334	\$ 163,811
54 - Capital Outlays	\$ 3,509	\$ -	\$ 67,475	\$ 165,000
61 - Other Financing Uses	\$ -	\$ -	\$ -	\$ 267,000
70 - Retirement Services	\$ -	\$ -	\$ 578,362	\$ 598,602
Expense Total	\$ 4,705,931	\$ 4,536,154	\$ 5,470,171	\$ 8,219,901

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
03711 - State Court Traffic Division	\$ 3,377,392	\$ 3,241,774	\$ 4,202,909	\$ 5,573,629
03712 - State Court - Dui Court	\$ -	\$ -	\$ 192	\$ -
03715 - State Court - Probation	\$ -	\$ -	\$ 2,022	\$ -
03716 - State Court Traffic Division - Judge Ale	\$ 355,204	\$ 286,130	\$ 179,156	\$ 658,664
03717 - State Court Traffic Division - Judge Ram	\$ 322,530	\$ 341,755	\$ 394,804	\$ 667,637
03718 - State Court Traffic Division - Judge Ros	\$ 329,030	\$ 332,944	\$ 368,825	\$ 658,426
03719 - State Court Traffic Division - Judge Sto	\$ 321,775	\$ 333,550	\$ 322,262	\$ 661,545
Expense Total	\$ 4,705,931	\$ 4,536,154	\$ 5,470,171	\$ 8,219,901

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	55	51	49	49
Funded	55	55	56	61

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: Implement focused policy and procedural developmental training.

Objective #2A: Assess, update, and document policies and procedures to distribute to employees.

Objective #2B: Increase awareness and understanding of personnel policies and procedures.

Objective #2C: Implement recurring developmental training sessions to ensure employees are educated and informed.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Traffic citations filed	66,676	34,536	35,070	37,174
Traffic citations disposed	63,431	16,885	22,304	22,304
Call center interactive voice response calls	126,764	129,244	127,856	130,413
Call center deputy calls handled	78,577	71,028	74,675	75,953

Points of Interest

- Initiated 6,005 cases and adjudicated in the Online Case Resolution Platform.
- Successfully closed 104,048 citations dated January 1, 2010, through December 31, 2014, per signed Administrative Order.
- Converted existing storage space to an on-site Innovation and Technology operations hub.
- Finalized new location to begin buildout and relocation plans for State Court Division B.
- Marshal's Office began full security detail at State Court Division B and Camp Circle Complex.

Prior Year Budgetary Impacts

- The 2020 budget included funding increase for personnel (\$225K).
- The 2021 budget included American Rescue Plan funding of temporary personnel (\$1.2M) and funding increases for full-time personnel (\$114K).
- The 2022 budget included funding increases for part-time personnel funding increase (\$900K), full-time personnel (\$319K), computer equipment (\$165K), Benchmark Solicitor Module (\$80K), E-Citation Pilot (\$30K), and maintenance (\$85K).



Snapfinger Wastewater Treatment Plant

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 6,261,083	\$ 5,663,622	\$ 4,915,572	\$ 5,936,889
52 - Purchased / Contracted Services	\$ 7,588,195	\$ 8,202,272	\$ 3,601,770	\$ 6,137,586
53 - Supplies	\$ 842,466	\$ 700,581	\$ 1,375,012	\$ 1,242,616
54 - Capital Outlays	\$ 52,517	\$ 52,234	\$ -	\$ 51,700
55 - Interfund Charges	\$ 1,702,499	\$ 2,033,074	\$ 1,548,649	\$ 1,496,113
61 - Other Financing Uses	\$ 1,478,445	\$ 1,299,872	\$ 1,519,041	\$ 1,500,000
70 - Retirement Services	\$ 749,587	\$ 806,322	\$ 872,410	\$ 872,407
Expense Total	\$ 18,674,791	\$ 18,757,976	\$ 13,832,455	\$ 17,237,311

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
06701 - Stormwater Administration	\$ 18,132,256	\$ 18,446,192	\$ 13,665,938	\$ 16,897,840
06702 - Stormwater Street Drain Maintenance	\$ 172,119	\$ 179,589	\$ 171,704	\$ 339,471
06703 - Curb Bumping	\$ 370,415	\$ 132,195	\$ (5,186)	\$ -
Expense Total	\$ 18,674,791	\$ 18,757,976	\$ 13,832,455	\$ 17,237,311

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	99	83	74	74
Funded	121	94	86	76

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Pipe installed/replaced (linear feet)	7,500	1,500	10,500	10,500
Drainage structures rebuilt/replaced	37	147	250	275
Citizens drainage projects (tons)	150	560	1,000	1,000
Citizens drainage projects (linear feet)	0	200	1,500	1,500
Retention ponds cleaned	108	151	175	200

Points of Interest.

- Maintained and cleaned 175 detention ponds.
- Installed/replaced 7,500 (linear feet) of pipe.
- Rebuild/replaced 250 storm water drainage structures.
- Completed design of three road intersections, bridges, and large-scale drainage projects.

Prior Year Budgetary Impacts.

- In 2020, one superintendent, one equipment operator, one heavy equipment operator, one equipment operator assistant, two crew supervisors, one stormwater manager, two environmental project coordinators, one administrative specialist, and one crew worker, two crew workers, and two senior equipment operators (\$992,692) were hired to assist the Stormwater Department with an increased workload. Furthermore, a trailer was approved for Stormwater engineers to handle the increased responsibilities in the field. Stormwater also had reductions in maintenance and professional services of \$600K.
- In 2021, Curb Bumping moved as a division to Sanitation from Stormwater resulting in a reduction of \$375K for the department. Additionally, American Recovery Plan (ARP) federal funding was included for dam repair/improvement - engineering and design (\$650K), Pine Lake Road/ Oak Avenue Drainage Improvements (\$500K), county-owned dams (\$600K), Crabapple Circle Stormwater (\$1.2M), high priority drainage projects (\$4.2M), and increased maintenance & repair (\$500K) to help with backorders and the delays due to the impact of the pandemic.
- In 2022, there were no significant budgetary impacts.

Superior Court

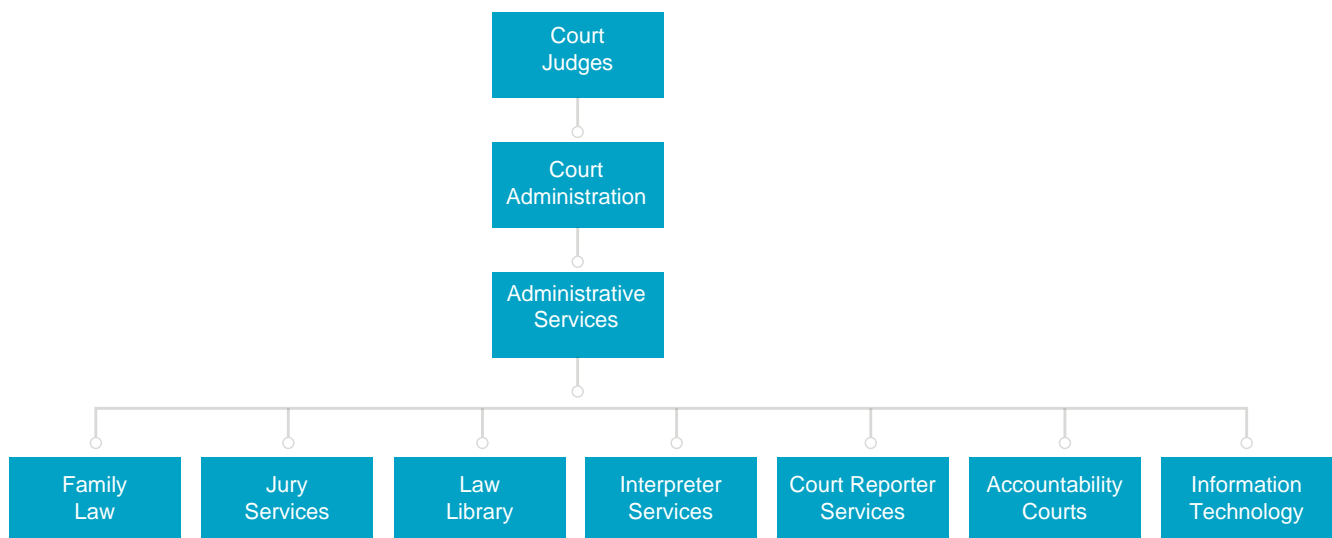
Mission Statement

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 7,931,363	\$ 8,703,836	\$ 9,769,167	\$ 12,044,865
52 - Purchased / Contracted Services	\$ 1,564,992	\$ 1,501,301	\$ 2,030,456	\$ 3,910,141
53 - Supplies	\$ 146,234	\$ 198,442	\$ 232,199	\$ 270,516
54 - Capital Outlays	\$ 91,535	\$ 100,170	\$ 93,701	\$ 1,076,000
61 - Other Financing Uses	\$ -	\$ -	\$ 20,317	\$ 34,835
70 - Retirement Services	\$ 51,899	\$ 51,795	\$ 1,483,338	\$ 1,533,684
Expense Total	\$ 9,786,024	\$ 10,555,545	\$ 13,629,178	\$ 18,870,041

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
03510 - Superior Court - Division 5	\$ 533,495	\$ 559,031	\$ 572,681	\$ 601,724
03515 - Superior Court - Division 10	\$ 510,072	\$ 537,804	\$ 542,028	\$ 564,565
03520 - Superior Court - Division 7	\$ 527,078	\$ 561,073	\$ 586,520	\$ 585,496
03525 - Superior Court - New Judge	\$ -	\$ -	\$ 37,387	\$ -
03530 - Superior Court - Division 1	\$ 516,211	\$ 528,152	\$ 518,455	\$ 586,892
03535 - Superior Court - Division 9	\$ 532,724	\$ 559,151	\$ 573,538	\$ 592,122
03540 - Superior Court - Division 3	\$ 539,238	\$ 589,708	\$ 559,905	\$ 590,705
03545 - Superior Court - Division 8	\$ 403,551	\$ 422,509	\$ 404,576	\$ 474,170
03550 - Superior Court - Division 6	\$ 495,518	\$ 523,631	\$ 538,183	\$ 620,212
03555 - Superior Court - Division 2	\$ 453,887	\$ 522,462	\$ 532,722	\$ 589,002
03560 - Superior Court - Division 4	\$ 582,097	\$ 549,548	\$ 570,139	\$ 583,574
03565 - Superior Court - Senior Judge	\$ 134,045	\$ 146,052	\$ 102,507	\$ 145,076
03570 - Superior Court - General	\$ -	\$ 913	\$ 1,185	\$ -
03580 - Superior Court - Administration	\$ 2,890,706	\$ 3,447,440	\$ 6,093,769	\$ 10,693,093
03581 - Superior Court - Court Reporters	\$ 355,949	\$ 260,126	\$ 397,461	\$ 505,204
03582 - Superior Court - Jury Management	\$ 804,147	\$ 729,489	\$ 939,802	\$ 1,019,837
03583 - Superior Court - Seminar For Divorcing P	\$ 6,864	\$ 10,899	\$ 16,627	\$ 35,308
03587 - Superior Court - Dispute Resolution	\$ 453,003	\$ 538,623	\$ 554,862	\$ 616,348
03590 - Superior Court - Grand Jury	\$ 47,438	\$ 68,935	\$ 86,833	\$ 66,713
Expense Total	\$ 9,786,024	\$ 10,555,545	\$ 13,629,178	\$ 18,870,041

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	101	102	115	115
Funded	99	99	130	129

Goals and Objectives

Goal #1: Enhance judicial security.

Objective #1A: Provide private security services for all Superior Court judges.

Goal #2: Increase and enhance current courtroom space and aesthetics.

Objective #2A: Continue plans to build a multi-purpose courtroom in the judicial tower.

Objective #2B: Upgrade courthouse facade.

Objective #2B: Create family-friendly areas to support the citizens visiting the courthouse.

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 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Civil/domestic filings	8,977	N/A	9,019	N/A
Civil/domestic case disposition	8,657	800	8,300	8,000
Felony case dispositions	5,890	5,900	N/A	5,900
Jury trials	18	15	24	40
Referrals to alternative dispute resolution	1,248	1,300	1,354	1,300
Family Law Center services	12,430	13,500	12,955	12,000

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.
- Successfully installed audiovisual system for all 11 courtrooms.
- Completed 2022 courthouse flood repairs.

Prior Year Budgetary Impacts

- The 2020 budget included no significant budgetary impacts.
- The 2021 budget included funding increases for personnel (\$378K).
- The 2022 budget included funding increases for personnel (\$1.4M), court reporter and interpreter services (\$250K), general operating expenses (\$650K), and Project Pinnacle (\$65K).

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 6,128,391	\$ 6,454,557	\$ 6,517,174	\$ 8,270,273
52 - Purchased / Contracted Services	\$ 1,793,559	\$ 1,734,478	\$ 1,891,829	\$ 2,161,868
53 - Supplies	\$ 107,996	\$ 136,130	\$ 146,412	\$ 192,952
54 - Capital Outlays	\$ 131,689	\$ 129,952	\$ 348,851	\$ 332,105
55 - Interfund Charges	\$ 20,951	\$ 20,149	\$ 20,962	\$ 17,424
56 - Depreciation and Amortization	\$ -	\$ -	\$ 1,157	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 1,800
70 - Retirement Services	\$ -	\$ -	\$ 899,003	\$ 899,002
Expense Total	\$ 8,182,586	\$ 8,475,266	\$ 9,825,389	\$ 11,875,424

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
02810 - Tax Commissioner - Tax Collections & Rec	\$ 1,185,336	\$ 1,231,453	\$ 1,429,780	\$ 1,709,582
02820 - Tax Commissioner - Motor Vehicle Tax	\$ 3,225,115	\$ 3,416,352	\$ 3,428,917	\$ 4,449,132
02821 - Tax Commissioner - Motor Vehicle Tem	\$ 210,861	\$ 277,480	\$ 183,196	\$ 136,960
02825 - Tax Commissioner - Motor Vehicle Securit	\$ 245,183	\$ 290,364	\$ 293,539	\$ 457,572
02830 - Tax Commissioner - Delinquent Tax Admin	\$ 1,199,745	\$ 1,160,987	\$ 1,118,145	\$ 1,369,604
02840 - Tax Commissioner - Tax Administration	\$ 2,116,346	\$ 2,098,631	\$ 3,371,812	\$ 3,752,574
Expense Total	\$ 8,182,586	\$ 8,475,266	\$ 9,825,389	\$ 11,875,424

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	83	98	89	90
Funded	103	103	107	109

Goals and Objectives

Goal #1: Receive and distribute ad valorem tax revenue, commissions, fees, penalties, and interest to the appropriate governing authorities.

Objective #1A: Operate an effective / efficient operation that yields 97 percent+ collection rate for the current tax digest calendar year.

Objective #1B: Achieve an effective ad valorem tax collection rate of 98 percent of approved tax digest in subsequent years of operations.

Goal #2: Maintain standardized auditable office practices and procedures that deliver high quality outcomes at all levels.

Objective #2A: Conduct scheduled performance reviews, employee development and communication efforts within the workplace.

Objective #2B: Build high performance teams through employee development opportunities and educational support.

Goal #3: Be a leader in the tax administration industry by using cost-effective and value-added technology.

Objective #3A: Attend industry specific Training/Development seminars or conferences to gather and identify performance improvement opportunities.

Objective #3B: Represent DeKalb at COAG (Constitutional Officers Association of Georgia), ACCG (Association of County Commissioners of Georgia) and TC TECH (Tax Commissioners - Tech Group).

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Annual property tax receivables Billed (RE,PP,UT,MH,HD)	1,212,232,757	1,259,081,821	1,449,541,345	1,565,504,653
Annual property tax receivables - collected (RE,PP,UT,MH,HD)	1,115,255,075	1,200,316,539	1,363,163,202	1,472,216,258
Percent of property tax collected as of 12/31 of the current tax year	96.60%	95.33%	94.04%	95.00%
Delinquent taxes (prior year) collected in the current tax year	25,748,544	30,288,525	28,309,172	29,724,631
Number of property tax accounts billed	247,741	264,590	263,049	268,310
Number of homestead property applications	11,566	13,406	13,748	14,023
Motor vehicle ad valorem taxes collected	6,769,189	5,962,897	5,536,960	5,260,112
Motor vehicle TAVT collected	108,251,445	138,737,689	137,265,364	140,010,671
Number of vehicle registrations	135,951	144,075	146,089	149,011
Number of delinquent tax executions issued	12,422	10,605	10,171	9,866

Points of Interest

Customer Service

- Successfully scheduled 11,063 appointments through Click2Skip program. This program allows taxpayers to reserve service times in advance and avoid waiting in line to be serviced.
- E-Services such as renewing and applying for tags, change of address and cancelling registration can all be done online.
- Served 117,134 taxpayers requiring same-day, walk-in service. The Same-Day Waitlist provides a no-touch contact services that allow taxpayers to wait in their cars until it's their turn to be serviced.
- Maintained full-service operations at all office locations in addition to website, drop box and self-service kiosk options.
- Improved social media presence and redesigned the office website to inform the public about service options.
- Continued to enforce COVID-19 safety protocols, including routine temperature checks, maintaining sanitation practices, performing counter wipe-downs between customers, and conducting frequent electrostatic spraying.

- Conducted over nine community presentations to inform homeowners about property taxes and benefits of homestead exemptions.
- Proudly answered 136,546 taxpayer calls.
- Collected gifts for the 4th Annual Holiday Angels Gift Drive benefiting the Scottdale Learning Center.
- Hosted TC Technology Conference August 16-19.

Financials

- Continued to achieve Tax Digest approval in 2022.
- Achieved collections of 96.70 percent of current year taxes.
- Received and disbursed approximately \$1.6 billion to county, school, cities, TADs, and CIDs.
- Witnessed an 11 percent increase in Homestead Exemptions over the past 5 years.
- Reported an additional 80,104 in Kiosk transactions since 2018.

Innovation / Technology

- Shortened document retrieval times by going paperless and imaging over 75,632 documents.
- Implemented SmartFile online application system for special exemptions.
- Received over 3,185,386 website pageviews.
- Email subscriptions went up to 10,681 for 2022.
- Had a social media reach of 898,900.
- Established resource webpage for Real Estate professionals.
- Conducted in-house training unique to our industry.
- Enhanced security protocols under Georgia open carry laws.
- Enabled remote technology in the Call Center.

Prior Year Budgetary Impacts

- Beginning in 2020, filing fees increased which was cost neutral because it was offset by an additional \$120K in revenue.
- In 2021, a new processing and mailing system was obtained to speed up processing from August to December requiring \$63K for bank service charges.
- In 2022, the department's servers, desktops and printers were replaced, and software and maintenance were purchased (\$188k).

Transportation

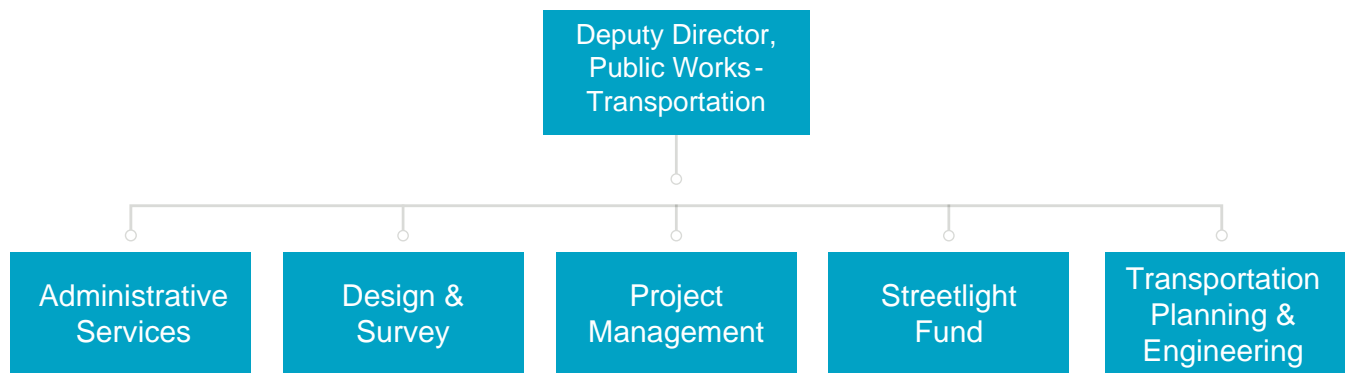
Mission Statement

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 street-light districts.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 1,527,671	\$ 1,575,035	\$ 1,484,830	\$ 1,756,172
52 - Purchased / Contracted Services	\$ 360,115	\$ 220,970	\$ 830,963	\$ 351,618
53 - Supplies	\$ 304,157	\$ 626,586	\$ 2,757,225	\$ 2,810,787
54 - Capital Outlays	\$ -	\$ -	\$ 92	\$ -
55 - Interfund Charges	\$ 91,329	\$ 99,705	\$ 65,672	\$ 65,248
61 - Other Financing Uses	\$ -	\$ -	\$ 100,000	\$ -
70 - Retirement Services	\$ 2,493	\$ -	\$ 286,678	\$ 296,709
Expense Total	\$ 2,285,765	\$ 2,522,296	\$ 5,525,460	\$ 5,280,534

Financials

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
05405 - Roads & Drainage - Administrative	\$ 4,830	\$ 6,248	\$ 10,320	\$ -
05407 - Transportation - Administrative	\$ 350,412	\$ 361,788	\$ 661,408	\$ 690,523
05410 - Transportation - Engineering	\$ 41,249	\$ 42,544	\$ 48,411	\$ 85,000
05415 - Transportation - Design/Survey	\$ 417,520	\$ 419,936	\$ 327,720	\$ 469,650
05420 - Roads & Drainage - Drainage	\$ 503	\$ 364	\$ 444	\$ -
05425 - Transportation - Project Management	\$ 251,618	\$ 268,519	\$ 515,750	\$ 277,735
05430 - Transportation - Land Acquisition	\$ 233,634	\$ 211,420	\$ 183,934	\$ 256,727
05445 - Roads & Drainage - Support Service	\$ 216	\$ -	\$ -	\$ -
05455 - Roads & Drainage - Storm Wa	\$ 504	\$ 485	\$ 494	\$ -
05460 - Transportation - Traffic Plannin	\$ 934,334	\$ 1,139,396	\$ 3,739,647	\$ 3,463,257
05462 - Transportation - Traffic Calming	\$ 13,341	\$ 8,948	\$ 259	\$ -
05465 - Transportation - Traffic Lights	\$ 342	\$ 99	\$ -	\$ 1,039
05466 - Transportation - Signals	\$ 17,568	\$ 33,982	\$ 19,312	\$ 18,843
05467 - Transportation - Signs & Paint	\$ 19,693	\$ 28,567	\$ 17,760	\$ 17,760
Expense Total	\$ 2,285,765	\$ 2,522,296	\$ 5,525,460	\$ 5,280,534

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	17	16	15	15
Funded	18	17	17	17

Goals and Objectives

Goal #1: Improve safety and operations on DeKalb County roadways by implementing projects in the current regional Transportation Improvement Program and by funding other projects using Special Purpose Local Option Sales Tax.

Objective #1A: Utilize on-call design firms to meet plan development schedules set by GDOT and Atlanta Regional Commission.

Objective #1B: Seek additional state and federal funding to cover 80 percent of anticipated construction costs where full county funding 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 in Cityworks to improve responsiveness and better track already permitted work.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Percentage of projects that meet fiscal year targets as set in the Regional Transportation Improvement Program	100%	100%	100%	100%
Amount of state and federal funding programmed for transportation projects in DeKalb County versus anticipated costs	25%	90%	80%	80%
Number of professional licenses and certifications amongst staff	12	9	6	8
Distribution of professional licenses and certifications amongst staff	40%	50%	35%	47%

Points of Interest

- Completed new traffic signal on Pleasantdale Road at Pleasantdale Park / Elementary School.
- Renewed Local Administered Project certification with GDOT allowing DeKalb County sponsorship of federally funded projects for the next three years.
- Awarded congressionally directed funds for sidewalk on Flat Shoals Parkway and pedestrian improvements on Pleasantdale Road.

Prior Year Budgetary Impacts

- The 2020 budget funded one construction inspector and one staff engineer (\$70,738).
- In 2021, there was additional funding provided for maintenance and repair of streetlights (\$40K) and additional funding for electricity (605,000).
- The 2022 budget funded the Emory Roundabout Sidewalk Project to reduce traffic and promote safety at (\$150K) and traffic counters were approved to limit speed on the roads (\$15K) within DeKalb County. Additionally, an engineer review officer was approved to assist the department (\$62,734) with plan reviews.

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	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
52 - Purchased / Contracted Services	\$ 100	\$ -	\$ -	\$ -
54 - Capital Outlays	\$ 24,584,046	\$ -	\$ 16,253,277	\$ -
55 - Interfund Charges	\$ -	\$ -	\$ 300	\$ -
56 - Depreciation and Amortization	\$ -	\$ -	\$ 640	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 2,000,000
58 - Debt Service	\$ 52,922	\$ 0	\$ -	\$ -
61 - Other Financing Uses	\$ -	\$ -	\$ -	\$ 108,587,561
Expense Total	\$ 24,637,068	\$ 0	\$ 16,254,217	\$ 110,587,561

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
01310 - Vehicle Replacement	\$ 24,637,068	\$ 0	\$ 16,254,217	\$ 110,587,561
01320 - Vehicle Additions To Fleet	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 24,637,068	\$ 0	\$ 16,254,217	\$ 110,587,561

Note: This Fund did not have any expenses for FY21.

Goals and Objectives

Fleet Management manages the assets of this fund. Please see their goals and objectives.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Size of Fleet	3,606	3,638	3,642	3,600
Vehicles additions	9	19	21	-
Vehicle Replacements Approved	257	246	344	259
Surplus Auction Proceeds	851,228	9,999	984,934	\$ 900,000

Points of Interest

- For FY2023, the budget replacement schedule includes \$108 million for additions and replacement of 339 vehicles.
- The county has gone from vehicle replacement on a yearly basis to funding with a “rolling” fund structure to allow a steady funding source.
- Due to varying and wide fulfillment windows for vehicle orders, there is typically many current orders either pending or in-process that are not yet reflected in the actual expenditures.

Prior Years Budgetary Impact

- In 2020, the vehicle replacement budget included 257 in replacements.
- In 2021, the vehicle replacement budget included 246 in replacements.
- In 2022, the vehicle replacement budget included 344 in replacements.

Victim Assistance

Mission Statement

The Victim Assistance Fund accounts for funds approved by the Criminal Justice Coordinating Council of Georgia for victim assistance programs.

Description

In 1995, the Victim Assistance Fund was established. This fund consists of DeKalb County's appropriation of an additional 5 percent penalty assessment imposed upon criminal offense fines (O.C.G.A. 15-21-131). Effective July 1, 1997, the Recorder's Court, now the Traffic Division of State Court, was added to the courts already collecting this assessment for victim assistance programs. The Board of Commissioners issued a directive that costs associated with the District Attorney's and Solicitor's victim assistance program should receive funding first, and any remaining dollars will be allocated to fund the victim assistance programs.

Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
52 - Purchased / Contracted Services	\$ 10,799	\$ 1,075	\$ 13,371	\$ 1,075
57 - Other Costs	\$ -	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ 289,644	\$ 742,611	\$ 265,539	\$ 402,523
Expense Total	\$ 300,443	\$ 743,686	\$ 278,910	\$ 403,598

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
03101 - District Attorney - Victim Assistance	\$ -	\$ 743,686	\$ 278,910	\$ -
03101 - Victim Assistance	\$ 300,443	\$ -	\$ -	\$ 403,598
Expense Total	\$ 300,443	\$ 743,686	\$ 278,910	\$ 403,598

Goals and Objectives

Goal #1: To provide funds to eligible agencies for programs to assist crime victims.

Prior Year Budgetary Impact

- In 2020, there were no significant budgetary impacts.
- In 2021, there were no significant budgetary impacts.
- In 2022, there were no significant budgetary impacts.

Watershed Management

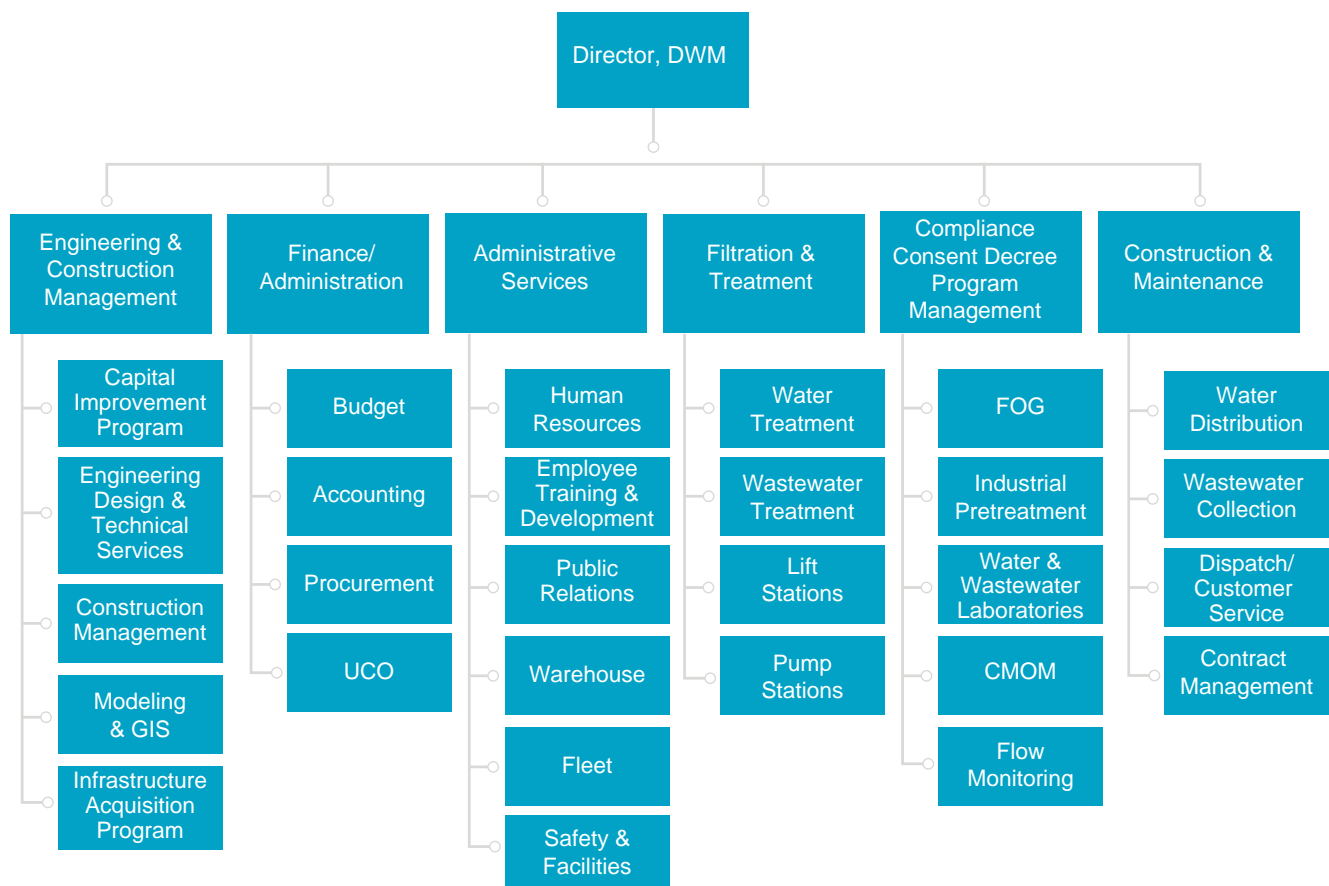
Mission Statement

Our mission is to provide reliable, high quality drinking water and treat collected wastewater exceeding standards, promoting public health, safety, and economic development.

Description

Watershed Management, plus the positions funded and assigned to the Finance's Revenue Collections Division, support the directives of the department to: (1) Provide water treatment quality that meets or exceeds the federal and state requirements and convey potable water with sufficient pressure to customers in DeKalb County through efficient and effective operation and maintenance of over 3,000 miles of water distribution pipelines; (2) Collect and treat wastewater originating from customers to meet or exceed permitted discharge limitations through efficient and effective operation and maintenance of 2,600 miles of sewer/force mains and 66 lift stations; (3) Comply with all federal and state regulations for drinking water production, wastewater treatment, and biosolids management; and (4) Effectively demonstrate fiscal diligence and responsibility for the management of the \$1.345 billion capital improvement plan for system enhancements and consent decree compliance as approved by the DeKalb County Board of Commissioners.

Organizational Chart



Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 56,827,298	\$ 62,032,591	\$ 58,949,428	\$ 64,349,697
52 - Purchased / Contracted Services	\$ 24,851,847	\$ 28,188,376	\$ 24,665,428	\$ 48,678,609
53 - Supplies	\$ 35,075,586	\$ 33,296,176	\$ 30,347,517	\$ 39,508,761
54 - Capital Outlays	\$ 1,047,031	\$ 1,006,597	\$ 937,832	\$ 3,697,300
55 - Interfund Charges	\$ 18,747,847	\$ 14,884,370	\$ 27,634,323	\$ 25,579,665
56 - Depreciation and Amortization	\$ -	\$ -	\$ 6,247	\$ -
57 - Other Costs	\$ 18,110,438	\$ 16,605,465	\$ 17,411,577	\$ 18,031,123
58 - Debt Service	\$ -	\$ 1,055,226	\$ 1,819,171	\$ 2,892,068
61 - Other Financing Uses	\$ 105,728,963	\$ 127,772,372	\$ 127,583,604	\$ 120,922,718
70 - Retirement Services	\$ 7,285,606	\$ 7,972,824	\$ 8,763,484	\$ 9,093,575
Expense Total	\$ 267,674,617	\$ 292,813,997	\$ 298,118,610	\$ 332,753,516



Annual Student Art Calendar

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
00005 - Nondepartmental Revenues / Expenditures	\$ 33	\$ 79	\$ (0)	\$ -
02132 - Finance-Utility Customer Operations	\$ 7,802,967	\$ 8,786,568	\$ 11,833,812	\$ 19,023,336
02134 - Finance - Water Sewer Billing Resolution	\$ 1,093,237	\$ 905,913	\$ 702,604	\$ 3,007,960
08001 - Watershed Mgmt - Directors Office	\$ 7,165,733	\$ 9,673,103	\$ 7,562,844	\$ 8,943,155
08002 - Watershed Mgmt - Admin & Fiscal Control	\$ 15,431,231	\$ 14,409,890	\$ 24,229,753	\$ 27,513,616
08003 - Watershed Mgmt - Warehouse	\$ 1,435,116	\$ 1,850,098	\$ 1,784,795	\$ 3,506,520
08004 - Watershed Mgmt - Collection Services	\$ 5,218,607	\$ 5,807,670	\$ 5,362,685	\$ 5,618,775
08005 - Watershed Mgmt - Revenue Collections	\$ 73,543	\$ 113,107	\$ 113,685	\$ 10,859
08006 - Watershed Mgmt - Debt Services	\$ 65,843,051	\$ 65,785,762	\$ 65,731,060	\$ 79,146,309
08007 - Watershed Mgmt - Reserve & Transfer To R	\$ 39,682,318	\$ 61,813,466	\$ 61,852,545	\$ 41,314,362
08009 - Watershed Mgmt - Gps/Gis/Data Management	\$ 2,381,086	\$ 2,695,729	\$ 2,792,409	\$ 2,816,650
08010 - Watershed Mgmt - Eng Design/Survey/Land	\$ 1,764	\$ 16,755	\$ 11,316	\$ 11,314
08015 - Watershed Mgmt - It Support	\$ 663,846	\$ 700,683	\$ 494,380	\$ 960,997
08016 - Watershed Mgmt - Non-Sinking Fund Debt	\$ -	\$ 1,055,226	\$ 1,842,171	\$ 2,892,068
08019 - Watershed Mgmt - Water - F&T Admin & Sup	\$ 22,243	\$ 22,286	\$ 25,599	\$ 23,734
08020 - Watershed Mgmt - Water - P&M Admin & Sup	\$ 309,058	\$ 305,897	\$ 309,621	\$ 449,809
08021 - Watershed Mgmt - Water Production Operat	\$ 7,097,684	\$ 8,651,669	\$ 9,781,236	\$ 10,299,638
08022 - Watershed Mgmt - Water Maintenance	\$ 4,152,603	\$ 5,652,570	\$ 7,148,420	\$ 11,883,339
08023 - Watershed Mgmt - Water Laboratory	\$ 818,383	\$ 777,773	\$ 837,272	\$ 1,140,843
08024 - Watershed Mgmt - Sewer Lab Admin & Super	\$ 33,998	\$ 33,512	\$ 22,413	\$ -
08025 - Watershed Mgmt - Sewer Laboratory	\$ 869,225	\$ 896,041	\$ 851,550	\$ 1,083,353
08026 - Watershed Mgmt - Sewer Monitoring	\$ 330,565	\$ 383,878	\$ 344,745	\$ 404,147
08028 - Watershed Mgmt - Sewer - Wpc Snapfinger	\$ 10,128,333	\$ 10,602,703	\$ 11,907,252	\$ 10,343,129
08029 - Watershed Mgmt - Sewer - Lift Station	\$ 852,569	\$ 768,438	\$ 926,163	\$ 3,569,518
08030 - Watershed Mgmt - Sewer - Wpc Pole Bridg	\$ 3,500,674	\$ 3,971,384	\$ 5,073,969	\$ 5,861,405
08032 - Watershed Mgmt - Sewer - Wpc Pole Bridge	\$ 1,141,353	\$ 1,214,285	\$ 1,145,603	\$ 4,503,365
08033 - Watershed Mgmt - Sewer - Wpc Facilities	\$ 3,503,267	\$ 4,381,981	\$ 5,912,907	\$ 8,759,971
08034 - Watershed Mgmt - Sewer - Plants Operat	\$ 17,761,596	\$ 16,260,020	\$ 17,389,059	\$ 17,348,719
08035 - Watershed Mgmt - Water & Sewer - C & M D	\$ 6,095,105	\$ 4,154,655	\$ 3,844,129	\$ 10,346,200
08036 - Watershed Mgmt - Technical Services	\$ 5,209,909	\$ 6,006,002	\$ 6,076,954	\$ 5,878,702
08037 - Watershed Mgmt - Sewer - District1 - Co	\$ 20,338,378	\$ 20,557,781	\$ 12,958,776	\$ 15,689,094
08038 - Watershed Mgmt - Water - Meters	\$ 10,972,815	\$ 8,155,232	\$ 6,090,872	\$ 7,276,105
08040 - Watershed Mgmt - Water - Maintenance	\$ 19,779,426	\$ 18,147,952	\$ 15,263,136	\$ 14,828,153
08041 - Watershed Mgmt - Capacity Analysis	\$ 4,064,739	\$ 4,910,207	\$ 5,175,137	\$ 4,769,292
08042 - Watershed Mgmt - Compliance And Backflow	\$ 2,314,353	\$ 1,727,553	\$ 1,129,742	\$ 1,507,119
08045 - Watershed Mgmt - Pretreatment Program	\$ 1,584,702	\$ 1,617,669	\$ 1,587,684	\$ 2,021,960
08050 - Watershed Mgmt - Capitalization Account	\$ 1,107	\$ 461	\$ 150	\$ -
10511 - Watershed Mgmt Operating Fund	\$ -	\$ -	\$ 2,163	\$ -
88062 - Cip-Watershed-Capital And Grants	\$ -	\$ -	\$ 2	\$ -
Expense Total	\$ 267,674,617	\$ 292,813,997	\$ 298,118,610	\$ 332,753,516

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	676	674	670	633
Funded	683	678	688	686

Goals and Objectives

Goal #1: Replace 20 miles of water main.

Goal #2: Deposit sufficient credits in the credit bank to allow approval for 95 percent of capacity requests in Priority Fix List (PFL) areas.

Goal #3: Continue the evaluation of flow monitoring trends in the sewer collection system for priority areas infiltration and inflow reduction.

Goal #4: Reduce the PFL by 20 percent.

Goal #5: Clean at least 700 miles of sanitary sewers to reduce sanitary sewer overflows.

Goal #6: Place the new Snapfinger Wastewater Facility in service.

Goal #7: Achieve a 99 percent-meter reading efficiency.

Goal #8: Continue the implementation of Enquesta water/sewer billing system.

Goal #9: Complete the expansion of City Works to the lift stations/pump stations and warehouse functions.

Performance Measures

Performance Measures	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Goal
Water pumped (billions of gallons)	24	24	23	24
Plant capacity (Georgia Environmental Protection Division permitted, millions of gallons)	128	128	128	128
Daily average consumption (millions of gallons)	66	66	66	66
Gallons of wastewater treated (millions)	12,397	12,034	11,755	12,000
Average of gallons of wastewater treated per day (millions)	34.06	33	33	33
Laboratory samples tested/analyzed	130,892	75,437	84,229	100,000
Customer support calls	58,540	58,632	69,365	62,179
Meter Connections - Water	199,406	201,566	202,760	204,598
Meter Connections - Sewer	171,831	173,793	174,925	176,610

Points of Interest

- Repaired 839 water main and 219 sewer main breaks respectively.
- Repaired 1,003 water main and 456 sewer main breaks respectively.
- Installed 1,274 small and 78 large meters respectively.
- Replaced 26,975 meters.
- Achieved water meter reading efficiency level of 95.22 percent.

- Cleaned 330 miles of sewer lines.
- Replaced 18.97 miles of water mains and 2.13 miles of sewer mains respectively.
- Completed 6,341 fats, oil, and grease inspections, and issued 922 violation notices.
- Inspected 1,122 stream crossings.
- Conducted 7.52 million square feet of easement clearing and 1.0 million linear feet of root removal.

Prior Year Budgetary Impacts

- Budget increases for 2020 supported costs for more solids being handled through the pole Bridge Plant, increased tipping fees, and the purchase of Linko Exchange software for automation and data entry.
- As a measure to balance the budget for this fund, the transfer to the general fund for overhead costs was suspended for 2021 but resumed in 2022. In 2021, there was a negative budget transfer to capital that was no longer relevant starting.
- Watershed took advantage of low-cost government loans, so costs including fees, principal and interest payments began in 2021 with the first WIFIA loan. By 2022, these costs included two WIFIA loans and one GEFA loan.



Adopt-A-stream is a volunteer water quality monitoring program that increases awareness about water quality issues and collects baseline water quality data.

Workers Compensation Fund

Mission Statement

The mission of the Workers Compensation Fund is to provide coverage for workers' compensation self-funded and self-administered programs.

Description

In 2004, the Risk Management Fund components began reporting as two separate individual funds. They were separated into the Workers' Compensation and Group Life & Health (commonly called Risk Management) components. This was to delineate available fund balances.

In 2015, the county started tracking incurred but not reported claims as expenses to comply with auditing requirements. The Incurred But Not Reported (IBNR) is determined by an independent actuarial firm.

Organizational Chart

The Finance Department manages this fund. See that department's organizational chart.

Financials

Common Object Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
51 - Salaries & Benefits	\$ 350,409	\$ 405,091	\$ 423,482	\$ 473,188
52 - Purchased / Contracted Services	\$ 319,995	\$ 398,713	\$ 155,024	\$ 369,976
55 - Interfund Charges	\$ 3,656,268	\$ 1,189,069	\$ (3,290,146)	\$ 8,853,751
57 - Other Costs	\$ -	\$ -	\$ -	\$ 62,780
70 - Retirement Services	\$ 59,184	\$ 63,252	\$ 77,927	\$ 80,652
Expense Total	\$ 4,385,855	\$ 2,056,124	\$ (2,633,713)	\$ 9,840,347

Cost Center Level Expenditures	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget
01010 - Insurance - Workers Compensation	\$ 4,385,855	\$ 2,056,124	\$ (2,635,353)	\$ 9,840,347
01025 - Insurance - Other	\$ -	\$ -	\$ 1,640	\$ -
Expense Total	\$ 4,385,855	\$ 2,056,124	\$ (2,633,713)	\$ 9,840,347

Positions

Full-Time Positions	FY20	FY21	FY22	FY23
Filled	5	5	6	6
Funded	6	5	6	6

Goals and Objectives

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

Points of Interest

Closed 687 workers compensation claims in 2022.

Prior Year Budgetary Impacts

- The 2020 budget included no significant budgetary impacts.
- The 2021 budget included no significant budgetary impacts.
- In 2022, the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.



WorkSource DeKalb

Mission Statement

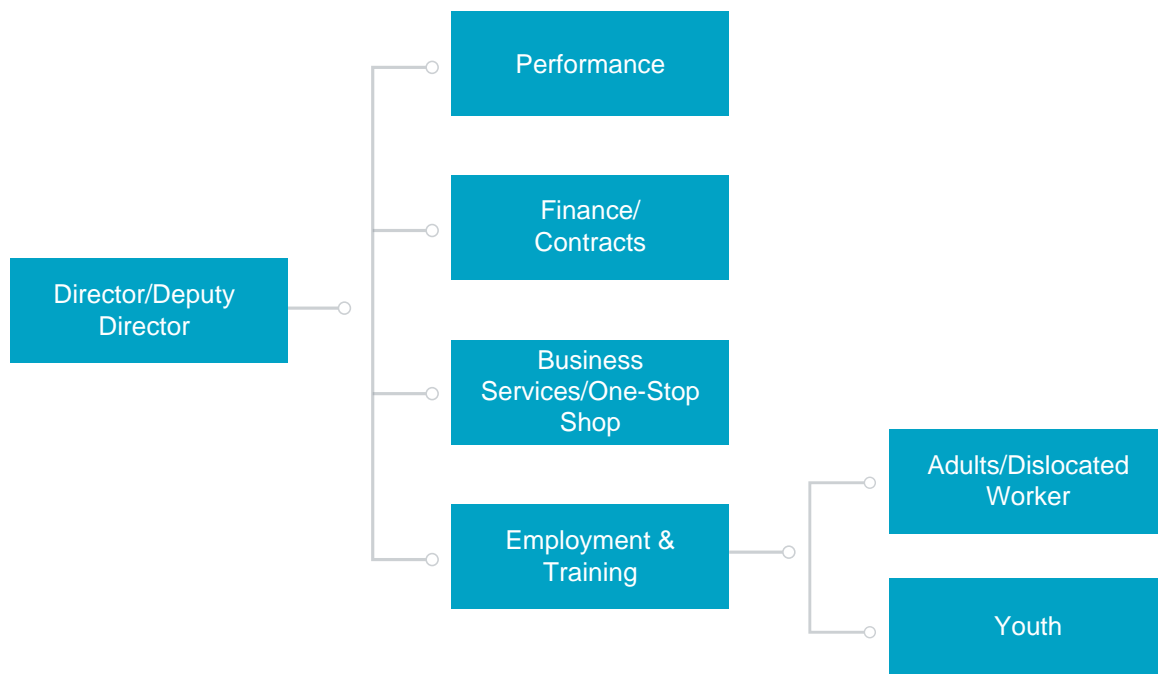
The **mission** of WorkSource DeKalb (WSD) is to provide workforce investment activities through state-wide and local investment systems that increase employment, retention, and earnings of participants. The goal is to increase occupational skill attainment by participants, improve the quality of the workforce, reduce welfare dependency, and enhance the productivity and competitiveness of the Nation.

Description

WorkSource DeKalb is a county department that is 100 percent federally funded by the U.S. Department of Labor. Prior to 2017, it was called DeKalb Workforce Development. WSD serves the unemployed and underemployed citizens of DeKalb County by providing work readiness programs, services, and activities that garner sustainable wages. WSD is governed by the Workforce Innovation & Opportunity Act (WIOA) that amends the Workforce Investment Act of 1998 and Adult Education & Family Literacy Act, the Wagner-Peyser Act, and the Rehabilitation Act Amendments of 1998.

WorkSource DeKalb administers various employment/training programs for adults, dislocated workers, and youth ages 14-24. Supportive services defined by WIOA are career and training services that are deemed reasonable and necessary to enable each participant in the program. The participant must meet all criteria in the Individual Employment Plan, Case Notes for Adults/Dislocated Workers, Individual Service Strategy assessment, determination of need and other documentation for provision of goods and services. Training services for adults and dislocated workers include occupational skills training through individual training accounts and work-based training services. Training services include work experience, customized training, incumbent worker training, On-the-Job Training (OJT) and other employer-based training that enables a participant to participate in authorized WIOA activities. This is in consultation with One-Stop Partners (OSP) and other community service providers.

Organizational Chart



Financials

WorkSource DeKalb is 100 percent federally funded and its financials are separate from the operating budget. It is presented here for reference.

Goals and Objectives

Goal #1: At WorkSource DeKalb, our goal is to increase participant occupational skills attainment, improve the quality of the workforce, reduce welfare dependency, and enhance the productivity and competitiveness of the Nation.

Objective 1A: Through our program training and work experience opportunities, we will be able to assist a participant in the development/enhancement of their work skills. This enhancement will allow a participant to become more competitive in their industry. Our participant pool ranges from local citizens (adult or youth of DeKalb County) to Veterans and formerly incarcerated citizen. Youth participants are provided with apprenticeship opportunities that will promote growth and experience within the industry they have chosen.

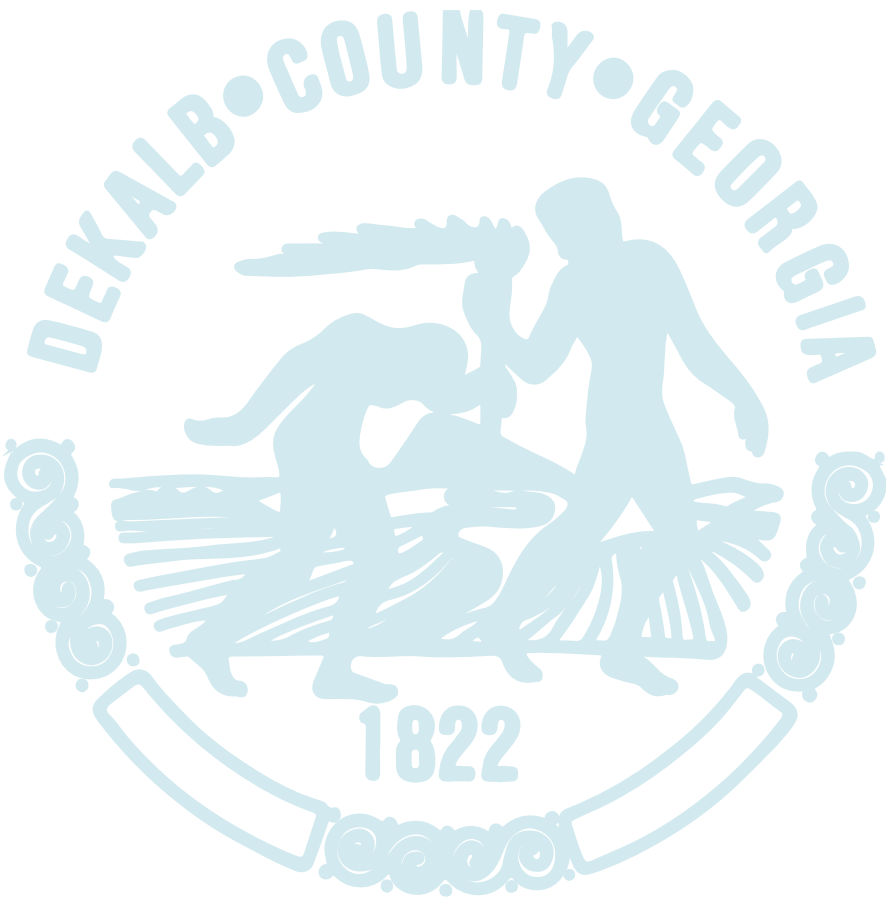
Points of Interest

- In 2022, WorkSource DeKalb's Virtual Career Academy received over 2,000 applications for 750 opportunities. The summer youth employment program, which was adapted to provide county youth with an opportunity to safely learn and earn during the summer, was held from June 6 to July 8, 2022. The program provided career development, education enrichment and summer income for 750 youth, ages 14 to 24. Each participants earned \$10.00 per hour and worked up to 20 hours per week while learning virtually.
- The DeKalb Virtual Career Academy was a cooperative effort by DeKalb County Government, DeKalb County School District, Georgia Piedmont Technical College, WorkSource DeKalb, and other various public and private partners. The virtual curriculum offered academic enrichment courses, life skills and job readiness training in a structured virtual learning environment. Additionally, motivational speakers engaged, educated, and inspired participating youth.

Prior Year Budgetary Impacts

- In 2020, there were no significant budgetary impacts.
- In 2021, there were no significant budgetary impacts.
- In 2022, there were no significant budgetary impacts.

2023 Budget Document DeKalb County, Georgia
For the Fiscal Year Starting January 2023



CAPITAL & GRANTS

5



Capital Program/Impact of Capital
Highlighted Projects
Capital Improvement Projects
G.O. Bonds Projects
Airport Capital Projects
Capital Projects - General
Clerk of Superior Court Projects
Facilities Management Projects
Fire Department Projects
Innovation & Technology Projects
Sheriff Projects
HOST Capital Projects
More...



DeKalb County
GEORGIA

Capital Program/Impact of Capital Investments on Operating Budget

It has been the practice to strategically use fund balance to pay for non-recurring expenditures. Many of these non-recurring expenditures were funded in the previous year budget but were not spent or are for capital repairs that have resulted from years of deferred maintenance. The use of fund balance for these items allows the county to fund critical needs while maintaining a structurally balanced budget and very healthy rainy-day funds.

Typically, departments submit their capital requests during the budget process and the chief operating officer appoints a capital committee to review, discuss, and develop recommendations for capital requests. DeKalb County Capital Improvement Program Committee is required by Section 2-113 of the DeKalb County Code:

Sec. 2-113. - Capital improvements program-

(a) The chief executive shall appoint a capital improvements program committee of such number and composition as may be desired to assist in the preparation of a comprehensive capital improvements program for consideration by the board of commissioners as a part of the information submitted to it in the budget review process. Such program should include a comprehensive priority list of county capital facility needs including cost estimates, annual operating budgetary impact, and potential revenue sources. The committee's efforts will be supported by the staffs of the planning and finance departments and such other staffs as the chief executive and board of commissioners may direct.

(b) The committee shall be established and shall hold public hearings when it is determined that some funding may be available for capital improvements program projects.

The capital committee hosts public meetings to discuss the capital projects. The projects requesting tax funds are ranked according to the following criteria – regulation mandate, critical need, condition, and cost. Enterprise Funds requests are funded according to available fund balance within the enterprise. From this process, a five-year capital plan is developed in which the recommendation, for instance, will include recommendations to delay funding until subsequent years. Capital projects are requested, reviewed, and updated annually.

Based on the scoring of the capital projects, the committee makes a recommendation to the Chief Executive Office/Chief Operating Office and Board of Commissioners to make the final decision for funding.

The capital plan includes \$51.1M from all sources of funding for various projects, an increase of \$29.2M from 2022. In the tax fund, the capital budget is \$42.7M, an increase of \$13.8M from 2022. Capital budgets usually change from year to year due to the availability of funds and project schedules. The Tourism Product Development account financed \$1.8M. The following chart illustrates the funded capital projects for FY2023.

User Department	Project Description	Project Cost
Geographical Information System	E S R I Enterprise Contract Agreement	180,000
Facilities	Malooof Building Annex	580,000
Facilities	Memorial Drive renovation	2,142,000
Facilities	Superior Court renovation (4th Floor)	1,100,000
Facilities	Task Force for Global Health B building	6,000,000
Facilities	State Court Buildout (3rd Floor)	1,317,613
Innovation & Technology	Computer R eplacements	1,500,000
Innovation & Technology	enQuesta Billing System Modernization	1,100,000
Innovation & Technology	311 Oracle CRM Implementation	390,000
Innovation & Technology	Cityworks	500,000
Innovation & Technology	FMIS Cloud Migration	5,000,000
Innovation & Technology	Sharepoint Migration	250,000
Innovation & Technology	Active Directory	200,000
Innovation & Technology	Tyler Odyssey SAAS migration	1,500,000
Innovation & Technology	Cityworks for Transportation	450,000
Innovation & Technology	Malooof/Sams Street - Modernization	350,000
Innovation & Technology	PMO Support	500,000
Sheriff	New Command Post (Tech)	80,000
Sheriff	North and South Tower Purge System Repairs	2,185,000
Sheriff	Auxiliary Areas Purge System Repairs	500,000
Sheriff	Jail Lock Replacement	2,180,000
Sheriff	Electric Vehicle Lease	770,040
Juvenile Court	Courtroom buildout.	1,664,000
Superior Court	Courtroom Buildout.	1,250,000
Facilities	Malooof Building E nergy E fficiency Upgrade	230,000
Clerk of Superior Court	KOFILE cost for real estate plats (\$250K), 10 workstations, cubicles and carpet (\$550K), civil shelf removal and destruction (\$25K)	825,000
Contribution	Judges parking lot canopy	400,000
Facilities	Sams Street Modernization	669,418
General Fund		33,813,071
Fire	Overhead Door Project Year 2	400,000
Fire Fund		400,000
Parks & Recreation	Ellenwood Park Development and Construction	1,200,000
Parks & Recreation	Rainbow Amphitheater Improvements	250,000
Parks & Recreation	Cedar Park Development and Construction	1,500,000
Parks & Recreation	Tobie Grant Demolition and Site Preparation	950,000
Parks & Recreation	Demolition of Unsafe/ Unused S tructures	100,000
Parks & Recreation	Computer Clubhouse and Tech Learning Center	200,000
Parks & Recreation	NH Scott Pool Construction	2,000,000
Roads & Drainage	Trailers	1,000,000
Designated Services Fund		7,200,000
Public Works	Gateway/Corridor Improvements	1,000,000
State Court Division B	Audiovisual Upgrades (State Court Division B). Awarded \$133,000 in project funding in FY22. Updated proposal reflected significant increas e.	267,000
Unincorporated Fund		1,267,000
Tax Funds		42,680,071
E-911	Flooring replacement - 911 Center	91,950
Emergency Telephone Systems Fund		91,950
Special Revenue Funds		91,950
Sanitation	Cell construction - Phase 3, Units 2 & 4 Cells 3 - 5 (20 Acres)	6,600,000
Sanitation	Leachate Tank R epairs	250,000
Sanitation	Removal of top loading compactors, compactor building, concrete - floor & surrounding areas around the station; new scalehouse and new scale (North Transfer Station)	1,000,000
Sanitation Operating Fund		7,850,000
Airport	R epair and improvements of runway and taxiway	250,004
Airport Operating Fund		250,004
Watershed Management	Roadhaven Drive E V Project - purchase and connection of chargers as part of the Georgia Power Make Ready Grant agreement.	264,956
Water & Sewer Operating Fund		264,956
Enterprise Funds		8,364,960
Grand Total		51,136,981
Parks & Recreation	Michelle Obama walking trail extension and trailhead	1,800,000
Tourism Product Development Capital Improvement Project Account		1,800,000



Highlighted Projects

Capital improvement projects are requested and reviewed on an annually. In the 2023 budget, the county has many capital projects that improve or add to the infrastructure and facilities. Additionally, some capital projects include the purchase of new or replacement of equipment and other assets. Only three projects are highlighted in this section – enQuesta, Sams Street, and Sanitation’s cell construction.

Information concerning these projects is presented in the following format:

- Project Profile
- Project Description
- Project Justification
- Operating Cost Impact
- Project Funding

Project Profile

Project Name:	DeKalb County Government Service Center at Sams Street
Government Function:	<i>General Government</i>
Project Start Date:	2021
Total Project Budget:	\$14,701,730.46
Funding Sources*:	CIP, Proceeds from the Sale of Clark Harrison Building, GIS, P&S, DWM, Lease Payment from DFACS
Projected Year of Completion:	2024

Project Description

The project is an interior renovation of the existing facility which consists of two buildings with a connecting corridor at 178 and 180 Sams Street. The scope of the renovation consists of all interior building systems including mechanical, electrical, plumbing, fire protection, telecom, security, audio-visual, architectural systems, and finishes. The facility houses various DeKalb County departments that transitioned out of lease agreements and moved into county-owned property.

Project Justification

The Renovation and Development of the Facility at 178 and 180 Sams Street into the “DeKalb County Government Service Center” allows multiple county departments to come together under one roof providing a central location where the various interdependent government services can work together with new efficiencies and abilities to better serve the residents of the County.

Operating Cost Impact

The relocation of these departments to the Government Service Center at Sams Street eliminated the need to lease three other spaces resulting in \$1,202,723 annually savings for the county.

Project Funding

Funding Sources	2018	2019	2020	2021	2022	Total
Lease Payments from DFACS	\$ 1,400,000	\$ 1,630,979				\$ 3,030,979
Sale of Clark Harrison Building			\$ 7,000,000	\$ 2,208,000	\$ 688,000	\$ 9,896,000
FY22 Budget - CIP Award					\$ 500,000	\$ 500,000
GIS				\$ 110,000		\$ 110,000
P&S				\$ 610,000		\$ 610,000
DWM				\$ 523,288	\$ 31,464	\$ 554,751
TOTAL:	\$ 1,400,000	\$ 1,630,979	\$ 7,000,000	\$ 3,451,288	\$ 1,219,464	\$ 14,701,730

178 Sams Street



Lobby
Before Renovation



Lobby
After Renovation



Waiting Area
Before Renovation



Waiting Area
After Renovation



Project Profile

Project Name:	EnQuesta Computer Information System (CIS) General
Government Function:	Government
Project Start Date:	2017
Total Project Budget:	\$8,664,698.26
Funding Sources:	General Fund
Projected Year of Completion	2024

Project Description

EnQuesta is an enterprise level web-based customer information system (CIS). The system encompasses five different areas of billing and customer management for DeKalb services (Water/Sewer, Sanitation-Commercial, Aviation, Human Services, and Fleet).

Project Justification

The EnQuesta Computer Information System (CIS) will replace the legacy system with a more robust and technically capable CIS that allows for greater automation and enhanced customer service by providing customers greater visibility and management of their accounts and information. The system allows easier automation and streamlining of several repetitive tasks that the DeKalb team has to perform. With the new customer access portal, Capricorn, customers will be able to manage several aspects of their accounts to include the addition of modern payment methods such as PayPal and Apple Pay. DeKalb customers will be able to sign up for automated billing related reminders via email and/or text message. With the 21 system interfaces that EnQuesta will utilize, information will be more centralized and provide personnel easier access to manage areas of billing and customer information.

Operating Cost Impact

Ongoing system maintenance and support for the EnQuesta platform is \$500,000 per calendar year. The Enquesta system is planned to go live in the first Quarter of 2024. The EnQuesta system maintenance and support will be budgeted via the Innovation and Technology operating budget in 2024.

Project Funding

Funding Source	2017	2018	2019	2020	2021	2022	2023	Total
CIP	\$4,965,568	\$175,790	\$1,795,040	\$1,728,300	\$0	\$0	\$0	\$8,664,698

enQuesta Computer Information System (CIS)



Project Profile

Project Name:	Cell Construction at the Seminole Land II
Government Function:	General Government
Project Start Date:	2020
Total Project Budget:	\$42,591,384
Funding Sources*:	ARP, FEMA, GEFA, JP Morgan, Sanitation CIP
Projected Year of Completion:	2023

**ARP-American Rescue Plan, CIP-Capital Improvement Project, FEMA-Federal Emergency Management Agency, GEFA-Georgia Environmental Finance Authority"

Project Description

Construction of partial northern portions of the Seminole Land II, a land II cell totaling approximately 22 acres in area. The subgrade of the land, primary and double liner cover for an environmental precaution, and then a protective cover with sand will protect the cell. The project continues with clearing/grubbing and excavation/hauling from the proposed cell footprint and adjacent stockpile area. Finally, the installation of all required stormwater, and hauling roads for the Stockpile area to ensure a safe expansion of the Seminole Land II."

Project Justification

The DeKalb County Seminole Road Land II needs additional airspace to continue providing waste disposal capacity for the weekly residential collection service completed by DeKalb County Sanitation Division.

Operating Cost Impact

The 22 acres of constructed land II will provide additional airspace within Seminole Land II extending the life of the land II. This new cell should provide an increased land II capacity for a period of approximately five years at current service levels.

Project Funding

Funding Sources	2020	2021	2022	2023	Total
Sanitation CIP	\$7,464,286		\$5,665,000	\$5,520,943	\$18,650,229
GEFA	\$6,000,000				\$6,000,000
JP Morgan		\$6,495,167			\$6,495,167
FEMA Reimbursement		\$1,445,988			\$1,445,988
ARP Tranche II				\$10,000,000	\$10,000,000
TOTAL:	\$13,464,286	\$7,941,155	\$5,665,000	\$15,520,943	\$42,591,384

Cell Construction at the Seminole Landfill

Cell Subgrade Preparation



Subgrade Preparation



Primary Liner



South Secondary Seam Deployment



Capital Improvement Projects

Description

A capital project is “any project in excess of \$25,000 with an estimated useful life of five years or greater.” Capital projects are typically undertaken to preserve or replace infrastructure and public facilities, improve delivery of services, improve economically depressed areas, and improve areas with low to moderate income households. Most of the county’s capital projects are prioritized and selected based on a five-year capital improvement plan, submitted by requesting department to the Budget Office.

The county has fourteen general capital project funds. They are as follows: 2006 Bond Issue for Library, Parks and Transportation, 2001 Bond Issue for Parks, 1993 capital projects (which includes all projects funded from other revenue sources), the Homestead Option Sales Tax 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.

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	\$ 14,141,999	\$ 7,237,724	\$ 6,904,275
ARC (Host Capital Outlay)	\$ -	\$ 320,000	\$ (320,000)
ARTHUR BLANK FOUNDATION	\$ 238,247	\$ 136,753	\$ 101,494
ATLANTA REGIONAL COMMISSION- ECONOMIC DEVELOPME	\$ 39,200	\$ 9,800	\$ 29,400
COPS BONDS PROCEEDS	\$ 10,436,467	\$ 3,815,448	\$ 6,621,019
DEKALB COUNTY (CIP)	\$ 193,886,665	\$ 80,138,941	\$ 113,747,724
Emory University	\$ 65,889	\$ 111	\$ 65,778
FAA - AIRPORT	\$ 8,419,911	\$ 455,895	\$ 7,964,016
Fuqua Development, LP	\$ 34,900	\$ 67,600	\$ (32,700)
G.O. BONDS	\$ 253,050,030	\$ 272,052,467	\$ (19,002,437)
HOST	\$ 356,289	\$ 96,006	\$ 260,283
INTEREST	\$ 2,221,611	\$ 115,282	\$ 2,106,329
Mark Goldman, Alliance to Improve Emory Village (AIEV)	\$ -	\$ 40,000	\$ (40,000)
MARTA- TRANSPORTATION	\$ 443,923	\$ 156,077	\$ 287,845
PARKS BONDS	\$ 23,543,087	\$ 3,557,913	\$ 19,985,174
PRIVATE DONATIONS	\$ 866,596	\$ 575,382	\$ 291,214
SANITATION CIP	\$ 23,595,349	\$ 1,657,173	\$ 21,938,176
State of Georgia Department of Transportation	\$ 21,692,536	\$ 24,630,962	\$ (2,938,427)
Traffic Signal Contractor Donation	\$ 799,615	\$ 532,298	\$ 267,317
U.S. DEPARTMENT OF HOUSING & URBAN DEV.	\$ 7,242,262	\$ 667,738	\$ 6,574,523
U.S. DEPT OF TRANSPORTATION (AIRPORT)	\$ 16,649,766	\$ 206,655	\$ 16,443,111
U.S. DEPT OF TRANSPORTATION (CIP)	\$ 175,981	\$ 320,019	\$ (144,038)
U.S.DEPT OF JUSTICE (LLEBG)	\$ 1,076,911	\$ 1,801,823	\$ (724,912)
Urban Redevelopment Bond	\$ 202,707	\$ 1,647,522	\$ (1,444,815)
WATER & SEWER BOND FUND	\$ 12,178,566	\$ 628,818	\$ 11,549,748
WATER & SEWER RENEWAL & EXTENSION FUND	\$ 1,190,702,274	\$ 240,142,358	\$ 950,559,916
YMCA(Bransby Outdoor Center)	\$ 2,849,945	\$ 61,319	\$ 2,788,627
Total	\$ 1,784,910,726	\$ 641,072,084	\$ 1,143,838,642

Financials - Expenditures by Fund

Fund	Budget	Expenditure	Balance
314 2001 G.O. BONDS - PARKS	\$ 26,792,401	\$ 23,431,326	\$ 3,361,075
315 2006 G.O. BONDS - TRANS, PARKS, & LIBRAR	\$ 140,399,795	\$ 131,528,559	\$ 8,871,236
320 2018 SPLOST	\$ 388,042,978	\$ 123,861,906	\$ 264,181,072
321 2018 OTHER SPLOST FUNDING PROJECTS	\$ 11,953,733	\$ 349,978	\$ 11,603,755
330 HOST CAPITAL PROJECTS	\$ 4,736,087	\$ 4,450,953	\$ 285,135
350 CAPITAL IMPROVEMENT PROJECTS	\$ 276,599,348	\$ 195,818,322	\$ 80,781,027
351 COPS - PROJECTS	\$ 24,139,916	\$ 20,187,772	\$ 3,952,144
356 URBAN REDEVELOPMENT AGENCY	\$ 1,850,229	\$ 202,707	\$ 1,647,522
357 HUD SECTION 108 LOAN	\$ 7,840,000	\$ 7,172,413	\$ 667,587
512 DPT OF WATERSHED MGMT REVENUE BONDS CONS	\$ 835,077,337	\$ 656,896,899	\$ 178,180,438
513 DPT OF WATERSHED MGMT RENEWAL & EXTENSION	\$ 608,574,679	\$ 545,983,941	\$ 62,590,738
542 SANITATION CAPITAL PROJECTS	\$ 36,542,419	\$ 28,359,827	\$ 8,182,592
552 AIRPORT CAPITAL PROJECTS	\$ 35,719,573	\$ 30,185,258	\$ 5,534,315
Total	\$ 2,398,268,496	\$ 1,768,429,859	\$ 629,838,637

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
104859-DIST 7 LTHN PARK DEV	\$ 100,000	\$ 97,803	\$ 2,197
100572-DIST.1 DEVELOPMENT.DEV	\$ 530,802	\$ -	\$ 530,802
104364-GEORGE LUTHER DOT	\$ 2,111,166	\$ 2,107,442	\$ 3,725
104365-DIST. 3 COUNTY LINE 11	\$ 65,000	\$ 11,205	\$ 53,795
104565-LAVISTA RD FRAIZER ROWE	\$ 325,000	\$ 312,496	\$ 12,504
104161-FRAIZER ROWE PARK	\$ 62,193	\$ 60,818	\$ 1,375
104189-DIST. 3 FORK CREEK MTN PARK	\$ 15,000	\$ 3,937	\$ 11,063
100619-DIST.4 HIDDEN ACRES DEV.	\$ 457,346	\$ 457,221	\$ 125
104626-DIST 4 HAMILTON PARK DEV	\$ 42,000	\$ 41,740	\$ 260
101493-CTY-WIDE GEN.PARK IMPR.-DEV	\$ 506,204	\$ 503,988	\$ 2,216
104860-DIST 4 TOBIE GRANT REC CTR	\$ 250,000	\$ 244,940	\$ 5,060
104490-SCOTT CIRCLE LAST	\$ 269,304	\$ 238,608	\$ 30,696
100492-CTY-WIDE MAIN LAND ACQUIS.	\$ 902,575	\$ 887,546	\$ 15,029
105345-MYSTERY VALLEY GOLF DEV	\$ 200,000	\$ 150,000	\$ 50,000
104681-DIST4 LITTL CRK HORSE FARM DEV	\$ 215,000	\$ 209,068	\$ 5,932
105616-DIST.2 PENDERGRAST	\$ 489,500	\$ 467,500	\$ 22,000
102544-DIST. 2 CALLANWOLDE ART CTR	\$ 672,958	\$ 656,177	\$ 16,781
104493-DIST. 2 BRIARLAKE CATHEY	\$ 40,000	\$ 38,250	\$ 1,750
102459-DIST 1 HENDERSON PARK	\$ 549,000	\$ 517,588	\$ 31,412

Financials - Expenditures by Project (Cost Center 80314 continued)

100147-DIST.6-BOULDERCREST DEV	\$ 242,469	\$ 240,978	\$ 1,491
100622-DIST.4 TOBIE GRANT DEV.	\$ 35,000	\$ 13,750	\$ 21,250
100514-CTY.WIDE-PERIM.MULITI.TRL.ACQ.	\$ 150,000	\$ 83,820	\$ 66,180
104933-CTY-WIDE POOL REPAIRS	\$ 75,000	\$ 74,100	\$ 900
105077-DIST. 2 ZONOLITE PARK DEV	\$ 97,352	\$ 46,052	\$ 51,300
106445-DIST 2 - FRAZIER ROWE DEV	\$ 25,537	\$ -	\$ 25,537
100177-DIST.7-FLAT SHOALS DEV	\$ 1,524,602	\$ 1,522,771	\$ 1,831
102605-DIST. 3 DELANO LINE DEV	\$ 265,000	\$ 264,609	\$ 391
104649-Dist 3. ELLENWOOD DEV	\$ 200,000	\$ 87,467	\$ 112,533
100623-DIST.4 WADE WALKER DEV.	\$ 3,536,772	\$ 3,496,958	\$ 39,814
100139-DIST.6-KITTREDGE PRK DEV	\$ 348,542	\$ 347,310	\$ 1,232
100599-DIST.3 DEVELOPMENT DEV.	\$ 4,586	\$ 4,135	\$ 451
104126-FORK CREEK MOUNTAIN PARK	\$ 100,000	\$ 85,973	\$ 14,027
103904-DIST. 2 SPRINGBROOK PARK	\$ 19,238	\$ 19,182	\$ 55
100602-DIST.3 LONGDALE PARK DEV.	\$ 263,130	\$ 262,155	\$ 975
104863-DIST. 1 DEVELOPMENT. DEV	\$ 3,695	\$ -	\$ 3,695
100149-DIST.6-FORK CRK MT PARK DEV	\$ 200,000	\$ 186,704	\$ 13,296
105437-ROWLAND ROAD	\$ 130,524	\$ 59,777	\$ 70,747
100604-DIST.3 MIDWAY PARK DEV.	\$ 239,400	\$ 223,400	\$ 16,000
105110-DIST. 2 BRIARLAKE PARK DEV	\$ 20,000	\$ 13,499	\$ 6,501
102179-CTY-WIDE PARK POOL RPRS	\$ 1,037,390	\$ 1,036,253	\$ 1,136
104187-DIST. 2 ZONOLITE PARK	\$ 49,500	\$ 48,729	\$ 771
104797-DIST 7 REDAN GARCIA	\$ 14,900	\$ 11,494	\$ 3,406
103504-KITREDGE PARK DEVELOPMENT	\$ 150,000	\$ 149,220	\$ 780
100586-DIST.2 OLMSTEAD DEV.	\$ 530,000	\$ 523,505	\$ 6,495
101437-DIST.2-BRIAR-ARMSTRONG.DEV	\$ 75,000	\$ 70,607	\$ 4,393
104214-LUCIOUS SANDERS REC CNTR	\$ 170,000	\$ 122,156	\$ 47,844
100176-DIST.7-MEADOWDALE PRK DEV	\$ 700,703	\$ 698,750	\$ 1,953
100598-DIST.3 DEKALB MEMORIAL DEV.	\$ 36,500	\$ 36,000	\$ 501
104564-DONZI/SOUTH RIVER TRL	\$ 451,029	\$ 143,490	\$ 307,539
103824-DIST 6 BROOKSIDE PARK	\$ 114,286	\$ 110,170	\$ 4,116
100585-DIST.2 DEVELOPMENT	\$ 23,935	\$ 9,668	\$ 14,268
100592-DIST.2-MAIN LAND ACQUISITION	\$ 457,815	\$ 142,517	\$ 315,298
106444-DIST 2 - EMORY TRAIL	\$ 280,000	\$ 13,416	\$ 266,584
Total	\$ 26,792,401	\$ 23,431,326	\$ 3,361,075

Points of Interest

- The 2001 General Obligation bonds have constantly supported the county's position to provide programs and services that improve the lives of everyday citizens.

2006 G.O. Bonds – Transportation, Parks & Libraries

Description

In November 2005, DeKalb County residents approved a \$230,000,000 bond referendum. The referendum included approximately \$98,000,000 dedicated to park acquisitions and developments, \$54,540,000 for the acquisition of land to build new libraries, including the renovation and expansion of existing libraries, replacement of libraries and facility upgrade. Also, included was \$80,299,815 for construction, renovation, and equipment for transportation projects.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
DEKALB COUNTY (CIP)	\$ -	\$ 659,587	\$ (659,587)
G.O. BONDS	\$ 129,188,125	\$ 7,871,395	\$ 121,316,730
INTEREST	\$ 2,221,611	\$ 115,282	\$ 2,106,329
YMCA(Bransby Outdoor Center)	\$ 2,849,945	\$ 61,319	\$ 2,788,627
Total	\$ 134,259,681	\$ 8,707,582	\$ 125,552,098

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80454 CIP - 2006 G.O. BONDS-TRANSPORTATION	\$ 1,370,665	\$ 1,134,336	\$ 236,329
80461 CIP - 2006 G.O. BONDS-PARKS/GREENSPACE	\$ 91,125,994	\$ 1,760,712	\$ 89,365,282
85705 CIP - ROADS & DRAINAGE	\$ 3,994,173	\$ 5,828	\$ 3,988,345
80468 CIP - 2006 G.O. BONDS-LIBRARIES	\$ 37,768,850	\$ 5,806,708	\$ 31,962,142
Total	\$ 134,259,681	\$ 8,707,582	\$ 125,552,098

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 percent of their allocated funding and are seeking funding to continue the completion of various projects.
- In 2015, the Board of Commissioners (BOC) approved the re-allocation of the remaining funds into prioritized projects based on the current BOC list of recommendations.

2006 G.O. Bonds – 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	\$ 14,183,000	\$ 13,870,657	\$ 312,343
105666-SALE OF TUCKER	\$ 230,087	\$ -	\$ 230,087
101893-REPLACEMENT LIBRARIES	\$ 28,962,470	\$ 23,823,334	\$ 5,139,136
104224-D6-ELLENWOOD MATERIAL & SUPPLIES	\$ 200,000	\$ 74,859	\$ 125,141
Total	\$ 43,575,557	\$ 37,768,850	\$ 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)

Funding Source	Budget	Expenditure	Balance
103287-RESTROOM UPGRADES	\$ 241,169	\$ 237,076	\$ 4,093
104235-D6- FORK CREEK IMPRV	\$ 300,000	\$ 266,343	\$ 33,657
103128-PLAYGROUND & PARK IMPROVMENT	\$ 669,255	\$ 584,705	\$ 84,550
101880-MAJ PARK DEV PRGM	\$ 40,498,951	\$ 39,231,257	\$ 1,267,693
104236-D1-HENDERSON PARK IMPROVEMENTS	\$ 725,000	\$ 680,820	\$ 44,180
101881-NEIG PRK DV PRG	\$ 11,834,597	\$ 11,801,573	\$ 33,024
104232-D2-MEDLOCK BALL FIELD IMP	\$ 250,000	\$ 226,590	\$ 23,410
104227-D4-WADE WALKER IMPROVEMENTS	\$ 1,000,000	\$ 998,602	\$ 1,399
104234-D3-GRSHAM PLYGRND,CONS, RSTRMS	\$ 337,708	\$ 336,478	\$ 1,230
101886-LAND ACQUIS.PROJECTS	\$ 23,644,580	\$ 23,628,885	\$ 15,696
101882-ATHL COMPLX RENV	\$ 6,993,405	\$ 6,853,643	\$ 139,762
101883-DAM RENOVATIONS	\$ 2,056,932	\$ 1,983,138	\$ 73,794
103130-ATHLETIC FIELDS RENOVATIONS	\$ 449,977	\$ 448,236	\$ 1,741
103285-WADE WALKER TENNIS COURT	\$ 238,700	\$ 226,864	\$ 11,836
103283-ADA UPGRADES	\$ 135,991	\$ 123,536	\$ 12,455
101884-DEKALB ARTS CTR	\$ 3,248,150	\$ 3,243,439	\$ 4,711
104230-D7-MISTERY VLLY CRT BARN CONST	\$ 100,000	\$ 98,409	\$ 1,591
105444-PORTER SANFORD AUDITORIUM	\$ 62,292	\$ 57,069	\$ 5,223
104228-D1-MASON MILL MACLOVE REPAIR	\$ 100,000	\$ 99,334	\$ 666
Total	\$ 92,886,705	\$ 91,125,994	\$ 1,760,711

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
104238-D2-LAVISTA RD SIDEWLKS	\$ 320,000	\$ 143,861	\$ 176,139
104241-D5-SNPFNG WDS TO SShell BRK RD	\$ 150,000	\$ 101,930	\$ 48,070
104237-D1-SIDWLKS FLR KNL OVERLK FOST	\$ 275,000	\$ 16,122	\$ 258,878
104243-D5- CROSWALK KLNDIKE -COVINGTN	\$ 125,000	\$ 46,942	\$ 78,058
104239-D2-BRAIRCLIFF SIDEWALKS	\$ 100,000	\$ 14,394	\$ 85,606
104240-D5-CLVLAND RD RCKSRNG HWY155	\$ 560,000	\$ 389,803	\$ 170,197
104247-D5-MEADOW GLAZE LN RESURF	\$ 75,000	\$ -	\$ 75,000
104244-D7-ROCKBRIDGE TO WDE WALKER PK	\$ 250,000	\$ 115,391	\$ 134,609
104412-DW SIDEWALKS 7.12.16	\$ 500,000	\$ 485,693	\$ 14,307
104245-D7-ROCKBRIDGE N/SDESHN GAPS	\$ 150,000	\$ 56,530	\$ 93,470
Total	\$ 2,505,000	\$ 1,370,665	\$ 1,134,336

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 upgrade 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	\$ 14,141,999	\$ 7,237,724	\$ 6,904,275
DEKALB COUNTY (CIP)	\$ 2,060,637	\$ 128,417	\$ 1,932,220
FAA - AIRPORT	\$ 8,419,911	\$ 455,895	\$ 7,964,016
U.S. DEPT OF TRANSPORTATION (AIRPORT)	\$ 16,649,766	\$ 206,655	\$ 16,443,111
Total	\$ 41,272,313	\$ 8,028,690	\$ 33,243,623

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
88210 CIP - AIRPORT	\$ 41,272,313	\$ 8,028,690	\$ 33,243,623
Total	\$ 41,272,313	\$ 8,028,690	\$ 33,243,623

Financials - Expenditures by Project (Cost Center 88210)

Project	Budget	Expenditure	Balance
100439-AIRPORT-ENVIRON.STUDIES	\$ 1,101,861	\$ 963,364	\$ 138,497
100447-AIRPORT-RUNWAY-TAXI REPAIR	\$ 35,931,655	\$ 31,043,451	\$ 4,888,203
100443-AIRPORT-MASTER PLAN	\$ 1,942,883	\$ 1,485,243	\$ 457,640
100444-AIRPORT-NOISE MONITOR.SYS.	\$ 1,170,763	\$ 1,170,439	\$ 324
100446-AIRPORT-RUBBER REMOVAL	\$ 1,934,977	\$ 741,421	\$ 1,193,556
100441-AIRPORT-GROUNDS/FAC. REPAIR	\$ 3,719,218	\$ 3,594,889	\$ 124,329
100450-AIRPORT-TREE OBSTRUCT. REMOVE	\$ 150,186	\$ 149,643	\$ 543
100442-AIRPORT-MAINTEN. FACILITY	\$ 3,349,460	\$ 2,123,864	\$ 1,225,597
Total	\$ 49,301,003	\$ 41,272,313	\$ 8,028,690

Points of Interest

- In FY2022, Board of Commissioners (BOC) approved \$2 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 percent completed.

Capital Projects - General

Description

Capital projects are funded through various sources listed below and sometimes require a match from the county General Fund contribution to the Capital Improvement Program or from private donations, local and federal governmental agencies, and the county Enterprise Funds.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
ARC (Host Capital Outlay)	\$ -	\$ 320,000	\$ (320,000)
ATLANTA REGIONAL COMMISSION- ECONOMIC DEVELOPMET	\$ 39,200	\$ 9,800	\$ 29,400
DEKALB COUNTY (CIP)	\$ 170,387,426	\$ 63,872,225	\$ 106,515,200
Emory University	\$ 65,889	\$ 111	\$ 65,778
Fuqua Development, LP	\$ 34,900	\$ 67,600	\$ (32,700)
HOST	\$ 51,316	\$ 980	\$ 50,336
Mark Goldman, Alliance to Improve Emory Village (AIEV)	\$ -	\$ 40,000	\$ (40,000)
MARTA- TRANSPORTATION	\$ 443,923	\$ 156,077	\$ 287,845
PRIVATE DONATIONS	\$ 866,596	\$ 520,382	\$ 346,214
State of Georgia Department of Transportation	\$ 20,833,818	\$ 12,978,790	\$ 7,855,028
Traffic Signal Contractor Donation	\$ 799,615	\$ 532,298	\$ 267,317
U.S. DEPT OF TRANSPORTATION (CIP)	\$ 175,981	\$ 320,019	\$ (144,038)
U.S.DEPT OF JUSTICE (LLEBG)	\$ 1,076,911	\$ 1,801,823	\$ (724,912)
Total	\$ 194,775,575	\$ 80,620,106	\$ 114,155,469

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80603 CIP - HOST CAPITAL OUTLAY	\$ 61,916,844	\$ 12,889,258	\$ 49,027,586
80454 CIP - 2006 G.O. BONDS-TRANSPORTATION	\$ 247,027	\$ 35,506	\$ 211,521
84602 CIP - POLICE	\$ 4,919,345	\$ 881,656	\$ 4,037,690
80461 CIP - 2006 G.O. BONDS-PARKS/GREENSPACE	\$ 1,016,024	\$ 133,976	\$ 882,048
83720 CIP - STATE COURT - MARSHALL	\$ 288,948	\$ 1,066,652	\$ (777,703)
85405 CIP - TRANSPORTATION	\$ 15,380,122	\$ 7,129,026	\$ 8,251,096
81610 CIP - INFORMATION SYSTEMS	\$ 28,702,296	\$ 10,849,008	\$ 17,853,288
80330 CIP - HOST	\$ 3,321,729	\$ 147,424	\$ 3,174,305
81110 CIP - FACILITIES MANAGEMENT	\$ 21,873,294	\$ 3,770,249	\$ 18,103,045
85705 CIP - ROADS & DRAINAGE	\$ 15,605,626	\$ 3,980,546	\$ 11,625,080
83610 CIP - CLERK SUPERIOR COURT	\$ 500,000	\$ 940,710	\$ (440,711)
84925 CIP - FIRE & RESCUE	\$ 624,626	\$ 4,726,060	\$ (4,101,434)
86101 CIP - RPCA	\$ 11,493,552	\$ 12,886,821	\$ (1,393,269)
80668 CIP - LIBRARY	\$ 2,067,530	\$ 2,507,470	\$ (439,941)
89700 CIP - COMMUNITY DEVELOPMENT	\$ 198,182	\$ 1,818	\$ 196,364
85110 CIP-PLANNING & DEVELOPMENT	\$ 5,904,688	\$ 1,172,929	\$ 4,731,759
80310 CIP - LAW DEPARTMENT	\$ 127,055	\$ 22,945	\$ 104,110
81210 CIP - FLEET MAINTENANCE	\$ 283,155	\$ 341,845	\$ (58,689)
83205 CIP - SHERIFF	\$ 6,508,282	\$ 4,641,964	\$ 1,866,318
82710 CIP - PROPERTY APPRAISAL	\$ 1,664,560	\$ 1,212,088	\$ 452,472
89110 CIP - NONDEPARTMENTAL	\$ 10,768,045	\$ 9,160,418	\$ 1,607,627
82160 CIP - FINANCE	\$ 20,146	\$ 124,460	\$ (104,313)
87510 CIP - HUMAN SERVICES	\$ -	\$ 70,876	\$ (70,876)
83410 CIP - JUVENILE COURT	\$ -	\$ 300,000	\$ (300,000)
82910 CIP - REGISTRAR	\$ 1,247,465	\$ 372,090	\$ 875,375
84810 CIP - MAGISTRATE COURT	\$ 43,644	\$ 386,238	\$ (342,593)
80362 CIP - MEDICAL EXAMINER -MORGUE	\$ 53,389	\$ 76,611	\$ (23,223)
80801-CIP-GIS	\$ -	\$ 262,000	\$ (262,000)
84410 CIP - DEMA EMERGENCY OPERATIONS	\$ -	\$ 50,000	\$ (50,000)
83715 CIP - STATE COURT PROBATION	\$ -	\$ 409,463	\$ (409,463)
85510 CIP - PUBLIC WORKS DIRECTOR	\$ -	\$ 70,000	\$ (70,000)
Total	\$ 194,775,575	\$ 80,620,106	\$ 114,155,469

Points of Interest

- The FY 2020 contribution to capital projects budget was approved for \$6,866,195.
- FY 2023 budget approved ESRI Enterprise Contract Agreement for Geographical Information System (80801) for \$180,000.
- FY 2023 budget approved Courtroom buildout for Juvenile Court (83410) for \$1,664,000.

Clerk of Superior Court Projects

Description

The Clerk of Superior Court maintains records for the Superior Court. This project will facilitate the upgrades and replacement of their mainline system used by the Clerk's Office, which is crucial for recording, scanning, and indexing the department's documents.

Financials - Expenditures by Project (Cost Center 83610)

Project	Budget	Expenditure	Balance
103857-IMAGING EQUIPMENT	\$ 658,823	\$ 500,000	\$ 158,823
105929-MY-21 PIONEER TECHNOLOGY	\$ 781,887	\$ -	\$ 781,887
Total	\$ 1,440,710	\$ 500,000	\$ 940,710

Points of Interest

- The 2020 budget included \$500,000 for maintenance for Odyssey records system.
- The 2023 budget includes \$1,250,000 for courtroom buildout.
- The 2023 budget includes \$825,000 for KOFILE.
- The 2023 budget includes \$400,000 for Judges' parking lot canopy.

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
104035-BACKFLOW PREVENTERS	\$ 350,000	\$ 346,094	\$ 3,906
106130-JUVENILE COURT BUILDOUT	\$ 500,000	\$ 112,625	\$ 387,375
104416-HVAC-MEMORIAL DRIVE	\$ 42,000	\$ 41,975	\$ 25
104954-DFACS RENTAL REPAIR	\$ 1,400,000	\$ 1,393,440	\$ 6,560
105319-DISTRICT 5 LIBRARIES	\$ 313,664	\$ 313,326	\$ 338
101914-TRINITY PARKING DECK	\$ 943,499	\$ 939,698	\$ 3,801
104310-PROJECT MANAGEMENT	\$ 200,000	\$ 198,720	\$ 1,280
106136-HVAC UNITS	\$ 175,000	\$ 94,877	\$ 80,123
104289-PARKING FACS REPAIR-LANIER SOL	\$ 2,629,038	\$ 1,916,138	\$ 712,899
103992-BUILDING PRESERVATION	\$ 78,000	\$ 77,056	\$ 944
102616-COURTHOUSE RENOVATIONS	\$ 2,900,000	\$ 2,896,138	\$ 3,862
106134-COMPUTER ROOM	\$ 360,000	\$ -	\$ 360,000
105382-HVAC - R22 CHANGE OUT	\$ 902,000	\$ 860,666	\$ 41,334
103927-HARIK MODULAR TRAILER	\$ 100,000	\$ 98,519	\$ 1,481
105676-MALOOF BUILDING GENERATOR	\$ 352,589	\$ 3,310	\$ 349,279
105332-CEO OFFICE CIP	\$ 91,552	\$ 84,115	\$ 7,437
105095-175 SAMS STREET FACILITY	\$ 1,630,979	\$ 1,358,505	\$ 272,475
106377-COOLING TOWER - RICHARDSON	\$ 136,965	\$ 89,600	\$ 47,365
106406-HISTORIC COURTHOUSE	\$ 150,000	\$ -	\$ 150,000
103885-CAPITAL SPACE STUDY	\$ 446,322	\$ 444,118	\$ 2,204
100687-FM-LIFECYCLE	\$ 3,954,641	\$ 3,943,141	\$ 11,499
104143-CAMP ROAD DEMOLITION	\$ 3,000,000	\$ 2,984,745	\$ 15,255
104039-FACILITIES MATER PLAN	\$ 800,000	\$ 789,697	\$ 10,303
102816-PARKING FACS REPAIR & RENOVNS	\$ 2,049,871	\$ 1,946,307	\$ 103,564
104418-W. EXCHNG EQUIP RPLCM PWR UNT	\$ 250,000	\$ 249,293	\$ 707
104001-GENERAL MAINTENANCE	\$ 498,762	\$ 296,029	\$ 202,734
106126-HVAC MODIFICATIONS	\$ 500,000	\$ 349,162	\$ 150,838
106128-EMERGENCY GENERATORS	\$ 800,000	\$ -	\$ 800,000
Total	\$ 25,554,882	\$ 21,827,295	\$ 3,727,587

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.
- FY22 projects include – HVAC modifications (\$500,000), emergency generators (\$450,000), Juvenile Court Buildout (\$500,000), chiller replacement (\$300,00), computer room (\$350,000) and HVAC units (\$175,000).
- FY23 projects include – Maloof Building Annex (\$580,000), Sams Street Modernization (\$669,418), Maloof Building Energy Efficiency Upgrade (\$230,000), Memorial Drive Reno (\$2,142,000), Superior Court Reno 4th Floor (\$1,100,000), Task Force for Global Health Building (\$4,500,000), State Court Buildout 3rd Floor (\$1,317,613).

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
106170-APPARATUS BAY DOOR REPLACEMENT	\$ 400,000	\$ 188,160	\$ 211,840
106168-SBCA REPLACEMENT	\$ 4,500,000	\$ -	\$ 4,500,000
Total	\$ 5,350,686	\$ 624,626	\$ 4,726,060

Points of Interest

- The Fire capital funds have completed all open projects, remaining balances will be transferred over to other eligible and approved projects.
- Fire Station No. 3 - The construction of Fire Station No. 3 was funded with Community Development Block Grant funds and was completed in the third quarter of 2015; occupancy of the building and operations of Fire Rescue began at the same time.
- The Board appropriated \$162K for the purchase of Toughbook and docking stations. This action is part of the need to upgrade the county's computer-aided dispatch system.
- FY 2022 Budget projects include: SCBA Replacement (\$4,500,000) and Apparatus Bay Door Replacement (\$400,000).
- FY 2023 Budget projects include: Overhead Door Project Year 2 (\$400,000).

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
104048-R12 FINANCIAL REPORTING	\$ 1,025,000	\$ 1,024,640	\$ 360
104336-2015-014 SFTWARE & PC REPLMT	\$ 1,957,300	\$ 1,938,457	\$ 18,843
104817-ACTIVE DIRECTORY	\$ 525,000	\$ 522,791	\$ 2,209
105208-AIX SERVERS	\$ 1,662,000	\$ 567,657	\$ 1,094,343
105403-WINDOWS 7 REPLACEMENT	\$ 1,500,000	\$ 1,491,198	\$ 8,802
105401-WIRING GEAR REPLACEMENT	\$ 500,000	\$ 491,037	\$ 8,963
105905-HCM CLOUD PROJECT	\$ 170,000	\$ -	\$ 170,000
105997-AZURE	\$ 2,000,000	\$ 147,424	\$ 3,174,305
103886-IS ORACLE ADV PROCUREMENT SU.	\$ 2,250,000	\$ 2,032,040	\$ 217,960
105626-HCM ORACLE CLOUD SYSTEM	\$ 7,645,000	\$ 7,391,831	\$ 253,169
105901-FIREWALL MODERIZATION	\$ 325,000	\$ 319,472	\$ 5,528
105897-SIEM SECURITY MONITORING	\$ 500,000	\$ 499,966	\$ 34
105903-CRM 311 SYSTEM MODERNIZATION	\$ 230,000	\$ 124,440	\$ 105,560
104340-2015-028 MAG CT - SFTWR	\$ 256,120	\$ 224,878	\$ 31,242
105107-IT SYSTEM UPGRADE	\$ 800,000	\$ 79,374	\$ 720,626
106184-FUEL MASTER UPGRADE	\$ 350,000	\$ -	\$ 350,000
106190-FMIS CLOUD MIGRATION	\$ 4,000,000	\$ 686,745	\$ 3,313,255
106473-BICENTENNIAL PLAN	\$ 500,000	\$ -	\$ 500,000
103781-MIGRATION MICROSOFT OFFICE 365	\$ 1,194,510	\$ 1,160,528	\$ 33,983
106186-311 Oracle Implementation	\$ 390,000	\$ 19,420	\$ 370,580
106188-CITYWORKS	\$ 170,000	\$ 5,200	\$ 164,800
104337-2015-011 SFTWARE: TY ODY	\$ 695,604	\$ 693,454	\$ 2,150
104643-Oracle CRM Cloud	\$ 838,000	\$ 690,967	\$ 147,033
105541-AIX MIGRATION	\$ 80,000	\$ -	\$ 80,000
105899-NETWORK SWITCH GEAR	\$ 350,000	\$ 296,896	\$ 53,104
105992-WAM City Works Migration	\$ 85,000	\$ 84,000	\$ 1,000
103309-IS - TYLER CAMA	\$ 2,000,055	\$ 1,904,658	\$ 95,397
105909-ENTERPRISE TELEPHONE	\$ 1,060,000	\$ (951,835)	\$ 2,011,835
103079-OASIS - MAINFRAME MIGR.	\$ 3,295,625	\$ 3,272,352	\$ 23,273
106182-EnQuesta Billing System	\$ 350,000	\$ 70,534	\$ 279,466
104339-2015-024 SOL: TRK / ODY INTF	\$ 628,000	\$ 614,094	\$ 13,906
106180-COMPUTER REPLACEMENT	\$ 1,500,000	\$ 565,184	\$ 934,816
105907-ONEDRIVE MIGRATION	\$ 148,600	\$ 142,474	\$ 6,126
104419-FINANCE (UCO) VIRTUAL	\$ 550,000	\$ 546,615	\$ 3,385
104338-2015-013 WEBSTE REDESIGN	\$ 235,000	\$ 126,250	\$ 108,750
103799-APPLICATION SUPPORT	\$ 285,490	\$ 85,195	\$ 200,295
Total	\$ 40,051,304	\$ 28,702,296	\$ 11,349,008

Points of Interest

- The capital improvement projects for FY2022 include computer replacements (\$1,500,000), EnQuesta Billing System modernization (\$350,000), fuel master upgrade (\$350,000), 311 Oracle implementation (\$390,000) and Cityworks (\$170,000).
- FY23 projects include additional funding for computer replacements (\$1,500,000), enQuesta Billing System modernization (\$1,100,000), 311 Oracle CRM Implementation (\$390,000), Cityworks (\$500,000), FMIS Cloud Migration (\$4,500,000), Sharepoint Migration (\$250,000), Active Directory (\$200,000), Tyler Odyssey SAAS migration (\$1,500,000), Cityworks for Transportation (\$450,000), & Maloof/Sams Street – Modernization (\$350,000).

Non-Departmental Projects

Description

The Non-Departmental department was activated in 2014 to account for capital projects that are assets to the county overall service delivery to the citizens and employees of the county.

Financials - Expenditures by Project (Cost Center 89110)

Project	Budget	Expenditure	Balance
104027-TOURISM PRODUCT	\$ 1,220,935	\$ -	\$ 1,220,935
106159-NON-DEPT-CARES EXPS	\$ 66,000	\$ 65,708	\$ 292
105780-DIST 1&7 HUGH HW - FLNSTNE DR	\$ 100,000	\$ -	\$ 100,000
104248-KENSINGTON TAD	\$ 937,104	\$ 23,805	\$ 913,300
105814-CID- DISTRICT 4 MEMORIAL DR.	\$ 52,500	\$ -	\$ 52,500
105630-CIP MAINTENANCE & REPAIR	\$ 1,858,361	\$ 1,556,070	\$ 302,291
105914-GATEWAY IMP PROJECTS	\$ 2,500,000	\$ -	\$ 2,500,000
105717-DIST.7 DVC FEASIBILITY STUDY	\$ 100,000	\$ -	\$ 100,000
106506-SANITATION CIP	\$ 276,206	\$ -	\$ 276,206
104041-AVONDALE TAD	\$ 1,488,300	\$ 30,055	\$ 1,458,244
104249-BRIARCLIFF TAD	\$ 2,137,015	\$ 26,159	\$ 2,110,856
104359-TOBIE GRANT INTERGENERAL CTR	\$ 9,292,043	\$ 9,066,249	\$ 225,794
Total	\$ 20,028,464	\$ 10,768,045	\$ 9,260,418

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 capital improvement projects.
- FY 2023 budget includes projects for flooring replacement at the 911 Center for \$91,950.

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)

Funding Source	Budget	Expenditure	Balance
104838-DISTRICT PLESANTDALE PROCEEDS	\$ 335,523	\$ 21,480	\$ 314,043
104837-SALE OF PLESANTDALE PROCEEDS	\$ 1,210,000	\$ 817,394	\$ 392,606
105317-LITHONIA AMPHITHEATER	\$ 35,000	\$ 30,081	\$ 4,919
104712-SUGAR CRK TNNS CTR	\$ 1,284,936	\$ 1,057,935	\$ 227,001
106375-CALLANWOLDE TERRACE	\$ 270,000	\$ -	\$ 270,000
106448-MASON MILL PARK	\$ 266,400	\$ -	\$ 266,400
105312-COUNTY LINE EXPANSION	\$ 22,500	\$ 2,000	\$ 20,500
106144-CHARM BUILDOUT	\$ 500,000	\$ -	\$ 500,000
106370-GREEN SPACE	\$ 550,000	\$ 16,200	\$ 533,800
106143-PATH TRAIL MAINTENANCE	\$ 120,000	\$ 24,180	\$ 95,820
106146-TRAIL MAINTENANCE & REPAIRS	\$ 500,000	\$ 277,847	\$ 222,153
106392-SUGAR CREEK GOLF	\$ 63,801	\$ 30,000	\$ 33,801
105758-CONSTITUTION LAKE - BOARDWALK	\$ 150,000	\$ 18,860	\$ 131,140
104318-ELLENWOOD SITE DEV	\$ 800,000	\$ 49,500	\$ 750,500
104841-DIST 5 PLSNTDALE PROCEEDS	\$ 335,523	\$ -	\$ 335,523
106140-MASON MILL - SYNTHETIC TURF	\$ 520,000	\$ 3,000	\$ 517,000
106147-LUCIOUS SANDERS REC - PLANNING	\$ 500,000	\$ 21,176	\$ 478,824
105990-CHaRM DISTRICT 3	\$ 1,350,000	\$ 64,000	\$ 1,286,000
105410-HIDDEN ACRE NATURE RESERVE	\$ 200,000	\$ 105,025	\$ 94,975
106423-EOY CIP PARKS	\$ 675,500	\$ -	\$ 675,500
106480-SALE OF RAINBOW DR	\$ 48,400	\$ -	\$ 48,400
106220-DEKALB MEMORIAL PARK	\$ 31,674	\$ -	\$ 31,674
104317-DEFERRED MAINTENANCE	\$ 1,865,500	\$ 1,730,790	\$ 134,710
105300-PARK PATROL/ PLANT REMOVAL	\$ 90,000	\$ 44,322	\$ 45,678
105712-GLEN EMERALD PARK	\$ 3,000,000	\$ 2,942,806	\$ 57,194
105558-PARKS RESTROOMS	\$ 100,000	\$ 94,910	\$ 5,090
105378-MYSTER VALLY GLF COURSE	\$ 650,000	\$ 628,439	\$ 21,561
106369-PATH REPAIRS	\$ 400,000	\$ 138,452	\$ 261,548
105378-MYSTER VALLY GLF COURSE	\$ 350,000	\$ 61,075	\$ 288,925

Financials - Expenditures by Project (Cost Center 86101 continued)

104842-DIST 6 PLSNTDALE PROCEEDS	\$ 335,523	\$ 91,756	\$ 243,767
105587-DIST 3 ELLENWOOD PARK	\$ 100,000	\$ -	\$ 100,000
104621-PARKS-DEKALB TENNIS CENTER	\$ 50,000	\$ 42,846	\$ 7,154
105397-YF - BRANSBY/ROCK CHAPEL	\$ 824,000	\$ 410,824	\$ 413,176
106148-MASON MILL - PLANNING	\$ 500,000	\$ 285,705	\$ 214,295
104840-DIST 4 PLSNTDALE PROCEEDS	\$ 335,523	\$ 9,216	\$ 326,307
104990-PATH trail maintenance	\$ 88,660	\$ 45,999	\$ 42,662
105288-REDAN REC CENTER - B&G CL	\$ 40,000	\$ 7,592	\$ 32,408
105896-MASON MILL BOARDWALK/BRIDGE	\$ 750,000	\$ 569,959	\$ 180,041
106145-DOTTIE BRIDGES - TENNIS COURT	\$ 250,000	\$ 187,492	\$ 62,508
106358-PEACELAND PARK	\$ 22,000	\$ 10,250	\$ 11,750
106313-Comprehensive Trails	\$ 400,000	\$ -	\$ 400,000
106372-ARABIA MOUNTIAN PRESERVE	\$ 165,000	\$ 36,021	\$ 128,980
104843-DIST 7 PLSNTDALE PROCEEDS	\$ 335,523	\$ 221,556	\$ 113,967
105894-PATH Boardwalk Replacement	\$ 795,000	\$ 620,059	\$ 174,941
105443-LYON FARM SMOKEHOUSE	\$ 100,000	\$ -	\$ 100,000
105895-SITE DESIGN FOR BURIAL SITES	\$ 170,000	\$ 2,400	\$ 167,600
105910-MASON MILL PLAYGROUND	\$ 65,000	\$ -	\$ 65,000
106373-RAGSDALE HOUSE	\$ 75,000	\$ -	\$ 75,000
106149-CALLANWODLE WINTER LIVING ROOM	\$ 83,613	\$ -	\$ 83,613
106141-INDIGENT GRAVE CONST	\$ 1,200,000	\$ -	\$ 1,200,000
106142-EXCHANGE LIGHTING	\$ 475,000	\$ 387,893	\$ 87,107
106017-BURIAL SITE	\$ 170,000	\$ 125,600	\$ 44,400
105586-DIST 3 RAINBOW PK AMP	\$ 141,000	\$ 100,000	\$ 41,000
106371-STONE MOUNTAIN TRAIL	\$ 250,000	\$ 204,913	\$ 45,087
106265-MYSTERY VALLEY ADDITION	\$ 23,433	\$ -	\$ 23,433
Total	\$ 23,969,033	\$ 11,539,550	\$ 12,429,482

Points of Interest

FY2022 Budget Projects

- Mason Mill Park/Synthetic Turf - \$520,000.
- Indigent Grave Construction - \$1,200,000.
- Exchange Lighting - \$475,000.
- PATH Trail Maintenance additional funding - \$120,000.
- Live Thrive CHARM Buildout and Site Development - \$500,000.
- Trail Maintenance & Repairs - \$500,000.
- Lucious Sanders Recreation Center Planning - \$500,000.
- Planning for Replacement of Mason Mill Recreation Center - \$500,000.
- Callanwolde Winter Living Room Terrace Project - \$83,613.

FY2023 Budget Projects:

- Ellenwood Park Development and Construction - \$1,200,000.
- Rainbow Amphitheater Improvements - \$250,000.
- Cedar Park Development and Construction - \$1,500,000.
- Tobie Grant Demolition and Site preparation - \$950,000.
- Demolition of Unsafe/Unused Structures - \$100,000.
- Computer Clubhouse and Tech Learning Center - \$200,000.
- NH Scott Pool Construction - \$2,000,000.

Sheriff Projects

Description

The Sheriff's Office operates the jail in a safe, secure and cost-effective manner; and, offers programs necessary to assist inmates' successful reintegration into the community. All capital improvement needs will address the purchase of specialized equipment, technology upgrades, and maintenance or improvement of their facility.

Financials - Expenditures by Project (Cost Center 83205)

Project	Budget	Expenditure	Balance
106467-2022 ODYSSEY LEASE	\$ 643,553	\$ -	\$ 643,553
106352-CHUCKWAGON TRANSPORT	\$ 87,360	\$ -	\$ 87,360
105154-SHERIFF JAIL IMPROVEMENTS	\$ 2,773,335	\$ 973,388	\$ 1,799,947
106354-SECURITY PANEL REPLACEMENT	\$ 223,991	\$ -	\$ 223,991
106348-IND WASHING MACHINES	\$ 118,541	\$ -	\$ 118,541
104366-FIRE ALARM UPGRADE	\$ 1,799,281	\$ 1,193,519	\$ 605,763
106209-Rooftop cameras & maintenance	\$ 411,221	\$ 260,397	\$ 150,824
104033-SECURITY ACCESS CONTROL	\$ 1,169,884	\$ 529,884	\$ 640,000
106350-VERTICAL LIFT GATE	\$ 205,081	\$ 4,478	\$ 200,603
105157-SHERIFF - BODY CAMERAS	\$ 105,399	\$ 103,523	\$ 1,876
106211-Lock & security breech	\$ 1,924,000	\$ 1,762,665	\$ 161,335
104580-Sheriff Building Improvements	\$ 1,688,600	\$ 1,680,429	\$ 8,171
Total	\$ 11,150,246	\$ 6,508,282	\$ 4,641,964

Points of Interest

- The Board of Commissioners approved the funding for a security access control system at the courthouse.
- The 2016 budget included \$100,000 for phase one of the fire alarm system upgrade project, with an additional \$1.6 million allocated at mid-year.
- The 2017 budget reflected an appropriation of \$688K for the repair and or replacement of fire pumps, boilers, transport gates, chillers, HVAC (heating, ventilation, and air conditioning), and inmate washer/dryers.

2019 Additional Funding

- Building improvement - \$570K.
- Elevator maintenance - \$295K.
- Body cameras - \$105K.

2021 Additional Funding

- Jail mold remediation - \$500K.
- Fund Odyssey jail manager capital lease payments - \$643,553.

2022 FY Budget Projects

- Jail rooftop cameras and maintenance for \$334,221.
- Lock and security breech replacement for \$1,924,000.

2023 FY Budget Projects

- New Command Post (Tech) - \$80,000.
- North and South Tower purge system repairs - \$2,185,000.
- Auxiliary areas purge system repairs - \$500,000.
- Jail lock replacement - \$2,180,000.
- Electric vehicle lease - \$770,040.

Certificates of Participation Projects

Description

In 2016, the County issued Certificates of Participation (COPS) to fund the acquisition, construction, and equipping of an animal shelter. The building consists of approximately 33,440 square feet and is located at 3280 Chamblee Dunwoody Road, adjacent to the county owned Peachtree DeKalb Airport. The space features a 1,300-square foot clinic and will hold approximately 450 animals.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
COPS BONDS PROCEEDS	\$ 10,436,467	\$ 3,815,448	\$ 6,621,019
DEKALB COUNTY (CIP)	\$ 9,751,305	\$ 136,695	\$ 9,614,609
Total	\$ 20,187,772	\$ 3,952,144	\$ 16,235,628

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
Financials - Expenditures by Dep	\$ 20,187,772	\$ 3,952,144	\$ 16,235,628
Total	\$ 20,187,772	\$ 3,952,144	\$ 16,235,628

Points of Interest

- The animal shelter facility is completed. The remaining funds are used to renovate other county facilities.

HOST Capital 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 provides up to 100 percent Homestead Exemption for owner occupied dwellings and up to 20 percent of the sales tax revenue for capital improvement projects beginning in 1999. The revenue collected in the initial 18 months of the tax could be used for any purpose. The Board of Commissioners decided to use the initial revenue for capital expenditures. The HOST revenue estimates for DeKalb County were based on the sales tax revenue collections of the Metropolitan Atlanta Rapid Transit Authority (MARTA). An amendment to the HOST Ordinance DeKalb County Code, Sections 2-117 through 2-129, allowed HOST funds for capital outlay projects to be included in the normal budgetary process if the funds are used for capital projects that are approved by the governing board. Prior to this amendment, HOST funds were distributed evenly among the five commission districts.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
DEKALB COUNTY (CIP)	\$ 1,529,007	\$ 77,524	\$ 1,451,482
HOST	\$ 304,973	\$ 95,027	\$ 209,947
State of Georgia Department of Transportation	\$ 381,899	\$ 3	\$ 381,896
Total	\$ 2,215,879	\$ 172,554	\$ 2,043,325

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80603 CIP - HOST CAPITAL OUTLAY	\$ 848,741	\$ 14,751	\$ 833,990
85405 CIP - TRANSPORTATION	\$ 237,914	\$ 20,093	\$ 217,822
80330 CIP - HOST	\$ 1,129,223	\$ 137,710	\$ 991,513
Total	\$ 2,215,879	\$ 172,554	\$ 2,043,325

Financials - Expenditures by Project (Cost Center 80330)

Project	Budget	Expenditure	Balance
100287-HOST D5-COCK @ BORING RD	\$ 762,572	\$ 721,947	\$ 40,625
101294-HOST D5 D0GWOOD FARM RD-E	\$ 11,149	\$ -	\$ 11,149
102018-KENSINGTON RD SDWKS	\$ 1,111,902	\$ 1,043,407	\$ 68,495
101178-HOST D1-HENDR. RD.SDWK	\$ 105,000	\$ 103,628	\$ 1,372
101291-HOST D4-STEVENSON@S.DESHON	\$ 131,177	\$ 115,498	\$ 15,679
101306-HOST-LYNWOOD PARK IMP/OSBORN	\$ 1,021,802	\$ 926,500	\$ 95,302
100284-HOST D5-STRIPING	\$ 58,994	\$ 37,820	\$ 21,173
102019-DOWNTOWN LITHONIA STREETCPE	\$ 100,000	\$ 99,893	\$ 108
101216-HOST D3-TERRY MILL RD-S	\$ 2,812	\$ 2,731	\$ 81
100237-HOST D1 WNTRS CHPL @ DNWDY CLB	\$ 150,000	\$ 147,523	\$ 2,477
101297-PERIMETER CID	\$ 1,196,318	\$ 1,169,545	\$ 26,773
100194-HOST D1 MERCER U DR @ N FRK	\$ 9,362	\$ 7,498	\$ 1,865
100739-LITHONIA STREETScape	\$ 75,000	\$ 74,963	\$ 38
Total	\$ 4,736,087	\$ 4,450,953	\$ 285,135

Points of Interest

- Most HOST projects do not have a direct financial impact on the operating budget. However, sidewalk installation, intersection improvements, upgrading traffic signals, and street resurfacing projects have significant non-financial impact on the county. Sidewalks improve the county's infrastructure, satisfy Americans with Disabilities Act guidelines, and promote pedestrian safety. Intersection projects improve the county's infrastructure and promote safer driving conditions. The additional funding has been from the State of Georgia Department of Transportation to continue the funding of various projects.

HOST Capital Projects (80603)

Financials - Expenditures by Project (Cost Center 80603)

Project	Budget	Expenditure	Balance
100473 - Cham Dunwoody Streetscape	\$ 82,565	\$ 81,439	\$ 1,126
101306 - HOST-Lynwood Park Imp/Osborn	\$ 400,000	\$ 304,973	\$ 95,027
101178 - HOST D1 - HENDR. RD. SDWK	\$ 105,000	\$ 103,628	\$ 1,372
101969 - WIDNG BOLDCST I285 T LINECRST	\$ 19,475	\$ 11,547	\$ 7,928
101291 - HOST D4-STEVENSON @ S. DESHON	\$ 131,177	\$ 115,498	\$ 15,679
101216 - HOST D3-TERRY MILL RD-S	\$ 2,812	\$ 2,731	\$ 81
104450 - S. River TRL to FL TN Co Study	\$ 5,967	\$ -	\$ 5,967
100287 - HOST D5-COCK @ BORING RD	\$ 27,687	\$ 27,653	\$ 34
102375 - NORTHLAKE STREETSCAPES, PH 2	\$ 7,216	\$ -	\$ 7,216
100237 - HOST D1 WNTRS CHPL @ DNWDY CLB	\$ 150,000	\$ 147,523	\$ 2,477
102018 - KENSINGTON RD SDWKS	\$ 381,902	\$ 381,899	\$ 3
100758 - PANOLA ROAD AT 1-20	\$ 149,544	\$ 148,659	\$ 885
100194 - HOST D1 MERCER U DR @ N FRK	\$ 9,362	\$ 7,498	\$ 1,865
100284 - HOST D5 - STRIPING	\$ 58,994	\$ 37,820	\$ 21,173
103417 - STONECREST ARE IMPROVMENTS	\$ 16,731	\$ 10,157	\$ 6,574
100235- HOST D1 TCKER MN ST STRTSCAPE	\$ 150,000	\$ 144,928	\$ 5,072
100234-HOST D3-GLNWD AVE SDWLKS	\$ 690,001	\$ 689,925	\$ 76
Total	\$ 2,388,433	\$ 2,215,878	\$ 172,555

Project	Budget	Expenditure	Balance
100473-CHAM DUNWOODY STREETSCAPE	\$ 1,127,435	\$ 1,119,863	\$ 7,572
102213-LMIG CONTRIBUTIONS	\$ 4,893,050	\$ 4,508,903	\$ 384,147
101306-HOST-LYNWOOD PARK IMP./OSBORN	\$ 621,802	\$ 621,526	\$ 276
101969-WIDNG BOLDCST I285 T LINECRST	\$ 250,000	\$ 218,382	\$ 31,618
104450-S. River TRL to FLTN Co Study	\$ 8,023	\$ -	\$ 8,023
100287-HOST D5-COCK @ BORING RD	\$ 734,885	\$ 694,294	\$ 40,591
102375-NORTHLAKE STREETSCAPES, PH 2	\$ 1,523,833	\$ 1,275,034	\$ 248,799
102018-KENSINGTON RD SDWKS	\$ 730,000	\$ 661,508	\$ 68,492
100758-PANOLA ROAD AT I-20	\$ 75,000	\$ 69,181	\$ 5,819
100235-HOST D1 TCKER MN ST STRTSCAPE	\$ 1,480,000	\$ 1,469,256	\$ 10,744
100234-HOST D3-GLNWD AVE SDWLKS	\$ 4,945,765	\$ 4,733,678	\$ 212,087
100800-TRAFFIC & INTER CONT DESIGN	\$ 1,701,541	\$ 1,699,531	\$ 2,010
101946-TURNER HILL PKY TO MCDANIEL	\$ 1,125,000	\$ 1,083,603	\$ 41,397
100743-MEMORIAL DRIVE STREETSCAPES	\$ 3,216,347	\$ 3,189,209	\$ 27,138
100415-19 COUNTYWIDE SIDEWALKS	\$ 5,240,000	\$ 4,738,710	\$ 501,290
100163-HOST-PANOLA RD THOMPSON	\$ 2,575,000	\$ 2,441,242	\$ 133,758
102496-LAVISTA/OAKGROVE	\$ 2,150,000	\$ 2,122,317	\$ 27,683
100779-R/W ACQUISITION	\$ 981,587	\$ 981,531	\$ 56
100665-EMORY VILLAGE STREETSCAPE	\$ 1,831,000	\$ 1,790,382	\$ 40,618
101549-ROCKBRIDGE RD.-SCENIC CORR.	\$ 4,781,187	\$ 1,697,378	\$ 3,083,810
102374-2 CMAQ CORRIDORS	\$ 538,119	\$ 331,927	\$ 206,192
102225-LTIHONIA IND. BLVD. PH. 1-3	\$ 8,600,384	\$ 5,900,285	\$ 2,700,098
102172-COVINGTON HWY PI# 0008288	\$ 380,000	\$ 88,766	\$ 291,234
101885-PH.IV BELTWHY PATH	\$ 1,150,000	\$ 1,016,024	\$ 133,976
102270-RAINBOW DRIVE SIDEWALKS	\$ 2,131,175	\$ 1,974,884	\$ 156,291
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
100801-TRAFFIC SIGNALIZATION	\$ 2,475,000	\$ 2,236,444	\$ 238,556
100739-LITHONIA STREETSCAPE	\$ 75,000	\$ 74,963	\$ 38
101551-LOCAL MATCH-GDOT SYS.OPS.	\$ 500,000	\$ 498,528	\$ 1,472
100699-GUARD RAIL INSTALLATION	\$ 189,599	\$ 167,059	\$ 22,540
101503-S.RIV.GREENWAY TRL.	\$ 1,735,000	\$ 1,680,281	\$ 54,719
100121-HOST BIKE/PED TRLS(S.FRK)	\$ 4,562,660	\$ 4,288,737	\$ 273,923
101949-STONE MOUNTAIN LITHONIA TRL	\$ 5,934,821	\$ 5,208,441	\$ 726,380
102376-N. INDAN CREEK @ MEMORIAL COLL	\$ 389,376	\$ 386,242	\$ 3,134
103668-MISC. SIDEWALK & SAFETY PRJS	\$ 408,986	\$ 397,234	\$ 11,752
101297-PERIMETER CID	\$ 1,196,318	\$ 1,169,545	\$ 26,773
101294-HOST D5 D0GWOOD FARM RD-E	\$ 11,149	\$ -	\$ 11,149
102494-MORELAND AVE. STREETSCPS	\$ 50,000	\$ 24,931	\$ 25,069
100100-HOST MA LOCAL INITIAT	\$ 375,100	\$ 375,099	\$ 1
101947-GLENWOOD ROAD PHASE 2 (PE)	\$ 250,000	\$ 248,869	\$ 1,131
100115-HOST-GDOT/LAV RD IMPR	\$ 3,084,245	\$ 2,196,381	\$ 887,864
100170-HOST-ROADWAY STRIPING	\$ 200,000	\$ 172,502	\$ 27,498
101930-INTERSECTION IMPROVEMENTS '06	\$ 282,532	\$ 247,027	\$ 35,506
100787-SCHOOL SIGNAGE SAFETY	\$ 150,000	\$ 143,147	\$ 6,853
101587-COVINGTON HWY. SIDEWALKS	\$ 807,300	\$ 773,388	\$ 33,912
102600-RESERVE FOR FUTURE PROJECTS	\$ 31,979	\$ 2,945	\$ 29,034
104448-N.DRID HLLS @ CSX BRDG STDY	\$ 20,000	\$ 16,100	\$ 3,900
102378-EMERGENCY BRIDGE	\$ 900,000	\$ 874,321	\$ 25,679
103934-LMIG 2014	\$ 2,150,000	\$ 2,149,302	\$ 698
102377-MEMORIAL DR @ MEM COLLEG DR	\$ 537,466	\$ 511,780	\$ 25,686
102953-BROOKHAVEN LCI PEDSTRN SFTY	\$ 400,000	\$ 26,519	\$ 373,481
102019-DOWNTOWN LITHONIA STREETCPE	\$ 100,000	\$ 99,893	\$ 108
100812-WELLBORN / S STONE MTN LITH RD	\$ 640,779	\$ 638,397	\$ 2,382
101973-SOUTH RIVER TRL III	\$ 500,000	\$ 463,783	\$ 36,217
102226-RAYS RD & S. HARISTON SDWALKS	\$ 1,797,600	\$ 827,184	\$ 970,416
101944-GLENWOOD PHASE 1	\$ 400,000	\$ 395,928	\$ 4,072
104463-Covington Trail Scoping Study	\$ 13,370	\$ 3,884	\$ 9,486
Total	\$ 86,771,165	\$ 74,502,825	\$ 12,268,340

Financials - Expenditures by Project (Cost Center 85405)

Project	Budget	Expenditure	Balance
102213-LMIG CONTRIBUTIONS	\$ 2,606,950	\$ -	\$ 2,606,950
101969-WIDNG BOLDCAST I285 T LINECRST	\$ 496,000	\$ 175,981	\$ 320,019
102375-NORTHLAKE STREETSCAPES, PH 2	\$ 475,000	\$ -	\$ 475,000
100235-HOST D1 TCKER MN ST STRTSCAPE	\$ 2,412,232	\$ 1,594,796	\$ 817,436
100234-HOST D3-GLNWD AVE SDWLKS	\$ 2,200,000	\$ 1,914,592	\$ 285,408
100800-TRAFFIC & INTER CONT DESIGN	\$ 165,025	\$ 162,751	\$ 2,274
100743-MEMORIAL DRIVE STREETSCAPES	\$ 600,000	\$ 595,439	\$ 4,561
102496-LAVISTA/OAKGROVE	\$ 750,000	\$ -	\$ 750,000
100779-R/W ACQUISITION	\$ 16,297	\$ 16,279	\$ 18
101549-ROCKBRIDGE RD.-SCENIC CORR.	\$ 300,000	\$ 290,979	\$ 9,021
104589-Briarcliff Rd Corridor Study	\$ 100,000	\$ -	\$ 100,000
104591-Flakes Mill [Traffic Signal]	\$ 150,000	\$ 63,775	\$ 86,225
104303-RESERVE- SIDEWALKS	\$ 450,000	\$ 351,646	\$ 98,354
106174-TUCKER - NORTHLAKE SIDEWALK	\$ 100,000	\$ -	\$ 100,000
106510-ARC - Druid Hills/Valley Brook	\$ 320,000	\$ -	\$ 320,000
106412-MEDLOCK TO NORTH DEKALB MALL	\$ 344,970	\$ -	\$ 344,970
106089-SOUTH FORK TO ZONOLITE	\$ 59,133	\$ -	\$ 59,133
101503-S.RIV.GREENWAY TRL.	\$ 1,710,000	\$ 1,401,713	\$ 308,287
101949-STONE MOUNTAIN LITHONIA TRL	\$ 658,001	\$ 479,545	\$ 178,456
106054-BLACKHALL STUDIOS	\$ 95,963	\$ -	\$ 95,963
102494-MORELAND AVE. STREETSCPS	\$ 349,178	\$ 195,486	\$ 153,692
106061-WALDROP RD TO MLK HIGH	\$ 200,000	\$ -	\$ 200,000
102237-COVENTRY QUITE ZONE	\$ 248,353	\$ 158,496	\$ 89,857
104456-GDOT Lawrenceville & Montreal	\$ 150,000	\$ 140,000	\$ 10,000
104648-LITHONIA IND BLVD I20 WDRW	\$ 4,400,000	\$ 3,889,168	\$ 510,832
104440-CVNGTN TRL KNSNGTN MARTA	\$ 80,000	\$ 78,379	\$ 1,621
104441-S. RVR TRL ENTNCHMT CRK	\$ 52,000	\$ 51,692	\$ 308
104436-GDOT ROW 40 Trff Ligh	\$ 1,020,000	\$ 306,759	\$ 713,241
106396-TRAFFIC SIGN PROGRAM	\$ 510,000	\$ 50,892	\$ 459,108
106425-DRUID HILLS WALKABILTY	\$ 13,450	\$ -	\$ 13,450
104588-Sidewalks @ Lavista Rd	\$ 400,000	\$ -	\$ 400,000
105314-SNAPFINGER TO MILLER RD	\$ 80,000	\$ -	\$ 80,000
106293-Panola Road Scoping	\$ 200,000	\$ 144,497	\$ 55,504
104675-GDOT MLTIMDL SFTY TUK-NLK CID	\$ 23,940	\$ -	\$ 23,940
104296-SDWLKS@FLATSHALS/HNDRSN & SLMN	\$ 350,000	\$ 256,531	\$ 93,469
104295-NORTHLAKE AREA SIDEWALKS	\$ 270,000	\$ 118,319	\$ 151,681
105101-BRIARLAKE/BRIARCLIFF ROAD	\$ 500,000	\$ 130,133	\$ 369,867
105432-RADAR SIGNS/ PEDESTRIAN	\$ 51,000	\$ 46,207	\$ 4,793
104439-SR 42/MRLND SR54 CNNT CR5188	\$ 160,000	\$ 104,000	\$ 56,000
105684-DISTRICT 2 SIDEWALKS	\$ 425,030	\$ 197,772	\$ 227,258
104590-Church St [multit-use Trail]	\$ 250,000	\$ 192,388	\$ 57,612
104936-NORFOLK STHRN ROAD CROSSING	\$ 13,979	\$ 5,588	\$ 8,391
105045-South Fork Pchtree Crk Trail	\$ 125,000	\$ -	\$ 125,000
106172-DEKALB AVE QUIET ZONE	\$ 89,857	\$ 63,847	\$ 26,010
104428-FUQUA -MEDLOCK AREA IMPRMNT	\$ 42,500	\$ -	\$ 42,500
100330-TS/TRAF SIGNAL UPGRD	\$ 821,914	\$ 748,723	\$ 73,191
104297-LITHONIA IND BLVD EXT PH3	\$ 100,000	\$ 75,852	\$ 24,148
103930-SCOTT BLVD PEDESTRIAN IMPRMNTS	\$ 60,000	\$ 34,900	\$ 25,100
Total	\$ 24,995,771	\$ 14,037,125	\$ 10,958,646

Points of Interest

- Most HOST projects do not have a direct financial impact on the operating budget. However, sidewalk installation, intersection improvements, upgrading traffic signals, and street resurfacing projects have significant non-financial impact on the county. Sidewalks improve the county's infrastructure, satisfy Americans with Disabilities Act guidelines, and promote pedestrian safety. Intersection projects improve the county's infrastructure and promote safer driving conditions. The additional funding has been from the State of Georgia Department of Transportation to continue the funding of various projects.

HUD Section 108 Loan Projects

Description

In October 2008, the Board of Commissioners (BOC) approved the acceptance of the Housing and Urban Development (HUD) 108 Section Loan that allowed the county to fund the construction of three capital improvement projects: The South DeKalb Community/Senior Center, the North DeKalb Community/Senior Center, and the Central DeKalb Senior Center.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
U.S. DEPARTMENT OF HOUSING & URBAN DEV.	\$ 7,172,413	\$ 667,587	\$ 6,504,825
Total	\$ 7,172,413	\$ 667,587	\$ 6,504,825

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80389 CIP - HUD SECTION 108 LOAN	\$ 7,172,413	\$ 667,587	\$ 6,504,825
Total	\$ 7,172,413	\$ 667,587	\$ 6,504,825

Financials - Expenditures by Project (Cost Center 80389)

Project	Budget	Expenditure	Balance
105046-Dist 4 Comm/Senior Center	\$ 7,840,000	\$ 7,172,413	\$ 667,587
Total	\$ 7,840,000	\$ 7,172,413	\$ 667,587

Points of Interest

- The Central DeKalb Senior Center held its grand opening, February 2, 2015. South DeKalb Senior Center opened in the fall of 2015.
- The BOC approved in 2018 \$7,840,000 funding for District 4 and District 7 Community Senior Center.
- The ribbon-cutting ceremony took place on July 14, 2023. The energy-efficient and sustainable 24,000-square-foot community and senior center is a modern and functional facility and meets the need of constituents in Districts 4 and 7.

Sanitation Capital Projects

Description

The Sanitation Department is a self-supporting enterprise. Any county funds required to meet its capital obligations are from the Sanitation Fund.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
DEKALB COUNTY (CIP)	\$ 4,764,478	\$ 6,525,419	\$ (1,760,941)
SANITATION CIP	\$ 23,595,349	\$ 1,657,173	\$ 21,938,176
Total	\$ 28,359,827	\$ 8,182,592	\$ 20,177,235

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
88105 CIP - SANITATION	\$ 28,359,827	\$ 8,182,592	\$ 20,177,235
Total	\$ 28,359,827	\$ 8,182,592	\$ 20,177,235

Financials - Expenditures by Project (Cost Center 88105)

Project	Budget	Expenditure	Balance
102205-SEM ENV MON	\$ 11,251,430	\$ 11,245,866	\$ 5,564
106178-NEW CELL CONSTRUCTION	\$ 5,665,000	\$ -	\$ 5,564
104586-SEMNL PH3 U3 GCCS	\$ 4,915,679	\$ 4,169,336	\$ 746,343
106166-HAZARD	\$ 599,071	\$ -	\$ 599,071
102206-Creamatory	\$ 810,414	\$ 781,203	\$ 29,211
102937-CNG FUELING STATION	\$ 5,025,826	\$ 4,764,478	\$ 261,348
100483-CRYMES LANDFILL	\$ 8,275,000	\$ 7,398,945	\$ 876,055
Total	\$ 36,542,419	\$ 28,359,827	\$ 8,182,592

Points of Interest

- FY22 budget was approved by the Board of Commissioners in the amount of \$5,665,000 for new cell construction.

Special Purpose Local Option Sales Tax (SPLOST)

Description

The voters of DeKalb County approved on November 7, 2017, the SPLOST referendum to impose a 1 percent tax in a special district within the County to raise \$636.762, 353 over six years for the purpose of funding certain county and municipal capital outlay projects.

Financials - Funding Sources (Fund 320 - SPLOST)

Funding Source	Budget	Expenditure	Balance
G.O. BONDS	\$ 123,861,906	\$ 264,181,072	\$ (140,319,166)
Total	\$ 123,861,906	\$ 264,181,072	\$ (140,319,166)

Financials - Expenditures by Department (Fund 320 - SPLOST)

Project	Budget	Expenditure	Balance
80653 - CIP - SPLOST CAPITAL OUTLAY	\$ 19,364,285	\$ 37,885,715	\$ (18,521,430)
80652 - CIP - SPLOST PUBLIC SAFETY FACILITIES	\$ 20,022,146	\$ 64,692,441	\$ (44,670,294)
80654 - CIP - SPLOST GENERAL ADMIN	\$ 5,340,694	\$ 479,950	\$ (4,860,745)
80651 - CIP - SPLOST TRANSPORTATION	\$ 79,134,780	\$ 161,122,967	\$ (81,988,187)
Total	\$ 123,861,906	\$ 264,181,072	\$ (140,319,166)

Financials - Expenditure by Project (Cost Center 80651)

Project	Budget	Expenditure	Balance
104783-SPLOST TRANSPORTATION	\$ 240,257,747	\$ 79,134,780	\$ 161,122,967
Total	\$ 240,257,747	\$ 79,134,780	\$ 161,122,967

Financials - Expenditure by Project (Cost Center 80652)

Project	Budget	Expenditure	Balance
80653 - CIP - SPLOST CAPITAL OUTLAY	\$ 19,364,285	\$ 37,885,715	\$ (18,521,430)
80652 - CIP - SPLOST PUBLIC SAFETY FACILITIES	\$ 20,022,146	\$ 64,692,441	\$ (44,670,294)

Financials - Expenditure by Project (Cost Center 80653)

Project	Budget	Expenditure	Balance
104789-SPLOST CAPITAL OUTLAY-PARKS	\$ 37,250,000	\$ 11,926,536	\$ 25,323,464
104790-SPLOST GENERAL REPAIRS	\$ 20,000,000	\$ 7,437,749	\$ 12,562,251
Total	\$ 57,250,000	\$ 19,364,285	\$ 37,885,715

Financials - Expenditure by Project (Cost Center 80654)

Project	Budget	Expenditure	Balance
104794-SPLOST GENERAL ADMN COST	\$ 5,820,644	\$ 5,340,694	\$ 479,950
Total	\$ 5,820,644	\$ 5,340,694	\$ 479,950

Financials - Funding Sources (Fund 321 - Other SPLOST Projects)

Funding Source	Budget	Expenditure	Balance
State of Georgia Department of Transportation	\$ 476,819	\$ 11,652,169	\$ (11,175,350)
Total	\$ 476,819	\$ 11,652,169	\$ (11,175,350)

Financials - Expenditures by Department (Fund 321 - Other SPLOST Projects)

Cost Center	Budget	Expenditure	Balance
85405 CIP - TRANSPORTATION	\$ 126,841	\$ 48,414	\$ 78,427
80655 OTHER SPLOST FUNDINGS	\$ 349,978	\$ 11,603,755	\$ (11,253,777)
Total	\$ 476,819	\$ 11,652,169	\$ (11,175,350)

Financials - Expenditure by Project (Cost Center 80655)

Project	Budget	Expenditure	Balance
104964-LMIG SPLOST MATCH	\$ 11,953,733	\$ 349,978	\$ 11,603,755
105816-GDOT LMIG SAFETY UPGRADES	\$ 175,255	\$ 126,841	\$ 48,414
Total	\$ 12,128,988	\$ 476,819	\$ 11,652,169

Points of Interest

- The SPLOST program is a six-year program. The projects to date expenditures in 2022 are \$115,905,276.00. The expenditures represent 30 percent of the approved budget.
- The replacement of Fire Station 7 completed. DeKalb County Courthouse roof and Callanwolde Fine Arts Center roof replacement are completed.

Stormwater Management Capital Projects

Description

The Stormwater Utility Fund is a self-supporting enterprise. Any funds required to meet its capital obligations come from the Stormwater assessment fee. In 2005, the fund was created and \$10,000,000 was transferred from the Stormwater Utility Fund.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
DEKALB COUNTY (CIP)	\$ 14,522,815	\$ 5,809,511	\$ 8,713,303
Total	\$ 14,522,815	\$ 5,809,511	\$ 8,713,303

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
86701 CIP - STORMWATER UTILITY	\$ 14,522,815	\$ 5,809,511	\$ 8,713,303
Total	\$ 14,522,815	\$ 5,809,511	\$ 8,713,303

Financials - Expenditures by Project (Cost Center 86701)

Project	Budget	Expenditure	Balance
104167-MAINTENANCE & REPAIR SW FACS	\$ 3,000,000	\$ 1,512,021	\$ 1,487,979
104835-COUNTY BASIN STUDY	\$ 4,500,000	\$ 774,808	\$ 3,725,192
101649-STORM DRAIN. SYSTEM CONSTR.	\$ 500,000	\$ 471,905	\$ 28,095
101647-STORMWATER-RESERVE FOR APPROP.	\$ 2,857,886	\$ 14,444	\$ 2,843,442
101648-REHAB-STORWATER PIPES & STRUC.	\$ 2,280,000	\$ 2,207,617	\$ 72,383
105180-So. RIVER TRASH TAP INSTLLTION	\$ 470,000	\$ 413,017	\$ 56,983
105607-TRAILER REPLACEMENT	\$ 525,000	\$ -	\$ 525,000
Total	\$ 14,132,886	\$ 5,393,813	\$ 8,739,073

Points of Interest

- The Stormwater capital fund receives funding from local municipalities and other agencies that enter into an inter-governmental agreement with DeKalb County to provide stormwater related services.
- Georgia Emergency Management Agency awarded the county \$1.3 million to assist in the elimination of flood zone properties and create green space initiatives.
- The 2018 budget includes \$2 million for Basin study.
- In 2019 the Basin study was increased to an additional \$2.5 million.
- The BOC approved \$2 million for Stormwater projects.

Urban Redevelopment Agency Projects

Description

The Urban Redevelopment Agency Bonds Payments Fund is a separate fund specifically designated to pay principal and interest on the Urban Redevelopment Agency of DeKalb County, Georgia revenue bond issue (\$7,945,000). Payments are made from the fund for principal and interest requirements, paying agent and other fees for certain projects within an urban development area designated recovery zone. The United States Government subsidizes 45 percent of the interest payment.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
Urban Redevelopment Bond	\$ 202,707	\$ 1,647,522	\$ (1,444,815)
Total	\$ 202,707	\$ 1,647,522	\$ (1,444,815)

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80357 CIP - URA - RECORDERS COURT	\$ 55,117	\$ 1,639,686	\$ (1,584,569)
80356 CIP - URA - POLICE	\$ 147,590	\$ 7,836	\$ 139,754
Total	\$ 202,707	\$ 1,647,522	\$ (1,444,815)

Financials - Expenditures by Projects (Cost Center 80356)

Project	Budget	Expenditure	Balance
103038-URA-NORTH POLICE PRECINCT RELO	\$ 155,427	\$ 147,590	\$ 7,836
Total	\$ 155,427	\$ 147,590	\$ 7,836

Financials - Expenditures by Projects (Cost Center 80357)

Project	Budget	Expenditure	Balance
105842-URA PARKS INTRENCHMENT CREEK	\$ 1,694,803	\$ 55,117	\$ 1,639,686
Total	\$ 1,694,803	\$ 55,117	\$ 1,639,686

Points of Interest

- The county activated the Urban Redevelopment Agency to issue its revenue bonds to finance specified urban redevelopment projects in the county. The Board of Commissioners authorized the sale of these bonds on December 7, 2010, and the bonds were sold on December 9th through private placement. The projects are to renovate Recorders Court (\$4,045,000); acquire and construct the North Police Precinct (\$2,900,000) and a Neighborhood Justice Protection Center (\$1,000,000). The renovation of Recorders Court (now State Court Division B) and the Neighborhood Justice Protection are completed.
- Trail Replacement for the intrenchment creek will begin in 2023

Watershed Management Construction Projects

Description

Watershed Management Construction Projects Fund was created in 1990 to track expenditures made from the proceeds of the 1990, 1993, and 2011 Revenue Bond issues, and local government contributions associated with construction projects. Payments from the Construction Fund were made in accordance with the bond resolution and local government agreements. State law requires that capital project funds be portrayed as project-length rather than annual budgets. Consequently, the budget for this fund is no longer adopted as part of the county's annual budget process.

To finance the cost of the capital improvements program, it has been necessary to raise water and sewer rates each year by 13 percent for the years 2012, 2013, and 2014, which amounted to an increase of \$8 to \$10 per month for the average household each year.

Watershed Construction projects are funded in three categories/cost centers:

- Watershed Management Bonds (cost center 88051) – created in 1990, these bond proceeds are used for construction projects.
- Watershed Management Recovery Zone Revenue (cost center 88052) – funds designated for Stonecrest Sanitary Sewer improvement and Lower Crooker Creek Lift Station.
- 2011A Water & Sewer Revenue (cost center 88053) - funds designated for water and sewer pipes upgrades, relating to the consent decree program.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
WATER & SEWER BOND FUND	\$ 12,178,566	\$ 628,818	\$ 11,549,748
WATER & SEWER RENEWAL & EXTENSION FUND\$	\$ 17,536,607	\$ 171,286,056	\$ (153,749,449)
Total	\$ 29,715,173	\$ 171,914,874	\$ (142,199,701)

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
88051 CIP - WATER & SEWER BONDS	\$ 12,178,566	\$ 628,818	\$ 11,549,748
88053 CIP - '11 WATER & SEWER BONDS	\$ 9,179,306	\$ 76,142,823	\$ (66,963,517)
88061 CIP - WATER & SEWER RENEWAL & EXTENSION	\$ 8,357,301	\$ 34,710,069	\$ (26,352,768)
88059 CIP - 2022 SERIES W&S REVENUE BOND	\$ -	\$ 60,433,163	\$ (60,433,163)
Total	\$ 29,715,173	\$ 171,914,874	\$ (142,199,701)

Watershed Management Bonds Projects

Description

Watershed Management Construction Fund was created in 1990 to account for expenditures made from the proceeds of the 1990, 1993 and 2011 Revenue Bond issues, and local government contributions associated with the construction projects. Payments from the Construction Fund are made in accordance with the bond resolution and local government agreements. State law requires that capital project funds be portrayed as project-length rather than annual budgets. Consequently, the budget for this fund is no longer adopted as part of the county's annual budget process.

Financials - Expenditures by Project (Cost Center 88051)

Project	Budget	Expenditure	Balance
102021-SOUTHEAST LIFT STATIONS	\$ 12,807,384	\$ 12,178,566	\$ 628,818
Total	\$ 12,807,384	\$ 12,178,566	\$ 628,818

Points of Interest

- The county adopted the 2011 Master Bond Resolution. This bond (Series 2011A/B) financed the acquisition, construction and equipping of certain improvements to the county's water and sewerage system.
- The capital cost associated with the operation of the water & sewer system will be impacted by the consent decree issued by the U.S. Attorney General and the Environmental Protection Agency. This consent decree and settlement agreement mandates that DeKalb improve its sewer system and clean up the South River, Snapfinger Creek and the South Fork Creek.

Watershed Management 2011 Series A Revenue Bonds Projects

Description

Watershed Management 2011 Revenue Bond issues relate to construction projects. The county's treatment plants, as well as thousands of miles of water and sewer pipes, have required significant repairs and upgrades. Extensive work has been necessary to address aged conditions and satisfy tightening federal and state regulations for water and wastewater.

Financials - Expenditures by Project (Cost Center 88053)

Project	Budget	Expenditure	Balance
103274-SNAPFINGER WWTP EXP CONST MGM	\$ 16,475,558	\$ 15,223,341	\$ 1,252,217
103263-RELINING	\$ 174,705,992	\$ 131,929,601	\$ 42,776,391
106487-W & S 2022 BOND RESERVE	\$ 60,433,163	\$ -	\$ 60,433,163
103262-CLOSED-CIRCUIT TV INSP	\$ 32,687,500	\$ 30,406,531	\$ 2,280,969
103272-ABESTOS CEMENT (A/C) LINE REPL	\$ 228,995,046	\$ 204,750,294	\$ 24,244,751
103269-POLE BRIDGE WWTP EXP - CONSTR	\$ 5,294,292	\$ 4,047,133	\$ 1,247,159
103259-ADD'L CLEAR WELLS & PUMPING ST	\$ 32,523,667	\$ 6,430,348	\$ 26,093,319
102021-SOUTHEAST LIFT STATIONS	\$ 13,402,104	\$ 12,631,403	\$ 770,701
103257-SCOTT BLVD WATER REPL PH 1	\$ 550,000	\$ (901,768)	\$ 1,451,768
103268-SNAPFINGER WWTP EXP - PH 2	\$ 144,067,934	\$ 133,035,311	\$ 11,032,623
104086-Honey Crk Lift Sta Upg Cnstrct	\$ 15,351,942	\$ 14,994,829	\$ 357,113
103046-RZEDB-STNCRST SNTARY SWR IMPRV	\$ 12,448,869	\$ 12,416,824	\$ 32,045
103266-SEW MAP & MANHOLE INSP STUDY	\$ 1,640,879	\$ 934,825	\$ 706,054
103258-CANDLER RD. WATER MAIN REPL	\$ 862,831	\$ 777,932	\$ 84,899
104073-Lift Station Upgrade/Rehab.	\$ 9,721,505	\$ 9,166,622	\$ 554,883
103264-WATER HYDR MODELING	\$ 1,000	\$ (98,363)	\$ 99,363
104070-City of ATL - WW Svcs/Clean	\$ 61,904,136	\$ 61,325,706	\$ 578,430
103267-SNAPFINGER WWTP EXP - PH 1	\$ 57,200	\$ 7,200	\$ 50,000
103261-MANHOLE REH (2012-13)	\$ 107,741	\$ 59,478	\$ 48,263
104083-Water Resources Mgmt Plan	\$ 3,052,000	\$ 3,051,493	\$ 507
104082-W/S Relo-Adjust for Roadway	\$ 14,281,806	\$ 13,275,047	\$ 1,006,759
103271-ORACLE BILLING SYS	\$ 3,392,434	\$ 1,477,991	\$ 1,914,443
103254-N. SHALLOWFORD RD BP ST	\$ 70,000	\$ 68,829	\$ 1,171
103260-PIPE BURSTING (2012-13)	\$ 2,395,187	\$ 2,223,108	\$ 172,079
103265-WATERWASTE HYDR MODELING	\$ 260,117	\$ (712,172)	\$ 972,289
103618-LIFT STATION UPGRADES	\$ 394,434	\$ 375,357	\$ 19,077
Total	\$ 835,077,337	\$ 656,896,899	\$ 178,180,438

Points of Interest

- In 2017, work continued on the Columbia Drive Lift Station, Stonecrest sanitary sewer system improvements, Lithonia No. 1 pump station, Priority Areas Sewer Assessment and Rehab Program and ongoing Sewer Assessment and Rehabilitation Program.

Watershed Management Renewal & Extension Projects

Description

Watershed Management Renewal and Extension accounts for funds more than operating and debt service requirements used to renew or extend the current system. Renewal and Extension funds are used for replacements, additions, extensions, and improvements of the water system. It pays for obligations relating to any engineering studies, surveys or plans and specifications pertaining to future development or expansion of the system. State Law requires that capital project funds be portrayed as project-length rather than annual budgets. Consequently, the budget for this fund is no longer adopted as part of the county's annual budget process.

The Renewal and Extension Projects are funded in three categories/cost centers:

- Renewal & Extension (cost center 88061) – cover cost for water and sewer system upgrades. Funds projects for engineering studies, water meter replacement and sewer improvements.
- Capital & Grants Personnel (cost center 88062) – Funds personnel in the Capital & Grants department. Personnel maintain the capital budget for the Consent Decree.
- Purchasing & Contracting Personnel (cost center 88063) – Funds personnel in the Purchasing department that assist in the bidding process and contracts for outside services relating to the Consent Decree.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
WATER & SEWER RENEWAL & EXTENSION FUND	\$ 1,173,165,666	\$ 68,856,302	\$ 1,104,309,365
Total	\$ 1,173,165,666	\$ 68,856,302	\$ 1,104,309,365

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
88051 CIP - WATER & SEWER BONDS	\$ 12,869,661	\$ 173,928	\$ 12,695,734
88053 CIP - '11 WATER & SEWER BONDS	\$ 622,669,366	\$ 40,801,705	\$ 581,867,660
88061 CIP - WATER & SEWER RENEWAL & EXTENSION	\$ 529,674,996	\$ 27,793,132	\$ 501,881,864
88063 CIP - WATERSHED - PURCHASING & CONTRACTS	\$ 7,259,649	\$ 39,150	\$ 7,220,499
88062 CIP - WATERSHED - CAPITAL & GRANTS	\$ 691,994	\$ 48,386	\$ 643,608
Total	\$ 1,173,165,666	\$ 68,856,302	\$ 1,104,309,365

Points of Interest

- The Purchasing and Capital & Grants projects were set up in 2013 to track personnel cost (in other departments) relating to the Consent Decree program.

Watershed Management Renewal & Extension Capital Improvement Projects

Description

Watershed Management Renewal and Extension projects includes replacements, additions, extensions, and improvements relating to engineering studies, surveys, or plans and specifications pertaining to future development or expansion of the water system.

Financials - Expenditures by Project (Cost Center 88061)

Project	Budget	Expenditure	Balance
106095-A090 Valve	\$ 2,340,000	\$ 2,330,769	\$ 9,232
103274-SNAPFINGER WWTP EXP CONST MGM	\$ 15,362,708	\$ 15,040,269	\$ 322,438
103263-RELINING	\$ 107,626,205	\$ 104,199,704	\$ 3,426,500
104568-Profes. Engineering Services	\$ 18,540,725	\$ 16,431,835	\$ 2,108,890
100001-ANNUAL ENGINEERING CONTRACT	\$ 62,513,788	\$ 60,867,953	\$ 1,645,835
103262-CLOSED-CIRCUIT TV INSP	\$ 31,954,248	\$ 30,337,655	\$ 8,963
103272-ABESTOS CEMENT (A/C) LINE REPL	\$ 209,266,567	\$ 199,608,432	\$ 9,658,135
103269-POLE BRIDGE WWTP EXP - CONSTR	\$ 4,560,292	\$ 4,047,133	\$ 513,159
103259-ADD'L CLEAR WELLS & PUMPING ST	\$ 6,458,000	\$ 6,100,422	\$ 357,578
102021-SOUTHEAST LIFT STATIONS	\$ 594,720	\$ 452,837	\$ 141,883
103257-SCOTT BLVD WATER REPL PH 1	\$ 50,000	\$ (901,768)	\$ 951,768
103153-FIRE HYD REPAIR & REPL	\$ 16,206,359	\$ 14,333,158	\$ 1,873,201
103268-SNAPFINGER WWTP EXP - PH 2	\$ 133,067,934	\$ 132,774,406	\$ 293,528
104086-Honey Crk Lift Sta Upg Cnstrct	\$ 15,175,690	\$ 14,961,896	\$ 213,794
102906-CITY OF ATL - RENW & EXT	\$ 21,459,764	\$ 21,153,227	\$ 306,537
100022-FIRELINES	\$ 5,908,467	\$ 5,896,089	\$ 12,378
103046-RZEDB-STNCRST SNTARY SWR IMPRV	\$ 12,448,869	\$ 12,416,824	\$ 32,045
103775-G&A COST ALLOCATION	\$ 1,552,648	\$ 1,458,782	\$ 93,866
103266-SEW MAP & MANHOLE INSP STUDY	\$ 1,640,879	\$ 934,825	\$ 706,054
100038-MANHOLE RAISING CONTRACT	\$ 24,271,776	\$ 23,670,703	\$ 601,074
100055-RESERVE FOR APPROPRIATION	\$ 6,286,386	\$ -	\$ 6,286,386
100066-SEWER REHAB - POLE BRIDGE	\$ 10,408,152	\$ 10,407,904	\$ 248
102607-SEWER SYSTEM MODELING	\$ 11,508,727	\$ 10,614,934	\$ 893,793
103731-CIP INSURANCE	\$ 13,978,259	\$ 13,327,134	\$ 651,125
100033-LIFT STATION EXPANSIONS	\$ 1,211,789	\$ 717,612	\$ 494,177
100046-OPER EQUIP - REPLACEMENT	\$ 24,844,109	\$ 21,092,403	\$ 3,751,707
100023-GDOT IMPROVEMENTS	\$ 12,743,874	\$ 12,374,800	\$ 369,075
104549-Watermain Repairs	\$ 1,000,000	\$ 497,871	\$ 502,129
103258-CANDLER RD. WATER MAIN REPL	\$ 862,831	\$ 777,932	\$ 84,899
100002-ANNUAL SEWER CST CONTRACT	\$ 4,218,423	\$ 4,175,805	\$ 42,617
104073-Lift Station Upgrade/Rehab.	\$ 9,721,505	\$ 9,166,622	\$ 554,883
102608-ESEMENT CLEARING & MAINTENANCE	\$ 1,797,319	\$ 1,713,317	\$ 84,002
104932-Scott Candler SCADA Systems	\$ 663,425	\$ 633,294	\$ 30,131
100065-SEWER REHAB - INTERGOVERNMTL	\$ 25,031,382	\$ 25,030,882	\$ 500

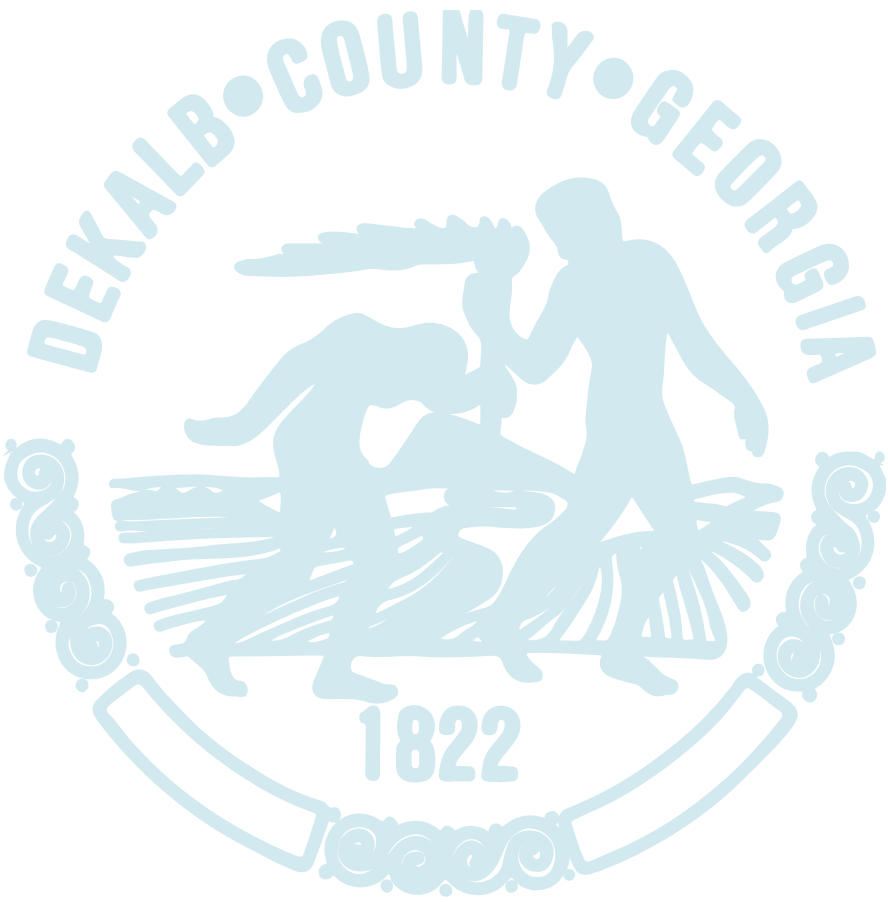
Financials - Expenditures by Project (Cost Center 88061) continued

103264-WATER HYDR MODELING	\$ 1,000	\$ (98,363)	\$ 99,363
104070-City of ATL - WW Svcs/Clean	\$ 61,904,136	\$ 61,325,706	\$ 578,430
103658-SCOTT CANDLER FILTER PLT	\$ 3,000,000	\$ 2,816,083	\$ 183,917
103267-SNAPPINGER WWTP EXP - PH 1	\$ 57,200	\$ 7,200	\$ 50,000
100026-HOST PROJECTS DESIGN	\$ 128,816	\$ 104,940	\$ 23,876
100070-SEWER SERVICE LINES	\$ 17,434,507	\$ 17,340,489	\$ 94,018
103049-WATERSHED IMPROVEMENT PROJECTS	\$ 1,125,343	\$ 859,853	\$ 265,490
100029-ISIS EQUIPMENT/CONTRACTS	\$ 11,504,529	\$ 11,491,667	\$ 12,862
103261-MANHOLE REH (2012-13)	\$ 107,741	\$ 59,478	\$ 48,263
104424-Water Audit Implementation	\$ 3,000	\$ 2,795	\$ 205
100051-POLE BRIDGE LAND PURCHASE	\$ 1,449,126	\$ 1,448,481	\$ 646
104083-Water Resources Mgmt Plan	\$ 3,052,000	\$ 3,051,493	\$ 507
100076-SUBDIVISIONS & WATER MAIN EXT	\$ 11,001,318	\$ 10,973,518	\$ 27,800
104855-Sewer Flow Gwinnett to DeKalb	\$ 3,642,154	\$ 3,111,624	\$ 530,530
104082-W/S Relo-Adjust for Roadway	\$ 14,281,806	\$ 13,275,047	\$ 1,006,759
103271-ORACLE BILLING SYS	\$ 3,392,434	\$ 1,477,991	\$ 1,914,443
103254-N. SHALLOWFORD RD BP ST	\$ 70,000	\$ 68,829	\$ 1,171
102907-SYSTEM ASSESS & REH	\$ 8,294,036	\$ 7,907,902	\$ 386,134
104192-Smoke Testing	\$ 5,328,130	\$ 5,089,173	\$ 238,957
100057-ROADHAVEN RENOVATIONS	\$ 2,263,584	\$ 1,995,444	\$ 268,140
100010-COUNTY MAIN RENEWALS	\$ 29,314,131	\$ 29,305,290	\$ 8,841
100040-MISC SEWER INSPECTIONS	\$ 4,528,505	\$ 4,527,651	\$ 854
103260-PIPE BURSTING (2012-13)	\$ 2,395,187	\$ 2,223,108	\$ 172,079
100087-WATER METER REPLACEMENTS	\$ 79,592,097	\$ 74,411,049	\$ 5,181,048
103154-TANK REPAIR & PAINTING	\$ 10,046,167	\$ 9,769,585	\$ 276,582
103265-WATERWASTE HYDR MODELING	\$ 260,117	\$ (712,172)	\$ 972,289
102606-SCOTT BLVD SEWER MAIN	\$ 267,000	\$ 120,147	\$ 146,853
100089-WATER SERVICE LINE RENEWALS	\$ 25,674,799	\$ 25,667,531	\$ 7,269
100003-ANNUAL WATER CST CONTRACT	\$ 21,045,736	\$ 20,869,398	\$ 176,338
103618-LIFT STATION UPGRADES	\$ 394,434	\$ 375,357	\$ 19,077
100086-WATER METER INSTALLATIONS	\$ 40,843,641	\$ 40,841,626	\$ 2,016
103730-MCCURDY BLDG FUND	\$ 6,382,988	\$ 6,356,528	\$ 26,460
103845-CTY PERSONNEL DWM	\$ 7,474,068	\$ 7,309,293	\$ 164,775
Total	\$ 1,191,535,553	\$ 1,140,019,401	\$ 51,516,152

Points of Interest

- The department designed and implemented plans to replace the existing 24-inch concrete water transmission main with a new 36-inch ductile iron transmission main from Candler Road at Interstate 20 to Memorial Drive at Beech Drive. This project has included the replacement of six-inch concrete service mains along with new eight-inch ductile iron pipe.
- The county is continuing to make improvement to the water system. Projects will continue to be funded as the need arises.

2023 Budget Document DeKalb County, Georgia
For the Fiscal Year Starting January 2023



APPENDIX

6



Budget Resolution
Statistics
Acronyms
Glossary



DeKalb County
GEORGIA



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Agenda Item

File ID: 2023-0035

Substitute

2/28/2023

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 2023 Operating Budget

NEED/IMPACT:

Per Section 17 of the County's Organizational Act, the CEO is required to submit a proposed budget for the following calendar year. The budget was transmitted to the Board of Commissioners on December 15, 2022. 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 2023 Operating Budget Resolution

FISCAL IMPACT:

Approves the appropriation of \$1.74 billion in revenues and expenditures for the County's operating budget in FY2023.

RECOMMENDATION:

To adopt the 2023 Operating Budget.

RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2023 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 2023 budget to the Board of Commissioners of DeKalb County which outlines the County's financial plan for said fiscal year, and

WHEREAS, the Board of Commissioners has reviewed the proposed budget submitted by the Chief Executive Officer at its Finance, Audit and Budget Committee; and

WHEREAS, the Board of Commissioners and Chief Executive Officer have worked jointly to incorporate the amendments recommended by the Board of Commissioners; and

WHEREAS, the budget lists proposed expenditures for the fiscal year 2023, proposes certain levies and charges to finance these expenditures for the fiscal year 2023 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 ____.

ROBERT J. PATRICK
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

FY23 Budget General Fund (100)

FY23 Budget DeKalb County, Georgia General Fund (100)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	92,441,870		128,526,678
Taxes	214,254,821	19,525,170	233,779,991
HOST / EHOST Sales Taxes	148,790,411	10,305,529	159,095,940
Licenses & Permits	207,192	(3,192)	204,000
Intergovernmental	1,434,141	315,859	1,750,000
Charges for Services	61,131,690	3,834,716	64,966,406
Fines & Forfeitures	9,793,053	(968,053)	8,825,000
Investment Income	253,198	997,488	1,250,686
Miscellaneous	2,083,882	885,467	2,969,349
Other Financing Sources	1,755,766	1,741,791	3,497,557
Total Revenue	439,704,154	36,634,775	476,338,929
Animal Services	6,676,124	172,475	6,848,599
Board of Commissioners	5,188,180	962,138	6,150,318
Budget	1,352,631	81,706	1,434,337
Chief Executive Officer	4,194,272	271,281	4,465,553
Child Advocate	3,432,557	71,522	3,504,079
Citizen Help Center a.k.a. 311	734,585	119,513	854,098
Clerk of Superior Court	11,534,255	848,428	12,382,683
Community Service Board	2,849,057	-	2,849,057
Cooperative Extension	1,301,767	40,848	1,342,615
Debt	9,066,344	(46,716)	9,019,628
DEMA - DeKalb Emerg Mgt Agy	1,209,086	31,679	1,240,765
DFCS	1,598,220	-	1,598,220
District Attorney	26,267,548	5,135,377	31,402,925
Economic Development	1,968,250	190,000	2,158,250
Elections	11,583,990	(2,306,304)	9,277,686
Ethics Board	669,484	205,569	875,053
Facilities	21,932,000	(2,243,809)	19,688,191
Finance	8,879,037	1,146,695	10,025,732
Fire (General Fund)	5,368,428	602,466	5,970,894
Geographic Information Systems	3,235,742	235,282	3,471,024
Health Board	5,720,763	-	5,720,763
Human Resources	5,442,804	314,837	5,757,641
Human Services	7,937,304	1,397,220	9,334,524
Internal Audit	2,333,941	(56,813)	2,277,128
IT	39,010,974	9,082,842	48,093,816
Juvenile Court	9,183,527	970,387	10,153,914
Law	6,310,444	(64,331)	6,246,113
Library	21,674,388	1,436,125	23,110,513
Magistrate Court	6,378,758	3,234,743	9,613,501
Medical Examiner	3,931,843	2,244,067	6,175,910
Non-Departmental	6,659,556	(255,111)	6,404,445
Planning & Sustainability	2,544,878	921,843	3,466,721
Police (General Fund)	8,174,200	18,849	8,193,049
Probate Court	2,799,759	662,447	3,462,206
Property Appraisal	6,735,319	682,338	7,417,657

FY23 Budget General Fund (100) continued

FY23 Budget DeKalb County, Georgia General Fund (100)	FY22 Budget	Change	Amended FY23
Public Defender	12,529,946	3,633,385	16,193,331
Public Works Director	968,789	(104,723)	864,066
Purchasing	3,841,872	339,117	4,180,989
Sheriff	85,091,614	3,784,300	88,875,914
Solicitor	9,749,100	2,271,235	12,020,335
State Court - Division A	22,450,394	3,412,200	25,862,594
Superior Court	15,324,279	3,545,762	18,870,041
Tax Commissioner	10,490,767	1,256,653	11,747,420
Total Recurring Expenses	424,326,776	44,275,522	468,602,298
Contributions	4,813,747	31,313,071	36,126,818
District Attorney	-	95,250	95,250
Economic Development	-	601,500	601,500
Facilities	2,285,000	(1,885,000)	400,000
Fire (General Fund)	-	800,000	800,000
IT	6,760,000	(6,760,000)	-
Juvenile Court	775,000	(114,825)	660,175
Non-Departmental	12,400,000	(7,200,000)	5,200,000
Purchasing	-	266,148	266,148
Sheriff	112,000	68,000	180,000
State Court - Division A	1,143,000	(1,117,821)	25,179
Tax Commissioner	-	128,004	128,004
Total Non-Recurring Expenses	28,288,747	16,194,327	44,483,074
Total Expenses	452,615,523	60,469,849	513,085,372
Budgetary Reserve	13,576,598	12,249,734	25,826,332
EHOST Reserve	65,953,903	-	65,953,903
Total Reserves	79,530,501		91,780,235
	Months Exp Rsrv		2.4
	Resolution Revenue		604,865,607
	Resolution Expenses		604,865,607

FY23 Budget Fire Fund (270)

FY23 Budget DeKalb County, Georgia Fire Fund (270)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	10,307,368		23,175,068
Taxes	93,027,701	(7,084,179)	85,943,522
Prior Year Taxes	2,559,535	589,887	3,149,422
Motor Vehicle Title Taxes	4,727,395	(96,110)	4,631,285
Intangible Recording Taxes	1,211,285	229,476	1,440,761
Energy Excise Tax	5,835	6,772	12,607
Charges for Services	2,267,103	22,879	2,289,982
Investment Income	12,083	280,472	292,555
Miscellaneous	(40,395)	-	(40,395)
Transfer from General Fund to Fire	1,083,594	-	1,083,594
Total Revenue	104,854,136	(6,050,803)	98,803,333
Debt	791,474	768	792,242
Fire	84,419,933	9,475,882	93,895,815
Non-Departmental	9,513,065	-	9,513,065
Total Recurring Expenses	94,724,472	9,476,650	104,201,122
Fire	4,900,000	(4,900,000)	-
Contributions	-	400,000	400,000
Total Non-Recurring Expenses	4,900,000	(4,500,000)	400,000
Total Expenses	99,624,472	4,976,650	104,601,122
Budgetary Reserve	15,537,032		17,377,279
District Attorney	15,537,032		17,377,279
		(Months Exp Rsrv)	2.0
		Resolution Revenue	1 21,978,401
		Resolution Expenses	1 21,978,401

FY23 Budget Designated Fund (271)

FY23 Budget DeKalb County, Georgia Designated Fund (271)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	3,196,147		15,776,993
Ad Valorem Taxes	33,883,460	(18,996,962)	14,886,498
Prior Year Taxes	921,901	150,997	1,072,898
Motor Vehicle Title Taxes	2,527,368	(1,161,941)	1,365,427
Intangible Recording Taxes	878,770	(161,132)	717,638
Energy Excise Tax	3,213	3,729	6,942
Charges for Services	3,728,513	(565,917)	3,162,596
Investment Income	7,271	34,314	41,585
Miscellaneous	123,831	86,512	210,343
Tfr from Unincorp Fund (272)	23,962,516	6,151,950	30,114,466
Tfr from Strmwtr Fund (581)	1,500,000	-	1,500,000
Tfr from Rental Motor Veh Fund (280)	800,000	-	800,000
Total Revenue	68,336,843	(14,458,450)	53,878,393
Debt	153,348	2,795	156,143
Non-Departmental	6,392,392	-	6,392,392
Parks	22,400,150	556,276	22,956,426
Pension	-	-	-
Roads & Drainage (Public Works)	20,785,318	(1,167,537)	19,617,781
Transportation (Public Works)	5,529,569	(249,035)	5,280,534
Total Recurring Expenses	55,260,777	(857,501)	54,403,276
Contributions	500,000	5,700,000	6,200,000
Parks	5,401,613	(5,401,613)	-
Transportation (Public Works)	593,607	(593,607)	-
Total Non-recurring Expenses	6,495,220	(295,220)	6,200,000
Total Expenses	61,755,997	(1,152,721)	60,603,276
Budgetary Reserve	9,776,993		9,052,110
Total Reserves	9,776,993		9,052,110
		Months Exp Rsrv	2.0
		Resolution Revenue	69,655,386
		Resolution Expenses	69,655,386

FY23 Budget Unincorporated Fund (272)

FY23 Budget DeKalb County, Georgia Unincorporated Fund (272)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	4,789,443		13,447,817
Taxes	36,147,050	1,224,564	37,371,614
Licenses & Permits	11,089,896	(542,305)	10,547,591
Fines & Forfeitures	3,213,319	204,706	3,418,025
Miscellaneous	(81,672)	(53,633)	(135,305)
Trf fm Hotel/Motel Fund (275)	1,465,000	310,000	1,775,000
Trf fm Sanitation Fund (541)	19,399	-	19,399
Trf to Designated Fund (271)	(23,962,516)	(6,151,950)	(30,114,466)
Total Revenue	27,890,476	(5,008,618)	22,881,858
Beautification	8,145,698	230,615	8,376,313
Code Compliance	5,749,875	856,724	6,606,599
Non-Departmental	1,975,356	-	1,975,356
Planning & Sustainability	2,669,631	(222,364)	2,447,267
State Court Division B	7,222,503	997,398	8,219,901
Total Expenses	25,763,063	1,862,373	27,625,436
Non-Dept (Reserve for Appropriation)	2,100,000	500,000	2,600,000
Contributions	500,000	500,000	1,000,000
Planning	-	500,000	500,000
Total Non-recurring Expenses	2,600,000	1,500,000	4,100,000
Total Expenses	28,363,063	3,362,373	31,725,436
Budgetary Reserve	4,316,856		4,604,239
Total Reserves	4,316,856		4,604,239
		Months Exp Rsrv	2.0
		Resolution Revenue	36,329,675
		Resolution Expenses	36,329,675

FY23 Budget Hospital Fund (273)

FY23 Budget DeKalb County, Georgia Hospital Fund (273)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	1,191,190		541,142
Ad Valorem Taxes	7,415,722	879,796	8,295,518
Prior Year Taxes	385,641	72,154	457,795
Motor Vehilce Title Taxes	349,487	256,760	606,247
Intangible Recording Taxes	380,500	(26,718)	353,782
Energy Excise Tax	3,444	883	4,327
EHOST	7,879,866	(1,300,829)	6,579,037
Charges for Services	219,622	21,345	240,967
Investment Income	12,939	6,324	19,263
Total Revenue	16,647,221	(90,285)	16,556,936
Grady Subsidy	13,417,952	-	13,417,952
Grady Debt	2,687,225	(14,477)	2,672,748
Other Professional Services	20,000	-	20,000
Total Expenses	16,125,177	(14,477)	16,110,700
Grady Ponce Center Contribution	3,200,000	(3,200,000)	-
Total Non-recurring Expenses	3,200,000	(3,200,000)	-
Total Expenses	19,325,177	-	16,110,700
Total Reserves	661,903		987,378
		Months Exp Rsrv	0.7
		Resolution Revenue	17,098,078
		Resolution Expenses	17,098,078

FY23 Budget Police Fund (274)

FY23 Budget DeKalb County, Georgia Police Fund (274)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	26,231,397		18,675,248
Taxes	122,587,557	15,897,364	138,484,921
Licenses & Permits	9,792	163,160	172,952
Charges for Services	1,222,337	73,965	1,296,302
Investment Income	12,469	289,453	301,922
Miscellaneous	61,000	(35,546)	25,454
Total Revenue	123,893,155	16,388,396	140,281,551
Debt	1,515,472	-	1,515,472
Non-Departmental	12,506,667	(796,551)	11,710,116
Police	114,016,236	8,978,073	122,994,309
Total Recurring Expenses	128,038,375	8,181,522	136,219,897
Contributions	285,120	(285,120)	-
Total Non-recurring Expenses	285,120	(285,120)	-
Total Expenses	128,323,495	7,896,402	136,219,897
Budgetary Reserve	21,801,057		22,736,902
Total Reserves	21,801,057		22,736,902
		Months Exp Rsrv	2.0
		Resolution Revenue	158,956,799
		Resolution Expenses	158,956,799

FY23 Budget Countywide Bond Fund (410)

FY23 Budget DeKalb County, Georgia Countywide Bond Fund (410)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	(79,685)		390,005
Taxes	593,771	(593,771)	-
Charges for Services	129,245	(129,245)	-
Total Revenue	723,016	(723,016)	-
Transfer to General Fund	-	390,005	390,005
Total Recurring Expenses	-	390,005	390,005
Budgetary Reserve	643,331		-
Total Reserves	643,331		-
		Months Exp Rsrv	-
		Resolution Revenue	390,005
		Resolution Expenses	390,005

FY23 Budget Unincorporated Debt Svc (411)

FY23 Budget DeKalb County, Georgia Unincorporated Debt Svc (411)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	281,760		458,806
Taxes	15,535,472	(353,487)	15,181,985
Charges for Services	158,776	(5,021)	153,755
Investment Income	1,626	8,374	10,000
Total Revenue	15,695,874	(350,134)	15,345,740
Transfer to General Fund	15,346,538	(49,250)	15,297,288
Total Recurring Expenses	15,346,538	(49,250)	15,297,288
Budgetary Reserve	631,096		507,258
Total Reserves	631,096		507,258
		Months Exp Rsrv	0.4
		Resolution Revenue	15,804,546
		Resolution Expenses	15,804,546

FY23 Budget Airport Fund (551)

FY23 Budget DeKalb County, Georgia Airport Fund (551)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	11,146,833		12,611,510
Miscellaneous	6,641,375	300,000	6,941,375
Total Revenue	6,641,375	300,000	6,941,375
Airport	5,979,589	416,567	6,396,156
Total Expenses	5,979,589	416,567	6,396,156
Budgetary Reserve	11,808,619		13,156,729
Total Reserves	11,808,619		13,156,729
		Months Exp Rsrv	24.7
		Resolution Revenue	19,552,885
		Resolution Expenses	19,552,885

FY23 Budget Bldg. Auth. Debt Service Fund (412)

FY23 Budget DeKalb County, Georgia Bldg Auth Debt Svc Fund (412)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	82,883		82,883
Transfer from General Fund Debt	3,715,188	(4,652)	3,710,536
Total Revenue	3,715,188	(4,652)	3,710,536
Debt Service	3,714,281	(3,745)	3,710,536
Total Expenses	3,714,281	(3,745)	3,710,536
Ending Fund Balance 12/31	82,883		82,883
		Months Exp Rsrv	0.3
		Resolution Revenue	3,793,419
		Resolution Expenses	3,793,419

FY23 Budget County Jail Fund (204)

FY23 Budget DeKalb County, Georgia County Jail Fund (204)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	155,154		-
Intergovernmental	39,985	6,348	46,333
Fines & Forfeitures	479,164	32,396	511,560
Total Revenue	519,149	38,744	557,893
County Jail	674,303	(116,410)	557,893
Total Expenses	674,303	(116,410)	557,893
Total Reserves	-		-
		Months Exp Rsrv	-
		Resolution Revenue	557,893
		Resolution Expenses	557,893

FY23 Budget Development Fund (201)

FY23 Budget DeKalb County, Georgia Development Fund (201)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	418,597		178,597
Licenses & Permits	6,574,425	367,112	6,941,537
Charges for Services	-	22,852	22,852
Total Revenue	6,574,425	389,964	6,964,389
Planning & Sustainability	11,331,286	1,603,878	12,935,164
Total Expenses	11,331,286	1,603,878	12,935,164
Budgetary Reserve	3,976,925		1,035,472
Total Reserves	3,976,925		1,035,472
		Months Exp Rsrv	1.0
		Resolution Revenue	13,970,636
		Resolution Expenses	13,970,636

FY23 Budget Drug Abuse Tre/Ed Fund (209)

FY23 Budget DeKalb County, Georgia Drug Abuse Tre/Ed Fund (209)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	107,819		111,578
Fines & Forfeitures	6,574,425	7,518	103,094
Total Revenue	95,576	7,518	103,094
Planning & Sustainability	91,817	-	91,817
Total Expenses	91,817	-	91,817
Total Reserves	107,819		122,855
		Months Exp Rsrv	16.1
		Resolution Revenue	214,672
		Resolution Expenses	214,672

FY23 Budget E-911 Fund (215)

FY23 Budget DeKalb County, Georgia E911 Fund (215)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	275,677		275,677
Charges for Services	742,000	(182,000)	560,000
Miscellaneous Revenue	11,257,659	292,341	11,550,000
Transfer from Police Fund	1,713,841	(198,369)	1,515,472
Transfer from Fire Fund	489,040	303,202	792,242
Total Revenue	14,202,540	215,174	14,417,714
E911	14,376,205	1,265,881	15,642,086
Total Expenses	14,376,205	1,265,881	15,642,086
Budgetary Reserve	1,219,684		365,673
Total Reserves	1,219,684		365,673
		Months Exp Rsrv	0.3
		Resolution Revenue	16,007,759
		Resolution Expenses	16,007,759

FY23 Budget Foreclosure Registry Fund (205)

FY23 Budget DeKalb County, Georgia Foreclosure Registry Fund (205)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	275,677		275,677
Foreclosure Registry	7,440	12,560	20,000
Vacant Property Fees	15,000	7,000	22,000
Total Revenue	22,440	19,560	42,000
Code Compliance	151,000	-	151,000
Total Expenses	151,000	-	151,000
Budgetary Reserve	147,117		166,677
Total Reserves	147,117		166,677
		Months Exp Rsrv	13.2
		Resolution Revenue	317,677
		Resolution Expenses	317,677

FY23 Budget Grant Fund (250)

FY23 Budget DeKalb County, Georgia Grant Fund (250)	FY22 Budget	Change	Amended FY23
Intergovernmental	17,471,341	31,268,580	48,739,921
Total Revenue	17,471,341	31,268,580	48,739,921
Grant-in-Aid Programs	17,471,341	31,268,580	48,739,921
Total Expenses	17,471,341	31,268,580	48,739,921
		Resolution Revenue	48,739,921
		Resolution Expenses	48,739,921

FY23 Budget Grant Fund (257)

FY23 Budget DeKalb County, Georgia Grant Fund (257)	FY22 Budget	Change	Amended FY23
Intergovernmental	691,656	(539,722)	151,934
Total Revenue	691,656	(539,722)	151,934
Grant-in-Aid Programs	691,656	(539,722)	151,934
Total Expenses	691,656	(539,722)	151,934
		Resolution Revenue	151,934
		Resolution Expenses	151,934

FY23 Budget Hotel/Motel Fund (275)

FY23 Budget DeKalb County, Georgia Hotel/Motel Fund (275)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	44,421		-
Taxes	4,800,000	-	4,800,000
Total Revenue	4,800,000	-	4,800,000
DeKalb Convention & Visitors Bureau	1,937,769	(17,769)	1,920,000
Tourism Product Development	968,883	(8,883)	960,000
Transfer to Unincorporated Fund	1,937,769	(17,769)	1,920,000
Total Expenses	4,844,421	(44,421)	4,800,000
Total Reserves	-		-
		Months Exp Rsrv	-
		Resolution Revenue	4,800,000
		Resolution Expenses	4,800,000

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. House Bill 317, which expanded the definition of "innkeeper" to include marketplace facilitators like AirBnB, became effective July 1, 2021. Subsequently, annual monthly revenue from the Hotel/Motel Tax.

FY23 Budget Juvenile Services Fund (208)

FY23 Budget DeKalb County, Georgia Juvenile Services Fund (208)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	61,487		52,497
Charges for Services	19,908	(951)	18,957
Total Revenue	19,908	(951)	18,957
Transfer to Unincorporated Fund	78,792	(5,729)	73,063
Total Expenses	78,792	(5,729)	73,063
Total Reserves	2,603		(1,609)
		Months Exp Rsrv	(0.3)
		Resolution Revenue	71,454
		Resolution Expenses	71,454

FY23 Budget Law Enf. Conf. Mon. Fund (210)

FY23 Budget DeKalb County, Georgia Law Enf. Conf. Mon. Fund (210)	FY22 Budget	Change	Amended FY23
Intergovernmental	2,341,459	215,743	2,557,202
Total Revenue	2,341,459	215,743	2,557,202
Law Enforcement Confiscated Funds	2,341,459	215,743	2,557,202
Total Expenses	2,341,459	215,743	2,557,202
		Resolution Revenue	2,557,202
		Resolution Expenses	2,557,202

FY23 Budget PEG Fund (203)

FY23 Budget DeKalb County, Georgia PEG Fund (203)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	418,597		178,597
Miscellaneous (PEG Fund)	37,000	(7,000)	30,000
Total Revenue	37,000	(7,000)	30,000
CouCEO/DCTV	455,597	(247,000)	208,597
Total Expenses	455,597	(247,000)	208,597
Total Reserves	-		-
		Months Exp Rsrv	-
		Resolution Revenue	208,597
		Resolution Expenses	208,597

FY23 Budget Public Saf & Jud Fac Aut Fund (413)

FY23 Budget DeKalb County, Georgia Pub Saf & Jud Fac Aut Fund (413)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	479,383		479,385
Transfer from General	295,544	(1)	295,543
Transfer from Police	1,515,472	(1,177,532)	337,940
Transfer from Fire	792,242	-	792,242
Transfer from E911	337,941	(184,444)	153,497
Transfer from STD - Designated	153,497	1,361,975	1,515,472
Total Revenue	3,094,696	(2)	3,094,694
E911	3,094,694	3,000	3,097,694
Total Expenses	3,094,694	3,000	3,097,694
Total Reserves	479,385		476,385
		Months Exp Rsrv	1.8
		Resolution Revenue	3,574,079
		Resolution Expenses	3,574,079

FY23 Budget Rental Motor Vehicle Fund (280)

FY23 Budget DeKalb County, Georgia Rental Motor Vehicle Fund (280)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	168,341		-
Taxes	725,000	225,000	950,000
Total Revenue	725,000		950,000
Transfer to Designated Services Fund	893,341	56,659	950,000
Total Expenses	893,341		950,000
Total Reserves	-		-
		Months Exp Rsrv	-
		Resolution Revenue	950,000
		Resolution Expenses	950,000

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.

FY23 Budget Risk Management Fund (631)

FY23 Budget DeKalb County, Georgia Risk Management Fund (631)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	3,742,599		-
Charges for Services	14,360,826	1,037,948	15,398,774
Payroll Liabilities	115,336,215	295,969	115,632,184
Total Revenue	129,697,041	1,333,917	131,030,958
Risk Management	127,997,454	3,033,504	131,030,958
Total Expenses	127,997,454	3,033,504	131,030,958
Budgetary Reserve	5,442,187		-
Total Reserves	5,442,187	-	-
		Months Exp Rsrv	-
		Resolution Revenue	131,030,958
		Resolution Expenses	131,030,958

FY23 Budget Sanitation Fund (541)

FY23 Budget DeKalb County, Georgia Sanitation Fund (541)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	2,218,033		-
Charges for Services	79,053,737	19,514,850	98,568,587
Investment Income	4,500	-	4,500
Miscellaneous	24,500	23,581	48,081
Loan from General Fund	10,000,000	(10,000,000)	-
Total Revenue	89,082,737	9,538,431	98,621,168
Sanitation (Less Reserves & Tran)	80,114,827	4,603,702	84,718,529
Total Recurring Expenses	80,114,827	4,603,702	84,718,529
Transfer to Sanitation CIP	11,185,943	(3,335,943)	7,850,000
Total Non-Recurring Expenses	11,185,943	(3,335,943)	7,850,000
Total Expenses	91,300,770	1,267,759	92,568,529
Ending Fund Balance 12/31	-		6,052,639
		Months Exp Rsrv	0.9
		Resolution Revenue	98,621,168
		Resolution Expenses	98,621,168

The FY2022 mid-year amendment proposes to pay cash from the Sanitation Fund to cover the construction costs of a new cell at Seminole Land II, as opposed to financing the cell construction as originally planned in the approved budget.

The loan from the General Fund was approved as a line of credit in the FY2021 budget.

FY23 Budget Speedhump Maint. Fund (212)

FY23 Budget DeKalb County, Georgia Speed Humps Maint Fund (212)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	1,608,714		1,079,862
Charges for Services	342,723	879	343,602
Total Revenue	342,723	879	343,602
Roads & Drainage - Speed Humps	1,449,241	(1,050,125)	399,116
Total Expenses	1,449,241	(1,050,125)	399,116
Total Reserves	502,196		1,024,348
		Months Exp Rsrv	30.8
		Resolution Revenue	1,423,464
		Resolution Expenses	1,423,464

FY23 Budget Stormwater Operating Fund (581)

FY23 Budget DeKalb County, Georgia Stormwater Operating Fund (581)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	206,459		-
Charges for Services	17,098,420	14,894,024	31,992,444
Total Revenue	17,098,420	14,894,024	31,992,444
Curb Bumping (Beautification)	576,768	1,186,698	1,763,466
Stormwater (Operations)	16,728,111	509,200	17,237,311
Total Expenses	17,304,879	1,695,898	19,000,777
Total Reserves	-		12,991,667
		Months Exp Rsrv	8.2
		Resolution Revenue	31,992,444
		Resolution Expenses	31,992,444

The Stormwater Fund's revenue projections are based on a recommended fee increase from \$4 per month to \$8 per month.

FY23 Budget Street Light Fund (211)

FY23 Budget DeKalb County, Georgia Street Light Fund (211)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	(205,411)		-
Charges for Services	4,604,872	54,674	4,659,546
Total Revenue	4,604,872	54,674	4,659,546
Transportation - Street Lights	4,399,461	260,085	4,659,546
Total Expenses	4,399,461	260,085	4,659,546
Ending Fund Balance 12/31	-		-
		Months Exp Rsrv	-
		Resolution Revenue	4,659,546
		Resolution Expenses	4,659,546

The Street Light Fund is projected to end FY2021 with a negative fund balance due to increased electricity costs and the exhaustion of the fund's previous fund balance. The administration is developing a plan to ensure that revenues are sufficient to maintain expenditures within the Street Light Fund.

FY23 Budget Urban Redev. Agency Fund (414)

FY23 Budget DeKalb County, Georgia Urban Redev. Agency (414)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	173,988		118,063
IRS Subsidy	113,183	(11,224)	101,959
Transfer from General Fund	495,637	39,437	535,074
Total Revenue	608,820	28,213	637,033
Debt Service	669,519	(14,942)	654,577
Total Expenses	669,519	(14,942)	654,577
Total Reserves	115,663		100,519
		Months Exp Rsrv	1.8
		Resolution Revenue	755,096
		Resolution Expenses	755,096

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.

FY23 Budget Victim Assistance Fund (206)

FY23 Budget DeKalb County, Georgia Victim Assistance Fund (206)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	-	-	-
Fines & Forfeitures	442,846	(39,248)	403,598
Intergovernmental	-	-	-
Total Revenue	442,846	(39,248)	403,598
Victim Assistance	442,846	(39,248)	403,598
Total Expenses	442,846	(39,248)	403,598
Total Reserves	-		-
		Months Exp Rsrv	-
		Resolution Revenue	403,598
		Resolution Expenses	403,598

FY23 Budget Vehicle Maintenance Fund (611)

FY23 Budget DeKalb County, Georgia Vehicle Maintenance Fund (611)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	(1,519,167)		-
Charges for Services	38,300,000	-	38,300,000
Intergovernmental	200,000	-	200,000
Miscellaneous	450,000	-	450,000
Total Revenue	38,950,000	-	38,950,000
Fleet Management	36,062,336	(1,374,809)	34,687,527
Total Expenses	36,062,336	(1,374,809)	34,687,527
Budgetary Reserve	1,368,497		4,262,473
Total Reserves	1,368,497		4,262,473
		Months Exp Rsrv	1.47
		Resolution Revenue	38,950,000
		Resolution Expenses	38,950,000

FY23 Budget Vehicle Replacement Fund (621)

FY23 Budget DeKalb County, Georgia Vehicle Replacement Fund (621)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	81,554,265		79,070,913
Charges for Services	1,000,000	-	30,516,648
Other Fin. Sources (Surplus Auction)	450,000	-	1,000,000
Total Revenue	31,516,648	-	31,516,648
Vehicle Replacement	64,000,000	46,587,561	110,587,561
Total Expenses	64,000,000	46,587,561	110,587,561
Budgetary Reserve	49,070,913		-
Total Reserves	49,070,913		-
		Months Exp Rsrv	-
		Resolution Revenue	110,587,561
		Resolution Expenses	110,587,561

FY23 Budget W&S Debt Service Bond Fund (514)

FY23 Budget DeKalb County, Georgia W&S Debt Svc Bond Fund (514)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	89,432,330		92,542,064
Other Financing Sources	66,588,546	11,911,454	78,500,000
Total Revenue	66,588,546	11,911,454	78,500,000
Debt Service	66,368,845	12,131,155	78,500,000
Total Expenses	66,368,845	12,131,155	78,500,000
Budgetary Reserve	89,652,031		92,542,064
Total Reserves	89,652,031		92,542,064
		Months Exp Rsrv	14.1
		Resolution Revenue	171,042,064
		Resolution Expenses	171,042,064

FY23 Budget Water & Sewer Operating Fund (511)

FY23 Budget DeKalb County, Georgia Water & Sewer Operating Fund (511)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	72,563,625		66,660,713
Charges for Services	285,245,647	16,400,105	301,645,752
Investment Income	54,557	80,482	135,039
Miscellaneous	44,588	104,785	149,373
Other Financing Sources	877,850	401,421	1,279,271
Total Revenue	286,222,642	16,986,793	303,209,435
Finance	17,434,290	4,597,006	22,031,296
Watershed Management	292,342,450	18,379,770	310,722,220
Total Expenses	309,776,740	22,976,776	332,753,516
Budgetary Reserve	49,009,527		37,116,632
Total Reserves	49,009,527		37,116,632
		Months Exp Rsrv	1.3
		Resolution Revenue	369,870,148
		Resolution Expenses	369,870,148

The Chief Executive Officer or his / her designee has the authority to adjust the budgeted Transfer to Renewal and Extension based on actual revenues and expenditures. This action may require a corresponding adjustment in other budgeted revenue, expenses, or fund balance, but may not increase operational funding for Finance or Watershed.

FY23 Budget Workers Compensation Fund (632)

FY23 Budget DeKalb County, Georgia Workers Compensation Fund (632)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	(1,156,371)	52,581	52,581
Charges for Services	9,442,580	345,186	9,787,766
Total Revenue	9,442,580	345,186	9,787,766
Workers Compensation	8,286,209	1,554,138	9,840,347
Total Expenses	8,286,209	1,554,138	9,840,347
Budgetary Reserve	-	-	-
Total Reserves	-	-	-
		Months Exp Rsrv	-
		Resolution Revenue	9,840,347
		Resolution Expenses	9,840,347

FY23 Budget Columbia Drive Fund (219)

FY23 Budget DeKalb County, Georgia Columbia Dr Fund (219)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	794,197		794,197
Due from other governments	-	889,223	889,223
Total Revenue	-	889,223	889,223
Budgetary Reserve	794,197		1,683,420
Total Reserves	794,197		1,683,420
		Months Exp Rsrv	N/A
		Resolution Revenue	1,683,420
		Resolution Expenses	1,683,420

The County has four (4) tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD (established on 12/13/22). These revenues are restricted and used to pay for the redevelopment costs that provide substantial public benefit in accordance with the various redevelopment plans. The Development Authority of DeKalb County (Decide DeKalb) has the administrative rights to finance certain redevelopment activities in the regional area at the discretion of the County. The TAD funds are reported by Decide DeKalb as custodial funds since they are holding the funds until they can be used for development but the funds are generated from the tax that is set by the County.

The following taxes were approved with the 2022 Tax Digest for this TAD:
T204 TAD 2 Avondale (Unincorporated) \$889,223 (M&O \$868,218; Bond \$21,005).

FY23 Budget Druid Hills TAD Fund (220)

FY23 Budget DeKalb County, Georgia Druid Hills TAD Fund (220)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	3,178,195		3,178,195
Due from other governments	-	3,869,223	3,869,223
Total Revenue	-	3,869,223	3,869,223
Budgetary Reserve	3,178,195		7,047,418
Total Reserves	3,178,195		7,047,418
		Months Exp Rsrv	N/A
		Resolution Revenue	7,047,418
		Resolution Expenses	7,047,418

The County has four (4) tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD (established on 12/13/22). These revenues are restricted and used to pay for the redevelopment costs that provide substantial public benefit in accordance with the various redevelopment plans. The Development Authority of DeKalb County (Decide DeKalb) has the administrative rights to finance certain redevelopment activities in the regional area at the discretion of the County. The TAD funds are reported by Decide DeKalb as custodial funds since they are holding the funds until they can be used for development but the funds are generated from the tax that is set by the County.

The following taxes were approved with the 2022 Tax Digest for this TAD:

T304 TAD 3 Briarcliff (Unincorporated) \$1,252,399 (M&O \$1,222,900; Bond \$29,499).

T320, T320A, T320B TAD 3 Briarcliff (Brookhaven) \$3,869,223 (M&O \$2,519,040; Bond \$97,784).

FY23 Budget Kensington TAD Fund (218)

FY23 Budget DeKalb County, Georgia Kensington TAD Fund (218)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	965,999		965,999
Due from other governments	-	4,415,043	4,415,043
Total Revenue	-	4,415,043	4,415,043
Budgetary Reserve	965,999		5,381,042
Total Reserves	965,999		5,381,042
		Months Exp Rsrv	N/A
		Resolution Revenue	5,381,042
		Resolution Expenses	5,381,042

The County has four (4) tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD (established on 12/13/22). These revenues are restricted and used to pay for the redevelopment costs that provide substantial public benefit in accordance with the various redevelopment plans. The Development Authority of DeKalb County (Decide DeKalb) has the administrative rights to finance certain redevelopment activities in the regional area at the discretion of the County. The TAD funds are reported by Decide DeKalb as custodial funds since they are holding the funds until they can be used for development but the funds are generated from the tax that is set by the County.

The following taxes were approved with the 2022 Tax Digest for this TAD:

T104 TAD 1 Kensington (Unincorporated) \$2,556,359 (M&O 2,556, Bond \$62,184).

T114 TAD 1 Kensington (Avondale) \$135,708 (M&O \$135,708; Bond \$0).

T114A TAD 1 Kensington (Avondale Annex) \$1,722,976 (M&O \$1,722,976; Bond \$0).

FY23 Budget Market Square TAD Fund (TBD)

FY23 Budget DeKalb County, Georgia Market Square TAD Fund (TBD)	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	-		-
Due from other governments	-	38,044,400	38,044,400
Total Revenue	-	38,044,400	38,044,400
	-	-	
Recurring Expenses	-	-	-
	-		
Budgetary Reserve	-		38,044,400
Total Reserves	-		38,044,400
		Months Exp Rsrv	N/A
		Resolution Revenue	38,044,400
		Resolution Expenses	38,044,400

The DeKalb County Tax Allocation District (TAD) Number Four: Market Square TAD and the DeKalb County Tax Allocation District Number Four: Market Square TAD Redevelopment Plan were established by resolution of the Board of Commissioners on 12/13/22. It was conceived to capture the incremental value of the redevelopment of the North DeKalb Mall and adjacent properties and re-channel those revenues into projects to enhance the area and its amenities, provide improved infrastructure and amenities, address and mitigate impacts from redevelopment and catalyze further area improvement.

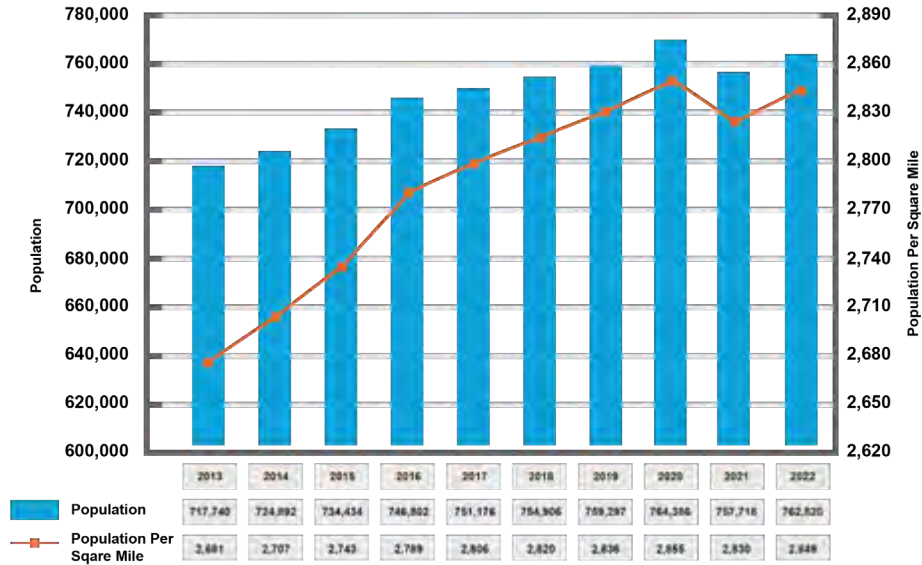
The base value of the 105 parcels in the TAD, frozen at \$45.8 million through the 25-year proposed life of the TAD, would continue to generate approximately \$22.9 million in property tax revenue to the tax Funds of DeKalb County and approximately \$26.4 million in property tax revenue to the DeKalb County Schools District over the 25-year projected life of the TAD.

FY23 Budget ARP Fund (230)

FY23 Budget DeKalb County, Georgia ARP Fund (230)	FY22 Budget	Change	Amended FY23
Intergovernmental		104,487,161	104,487,161
Total Revenue	-	104,487,161	104,487,161
American Rescue Plan Act		104,467,161	104,487,161
Total Reserves	-	104,467,161	104,487,161

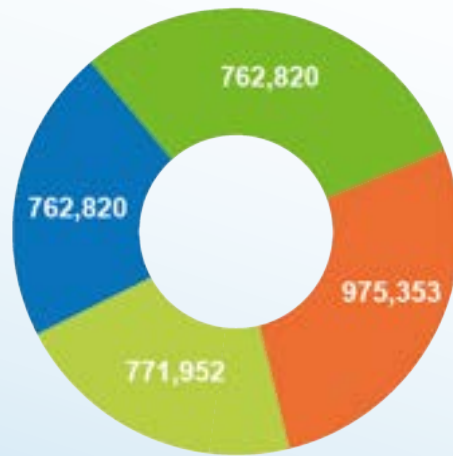
Statistics

Population Estimates



2013 - 2022 populations data was updated from the 2022 census data pull.
 Source: https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml?src=bkml

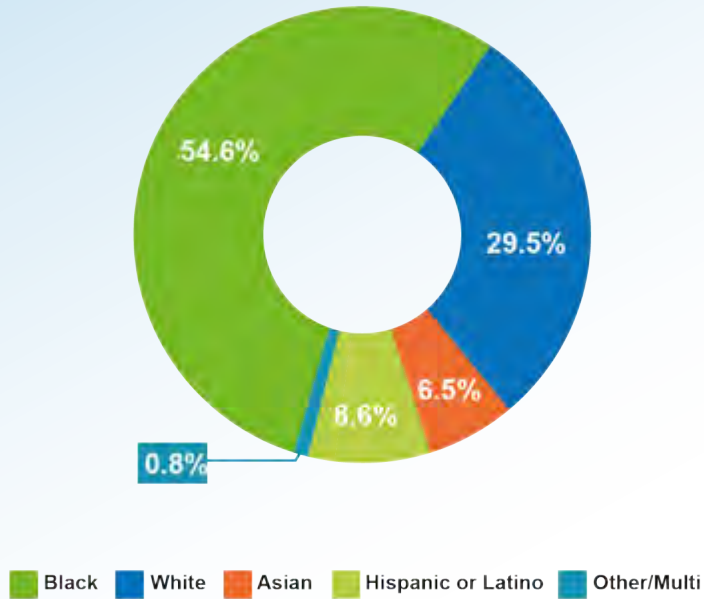
Metro Population Estimates



■ Cobb
 ■ DeKalb
 ■ Fulton
 ■ Gwinnett

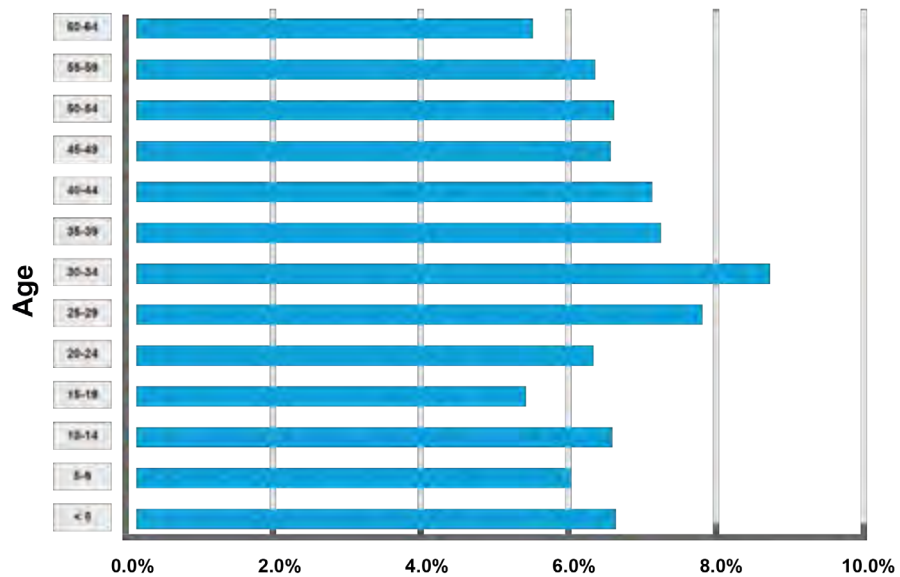
<https://www.census.gov/quickfacts/fact/table/cobbcountygeorgia,fultoncountygeorgia,gwinnettcountygeorgia,dekalbcountygeorgia,US/PST045219>

DeKalb Population by Race



Source: U.S. Census Bureau, 2022 Population Estimate

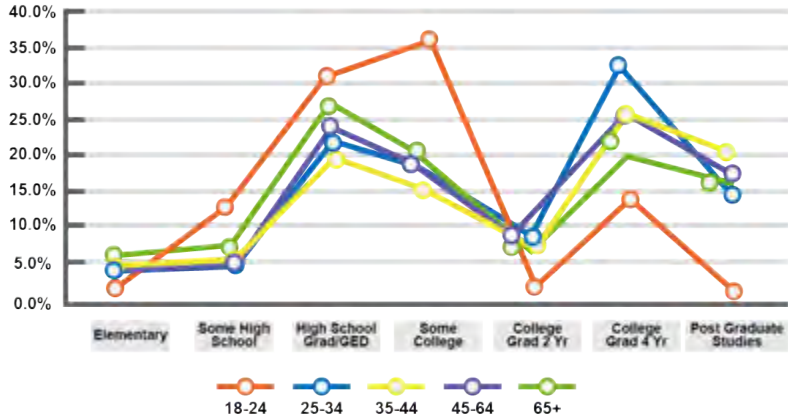
DeKalb Age Estimates



Source: U.S. Census Bureau

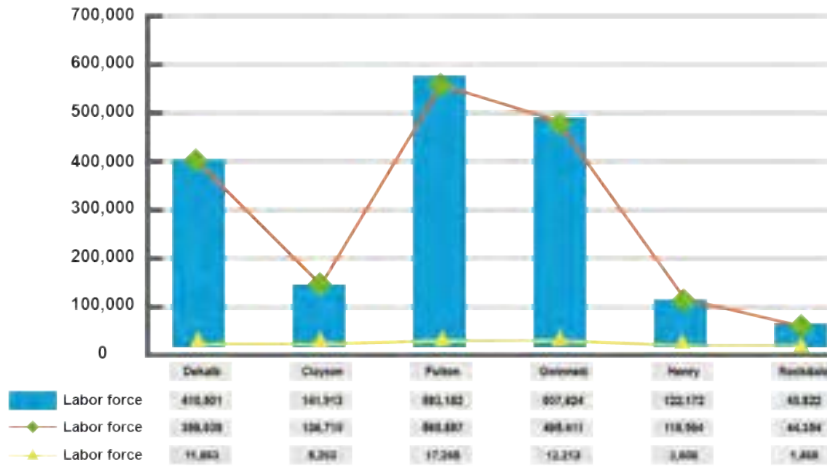
Labor Force Statistics

Age of Labor Force



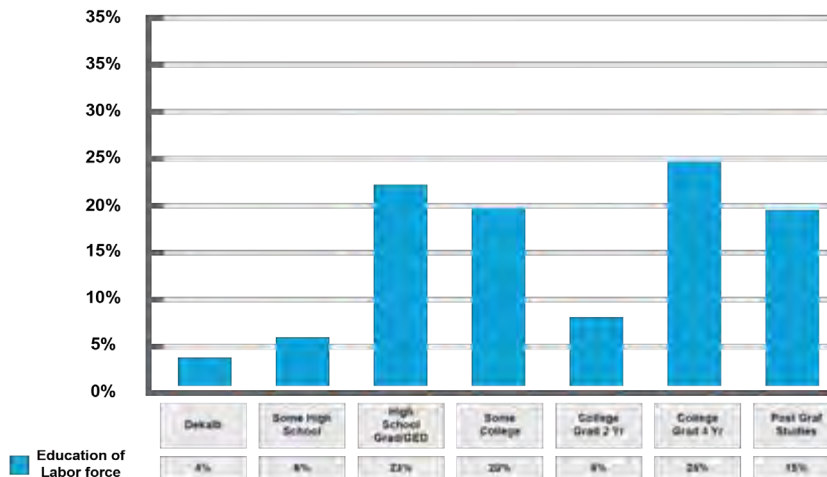
Source: DeKalb County Department of Planning and Sustainability

Area Labor Force



Source: DeKalb County Department of Planning and Sustainability

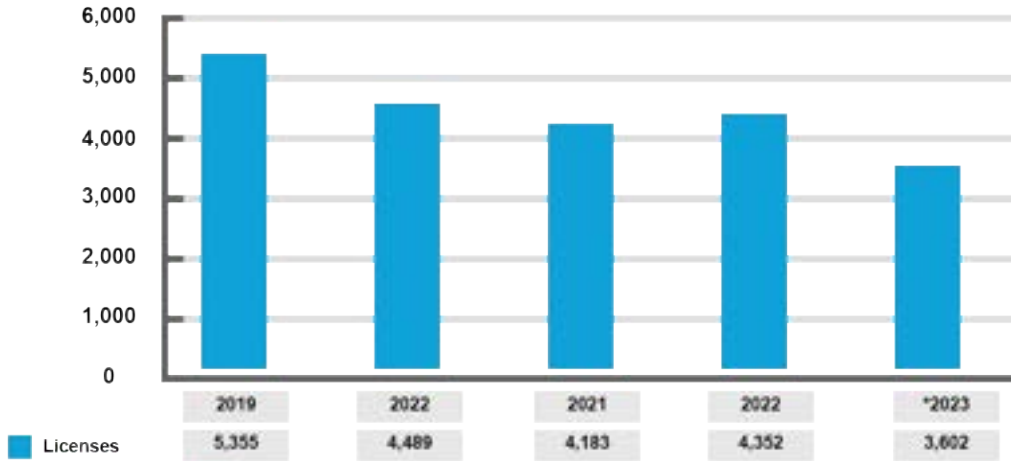
Education of Labor Force



Source: U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates

Licenses & Permits Statistics

DeKalb Business Licenses



*2023 data is thru June 2023.

Source: DeKalb County Department of Planning and Sustainability

DeKalb Building Permits: Construction

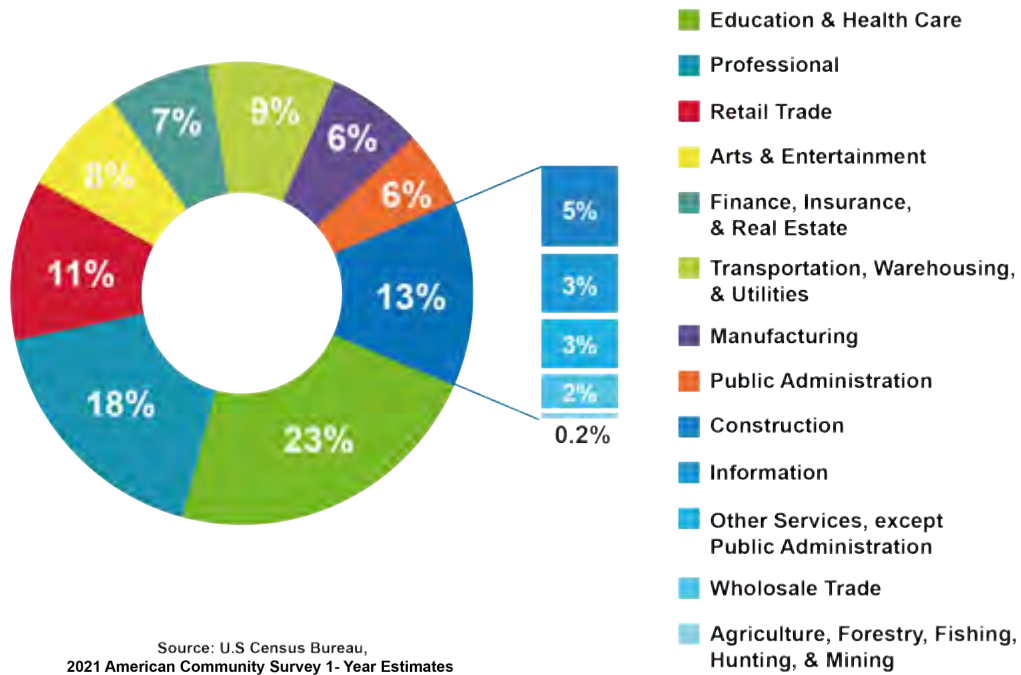


*2023 data is thru June 2023.

Source: DeKalb County Department of Planning and Sustainability

Employment & Unemployment Statistics

Civilian Employed Population (16 years and over) by Industry

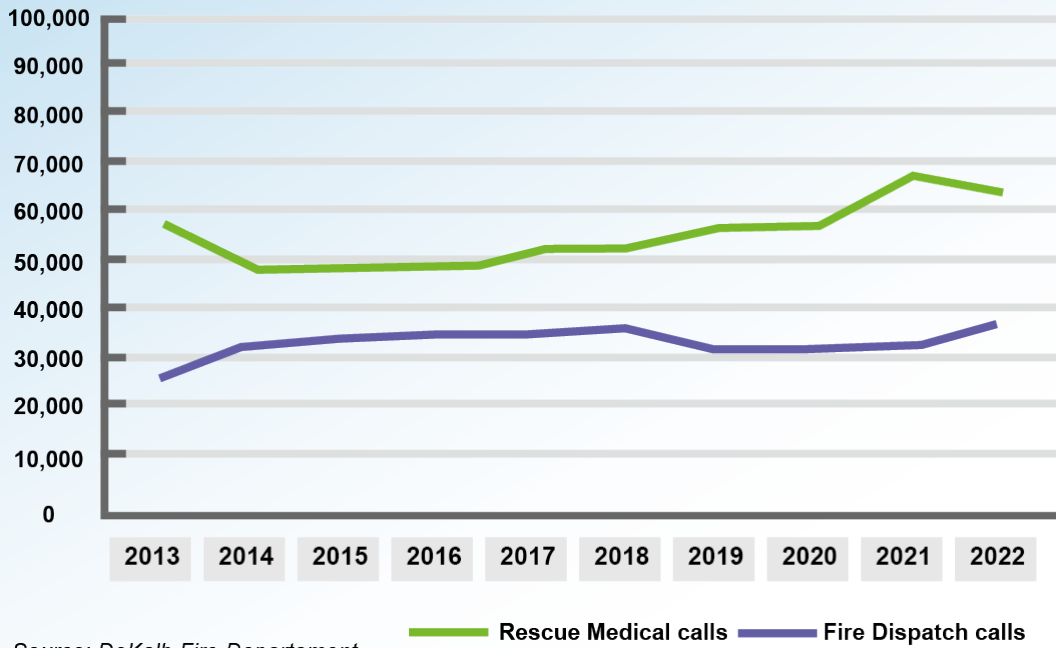


Unemployment Rate Comparison with State/National Averages Annual Averages (2013 - 2022)



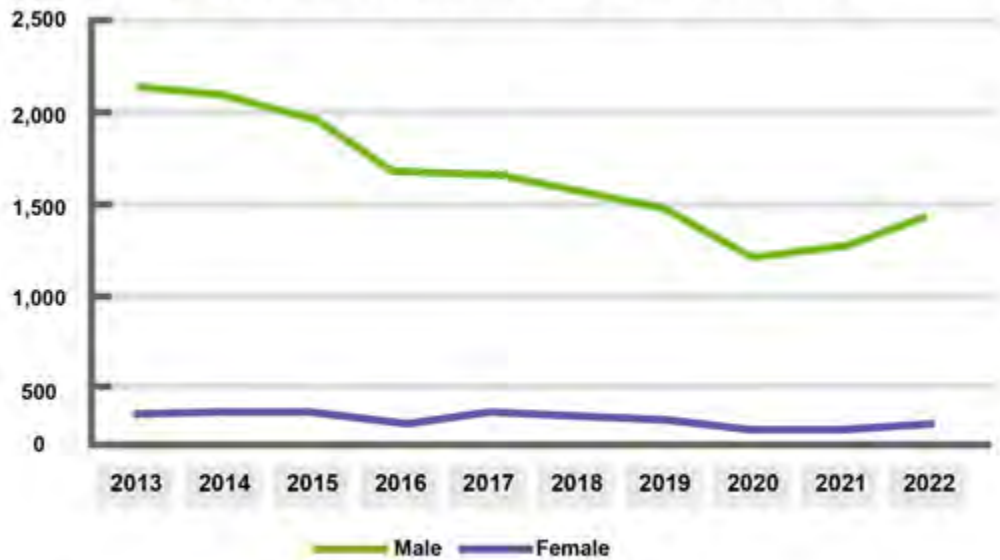
Medical & Fire Statistics

Medical & Fire Call Estimates 2013-2022



Sheriff Statistics

Average Inmate Population DeKalb County Jail



Value of Taxable Property Statistics

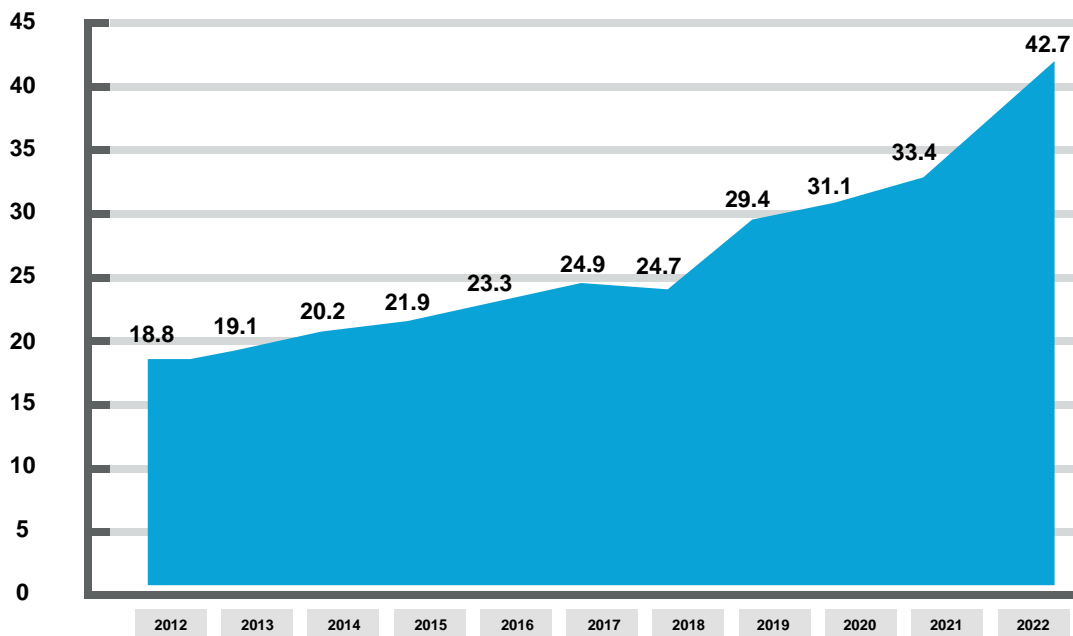
Principal Property Tax Payers - 2022
Source - 2022 DeKalb County Annual Comprehensive Financial Report (ACFR)

Business	Type	Assessments (in thousands)
Georgia Power	Utility	286,268
Emory University	Education	138,857
Perimeter Mall LLC	Retail	118,393
Corporate Properties Trust II SPE LLC	Developer	86,549
Development Authority DeKalb	Developer	85,069
Atlanta Gas Light Co	Utility	78,343
BOF Ga Lenox Park LLC	Developer	76,908
Dunwoody Development Authority	Developer	73,590
Breit Stone Mountain Owner LLC	Developer	67,243
Downtown Development Authority	Developer	19,537

Property Tax Payers Statistics

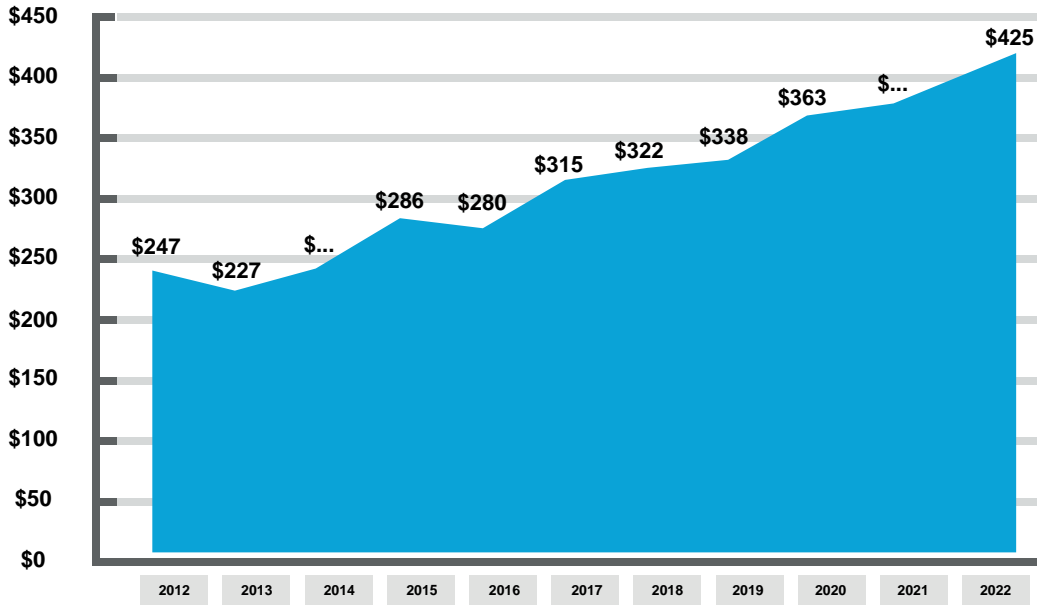
Net Assessed Value Of Taxable Property (\$ billions)

Source: 2022 DeKalb County Annual Comprehensive Financial Reports (ACFR)



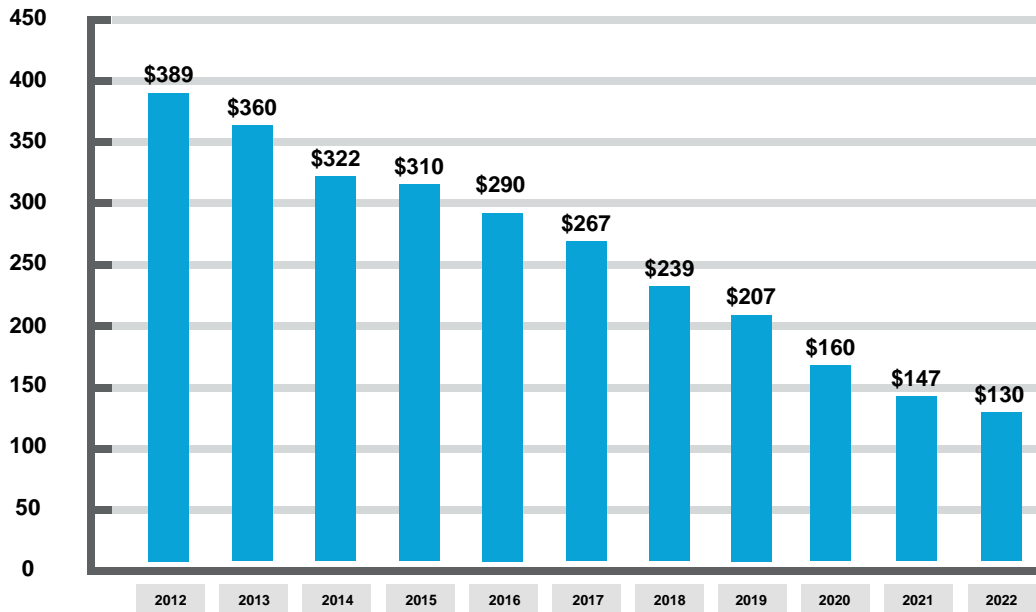
Taxes Levied Statistics

Taxes Levied - Real & Personal Property (\$ millions)
 Source 2022 DeKalb County Annual Comprehensive Financial Reports (ACFR)



GO Bond Debt Per Capita Statistics

Net General Obligation Bond Debt Per Capita: 2012 - 2022
 Source: 2022 DeKalb County Annual Comprehensive Financial Report (ACFR)



Acronyms

Definitions of acronyms commonly used in this budget document.

	Citizens Help Center
911	Emergency Call
A	Standard & Poor's Credit Rating
AA	Standard & Poor's Credit Rating
Aa3	Standard & Poor's Credit Rating
AARP	American Association of Retired People
ACA	American Correctional Association
ACCG	Association of County Commissioners of Georgia
ACE	Accredited Center of Excellence
ACFR	Comprehensive Annual Comprehensive Financial Report
ACH	Automatic Clearing House
ADA	American with Disability Act
ADC	Adult Detention Center
AES	Animal Enforcement Services
ALGA	Association of Local Government Auditors
APSJFA	Atlanta Public Safety & Judicial Facilities Authority
ARC	Atlanta Regional Commission
ARP	American Rescue Plan
BAS	Boundary and Annexation Survey
BOC	Board of Commission
BOE	Board of Equalization
BOH	Board of Health
BRE	Board of Registration and Elections
CAA	Consolidation Appropriation Act
CAD	Computer Aided Dispatch
CAE	Chief Audit Executive
CALEA	Commission on Accreditation of Law Enforcement Agencies
CAFR	Comprehensive Annual Financial Report
CCA	Code Compliance Administration
CDBG	Community Development Block Grant
CDC	Center for Disease Control
CEO	Chief Executive Officer
CERT	Community Emergency Response Team
CID	Community Improvement District
CIO	Chief Information Officer

C&M	Construction and Maintenance
CIP	Capital Improvement Program
CIT	Crisis Intervention Team
CMO	Care Management Organization
CNG	Compressed Natural Gas
CoAEMSP	Committee for the Accreditation for the Emergency Medical System
COAG	Constitutional Officers Association of Georgia
COC	Continuum of Care
College AIM	College Achievement Investment Maturity
COO	Chief Operating Officer
COOP	Continuity of Operations Planning
COMP/NOW	Comprehensive Supports Waiver Program/ New Options Waiver
COPS	Certificates of Participation
COVID-19	Coronavirus Disease 2019
CRM	Customer Relationship Management
CVIP	Community Violence Intervention Plan
DA	District Attorney
DBHDD	Department of Behavioral Health and Developmental Disabilities
DCBOH	DeKalb County Board of Health
DCCAC	DeKalb County Child Advocacy Center
DCFR	DeKalb County Fire Rescue
DCVB	DeKalb Convention and Visitors Bureau
DEMA	DeKalb Emergency Management Agency
DFCS	DeKalb County Division of Family and Children Services
DKPD	DeKalb County Police Department
DKSO	DeKalb County Sheriff Office
DOT	Department of Transportation
DOJ	Department of Justice
DORS	Desk Officer Reporting System
DR	Disaster Recovery
DWM	Department of Watershed Management
DUI	Driving under the Influence
E911	Enhanced 911 Emergency Call
EEOP	Equal Employment Opportunity Plan
EFD	Emergency Fire Dispatcher
EFNEP	Expanded Foods and Nutrition Education Program
EHOST	Equalized Homestead Option Sales Tax
EPA	Environmental Protection Agency
EPD	Emergency Action Plan
ERP	Enterprise Resource Planning
FAA	Federal Aviation Agency
FDHA	Fulton-DeKalb Hospital Authority

FOG	Fat, Oils and Grease
F&T	Filtration and Treatment
FTO	Field Training Officers
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GDEcD	Georgia Department of Economic Development
GDOT	Georgia Department of Transportation
GED	General Equivalency Degree
GEFA	Georgia Environmental Finance Authority
GEMA	Georgia Emergency Management and Homeland Security Agency
GFE	Good Faith Efforts
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation
GPJ	Georgia Justice Project
GPS	Global Positioning System
HB	House Bill
HDE	Heavy Duty Equipment
HOST	Homestead Option Sales Tax
HOA	Homeowner Association
HOME	Home Investment Partnership Act
HUD	Housing and Urban Development
HVAC	Heating Ventilation Air Conditioning
IAED	International Academy of Emergency Medical Dispatch
IBNR	Incurred But Not Reported
ICC	International Code Council
IGA	Intergovernmental Agreement
ISO	Insurance Services Office
IT	Innovation and Technology
LED	Light Emitting Diode
LLC	Limited Liability Company
LP	Limited Partnership
LMIG	Local Maintenance and Improvement Grant
LSBE	Local Small Business Enterprise
MACAC	Metro Atlanta College Access Conference
MARTA	Metropolitan Atlanta Rapid Transit Authority
MCU	Mobile Crisis Unit
MH	Mobile Home
MFA	Multi-factor Authentication
NCA	National Council on Aging

NFPA	National Fire Protection Association
NAMEAC	National Association of Medical Examiner's Annual Conference
NAPWDA	North American Police Work Dog Association
O.C.G. A.	Official Code of Georgia Annotated
OIIA	Office of Independent Internal Audit
OJT	On the Job Training
OSP	On Stop Partners
PAT	Physical Ability Test
PAW	Privileged Access Workstations
PC	Personal Computer
PDA	Preliminary Damage Assessment
PEG	Public Education and Government Access
POETA	Project, Organization, Expenditure Type, Task, Award
P.O.S.T.	Peace Officer Standards and Training
P&M	Production and Maintenance
PP	Personal Property
PPE	Personal Protection Equipment
PPL	Priority Fix List
PRG	Position Reference Guide
PSAP	Public Safety Answering Point
PS&JFA	Public Safety and Judicial Facilities Authority
RE	Real Estate
R&E	Renewal and Extension
RFP	Request for Proposal
RJG	Restorative Justice Georgia Program
RMIS	Risk Management Information System
ROW	Right of Way
RTU	Remote Terminal Unit

SARA	Superfund Amendments and Reauthorization Act
SNAP-ED	Supplemental Nutrition Assistance Program Education
SPLOST	Special Purpose Local Option Sales Tax
SSI/SSDI	Social Security Income/Social Security Disability Income
STAR	Special Tactics and Response
STD	Special Tax District
SUA	System Upgrade Agreement
TAD	Tax Allocation District
TAN	Tax Anticipation Note
TAVT	Title Ad Valorem Tax
TC TECH	Tax Commissioner's Tech Group
TDA	Tractor Drawn Aerials
UCC	Uniform Commercial Code
UCO	Utility Customer Operations
URA	Urban Redevelopment Agency
UT	Utility
US	United States
VOIP	Voice Over Internet Protocol
VRE	Voter Registration & Elections
W&S	Water and Sewer
WIFIA	Water Infrastructure Finance and Innovation Act
WIOA	Workforce Innovation and Opportunity Act
WPC	Water Pollution Control
WSD	WorkSource DeKalb
W/WW	Water and Wastewater
YMCA	Young Men's Christian Association

Glossary

A

ACCURAL	The accumulation or increase of something overtime, especially payments or benefits.
ADOPTED BUDGET	The funds appropriated by the Board of Commissioners at the beginning of the year. This may or may not be the same as the requested budget and/or Chief Executive Officer's (CEO) Recommended Budget. The stages of the budget are: (1) the departments' requests for the upcoming year, (2) the CEO's recommendation to the Board of Commissioners (BOC) and (3) the approval or adoption of the budget by the Board.
AD VALOREM TAX	A tax based on the value of property.
APPROPRIATION	An authorization made by the BOC, which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.
ASSESSED VALUATION	The value placed on property for purposes of taxation. DeKalb County assesses real and personal property at 40% of fair market value.

B

BOND	A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debts.
BALANCED BUDGET	Budgeted appropriations/expenditures must be equal to budgeted anticipations/revenues.
BOARD OF COMMISSIONERS (BOC)	The policy and rule making body of the county. The Board of Commissioners has the power to make appropriations, levy taxes, fix the rates of other charges, and authorize incurring of indebtedness.
BUDGET	The financial plan for the operation of a department, program, or project for the current year or for the duration of the project.
BUDGET AMENDMENT	The transfer of funds from one appropriation account to another, requiring approval of either the Board of Commissioners, the Chief Executive Officer or the Budget Officer depending on the nature of the transfer.

C

CAPITAL PROJECTS/ CAPITAL IMPROVEMENT PROJECTS

Projects that result in the acquisition or construction of fixed assets of a local government. In DeKalb County, capital projects include any project more than \$25,000 with a useful estimated life of five years or greater. Assets included are buildings and related improvements, streets and highways, bridges, sewers, and parks.

CERTIFICATES OF PARTICIPATION (COPS)

Lease purchase transactions, which are structured in a manner 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.

CHIEF EXECUTIVE OFFICER (CEO)

An elected official responsible for the supervision, direction, and control of the administration of the county government. The Chief Executive Officer develops and submits the proposed budget to the Board of Commissioners and is charged with enforcing compliance with the county budget for all departments, offices, or agencies of the county government except the Tax Commissioner, Clerk of the Superior Court, District Attorney, and Sheriff.

COMMISSION

See "BOARD OF COMMISSIONERS (BOC)".

CORONAVIRUS DISEASE

COVID-19 is a respiratory disease caused by SARS-CoV-2; a new coronavirus discovered in 2019. The virus is thought to spread mainly from person to person through respiratory droplets produced when an infected person coughs, sneezes, or talks. Some people who are infected may not have symptoms.

D

DEBT SERVICE FUND

The fund used to account for the accumulation of resources for and the payment of principal and interest on long-term debt, specifically bond issues.

DEFICIT

The amount by which something, especially a sum of money, is too small.

DIGEST

See "TAX DIGEST".

E

ENTERPRISE FUND

A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

EXCISE TAX

A tax levied on the production, sale, or consumption of products or services such as alcohol, hotel rooms, rental cars, and insurance premiums.

EQUALIZED HOMESTEAD OPTION SALES TAX (EHOST)

A 1% sales tax used to reduce property taxes for qualified homeowners (O.C.G.A. §§ 48-2-7, 48-8-3; O.C.G.A. Title 48, Chapter 8, Article 2A, Part 2). It applies to all properties in DeKalb with an approved homestead exemption.

EXPENDITURE

The actual payments made by the county for goods or services, whether by check or by an interfund transfer of funds.

F

FULL-TIME EQUIVALENT

An employee's scheduled hours divided by the employer's hours for a full-time workweek.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves, and equities. Funds are segregated so that revenues will be used only for carrying out specific activities in accordance with special regulations, restrictions, or limitations.

FUND BALANCE

The balance of funds on hand at the start or end of the year based upon actual revenues and expenditures for each fund. Starting fund balance refers to the balance of funds at the start of the reference year; ending fund balance refers to the balance of funds at the end of the reference year. Starting fund balance for the current year is equal to the ending fund balance from the previous fiscal year and may be appropriated as a revenue source in the current year budget.

FUND CLASS

A grouping of funds based upon the purpose of the funds and/or the sources of revenue used to finance the services provided.

G

GENERAL FUND	These funds are used to account for activities of a general governmental service nature. The primary source of revenue for these funds is from ad valorem property taxes.
GENERAL OBLIGATION BOND	A bond issued to the benefit of the county, and thereby an obligation of a general nature applicable to countywide resources. Approval by referendum vote is required for general obligation bonds to be issued.
GOVERNING AUTHORITY	The county Commission and Chief Executive Officer constitute the county governing authority.
GOVERNMENTAL FUND	Funds used to account for activities primarily supported by taxes, grants and similar revenue sources.

H

HOMESTEAD EXEMPTION	An exemption claimed against the taxable value of qualifying residential property as permitted by state law.
HOMESTEAD OPTION SALES TAX (HOST)	Homestead Option Sales Tax is a 1% 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. The enabling legislation for EHOST suspended HOST while EHOST was in effect. HOST collections will resume if EHOST is discontinued.

I

INTANGIBLE TAX	Tax on money, collateral security loans, stocks, bond and debentures of corporations, accounts receivable and notes not representing credits secured by real estate, long and short-term notes secured by real estate, and patents, copyrights, franchises, and all other classes and kinds of intangible personal property not otherwise enumerated.
-----------------------	---

M

MILLAGE RATE	The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.
MOTOR VEHICLE TAX	Taxes on vehicles designed primarily for use upon public roads at the assessment level and millage rate levied by the taxing authority on tangible property for the previous calendar year.

N

NON-MAJOR FUND

Funds that have been established to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support various County programs.

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

PEG FUND

Public education and government access funds provide capital and facility improvements for public education and government access cable television channels and is funded by revenue from fees paid to the county by cable television franchisees. This fund was established in 1997 to provide funding for a program for maintaining, upgrading, and replacing the government television infrastructure.

PERSONAL PROPERTY

Tangible property other than land, buildings, and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats, and airplanes.

PROPRIETARY FUND

Funds used to account for a government's ongoing organizations and activities that are similar to businesses founded in the private sector.

R

RESERVE

An account used to indicate that a portion of funds has been restricted for a specific purpose. A reserve for contingencies is a budgetary reserve set aside for emergencies or unforeseen expenditure.

REVENUE BOND

Bond whose principal and interest is payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

S

SINKING FUND	A reserve fund accumulated over a period for retirement of a debt.
SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)	A financing method for funding capital projects in the state of Georgia.
SPECIAL REVENUE FUND	A fund for dedicated revenue that is restricted or committed to expenditures for specific purposes.

T

TAX ANTICIPATION NOTES	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".

2023 Budget Document DeKalb County, Georgia
For the Fiscal Year Starting January 2023

