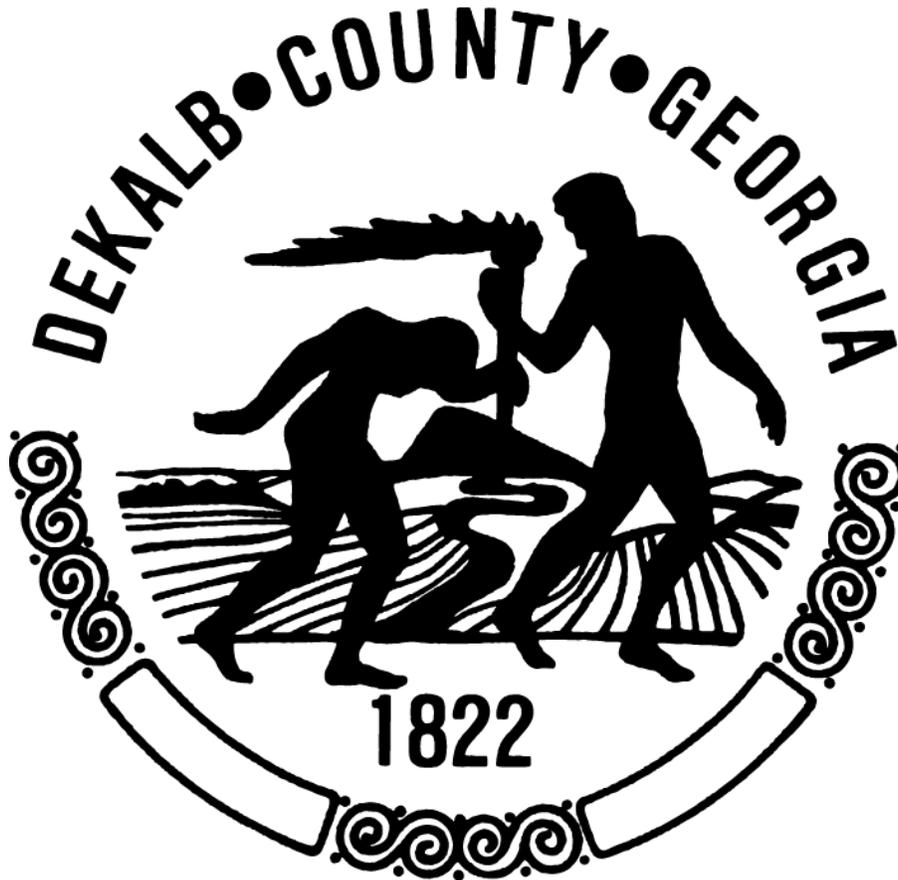




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DEKALB COUNTY, GEORGIA
ANNUAL
BUDGET

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2016 Budget Document
DeKalb County, Georgia
For the Fiscal Year Starting January 1, 2016



Interim Chief Executive Officer Lee May
Commissioner Nancy Jester, District 1
Commissioner Jeff Rader, District 2
Commissioner and Presiding Officer Larry Johnson, District 3
Commissioner Sharon Barnes Sutton, District 4
Commissioner Mereda Davis Johnson, District 5
Commissioner Kathie Gannon, District 6
Commissioner and Deputy Presiding Officer Stan Watson, District 7

County Staff

Executive Assistant Zachary L. Williams

County Clerk Barbara Sanders

Director Office of Management and Budget J. Jay Vinicki

Deputy Director Office of Management and Budget Tanikia Jackson

Finance, Budget, Capital and Grants Staff: Crystal Alexander, Malissa Bush, Myrna Bowman, Mitzi Green, John Horn, Rod Johnson, Belinda Reaves, A. Saify, T. J. Sigler, Deborah Sherman, Robert Warren, and Jaqueline Young

Communications Staff: Anastasia Martin

GIS Staff: Thomas Lucky

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, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

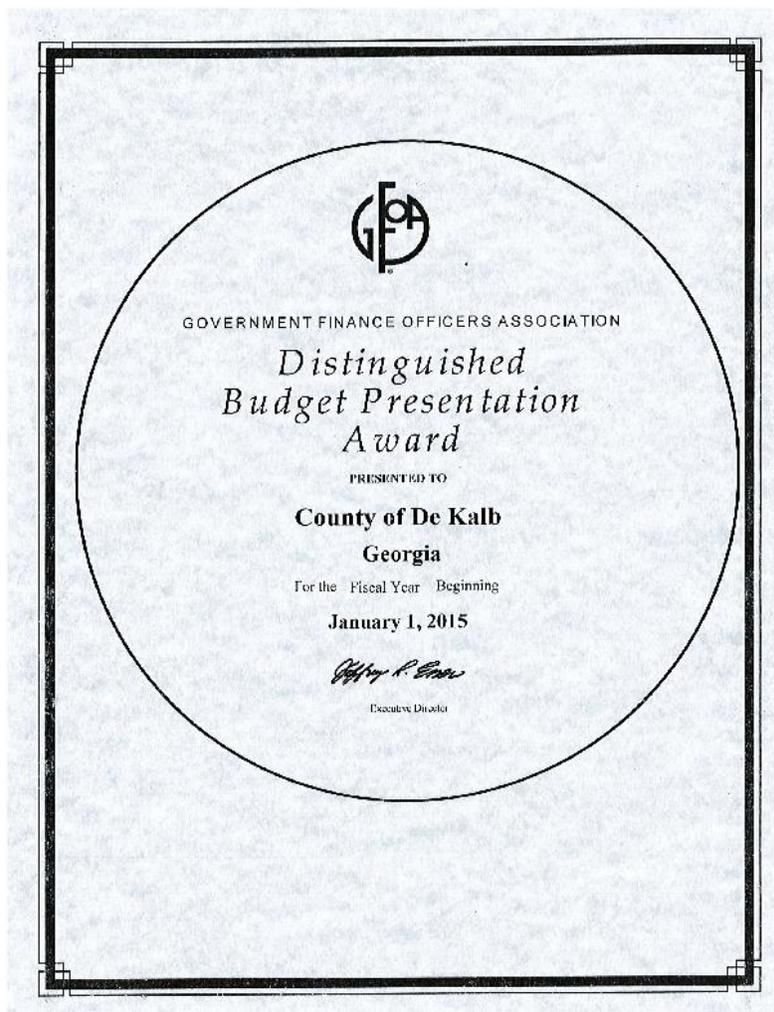


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It's In DeKalb



History

DeKalb County was established in 1822 from parts of Henry, Gwinnett and Fayette counties and was named after Revolutionary War General Baron Johann DeKalb. It 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 its boundaries. The industrial mix includes retail and wholesale trade, health services, tourism, communications, with both major corporations and small establishments represented. Approximately 30% of the population lives in the incorporated areas, which include a portion of Atlanta, Avondale Estates, Brookhaven, Chamblee, Clarkston, Decatur (County Seat), Doraville, Dunwoody, Lithonia, Pine Lake, Stone Mountain, and Tucker.

Governmental Structure

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

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 to unincorporated areas the following services: police, highway construction and maintenance, building inspection, recreation facilities, and planning and land use services. The County has 6,346 funded full-time positions. The school system for the County, outside certain incorporated areas, is operated by the DeKalb County Board of Education. 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.

Transportation

DeKalb County owns and operates DeKalb-Peachtree Airport. It is a 700+ acre general aviation facility and the second busiest airport in Georgia. Mass transit is also available throughout DeKalb and includes buses and rail services (10 rail stations). DeKalb is one of the few major counties with three major interstates (I-282, I-85, and I-20) and has more miles of interstate than any other county in the State.

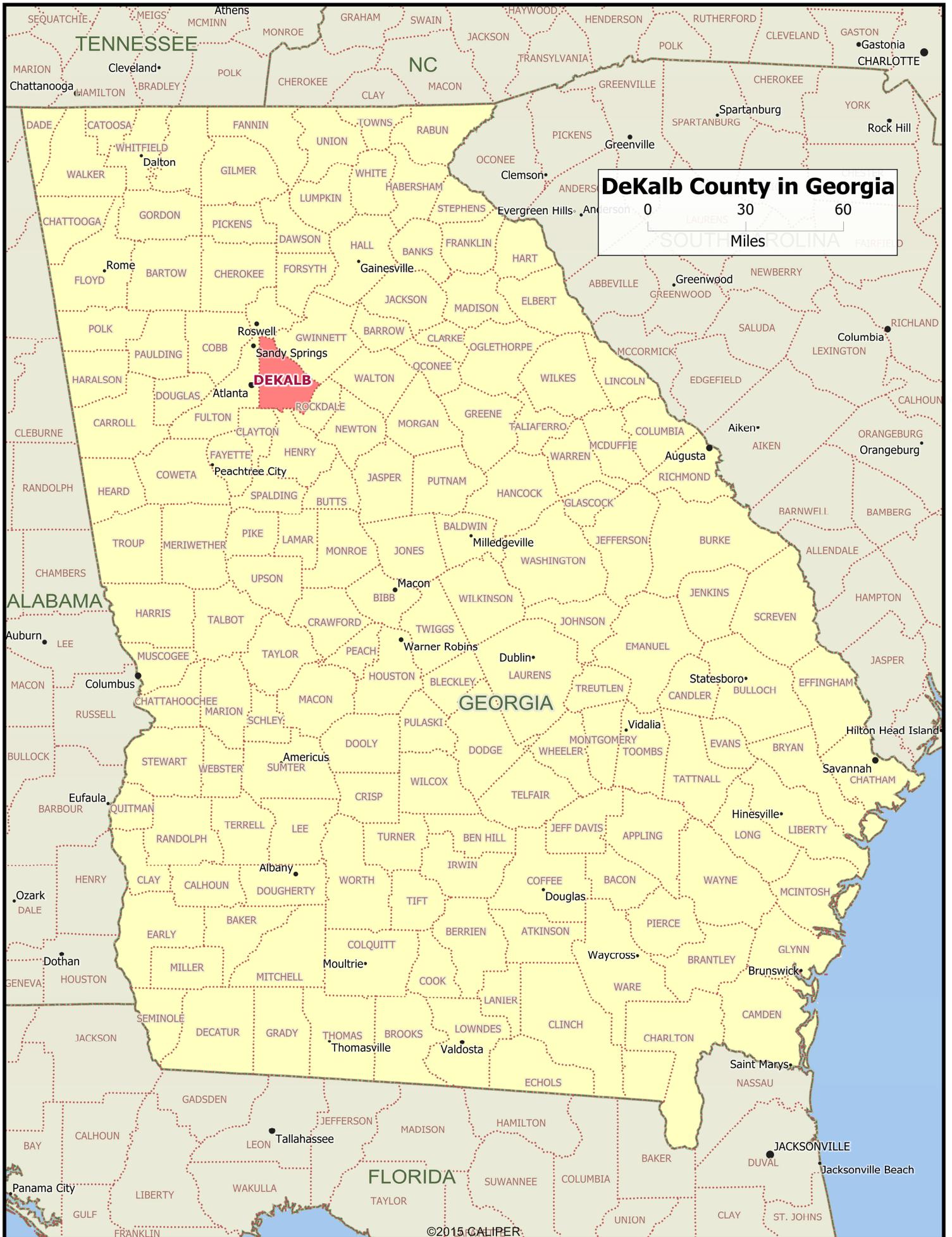
Education

With the 3rd largest public school system in the State, the County provides primary and secondary education to 99,000 + students K-12. There are 77 elementary schools, 19 middle schools, 22 high schools, 8 charter schools, and 9 other schools. The County is home to several great colleges and universities, such as Agnes Scott College, Columbia Theological Seminary, Emory University, Georgia Perimeter College, Luther Rice University, Oglethorpe University, and the Atlanta campus of Mercer University. Technical schools include DeVry Institute and Georgia Piedmont Technical College.

Healthcare

DeKalb County has an extensive array of hospitals, research and educational facilities, along with qualified healthcare professionals, and has become one of Southeast's major medical centers. Hospitals include Children's at Egleston, Decatur (Atlanta) VA Medical Center, DeKalb Medical Center, DeKalb Medical Center at Hillandale, Emory University Hospital, and Wesley Woods Geriatric Hospital. The national headquarters for the U.S. Centers for Disease Control and Prevention is also located in DeKalb County.



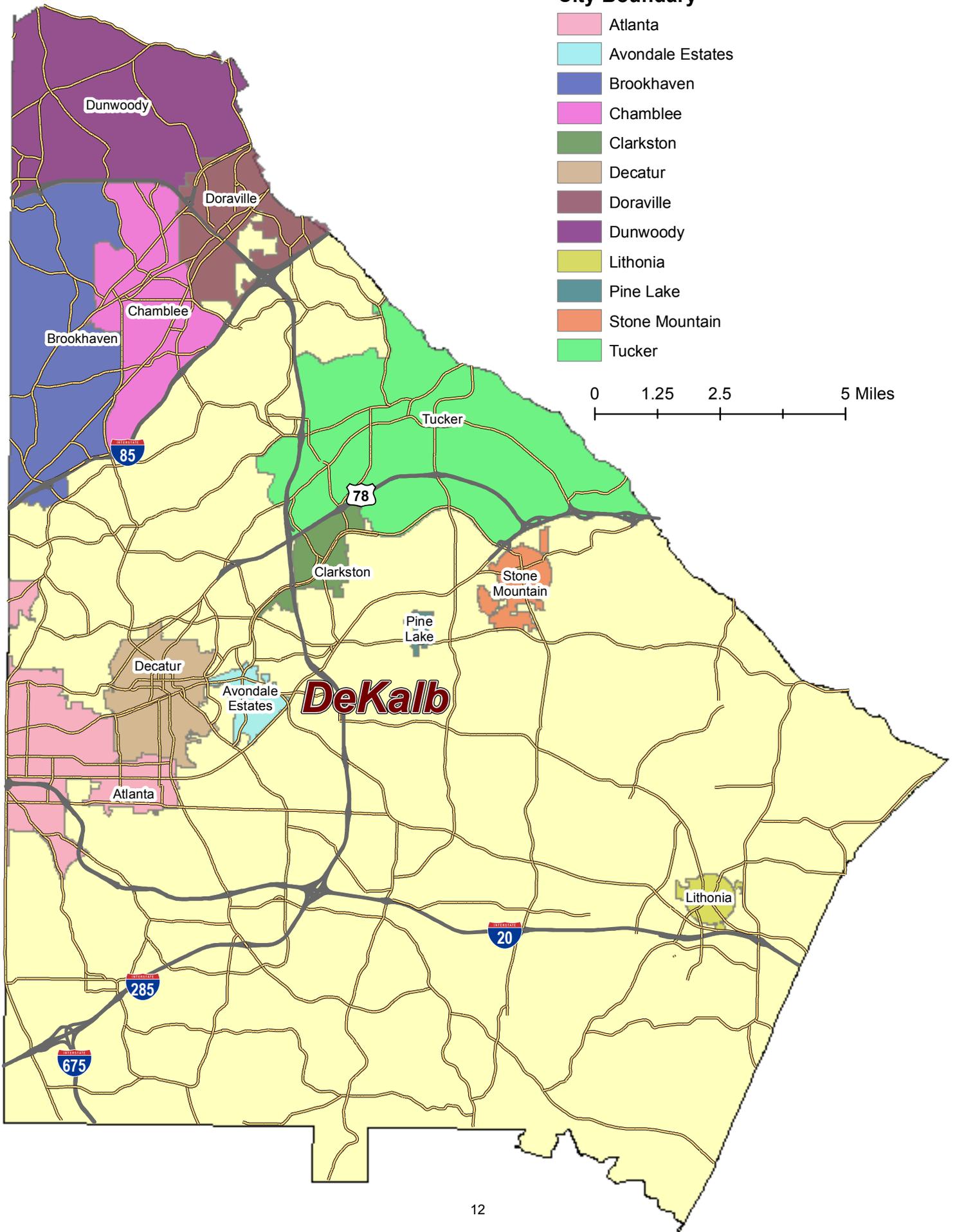


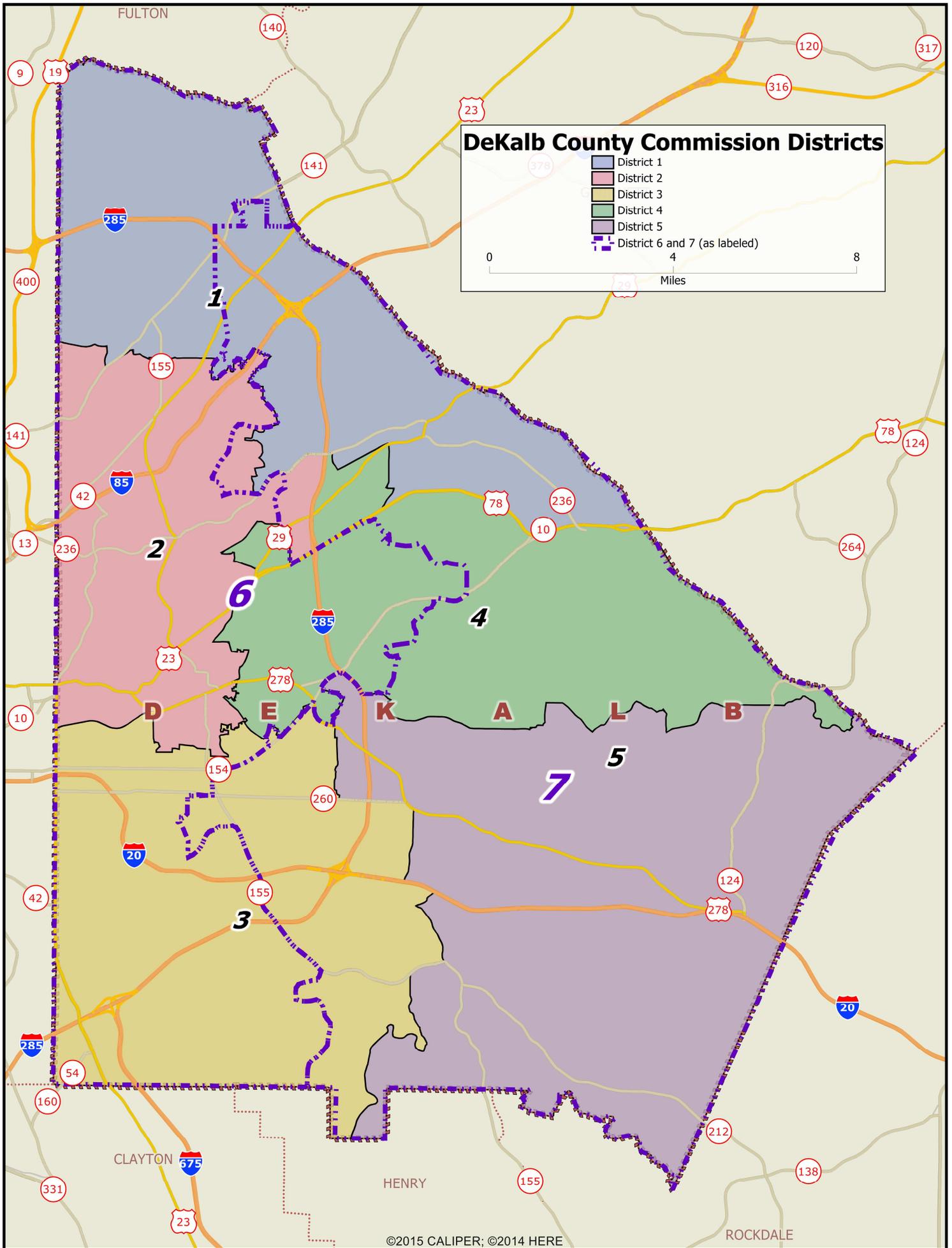
DeKalb County Borders and Cities

City Boundary

- Atlanta
- Avondale Estates
- Brookhaven
- Chamblee
- Clarkston
- Decatur
- Doraville
- Dunwoody
- Lithonia
- Pine Lake
- Stone Mountain
- Tucker

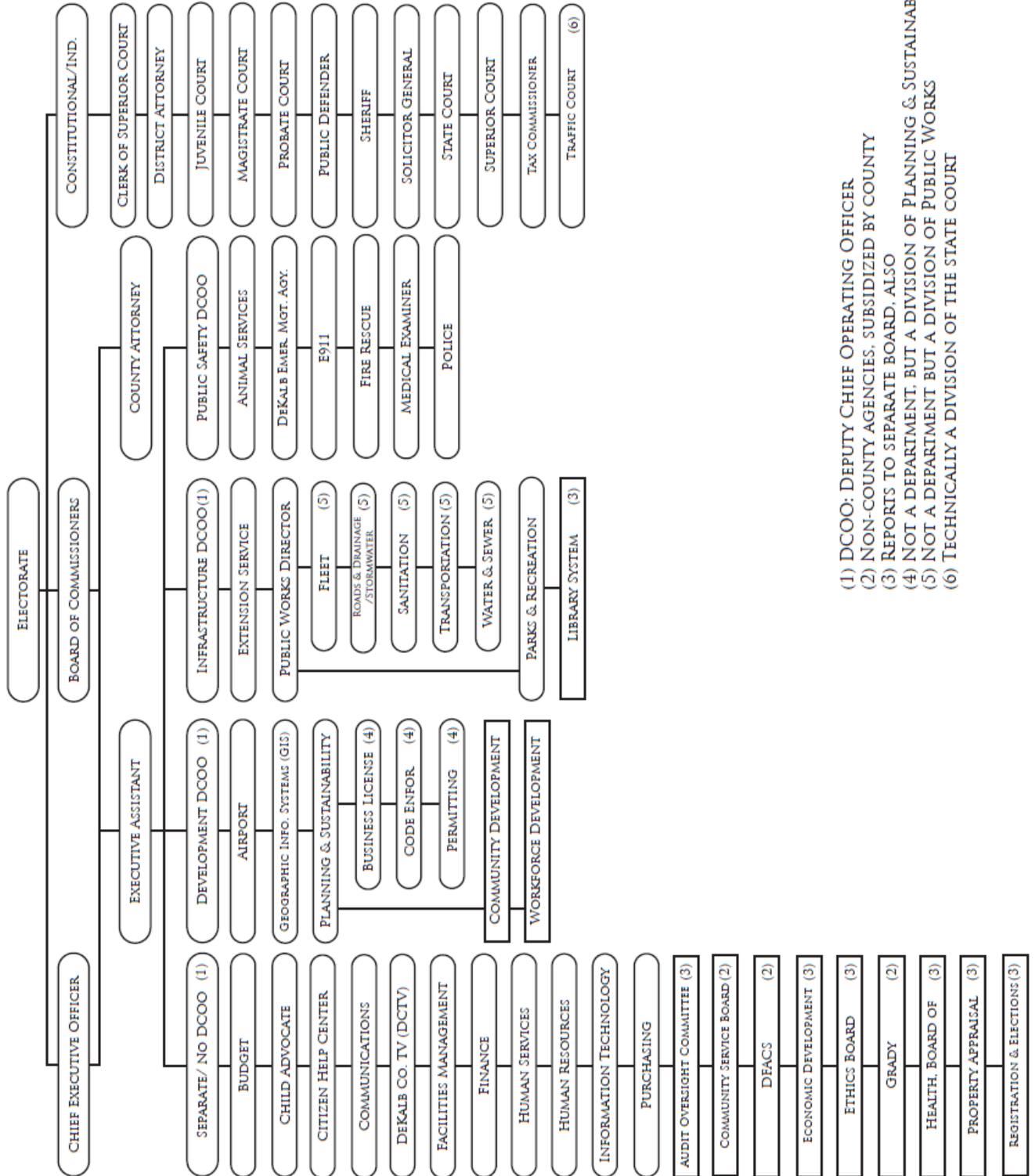
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Organizational chart of DeKalb County, Georgia

DEKALB COUNTY, GEORGIA



- (1) DCOO: DEPUTY CHIEF OPERATING OFFICER
- (2) NON-COUNTY AGENCIES, SUBSIDIZED BY COUNTY
- (3) REPORTS TO SEPARATE BOARD, ALSO
- (4) NOT A DEPARTMENT, BUT A DIVISION OF PLANNING & SUSTAINABILITY
- (5) NOT A DEPARTMENT BUT A DIVISION OF PUBLIC WORKS
- (6) TECHNICALLY A DIVISION OF THE STATE COURT

2016 Budget Document – DeKalb County, Georgia

Budget Message/Transmittal Letter

To: Citizens of DeKalb County
Members, Board of Commissioners

From: Interim CEO Lee May

Date: February 25, 2016

Re: 2016 Approved Budget

This document is a representation of the Fiscal Year 2016 Annual Operating Budget as passed by the Board of Commissioners on February 25, 2016. That vote was the culmination of over six months’ worth of work. I am also proud to say that this budget is the product of collaboration between numerous groups and individuals. Highlights include the following:

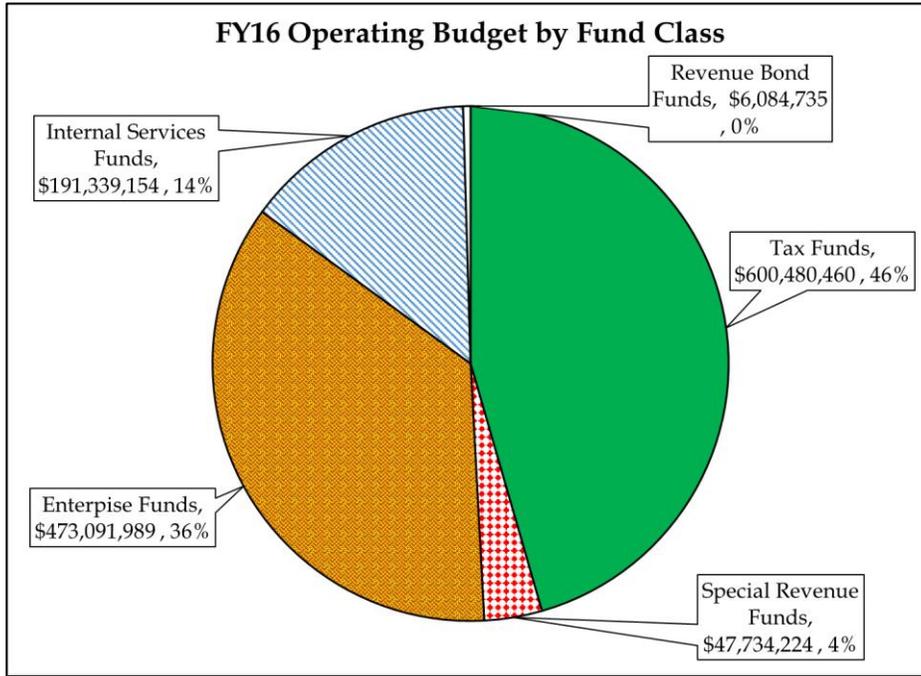
- Savings from refinancing 2006 General Obligation Bonds allowed the shifting of 0.74 mills from the bond fund for this year and next to the General Fund and the Designated Fund. In FY16, this action generated funding for the following:
 - \$4,000,000 for the Lithonia Senior Center construction;
 - \$3,000,000 for the Wade Walker Library construction;
 - \$900,000 for the first phase of the Tobie Grant Intergeneration Center (second phase \$5,386,000);
 - \$824,894 for deferred park maintenance;
 - \$600,000 for book and material purchases in county libraries;
 - \$450,000 for various sidewalk construction;
 - \$400,000 for the first phase of Ellenwood Park (second phase \$400,000); and
 - \$100,000 for the first phase of Lou Walker Senior Center improvements (second phased \$100,000).

	FY16	FY17	Total
General Fund Capital Millage	0.530	0.520	NA
Revenue	FY16	FY17	Total
General Fund Capital Cash	\$ 11,280,637	\$ 10,825,474	\$ 22,106,111
	\$ 11,280,637	\$ 10,825,474	\$ 22,106,111
Revenue	FY16	FY17	Total
Animal Shelter	COPS	COPS	\$ -
Tobie Grant Intergenerational	\$ 900,000	\$ 5,386,000	\$ 6,286,000
Wade Walker Library	\$ 3,000,000	\$ -	\$ 3,000,000
Books/Materials	\$ 600,000	\$ 1,000,000	\$ 1,600,000
Lithonia Senior Center	\$ 4,000,000	\$ -	\$ 4,000,000
	\$ 8,500,000	\$ 6,386,000	\$ 14,886,000
Growth in Fund Balance	\$ 2,780,637	\$ 4,439,474	\$ 7,220,111
	FY16	FY17	Total
Designated Fund Capital Millage	0.210	0.180	NA
Revenue	FY16	FY17	Total
Designated Fund Capital Cash	\$ 1,974,894	\$ 1,783,437	\$ 3,758,331
	\$ 1,974,894	\$ 1,783,437	\$ 3,758,331
Revenue	FY16	FY17	Total
Park Deferred Maintenance	\$ 824,894	\$ 983,437	\$ 1,808,331
Sidewalks	\$ 450,000	\$ -	\$ 450,000
Ellenwood Park	\$ 400,000	\$ 400,000	\$ 800,000
Lou Walker	\$ 100,000	\$ 100,000	\$ 200,000
Project Management	\$ 200,000	\$ 300,000	\$ 500,000
	\$ 1,974,894	\$ 1,783,437	\$ 3,758,331
Growth in Fund Balance	\$ -	\$ -	\$ -

Summary of Refinancing Capital Projects

2016 Budget Document – DeKalb County, Georgia

- Estimates from this refinancing indicate that the county will also grow fund balance in the General Fund by \$2,780,637 more than originally expected.



- The Board of Commissioners amended the proposed budget on the day of adoption to include employee pay increase funding for Police, Fire, Sanitation, E-911, and Water & Sewer. For those employees, they were placed into new pay ranges based on a compensation and classification study. All individuals paid below their new pay ranges were moved to the minimum; then all employees in that department received a 4% increase.

For those departments not included in this action, the plan was to review their possible inclusion at mid-year.

Strategic Goals/Strategies

DeKalb County has adopted multiple strategic planning processes in the past, which have become the cornerstone for the budget process today. Beginning with the adoption of a vision for the county: A clean, green, safe, and thriving community: the place where your future LIVES.

A vision such as this provides departments with a guide and allows them an opportunity to identify what budgetary resources are needed to accomplish their individual (and countywide) missions.

That countywide Mission: Our fundamental purpose is to build strong, safe, and healthy communities, provide efficient, and effective core and necessary government services, and to ensure that all our actions support the greater good and public interest of the people of DeKalb County.

Through this entity wide mission statement, departments are given clear direction on how they should align their annual priorities, from this directive of action comes the county statement of values: In working to accomplish our mission, we value customer focus, integrity, diversity, innovation, teamwork, and personal accountability.

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More recently, the county moved into an effort of linking budgetary requests to enumerated priorities. The list of priorities is as follows:



- Enhancing Public Safety,
- Enhancing Efficient Operations,
- Facilitating Jobs and Economic Growth,
- Increasing Neighborhood Empowerment,
- Ensuring Fiscal Integrity, and
- Investing in Employees.

The county numbers these goals, but gives equal weight to all. When putting together budget submittals, all new funding is tagged with the priority above most affected in that funding. During budget development, amounts added to budgets were analyzed against these priorities to see if one was being over or under emphasized.

Short-Term Factors

The budget for FY16 was approached more optimistically than the recent past. The previous three years recorded countywide digest growth back-to-back-to-back, which was the first time since FY08. While the great recession is not over, FY16 (or more likely FY17) will be the year the county's digest reaches its all-time high of a decade ago.

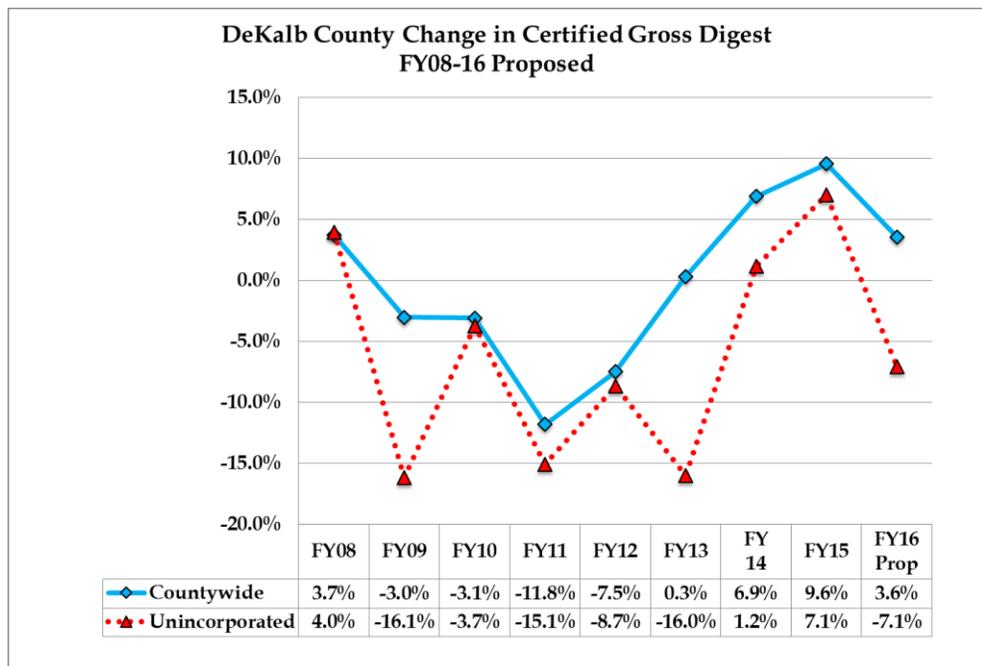
Despite this optimism, the projected growth in the tax digest was capped at 3.6% countywide for FY16 – a third of the previous year's 9.6%. Even at this rate, that would be the fourth straight year of countywide growth.

Like past years, staff entered into this budget process with the hope of not having to adjust millage rates fund to fund. Again, they have found it difficult, if not impossible.

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The core reason for this difficulty is when revenues go down in dedicated funding sources, services must be cut in areas funded by those sources, but more often than not, those dedicated areas are the most critical areas of service. For example, with the decrease in Special Tax District revenue (described elsewhere), the only services that could be cut are

Police, Roads, Parks, and Transportation. Of these services, Police makes up approximately 75% of that spending. This budget increases the Police tax rate to prevent that cut and decreases the General Fund rate to offset the increased Police rate. General Fund reserves are then used to absorb the lowered tax rate.



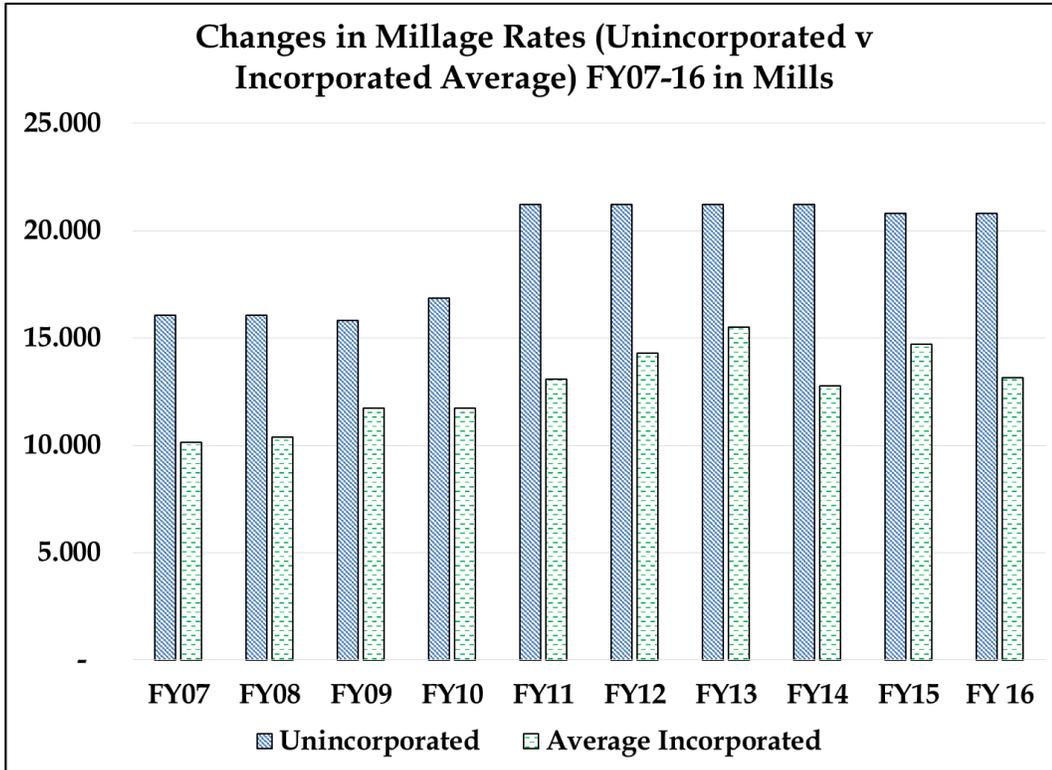
This decrease in the General Fund tax rate represents the second full two-year cycle in which the General Fund rate declines from 10.390 to 8.760 and the major non General Fund rates increase. Over the past four budget years, most cities received a decrease in county taxes in year one and an increase in year two. FY16 is another “cut” year for cities.

The inherent instability of revenue and expenses in these funds creates a situation where shifting the rates for the various funds is one of the few tools available to maintain services while keeping the total rate for the unincorporated area unchanged.

Some decisions made in previous years have placed extraordinary budget pressure on the Special Tax Districts which primarily serve the unincorporated area. The county made an effort to pay some costs incurred by the non-General Fund Tax Funds by other sources in previous years. Based on an internal review, this administration now has removed several of those charges until further review indicates that the reason for charging and amounts are valid. These charges include:

- A \$1 million interfund transfer to Finance (Accounting) from Water & Sewer. This charge was reviewed by Finance and determined that a lower figure of \$491 thousand was the correct figure;

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- A \$660 thousand interfund transfer to Facilities from Water & Sewer. This charge is now covered by indirect costs;
- A \$1 million road service charge to Water & Sewer by Roads & Drainage for road damage has been removed until further examination; and
- A \$4.8 million interfund between Roads & Drainage and Stormwater

has been retained; however, the figure has been reduced to \$2 million based off recent actual expenses. The result was an increase of costs of \$2.8 million to the Designated Fund.

A cursory review of some of these items have indicated that payment in lieu of taxes might be an alternative to pursue in the upcoming year; however, at this time, there is no recommendation to propose that mechanism. All total, these clean ups are approximately a \$5.0 million impact to the Tax Funds budget.

It was also known that the needed tax decrease in FY15 would have an impact this year. The roll back in taxes in FY15 by 0.40 mills decreases revenue for FY16 by an estimated \$3.6 million to \$7.2 million.

The most recent pension reforms will help the county in the long term by shoring up the unfunded liability, but it does not produce direct costs savings immediately. This budget raises the County’s contribution from 17.52% to 18.65% (an overall 6.5% increase) of salary costing approximately \$2.4 million in the Tax Funds. Rather than passing on these costs to employees, which is sometimes the easy option, the burden of these escalating costs is on the county.

Although the tax digest is the overwhelming focus for revenue, other significant source changes for FY15 and FY16 need to be mentioned. Revenue from traffic and related fines is

2016 Budget Document – DeKalb County, Georgia

not, nor should be, intended as a financial support to local governments; however, recent downward trends in traffic fines collected has created pressure on the Special Tax Districts.

In the FY16 Proposed Budget, the estimated revenue collected by Traffic (formerly Recorders) Court fines is \$10.3 million, which is 1.8% of the revenue for the Special Tax Districts. Four years ago, the revenue generated was \$23.3 million or 4.3% of the budget. An internal review determined that a change in state law was needed to recapture some of this funding. As of this writing, it was passed by the General Assembly awaiting the governor’s signature.

Finally, there was a \$2 million loan from the Sanitation Fund to the General Fund in 2010, which has not been repaid. This budget proposes to make the General Fund have no interfund debt by repaying that loan in its entirety. In total, these pressures have an impact of between \$20.0 and \$23.6 million on the Tax Funds budget.

Revenue Assumptions and Trends

Due to the requirement to submit the FY16 budget in December 2015, certain assumptions were necessary to create the budget. These assumptions are based upon the available data at that time and are subject to change throughout the budget process.

The first assumption is the initial fund balance for all funds in third quarter. These assumptions are created on estimates done in the latter part of the current fiscal year for each of the 34 operating funds. The current fiscal years unaudited actuals were used at the time of the proposal; the amounts shown as starting fund balances were preliminary when introduced and were revised when new information became available in January and February.

DeKalb County, Georgia - FY16 Tax Funds Roll Up							
FY16 As Passed	Starting Fund Balance	Revenue	Expenses	Ending Fund Balance	Months	One Month	Millage
General Fund (100)	43,012,228	327,002,127	341,532,984	28,481,371	1.00	28,461,082	8.7600
Fire (270)	1,056,803	59,185,337	59,910,070	332,070	0.07	4,992,506	2.5700
Designated (271)	286,113	44,230,686	41,450,376	3,066,423	0.89	3,454,198	2.3000
Unincorp (272)	1,906,524	11,873,377	12,602,720	1,177,181	1.12	1,050,227	-
Hospital (273)	1,210,619	19,398,829	20,403,935	205,513	0.12	1,700,328	0.7400
Police (274)	(2,687,608)	120,317,075	111,502,000	6,127,467	0.66	9,291,833	5.9500
Countywide Bond (410)	2,799,428	10,634,145	11,625,700	1,807,873	1.87	968,808	0.4800
Unincorporated Bond (411)	3,240,436	1,936,200	1,452,675	3,723,961	30.76	121,056	0.0100
	50,824,543	594,577,776	600,480,460	44,921,859	0.90	50,040,038	20.810
Active Funds Only	43,574,060	562,608,602	566,998,150	39,184,512	0.83	47,249,846	
Police/Desig/Uni Funds	(494,971)	176,421,138	165,555,096	10,371,071	0.75	13,796,258	

The second assumption was the growth of the property tax digest. As most of the nation has learned in the past several years, house values are no longer assured to steadily increase. In addition, indexes of county home values were analyzed to estimate the increase in residential prices between January 2015 and early fall.

2016 Budget Document – DeKalb County, Georgia

The digest used to create this budget assumed an overall growth of 3.6% for the county as a whole. The unincorporated digest is projected to shrink 7.0% due to the incorporation of Tucker.

Narrative of the Budget Process

Similar to last year, departments were not allowed to submit requests above a certain percentage of their exiting year’s adopted budget. This budget cycle, departments were given a target level dollar figure for part of their “base budget request” which varied department by department. The general assumption that all filled positions were funded was introduced, creating little personal services cushion for use during the year.

Target base levels were determined by the financial health of their designated fund along with revenue estimates developed in the fall of 2015. The “base budget” was defined as maintaining the same level of services and staffing without the request of new positions, programs, and or initiatives.

Departments were permitted to request additional funding in a category called “base plus” if their targeted level funding could not support existing operations. They were advised that “base plus” requests should be the lowest priorities of the department’s existing operations. All requests included a narrative justification and the operational impact if funding was not initially approved. In this book, those changes of service level are included in the individual department sections.

Requests were due October 15, 2015. This is significantly later than previous years. Budget staff allowed one month for request to be put together; leaving two months for the CEO, Chief Operating Officer, and budget staff to assemble a full budget balanced, delivering it to the Board of Commissioners on December 15, 2016. The Board has until February 28, 2016 to pass the budget.

Priorities and Issues

As mentioned in the Strategic Goals and Strategies section of this letter, departments were required to tie their budgetary requests for changes in service delivery to exiting priorities.

When making recommendations during budget discussion, flexibility was granted in identifying funding between the various priorities. The budget team re-examined what priorities were being reflected at the end of each round of the decision making process.

The largest barrier facing DeKalb County is our tax digest slowly recovering from the recent recession and the growing trend of incorporating unincorporated areas of the county. The digest has shown measured growth towards the peak value it had in 2008. There are

2016 Budget Document – DeKalb County, Georgia

positive signs we could return to the \$27.3 billion level in 2016 or 2017 if home values continue to increase.

Additionally, there is one additional measure on the ballot in 2016 for a fourth city to be created in the county. If passed, over one half DeKalb County will be incorporated in terms of value. Approval of this measure will have an impact on the County's police, road, and park operational fund balances. Services such as fire, courts, and sheriff are unchanged.

Further thought to limit expenditure growth includes: controlling base level growth by giving target levels of funding where requests much come under and by limiting additional budget increases to primarily immediate public health and safety concerns.

In reality, ever since the beginning of the economic downturn of 2008 and the efforts for incorporation, the County has kept the same priorities – fund public safety and health efforts first, then try to use what limited resources are left to spur quality of life and economic development – all while keeping an eye on the affordability of the future.

Long Range Financial Plans

The FY 2016 Budget expanded on a long range effort to improve financial planning in multiple areas. The first and primary area was preparing three-year forecasts for every tax fund. Some funds, especially those with debt, already have long-range forecasts; however, the County staff discovered an area of weakness in examining the Tax Funds.

The forecasts for the FY16 budget were built in multiple stages. The first stage being that of growth of the tax digest itself. Staff discussed and kept a conservative forecast for the next three years. Staff also decided to segregate funds into countywide and unincorporated areas, which allows for a more appropriate growth rate to each.

A rule was established to ensure revenue projections are not modified after they are set. This effort is to prevent “revenue tweaking” to gain a positive financial result. There are unique circumstances where revenues could change but only after discussions that the revised number was more appropriate.

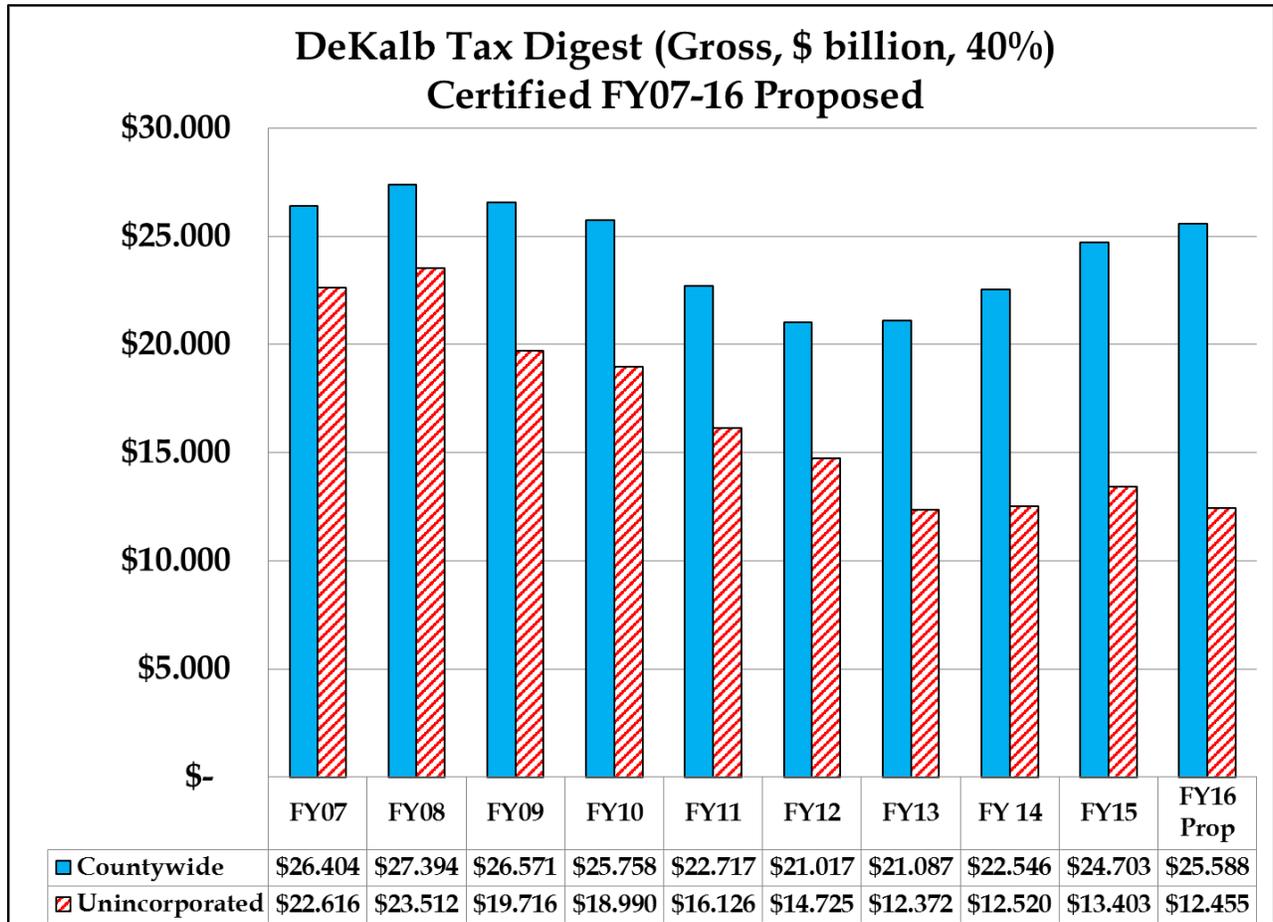
Next, base increases were set, splitting most budgets into personal services and operations, which grow traditionally at different rates. Known “big ticket” changes whether up or down were also included. After this step, end of year fund balances were reviewed across each fund.

Tax Digest History

Revenue generated primarily through property, sales, or other taxes makes up one of the largest portions of the county’s budget. Of that revenue, the largest tax is from charges on residential and commercial property. The amount of revenue collected from property taxes is determined by the millage rate and the value of the property. The combined value of all taxable property in the county is known as the tax digest.

The accompanying chart shows the historical tax digest for DeKalb County during this time. The estimated digest for 2016 is \$25.588 billion. While that is an increase of 3.6% from the previous year, it is still 6.6% less than the county’s peak year of 2008, which was \$27.394 billion. This decrease is largely the effect of the recession that began in 2007.

Aside from the economic downturn’s effect on property values, the incorporations of Dunwoody, Brookhaven, and now Tucker have had a major influence on the unincorporated digest. The projected 2015 value of the unincorporated digest is 47.0% less than the peak of 2008 of \$23.512 billion.



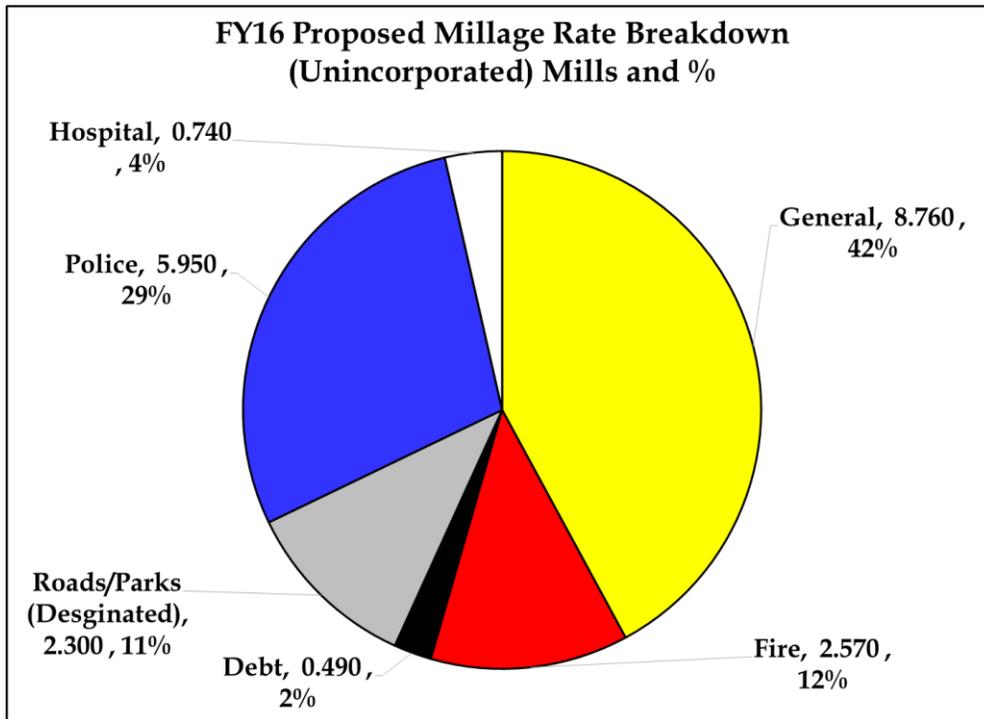
Millage Rate History

The County’s overall tax rate consists of the tax levied by the county, the school system, and the state. If a property is within a city, then a city tax is also levied. Taxes are levied based on a 40% assessment of property, a millage rate (tax rate) is applied which is a tax on every \$1,000 worth of property. (Example: \$200,000 house taxed at 3 mills is \$600.) DeKalb County also has a HOST (Homestead Option Sales Tax) where sales tax is used to forgive a portion of the property tax bill. It only applies to homesteaded property.

Since 2007, the combined rate has increased from 39.300 mills to 44.790 mills. Most of that increase was from action by the county in 2011 in response to the economic downturn. For FY16, the school system tax is the biggest share of the charge with 53.5%, followed by the county with 46.5%.

The county’s 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, Fire, Hospital, and two Bonds). Starting in 2011, the county broke out Police Services as its own tax rate out of the Designated Fund. This was to afford citizens clarity where Police taxes went into Police Services. Fiscal year (FY) 2013 brought a new service delivery strategy between the county and the cities. A new service delivery strategy will be 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. Police was broken into basic (ex: uniform patrol) and non-basic (ex: bomb squad).

For FY 2016, the initial budget proposed a steady tax rate, which will be reexamined at mid-year once a certified digest is delivered. Of the total 20.81 rate, the General Fund was 42% of the total levy, Police at 29%, Fire at 12%, Designated at 11%, Hospital at 4%, and Debt at 2%.



History of DeKalb County Millage Rates

		FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Include (a.k.a. General Fund):											
General		7.540	7.990	8.000	8.000	9.430	10.430	10.710	8.220	10.390	8.760
Include (except Decatur and Atlanta):											
Fire		2.610	2.540	2.460	2.460	2.700	3.290	2.820	2.870	2.750	2.570
Include County Bonds for everyone; Unincorporated if Unincorporated (exceptions for Dunwoody, Brookhaven, and Tucker):											
Unincorporated Debt Service		1.630	1.450	1.370	1.370	0.940	1.720	1.920	1.670	0.630	0.010
Countywide Debt Service		0.530	0.510	0.570	0.570	0.870	0.700	-	0.010	0.010	0.480
Atlanta											
Avondale	Old Special Tax District	2.140	2.100	2.120	-	-	-	-	-	-	-
Brookhaven	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Chamblee	Old Special Tax District	0.870	0.850	0.860	-	-	-	-	-	-	-
Clarkston	Old Special Tax District	1.800	1.770	1.790	-	-	-	-	-	-	-
Decatur											
Doraville	Old Special Tax District	1.200	1.180	1.200	-	-	-	-	-	-	-
Dunwoody	Old Special Tax District	-	-	-	-	-	-	-	-	-	-
Lithonia	Old Special Tax District	1.870	1.840	1.860	-	-	-	-	-	-	-
Pine Lake	Old Special Tax District	2.140	2.100	2.120	-	-	-	-	-	-	-
Stone Mountain											
Unincorporated	Old Special Tax District	2.870	2.740	2.460	-	-	-	-	-	-	-
Atlanta											
Avondale	Parks	-	-	-	-	-	-	-	-	-	-
Brookhaven	Parks	-	-	-	0.180	-	-	-	-	-	-
Chamblee	Parks	-	-	-	0.180	-	-	-	-	-	-
Clarkston	Parks	-	-	-	0.180	-	-	-	-	-	-
Decatur											
Doraville	Parks	-	-	-	0.180	-	-	-	-	-	-
Dunwoody	Parks	-	-	-	-	-	-	-	-	-	-
Lithonia	Parks	-	-	-	0.180	0.200	0.140	0.160	0.200	0.210	0.230
Pine Lake	Parks	-	-	-	0.180	0.200	0.140	0.160	0.200	0.210	0.230
Stone Mountain											
Unincorporated	Parks	-	-	-	0.180	0.200	0.140	0.320	0.490	0.400	0.400
Atlanta											
Avondale	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.410
Brookhaven	Roads	-	-	-	-	-	-	-	-	-	-
Chamblee	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	-
Clarkston	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.410
Decatur	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.410
Doraville	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.410
Dunwoody	Roads	-	-	-	-	-	-	-	-	-	-
Lithonia	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.410
Pine Lake	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.410
Stone Mountain											
Unincorporated	Roads	-	-	-	0.280	0.250	0.160	0.390	0.970	1.050	1.900

History of DeKalb County Millage Rates

		FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Atlanta	Police - Basic	-	-	-	-	-	-	-	-	-	-
Avondale	Police - Basic	-	-	-	1.590	1.370	1.320	2.470	-	-	-
Brookhaven	Police - Basic	-	-	-	-	-	-	-	-	-	-
Chamblee	Police - Basic	-	-	-	0.380	-	-	-	-	-	-
Clarkston	Police - Basic	-	-	-	1.280	1.110	1.080	2.040	1.760	1.550	1.690
Decatur	Police - Basic	-	-	-	0.640	-	-	-	-	-	-
Doraville	Police - Basic	-	-	-	0.710	-	-	-	-	-	-
Dunwoody	Police - Basic	-	-	-	-	-	-	-	-	-	-
Lithonia	Police - Basic	-	-	-	1.340	1.160	1.130	2.120	2.050	1.620	1.770
Pine Lake	Police - Basic	-	-	-	1.590	1.370	1.320	2.470	2.390	1.920	2.100
Stone Mountain	Police - Basic	-	-	-	1.080	-	-	-	-	-	-
Unincorporated	Police - Basic	-	-	-	2.920	4.500	3.570	3.490	5.160	4.220	5.480
Atlanta	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-
Avondale	Police - Non-Basic	-	-	-	0.070	0.440	0.440	0.690	0.620	0.600	0.660
Brookhaven	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-
Chamblee	Police - Non-Basic	-	-	-	0.020	0.110	0.130	0.240	0.190	0.160	0.280
Clarkston	Police - Non-Basic	-	-	-	0.050	0.350	0.360	0.580	0.500	0.490	0.530
Decatur	Police - Non-Basic	-	-	-	0.030	0.180	0.200	0.330	0.280	0.260	0.280
Doraville	Police - Non-Basic	-	-	-	0.030	-	-	-	-	-	-
Dunwoody	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-
Lithonia	Police - Non-Basic	-	-	-	0.060	0.370	0.370	0.600	0.530	0.510	0.560
Pine Lake	Police - Non-Basic	-	-	-	0.070	0.440	0.440	0.690	0.620	0.600	0.660
Stone Mountain	Police - Non-Basic	-	-	-	0.050	0.300	0.310	0.500	0.440	0.420	0.460
Unincorporated	Police - Non-Basic	-	-	-	0.120	1.440	0.260	0.760	1.020	0.470	0.470
Include Hospital:											
Hospital		0.890	0.840	0.960	0.960	0.880	0.940	0.800	0.800	0.890	0.740
Total Unincorporated		16.070	16.070	15.820	16.860	21.210	21.210	21.210	21.210	20.810	20.810
Atlanta		8.960	9.340	9.530	9.530	11.180	12.070	11.510	9.030	11.290	9.980
Avondale		13.710	13.980	14.110	14.110	15.940	17.280	17.680	12.790	15.010	13.620
Brookhaven		-	-	-	-	-	-	16.250	13.570	14.670	12.560
Chamblee		12.440	12.730	12.850	12.850	14.240	15.650	14.760	12.360	14.570	12.830
Clarkston		13.370	13.650	13.780	13.780	15.590	16.960	17.140	14.430	16.450	15.180
Decatur		10.100	10.460	10.660	10.660	11.610	12.430	12.030	9.580	11.920	10.670
Doraville		12.770	13.060	13.190	13.190	14.130	15.520	14.520	12.170	14.410	12.960
Dunwoody		-	-	13.360	13.360	14.820	17.080	16.250	13.570	14.670	12.560
Lithonia		13.440	13.720	13.850	13.850	15.860	17.160	17.400	14.950	16.750	15.520
Pine Lake		13.710	13.980	14.110	14.110	16.140	17.420	17.840	15.380	17.140	15.950
Stone Mountain		13.170	13.460	13.580	13.580	14.430	15.830	15.020	12.610	14.830	13.420
Unincorporated		16.070	16.070	15.820	16.860	21.210	21.210	21.210	21.210	20.810	20.810
Average Incorporated		10.152	10.398	11.729	11.729	13.085	14.309	15.491	12.767	14.701	13.205
School Tax		22.980	22.980	22.980	22.980	22.980	23.980	23.980	23.980	23.980	23.980
State Tax		0.250	0.250	0.250	0.250	0.250	0.200	0.150	0.100	0.050	-
Unincorporated plus School/State		39.300	39.300	39.050	40.090	44.440	45.390	45.340	45.290	44.840	44.790

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Full-Time Authorized & Filled Positions Schedule

Filled positions are reported as of 3/29/16. Please check department schedules for detailed explanations.

TAX FUNDS	FY2013 Authorized	FY2014 Authorized	FY2015 Authorized	FY2016 Authorized	FY2016 Filled
100 - GENERAL					
ANIMAL SERVICES	0	0	0	38	22
BOARD OF COMMISSIONERS	32	35	36	36	27
BUDGET (OMB)	0	0	12	10	8
CHIEF EXECUTIVE OFFICER	20	17	17	7	7
CHILD ADVOCATES OFFICE	21	24	26	26	28
CITIZEN HELP CENTER	0	0	0	6	2
CLERK SUPERIOR COURT	89	89	89	90	87
COMMUNICATIONS	0	0	0	11	8
DISTRICT ATTORNEY	129	133	132	143	142
ECONOMIC DEVELOPMENT	8	3	1	1	0
ELECTIONS	14	14	14	24	14
ETHICS BOARD	0	3	3	0	0
EXECUTIVE ASSISTANT	0	14	15	9	10
EXTENSION SERVICE	14	13	14	14	12
FACILITIES MANAGEMENT	58	58	63	63	49
FINANCE	71	95	84	86	73
FIRE & RESCUE SERVICES	140	140	140	140	91
G.I.S.	23	23	23	23	20
HUMAN RESOURCES & MERIT SYSTEM	28	29	30	32	29
HUMAN SERVICES	20	22	32	32	28
INFORMATION TECHNOLOGY	106	97	169	76	68
JUVENILE COURT	88	89	88	88	76
LAW DEPARTMENT	22	25	27	27	27
LIBRARY	227	227	227	227	191
MAGISTRATE COURT	16	16	16	15	14
MEDICAL EXAMINER	20	20	20	20	16
NON-DEPARTMENTAL	1	1	1	1	0
PLANNING & SUSTAINABILITY	15	19	18	20	12
POLICE	69	63	63	26	22
PROBATE COURT	25	24	24	24	23
PROPERTY APPRAISAL & ASSESSMENT	66	66	66	66	61
PUBLIC DEFENDER	75	79	82	85	81
PUBLIC WORKS DIRECTOR	3	3	7	7	4
PURCHASING	53	47	36	36	27
SHERIFF'S OFFICE	856	856	856	856	787
SOLICITOR	73	75	84	84	86
STATE COURT	182	182	187	187	181
SUPERIOR COURT	93	94	96	96	83
TAX COMMISSIONER	107	107	107	107	91
100 - GENERAL Total	2,764	2,802	2,905	2,839	2,507

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Full-Time Authorized & Filled Positions Schedule (continued)

	FY2013 Authorized	FY2014 Authorized	FY2015 Authorized	FY2016 Authorized	FY2016 Filled
TAX FUNDS					
270 - FIRE	643	650	650	650	518
271 - DESIGNATED					
PARKS	148	136	131	133	107
ROADS AND DRAINAGE	170	169	169	169	122
TRANSPORTATION	28	26	27	27	16
271 - DESIGNATED Total	346	331	327	329	245
272 - UNINCORPORATED					
FINANCE	10	11	0	0	0
PLANNING & SUSTAINABILITY	46	54	72	80	64
RECORDERS COURT	53	53	6	0	0
STATE COURT	0	0	51	51	47
272 - UNINCORPORATED Total	109	118	129	131	111
274 - POLICE SERVICES	1,227	1,232	1,232	1,231	875
TAX FUNDS Total	5,089	5,133	5,243	5,180	4,256
SPECIAL REVENUE FUNDS					
201 - DEVELOPMENT					
PLANNING & SUSTAINABILITY	26	39	41	43	35
PUBLIC WORKS DIRECTOR	9	0	0	0	0
201 - DEVELOPMENT Total	35	39	41	43	35
203 - PEG SUPPORT	1	1	1	1	1
205 - FORECLOSURE REGISTRY	6	10	9	9	7
211 - STREET LIGHTS	1	1	1	1	0
212 - SPEED HUMPS MAINTENANCE	3	3	3	3	2
215 - EMERGENCY TELEPHONE SYSTEM	209	208	208	208	121
250 - GRANT-IN-AID	118	118	119	124	88
257 - 2005 JUSTICE ASSISTANCE (JAG)	1	1	1	1	1
260 - GRANTS - ARRA	22	21	20	20	0
SPECIAL REVENUE FUNDS Total	396	402	403	410	255
INTERNAL SERVICE FUNDS					
611 - VEHICLE MAINTENANCE	160	151	153	145	131
632 - WORKERS COMPENSATION	0	0	0	1	0
INTERNAL SERVICE FUNDS Total	160	151	153	146	131
ENTERPRISE FUNDS					
511 - WATER & SEWER					
FINANCE	98	100	164	164	70
WATERSHED MANAGEMENT	686	684	684	684	557
511 - WATER & SEWER Total	784	784	848	848	627
513 - WATER & SEWER RENEWAL & EXTENSIO	0	20	0	0	0
541 - SANITATION OPERATING	699	730	728	728	632
551 - AIRPORT OPERATING	24	23	23	23	21
581 - STORMWATER MANAGEMENT OPERATING	103	104	104	104	86
513 - WATER & SEWER RENEWAL & EXTENSION	0	16	37	37	27
ENTERPRISE FUNDS Total	1,610	1,677	1,740	1,740	1,393
Grand Total	7,255	7,363	7,539	7,476	6,035

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Part-Time Authorized & Filled Positions Schedule

	FY2013 Authorized	FY2014 Authorized	FY2015 Authorized	FY2016 Authorized	FY2016 Filled
TAX FUNDS					
100 - GENERAL					
BOARD OF COMMISSIONERS	1	1	0	0	0
CHIEF EXECUTIVE OFFICER	0	2	2	0	0
CHILD ADVOCATES OFFICE	2	2	2	2	0
COMMUNICATIONS	0	0	0	2	2
DISTRICT ATTORNEY	1	1	1	1	1
EXECUTIVE ASSISTANT	0	1	1	1	0
LIBRARY	58	58	58	52	26
MAGISTRATE COURT	23	23	23	23	21
PROBATE COURT	0	1	1	1	0
SHERIFF'S OFFICE	3	3	3	3	3
SOLICITOR	3	3	3	3	3
SUPERIOR COURT	4	4	4	4	0
100 - GENERAL Total	95	99	98	92	56
271 - DESIGNATED					
PARKS	6	6	6	6	1
271 - DESIGNATED Total	6	6	6	6	1
272 - UNINCORPORATED					
FINANCE	0	1	0	0	0
PLANNING & SUSTAINABILITY	0	0	1	1	0
RECORDERS COURT	3	3	0	0	0
272 - UNINCORPORATED Total	3	4	1	1	0
TAX FUNDS Total	104	109	105	99	57
SPECIAL REVENUE FUNDS					
215 - EMERGENCY TELEPHONE SYSTEM	4	4	4	4	2
250 - GRANT-IN-AID	2	2	2	1	0
SPECIAL REVENUE FUNDS Total	6	6	6	5	2
ENTERPRISE FUNDS					
551 - AIRPORT OPERATING	0	1	1	1	1
ENTERPRISE FUNDS Total	0	1	1	1	1
Grand Total	110	116	112	105	60

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Temporary Authorized & Filled Positions Schedule

	FY2013 Authorized	FY2014 Authorized	FY2015 Authorized	FY2016 Authorized	FY2016 Filled
TAX FUNDS					
100 - GENERAL					
BOARD OF COMMISSIONERS	0	0	0	1	1
ELECTIONS	60	60	60	60	39
TAX COMMISSIONER	13	13	13	13	6
100 - GENERAL Total	73	73	73	74	46
271 - DESIGNATED					
PARKS	315	318	442	442	183
271 - DESIGNATED Total	315	318	442	442	183
TAX FUNDS Total	388	391	515	516	229
Grand Total	388	391	515	516	229

Budget Plan and Process – Narrative

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

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

Internal Budget Preparation (August). The budget staff reviews the property tax digest to forecast revenue for the tax funds. The tax funds consist of eight funds (General, Special Tax District Designated Services, Special Tax District Unincorporated, Fire, Debt Service, Special Tax District Debt Service, Hospital, and Police Services) whose revenue is generated through property, sales, or other taxes. The largest tax is from residential and commercial property charges. The budget staff projects the revenue projection conservatively to account for fluctuations in the economy and digest. Based on the revenue projection and fund balance review, the budget staff sets the base budget for each department and elected official. Base budget are dollar amounts based on revenue estimates, County priorities, and known expenditures increases.

Departments may request funding in “base plus” to maintain their same level of service. For additional funding in excess of targets for new projects, department heads and elected officials must submit a program modification or capital project request. Department heads and elected officials must submit a written justification for additional funding for new or increased levels of service.

Revenue projections for a county this large are intricate. Different methods are used for each and every source of funding. For the largest source (property tax), multiple approaches are done from trend analysis to econometric approaches. The most widely used one for smaller items are adjusted trend analyses where known modifications are sometimes entered into the equations.

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

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

Budget Review and Analysis (October – December). Budget requests were received from departments in mid-October. This year, departments and elected officials generating revenue in the operating tax funds and the non-tax funds were required to submit a revenue request. Budget staff reviews departmental requests and makes recommendations to the CEO. The CEO reviews recommendations and makes modifications, if necessary.

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

The CEO 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. From this meeting, the CEO makes final determination of budget requests. 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 is conducted at various locations in the county in January for citizen information and input. The BOC utilizes their Finance, Audit, and Budget Committee to examine the budget and make recommendations to the full board. 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 (Sec. 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 asks department heads and elected officials for items missed during the adopted budget stage or new items that increase service levels.

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

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

Starting in late 2014, the Finance’s Accounting Division started to improve the way accruals were booked which adjusted the general ledger’s starting fund balance for that year. The budget staff

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used this adjustment as a chance to move to a modified accrual budgeting method to match most accounting transactions. This change will shorten the gap between accounting statements and those that form the budget. Unfortunately, there will be some distortion between year-end 2013 and beginning of the year 2014 in budget reports.

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

The starting fund balance for each fund will be equivalent to undesignated, unreserved amounts in that fund. All funds designated or reserved will be budgeted as appropriations as to present a true picture of the health of the fund. For the budget passed on February 25, 2016, estimated starting fund balances were used with the plan to adjust to actual amount at mid-year after the 2015 audit is completed.

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Budget Planning and Implementation Process

Internal Budget Preparation	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Evaluate and Review 2015 Process	→												
Develop and Test Improvements for 2016 Budget Cycle and Update Training Materials			→										
Conduct Budget Training Sessions and Kickoff Meeting									→				
Distribute Salary Projections and Interfund Charges to Elected Officials/Department Heads									→				
Departmental Budget Preparation													
Department Heads/Elected Officials Submit Program Modifications and Operating/Capital Improvement Program (CIP) Budget Requests									→				
Budget Review and Analysis													
Audit, Review, and Analyze Program Modifications & CIP Requests										→	→		
Review Initial Revenue Anticipation										→			
Capital Committee Meetings											→	→	
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 Adjustments to CEO						→							
CEO Submits Amended Budget to BOC						→							
CEO & BOC Holds Public Hearings and Publishes Amended Budget in Newspaper						→	→						
BOC Reviews and Adopts Amended Budget							→						

Fiscal Policies

Operating Budget Policies

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

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

Capital Budget Policies

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

Reserve Fund Policies

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

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Revenue Administration Policies

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

Collections Policies

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

Accounting, Auditing, and Financial Reporting

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

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6. An ongoing system of financial reporting will be maintained to meet the needs of the County. The system will promote budgetary control and comparative analysis.

Debt Policies

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

Investment Policies

1. DeKalb County will maintain a prudent but aggressive program of investing all funds under the direction of the Governing Authority.
2. The investment program will be operated based on a formally adopted Investment Policy, which will include the following:
 - A. Legality - all investments comply with federal, state, and local laws.
 - B. Safety - principal is protected from loss with secure investment practices and collateralization.

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- C. Liquidity - investments are readily convertible to cash when needed without losses.
- D. Yield or Return on Investment - earnings are maximized within the confines of A, B, and C above.
- 3. The investment program will use a competitive selection process for investments except when use of the state investment pool is appropriate. Investments will be placed only with "qualified" financial institutions.
- 4. The investment program will provide for a system of internal control over investments and timely financial reporting over investing activities.

Other Policies

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

Procurement Policies

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

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Operating Funds

Operating Funds Definition

The Operating Funds group combines all of the county’s tax funds, enterprise funds, internal service funds, and special revenue funds. This grouping of funds represents the true operating budget for the county.

All Operating Funds Combined – Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 178,080,809	\$ 192,121,434	\$ 284,553,062	\$ 198,614,699
31 - Taxes	\$ 416,944,658	\$ 421,508,458	\$ 470,751,892	\$ 479,868,140
32 - Licenses and Permits	\$ 27,363,174	\$ 28,559,620	\$ 27,022,455	\$ 21,587,798
33 - Intergovernmental	\$ 6,325,915	\$ 6,303,152	\$ 3,803,777	\$ 23,918,984
34 - Charges for Services	\$ 435,210,906	\$ 426,081,682	\$ 472,980,381	\$ 470,188,368
35 - Fines and Forfeitures	\$ 36,520,423	\$ 29,306,350	\$ 21,490,118	\$ 21,460,562
36 - Investment Income	\$ 328,560	\$ 377,237	\$ 422,287	\$ 41,621
37 - Contributions	\$ 0	\$ 750	\$ 0	\$ 0
38 - Miscellaneous	\$ 33,452,099	\$ 34,050,083	\$ 24,330,339	\$ 23,234,865
39 - Other Fin. Sources	\$ 346,571,631	\$ 99,734,102	\$ 143,848,325	\$ 68,103,157
40 - Payroll Deductions	\$ 90,437,657	\$ 95,640,224	\$ 80,661,199	\$ 97,200,000
Revenue Total	\$ 1,393,155,023	\$ 1,141,561,659	\$ 1,245,310,773	\$ 1,205,603,495
51 - Salaries & Benefits	\$ 395,211,999	\$ 411,473,634	\$ 423,729,841	\$ 467,259,455
52 - Purch / Contr Svcs	\$ 99,066,364	\$ 78,090,835	\$ 114,497,310	\$ 150,017,541
53 - Supplies	\$ 74,690,116	\$ 74,769,213	\$ 71,210,904	\$ 89,916,769
54 - Capital Outlays	\$ 16,017,767	\$ 1,725,145	\$ 32,262,112	\$ 44,044,328
55 - Interfund Charges	\$ 92,243,445	\$ 100,414,842	\$ 104,642,090	\$ 110,685,164
56 - Depreciation	\$ 0	\$ 324	\$ 0	\$ 0
57 - Other Costs	\$ 57,788,026	\$ 53,360,072	\$ 69,028,788	\$ 60,883,857
58 - Debt Service	\$ 108,906,932	\$ 84,403,253	\$ 102,895,065	\$ 91,020,156
61 - Other Fin. Uses	\$ 429,125,264	\$ 155,642,064	\$ 239,619,584	\$ 206,553,580
70 - Retirement Svcs	\$ 1,141,483	\$ 1,125,215	\$ 1,146,561	\$ 1,157,887
71 - Payroll Liabilities	\$ 91,488,112	\$ 105,485,213	\$ 79,260,567	\$ 97,191,825
99 - Holding Accounts	\$ 0	\$ 0	\$ 2,393	\$ 0
Expense Total	\$ 1,365,679,508	\$ 1,066,489,809	\$ 1,238,295,215	\$ 1,318,730,562
Fund Balance - Ending	\$ 205,556,324	\$ 267,193,284	\$ 291,568,620	\$ 85,487,632
Gain/(Use) of Fund Balance	\$ 27,475,515	\$ 75,071,850	\$ 7,015,557	\$ (113,127,067)
Adopted Budget				\$ 1,404,218,194

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Fund Structure

DeKalb County has six major types of funds: tax funds, special revenue funds, enterprise funds, internal service funds, capital project funds, and revenue bond funds. All of those that follow are appropriated annually unless noted.

Tax Funds are used to account for activities of a general governmental service nature. The primary source of revenue for all of these funds is from ad valorem property taxes. The funds included are:

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

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

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

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- 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 would be dedicated to (1) making the lease payments to the Development Authority of DeKalb County to amortize the indebtedness for the arts center, and (2) for other appropriate expenditures.
- Speed Hump - This revenue is a special assessment levied against properties benefiting from speed humps.
- Street Light – Accounts for funds in street light districts. Revenue is from special assessments and is used to pay utilities for petitioned street lights.
- Victim Assistance – Accounts for funds received under 1995 Georgia Law imposing a 5% penalty on criminal fines and designated for use in Victim Assistance Programs.
- Alternate Dispute Resolution and Law Library Funds – Are funds specifically managed by the Courts of the County and are not annually appropriated. They appear in the Comprehensive Annual Financial Report.

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

- Water & Sewer Operating – Accounts for the normal operations and maintenance activities of the DeKalb Water and Sewerage System.
- Water & Sewer Sinking – Accounts for principal and interest payments on Water and Sewer Revenue Bonds.
- Sanitation Operating – Accounts for the activities of collection, transportation, and disposal of solid waste generated in unincorporated DeKalb County.
- Airport Operating – Accounts for the activities of the operation of the 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 insure that sufficient funding is available to purchase vehicles when additions are authorized or when replacement is warranted under replacement criteria policy.

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- Risk Management – Accounts for financial transactions related to the County’s various risk management programs.
- Workers’ Compensation – Accounts for financial transactions related to the County’s Workers’ Compensation Activity.

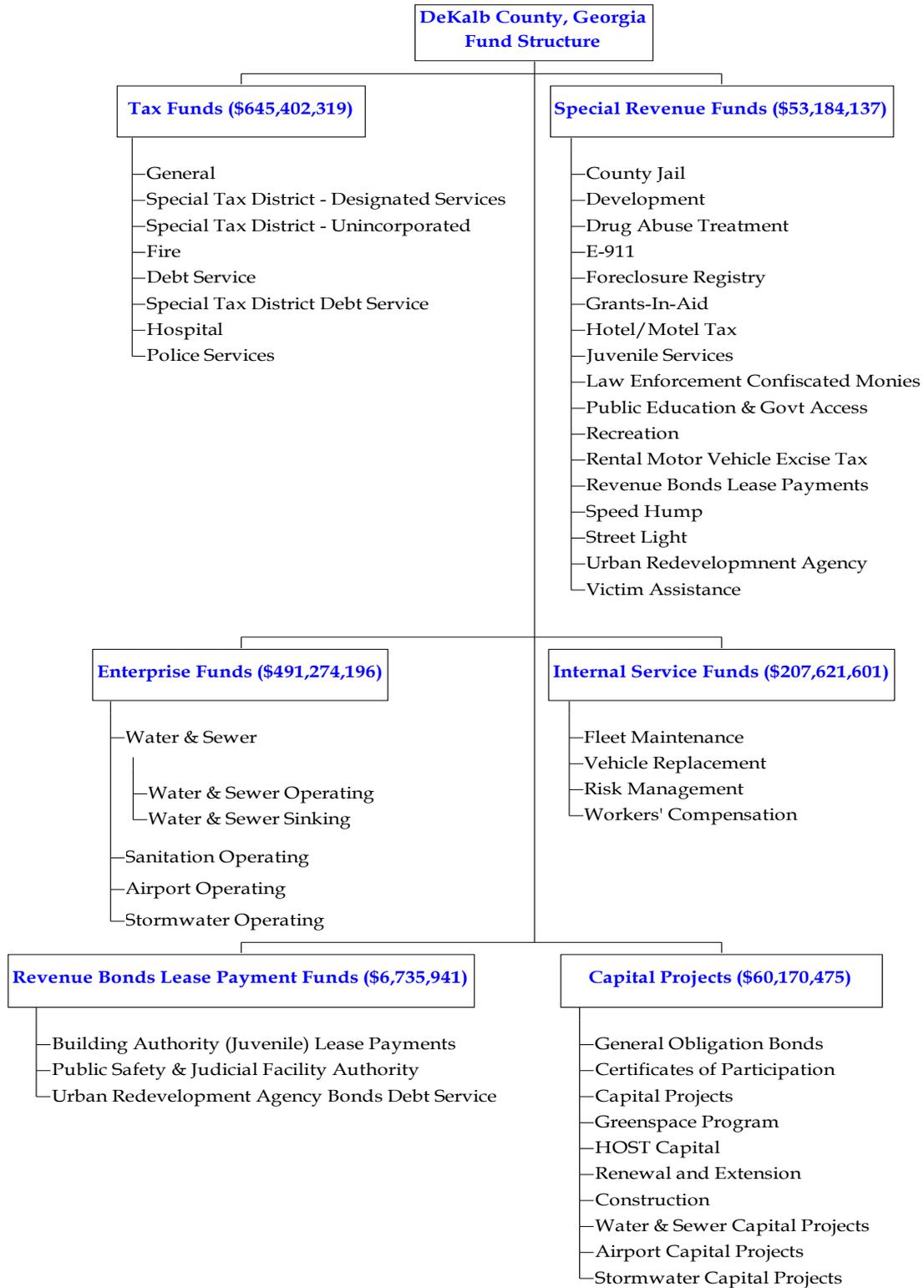
Capital Projects Funds account for capital projects providing for new or improved public facilities. This section is highlighted separately.

- General Obligation Bonds – Established by referendum for specific purposes. Included are issues dating from 1986 to 2001 for such purposes as libraries, parks, and a new jail and health facilities.
- Certificates of Participation – Established to account for certificates issued to fund the acquisition and renovation of the 330 Ponce de Leon Building and renovation of the 9-story Courthouse.
- Capital Projects – Established to account for projects funded by contributions from other county funds or other agencies.
- Greenspace Program – Established to account for projects undertaken pursuant to a grant award from the Community Greenspace Trust Fund.
- HOST Capital Projects – Established to account for projects funded by special Homestead Option Sales Tax (HOST) revenues, up to 20% of HOST receipts.
- Renewal and Extension – Accounts for transactions related to capital replacements, additions, extension, and improvements and future development or expansion of the system.
- Construction – Accounts for proceeds of various bond series and local government contributions associated with the construction projects. Payments are made in accordance with the bond resolution and local government agreements.
- Capital Projects – Accounts for funds for capital projects funded by, and related to, the Sanitation Fund.
- Capital Projects – Accounts for funds for capital projects funded by, and related to, the Airport Fund.
- Capital Projects – Accounts for funds for capital projects funded by, and related to, the Stormwater Utility Fund.

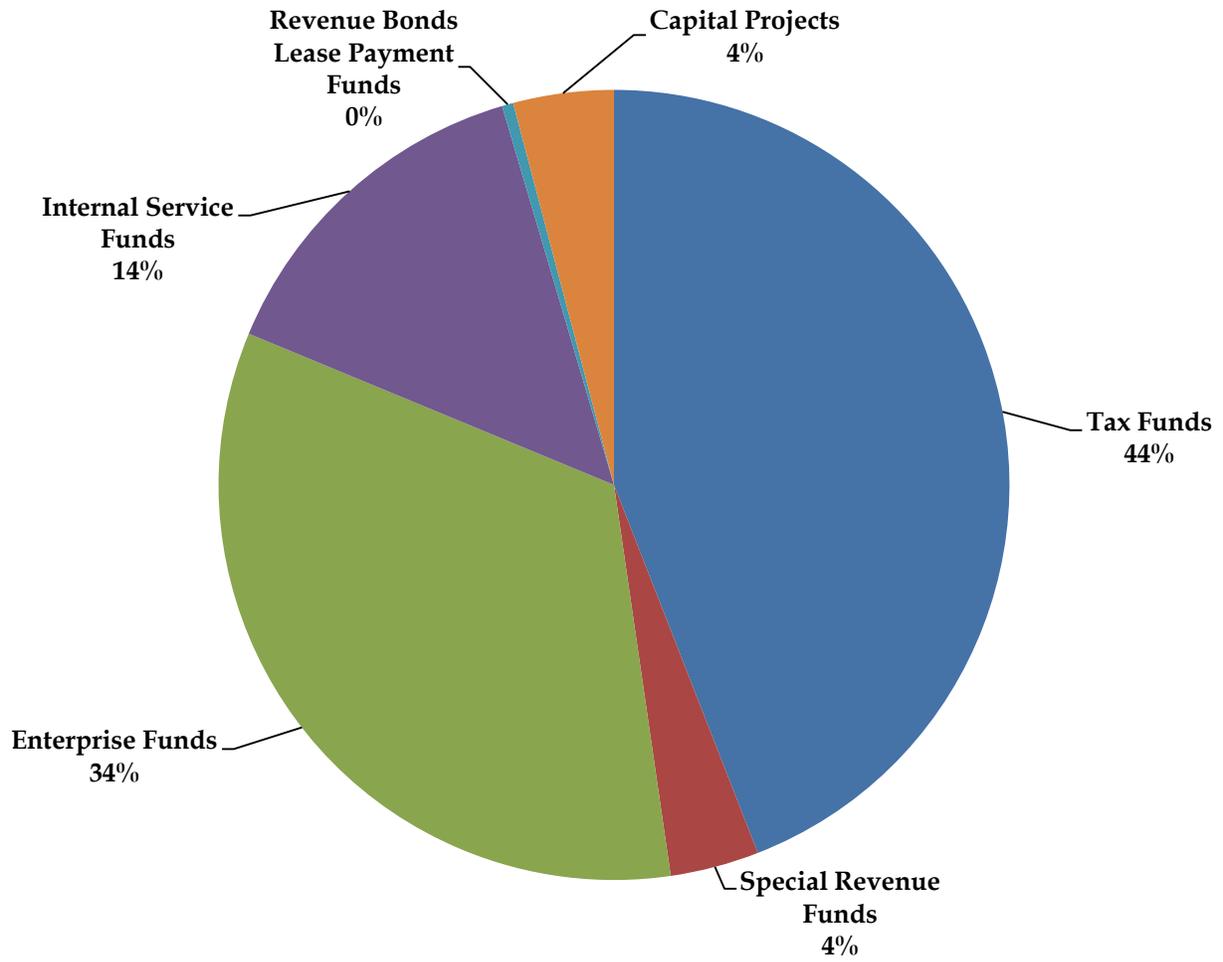
Revenue Bond Lease Payment Funds – Accounts for principal and interest on lease payments.

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

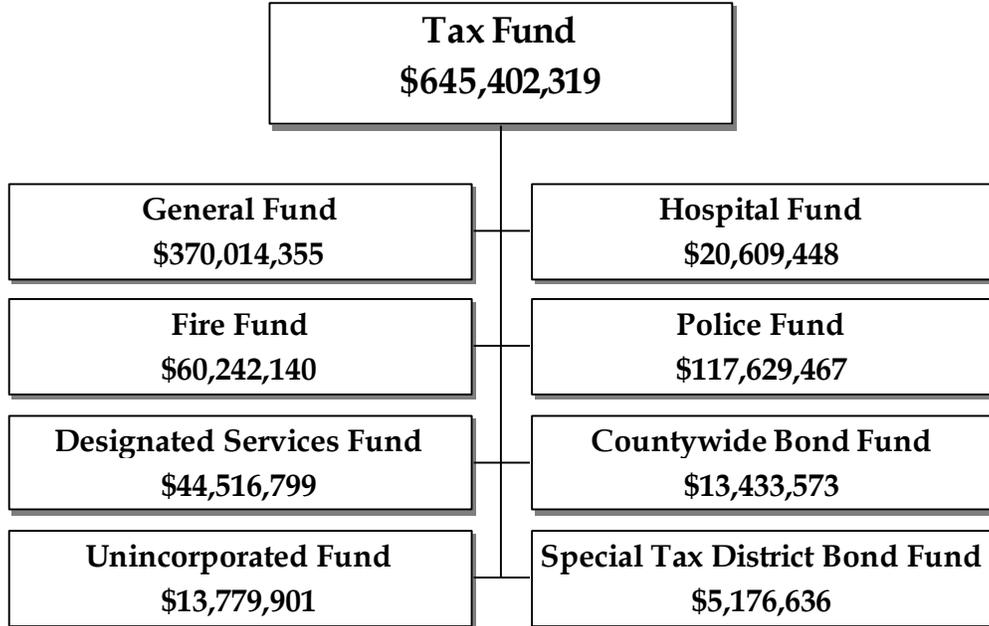
FY16 Original Budget



Fund Structure



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Tax Funds

Tax Funds Definition

The Tax Funds group consists of eight funds whose primary source of revenue comes from either property tax or sales tax. The eight funds include: General, Police, Fire, Designated (sometimes called Special Tax District - Designated), Unincorporated, Hospital (or Grady/Hospital), and two Bond funds (one Countywide, one a Special Tax District.)

Even though there are other operating funds, which equal the Tax Funds in value, 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

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 41,476,213	\$ 42,056,875	\$ 45,708,664	\$ 50,824,543
31 - Taxes	\$ 411,801,536	\$ 414,648,466	\$ 464,017,524	\$ 474,363,666
32 - Licenses and Permits	\$ 22,451,385	\$ 22,289,966	\$ 19,855,701	\$ 16,270,798
33 - Intergovernmental	\$ 2,561,875	\$ 1,551,217	\$ 1,771,138	\$ 16,765,747
34 - Charges for Services	\$ 43,035,505	\$ 15,771,100	\$ 47,837,653	\$ 53,598,648
35 - Fines and Forfeitures	\$ 34,858,843	\$ 27,704,512	\$ 19,478,372	\$ 19,560,562
36 - Investment Income	\$ 79,219	\$ 102,068	\$ 122,356	\$ 0
37 - Contributions	\$ 0	\$ 750	\$ 0	\$ 0
38 - Miscellaneous	\$ 9,844,163	\$ 6,544,969	\$ 4,431,535	\$ 4,348,502
39 - Other Fin. Sources	\$ 125,603,934	\$ 30,395,956	\$ 4,534,926	\$ 9,669,853
Revenue Total	\$ 650,236,460	\$ 519,009,004	\$ 562,049,204	\$ 594,577,776
51 - Salaries & Benefits	\$ 300,789,376	\$ 312,366,006	\$ 320,622,744	\$ 344,340,133
52 - Purch/Contr Svcs	\$ 56,700,328	\$ 36,305,385	\$ 67,533,674	\$ 79,583,176
53 - Supplies	\$ 20,501,165	\$ 22,149,411	\$ 22,294,552	\$ 29,112,304
54 - Capital Outlays	\$ 918,113	\$ 884,690	\$ 1,115,586	\$ 2,230,118
55 - Interfund Charges	\$ 34,107,452	\$ 43,135,769	\$ 51,407,530	\$ 59,077,468
57 - Other Costs	\$ 42,061,700	\$ 37,113,558	\$ 43,208,962	\$ 35,025,505
58 - Debt Service	\$ 41,818,775	\$ 33,023,938	\$ 32,571,369	\$ 17,514,462
61 - Other Fin. Uses	\$ 128,186,385	\$ 29,428,385	\$ 14,560,579	\$ 32,720,528
70 - Retirement Svcs	\$ 887,034	\$ 870,766	\$ 892,112	\$ 876,766
Expense Total	\$ 625,970,328	\$ 515,277,908	\$ 554,207,108	\$ 600,480,460
Fund Balance - Ending	\$ 65,742,346	\$ 45,787,971	\$ 53,550,760	\$ 44,921,859
Gain/(Use) of Fund Balance	\$ 24,266,132	\$ 3,731,096	\$ 7,842,096	\$ (5,902,679)
Adopted Budget				\$ 645,402,319

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

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General Fund - 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. The General Fund has a planned use of fund balance for capital and one-time costs.

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

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 5,598,408	\$ 21,003,546	\$ 25,921,000	\$ 43,012,228
31 - Taxes	\$ 226,491,805	\$ 208,591,807	\$ 264,604,652	\$ 255,678,199
32 - Licenses and Permits	\$ 76,470	\$ 250	\$ 1,750	\$ 0
33 - Intergovernmental	\$ 2,561,875	\$ 1,551,217	\$ 1,771,138	\$ 1,391,090
34 - Charges for Services	\$ 41,341,994	\$ 14,151,698	\$ 45,954,182	\$ 51,950,858
35 - Fines and Forfeitures	\$ 11,220,030	\$ 9,303,382	\$ 8,927,040	\$ 9,300,351
36 - Investment Income	\$ 88,807	\$ 60,498	\$ 135,548	\$ 0
38 - Miscellaneous	\$ 9,486,939	\$ 3,033,416	\$ 4,068,226	\$ 3,906,200
39 - Other Fin. Sources	\$ 17,899,885	\$ 7,943,137	\$ 1,677,664	\$ 4,775,429
Revenue Total	\$ 309,167,805	\$ 244,635,405	\$ 327,140,200	\$ 327,002,127
51 - Salaries & Benefits	\$ 166,697,548	\$ 177,149,608	\$ 185,675,033	\$ 200,802,087
52 - Purch/Contr Svcs	\$ 51,446,496	\$ 25,134,408	\$ 59,534,966	\$ 71,888,928
53 - Supplies	\$ 15,694,711	\$ 13,147,924	\$ 15,622,978	\$ 17,258,314
54 - Capital Outlays	\$ 790,719	\$ 817,191	\$ 1,072,673	\$ 1,937,692
55 - Interfund Charges	\$ (1,627,581)	\$ (5,029,245)	\$ 1,498,941	\$ 6,225,422
57 - Other Costs	\$ 16,172,389	\$ 16,348,338	\$ 17,092,752	\$ 13,931,137
58 - Debt Service	\$ 3,483,502	\$ 1,704,817	\$ 3,934,926	\$ 4,446,087
61 - Other Fin. Uses	\$ 24,205,739	\$ 9,883,106	\$ 14,462,208	\$ 24,554,819
70 - Retirement Svcs	\$ 498,765	\$ 482,498	\$ 503,843	\$ 488,498
Expense Total	\$ 277,362,288	\$ 239,638,644	\$ 299,398,321	\$ 341,532,984
Fund Balance - Ending	\$ 37,403,925	\$ 26,000,306	\$ 53,662,879	\$ 28,481,371
Gain/(Use) of Fund Balance	\$ 31,805,516	\$ 4,996,761	\$ 27,741,879	\$ (14,530,857)
Adopted Budget				\$ 370,014,355

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Fire Fund – Description

The Fire Fund provides support for most Fire Department operations in the county. The Fire District covers all of DeKalb with the exception of the cities of Atlanta and Decatur. Emergency transport services are covered in the General Fund. They are managed by DeKalb County Fire & Rescue although this service is provided by a private, outside contractor. The Fire Fund is building up its fund balance after a major use in the previous year.

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

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 3,639,050	\$ 4,472,793	\$ 1,008,091	\$ 1,056,803
31 - Taxes	\$ 49,779,568	\$ 51,658,206	\$ 56,292,963	\$ 58,418,882
34 - Charges for Services	\$ 647,185	\$ 528,595	\$ 756,868	\$ 674,883
36 - Investment Income	\$ (4,684)	\$ 0	\$ (4,798)	\$ 0
38 - Miscellaneous	\$ 59,044	\$ 223,231	\$ 46,902	\$ 91,572
Revenue Total	\$ 50,481,113	\$ 52,410,032	\$ 57,091,936	\$ 59,185,337
51 - Salaries & Benefits	\$ 37,121,638	\$ 38,293,507	\$ 40,286,991	\$ 42,271,095
52 - Purch/Contr Svcs	\$ 623,547	\$ 2,656,715	\$ 1,498,677	\$ 1,927,450
53 - Supplies	\$ 1,064,301	\$ 1,426,077	\$ 1,526,536	\$ 2,601,632
54 - Capital Outlays	\$ 56,205	\$ 25,811	\$ 11,914	\$ 163,005
55 - Interfund Charges	\$ 7,525,231	\$ 12,133,866	\$ 11,939,861	\$ 12,590,020
57 - Other Costs	\$ 1,288,857	\$ 1,201,665	\$ 1,181,909	\$ 122,000
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 15,000	\$ 97,774
70 - Retirement Svcs	\$ 137,094	\$ 137,094	\$ 137,094	\$ 137,094
Expense Total	\$ 47,816,874	\$ 55,874,735	\$ 56,597,982	\$ 59,910,070
Fund Balance - Ending	\$ 6,303,289	\$ 1,008,091	\$ 1,502,044	\$ 332,070
Gain/(Use) of Fund Balance	\$ 2,664,239	\$ (3,464,703)	\$ 493,953	\$ (724,733)
Adopted Budget				\$ 60,242,140

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Designated Services Fund – Description

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

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

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

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 472,634	\$ (211,854)	\$ 1,298,897	\$ 286,113
31 - Taxes	\$ 7,177,105	\$ 14,701,228	\$ 18,888,618	\$ 26,998,552
33 - Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 3,177,994
34 - Charges for Services	\$ 635,947	\$ 696,021	\$ 687,832	\$ 603,204
36 - Investment Income	\$ (2,753)	\$ 0	\$ 4,017	\$ 0
37 - Contributions	\$ 0	\$ 750	\$ 0	\$ 0
38 - Miscellaneous	\$ 240,934	\$ 749,497	\$ 276,167	\$ 266,093
39 - Other Fin. Sources	\$ 16,462,546	\$ 15,052,217	\$ 12,978,199	\$ 13,184,843
Revenue Total	\$ 24,513,779	\$ 31,199,713	\$ 32,834,833	\$ 44,230,686
51 - Salaries & Benefits	\$ 18,038,747	\$ 17,860,375	\$ 17,737,366	\$ 18,348,111
52 - Purch/Contr Svcs	\$ 2,141,311	\$ 2,347,658	\$ 3,063,142	\$ 2,504,409
53 - Supplies	\$ 2,392,741	\$ 4,161,325	\$ 3,258,671	\$ 5,462,635
54 - Capital Outlays	\$ 15,672	\$ 4,479	\$ 2,353	\$ 2,500
55 - Interfund Charges	\$ 1,904,013	\$ 2,716,944	\$ 6,549,651	\$ 9,791,577
57 - Other Costs	\$ 2,482,636	\$ 2,364,387	\$ 2,859,259	\$ 382,455
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 35,000	\$ 4,724,894
70 - Retirement Svcs	\$ 113,861	\$ 233,795	\$ 113,861	\$ 233,795
Expense Total	\$ 27,088,979	\$ 29,688,962	\$ 33,619,303	\$ 41,450,376
Fund Balance - Ending	\$ (2,102,567)	\$ 1,298,897	\$ 514,426	\$ 3,066,423
Gain/(Use) of Fund Balance	\$ (2,575,200)	\$ 1,510,750	\$ (784,470)	\$ 2,780,310

Adopted Budget	\$ 44,516,799
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*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Unincorporated Fund – Description

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

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

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 1,371,117	\$ (2,731,899)	\$ 2,474,893	\$ 1,906,524
31 - Taxes	\$ 30,765,195	\$ 29,470,904	\$ 30,437,194	\$ 27,651,044
32 - Licenses and Permits	\$ 21,370,418	\$ 21,647,072	\$ 19,404,948	\$ 15,750,798
35 - Fines and Forfeitures	\$ 23,638,813	\$ 18,401,130	\$ 10,551,331	\$ 10,260,211
36 - Investment Income	\$ (4,293)	\$ 19,843	\$ (28,678)	\$ 0
38 - Miscellaneous	\$ (94,287)	\$ 28,975	\$ (73,125)	\$ (4,363)
39 - Other Fin. Sources	\$ (63,404,871)	\$ (36,254,714)	\$ (49,055,535)	\$ (41,784,313)
Revenue Total	\$ 12,270,975	\$ 33,313,209	\$ 11,236,137	\$ 11,873,377
51 - Salaries & Benefits	\$ 5,063,711	\$ 5,236,024	\$ 6,345,508	\$ 7,950,537
52 - Purch/Contr Svcs	\$ 1,464,774	\$ 1,708,870	\$ 1,985,322	\$ 1,388,675
53 - Supplies	\$ 132,494	\$ 174,615	\$ 147,661	\$ 277,864
54 - Capital Outlays	\$ 34,557	\$ (11,633)	\$ 4,603	\$ 0
55 - Interfund Charges	\$ 2,497,969	\$ 3,753,993	\$ 2,281,831	\$ 2,054,685
57 - Other Costs	\$ 440,999	\$ 394,016	\$ 438,832	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 16,833,154	\$ 15,000	\$ 913,580
70 - Retirement Svcs	\$ 17,380	\$ 17,379	\$ 17,380	\$ 17,379
Expense Total	\$ 9,651,884	\$ 28,106,417	\$ 11,236,137	\$ 12,602,720
Fund Balance - Ending	\$ 3,990,208	\$ 2,474,893	\$ 2,474,893	\$ 1,177,181
Gain/(Use) of Fund Balance	\$ 2,619,090	\$ 5,206,792	\$ 0	\$ (729,343)
Adopted Budget				\$ 13,779,901

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Hospital Fund – Description

The Hospital Fund is a countywide fund, which contributes funding to the Grady Memorial Hospital for DeKalb County’s share of the cost of indigent medical care for its citizens. The two jurisdictions, which regularly contribute to Grady Memorial Hospital, are Fulton and DeKalb Counties. Any debt issued for capital construction at Grady is also paid for by this fund. This year, the Hospital Fund has recovered from a deficit situation.

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

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ (3,125,821)	\$ (6,054,164)	\$ (1,049,132)	\$ 1,210,619
31 - Taxes	\$ 15,943,929	\$ 16,314,595	\$ 20,389,900	\$ 19,398,829
36 - Investment Income	\$ (8,088)	\$ 0	\$ (7,000)	\$ 0
39 - Other Fin. Sources	\$ 45,610,550	\$ 0	\$ 0	\$ 0
Revenue Total	\$ 61,546,392	\$ 16,314,595	\$ 20,382,900	\$ 19,398,829
52 - Purch/Contr Svcs	\$ 0	\$ 61,890	\$ 2,157	\$ 14,022
55 - Interfund Charges	\$ 97,867	\$ 0	\$ 0	\$ 0
57 - Other Costs	\$ 18,209,231	\$ 11,247,673	\$ 18,120,291	\$ 20,389,913
58 - Debt Service	\$ 570,880	\$ 0	\$ 700	\$ 0
61 - Other Fin. Uses	\$ 45,039,671	\$ 0	\$ 0	\$ 0
Expense Total	\$ 63,917,648	\$ 11,309,564	\$ 18,123,148	\$ 20,403,935
Fund Balance - Ending	\$ (5,497,077)	\$ (1,049,132)	\$ 1,210,619	\$ 205,513
Gain/(Use) of Fund Balance	\$ (2,371,257)	\$ 5,005,031	\$ 2,259,752	\$ (1,005,106)
Adopted Budget				\$ 20,609,448

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Police Fund - Description

The Police Fund is where most expenses of the DeKalb County Police Department are charged. It is considered a Special Tax District and does not cover all areas of the county. Most cities operate their own police departments, though a few have entered into agreements with the county where some, though, not always all, services are provided by the County's Police Department. This fund was spun off from the Special Tax District – Designated Fund in 2011 to allow for revenue to be dedicated to policing functions. A small portion of Police operations is paid for in the General Fund. That funding is primarily Communications staff. The Police Fund has a planned use of fund balance, however short-term forecast show it to be stable in the near term.

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

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 18,312,067	\$ 13,389,000	\$ 5,118,515	\$ (2,687,608)
31 - Taxes	\$ 47,742,751	\$ 63,886,251	\$ 59,669,282	\$ 73,647,815
32 - Licenses and Permits	\$ 1,004,497	\$ 642,645	\$ 449,003	\$ 520,000
33 - Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 12,196,663
34 - Charges for Services	\$ 410,380	\$ 394,786	\$ 438,771	\$ 369,703
36 - Investment Income	\$ 4,084	\$ 0	\$ 18,626	\$ 0
38 - Miscellaneous	\$ 151,533	\$ 2,490,071	\$ 113,365	\$ 89,000
39 - Other Fin. Sources	\$ 49,387,637	\$ 43,655,317	\$ 38,934,598	\$ 33,493,894
Revenue Total	\$ 98,700,882	\$ 111,069,071	\$ 99,623,644	\$ 120,317,075
51 - Salaries & Benefits	\$ 73,867,731	\$ 73,826,491	\$ 70,577,846	\$ 74,968,303
52 - Purch/Contr Svcs	\$ 1,022,600	\$ 4,394,936	\$ 1,449,061	\$ 1,849,692
53 - Supplies	\$ 1,216,918	\$ 3,239,471	\$ 1,738,706	\$ 3,511,859
54 - Capital Outlays	\$ 20,960	\$ 48,842	\$ 24,043	\$ 126,921
55 - Interfund Charges	\$ 23,709,953	\$ 29,560,211	\$ 29,137,246	\$ 28,415,764
57 - Other Costs	\$ 3,467,589	\$ 5,557,479	\$ 3,515,919	\$ 200,000
61 - Other Fin. Uses	\$ 209,270	\$ 2,712,125	\$ 33,371	\$ 2,429,461
70 - Retirement Svcs	\$ 119,934	\$ 0	\$ 119,934	\$ 0
Expense Total	\$ 103,634,954	\$ 119,339,556	\$ 106,596,125	\$ 111,502,000
Fund Balance - Ending	\$ 13,377,995	\$ 5,118,515	\$ (1,853,965)	\$ 6,127,467
Gain/(Use) of Fund Balance	\$ (4,934,072)	\$ (8,270,485)	\$ (6,972,481)	\$ 8,815,075
Adopted Budget				\$ 117,629,467

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Countywide Bond Fund – Description

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

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

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 14,088,352	\$ 6,410,000	\$ 3,293,107	\$ 2,799,428
31 - Taxes	\$ 1,993,995	\$ 628,699	\$ 617,880	\$ 10,634,145
36 - Investment Income	\$ 3,561	\$ 3,763	\$ 3,041	\$ 0
38 - Miscellaneous	\$ 0	\$ 19,778	\$ 0	\$ 0
39 - Other Fin. Sources	\$ 59,648,188	\$ 0	\$ 0	\$ 0
Revenue Total	\$ 61,645,744	\$ 652,240	\$ 620,921	\$ 10,634,145
52 - Purch/Contr Svcs	\$ 1,039	\$ 0	\$ 350	\$ 10,000
58 - Debt Service	\$ 10,193,675	\$ 3,769,133	\$ 1,114,250	\$ 11,615,700
61 - Other Fin. Uses	\$ 58,731,706	\$ 0	\$ 0	\$ 0
Expense Total	\$ 68,926,419	\$ 3,769,133	\$ 1,114,600	\$ 11,625,700
Fund Balance - Ending	\$ 6,807,676	\$ 3,293,107	\$ 2,799,428	\$ 1,807,873
Gain/(Use) of Fund Balance	\$ (7,280,675)	\$ (3,116,893)	\$ (493,679)	\$ (991,555)
Adopted Budget				\$ 13,433,573

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Special Tax District Bond Fund – Description

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

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

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

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 1,120,406	\$ 5,779,452	\$ 7,643,295	\$ 3,240,436
31 - Taxes	\$ 31,907,188	\$ 29,396,776	\$ 13,117,034	\$ 1,936,200
36 - Investment Income	\$ 2,584	\$ 17,964	\$ 1,600	\$ 0
Revenue Total	\$ 31,909,772	\$ 29,414,740	\$ 13,118,634	\$ 1,936,200
52 - Purch/Contr Svcs	\$ 562	\$ 908	\$ 0	\$ 0
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 0
58 - Debt Service	\$ 27,570,719	\$ 27,549,988	\$ 27,521,493	\$ 1,452,675
Expense Total	\$ 27,571,281	\$ 27,550,896	\$ 27,521,493	\$ 1,452,675
Fund Balance - Ending	\$ 5,458,897	\$ 7,643,295	\$ (6,759,564)	\$ 3,723,961
Gain/(Use) of Fund Balance	\$ 4,338,491	\$ 1,863,843	\$ (14,402,859)	\$ 483,525
Adopted Budget				\$ 5,176,636

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Tax Funds - Revenue

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

Taxes

As the name implies, Tax Funds are those funds which are primarily supported by taxes. Taxes include ad valorem taxes on real estate and motor vehicles, Homestead Option Sales Taxes (HOST), business taxes such as the Life and Property and Casualty Insurance Tax and Bank Shares Taxes, and Motor Vehicle Title Taxes. For 2015, taxes contributed 82.56% of the total revenue to the Tax Funds.

Real Property Taxes

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

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Real Property Taxes - Current Year	192,176,376	205,081,312	252,703,269	262,653,692
Real Property Taxes - Prior Year	11,342,052	14,036,785	8,251,676	8,111,969
Total Real Property Taxes	203,518,428	219,118,097	260,954,945	270,765,661

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.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Personal Property Taxes - Current Year	26,589,227	25,399,692	26,190,968	31,783,580
Personal Property Taxes - Prior Year	670,185	477,186	568,183	385,547
Total Personal Property Taxes	27,259,412	25,876,878	26,759,151	32,169,127

Public Utility Taxes

Ad valorem taxes on Public Utility property are also authorized by O.C.G.A. § 48-5-3: Taxable Property. Public Utility Taxes are collected on the assessed value of public utility property as of January 1 of each year. The digest for Public Utilities is generally generated later in the year than the digests for real property taxes.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Public Utility Taxes	12,041,640	6,838,859	7,800,346	6,935,845

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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, i.e., “birthday tax”, is collected each year that the vehicle is owned. This tax is collected under the authorization of Chapter 5, Title 48, Article 10. For vehicles purchased after March 1, 2013, a Title Ad Valorem Tax is collected at the time of purchase instead. This is a one-time tax for as long as the individual or business owns the tax. This tax is collected under O.C.G.A § 48-5C-1.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Motor Vehicle Ad Valorem Taxes	25,992,519	16,890,147	12,372,649	12,203,738
Motor Vehicle Title Taxes	5,754,398	5,332,900	2,934,733	3,044,756
Motor Vehicle TAVT True Up	4,608,681	13,408,854	17,909,835	17,649,403
Total Motor Vehicle Taxes	36,355,599	35,631,900	33,217,217	32,897,897

HOST: Homestead Option Sales Taxes

Host Sales Taxes are collected under the authority of Title 48 (Revenue and Taxation), Chapter 8 (Sales and Use Taxes), Article 2A: O.C.G.A. § 48-8-100 – 48-8-109. Sales taxes are levied on the retail purchase, retail sale, rental, storage, use, or consumption of tangible personal property and services within DeKalb County. Currently, the sales tax levy is 7¢.

The HOST Sales Tax was originally started in 1997 for the purpose of providing homestead property tax relief. Each year the DeKalb County Board of Commissioners determines the split between homeowner tax relief and capital improvements.

The Georgia state legislature is considering 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 is an equalized HOST (E-HOST) to replace the current HOST. As of the time of this writing, the referendums on both issues has not been held. In order for each item to become effective, both items must be approved.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
HOST Sales tax	90,166,198	89,158,926	94,607,948	92,712,097

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.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Life & Property & Casualty Taxes	26,046,015	24,695,516	26,449,871	23,935,142

Licenses & Permits

For 2015, Licenses & Permits contributed 3.53% of the total revenue to the Tax Funds. Business License – General represents the largest source of revenue with 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.

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Business License General

Business Licenses are regulatory fees imposed on each business within Unincorporated DeKalb for both revenue and regulation. Anyone who carries on a business without procuring this license is guilty of a misdemeanor. This license is calculated on the basis of gross receipts and number of employees.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Business License - General	12,935,071	12,143,194	11,832,069	9,099,629

Charges for Services

For 2015, Charges for Services contributed 8.51% of the total revenue to the Tax Funds. The General Administrative Charges are the major contributor to Charges for Services. Other minor contributors are False Alarm Fees, Parks & Recreation Fees, Senior Center Fees, and Probation Fees.

General Fund Administrative Charge

The General Fund Administrative Charge is an allocation method where the General Fund is reimbursed for activities performed by General Fund departments in support of the other funds and enterprises within the County. Examples of these departments are Finance, Purchasing, Law, and Human Resources. It is conducted under the auspices of Title 36, Chapter 81: Budgets and Audits.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
General Administrative Charge	15,214,014	-	30,697,100	36,820,856
Facilities Management Charge	2,592,337	-	-	-
Fire Marshall Charges	647,185	616,669	756,858	674,833
Information Systems Charges	10,958,381	-	77,402	420,000
GIS Charges	292,545	375,852	8,520	7,100
Total General Administrative Charges	44,918,476	992,521	62,236,979	74,743,645

Fines and Forfeitures

For 2015, Fines and Forfeitures contributed 3.47% of the total revenue to the Tax Funds. Records Court revenues are the major Fines and Forfeitures contributor. Other minor revenue items are Clerk of Superior Court, State Court, and Probate Court.

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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 Court was established in 1945 by an amendment to the Georgia Constitution. 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, Recorders Court was abolished with the majority of its prior functions being performed by a new State Court – Traffic Division. Given that the fee structure is different in the new court, revenues have declined from previous years.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Recorders Court	21,791,981	16,591,045	6,003,203	-
Recorders Court - Court Costs	1,846,833	1,810,085	389,270	-
State Court - Traffic Division	-	-	4,158,858	10,260,211

Miscellaneous

For 2015, Miscellaneous contributed 0.79% of the total revenue to the Tax Funds. Rental of real estate is the major contributor to miscellaneous revenue. Miscellaneous revenues are an assortment of revenues that do not easily fit into other categories, such as the Porter Sanford Performing Arts Center, miscellaneous telephones (fees generated on local prisoner phone calls), bus shelters (revenue from advertisements of MARTA bus shelters), and true other miscellaneous revenue.

Other Financing Sources

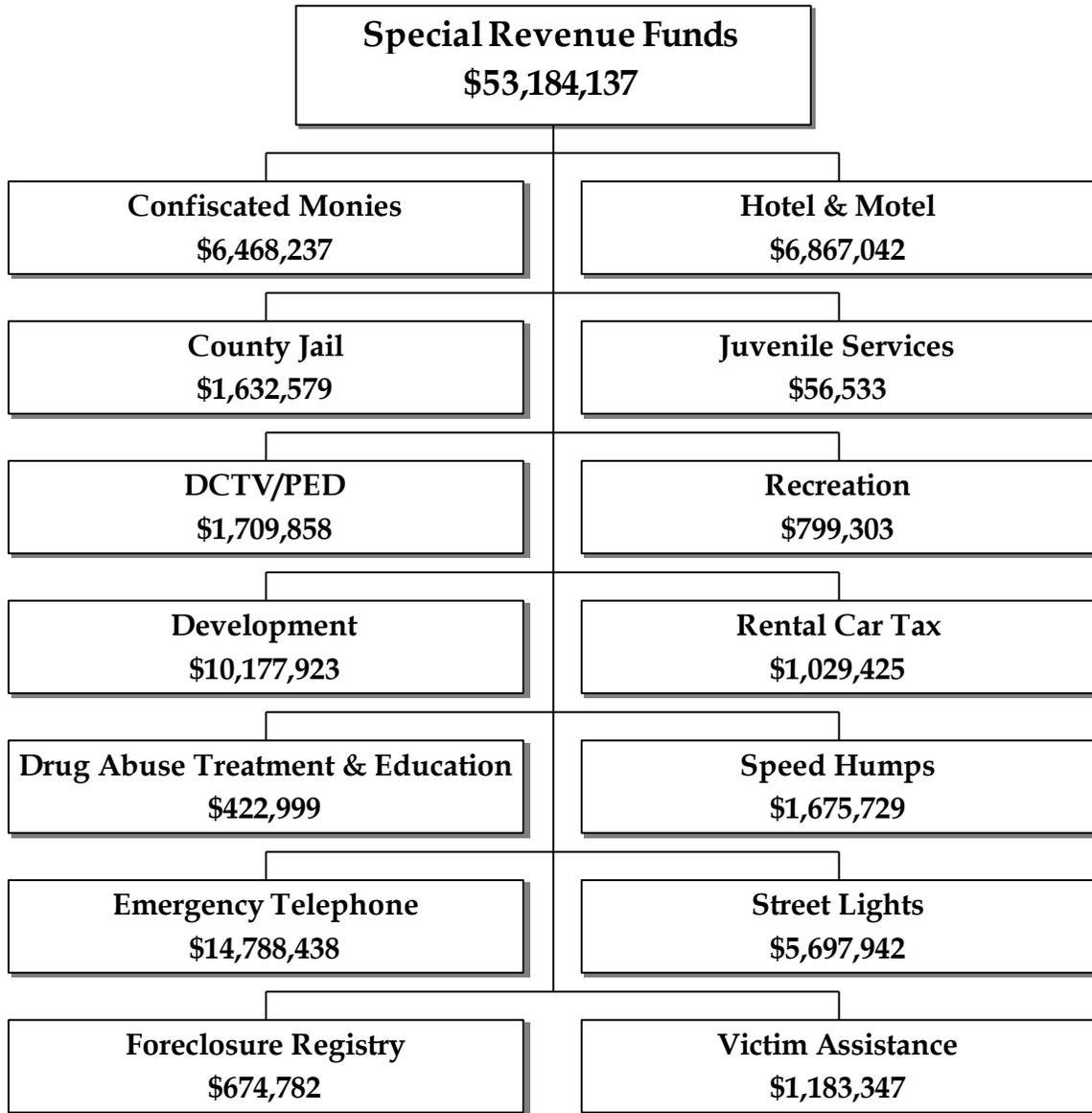
For 2015, Other Financing Sources contributed 0.81% of the total revenue to the Tax Funds.

Transfers To / From

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

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Transfer from STD-DS Fund	(16,462,546)	-	(12,978,199)	(11,166,843)
Transfer from STD-Unincorporated Fund	65,850,183	58,514,471	51,912,797	45,263,501
Transfer from Police Services Fund	(49,387,637)	(39,398,355)	(38,934,598)	(31,772,718)

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Special Revenue Funds

Special Revenue Fund - 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.

Special Revenue Funds – Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 22,492,233	\$ 22,952,090	\$ 21,894,037	\$ 17,944,249
31 - Taxes	\$ 5,143,122	\$ 6,859,992	\$ 6,734,367	\$ 5,504,469
32 - Licenses and Permits	\$ 4,911,788	\$ 6,269,654	\$ 7,166,754	\$ 5,317,000
33 - Intergovernmental	\$ 3,539,232	\$ 4,530,564	\$ 1,848,127	\$ 6,988,237
34 - Charges for Services	\$ 6,544,891	\$ 6,080,973	\$ 6,482,610	\$ 5,636,082
35 - Fines and Forfeitures	\$ 1,661,580	\$ 1,601,838	\$ 2,011,746	\$ 1,900,000
36 - Investment Income	\$ 20,162	\$ 19,980	\$ 15,265	\$ 11,100
38 - Miscellaneous	\$ 9,405,952	\$ 9,955,336	\$ 10,440,244	\$ 9,883,000
Revenue Total	\$ 31,226,727	\$ 35,318,337	\$ 34,699,114	\$ 35,239,888
51 - Salaries & Benefits	\$ 11,051,372	\$ 11,866,757	\$ 11,232,784	\$ 14,677,486
52 - Purch / Contr Svcs	\$ 5,681,742	\$ 6,201,905	\$ 4,531,567	\$ 7,949,685
53 - Supplies	\$ 5,128,580	\$ 6,636,568	\$ 6,159,454	\$ 5,658,562
54 - Capital Outlays	\$ 1,503,867	\$ 818,115	\$ 419,855	\$ 757,354
55 - Interfund Charges	\$ 1,267,634	\$ 2,188,390	\$ 923,029	\$ 1,030,836
57 - Other Costs	\$ 2,046,789	\$ 2,774,831	\$ 2,760,942	\$ 9,108,684
61 - Other Fin. Uses	\$ 5,238,142	\$ 5,865,402	\$ 6,422,384	\$ 8,514,270
70 - Retirement Svcs	\$ 24,622	\$ 24,622	\$ 24,622	\$ 37,347
Expense Total	\$ 31,942,749	\$ 36,376,591	\$ 32,474,636	\$ 47,734,224
Fund Balance - Ending	\$ 21,776,210	\$ 21,893,837	\$ 24,118,514	\$ 5,449,913
Gain/(Use) of Fund Balance	\$ (716,023)	\$ (1,058,254)	\$ 2,224,477	\$ (12,494,336)
Adopted Budget				\$ 53,184,137

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Development Fund – 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 remain healthy this year.

Development Fund (Fund 201) – Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ (54,116)	\$ 786,764	\$ 2,077,969	\$ 4,840,423
32 - Licenses and Permits	\$ 4,911,788	\$ 6,269,654	\$ 7,166,754	\$ 5,317,000
34 - Charges for Services	\$ 20,128	\$ 20,377	\$ 353,005	\$ 20,000
36 - Investment Income	\$ 1,865	\$ 3,560	\$ 2,258	\$ 2,500
38 - Miscellaneous	\$ (6,018)	\$ 150	\$ (1,805)	\$ (2,000)
Revenue Total	\$ 4,927,764	\$ 6,293,740	\$ 7,520,212	\$ 5,337,500
51 - Salaries & Benefits	\$ 1,824,361	\$ 2,196,050	\$ 2,266,799	\$ 2,885,356
52 - Purch / Contr Svcs	\$ 198,168	\$ 209,653	\$ 214,521	\$ 1,226,899
53 - Supplies	\$ 21,508	\$ 28,963	\$ 29,632	\$ 164,274
54 - Capital Outlays	\$ 3,205	\$ 36,678	\$ 21,335	\$ 32,309
55 - Interfund Charges	\$ 1,128,077	\$ 2,035,891	\$ 837,813	\$ 946,026
57 - Other Costs	\$ 518,535	\$ 484,415	\$ 527,654	\$ 0
61 - Other Fin. Uses	\$ 300,000	\$ 0	\$ 800,346	\$ 1,894,633
70 - Retirement Svcs	\$ 10,884	\$ 10,884	\$ 10,884	\$ 18,839
Expense Total	\$ 4,004,739	\$ 5,002,534	\$ 4,708,985	\$ 7,168,336
Fund Balance - Ending	\$ 868,909	\$ 2,077,969	\$ 4,889,196	\$ 3,009,587

Gain/(Use) of Fund Balance	\$ 923,025	\$ 1,291,206	\$ 2,811,227	\$ (1,830,836)
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Adopted Budget	\$ 10,177,923
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*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

DCTV/Public Education and Government (PEG) Fund - Description

This fund, established in 1997, 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 slowly use fund balance on a planned schedule.

DCTV/PEG Fund (Fund 203) – Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 2,100,650	\$ 1,944,866	\$ 1,733,933	\$ 1,623,358
36 - Investment Income	\$ 1,964	\$ 1,876	\$ 1,236	\$ 1,500
38 - Miscellaneous	\$ 86,248	\$ 90,310	\$ 86,352	\$ 85,000
Revenue Total	\$ 88,212	\$ 92,186	\$ 87,588	\$ 86,500
51 - Salaries & Benefits	\$ 40,814	\$ 50,462	\$ 62,540	\$ 58,495
52 - Purch / Contr Svcs	\$ 179,657	\$ 150,635	\$ 81,868	\$ 870,890
53 - Supplies	\$ 252	\$ 22,849	\$ 38,938	\$ 15,607
54 - Capital Outlays	\$ 8,800	\$ 79,172	\$ 5,800	\$ 102,435
Expense Total	\$ 229,523	\$ 303,118	\$ 189,146	\$ 1,047,427
Fund Balance - Ending	\$ 1,959,339	\$ 1,733,933	\$ 1,632,375	\$ 662,431
Gain/(Use) of Fund Balance	\$ (141,311)	\$ (210,932)	\$ (101,558)	\$ (960,927)
Adopted Budget				\$ 1,709,858

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

County Jail Fund - Description

This fund allows DeKalb County to appropriate an additional 10% penalty assessment in criminal and traffic cases, involving violations of ordinances of political subdivisions. The Board of Commissioners, in August 1989, adopted a resolution to place Article 5 of Chapter 21 of Title 15 of the Official Code of Georgia Annotated into effect in DeKalb County. This action allows the County to implement the "Jail Construction and Staffing Act" which provides for the imposition and collection of the additional 10% penalty assessment. The primary source of revenue is fines/penalties 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.

County Jail Fund (Fund 204) - Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 200,210	\$ 2,000	\$ 0	\$ 337,579
33 - Intergovernmental	\$ 102,955	\$ 131,960	\$ 135,284	\$ 120,000
35 - Fines and Forfeitures	\$ 1,120,997	\$ 1,006,218	\$ 1,235,919	\$ 1,175,000
Revenue Total	\$ 1,223,952	\$ 1,138,178	\$ 1,371,202	\$ 1,295,000
61 - Other Fin. Uses	\$ 1,422,163	\$ 1,140,178	\$ 1,033,624	\$ 1,632,579
Expense Total	\$ 1,422,163	\$ 1,140,178	\$ 1,033,624	\$ 1,632,579
Fund Balance - Ending	\$ 2,000	\$ 0	\$ 337,579	\$ 0
Gain/(Use) of Fund Balance	\$ (198,210)	\$ (2,000)	\$ 337,579	\$ (337,579)
Adopted Budget				\$ 1,632,579

2016 Budget Document – DeKalb County, Georgia

Foreclosure Registry Fund – Description

The purpose of this fund, established in 2011, 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 to the County a registration fee, which funds the monitoring of foreclosed properties. The Foreclosure Registry Fund will have a planned use of fund balance as the number of properties under it decrease.

Foreclosure Registry Fund (Fund 205) – Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 1,007,540	\$ 927,005	\$ 677,030	\$ 479,782
34 - Charges for Services	\$ 312,925	\$ 192,800	\$ 210,070	\$ 195,000
Revenue Total	\$ 312,925	\$ 192,800	\$ 210,070	\$ 195,000
51 - Salaries & Benefits	\$ 289,365	\$ 368,173	\$ 373,833	\$ 450,734
52 - Purch / Contr Svcs	\$ 38,351	\$ 66,211	\$ 35,625	\$ 43,485
53 - Supplies	\$ 4,860	\$ 8,838	\$ 1,008	\$ 4,652
54 - Capital Outlays	\$ (1,514)	\$ 1,000	\$ 1,075	\$ 5,000
55 - Interfund Charges	\$ 0	\$ (1,248)	\$ 0	\$ 0
57 - Other Costs	\$ 50,255	\$ 0	\$ 0	\$ 0
Expense Total	\$ 381,318	\$ 442,975	\$ 411,541	\$ 503,871
Fund Balance - Ending	\$ 939,147	\$ 676,830	\$ 475,559	\$ 170,911
Gain/(Use) of Fund Balance	\$ (68,393)	\$ (250,175)	\$ (201,471)	\$ (308,871)
Adopted Budget				\$ 674,782

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Victim Assistance Fund – Description

This fund, established in 1995, allows DeKalb County to assess an additional 5% penalty upon criminal offense fines for funding victim assistance programs. When this fund was created, the Superior Court and State Court were required to assess an additional 5% penalty to every fine and forfeiture for victim assistance programs. Effective July 1, 1997, the Recorder's Court was added to the courts already collecting this assessment for victim assistance programs. This addition has significantly increased the revenues for this fund. 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 costs associated with the District Attorney's and Solicitor's victim assistance programs should receive funding first, and any remaining dollars will be allocated to fund the victim assistance programs administered by the eligible non-profit organizations. This fund always budgets to a zero fund balance.

Victim Assistance Fund (Fund 206) – Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 272,968	\$ 51,056	\$ 49,999	\$ 283,347
33 - Intergovernmental	\$ 448,927	\$ 499,621	\$ 550,633	\$ 400,000
35 - Fines and Forfeitures	\$ 398,983	\$ 350,120	\$ 483,577	\$ 500,000
Revenue Total	\$ 847,909	\$ 849,741	\$ 1,034,210	\$ 900,000
52 - Purch / Contr Svcs	\$ 7,321	\$ 16,888	\$ 17,863	\$ 10,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 49,000
61 - Other Fin. Uses	\$ 1,062,500	\$ 833,910	\$ 783,000	\$ 1,124,347
Expense Total	\$ 1,069,821	\$ 850,798	\$ 800,863	\$ 1,183,347
Fund Balance - Ending	\$ 51,056	\$ 49,999	\$ 283,347	\$ 0
Gain/(Use) of Fund Balance	\$ (221,912)	\$ (1,057)	\$ 233,348	\$ (283,347)
Adopted Budget				\$ 1,183,347

2016 Budget Document – DeKalb County, Georgia

Recreation Fund - 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 Parks & Recreation 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 funds 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.

Recreation Fund (Fund 207) – Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ (348,611)	\$ 27,627	\$ (40,990)	\$ 29,221
34 - Charges for Services	\$ 1,112,497	\$ 945,308	\$ 904,106	\$ 770,082
36 - Investment Income	\$ (212)	\$ (171)	\$ 127	\$ 0
38 - Miscellaneous	\$ (6,695)	\$ 2,161	\$ 9,386	\$ 0
Revenue Total	\$ 1,105,590	\$ 947,298	\$ 913,619	\$ 770,082
51 - Salaries & Benefits	\$ 700,372	\$ 994,596	\$ 748,225	\$ 517,171
52 - Purch / Contr Svcs	\$ 13,586	\$ 3,152	\$ 48,968	\$ 40,000
53 - Supplies	\$ 5,611	\$ 18,167	\$ 75,323	\$ 242,132
Expense Total	\$ 719,570	\$ 1,015,915	\$ 872,517	\$ 799,303
Fund Balance - Ending	\$ 37,409	\$ (40,990)	\$ 112	\$ 0
Gain/(Use) of Fund Balance	\$ 386,020	\$ (68,617)	\$ 41,102	\$ (29,221)
Adopted Budget				\$ 799,303

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Juvenile Services Fund - Description

The Juvenile Services Fund, established in 1990, developed from state legislation 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.

Juvenile Services Fund (Fund 208) - Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 268,040	\$ 220,246	\$ 115,729	\$ 30,383
34 - Charges for Services	\$ 30,272	\$ 27,219	\$ 21,920	\$ 26,000
36 - Investment Income	\$ 235	\$ 135	\$ 117	\$ 150
Revenue Total	\$ 30,507	\$ 27,354	\$ 22,037	\$ 26,150
52 - Purch / Contr Svcs	\$ 75,023	\$ 131,870	\$ 100,415	\$ 56,533
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 6,967	\$ 0
Expense Total	\$ 75,023	\$ 131,870	\$ 107,382	\$ 56,533
Fund Balance - Ending	\$ 223,524	\$ 115,729	\$ 30,384	\$ 0
Gain/(Use) of Fund Balance	\$ (44,517)	\$ (104,516)	\$ (85,345)	\$ (30,383)
Adopted Budget				\$ 56,533

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Drug Abuse Treatment and Education (DATE) Fund – Description

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

Drug Abuse Treatment Fund (Fund 209) – Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 121,434	\$ 132,240	\$ 219,847	\$ 197,849
35 - Fines and Forfeitures	\$ 141,600	\$ 245,500	\$ 292,251	\$ 225,000
36 - Investment Income	\$ 128	\$ 221	\$ 168	\$ 150
Revenue Total	\$ 141,727	\$ 245,721	\$ 292,419	\$ 225,150
52 - Purch / Contr Svcs	\$ 97,674	\$ 130,870	\$ 288,179	\$ 220,620
53 - Supplies	\$ 32,392	\$ 27,244	\$ 26,863	\$ 29,280
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 173,099
Expense Total	\$ 130,066	\$ 158,115	\$ 315,042	\$ 422,999
Fund Balance - Ending	\$ 133,096	\$ 219,847	\$ 197,224	\$ 0
Gain/(Use) of Fund Balance	\$ 11,662	\$ 87,607	\$ (22,623)	\$ (197,849)
Adopted Budget				\$ 422,999

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Confiscated Monies Fund – Description

Confiscated Monies Fund was established by the Board of Commissioners in 1984 to account for monies confiscated locally in controlled substance cases. These appropriations are limited by state law to uses in the criminal justice area and may not be used for salaries or informants' fees. Beginning July 1, 1991 in accordance with Georgia law, the Board of Commissioners authorized the District Attorney to receive 10% of all locally confiscated funds with the balance of the funds going to a local police agency. Local funds are appropriated to the departments when the funds are received. This fund is also used to account for federally confiscated funds, which are given to the County for use in police activities, and the use of these funds comes under Federal Statutes. See the U.S. Department of Justice's "Guide to Equitable Sharing for State and Local Law Enforcement Agencies" for a detailed description on permissible uses. Federal funds are appropriated to the department designated as the recipient in the accompanying award documentation from the Department of Justice or Department of Treasury. The approved budget for this fund always budgets a zero fund balance.

Confiscated Monies Fund (Fund 210) – Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 6,184,535	\$ 6,747,616	\$ 6,697,088	\$ 0
33 - Intergovernmental	\$ 2,987,350	\$ 3,898,984	\$ 1,162,210	\$ 6,468,237
36 - Investment Income	\$ 6,966	\$ 7,420	\$ 5,540	\$ 0
38 - Miscellaneous	\$ 47,627	\$ 36,336	\$ 17,745	\$ 0
Revenue Total	\$ 3,041,944	\$ 3,942,739	\$ 1,185,494	\$ 6,468,237
52 - Purch / Contr Svcs	\$ 1,258,027	\$ 1,654,060	\$ 1,581,291	\$ 709,025
53 - Supplies	\$ 335,783	\$ 1,443,835	\$ 335,080	\$ 0
54 - Capital Outlays	\$ 955,384	\$ 412,069	\$ 395,796	\$ 615,589
55 - Interfund Charges	\$ 0	\$ 0	\$ 388	\$ 0
57 - Other Costs	\$ (121,030)	\$ (81,995)	\$ (78,100)	\$ 5,143,623
61 - Other Fin. Uses	\$ 8,168	\$ 565,299	\$ 0	\$ 0
Expense Total	\$ 2,436,333	\$ 3,993,267	\$ 2,234,454	\$ 6,468,237
Fund Balance - Ending	\$ 6,790,146	\$ 6,697,088	\$ 5,648,129	\$ 0
Gain/(Use) of Fund Balance	\$ 605,611	\$ (50,528)	\$ (1,048,960)	\$ 0
Adopted Budget				\$ 6,468,237

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Street Lights Fund – Description

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

Street Lights Fund (Fund 211) – Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 2,122,584	\$ 2,555,666	\$ 2,149,466	\$ 1,347,642
34 - Charges for Services	\$ 4,767,978	\$ 4,596,968	\$ 4,693,079	\$ 4,350,000
36 - Investment Income	\$ 1,025	\$ 1,663	\$ 282	\$ 300
Revenue Total	\$ 4,769,002	\$ 4,598,631	\$ 4,693,361	\$ 4,350,300
51 - Salaries & Benefits	\$ 103,758	\$ 108,561	\$ 113,150	\$ 108,105
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 150	\$ 0
53 - Supplies	\$ 4,564,302	\$ 4,896,271	\$ 5,511,201	\$ 4,790,775
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 799,062
Expense Total	\$ 4,668,060	\$ 5,004,832	\$ 5,624,501	\$ 5,697,942
Fund Balance - Ending	\$ 2,223,526	\$ 2,149,466	\$ 1,218,326	\$ 0
Gain/(Use) of Fund Balance	\$ 100,942	\$ (406,200)	\$ (931,139)	\$ (1,347,642)
Adopted Budget				\$ 5,697,942

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Speed Humps Fund – 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 help support required maintenance for the Speed Hump Maintenance Program.

Speed Humps Fund (Fund 212) – Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 1,897,156	\$ 1,367,512	\$ 1,415,204	\$ 1,399,729
34 - Charges for Services	\$ 286,910	\$ 291,821	\$ 296,353	\$ 275,000
36 - Investment Income	\$ 1,452	\$ 1,374	\$ 835	\$ 1,000
Revenue Total	\$ 288,363	\$ 293,195	\$ 297,188	\$ 276,000
51 - Salaries & Benefits	\$ 211,508	\$ 222,664	\$ 189,530	\$ 238,571
52 - Purch / Contr Svcs	\$ 585,140	\$ (108)	\$ 0	\$ 45,900
53 - Supplies	\$ 695	\$ 0	\$ 1,066	\$ 101,074
55 - Interfund Charges	\$ 30,921	\$ 22,947	\$ 0	\$ 0
Expense Total	\$ 828,264	\$ 245,503	\$ 190,596	\$ 385,545
Fund Balance - Ending	\$ 1,357,255	\$ 1,415,204	\$ 1,521,796	\$ 1,290,184
Gain/(Use) of Fund Balance	\$ (539,901)	\$ 47,692	\$ 106,592	\$ (109,545)
Adopted Budget				\$ 1,675,729

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Emergency Telephone Fund (E-911) – Description

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

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

E-911 Fund (Fund 215) – Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 6,811,979	\$ 5,896,450	\$ 4,047,682	\$ 4,982,938
34 - Charges for Services	\$ 14,181	\$ 6,479	\$ 4,077	\$ 0
36 - Investment Income	\$ 5,805	\$ 2,807	\$ 4,024	\$ 5,500
38 - Miscellaneous	\$ 9,284,790	\$ 9,826,379	\$ 10,328,567	\$ 9,800,000
Revenue Total	\$ 9,304,775	\$ 9,835,665	\$ 10,336,668	\$ 9,805,500
51 - Salaries & Benefits	\$ 7,881,195	\$ 7,926,250	\$ 7,478,707	\$ 10,419,054
52 - Purch / Contr Svcs	\$ 2,521,169	\$ 3,134,049	\$ 1,645,091	\$ 4,013,708
53 - Supplies	\$ 163,175	\$ 190,401	\$ 140,342	\$ 310,768
54 - Capital Outlays	\$ 537,992	\$ 289,196	\$ (4,150)	\$ 2,021
55 - Interfund Charges	\$ 108,636	\$ 130,800	\$ 84,828	\$ 84,810
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ (60,431)
70 - Retirement Svcs	\$ 13,738	\$ 13,738	\$ 13,738	\$ 18,508
Expense Total	\$ 11,225,905	\$ 11,684,434	\$ 9,358,557	\$ 14,788,438
Fund Balance - Ending	\$ 4,890,849	\$ 4,047,682	\$ 5,025,793	\$ 0
Gain/(Use) of Fund Balance	\$ (1,921,130)	\$ (1,848,769)	\$ 978,111	\$ (4,982,938)

<u>Adopted Budget</u>	<u>\$ 14,788,438</u>
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*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Hotel/Motel Fund - Description

This fund allows for the eight percent levy of the hotel-motel tax for promoting tourism, conventions, and trade shows, which the General Assembly approved in 2013. Approximately 3.5% of the 8% goes to the DeKalb Convention and Visitors Bureau. This revenue can be expended only through a contract or contracts with the state, a department of state government, a state authority, or a private sector nonprofit organization.

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.

Hotel/Motel Fund (Fund 275) - Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 1,074,462	\$ 1,519,358	\$ 2,072,205	\$ 1,867,042
31 - Taxes	\$ 4,518,243	\$ 6,251,275	\$ 6,165,991	\$ 5,000,000
Revenue Total	\$ 4,518,243	\$ 6,251,275	\$ 6,165,991	\$ 5,000,000
57 - Other Costs	\$ 1,599,029	\$ 2,372,411	\$ 2,311,388	\$ 3,004,331
61 - Other Fin. Uses	\$ 2,445,311	\$ 3,326,016	\$ 3,798,447	\$ 3,862,711
Expense Total	\$ 4,044,340	\$ 5,698,427	\$ 6,109,835	\$ 6,867,042
Fund Balance - Ending	\$ 1,548,364	\$ 2,072,205	\$ 2,128,361	\$ 0
Gain/(Use) of Fund Balance	\$ 473,903	\$ 552,848	\$ 56,155	\$ (1,867,042)
Adopted Budget				\$ 6,867,042

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Rental Car Tax Fund - Description

This fund allows for a 3% tax levy (effective January 1, 2007) on the rental of motor vehicles to promote industry, trade, commerce, and tourism within the County. The revenues of this tax will be 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 and for other appropriate expenditures. This levy does not have 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.

Rental Car Tax Fund (Fund 280) – Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 833,401	\$ 773,685	\$ 678,874	\$ 524,956
31 - Taxes	\$ 624,879	\$ 608,718	\$ 568,377	\$ 504,469
36 - Investment Income	\$ 934	\$ 1,096	\$ 678	\$ 0
Revenue Total	\$ 625,813	\$ 609,813	\$ 569,055	\$ 504,469
52 - Purch / Contr Svcs	\$ 707,625	\$ 704,625	\$ 517,595	\$ 712,625
Expense Total	\$ 707,625	\$ 704,625	\$ 517,595	\$ 712,625
Fund Balance - Ending	\$ 751,589	\$ 678,874	\$ 730,333	\$ 316,800
Gain/(Use) of Fund Balance	\$ (81,812)	\$ (94,812)	\$ 51,460	\$ (208,156)
Adopted Budget				\$ 1,029,425

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

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Special Revenue Fund – Revenue

This group of funds includes funds operated for specific programs or activities as required by law or Board of Commissioners’ policy. Sources of revenue include funds from user fees, donations, excise taxes on hotel and motel rooms, state and federal grants with local match contributions, and penalty assessments on certain criminal and county ordinance violation cases.

This section lists the major revenue line items within each category underlying expenditures in each Special Revenue Fund.

County Jail Fund

This fund accounts for monies received under the 1989 Georgia Law (O.C.G.A. § 15-21-94) which imposes a 10% penalty on fines and forfeited bonds in certain cases to be used for constructing and operating jails. If a municipality has contracted with DeKalb County to provide jail services, then that municipality contributes to the County Jail Fund. In 2015, the following line items accounted for 98.63% of the fund’s revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Local Operating Grants	102,955	131,960	135,284	120,000
State Court	107,903	107,674	735,084	217,500
Recorders Court	688,224	591,603	230,924	650,000
Sheriff	285,573	278,908	251,175	280,000

Development Fund

This fund is used to account 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 2015, the following line items accounted for 78.10% of the fund’s revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Inspection Fee - Building	2,620,921	3,625,202	4,092,859	2,946,000
Inspection Fee - Electrical	670,185	477,186	568,183	385,547
Inspection Fee - Plumbing	819,122	865,609	1,212,023	736,950

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Drug Abuse Treatment & Education Fund

The revenue for this fund is collected under the 1990 Georgia Law (O.C.G.A. § 15-21-100) which imposes additional penalties equal to 50% of the original fine for selected code violations. The monies are to be used for drug abuse treatment and education programs relating to controlled substances, alcohol, and marijuana for drug court. In 2015, the following line items accounted for 100% of the fund's revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
DUI Participation	141,600	245,500	292,251	225,000
Interest on Investments	128	221	168	150

Emergency Telephone 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 in the area served by the 9-1-1 system. In 2015, the following line items accounted for 84.89% of the fund's revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Telephone Commissions - Wired	3,203,467	3,995,044	3,716,931	3,580,000
Telephone Commissions - Wireless	5,075,094	3,665,107	4,746,565	4,700,000
Telephone Commissions - VOIP	822,361	531,710	311,454	-

Foreclosure Registry Fund

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 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 the revenue derived from the registration of vacant property according to DeKalb County Ordinance Article IV, Section 18-1116. A fee of \$100 per property is currently collected to protect neighborhoods from becoming blighted through a lack of adequate maintenance and security. In 2015, the following line items accounted for 100% of the fund's revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Foreclosure Registry Fees	312,925	116,900	86,770	115,000
Vacant Property Fees	-	75,900	123,300	80,000

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Grants-In-Aid Fund

The grant fund provides an accounting entity whereby appropriations and expenditures for grant-funded programs can be accounted for separately and distinctly from other funds relating to the County. Sources of revenue include federal and state grants, local match contributions from private corporations, and other agencies. In 2015, the following line items accounted for 92.22% of the fund’s revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Federal Operating Grants	21,662,463	14,520,845	21,712,744	39,326,917
State Operating Grants	3,384,112	2,169,332	2,390,182	-
Transfer from General Fund	2,393,904	2,222,539	2,758,583	-

Hotel/Motel Tax Fund

This fund accounts for an excise tax on rooms, lodgings, and accommodations within the unincorporated areas of the County for the purpose of promoting, attracting, stimulating, and developing conventions and tourism in accordance with by O.C.G.A. § 48-13-51. The County currently levies an 8% excise tax. In 2015, the following line items accounted for 100% of the fund’s revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Hotel / Motel Fund	4,518,243	6,251,275	6,165,991	5,000,000
Total	4,518,243	6,251,275	6,165,991	5,000,000

Juvenile Services Fund

Accounts for funds received 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 2015, the following line items accounted for 99.47% of the fund’s revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Supervision Fees	30,272	27,219	21,920	26,000

Law Enforcement Confiscated Monies Fund

This fund was created by the Board of Commissioners in 1984 to account for monies confiscated in controlled substance cases and designated by law or by court order for limited uses in criminal justice. Federal monies are authorized under the Comprehensive Crime Control Act of 1984, which implemented a national asset forfeiture program. State and local seizures are authorized by O.C.G.A. § 16-13-49. In 2015, the following line items accounted for 98.04% of the fund’s revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Federal Drug Reimbursement	2,248,517	3,204,470	858,530	5,045,225
State Drug Reimbursement	738,833	694,514	303,680	1,423,012

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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. In 2015, the following line items accounted for 98.59% of the fund's revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
P.E.G. Contribution	86,248	90,310	86,352	85,000

Recreation Fund

This fund was established in 1975 to enable the County to provide recreational and cultural art programs to the public on a fee-for-service basis. Administrative responsibility for the fund has been delegated by the Board of Commissioners to the Recreation, Parks, and Cultural Affairs department. If enough people are interested in a program to cover the operating cost of the program, then the program proceeds. In 2015, the following line items accounted for 98.96% of the fund's revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Parks & Recreation Program	1,112,497	945,308	904,106	770,082

Rental Motor Vehicle Excise Tax

Accounts for a special three percent excise tax on the rental of motor vehicles allowed under O.C.G.A. § 48-13-90. 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 2015, the following line items accounted for 99.88% of the fund's revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Rental Motor Vehicles Excise Tax	624,879	608,718	568,377	504,469

Speed Humps Fund

The County has established an annual maintenance fee of \$25 to cover the costs of installation and maintenance of this traffic calming feature. It is authorized by Section 17-128 (c) of the County Code. In 2015, the following line items accounted for 99.72% of the fund's revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Speed Hump Assessments	286,910	291,821	296,353	275,000

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Street Light Fund

This fund accounts for all revenues and expenditures associated with existing and new street light districts within the County. Citizens petition the Board of Commissioners requesting street lights within a subdivision. Street light assessment fees are based upon the actual cost to the County to install and operate the streetlights. This fee is levied on the annual property tax assessment. In 2015, the following line items accounted for 99.99% of the fund's revenue.

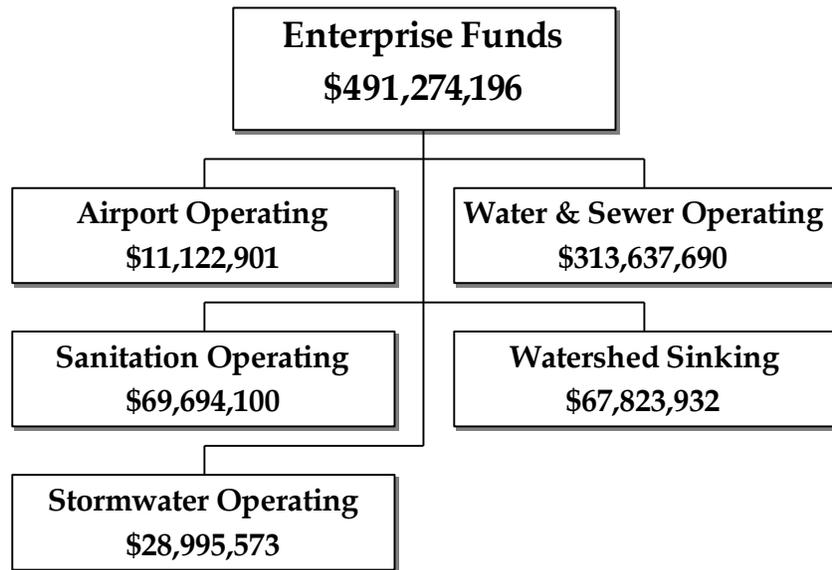
	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Street Light Assessments	4,767,978	4,596,968	4,693,079	4,350,000

Victim Assistance Fund

This fund provides an accounting entity for recording transactions involving DeKalb County's appropriation of an additional 5% penalty assessment imposed upon criminal offense fines in order 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 2015, the following line items accounted for 100% of the fund's revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Local Operating Grants	448,927	499,621	550,633	400,000
Victim Assistance Fines	398,983	350,120	483,577	500,000

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Enterprise Funds

Enterprise Funds Definition

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

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

All Enterprise Funds Combined – Financials by Common Objects Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 76,370,256	\$ 99,110,217	\$ 178,356,607	\$ 88,127,208
34 - Charges for Services	\$ 325,834,316	\$ 344,862,589	\$ 342,519,564	\$ 339,778,081
36 - Investment Income	\$ 207,746	\$ 229,381	\$ 273,377	\$ 10,521
38 - Miscellaneous	\$ 9,640,128	\$ 7,507,738	\$ 5,860,340	\$ 5,825,082
39 - Other Fin. Sources	\$ 211,011,963	\$ 67,522,778	\$ 69,324,033	\$ 57,533,304
Revenue Total	\$ 546,694,152	\$ 420,122,486	\$ 417,977,315	\$ 403,146,988
51 - Salaries & Benefits	\$ 75,375,041	\$ 78,046,698	\$ 82,174,023	\$ 96,859,957
52 - Purch/Contr Svcs	\$ 23,700,154	\$ 27,069,145	\$ 26,617,997	\$ 44,371,868
53 - Supplies	\$ 28,802,492	\$ 26,012,659	\$ 29,182,132	\$ 41,812,863
54 - Capital Outlays	\$ 207,272	\$ 7,568	\$ 702,992	\$ 2,349,701
55 - Interfund Charges	\$ 51,288,504	\$ 49,503,819	\$ 45,210,628	\$ 39,956,231
56 - Depreciation	\$ 0	\$ 324	\$ 0	\$ 0
57 - Other Costs	\$ 12,508,977	\$ 12,669,295	\$ 22,118,748	\$ 15,133,301
58 - Debt Service	\$ 62,401,355	\$ 44,458,705	\$ 67,061,822	\$ 69,047,256
61 - Other Fin. Uses	\$ 287,053,222	\$ 120,348,277	\$ 150,603,329	\$ 163,348,782
70 - Retirement Svcs	\$ 198,232	\$ 198,232	\$ 198,232	\$ 212,030
99 - Holding Accounts	\$ 0	\$ 0	\$ 2,393	\$ 0
Expense Total	\$ 541,535,250	\$ 358,314,722	\$ 423,872,296	\$ 473,091,989
Fund Balance - Ending	\$ 81,529,158	\$ 160,917,981	\$ 172,461,625	\$ 18,182,207
Gain/(Use) of Fund Balance	\$ 5,158,902	\$ 61,807,764	\$ (5,894,981)	\$ (69,945,001)
Adopted Budget				\$ 491,274,196

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

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Airport Operating Fund – Description

The Airport Operating Fund is used to maintain DeKalb Peachtree Airport as an attractive, safe, and serviceable place for the use of air travelers by achieving the primary duty of overseeing the day-to-day operation and maintenance of the airport while keeping in compliance with all Federal, State and local regulations. The Airport is using fund balance for one time capital maintenance.

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

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 6,431,550	\$ 7,954,584	\$ 8,402,230	\$ 6,101,901
34 - Charges for Services	\$ 0	\$ 4,705	\$ 0	\$ 0
36 - Investment Income	\$ 15,511	\$ 13,334	\$ 11,650	\$ 0
38 - Miscellaneous	\$ 5,375,871	\$ 5,284,854	\$ 5,180,517	\$ 5,021,000
Revenue Total	\$ 5,391,382	\$ 5,302,893	\$ 5,192,167	\$ 5,021,000
51 - Salaries & Benefits	\$ 1,199,739	\$ 1,357,938	\$ 1,294,279	\$ 1,507,783
52 - Purch/Contr Svcs	\$ 229,235	\$ 276,167	\$ 156,860	\$ 184,804
53 - Supplies	\$ 327,200	\$ 477,898	\$ 481,693	\$ 566,699
55 - Interfund Charges	\$ 584,648	\$ 545,251	\$ 452,130	\$ 343,588
57 - Other Costs	\$ 210,036	\$ 193,182	\$ 203,284	\$ 83,582
61 - Other Fin. Uses	\$ 1,400,000	\$ 2,000,000	\$ 4,005,000	\$ 4,532,210
70 - Retirement Svcs	\$ 4,812	\$ 4,812	\$ 4,812	\$ 5,027
Expense Total	\$ 3,955,669	\$ 4,855,247	\$ 6,598,058	\$ 7,223,693
Fund Balance - Ending	\$ 7,867,263	\$ 8,402,230	\$ 6,996,338	\$ 3,899,208
Gain/(Use) of Fund Balance	\$ 1,435,713	\$ 447,646	\$ (1,405,891)	\$ (2,202,693)
Adopted Budget				\$ 11,122,901

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Sanitation Operating Fund – Description

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

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

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 8,131,570	\$ 10,743,756	\$ 8,041,563	\$ 1,713,957
34 - Charges for Services	\$ 64,689,148	\$ 64,216,706	\$ 64,465,339	\$ 63,682,000
36 - Investment Income	\$ 5,015	\$ 630	\$ (4,138)	\$ 0
38 - Miscellaneous	\$ 51,433	\$ 213,969	\$ 58,417	\$ 181,000
39 - Other Fin. Sources	\$ 300,000	\$ 0	\$ 552,857	\$ 4,117,143
Revenue Total	\$ 65,045,596	\$ 64,431,306	\$ 65,072,476	\$ 67,980,143
51 - Salaries & Benefits	\$ 28,338,349	\$ 29,874,130	\$ 33,342,706	\$ 37,953,899
52 - Purch/Contr Svcs	\$ 4,348,837	\$ 5,461,375	\$ 6,579,632	\$ 3,931,816
53 - Supplies	\$ 3,377,365	\$ 4,635,180	\$ 3,948,922	\$ 2,660,049
54 - Capital Outlays	\$ 7,503	\$ 0	\$ 16,743	\$ 65,067
55 - Interfund Charges	\$ 28,116,400	\$ 23,666,023	\$ 23,606,788	\$ 25,067,030
57 - Other Costs	\$ 1,463,299	\$ 1,526,464	\$ 1,488,604	\$ (4,042,088)
58 - Debt Service	\$ 10,583	\$ 0	\$ 7,751	\$ 1,223,324
61 - Other Fin. Uses	\$ 0	\$ 1,893,564	\$ 1,270,177	\$ 2,745,572
70 - Retirement Svcs	\$ 76,763	\$ 76,763	\$ 76,763	\$ 89,431
Expense Total	\$ 65,739,098	\$ 67,133,499	\$ 70,338,086	\$ 69,694,100
Fund Balance - Ending	\$ 7,438,068	\$ 8,041,563	\$ 2,775,953	\$ 0
Gain/(Use) of Fund Balance	\$ (693,502)	\$ (2,702,193)	\$ (5,265,610)	\$ (1,713,957)
Adopted Budget				\$ 69,694,100

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

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Stormwater Operating Fund – Description

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

Stormwater is using fund balance this year to handle an extreme backlog in projects.

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

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 12,804,036	\$ 17,391,262	\$ 16,266,665	\$ 15,925,303
34 - Charges for Services	\$ 15,401,001	\$ 14,684,759	\$ 14,820,108	\$ 13,059,749
36 - Investment Income	\$ 12,323	\$ 15,718	\$ 5,978	\$ 10,521
38 - Miscellaneous	\$ 254,803	\$ 0	\$ 0	\$ 0
Revenue Total	\$ 15,668,127	\$ 14,700,477	\$ 14,826,085	\$ 13,070,270
51 - Salaries & Benefits	\$ 4,872,094	\$ 5,029,337	\$ 4,934,620	\$ 5,514,707
52 - Purch/Contr Svcs	\$ 2,566,958	\$ 1,590,481	\$ 2,772,408	\$ 7,501,632
53 - Supplies	\$ 1,133,416	\$ 1,203,564	\$ 1,175,467	\$ 4,456,706
54 - Capital Outlays	\$ 0	\$ 7,568	\$ 280	\$ 10,396
55 - Interfund Charges	\$ 3,649,220	\$ 7,873,673	\$ 4,005,630	\$ 2,076,500
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 692,326
61 - Other Fin. Uses	\$ 110,000	\$ 120,451	\$ 3,005,000	\$ 2,000,000
Expense Total	\$ 12,331,688	\$ 15,825,074	\$ 15,893,406	\$ 22,252,267
Fund Balance - Ending	\$ 16,140,474	\$ 16,266,665	\$ 15,199,344	\$ 6,743,306
Gain/(Use) of Fund Balance	\$ 3,336,439	\$ (1,124,597)	\$ (1,067,320)	\$ (9,181,997)
Adopted Budget				\$ 28,995,573

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

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Water and Sewer Fund – Description

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

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

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

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

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 28,164,720	\$ 50,882,981	\$ 92,438,916	\$ 49,672,412
34 - Charges for Services	\$ 245,744,167	\$ 265,956,418	\$ 263,234,118	\$ 263,036,332
36 - Investment Income	\$ 173,184	\$ 199,336	\$ 257,595	\$ 0
38 - Miscellaneous	\$ 3,363,284	\$ 1,437,729	\$ 370,421	\$ 373,082
39 - Other Fin. Sources	\$ 102,719	\$ 0	\$ 126,541	\$ 555,864
Revenue Total	\$ 249,383,353	\$ 267,593,484	\$ 263,988,676	\$ 263,965,278
51 - Salaries & Benefits	\$ 40,964,859	\$ 41,785,294	\$ 42,602,418	\$ 51,883,568
52 - Purch/Contr Svcs	\$ 16,555,124	\$ 19,736,472	\$ 17,109,098	\$ 32,753,616
53 - Supplies	\$ 23,964,512	\$ 19,696,017	\$ 23,576,049	\$ 34,129,409
54 - Capital Outlays	\$ 199,769	\$ (0)	\$ 685,970	\$ 2,274,238
55 - Interfund Charges	\$ 18,938,237	\$ 17,418,873	\$ 17,146,079	\$ 12,469,113
56 - Depreciation	\$ 0	\$ 324	\$ 0	\$ 0
57 - Other Costs	\$ 10,835,395	\$ 10,949,649	\$ 20,426,860	\$ 18,399,481
61 - Other Fin. Uses	\$ 137,808,799	\$ 116,334,262	\$ 142,323,152	\$ 154,071,000
70 - Retirement Svcs	\$ 116,657	\$ 116,657	\$ 116,657	\$ 117,572
99 - Holding Accounts	\$ 0	\$ 0	\$ 2,393	\$ 0
Expense Total	\$ 249,383,353	\$ 226,037,548	\$ 263,988,676	\$ 306,097,997
Fund Balance - Ending	\$ 28,164,720	\$ 92,438,916	\$ 92,438,916	\$ 7,539,693
Gain/(Use) of Fund Balance	\$ 0	\$ 41,555,935	\$ 0	\$ (42,132,719)
Adopted Budget				\$ 313,637,690

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Watershed Sinking Fund – Description

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

The County experienced an unexpected starting fund balance, the unused balance will be applied towards the revenue total needed to cover current years cost.

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

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 20,838,380	\$ 12,137,633	\$ 53,207,232	\$ 14,713,635
36 - Investment Income	\$ 1,713	\$ 363	\$ 2,292	\$ 0
38 - Miscellaneous	\$ 594,738	\$ 571,186	\$ 250,984	\$ 250,000
39 - Other Fin. Sources	\$ 210,609,244	\$ 67,522,778	\$ 68,644,635	\$ 52,860,297
Revenue Total	\$ 211,205,694	\$ 68,094,327	\$ 68,897,911	\$ 53,110,297
52 - Purch/Contr Svcs	\$ 0	\$ 4,649	\$ 0	\$ 0
57 - Other Costs	\$ 247	\$ 0	\$ 0	\$ 0
58 - Debt Service	\$ 62,390,772	\$ 44,458,705	\$ 67,054,071	\$ 67,823,932
61 - Other Fin. Uses	\$ 147,734,422	\$ 0	\$ 0	\$ 0
Expense Total	\$ 210,125,442	\$ 44,463,354	\$ 67,054,071	\$ 67,823,932
Fund Balance - Ending	\$ 21,918,633	\$ 35,768,606	\$ 55,051,073	\$ 0
 Gain/(Use) of Fund Balance	 \$ 1,080,253	 \$ 23,630,973	 \$ 1,843,840	 \$ (14,713,635)
 Adopted Budget				 \$ 67,823,932

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

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Enterprise Funds – Revenue

This group of funds includes funds operated as a business-type entity. Users are charged for goods or services in a similar manner as if they were 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.

Airport Fund

This fund is used to account for all revenue generated at the 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 for the continued operations of the DeKalb Peachtree Airport (PDK). In 2015, the following line items accounted for 75.40% of the fund’s revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Air Ground Lease Fixed Base	2,394,773	2,590,643	2,476,535	2,200,000
Air Commercial Fuel Fixed Base	1,224,144	1,417,672	851,246	1,171,000
Land Ground Leases	737,213	7,318	587,153	680,000

Sanitation Fund

This fund is used to account 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 from both residents and commercial business. In addition, the County maintains a landfill where disposal tipping charges are collected. The Sanitation Department also receives monies from recycling. The department sells natural gas and electricity which is generated from the landfill. In 2015, the following line items accounted for 89.62% of the fund’s revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Sanitation - Residential Assessment Fees	43,515,755	42,509,725	42,331,262	43,000,000
Sanitation - Commercial Fees	14,803,597	14,522,592	15,989,654	14,500,000

Stormwater 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 2015, the following line items accounted for 99.96% of the fund’s revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Stormwater Fees	15,401,001	14,684,759	14,820,108	13,059,749

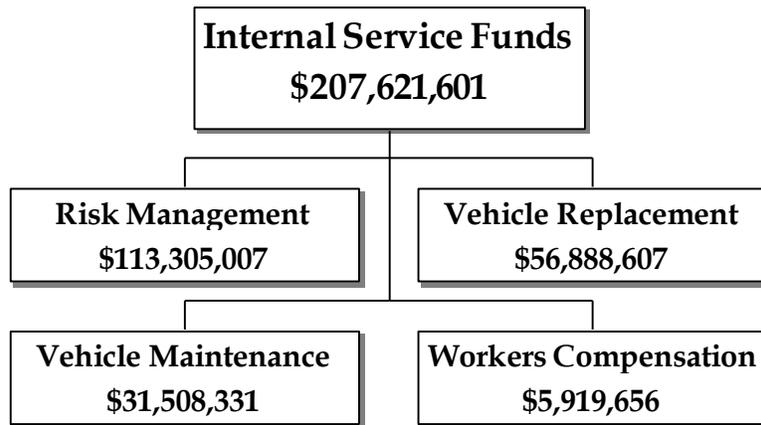
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Water & Sewer Fund

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), DeKalb County Raw Water Pumping Station and more than 5,000 miles of pipe in the distribution and collection system.

The County water and sewerage 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 2015, the following line items accounted for 88.17% of the fund’s revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Water - Commodity Usage	57,817,102	95,751,453	65,707,715	65,409,466
Sewer - Commodity Usage	154,295,948	134,184,006	167,039,248	166,967,072



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Internal Services Funds

Internal Service Funds Definition

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.

All Internal Service Funds Combined – Financials by Common Object Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 37,358,751	\$ 27,996,397	\$ 35,151,866	\$ 38,111,044
33 - Intergovernmental	\$ 224,808	\$ 221,372	\$ 184,513	\$ 165,000
34 - Charges for Services	\$ 59,796,195	\$ 59,367,021	\$ 76,140,553	\$ 71,175,557
36 - Investment Income	\$ 20,867	\$ 24,099	\$ 12,819	\$ 20,000
38 - Miscellaneous	\$ 937,167	\$ 481,630	\$ 243,630	\$ 50,000
39 - Other Fin. Sources	\$ 1,100,324	\$ 1,146,577	\$ 5,670,724	\$ 900,000
40 - Payroll Deductions	\$ 90,437,657	\$ 95,640,224	\$ 80,661,199	\$ 97,200,000
Revenue Total	\$ 152,517,018	\$ 156,880,922	\$ 162,913,438	\$ 169,510,557
51 - Salaries & Benefits	\$ 7,996,209	\$ 9,194,173	\$ 9,700,291	\$ 11,381,879
52 - Purch / Contr Svcs	\$ 9,888,476	\$ 8,509,385	\$ 14,908,971	\$ 16,486,515
53 - Supplies	\$ 20,257,879	\$ 19,970,575	\$ 13,574,766	\$ 13,333,040
54 - Capital Outlays	\$ 13,388,516	\$ 14,772	\$ 30,023,678	\$ 38,707,155
55 - Interfund Charges	\$ 5,579,855	\$ 5,586,863	\$ 7,100,903	\$ 10,620,629
57 - Other Costs	\$ 1,170,559	\$ 802,387	\$ 940,136	\$ 1,616,367
58 - Debt Service	\$ 0	\$ 130,748	\$ 0	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 4,438,540	\$ 1,970,000
70 - Retirement Svcs	\$ 31,595	\$ 31,595	\$ 31,595	\$ 31,744
71 - Payroll Liabilities	\$ 91,488,112	\$ 105,485,213	\$ 79,260,567	\$ 97,191,825
Expense Total	\$ 149,801,201	\$ 149,725,711	\$ 159,979,447	\$ 191,339,154
Fund Balance - Ending	\$ 40,074,569	\$ 35,151,608	\$ 38,085,857	\$ 16,282,447
Gain/(Use) of Fund Balance	\$ 2,715,817	\$ 7,155,211	\$ 2,933,991	\$ (21,828,597)
Adopted Budget				\$ 207,621,601

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

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Risk Management Fund (Fund 631) – Description

The Risk Management Fund provides coverages for unemployment insurance; group health and life; building and contents; boiler and machinery; various floaters; monies, securities, and blanket bond; airport liability insurance; police helicopters; and loss control. In addition, funds for the defense of claims brought against the county, its officers and employees. While from a regulatory and public financial perspective, the Risk Management Fund and the Worker’s Compensation Fund are seen in combination, operationally they are managed separately. Risk Management is generally budgeted to maintain a minimal fund balance sufficient for the contingency of unforeseen health care and liability issues, thus preserving fund balance for the operating funds.

Risk Management Fund (Fund 631) – Financials by Common Object Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 10,495,052	\$ 12,568,368	\$ 4,829,721	\$ 6,850,781
34 - Charges for Services	\$ 8,287,254	\$ 4,542,636	\$ 11,919,346	\$ 9,254,226
38 - Miscellaneous	\$ 3,093	\$ 153,116	\$ 10,632	\$ 0
40 - Payroll Deductions	\$ 90,437,657	\$ 95,640,927	\$ 80,661,199	\$ 97,200,000
Revenue Total	\$ 98,728,004	\$ 100,336,679	\$ 92,591,176	\$ 106,454,226
51 - Salaries & Benefits	\$ 46,803	\$ 341,258	\$ 392,869	\$ 151,718
52 - Purch / Contr Svcs	\$ 5,578,483	\$ 3,896,348	\$ 4,976,311	\$ 6,796,516
53 - Supplies	\$ 1,102	\$ 2,136	\$ 2,114	\$ 1,017
55 - Interfund Charges	\$ 40,620	\$ 399,672	\$ 660,874	\$ 2,000,000
57 - Other Costs	\$ 482,408	\$ 159,518	\$ 239,886	\$ 508,591
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 3,865,000	\$ 0
71 - Payroll Liabilities	\$ 91,488,112	\$ 105,485,213	\$ 79,260,567	\$ 97,191,825
Expense Total	\$ 97,637,528	\$ 110,284,145	\$ 89,397,621	\$ 106,649,667
Fund Balance - Ending	\$ 11,585,527	\$ 2,620,902	\$ 8,023,276	\$ 6,655,340
Gain/(Use) of Fund Balance	\$ 1,090,476	\$ (9,947,466)	\$ 3,193,556	\$ (195,441)
Adopted Budget				\$ 113,305,007

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

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Vehicle Maintenance Fund (Fund 611) – Description

The Vehicle Maintenance Fund is the funding entity for the Fleet Management Department’s preventive maintenance and repair services of county vehicles, and fuel administration to maintain a highly functional, efficient, and economical fleet operation to support vehicle-using departments. The Fleet Management Department is responsible for continuous evaluation of county vehicles to improve efficiency and cost-effectiveness. Additional activities include the ordering and issuing of parts and maintaining inventory.

The Vehicle Maintenance Fund has historically had difficulty maintaining a level fund condition (that is, a fund balance of zero), mainly due to insufficient overhead rates on work orders. For FY16 the fund is recovering all overhead via a monthly allocation based on a per-unit annual amount. A by-product of this arrangement will be more accurate analysis of direct maintenance rates.

Vehicle Maintenance Fund (Fund 611) – Financials by Common Object Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 0	\$ 1,020,022	\$ (255,192)	\$ 0
33 - Intergovernmental	\$ 224,808	\$ 221,372	\$ 184,513	\$ 165,000
34 - Charges for Services	\$ 32,865,778	\$ 32,289,315	\$ 28,505,559	\$ 31,293,331
38 - Miscellaneous	\$ 140,239	\$ 88,185	\$ 106,307	\$ 50,000
40 - Payroll Deductions	\$ 0	\$ (703)	\$ 0	\$ 0
Revenue Total	\$ 33,230,825	\$ 32,598,169	\$ 28,796,379	\$ 31,508,331
51 - Salaries & Benefits	\$ 7,949,406	\$ 8,852,915	\$ 9,307,422	\$ 11,174,781
52 - Purch / Contr Svcs	\$ 3,511,024	\$ 3,939,921	\$ 4,365,389	\$ 3,931,499
53 - Supplies	\$ 20,256,765	\$ 19,969,741	\$ 13,572,651	\$ 13,332,023
54 - Capital Outlays	\$ 17,445	\$ 14,772	\$ 4,919	\$ 15,655
55 - Interfund Charges	\$ 393,412	\$ 421,829	\$ 1,048,602	\$ 3,022,629
57 - Other Costs	\$ 688,151	\$ 642,869	\$ 700,250	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 350,000	\$ 0
70 - Retirement Svcs	\$ 31,595	\$ 31,595	\$ 31,595	\$ 31,744
Expense Total	\$ 32,847,799	\$ 33,873,642	\$ 29,380,829	\$ 31,508,331
Fund Balance - Ending	\$ 383,026	\$ (255,450)	\$ (839,642)	\$ 0
 Gain/(Use) of Fund Balance	 \$ 383,026	 \$ (1,275,472)	 \$ (584,450)	 \$ 0
Adopted Budget				\$ 31,508,331

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

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Vehicle Replacement Fund (Fund 621) – Description

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

Vehicle Replacement Fund (Fund 621) – Financials by Common Object Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 21,857,701	\$ 21,986,093	\$ 39,113,522	\$ 31,840,607
34 - Charges for Services	\$ 14,651,351	\$ 15,981,974	\$ 26,006,244	\$ 24,128,000
36 - Investment Income	\$ 20,867	\$ 24,099	\$ 12,819	\$ 20,000
38 - Miscellaneous	\$ 122,737	\$ 113,283	\$ 0	\$ 0
39 - Other Fin. Sources	\$ 1,100,324	\$ 1,146,577	\$ 1,805,724	\$ 900,000
Revenue Total	\$ 15,895,280	\$ 17,265,933	\$ 27,824,788	\$ 25,048,000
52 - Purch / Contr Svcs	\$ 728	\$ 0	\$ 5,177,299	\$ 5,400,000
53 - Supplies	\$ 11	\$ (1,302)	\$ 0	\$ 0
54 - Capital Outlays	\$ 13,371,070	\$ 0	\$ 30,018,759	\$ 38,691,500
55 - Interfund Charges	\$ 62,910	\$ 9,057	\$ 16,658	\$ 200,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 1,000,000
58 - Debt Service	\$ 0	\$ 130,748	\$ 0	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 223,540	\$ 1,970,000
Expense Total	\$ 13,434,720	\$ 138,504	\$ 35,436,256	\$ 47,261,500
Fund Balance - Ending	\$ 24,318,261	\$ 39,113,522	\$ 31,502,053	\$ 9,627,107
Gain/(Use) of Fund Balance	\$ 2,460,560	\$ 17,127,429	\$ (7,611,469)	\$ (22,213,500)
Adopted Budget				\$ 56,888,607

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

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Workers Compensation Fund (Fund 632) - Description

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

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

Workers Compensation Fund (Fund 632) - Financials by Common Object Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 5,005,998	\$ (7,578,087)	\$ (8,536,184)	\$ (580,344)
34 - Charges for Services	\$ 3,991,812	\$ 6,553,095	\$ 9,709,404	\$ 6,500,000
38 - Miscellaneous	\$ 671,098	\$ 127,046	\$ 126,691	\$ 0
39 - Other Fin. Sources	\$ 0	\$ 0	\$ 3,865,000	\$ 0
Revenue Total	\$ 4,662,910	\$ 6,680,141	\$ 13,701,095	\$ 6,500,000
51 - Salaries & Benefits	\$ 0	\$ 0	\$ 0	\$ 55,380
52 - Purch / Contr Svcs	\$ 798,241	\$ 673,115	\$ 389,973	\$ 358,500
55 - Interfund Charges	\$ 5,082,913	\$ 4,756,305	\$ 5,374,769	\$ 5,398,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 107,776
Expense Total	\$ 5,881,154	\$ 5,429,420	\$ 5,764,742	\$ 5,919,656
Fund Balance - Ending	\$ 3,787,754	\$ (6,327,365)	\$ (599,831)	\$ 0
Gain/(Use) of Fund Balance	\$ (1,218,244)	\$ 1,250,721	\$ 7,936,353	\$ 580,344
Adopted Budget				\$ 5,919,656

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

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Internal Service Funds – Revenue

This group of funds includes funds which are designed to finance and account for services provided in designated departments to other county departments and various insurance services. Revenue received within the fund is used as anticipations to the expenditures of the fund. Monies collected remain in the fund.

This section lists the major revenue line items within each category underlying expenditures in each Internal Service Fund.

Risk Management Fund

This fund is used to pay for the various private insurance and self-insurance claims, premiums, and reserves. These monies are used to abate the risk inherent in the operation of the county. Revenues are generated by interfund charges to various departmental budgets. All operations of the Finance Department’s Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, paragraph (f) – Risk Management. In 2015, the following category accounted for 87.12% of the fund’s revenue which is made up of both the county contributions and the employee contributions. This category contains the payments for each of the insurance products that the county offers to employees and retirees.

	<u>FY13 Audited</u>	<u>FY14 Audited</u>	<u>FY15 Unaud</u>	<u>FY16 Budget</u>
Payroll Deductions and Matches	90,437,657	95,640,927	80,661,199	97,200,000

Vehicle Maintenance Fund

This fund is used to cover 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 2015, the following line item accounted for 98.99% of the fund’s revenue.

	<u>FY13 Audited</u>	<u>FY14 Audited</u>	<u>FY15 Unaud</u>	<u>FY16 Budget</u>
Vehicle Maintenance Charges	32,865,778	32,289,315	28,505,492	31,293,331

Vehicle Replacement Fund

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 2015, the following line items accounted for 92.87% of the fund’s revenue.

	<u>FY13 Audited</u>	<u>FY14 Audited</u>	<u>FY15 Unaud</u>	<u>FY16 Budget</u>
Vehicle Replacement Charges	13,991,351	14,833,680	25,839,720	-

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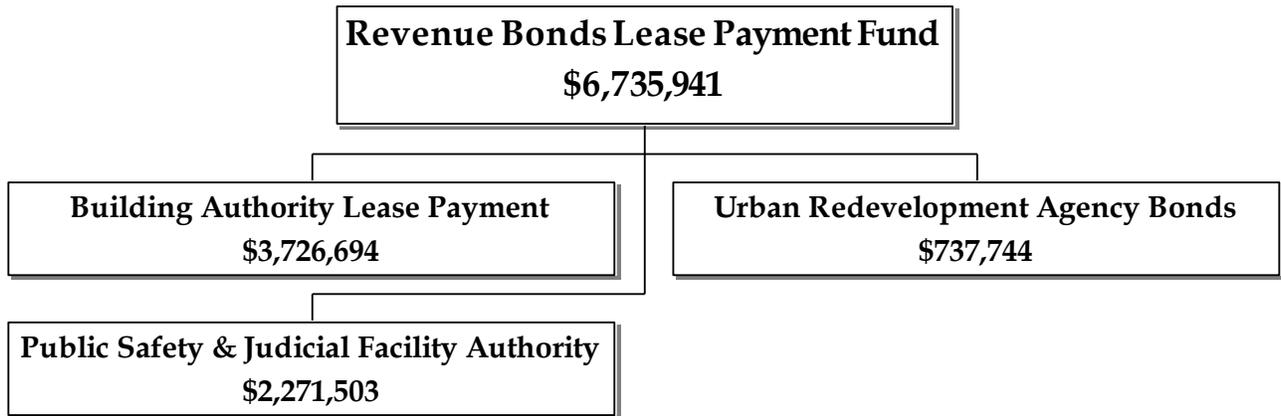
Workers' Compensation Fund

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

In 2015, the following line items accounted for 100% of the fund's revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Workmans Compensation Insurance	3,991,812	6,553,095	9,709,404	6,500,000
Workers Compensation - Recovery	671,098	127,046	126,691	-
Transfer from Insurance Fund	-	-	3,865,000	-

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Revenue Bonds Lease Funds

Revenue Bond Lease Funds Definition

The Revenue Bond Lease Funds group consist of bonds that the County sold to support the purchase or construction of a particular building(s). This debt is often constructed so that the County makes a lease payment to the fund which in turn is used to pay the debt service on the bond. Each bond fund is distinct from the other bond funds.

Building Fund

The building fund 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. Revenue for both the 2005 and 2013 bond series are in the form of a lease payment from the General Fund, Nondepartmental Department, which is used to satisfy the current year’s debt service requirements.

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 140,031	\$ 5,856	\$ 175,059	\$ 1,344,190
36 - Investment Income	\$ 1,078	\$ 1,683	\$ (574)	\$ 0
38 - Miscellaneous	\$ 3,416,974	\$ 3,110,686	\$ 2,704,715	\$ 2,382,504
39 - Other Fin. Sources	\$ 8,855,410	\$ 0	\$ 23,745,000	\$ 0
Revenue Total	\$ 12,273,462	\$ 3,112,369	\$ 26,449,141	\$ 2,382,504
52 - Purch / Contr Svcs	\$ 562	\$ 3,916	\$ 0	\$ 6,000
58 - Debt Service	\$ 3,920,559	\$ 2,939,249	\$ 1,800,768	\$ 3,720,694
61 - Other Fin. Uses	\$ 8,647,515	\$ 0	\$ 23,474,753	\$ 0
Expense Total	\$ 12,568,637	\$ 2,943,166	\$ 25,275,521	\$ 3,726,694
Fund Balance - Ending	\$ (155,144)	\$ 175,059	\$ 1,348,679	\$ 0
Gain/(Use) of Fund Balance	\$ (295,175)	\$ 169,203	\$ 1,173,621	\$ (1,344,190)
Adopted Budget				\$ 3,726,694

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Public Safety & Judicial Authority Fund

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

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centralized warehouse, and several fire stations and police precinct stations. Revenue in the form of a lease payment is budgeted in the Fire Fund, Police Fund, and E911 funds based on the square footage of each operation. The 2015 budget was decreased due to the anticipation of refinancing the original 2004 bonds in 2015. It is anticipated that the 2015 debt service will be paid from the refinancing bond proceeds.

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 33,349	\$ 0	\$ 3,177,670	\$ 2,271,503
36 - Investment Income	\$ (545)	\$ 27	\$ (1,066)	\$ 0
38 - Miscellaneous	\$ 15,642	\$ 6,272,344	\$ 0	\$ 0
39 - Other Fin. Sources	\$ 0	\$ 0	\$ 40,573,642	\$ 0
Revenue Total	\$ 15,097	\$ 6,272,371	\$ 40,572,576	\$ 0
52 - Purch / Contr Svcs	\$ 3,095,101	\$ 1,100	\$ 905,101	\$ 1,620,297
58 - Debt Service	\$ 0	\$ 3,093,601	\$ 713,929	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 40,120,000	\$ 0
Expense Total	\$ 3,095,101	\$ 3,094,701	\$ 41,739,029	\$ 1,620,297
Fund Balance - Ending	\$ (3,046,655)	\$ 3,177,670	\$ 2,011,217	\$ 651,206
Gain/(Use) of Fund Balance	\$ (3,080,004)	\$ 3,177,670	\$ (1,166,453)	\$ (1,620,297)
Adopted Budget				\$ 2,271,503

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Urban Redevelopment Agency Fund

The Urban Redevelopment Agency of DeKalb County issued the Federally Taxable Recovery Zone Economic Development bond on December 8, 2010. As a Recovery Zone Economic Development Bond, the Internal Revenue Service remits 45% of each interest payment to DeKalb County. The purpose of these bonds is to renovate Recorders Court and Magistrates Court, construct a police precinct and construct a neighborhood justice protection center. Revenue to the fund is in the form of a lease payment from the General Fund to underwrite the current year's debt service payment.

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	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 209,976	\$ 0	\$ 89,160	\$ (8,033)
36 - Investment Income	\$ 33	\$ 0	\$ 110	\$ 0
38 - Miscellaneous	\$ 192,074	\$ 177,379	\$ 649,875	\$ 745,777
39 - Other Fin. Sources	\$ 0	\$ 668,791	\$ 0	\$ 0
Revenue Total	\$ 192,107	\$ 846,170	\$ 649,985	\$ 745,777
58 - Debt Service	\$ 766,243	\$ 757,011	\$ 747,178	\$ 737,744
Expense Total	\$ 766,243	\$ 757,011	\$ 747,178	\$ 737,744
Fund Balance - Ending	\$ (364,160)	\$ 89,160	\$ (8,033)	\$ 0
Gain/(Use) of Fund Balance	\$ (574,136)	\$ 89,160	\$ (97,193)	\$ 8,033
Adopted Budget				\$ 737,744

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Airport - DeKalb Peachtree Airport (PDK)

Airport - Mission Statement

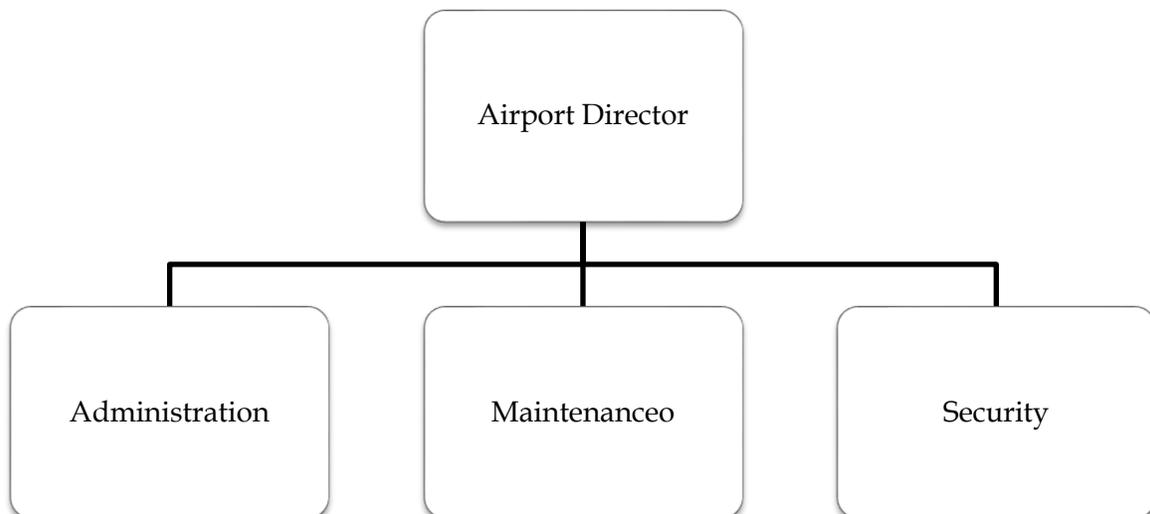
DeKalb Peachtree Airport (PDK) provides for the operations of a business-oriented airport in a safe, efficient, and fiscally responsible manner. It also stresses the importance of preserving the quality of life for the community, recognizing a partnership between residents and general aviation interests.

Airport - Description

PDK is located on a part of old Camp Gordon, a World War I Army training base. The airport lies on about 700+ acres of land in the northeastern part of DeKalb County. 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 aircraft of all sorts and types based on the field. The DeKalb County Fire Department operates Fire Station #15 on airport property. The airport is classified as a general aviation reliever airport for the Atlanta metropolitan area. A reliever airport is a general aviation airport which reduces air carrier airport congestion by providing service for smaller general aviation aircraft. The term "general aviation" encompasses the entire spectrum of aircraft and aircraft related businesses and services. PDK is partially surrounded by residential communities; therefore, all operators are strongly encouraged not to fly between the hours of 11 p.m. and 6 a.m. local time. Aero-medical and emergency operations are exempt from this request. The PDK Noise Information Office operates a noise and operations monitoring system (NOMS) to measure actual noise levels of aircraft using PDK. Due to the effect on the community, all operators who produce a high noise event at a NOMS monitoring station may be contacted.

Each year, PDK hosts Good Neighbor Day which includes an open house of the airport and an airshow. In addition, there are numerous aircrafts on static display during Good Neighbor Day.

Airport - Organizational Chart



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Airport – Financials (Airport Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 1,199,739	\$ 1,357,938	\$ 1,294,279	\$ 1,507,783
52 - Purch / Contr Svcs	\$ 229,235	\$ 276,167	\$ 156,860	\$ 184,804
53 - Supplies	\$ 327,200	\$ 477,898	\$ 481,693	\$ 566,699
55 - Interfund Charges	\$ 584,648	\$ 545,251	\$ 452,130	\$ 343,588
57 - Other Costs	\$ 210,036	\$ 193,182	\$ 203,284	\$ 83,582
61 - Other Fin. Uses	\$ 1,400,000	\$ 2,000,000	\$ 4,005,000	\$ 4,532,210
70 - Retirement Svcs	\$ 4,812	\$ 4,812	\$ 4,812	\$ 5,027
Expense Total	\$ 3,955,669	\$ 4,855,247	\$ 6,598,058	\$ 7,223,693

Airport – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
08210 - Administration	\$ 3,311,241	\$ 4,176,732	\$ 5,805,227	\$ 6,351,975
08220 - Maintenance	\$ 644,429	\$ 678,515	\$ 792,831	\$ 871,718
Expense Total	\$ 3,955,669	\$ 4,855,247	\$ 6,598,058	\$ 7,223,693

Note: The administrative cost center (08210) contains the Transfer to Airport CIP amount.

Airport – Financials (Airport Fund) Capital Improvement Program

Object Description	Actuals 2013	Actuals 2014	Unaudited 2015	Budget 2016
TRANSFER TO CIP FUND			4,005,000	0
TRANSFER TO AIRPORT CIP FUND	1,400,00	2,000,000		4,500,000

Note: There is a material difference between CIP fund and Airport CIP Fund.

Airport – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	24	23	23	23
Average Filled / Funded	22	23	21	23

Airport – Goals and Objectives

Goal #1: Installation of engineered material arresting system for runway 21L.

Objective #1A: Submit pre-application to the Federal Aviation Agency (FAA)/Georgia Department of Transportation (GDOT) for matching funding (97.5%) to accomplish projects.

Objective #2A: Issue Invitation to Bids (ITB) and select the qualified bidders in accordance with the ITBs; issue notice of awards and notice to proceed. Process work authorizations as necessary.

Goal #2: Rehabilitate the north and northwest aircraft parking ramps.

2016 Budget Document – DeKalb County, Georgia

Objective #2A: Budget airport funds for these projects. Oversee program as a responsible department.

Objective #2B: Issue ITBs and select the qualified bidders in accordance with the ITBs; issue notice of awards and notice to proceed. Process work authorizations as necessary.

Airport - Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Zero Airport Infrastructure Related Aviation Incidents	100%	100%	100%	100%
Complete Engineering Material Arresting System	0%	10%	90%	100%
Rehabilitation of North and Northeast Ramps	0%	10%	90%	100%
Develop and Maintain Sustainable Neighborhoods & Communities; Good Neighbor Day Open House and Airshow	100%	100%	100%	50%
Complete Emory Study	80%	80%	90%	100%
T-Hangar, Tiedown Occupancy	95%	95%	95%	95%
Accounts Receivable Collection	90%	90%	90%	90%
Employee Recognition Programs	100%	100%	100%	100%
Zero Days Main Runway Down for Maintenance	100%	100%	100%	100%

Airport - Points of Interest

- The FY16 Budget contributes \$4.5 million from airport operating to airport capital for various improvements.
- Held two successful, pilot forums on runway safety and air traffic communications meeting for local pilots. These are major FAA safety meetings
- Held our annual runway safety team meeting with FAA officials and air traffic personnel.
- Annual open house & air show was successful with 15 thousand attendees from the surrounding communities.
- Completion of north and northeast ramp design for rehabilitation (\$3.5M)
- Completion of design for Engineered Material Arresting System installation (\$325K FAA/GDOT funding).
- Executed new lease with Select Aviation (\$4.5 million private investment).
- Executed amendment of lease extension to Epps Aviation (16 years with \$1.5 million investment).
- Provided for another year of safe and efficient airport facilities (i.e. runways, taxiways, ramp areas, etc.); with no attributing factors for incidents or accidents.
- Remained above 95% occupied of all t-hangars, offices, tie-downs and shops.

Animal Services

Animal Services - Mission Statement

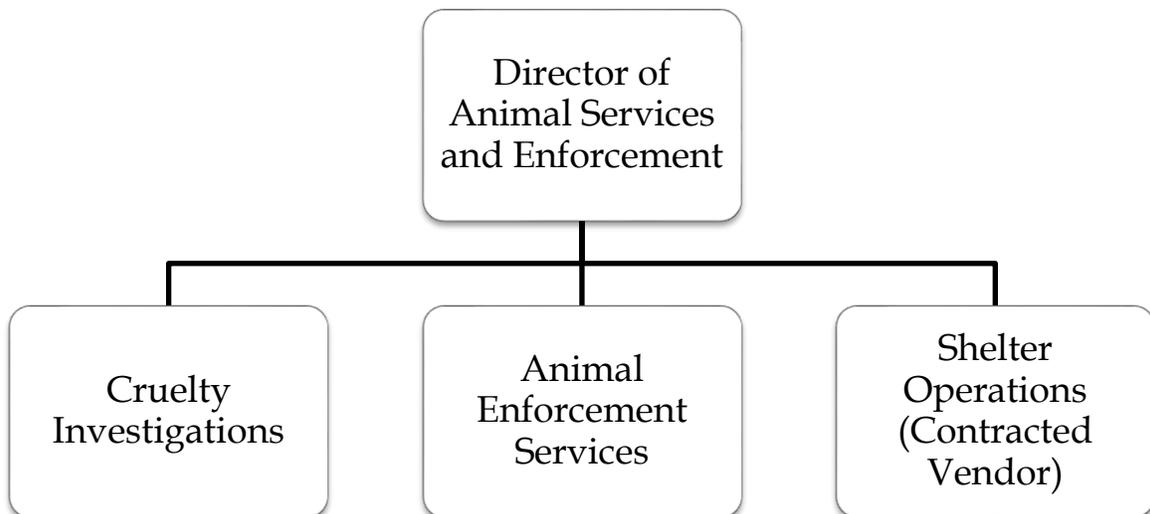
Animal enforcement services is committed to providing efficient, pro-active, and compassionate response to mitigate citizens’ animal issues and to strictly enforce existing ordinance and laws pertaining to animal welfare and public safety.

Animal Services - Description

Animal Services is comprised of two major divisions; Enforcement Operations provides animal control and enforcement throughout the county, and shelter operations is responsible for the county animal shelter.

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

Animal Services - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Animal Services – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 0	\$ 0	\$ 0	\$ 1,469,952
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 0	\$ 2,171,749
53 - Supplies	\$ 0	\$ 0	\$ 0	\$ 208,667
55 - Interfund Charges	\$ 0	\$ 0	\$ 0	\$ 236,370
Expense Total	\$ 0	\$ 0	\$ 0	\$ 4,086,738

* Animal Services was budgeted in the General Fund Police Department prior to 2016.

Animal Services – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
04210 - Animal Services	\$ 0	\$ 0	\$ 0	\$ 4,086,738
Expense Total	\$ 0	\$ 0	\$ 0	\$ 4,086,738

* Animal Services was budgeted in the General Fund Police Department prior to 2016.

Animal Services- Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	0	0	0	38
Average Filled / Funded	0	0	0	23

Animal Services- Goals and Objectives

Goal #1: Provide 10 community outreach educational programs (schools, homeowner associations, churches)

Objective #1A: Contact a minimum of two schools, homeowner associations, and churches per month to schedule community education pertaining to animal services and enforcement.

Goal #2: Complete ordinance revision and implementation.

Objective #2A: Obtain approval by Board of Commissioners of the revised animal services enforcement ordinance.

Goal #3: Review service delivery requests by area and establish staff coverage and efficient use of resources.

Objective #3A: Research 2015 service calls per area to determine staffing efficiencies.

Animal Services - Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Animal Control - Calls Answered	15,908	15,850	15,800	15,800
Animal Control - Citations Issued	986	1,605	800	800

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Animal Services- Points of Interest

- In 2016, Animal Services was established as a standalone department in the annual budget. Previously, Animal Services was a part of the Police – General Fund budget.

Board of Commissioners

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.

Board of Commissioners - Description

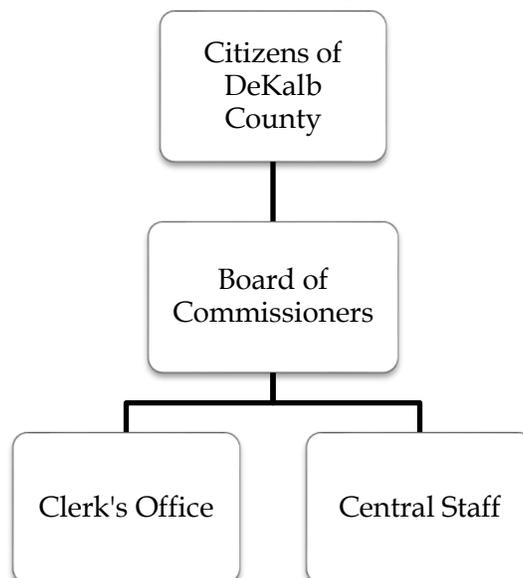
The Board of Commissioners serves as the legislative branch of DeKalb County government. The Board is comprised of seven part-time commissioners, each elected to a four-year term. DeKalb County is divided into five districts with one commissioner serving each district. There are also two “super districts,” one on the east end of the county and the other on the west end.

The Board of Commissioners levies taxes and sets fees to fund the activities and services of county government. The BOC appropriates those funds for the operations of officials, departments, and agencies of the county. The BOC enacts county ordinances and resolutions. The BOC also decides all zoning petitions, appeals, and other zoning issues. Additionally, the BOC participates in the appointment and/or approval of board members of a number of other affiliated authorities and boards.

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

The BOC appoints the Clerk to the Board of Commissioners and the Chief Executive Officer (CEO), 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.

Board of Commissioners - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Board of Commissioners – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 2,079,198	\$ 1,899,171	\$ 1,962,707	\$ 2,906,925
52 - Purch / Contr Svcs	\$ 438,773	\$ 422,704	\$ 302,460	\$ 466,437
53 - Supplies	\$ 74,521	\$ 63,184	\$ 43,087	\$ 44,544
54 - Capital Outlays	\$ 3,639	\$ 2,938	\$ 10,445	\$ 13,747
55 - Interfund Charges	\$ 1,357	\$ 0	\$ 37	\$ 0
57 - Other Costs	\$ 100	\$ 0	\$ 0	\$ 0
Expense Total	\$ 2,597,588	\$ 2,387,997	\$ 2,318,736	\$ 3,431,653

Board of Commissioners – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
00201 - District 1	\$ 253,048	\$ 211,491	\$ 173,975	\$ 285,779
00202 - District 2	\$ 251,848	\$ 247,966	\$ 262,787	\$ 293,166
00203 - District 3	\$ 230,711	\$ 208,342	\$ 184,076	\$ 288,648
00204 - District 4	\$ 243,626	\$ 275,401	\$ 277,356	\$ 287,853
00205 - District 5	\$ 162,141	\$ 37,334	\$ 96,460	\$ 289,885
00206 - District 6	\$ 251,193	\$ 236,147	\$ 255,315	\$ 287,753
00207 - District 7	\$ 201,528	\$ 210,135	\$ 196,051	\$ 286,521
00210 - BOC Administration	\$ 597,539	\$ 555,912	\$ 461,527	\$ 865,361
00211 - Clerk's Office	\$ 405,955	\$ 405,270	\$ 411,189	\$ 546,687
Expense Total	\$ 2,597,588	\$ 2,387,997	\$ 2,318,736	\$ 3,431,653

Board of Commissioners – Positions

	FY13	FY14	FY15	FY16 Budget
Full-Time Positions				
Average Authorized	32	35	36	36
Average Filled / Funded	25	25	32	31

Board of Commissioners – Goals and Objectives

Goal #1: To adopt the annual operating budget and millage rates on a timely basis.

Objective #1A: Hold two public hearings regarding the annual operating budget, one of which may take place at the meeting where the budget is adopted.

Objective #1B: Adopt the annual operating budget each fiscal year prior to March 1 of that year.

Objective #1C: Set millage rates on a schedule that allows the Tax Commissioner to issue timely property tax bills and enables the CEO to make the necessary timely filings with the state department of revenue.

Goal #2: To elect a presiding officer and deputy in accordance with the organizational act.

Objective #2A: The board elects a presiding officer and a deputy presiding officer at the first regular meeting of each calendar year.

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Objective #2B: The presiding officer appoints chairpersons and members of the various committees.

Goal #3: To confirm (or reject) nominees for vacancies in appointed public offices, such as boards or authorities, in a timely manner as prescribed by the organizational act.

Objective #3A: Confirm or reject nominees by the CEO within twenty days of the written nomination.

Board of Commissioners – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Constituent Complaints Resolved	NA	700	800	\$ 300
Preliminary Inquiries Fielded	NA	350	400	\$ 200
Legislative Request Responses	NA	210	250	\$ 250
Media Inquiries Fielded	NA	1,000	2,000	\$ 500
Media Request Responses	NA	300	325	\$ 100
External Organizational Inquiries	NA	200	225	\$ 300
External Organizational Requests	NA	50	65	\$ 50
Community Townhalls	NA	30	35	\$ 30
Community Activities and Events	NA	75	75	\$ 75

The BOC began a revised method of reporting statistics in FY14.

Board of Commissioners – Points of Interest

- DeKalb County is the only county in Georgia with an elected Chief Executive and a separate Board of Commissioners. This form of government was instituted in 1981 by an act of the Georgia General Assembly.
- In 2009, upon the passage of Senate Bill 52 and subsequent approval by voters, the BOC was given the responsibility of setting meeting agendas and electing a presiding officer to preside over the board’s meetings and to appoint committee members. This change also placed the Clerk’s Office under the direction of the board.
- 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.

Budget (Office of Management and Budget, OMB)

Budget - Mission Statement

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

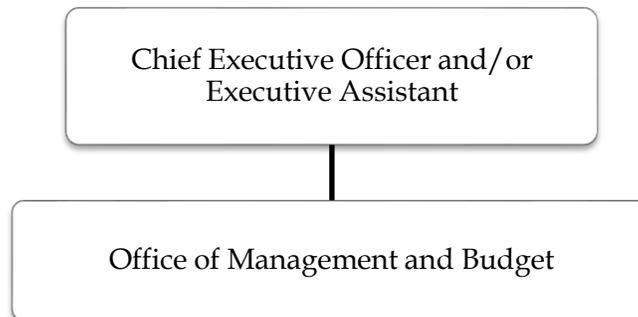
Budget - Description

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

The budget shop was also designed to help establish and enforce day-to-day budgetary, financial, and management policies through the offices of the CEO/COO; to act as the primary research arm for the CEO/COO; and to act as a coordinating management arm of the CEO/COO on inter-departmental processes.

OMB also publishes regular common reports: the annual budget proposal, the post-budget passage documents; budgets in brief; and documents for significant proposals during the year, etc.

Budget- Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Budget (OMB) – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 0	\$ 0	\$ 534,940	\$ 1,166,003
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 32,352	\$ 64,019
53 - Supplies	\$ 0	\$ 0	\$ 4,577	\$ 15,990
54 - Capital Outlays	\$ 0	\$ 0	\$ 13,203	\$ 4,600
Expense Total	\$ 0	\$ 0	\$ 585,072	\$ 1,250,612

Note: FY15 represents a partial first year of operations.

Budget (OMB) – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
02210 - Budget (OMB)	\$ 0	\$ 0	\$ 585,072	\$ 1,250,612
Expense Total	\$ 0	\$ 0	\$ 585,072	\$ 1,250,612

Note: FY15 represents a partial first year of operations.

Budget – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	0	0	12	10
Average Filled / Funded	0	0	8	10

Budget – Goals and Objectives

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

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

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

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

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

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

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

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.”

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Budget – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Receive GFOA Distinguished Budget Presentation Award.	Yes	Yes	Yes	Yes (Goal)
100% Vote on February Budget.	Yes, vote passed 7-0.	Yes, vote passed 6-0.	No, vote passed 4-2.	Yes (Goal)
100% Vote on mid-year tax rate.	Yes, vote passed 5-0.	No, vote passed but was 4-2.	No, vote passed 4-3.	Yes (Goal)
All Funds: Percent variance of 3Q Fund Balance projection against final year end amount.	N/A	N/A	67.6%	≤ 10%
Tax Funds: Percent variance between projected revenue against collected.	N/A	N/A	2.8%	≤ 2.5%
All Funds: Percent variance between 3Q projected expenditures against actuals	N/A	N/A	2.7%	≤ 2.5%
Reduction in budget amendments submitted by 10% through clarification of need.	418	305	378	340
Percentage of customers rating OMB services (workshop usefulness) a 3.5/4 or better.	N/A	N/A	74%	80%
Percentage of customers rating OMB services (staff prepared) a 3.5/4 or better.	N/A	N/A	98%	100%

Budget – Points of Interest

- The Office of Management and Budget (OMB or Budget) was created by act in the February 2015 Budget. It was authorized with 13 positions and \$954K for a partial year. OMB started with eight filled positions. The FY16 budget authorizes and funds 10 positions, with eight positions currently filled.
- OMB is currently involved, with the Innovation & Technology Department, in the testing and rollout of the Oracle business intelligence application, which is intended to provide daily-updated financial data and dashboards.

Chief Executive Officer

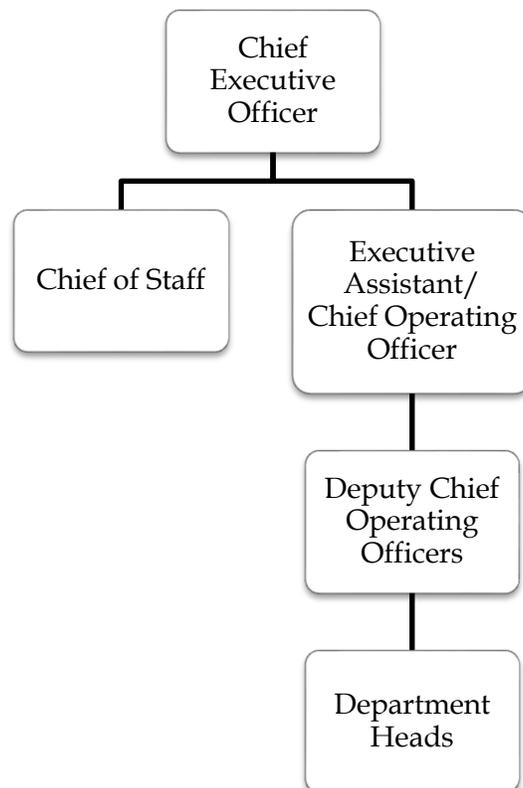
Chief Executive Officer - Mission Statement

The mission of the Chief Executive Officer (CEO) is to respond to the public in an effective and courteous manner. To provide overall direction, coordination and assistance to the departments of the county government which report to the CEO. To formulate programs that moves the county toward the vision, mission, goals and values established by the CEO, Board of Commissioners (BOC) and Department Heads. To act as a catalyst in moving the CEO's annually established priorities and initiatives forward.

Chief Executive Officer - Description

The Office of the Chief Executive Officer provides comprehensive direction, supervision and guidance to the department heads reporting directly to the CEO as established under the Organizational Act of 1984. The Office of the CEO provides the assurance that DeKalb County government is functioning in a proper, effective and legal manner.

Chief Executive Officer - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Chief Executive Officer – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 2,058,056	\$ 1,594,250	\$ 1,437,995	\$ 702,886
52 - Purch / Contr Svcs	\$ 156,354	\$ 117,252	\$ 176,180	\$ 262,305
53 - Supplies	\$ 13,786	\$ 24,020	\$ 15,026	\$ 13,287
54 - Capital Outlays	\$ 1,408	\$ 0	\$ 0	\$ 0
55 - Interfund Charges	\$ (343,012)	\$ (373,936)	\$ (524,445)	\$ 8,776
Expense Total	\$ 1,886,592	\$ 1,361,586	\$ 1,104,756	\$ 987,254

* Communications was removed from the Chief Executive Officer budget in 2016.

Chief Executive Officer – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
00110 - Chief Executive Officer	\$ 787,626	\$ 820,556	\$ 480,505	\$ 447,692
00112 - Operations	\$ 726,179	\$ 248,000	\$ 28,681	\$ 34,604
00114 - Staff	\$ 451,440	\$ 235,912	\$ 291,892	\$ 305,674
00120 - Executive Assistant	\$ 15	\$ (1,807)	\$ 780	\$ 0
00140 - Community Relations	\$ 0	\$ 12,363	\$ 0	\$ 0
00150 - Public Information	\$ (77,019)	\$ 37,361	\$ 181,604	\$ 0
00160 - Office Of Process Improv	\$ (1,649)	\$ 9,201	\$ 121,294	\$ 199,284
Expense Total	\$ 1,886,592	\$ 1,361,586	\$ 1,104,756	\$ 987,254

* Communications was removed from the Chief Executive Officer budget in 2016.

Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	20	17	17	7
Average Filled / Funded	16	14	16	6

Chief Executive Officer - Goals and Objectives

Goal #1: To recommend a balanced budget for the operation of county government.

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

Goal #2: To continue to build confidence in DeKalb County Government.

Goal #3: To evaluate and enhance the level of efficiency of services delivered by DeKalb County Government.

Objective #3A: Ensure county operations adopt best practices to deliver improved services.

Goal #4: To continue to evaluate opportunities to utilize enterprise zones to restore and nurture economic vitality.

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Chief Executive Officer – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Constituent issues addressed	N/A	N/A	1,040	1,090
Public events	N/A	N/A	156	206
Community engagement events	N/A	N/A	208	258
Employee engagement opportunities	N/A	N/A	34	84

* New performance measures were developed for the CEO's Office in 2016 and were not tracked prior to 2015.

Chief Executive Officer - Points of Interest

- DeKalb County Television (DCTV) and the Public Information functions previously included within the CEO's budget were moved to a standalone Office of Communications in the 2016 budget. The removal of the Communications division and the transfer from the unincorporated fund to support DCTV resulted in a \$371K decrease from the CEO's requested budget.
- Present periodic status reports to the BOC, Grand Jury, and citizens.
- Emphasized providing the highest level of protection for the safety of DeKalb County citizens and their property through support for the Police and Fire Rescue Departments.
- Implemented functional department teams to improve interdepartmental cooperation, communication and customer service.

Child Advocacy Center

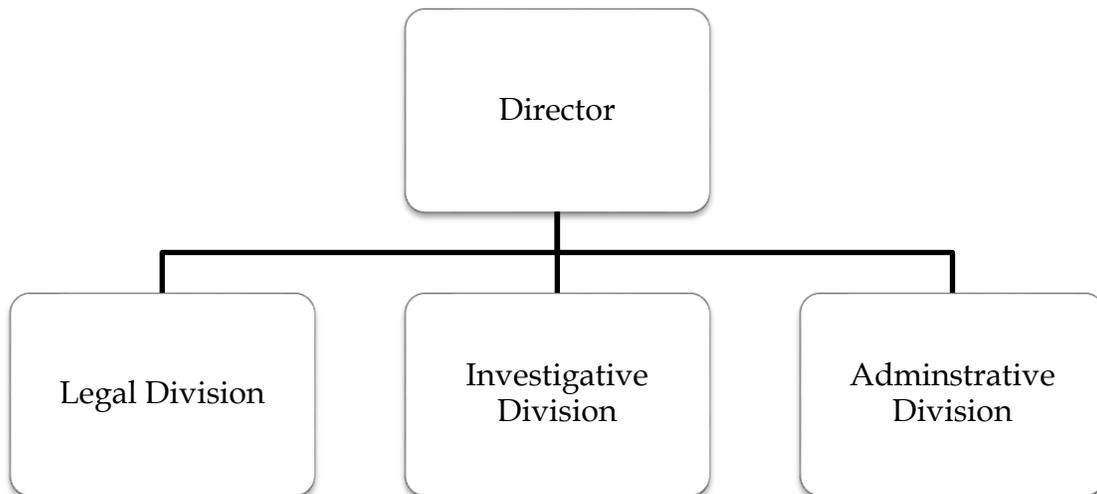
Child Advocacy Center - Mission Statement

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

Child Advocacy Center - Description

The Child Advocacy Center (CAC) provides legal representation and best interest advocacy for abused and neglected children in the DeKalb County Juvenile Court. The CAC consists of attorneys and advocacy support staff who litigate and provide ongoing case management to promote improved wellbeing and permanency (safe and stable homes) for dependent children. Child-clients are primarily in foster care and may reside in foster and group homes, residential treatment facilities, or with other care givers. Approximately 45% of department’s workload is conducted remotely.

Child Advocacy Center - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Child Advocacy Center – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 1,622,057	\$ 1,728,592	\$ 2,013,153	\$ 2,304,812
52 - Purch / Contr Svcs	\$ 109,308	\$ 139,041	\$ 216,225	\$ 195,425
53 - Supplies	\$ 19,843	\$ 15,955	\$ 26,637	\$ 21,069
54 - Capital Outlays	\$ 5,799	\$ 2,574	\$ 2,634	\$ 4,093
55 - Interfund Charges	\$ 7,054	\$ 2,377	\$ 908	\$ 7,250
Expense Total	\$ 1,764,060	\$ 1,888,539	\$ 2,259,556	\$ 2,532,649

Child Advocacy Center – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
04010 - Child Advocate's Office	\$ 1,764,060	\$ 1,888,539	\$ 2,259,556	\$ 2,532,649
Expense Total	\$ 1,764,060	\$ 1,888,539	\$ 2,259,556	\$ 2,532,649

Child Advocacy Center – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	21	24	26	26
Average Filled / Funded	20	23	25	26

Child Advocacy Center – Goals and Objectives

Goal #1: Enhance department's litigation practice in response to current trends.

Objective#1A: Increase case law, trial, and appellate practice training participation by 20%.

Goal #2: Modify case management policies/practices in response to current trends for improved client outcomes.

Objective #2A: Increase evaluation of client's assessments and treatment by 20%.

Goal #3: Identify or develop customized replacement case management information system.

Objective #3A: Export data from 2010-present from current case management information system.

Objective #3B: Complete case management workload analysis for development of optimized information system.

2016 Budget Document – DeKalb County, Georgia

Child Advocacy Center – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Child Welfare hearings	2,286	3,115	3,311	3,400
Number of child welfare cases handled by dept.	1,160	1,375	1,567	1,675
Child-client interviews conducted	4,159	6,187	5,576	5,950
Number of case actions documented	48,640	55,244	42,964	43,000
Miles covered conducting field investigations	67,657	74,505	88,930	89,750
Appeals handled	5 (2 Amicus)	4	1	4
Professional development trainings	65	56	42	56
Cases closed - Clients achieving permanency	511	588	633	650
Stakeholder Meetings/Efforts	530	466	446	500
Volunteer-Intern Hours/Comp. value	5315/ \$42,520	4947/\$54,41	2716/\$38,024	2500/ \$33,000

Child Advocacy Center – Points of Interest

- Caseload for the Child Advocacy Center has continued to increase due to juvenile justice reforms passed by the Georgia General Assembly in 2014.
- In 2015, the CAC represented 1,567 child-clients and conducted 3,111 hearings. Significant increases in cases and systemic trends, including increases in travel reimbursements and fieldwork for clients increasingly placed further outside of DeKalb County, have increased department's workload.
- In 2016, the CAC expects to represent more than 1,675 child-clients and conduct more than 3,300 hearings.

Citizen Help Center (311)

Citizen Help Center - Mission Statement

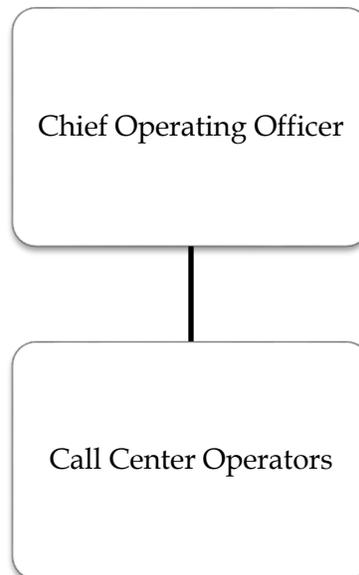
The DeKalb County 311 Citizen Help Center strives to provide the most efficient and effective customer service possible by providing rapid and convenient access to county department information and services for the citizens of our community. The vision is to develop an "end-to-end" Citizens Help Center (CHC) focused on providing consistent high level services across all departments, while decreasing the costs of service delivery.

Citizen Help Center - Description

The Citizen Help Center (311) serves as a central point of customer contact for the county. The 311 Citizen Help Center answers calls for the county departments, uses a knowledge base to provide standardized and consistent information, creates service requests for each call, and monitors the service performance of departments. The call center also ensures that county departments document action taken when responding to the service requests created, using data to identify trends and areas for improvement in service delivery to stakeholders. The 311 Citizen Help Center will deliver cohesive services based on standardized knowledge information and business processes with countywide practices and systems.

The Citizen Help Center was budgeted within the Executive Assistant/Chief Operating Officer budget in previous years, but was established as a standalone department in the 2016 budget. During the economic downturn of 2008, 311 was funding was eliminated.

Citizen Help Center - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Citizen Help Center – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 0	\$ 0	\$ 0	\$ 144,743
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 0	\$ 11,000
53 - Supplies	\$ 0	\$ 0	\$ 0	\$ 1,500
Expense Total	\$ 0	\$ 0	\$ 0	\$ 157,243

* Citizens Help Center was budgeted in Executive Assistant/Chief Operations Officer prior to 2016.

Citizen Help Center – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
07801 - Citizens Help Center	\$ 0	\$ 0	\$ 0	\$ 157,243
Expense Total	\$ 0	\$ 0	\$ 0	\$ 157,243

* Citizens Help Center was budgeted in Executive Assistant/Chief Operations Officer prior to 2016.

Citizen Help Center – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	0	0	0	6
Average Filled / Funded	0	0	0	3

Citizen Help Center – Goals and Objectives

Goal #1: Reduce operational costs.

Objective #1A: Move to cloud technology to realize cost-savings.

Objective #1B: Evaluate outsourcing options for any additional cost-savings.

Objective #1C: Develop alternative staffing model to reduce costs by 5%.

Goal #2: Implement multiple channels of communication.

Objective #2A: Implement public portal for self-service.

Objective #2B: Integrate communications access via social media and mobile.

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

Objective #3A: Use analytics as predictor of service trends and associated costs.

Objective #3B: Develop two dashboards to provide management awareness and enhance oversight.

Objective #3C: Integrate mobile access for field service employees.

2016 Budget Document – DeKalb County, Georgia

Citizens Help Center - Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Number of new departments handled by 311	0	0	0	3
311 calls handled	61,447	67,412	67,598	68,500
Percentage of calls answered within 30 seconds	95%	93%	93%	95%
311 customer records created	28,752	29,650	45,062	60,000
Number of employees trained	0	0	3	3

Citizens Help Center - Points of Interest

- The Citizen Help Center was moved from the Executive Assistant’s Office in the 2016 budget and established as a standalone department.
- In early 2016, the call center operation shifted to a temporary staffing only model, providing cost saving opportunities.
- The call center handles a minimum of 500+ additional calls per month when assisting department’s new initiatives, such as Sanitation’s Rolling Forward to One.

Clerk of Superior Court

Clerk of Superior Court - Mission Statement

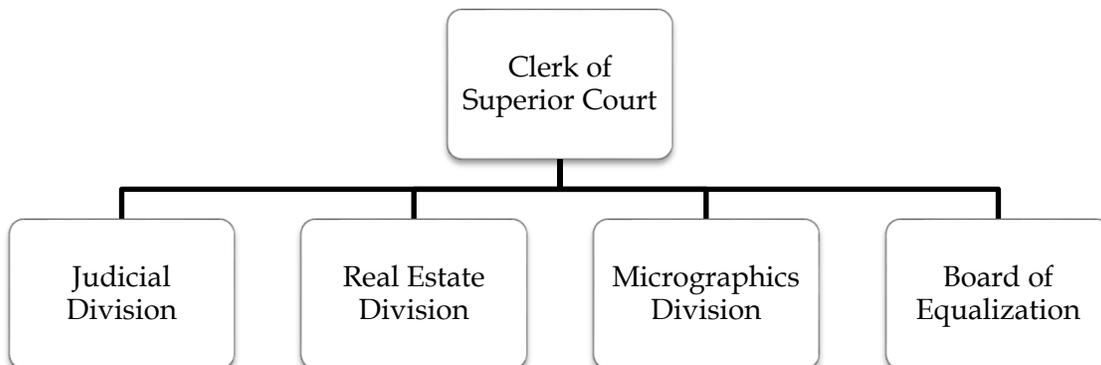
The Office of Clerk of Superior Court is deeply committed to providing the citizens of DeKalb County with the most knowledgeable, efficient, professional, courteous, and up-to-date services available. The Clerk is committed to ensuring that both judicial and real estate records are accurately filed and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

Clerk of Superior Court - Description

The Clerk of Superior Court is a Constitutional Officer elected and charged with the responsibility of filing, recording and maintaining records for public inspection, including records pertaining to general civil, domestic civil, domestic violence, criminal indictments, accusations, warrants, real and personal property located in DeKalb County. The Office of the Clerk of Superior Court supports 10 superior court judges, 25 magistrate court judges, and 4 specialty courts.

The Office of the Clerk 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 Supreme and Court of Appeals. The Administration Division is comprised of accounting, budget and human resources, and retirement. The Clerk issues and revokes notary commissions, liens, FIFA's (fieri facias), trade names, and limited partnerships. The Real Estate Division is responsible for filing and verifying all documents relating to real and personal property located in DeKalb County, and is responsible for collection of intangible taxes and transfer taxes. The Archive Division is responsible for duplicating, indexing, and verifying all records in accordance with Georgia law. The Micrographics Division is responsible for converting microfilm to digital image. The Office of Clerk is a federal passport agent. The Clerk is the statutory administrator of the Board of Equalization, which facilitates property appeals in DeKalb County.

Clerk of Superior Court - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Clerk of Superior Court - Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 4,898,318	\$ 5,291,674	\$ 5,781,943	\$ 6,057,514
52 - Purch / Contr Svcs	\$ 873,330	\$ 847,358	\$ 1,177,181	\$ 1,191,052
53 - Supplies	\$ 116,287	\$ 176,849	\$ 113,229	\$ 120,386
54 - Capital Outlays	\$ 34,648	\$ 4,201	\$ 6,531	\$ 14,300
55 - Interfund Charges	\$ 9,099	\$ 0	\$ 0	\$ 0
57 - Other Costs	\$ 11,024	\$ 11,024	\$ 0	\$ 11,024
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 537,782	\$ 0
Expense Total	\$ 5,942,706	\$ 6,331,105	\$ 7,616,666	\$ 7,394,276

Clerk of Superior Court - Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
03601 - Clerk of Superior Court	\$ 5,558,242	\$ 5,973,992	\$ 7,219,864	\$ 6,906,768
03610 - Clerk of Superior Court	\$ 0	\$ 1,421	\$ 156	\$ 243
03611 - Clerk of Superior Court	\$ 384,464	\$ 355,693	\$ 396,645	\$ 487,265
Expense Total	\$ 5,942,706	\$ 6,331,105	\$ 7,616,666	\$ 7,394,276

Clerk of Superior Court - Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	89	89	89	90
Average Filled / Funded	84	86	85	90

Clerk of Superior Court - Goals and Objectives

Goal #1: To finalize the implementation of a case management system.

Objective #1A: To go paperless, create efficiencies through inter-governmental electronic exchanges.

Objective #1B: Cost savings while providing exceptional citizen support and service.

Objective #1C: To continue restoration of deteriorating deed and plat books.

Goal #2: To provide web-based access to all public documents.

Objective #1A: To provide hourly document turn-around.

Objective #2A: To eliminate the need for additional warehousing and reducing paper.

Goal #3: To establish integrated justice with justice system partners, Sheriff, District Attorney, Solicitor, Public Defender and Police.

Objective #3A: Being a more responsible ecological partner.

Goal #4: To implement e-filing.

Objective #4A: To generate additional revenue.

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Goal #5: To combine credit card payment with new accounting management and fraud registry.

Objective #5A: To utilize an improved chip enabled secure payment process.

Goal #6: To implement microfilm conversion.

Objective #6A: To complete five years of conversion.

Clerk of Superior Court – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Criminal counts	8,362	9,887	7,183	8,332
Criminal cases processed	5,360	5,365	3,315	4,460
Criminal cases disposed	5,700	5,542	4,900	5,325
Criminal defendants	4,720	4,781	3,895	4,590
Probation revocations	1,560	1,483	1,488	1,510
Civil cases processed	12,112	11,289	12,947	13,020
Estimated pages intake (judicial)	545,050	585,300	565,590	585,900
Real estate instrument recorded	201,616	168,574	173,330	179,369
Real estate pages assigned	676,116	518,116	580,535	592,268
Criminal Fines & Fees	4,459,206	2,945,827	10,436,629	11,535,000

Clerk of Superior Court – Points of Interest

- The Adoptions & Appeals Unit had 126 adoptions in 2015.
- Conducted notary and -filing training to assist citizens with procedures in the Clerk of Superior Court office.
- The 2016 budget includes \$537,782 for replacement of 15-year old case management system (five-year project, year 2 of 5). The replacement of this system will allow the Clerk of Superior Court to support the Windows 7 operating system and exchange electronic data with other courts. The new case management system will create operating efficiencies; however, an estimated cost saving has not been determined.

Communications

Communications - Mission Statement

The mission of the Office of Communications is to provide the public with accurate and timely information and promote the transparency of DeKalb County government operations through a variety of media including DeKalb County Television (DCTV), press releases, social media and other outreach vehicles.

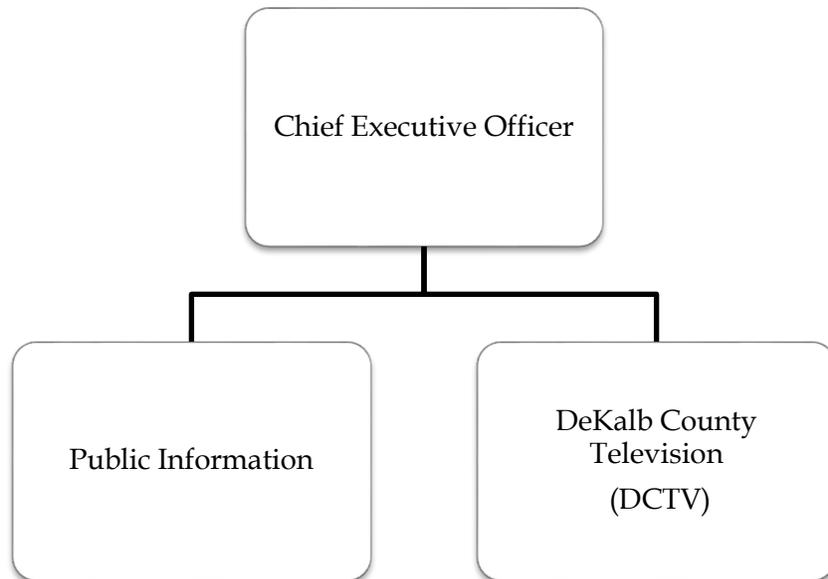
Communications- Description

The Office of Communications consists of two units, Public Information and DCTV. Public Information includes the operations of the Chief Communications Officer and staff. Public Information is responsible for responding to media inquiries and disseminating press releases.

DeKalb County Television (DCTV), Comcast Cable 23 serves as a direct media resource tool for all DeKalb County departments and agencies offering the vital service of providing a voice to government functions and services. To this end, all programming focuses specifically on highlighting the events, programs, services, initiatives and activities available to DeKalb stakeholders.

The Office of Communications is budgeted within the General Fund due to the countywide nature of their operations; however, DCTV receives funding support through cable franchise fees from the Unincorporated Fund to partially offset their operating costs. Additionally, DCTV receives and manages funding from the Public Education and Government (PEG) Fund.

Communications - Organizational Chart



2016 Budget Document - DeKalb County, Georgia

Communications - Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 0	\$ 0	\$ 0	\$ 999,859
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 0	\$ 38,653
53 - Supplies	\$ 0	\$ 0	\$ 0	\$ 7,114
55 - Interfund Charges	\$ 0	\$ 0	\$ 0	\$ 15,941
Expense Total	\$ 0	\$ 0	\$ 0	\$ 1,061,567

* Communications was budgeted in Chief Executive Officer prior to 2016.

Communications/DCTV - Financials (P.E.G. Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 40,814	\$ 50,462	\$ 62,540	\$ 58,495
52 - Purch / Contr Svcs	\$ 179,657	\$ 150,635	\$ 81,868	\$ 870,890
53 - Supplies	\$ 252	\$ 22,849	\$ 38,938	\$ 15,607
54 - Capital Outlays	\$ 8,800	\$ 79,172	\$ 5,800	\$ 102,435
Expense Total	\$ 229,523	\$ 303,118	\$ 189,146	\$ 1,047,427

Communications - Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
00610 - Communications	\$ 0	\$ 0	\$ 0	\$ 1,061,567
Expense Total	\$ 0	\$ 0	\$ 0	\$ 1,061,567

* Communications was budgeted in Chief Executive Officer prior to 2016.

Communications/DCTV - Financials (P.E.G. Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
10203 - PEG Support Fund	\$ 229,523	\$ 303,118	\$ 189,146	\$ 1,047,427
Expense Total	\$ 229,523	\$ 303,118	\$ 189,146	\$ 1,047,427

Communications (General Fund) - Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	0	0	0	11
Average Filled / Funded	0	0	0	11

Communications/DCTV (P.E.G. Fund) - Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	1	1	1	1
Average Filled / Funded	1	1	1	1

2016 Budget Document – DeKalb County, Georgia

Communications- Goals and Objectives

- Goal #1: To reach a broader base of DeKalb residents, business owners, stakeholders.
- Objective #1A: Convey messages which prompt the target audience to take action.
 - Objective #1B: Make communications more proactive.
 - Objective #1C: Establish county brand guidelines – protocol and standard operating procedures for social media, news releases, graphics.
 - Objective #1D: Establish a more effective way for departments to communicate/report upcoming events.
 - Objective #1E: Increase the awareness and involvement of specific, targeted groups of individuals.
- Goal #2: Improve the perception of DeKalb County by being a more transparent administration and disseminating more positive messages.
- Objective #2A: Increase social media reach.
 - Objective #2B: Develop and implement communications plans for enhanced visibility and crisis management.
 - Objective #2C: Generate positive media coverage by cultivating relationships with reporters.
 - Objective #2D: Hire public records manager to improve response to open record requests.

Communications - Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Ceremonial documents prepared	428	137	234	250 (Est)
Speeches/ talking points prepared	156	43	25	25 (Est)
Press releases prepared	415	497	569	500 (Est)
Media inquiries/ open record requests	708	604	760	725 (Est)
Audiovisual projects for county departments	510	444	480	500 (Est)
Government TV segments created	325	317	325	375 (Est)

Communications- Points of Interest

- The Office of Communications was created in the 2016 budget. These functions were previously budgeted within the CEO’s budget.
- The General Fund receives a transfer of \$543K from the Unincorporated Fund to offset the costs of salaries for DCTV.

Community Development

Community Development – Mission Statement

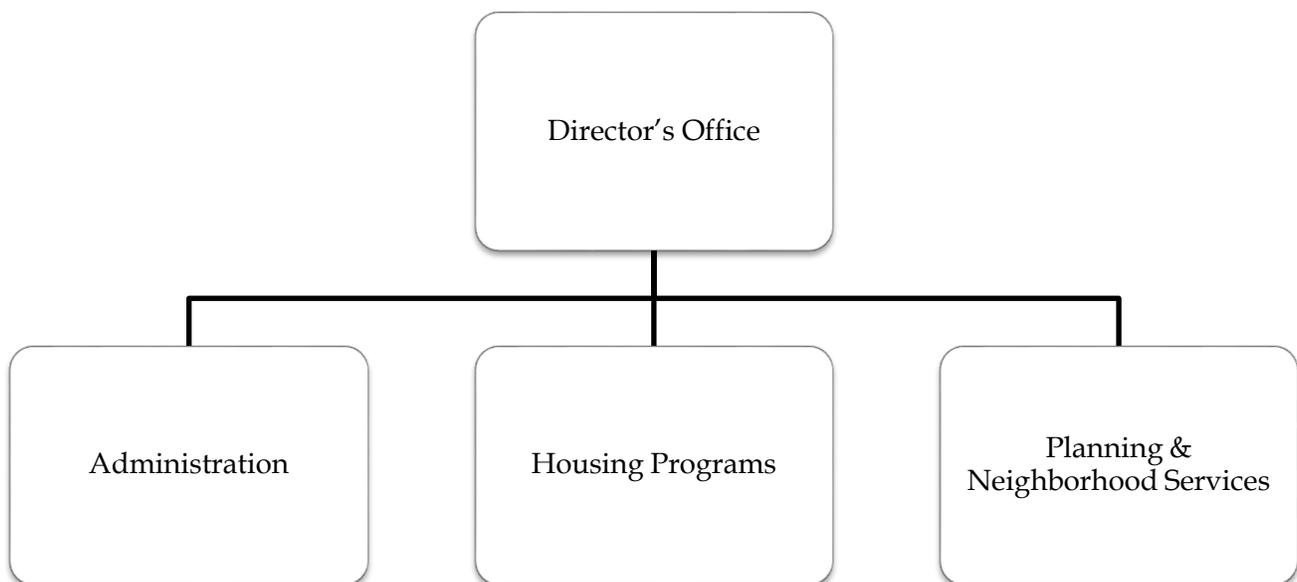
The mission of the Community Development Department is to develop viable urban communities principally benefiting low-to-moderate income persons. We work collaboratively with nonprofit agencies, governmental entities at all levels, the business community, the faith community, residents and schools to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

Community Development – Description

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

Community Development- Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Community Development – Financials

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

Community Development – Points of Interest

- The county anticipates that the Department of Housing and Urban Development will award DeKalb County in 2016 a total of \$6,714,942 in entitlement funding: \$4,744,677 through the Community Development Block Grant Program, \$412,285 through the Emergency Solutions Grant (formerly the Emergency Shelter Grant) and \$1,557,980 through the HOME Investment Partnership Program. Additionally, the County now continues to administer and manage activities associated with program income generated by activities from the Neighborhood Stabilization Program.

Community Service Board (CSB)

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.

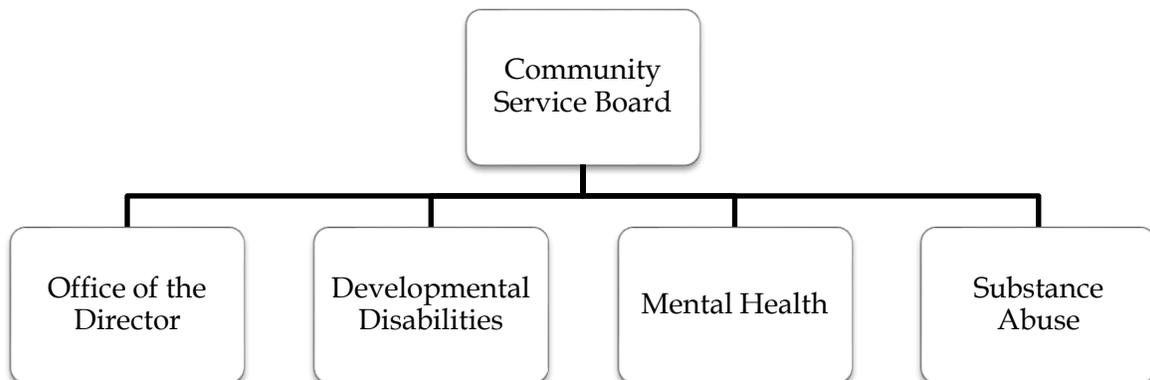
Community Service Board - Description

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

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

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

Community Service Board - Organizational Chart



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Community Service Board – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
57 - Other Costs	\$ 1,576,060	\$ 1,784,057	\$ 1,984,057	\$ 1,984,057
Expense Total	\$ 1,576,060	\$ 1,784,057	\$ 1,984,057	\$ 1,984,057

Community Service Board – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
07201 - Community Service Boa	\$ 1,576,060	\$ 1,784,057	\$ 1,984,057	\$ 1,984,057
Expense Total	\$ 1,576,060	\$ 1,784,057	\$ 1,984,057	\$ 1,984,057

Community Service Board – Goals and Objectives

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

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

Goal #3: To define and evaluate performance, outcome, effectiveness, and costs of services.

Goal #4: To improve the health status of clients.

Goal #5: To involve clients, their families, and the community in planning and public policy development.

Community Service Board – Performance Measures

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Total Clients	10,092	10,092	10,984	11,204
Clients Served by:				
Jail Services and DUI Program	290	290	290	290
DeKalb County Drug Court	120	120	120	120
Mobile Response Team	2,386	2,386	2,065	2,106
Crisis Services	1,828	1,510	1,244	1,269
Mental Health Outpatient	7,397	5,415	5,750	5,865
Psychosocial Rehab	207	197	229	234
Addictive Services, Adult	596	616	596	608
Adolescent Services	225	225	500	510
Developmental Disabilities	264	240	217	217
Veterans Services	379	256	1,472	1,501
Residential	161	158	171	171

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Community Service Board – Points of Interest

- The components of Community Service Board funding sources are 7% county, 3% federal, 43% state, 43% fee-for-service, and 4% contracts and other sources.
- The DeKalb County contributions to CSB funding are used in these programs/units: Crisis Center 68%, Mobile Response Teams 14%, Developmental Disabilities day services 13%, and Early Treatment Program 5%.

Contributions to Capital Projects

Contributions to Capital Projects - Description

The Contributions to Capital Projects unit has been, historically, the entity where the Tax Funds’ contributions to capital projects are appropriated and expended. Currently, the entity is used only for the county contribution to Homestead Option Sales Tax (HOST) capital outlays. Capital contributions from other fund categories, such as the Enterprise Funds, are accounted for in their respective funds. Tax funded contributions are in each respective fund’s Non-Departmental unit.

Contributions have historically been in two categories: contributions to HOST capital outlays; and contributions to general capital projects. The HOST outlays are generally used for road paving projects in conjunction with matching funds from the Georgia Department of Transportation’s Local Maintenance and Improvement Grant program. The county match is generally funded from the portion of HOST proceeds designated for capital projects. The general capital projects, which are no longer budgeted in this entity, have been those not funded by bonds or other long-term financing and have usually been technology-related, such as Innovation & Technology projects or public safety communications upgrades. The funding source for these general projects is usually the General Fund. See the non-departmental section for the general fund for the current year’s contribution amounts.

Contributions to Capital Projects (General Fund) – Financials by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
61 - Other Fin. Uses	\$ 6,000,000	\$ 6,598,000	\$ 5,499,980	\$ 4,891,824
Expense Total	\$ 6,000,000	\$ 6,598,000	\$ 5,499,980	\$ 4,891,824

Contributions to Capital Projects (General Fund) – Financials by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09002 - Contribution To CIP	\$ 6,000,000	\$ 6,598,000	\$ 5,499,980	\$ 4,891,824
Expense Total	\$ 6,000,000	\$ 6,598,000	\$ 5,499,980	\$ 4,891,824

Contributions to Capital Projects – Points of Interest

- Amounts available from HOST receipts have decreased steadily in recent years due to city incorporations and the resulting changes in how the state divides the HOST proceeds.
- In FY15, typical HOST capital outlay contributions (matching funds) were funded from reprogrammed balances in bond-related capital projects.
- In FY15, the entire \$5.5M appropriation was contributed for general capital projects for building security, elevator renovation, an imaging database, and financial reporting upgrades. These capital projects will enhance operating efficiencies and effectiveness; however, estimated cost savings have not been determined.
- In FY16, the entire budget of \$4.9M is the HOST capital outlay contribution.

Cooperative Extension Service

Cooperative Extension Service - Mission Statement

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

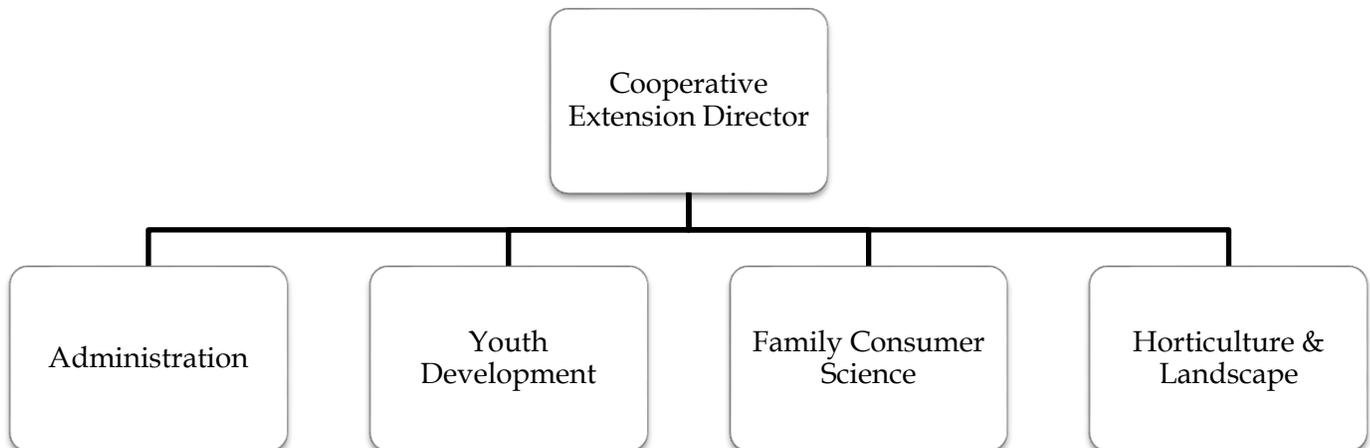
Cooperative Extension Service - Description

DeKalb County Cooperative Extension works collaboratively with the county and other governmental entities, non-profit organizations, schools and the faith-based community to create healthy and sustainable individuals, families, and communities. 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, TV newsletters, and newspaper articles.

Cooperative Extension - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Cooperative Extension – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 458,790	\$ 467,513	\$ 501,739	\$ 694,158
52 - Purch / Contr Svcs	\$ 51,895	\$ 44,870	\$ 42,608	\$ 59,231
53 - Supplies	\$ 15,434	\$ 17,364	\$ 27,890	\$ 30,854
55 - Interfund Charges	\$ (305,101)	\$ 9,342	\$ 17,762	\$ 48,080
57 - Other Costs	\$ 9,776	\$ 11,354	\$ 722	\$ 14,500
Expense Total	\$ 230,794	\$ 550,443	\$ 590,721	\$ 846,823

Cooperative Extension – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
06901 - Administration	\$ (38,584)	\$ 277,898	\$ 322,631	\$ 418,666
06910 - Youth Program	\$ 109,275	\$ 117,146	\$ 105,686	\$ 181,540
06930 - Family & Consumer Sc	\$ 25,309	\$ 27,151	\$ 30,896	\$ 83,465
06935 - Horticulture & Lands	\$ 134,794	\$ 128,249	\$ 131,508	\$ 163,152
Expense Total	\$ 230,794	\$ 550,443	\$ 590,721	\$ 846,823

Cooperative Extension – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	14	13	14	14
Average Filled / Funded	9	11	11	13

Cooperative Extension – Goals and Objectives

Goal #1: To create a healthier DeKalb.

Objective #1A: Utilize the DeKalb mobile farmers market to provide fresh produce to citizens in DeKalb County. This include health rocks educational programming and reaching 1500 students.

Objective #1B: Provide educational programs for citizens of DeKalb promoting health and well-being. Participation in county-wide events that promote health and wellness.

Goal #2: Create more sustainable communities.

Objective #2A: Provide horticulture educational programs focusing on water conservation and sustainable growing practices.

Objective #2B: Provide educational workshops and technical assistance for landscape professionals. Sustain our communities by providing young people opportunities for healthy lifestyle education and civil engagement in their community.

Goal #3: Develop marketing strategies to promote and increase awareness about DeKalb County Extension.

Objective #3A: Increase our activity and contact on social media.

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

Cooperative Extension – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Youth reached by programs	22,546	22,221	30,500	40,000
Participants in workshops and classes	35,496	27,950	25,000	30,000
Educational workshops and classes	1,861	1,947	1,600	1,800
Plant, soil, insects, and other samples processed	969	911	1,000	1,000
Publications distributed	56,313	35,445	30,000	35,000
Number of volunteers	1,016	1,139	1,200	1,500
Site and home visits performed	896	727	500	500
Telephone and email requests for information department responded to	27,993	28,471	30,000	31,500
Grants and contracts	161,592	197,820	200,000	250,000
Provided opportunities for professional development	12	10	12	15

Cooperative Extension – Points of Interest

- The Cooperative Extension Service launched the mobile farmers market program in 2015.
- Provided a college campus experience for 78 youths through three tours. Fifty-one attended a special presentation College Tour Boot Camp about completing college applications.
- DeKalb County Cooperative Extension conducted 86 chronic disease prevention classes to help 1,342 people improve their nutrition and increase their physical activity.
- Regular master gardener volunteers (240) returned 16,084 hours assisting extension with our educational goals. Fifty-four school master gardener leaders returned 4,170 hours educating students and parents in after-school, outdoor education programs totaling 20,254 volunteer hours which brings a \$400,017 dollar value back to DeKalb County Government and the Board of Education.

County Jail Fund

County Jail Fund - Mission Statement

The purpose of the County Jail Fund is to provide an accounting entity for recording the transactions associated with DeKalb County’s appropriation of an additional 10% penalty assessment in criminal and traffic cases, involving violations of ordinances of political subdivisions.

County Jail Fund - Description

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 enables the county to implement the “Jail Construction and Staffing Act” which provides for the imposition and collection of the additional 10% penalty assessment. The primary source of revenue for this fund is fines/penalties. 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.

County Jail Fund - Organizational Chart

The Sheriff’s Department receives the benefit of this fund and some management of the funding is through the Office of Management and Budget. Please check their respective organizational charts for details of each one’s operation.

County Jail Fund – Financials (County Jail Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
61 - Other Fin. Uses	\$ 1,422,163	\$ 640,630	\$ 1,033,624	\$ 1,632,579
Expense Total	\$ 1,422,163	\$ 640,630	\$ 1,033,624	\$ 1,632,579

County Jail Fund – Financials (County Jail Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
10204 - County Jail Fund	\$ 1,422,163	\$ 640,630	\$ 1,033,624	\$ 1,632,579
Expense Total	\$ 1,422,163	\$ 640,630	\$ 1,033,624	\$ 1,632,579

County Jail Fund – Goals and Objectives

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

Debt Function

Debt Function – Mission Statement

The mission of county-issued debt is to allow for the large costs of capital improvements to be spread across a larger time frame.

Debt Function – Description

Debt is primarily overseen by the Finance Department. The Director’s Office is responsible for monitoring the amount and type of debt that the county has been committed to repaying in association with the county’s financial advisor. The Finance Department’s Treasury Division is responsible for paying current year obligations for debt service. The ultimate decision maker for committing to more debt is the responsibility of the governing authority consisting of the Chief Executive Officer and the Board of Commissioners. Debt is classified by the source that is used to pay the principal and interest. A General Obligation (G.O.) Revenue Bond is a debt obligation based upon the full faith and credit of the county. G.O. debt is payable from a levy of a direct ad valorem tax on all 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.

Debt Function – Credit Agency Ratings

The three main credit agencies have given DeKalb County the following ratings as of December 31, 2015:

<u>Bond Type</u>	<u>Fitch</u>	<u>Moody's Investor Services</u>	<u>Standard & Poor's</u>
General Obligation	AA-/Stable	Aa3/Stable	No Rating
Water & Sewer	AA-/Stable	Aa3/Stable	AA-/A+

Debt Function – Legal Debt Limit

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

2016 Budget Document – DeKalb County, Georgia

DeKalb County, Georgia Computation of Legal Debt Margin

	12/31/2015 (000s)
Assessed Value	21,105,445
Debt Limit - 10% of assessed value	2,110,545
Total debt applicable to debt limit	216,590
Legal Debt Margin	1,893,955

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

Source: DeKalb County Department of Finance as of December 31, 2015

Debt Function – Direct and Overlapping Debt

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

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DeKalb County, GA Computation of Direct and Overlapping Debt (unaudited) - December 31, 2015

Category or Debt	Total Amount Outstanding (\$000s)	% Applicable to the County	Debt Applicable to DeKalb County
Direct Debt²:			
DeKalb County General Obligation Bonds*	\$ 216,590	100%	\$ 216,590
Fulton-DeKalb Hospital Authority - County portion only	35,945	100%	35,945
DeKalb County Building Authority	31,545	100%	31,545
DeKalb County Public Safety and Judicial Facilities Authority	36,395	100%	36,395
DeKalb County Urban Redevelopment Authority	6,435	100%	6,435
Development Authority of DeKalb County - Performing Arts Center	1,325	100%	1,325
ACCG Certificates of Participation 2013	14,145	100%	14,145
Total Direct Debt	342,380		342,380
Overlapping Debt:			
DeKalb County Board of Education ¹			
General Obligation Bonds	33,300	100%	33,300
Capital Leases	107,747	100%	107,747
	141,047		141,047
City of Decatur ^{1,5}			
General Obligation Bonds	31,165	100%	31,165
Government Obligation Sales Tax Bonds	5,415	100%	5,415
Guaranteed Revenue Bonds	46,761	100%	46,761
Certificates of Participation	3,095	100%	3,095
	86,436		86,436
City Schools of Decatur ¹			
Certificates of Participation 2010	9,455	100%	9,455
Certificates of Participation 2014	18,120	100%	18,120
	27,575		27,575
City of Atlanta ¹			
General Obligation Bonds	395,890	4.75% ³	18,805
APSJFA Revenue Bonds	35,110	4.75%	1,668
Solid Waste Management Authority Revenue Bonds	12,530	4.75%	595
Intergovernmental Agreements	198,197	4.75%	9,414
Notes Payables	5,892	4.75%	280
Capital Leases	50,620	4.75%	2,404
Other	58,814	4.75%	2,794
	757,053		35,960
Atlanta Public Schools ¹			
Certificates of Participation	91,880	4.75%	4,364
Capital Leases	3,445	4.75%	164
	95,325		4,528
City of Dunwoody			
Guaranteed Revenue Bonds	3,410	100%	3,410
Total Overlapping Debt	1,110,845		298,955
Total Direct and Overlapping Debt	\$ 1,453,225		\$ 641,335
Total Per Capita Direct and Overlapping Debt ¹			\$ 899.61

¹As of June 30, 2015.

²As of December 31, 2015.

³Calculation of City of Atlanta overlapping percentages :

	A.V. (\$000s)	% of A.V.
City of Atlanta in Fulton	\$ 21,410,437	95.25%
City of Atlanta in DeKalb	1,066,508	4.75%
	\$ 22,476,945	100.00%

⁴Based on an estimated 2014 population of 712,900

⁵\$69,755,000 of general obligation bonds were issued by City of Decatur on February 24, 2016.

*Includes the Refunded Bonds which will no longer be outstanding of the issuance of the Series 2016 Bonds.

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Debt Function – General Obligation (G.O.) Bonds

G.O. bonds are used for long-term projects such as the construction of buildings and the purchase of property. The following table highlights the county’s G.O. debt:

Bond Series	Obligates	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/2015
2006	Unincorporated	Transportation, Parks & Greenspace, and Libraries	230,000,000	164,145,000
2013	Countywide	Refinance 1998 GO Jail Bonds	52,445,000	42,925,000
		Refinance 2003A GO Bonds (Health Facilities and prior refundings)		
		Refinance 2003 GO Bonds (1993 Refunding Bonds)		
Total			282,445,000	207,070,000

Debt Function – Financials (G.O. Bonds Debt Service Fund) by Common Object Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 14,088,352	\$ 6,410,000	\$ 3,293,107	\$ 2,799,428
31 - Taxes	\$ 1,993,995	\$ 628,699	\$ 617,880	\$ 10,634,145
36 - Investment Income	\$ 3,561	\$ 3,763	\$ 3,041	\$ 0
38 - Miscellaneous	\$ 0	\$ 19,778	\$ 0	\$ 0
39 - Other Fin. Sources	\$ 59,648,188	\$ 0	\$ 0	\$ 0
Revenue Total	\$ 61,645,744	\$ 652,240	\$ 620,921	\$ 10,634,145
52 - Purch / Contr Svcs	\$ 1,039	\$ 0	\$ 350	\$ 10,000
58 - Debt Service	\$ 10,193,675	\$ 3,769,133	\$ 1,114,250	\$ 11,615,700
61 - Other Fin. Uses	\$ 58,731,706	\$ 0	\$ 0	\$ 0
Expense Total	\$ 68,926,419	\$ 3,769,133	\$ 1,114,600	\$ 11,625,700
Fund Balance - Ending	\$ 6,807,676	\$ 3,293,107	\$ 2,799,428	\$ 1,807,873

Gain/(Use) of Fund Balance \$ (7,280,675) \$ (3,116,893) \$ (493,679) \$ (991,555)

Adopted Budget \$ 13,433,573

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Debt - Financials (General Obligation Bonds Debt Service Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09310 - Debt Service	\$ 9,689,504	\$ 3,769,133	\$ 1,114,600	\$ 11,625,700
Expense Total	\$ 9,689,504	\$ 3,769,133	\$ 1,114,600	\$ 11,625,700

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Debt Function – Financials (G.O. Bonds STD Debt Service Fund) by Common Object Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 1,120,406	\$ 5,779,452	\$ 7,643,295	\$ 3,240,436
31 - Taxes	\$ 31,907,188	\$ 29,396,776	\$ 13,117,034	\$ 1,936,200
36 - Investment Income	\$ 2,584	\$ 17,964	\$ 1,600	\$ 0
Revenue Total	\$ 31,909,772	\$ 29,414,740	\$ 13,118,634	\$ 1,936,200
52 - Purch / Contr Svcs	\$ 562	\$ 908	\$ 0	\$ 0
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 0
58 - Debt Service	\$ 27,570,719	\$ 27,549,988	\$ 27,521,493	\$ 1,452,675
Expense Total	\$ 27,571,281	\$ 27,550,896	\$ 27,521,493	\$ 1,452,675
Fund Balance - Ending	\$ 5,458,897	\$ 7,643,295	\$ (6,759,564)	\$ 3,723,961

Gain/(Use) of Fund Balance \$ 4,338,491 \$ 1,863,843 \$ (14,402,859) \$ 483,525

Adopted Budget \$ 5,176,636

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Debt – Financials (General Obligation Bonds STD Debt Service Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09320 - Debt Service - Unincorp	\$ 27,571,281	\$ 27,550,896	\$ 27,521,493	\$ 1,452,675
Expense Total	\$ 27,571,281	\$ 27,550,896	\$ 27,521,493	\$ 1,452,675

Debt Function – Certificates of Participation (COPs)

Another bond type is a Certificate of Participation (COP) which was used in DeKalb for a lease-purchase agreement between the Association of County Commissioners (ACCG) and the county for the construction and furnishing of the Judicial Tower in downtown Decatur. These bonds are appropriation-based in that each year the debt service is “appropriated” during the budgetary process. Each year, the county makes a lease payment which goes to pay the debt service.

Bond Series	Obligates	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/2015
2013	Appropriation	Refinance 2003 COPs (acquisition & renovation of Maloof Building, parking deck, and 9-story courthouse)	157,300,000	14,145,000

Debt Function – Authority Revenue Bonds

The county is financially obligated through other debt mechanisms such as through authorities. DeKalb County has created a number of authorities for specific purposes, such as, the construction of new buildings or the updating and rehabilitation of current properties. Each year, during the budgetary process, money is appropriated to pay a lease purchase payment, which in turn pays the debt service for each bond series.

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Bond Series	Obligates	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/2015
2006	Appropriation	Development Authority: Performing Arts Center	6,000,000	1,325,000
2010	Appropriation	Urban Redevelopment Agency: Recorders / Magistrate Court, Police precinct; neighborhood justice protection center	7,945,000	6,435,000
2013	Appropriation	Building Authority: Refunding of 2003 Bldg. Authority bonds	8,795,000	6,900,000
2013	Appropriation	Fulton-DeKalb Hospital Authority: Refunding of 2003 FDHA bonds	41,380,000	35,945,000
2015	Appropriation	Building Authority: Refunding of 2005 Bldg. Authority bonds	23,015,000	23,015,000
2015	Appropriation	Public Safety & Judicial Authority: Refunding of 2004 PS&JA bonds	36,395,000	36,395,000
Total			123,530,000	110,015,000

Debt Function – Financials (Building Authority Bonds Debt Service Fund) by Common Object Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 140,031	\$ 5,856	\$ 175,059	\$ 1,344,190
36 - Investment Income	\$ 1,078	\$ 1,683	\$ (574)	\$ 0
38 - Miscellaneous	\$ 3,416,974	\$ 3,110,686	\$ 2,704,715	\$ 2,382,504
39 - Other Fin. Sources	\$ 8,855,410	\$ 0	\$ 23,745,000	\$ 0
Revenue Total	\$ 12,273,462	\$ 3,112,369	\$ 26,449,141	\$ 2,382,504
52 - Purch / Contr Svcs	\$ 562	\$ 3,916	\$ 0	\$ 6,000
58 - Debt Service	\$ 3,920,559	\$ 2,939,249	\$ 1,800,768	\$ 3,720,694
61 - Other Fin. Uses	\$ 8,647,515	\$ 0	\$ 23,474,753	\$ 0
Expense Total	\$ 12,568,637	\$ 2,943,166	\$ 25,275,521	\$ 3,726,694
Fund Balance - Ending	\$ (155,144)	\$ 175,059	\$ 1,348,679	\$ 0
Gain/(Use) of Fund Balance	\$ (295,175)	\$ 169,203	\$ 1,173,621	\$ (1,344,190)
Adopted Budget				\$ 3,726,694

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Debt - Financials (Building Authority Bonds Debt Service Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09330 - Debt Service - Revenue I	\$ 3,713,227	\$ 2,946,455	\$ 1,535,010	\$ 3,726,694
Expense Total	\$ 3,713,227	\$ 2,946,455	\$ 1,535,010	\$ 3,726,694

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Debt Function – Financials (Public Safety – Judicial Facilities Authority Bonds Debt Service Fund) by Common Object Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 33,349	\$ 0	\$ 3,177,670	\$ 2,271,503
36 - Investment Income	\$ (545)	\$ 27	\$ (1,066)	\$ 0
38 - Miscellaneous	\$ 15,642	\$ 6,272,344	\$ 0	\$ 0
39 - Other Fin. Sources	\$ 0	\$ 0	\$ 40,573,642	\$ 0
Revenue Total	\$ 15,097	\$ 6,272,371	\$ 40,572,576	\$ 0
52 - Purch / Contr Svcs	\$ 3,095,101	\$ 1,100	\$ 905,101	\$ 1,620,297
58 - Debt Service	\$ 0	\$ 3,093,601	\$ 713,929	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 40,120,000	\$ 0
Expense Total	\$ 3,095,101	\$ 3,094,701	\$ 41,739,029	\$ 1,620,297
Fund Balance - Ending	\$ (3,046,655)	\$ 3,177,670	\$ 2,011,217	\$ 651,206

Gain/(Use) of Fund Balance \$ (3,080,004) \$ 3,177,670 \$ (1,166,453) \$ (1,620,297)

Adopted Budget \$ 2,271,503

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Debt – Financials (Public Safety – Judicial Facilities Authority Debt Service Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09340 - Debt Service - PS/Jud R	\$ 3,095,101	\$ 3,094,701	\$ 905,101	\$ 1,620,297
Expense Total	\$ 3,095,101	\$ 3,094,701	\$ 905,101	\$ 1,620,297

Debt Function – Financials (Urban Redevelopment Agency Bonds Debt Service Fund) by Common Object Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 209,976	\$ 0	\$ 89,160	\$ (8,033)
36 - Investment Income	\$ 33	\$ 0	\$ 110	\$ 0
38 - Miscellaneous	\$ 192,074	\$ 177,379	\$ 649,875	\$ 745,777
39 - Other Fin. Sources	\$ 0	\$ 668,791	\$ 0	\$ 0
Revenue Total	\$ 192,107	\$ 846,170	\$ 649,985	\$ 745,777
58 - Debt Service	\$ 766,243	\$ 757,011	\$ 747,178	\$ 737,744
Expense Total	\$ 766,243	\$ 757,011	\$ 747,178	\$ 737,744
Fund Balance - Ending	\$ (364,160)	\$ 89,160	\$ (8,033)	\$ 0

Gain/(Use) of Fund Balance \$ (574,136) \$ 89,160 \$ (97,193) \$ 8,033

Adopted Budget \$ 737,744

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*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Debt – Financials (Urban Redevelopment Authority Debt Service Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09350 - Debt Service - URA Bon	\$ 766,243	\$ 757,011	\$ 747,178	\$ 737,744
Expense Total	\$ 766,243	\$ 757,011	\$ 747,178	\$ 737,744

Debt Function – Lease Purchase Agreement

In order to ease the pressures on the 2014 annual budget, it was decided to replace current vehicles and purchase new vehicles by entering into a lease-purchase agreement. In this manner, the vehicles are “financed” using short-term debt instead of purchasing the vehicles outright.

Bond Series	Obligates	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/2015
2014	Appropriation	Vehicle Lease Purchase Agreement	28,000,000	23,333,333

Debt Function – Water and Sewerage Debt

The Water and Sewer Debt is for the repair and upkeep of current assets and construction of new assets within the Water and Sewer system. In addition, the county is operating under a Consent Decree with the Federal Environmental Protection Agency and the Environmental Protection Division of the Georgia Department of Natural Resources. Bundled with the Consent Decree are projects in the Capital Improvement Plan to upgrade, repair, and replace facilities within the water and the wastewater distribution systems.

Bond Series	Obligates	Purpose	Initial Obligation	Outstanding Obligation as of 12/31/2015
2006A	Revenue	Additions, extensions, and improvements to Water & Sewage System	94,990,000	77,385,000
2006B	Revenue	Refunding Series 1999 and 2000 W&S bonds	271,895,000	250,260,000
	Revenue	Recovery Zone Economic Development Bonds for projects within designated recovery zone	28,400,000	20,370,000
2010			28,400,000	20,370,000
2011	Revenue	Additions, extensions, and improvements to Water & Sewage System	381,500,000	367,830,000
2013	Revenue	Refunding Series 2003A W&S Bonds (\$123,725,000) and Series 2003B (\$22,150,000)	134,375,000	123,175,000
		Refunding Series 2006A W&S bonds maturing on and after 10/1/2017 through and including 10/1/2035 (\$78,391,447)	70,490,000	70,490,000
2015	Revenue		70,490,000	70,490,000
Total			981,650,000	909,510,000

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Debt Function – Financials (Water & Sewer Bonds Debt Service Fund) by Common Object Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 20,838,380	\$ 12,137,633	\$ 53,207,232	\$ 14,713,635
36 - Investment Income	\$ 1,713	\$ 363	\$ 2,292	\$ 0
38 - Miscellaneous	\$ 594,738	\$ 571,186	\$ 250,984	\$ 250,000
39 - Other Fin. Sources	\$ 210,609,244	\$ 67,522,778	\$ 68,644,635	\$ 52,860,297
Revenue Total	\$ 211,205,694	\$ 68,094,327	\$ 68,897,911	\$ 53,110,297
52 - Purch / Contr Svcs	\$ 0	\$ 4,649	\$ 0	\$ 0
57 - Other Costs	\$ 247	\$ 0	\$ 0	\$ 0
58 - Debt Service	\$ 62,390,772	\$ 44,458,705	\$ 67,054,071	\$ 67,823,932
61 - Other Fin. Uses	\$ 147,734,422	\$ 0	\$ 0	\$ 0
Expense Total	\$ 210,125,442	\$ 44,463,354	\$ 67,054,071	\$ 67,823,932
Fund Balance - Ending	\$ 21,918,633	\$ 35,768,606	\$ 55,051,073	\$ 0
Gain/(Use) of Fund Balance	\$ 1,080,253	\$ 23,630,973	\$ 1,843,840	\$ (14,713,635)

Adopted Budget	\$ 67,823,932
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*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Debt – Financials (Water & Sewerage Debt Service Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
08098 - Sinking Fund	\$ 61,129,079	\$ 44,458,705	\$ 66,735,458	\$ 67,823,932
Expense Total	\$ 61,129,079	\$ 44,458,705	\$ 66,735,458	\$ 67,823,932

Debt Function — Highlights

- In 2013, the following bond series were refinanced:
 - 2003 GO Bonds
 - 2003 COPs Bonds
 - 2003 Water & Sewerage Bonds
 - 2003 Fulton-DeKalb Hospital Authority Bonds (Grady)
 - 2003 Building Authority Bonds
- In 2014, the county entered into a Vehicle Lease Purchase Agreement to purchase new and replacement vehicles.
- In 2015, the following bond series were refinanced:
 - 2005 Building Authority Bonds
 - 2004 Public Safety & Judicial Authority Bonds
- In 2016, the Series 2006 G.O. bonds (Special Transportation, Parks and Greenspace, and Libraries) are a candidate for refinancing.

Debt Service – Miscellaneous Tax Funds

Debt Service – Misc. Tax Funds - Description

The Tax Funds have a number ongoing debt service funding obligations, which are now paid from a Debt Service Miscellaneous department within the four funds bearing these obligations. Prior to FY16, these payments were paid from the Non-Departmental entities. (The General Fund began paying Building Authority debt service from this department in FY15.) See “Points of Interest for each fund for details on specific debt service obligations.

Debt Service – Misc. Tax Funds – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 2,704,715	\$ 2,382,505
58 - Debt Service	\$ 0	\$ 0	\$ 0	\$ 2,776,006
Expense Total	\$ 0	\$ 0	\$ 2,704,715	\$ 5,158,511

Debt Service – Misc. Tax Funds – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09360 - Debt Service - Gen Fund to	\$ 0	\$ 0	\$ 2,704,715	\$ 2,382,505
09370 - Gen Fund Other	\$ 0	\$ 0	\$ 0	\$ 2,776,006
Expense Total	\$ 0	\$ 0	\$ 2,704,715	\$ 5,158,511

Debt Service – Misc. Tax Funds (General Fund) – Points of Interest

- Debt service obligations in the General Fund include:
 - Building Authority debt service paid as rent to the Authority’s fund (for the Juvenile Court facility). \$2.4M in FY16.
 - Principal and interest for Certificates of Participation (COPs). \$2M in FY16.
 - Principal and interest for Urban Redevelopment Authority (URA) debt. \$571K in FY16.
 - Interest for Tax Anticipation Notes (TANs).

Debt Service – Misc. Tax Funds – Financials (Fire Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 0	\$ 0
Expense Total	\$ 0	\$ 0	\$ 0	\$ 0

Debt Service – Misc. Tax Funds – Financials (Fire Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09375 - Debt Service - Fire Fund O	\$ 0	\$ 0	\$ 0	\$ 0
Expense Total	\$ 0	\$ 0	\$ 0	\$ 0

Note: Prior to FY16, payments for most debt occurred in Non-Departmental.

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Debt Service – Misc. Tax Funds (Fire Fund) – Points of Interest

- The Fire Fund usually has a debt service obligation paid as rent to the Public Safety & Judicial Building Authority Fund, for the West Exchange complex. There is no obligation for FY16 due to bond re-financing activities.

Debt Service – Misc. Tax Funds – Financials (Designated Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 0	\$ 0
Expense Total	\$ 0	\$ 0	\$ 0	\$ 0

Debt Service – Misc. Tax Funds – Financials (Designated Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09380 - Debt Service - Designated	\$ 0	\$ 0	\$ 0	\$ 0
Expense Total	\$ 0	\$ 0	\$ 0	\$ 0

Debt Service – Misc. Tax Funds (Designated Fund) – Points of Interest

- The Designated Fund usually has a debt service obligation paid as rent to the Public Safety & Judicial Building Authority Fund, for the West Exchange complex. There is no obligation for FY16 due to bond re-financing activities.

Debt Service – Misc. Tax Funds – Financials (Police Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 0	\$ 0
Expense Total	\$ 0	\$ 0	\$ 0	\$ 0

Debt Service – Misc. Tax Funds – Financials (Police Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09385 - Debt Service - Police Fund	\$ 0	\$ 0	\$ 0	\$ 0
Expense Total	\$ 0	\$ 0	\$ 0	\$ 0

Note: Prior to FY16, payments for most debt occurred in Non-Departmental.

Debt Service – Misc. Tax Funds (Police Fund) – Points of Interest

- The Police Fund usually has a debt service obligation paid as rent to the Public Safety & Judicial Building Authority Fund, for the West Exchange complex. There is no obligation for FY16 due to bond re-financing activities.

Family and Children Services (DFACS), Department of

Family and Children Services - Mission Statement

It is the mission of the DeKalb County Department of Family and Children Services to promote the social and economic wellbeing of the vulnerable adults and families of DeKalb County by providing exceptional services by highly trained and qualified staff. The agency is committed to providing services in a professional manner and being accountable to the DeKalb residents that we serve.

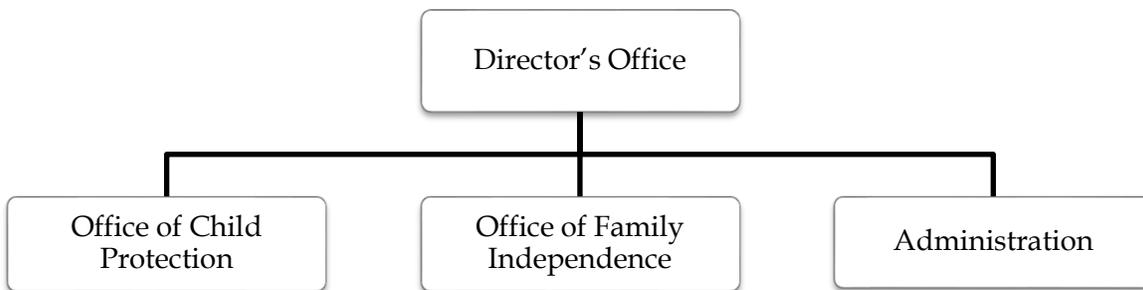
Family and Children Services - Description

The Department of Family and Children Services (DFACS) 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 has to be removed from the home; family support, which includes services to families when an investigation is not warranted; permanency, which includes services to children in the custody of the agency as well as their families to promote a positive permanency for the child; adoption, which includes identifying families that can provide a permanent home for children who cannot be safely reunified with parents; institutional care; supervision of children in aftercare cases; services to unaccompanied refugee minors; emancipation and independent living services for youth who have reached age 18; development of resource homes; and general assistance.

The Office of Family Independence represents a composite of functions, including the provision of financial assistance and social services programs to eligible DeKalb County citizens, as required by law. Social workers and technical staff work within legal mandate to give assistance to eligible families, as well as recover fraudulent payments, and counsel families in problem areas falling within our legal mandate.

Family and Children Services - Organizational Chart



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Family and Children Services – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
57 - Other Costs	\$ 1,241,284	\$ 1,261,720	\$ 1,278,220	\$ 1,278,220
Expense Total	\$ 1,241,284	\$ 1,261,720	\$ 1,278,220	\$ 1,278,220

Family and Children Services – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
07420 - General Assistance	\$ 228,973	\$ 286,648	\$ 303,148	\$ 303,148
07430 - Child Welfare	\$ 306,716	\$ 264,088	\$ 288,096	\$ 288,096
07440 - Administration	\$ 705,595	\$ 710,984	\$ 686,976	\$ 686,976
Expense Total	\$ 1,241,284	\$ 1,261,720	\$ 1,278,220	\$ 1,278,220

Family and Children Services – Goals and Objectives

Goal #1: To develop & maintain sustainable neighborhoods & communities.

Objective #1A: To increase the number of children who are placed with relatives by 25% for the next year.

Objective #1B: To increase the number of children who gain permanency with a relative by 15% for the next year.

Objective #1C: To fully implement the “One Caseworker, One Family” process by streamlining administrative procedures (using online forms and telephone interviews) to enable caseworkers to focus on personal aspects.

Goal #2: To invest in employees.

Objective #2A: To maintain stable work force to ensure that caseloads remain within compliance levels.

Objective #2B: To implement a retention plan that is focused on morale and staff development.

Family and Children Services – Performance Measures

Performance Measures	FY2013	FY2014	FY2015	FY2016
	Actual	Actual	Actual	Est/Goal
General Assistance Cases	3,585	3,693	3,743	3,855
Child Welfare Cases	6,532	8,094	8,377	8,586
Medicaid, TANF, Food Stamp Cases	119,369	122,453	123,486	126,882
Child Care Cases	5,137	11,781	10,575	10,760

Family and Children Services – Points of Interest

- The number of child care cases increased by more than 100% from FY2013 to FY2014, due to available funding being allocated to the program. In the previous year the childcare program did not add cases for working families due to the childcare budget.
- DeKalb DFACS’ base state budget accounts for 97% of total expenditures; support from DeKalb County accounts for 3%.

District Attorney

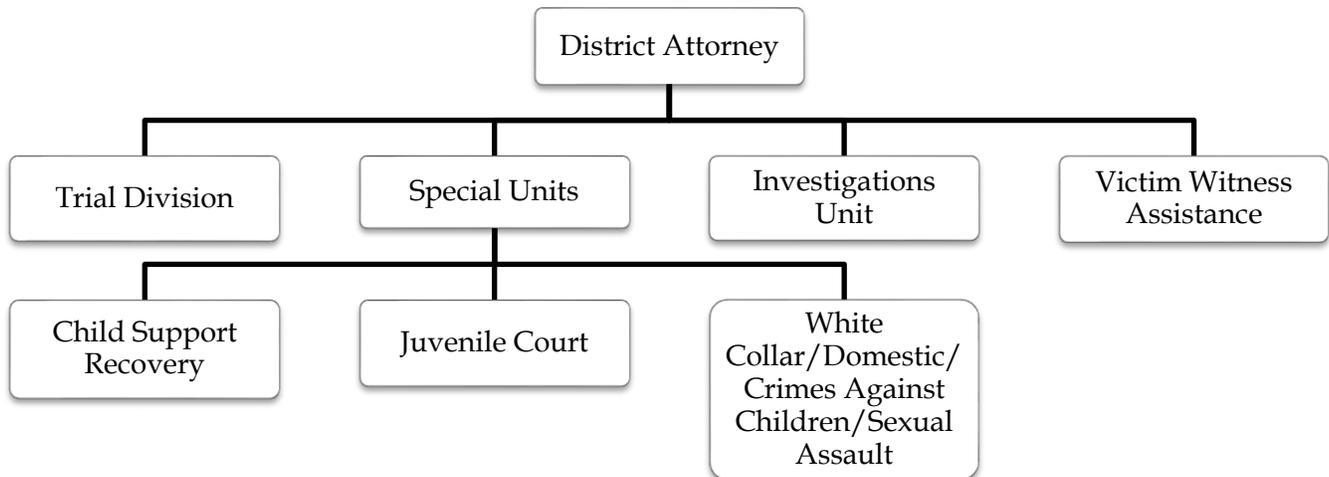
District Attorney - Mission Statement

To effectively, efficiently and justly prosecute felony crimes on behalf of the citizens of DeKalb County.

District Attorney - 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; provide training to local law enforcement, counseling and other community agencies; participate in diversionary calendars.

District Attorney - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

District Attorney – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 10,135,389	\$ 10,735,693	\$ 11,282,729	\$ 12,182,958
52 - Purch / Contr Svcs	\$ 774,773	\$ 744,704	\$ 961,971	\$ 849,730
53 - Supplies	\$ 155,406	\$ 194,159	\$ 195,153	\$ 197,296
54 - Capital Outlays	\$ 32,189	\$ 77,595	\$ 19,185	\$ 13,893
55 - Interfund Charges	\$ 222,231	\$ 188,063	\$ 315,439	\$ 348,504
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 0
61 - Other Fin. Uses	\$ 707,895	\$ 725,103	\$ 745,023	\$ 971,763
Expense Total	\$ 12,027,882	\$ 12,665,317	\$ 13,519,500	\$ 14,564,144

District Attorney – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
03910 - District Attorney	\$ 10,248,812	\$ 10,706,792	\$ 10,881,897	\$ 11,539,586
03920 - Child Support Recovery	\$ 7,941	\$ 3,693	\$ 1,470	\$ 22,224
03925 - Board Of Equalization	\$ 572	\$ 100	\$ 0	\$ 0
03930 - Victim / Witness Assista	\$ 489,819	\$ 541,077	\$ 1,137,972	\$ 1,397,509
03940 - Solicitor Juvenile Court	\$ 1,280,738	\$ 1,413,655	\$ 1,498,160	\$ 1,604,825
Expense Total	\$ 12,027,882	\$ 12,665,317	\$ 13,519,500	\$ 14,564,144

District Attorney – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	129	133	132	143
Average Filled / Funded	125	128	139	143

District Attorney – Goals and Objectives

Goal #1: Increase efforts to combat human trafficking.

Objective #1A: Provide training to all law enforcement agencies in DeKalb on the proper handling of commercially and sexually exploited children (CSEC) cases thereby increasing the number of cases prosecuted by this Unit.

Objective #1B: Create a county-wide protocol and legal agreements to ensure that all partners are properly handling CSEC cases and victims.

Goal #2: Increase efforts to address gangs.

Objective #2A: Coordinate with the DeKalb Police Department’s Gang Unit to create a database, using recently-purchased technology, of known gang members and their known accomplices, to enhance our ability to investigate and prosecute these cases.

2016 Budget Document – DeKalb County, Georgia

Objective #2B: Increase the number of community and neighborhood trainings/meetings so that citizens can assist police and our office in identifying gang members and crimes.

Goal #3: Increase the use of technology in the office and courtrooms to assist with trial presentation and investigations.

Objective #3A: Purchase more computers, software, and mobile technology to increase our ability to present complex evidence in trials and assist in investigations, particularly in homicide and gang-related cases.

Objective #3B: Collaborate with other agencies, both in the county and out, to obtain grants and other funding that will allow all involved to benefit from technology that helps track criminal enterprises.

District Attorney – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Number of cases opened	5,167	6,202	6,094	6,703 (Est)
True bills returned by Grand Jury and accusations filed	4,509	3,976	3,283	3,611 (Est)
Defendants tried by a jury	68	51	101	111 (Est)
New cases appealed	222	139	161	177 (Est)

District Attorney – Points of Interest

- The 2016 budget converted ten double-filled positions to regular full-time positions. One part-time position was also converted to a full-time position.

Drug Abuse Treatment and Education Fund (DATE)

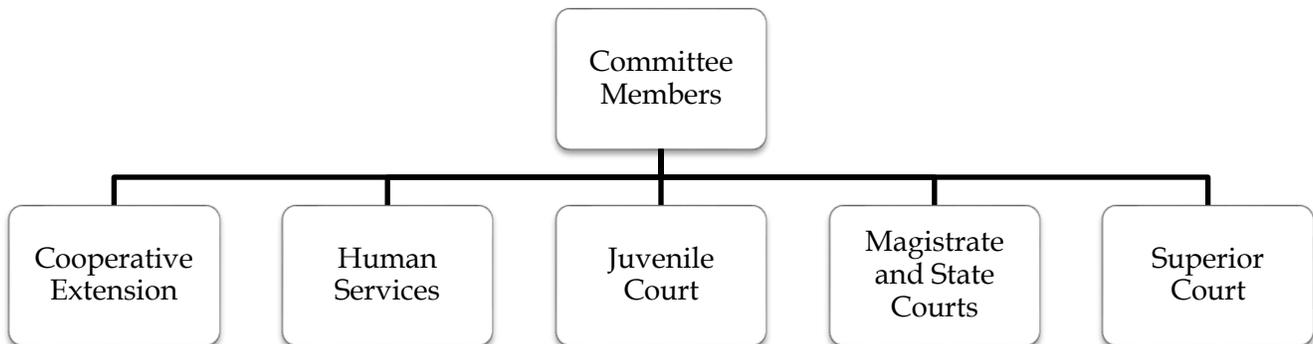
Drug Abuse Treatment and Education Fund - Mission Statement

The mission of the Drug Abuse Treatment and Education Fund is to provide monies to be expended by the governing authority of the county for drug abuse treatment and education programs relating to controlled substances, alcohol and marijuana, and for the purposes of the County Drug Court Division established pursuant to O.C.G.A. 15-1-15.

Drug Abuse Treatment and Education Fund - Description

The Drug Abuse Treatment and Education Fund, established in 1990 by Georgia Law (O.C.G.A. § 15-21-101), allows for additional penalties in certain controlled substance cases amounting to 50% of the original fine. The DATE Fund committee oversees these funds. The DATE fund committee was created July 11, 2012 because of 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.

Drug Abuse Treatment and Education Fund - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

DATE Fund – Financials (DATE Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
52 - Purch / Contr Svcs	\$ 97,674	\$ 130,870	\$ 288,179	\$ 220,620
53 - Supplies	\$ 32,392	\$ 27,244	\$ 26,863	\$ 29,280
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 173,099
Expense Total	\$ 130,066	\$ 158,115	\$ 315,042	\$ 422,999

DATE Fund – Financials (DATE Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
02562 - Coop Extension - Youth Development	\$ 9,605	\$ 8,558	\$ 481	\$ 14,925
02565 - Juvenile/Rebound Drug Court	\$ 34,021	\$ 37,960	\$ 46,587	\$ 34,000
02566 - Magistrate/Diversion Treatment Court	\$ 13,325	\$ 25,699	\$ 49,254	\$ 32,000
02567 - Superior/Adult Felony Drug Court	\$ 48,315	\$ 58,546	\$ 117,791	\$ 64,150
02570 - State Court DUI Court	\$ 24,799	\$ 27,352	\$ 100,929	\$ 75,545
02577 - Superior/Adult Felony Mental Health	\$ 0	\$ 0	\$ 0	\$ 29,280
Reserve for Appropriation				\$ 173,099
Expense Total	\$ 130,066	\$ 158,115	\$ 315,042	\$ 422,999

DATE Fund – Goals and Objectives

Goal #1: Committee goal is to review and make recommendations for DATE funding to the Chief Operating Officer and the Chief Financial Officer for inclusion in the budget.

DATE Fund – Points of Interest

- The committee recommended the following allocations for 2016: Co-operative Extension Service/Health Rocks Program (\$14,925), Juvenile Court/Juvenile Drug Court (\$34,000), Magistrate Court/Diversion Treatment Court (\$32,000), State Court/Driving under the Influence (DUI) Court (\$75,545), Superior Court/Adult Felony Drug Court (\$64,150), and Superior Court/Adult Felony Mental Health Court (\$29,280).

Economic Development

Economic Development - Mission Statement

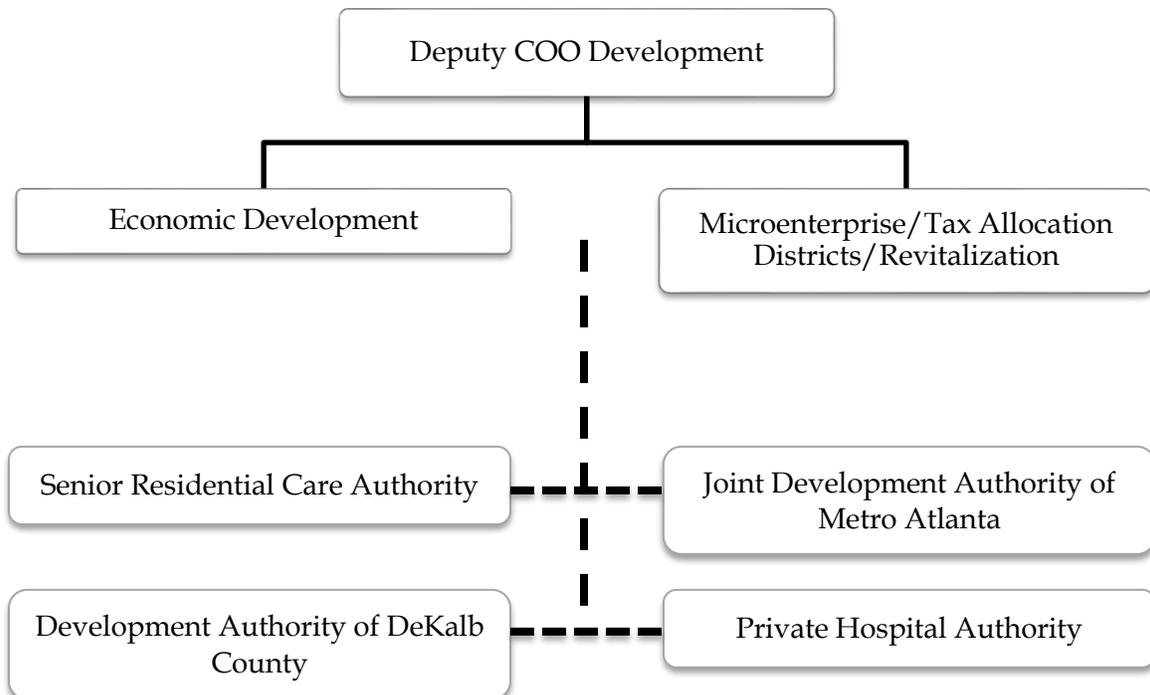
DeKalb County is dedicated to creating quality jobs and increasing the tax base by attracting, expanding, and retaining businesses with an emphasis on balanced growth and sustainable practices. The county works closely with local and regional partners, including the Development Authority of DeKalb County,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

Economic Development – Description

In 2014, DeKalb County signed an intergovernmental agreement with the Development Authority of DeKalb County (DADC) also known as Decide DeKalb that designated DADC as the County’s economic development agency. Under the terms of this agreement, DeKalb County contributes 60% of the fund’s operating budget, and DADC contributes 40%. DADC is responsible for implementing a comprehensive work program that includes, but is not limited to the following: Implementing the County’s Economic Development Strategic Plan; attracting, retaining, and expanding businesses; marketing DeKalb to businesses regionally, nationally, and internationally; managing a small business and entrepreneurs loan program to incentivize startups and innovation; issuing conduit bonds; maintaining a moderate-income housing program

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

Economic Development - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Economic Development – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 801,789	\$ 514,051	\$ 49,832	\$ 0
52 - Purch / Contr Svcs	\$ 33,436	\$ 686,991	\$ 574,042	\$ 1,248,937
53 - Supplies	\$ 16,129	\$ 5,347	\$ 42	\$ 1,063
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 200,000
Expense Total	\$ 851,353	\$ 1,206,389	\$ 623,915	\$ 1,450,000

Economic Development – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
05610 - Economic Development	\$ 851,353	\$ 1,206,389	\$ 623,915	\$ 1,450,000
Expense Total	\$ 851,353	\$ 1,206,389	\$ 623,915	\$ 1,450,000

Economic Development – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	8	3	1	0
Average Filled / Funded	6	1	0	0

Economic Development – Points of Interest

- In 2015, staffing was transferred to the Development Authority of DeKalb and a cash payment was paid to the Authority.

Elections (Also Registrar & Elections)

Elections - Mission Statement

The mission of the DeKalb County Board of Registration & Elections is to provide the residents of DeKalb County with voter registration and election services, information and education that enable them to exercise their right to vote and have confidence that the elections are fair, impartial, and accurate.

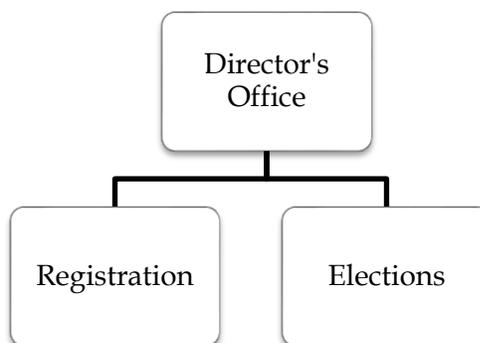
Elections - Description

The Registration & Elections Department serves under the supervision of the DeKalb County Board of Registration & Elections. This Board has five members; two each, appointed by the Democratic and Republican parties and a fifth member who is selected by the other four. The Board serves as the Election Superintendent as well as the Registrar as defined in O.C.G.A Title 21. The department is charged with the maintenance of the electors list for all registered voters in DeKalb and the conduct of elections for the county and municipalities located wholly within the County. Administrative functions include making election calls, garnering approval for polling places and precinct boundaries, budget administration, response to open records requests, and overall functions that cross division lines. The department is divided into two divisions - Registration and Elections.

The Registration division is primarily responsible for ongoing maintenance of the list of electors. This includes: registration of new voters; processing voter changes including name and addresses; removal of voters as allowed by statute; processing county transfers; processing duplicate applications; notification of voters of questions of eligibility; processing scheduled voter purges; and digitizing of voter registration applications.

The Elections division is primarily responsible for the conduct of elections. This includes serving as county filing officer for ethics reporting; administration of polling places including Americans with Disabilities Act accessibility; maintenance of precinct boundary lines; selection, training and supervision of poll workers; qualifying of candidates; administration of absentee mail voting; management of main office advance voting site; service, maintenance and testing of voting equipment; ballot preparation; and election tabulation.

Elections - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Elections – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 905,672	\$ 2,338,068	\$ 1,313,475	\$ 3,399,973
52 - Purch / Contr Svcs	\$ 332,399	\$ 407,361	\$ 409,976	\$ 646,855
53 - Supplies	\$ 36,086	\$ 82,588	\$ 29,858	\$ 209,000
54 - Capital Outlays	\$ 52,300	\$ 16,924	\$ 32,504	\$ 36,234
55 - Interfund Charges	\$ 1,520	\$ 25,945	\$ 2,610	\$ 18,469
Expense Total	\$ 1,327,977	\$ 2,870,885	\$ 1,788,423	\$ 4,310,531

Elections – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
02910 - Registrar	\$ 871,715	\$ 946,058	\$ 994,474	\$ 1,382,825
02920 - Elections	\$ 408,474	\$ 855,405	\$ 439,594	\$ 1,719,927
02922 - Election Workers	\$ 47,789	\$ 1,069,423	\$ 354,355	\$ 1,207,779
Expense Total	\$ 1,327,977	\$ 2,870,885	\$ 1,788,423	\$ 4,310,531

Elections – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	14	14	14	24
Average Filled / Funded	14	13	14	24

Elections – Goals and Objectives

Goal #1: Conduct five countywide elections including presidential preference primary, general primary, general primary runoff, general election and general election runoff.

Objective #1A: Provide sufficient election equipment to minimize wait for voters to less than a half hour for first two weeks of early voting and on Election Day and less than one hour for the final week of early voting.

Objective #1B: Manage temporary staffing to provide greatly increased services (as the result of presidential year election) to operate within budget restraints.

Goal #2: Maintain voter lists to meet federal and state statutory requirements.

Objective #2A: Process 100% of registration applications by deadline for each election as set by Secretary of State.

Objective #2B: Complete redistricting of new cities to meet 30-day deadline for mailing precinct cards to voters.

Objective #2C: Provide sufficient, well-trained poll officials and election night staffing to support increased voter turnout.

Goal #3: Recruit, hire, and train over 1,500 poll official for each of the five countywide elections.

2016 Budget Document – DeKalb County, Georgia

Objective #3A: Hire and train election workers to support Election Day needs- staffing telephones, processing absentee ballots; and tabulating elections so that telephone wait time is less than five minutes, processing of absentee ballots is completed by 9 p.m. and election tabulation is completed by midnight.

Elections – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Est/Goal
Registered voters	455,716	470,243	484,671	475,000
New registered voters	29,349	41,025	20,183	50,000
Registration cards scanned	98,563	83,125	85,446	80,000
Name and address changed	27,282	38,298	65,263	50,000
Deletions and transfers	28,670	60,621	28,173	60,000
Total # of precincts	189	189	189	189
Total # of countywide elections	0	3	1	5
Total # municipal/special elections	11	3	16	5
Total # poll workers trained	151	2,756	957	7,500
Voter turnout %	18%	53%	14%	75%

Elections – Points of Interest

- The Election’s budget increased significantly for the FY16 Budget, due to it being a presidential election year.
- The 2016 budget includes funding for nine new full-time voter registration positions, and one new Interim Deputy-Director position, totaling \$367,675. These positions are time-limited for one year.

DeKalb Emergency Management Agency (DEMA)

Emergency Management - Mission Statement

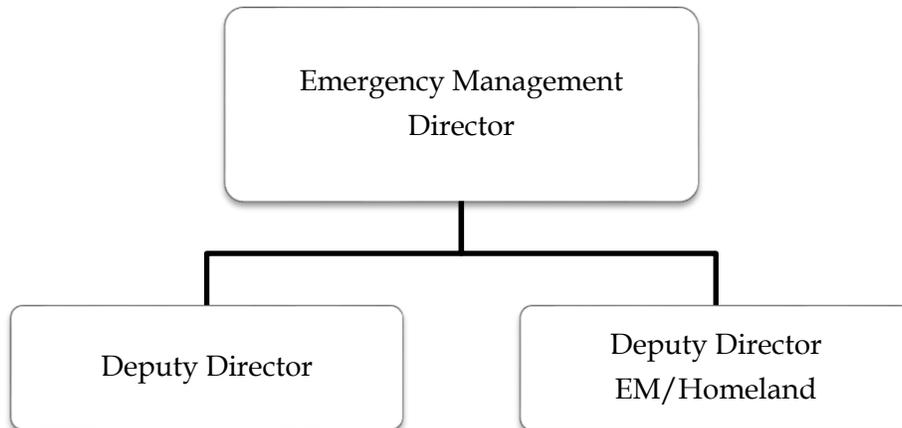
DeKalb County Emergency Management Agency exists to serve the citizens of the county through effective planning, response and mitigation of natural and man-made disasters.

Emergency Management - Description

DeKalb Emergency Management Agency (DEMA) was established in the 2016 budget. It was mostly housed in the Fire Department. It will provide county-wide emergency management and coordination through prevention, protection and mitigation against natural and manmade disasters. DEMA maintains and develop local emergency management programs required by State and Federal government, maintains the Emergency Operation Center and provides 24-hour coordination of resources for emergencies and disasters.

Due to pension restrictions, staff will still be housed in Police and Fire until their retirement or promotion. At that time the position will be added to DEMA.

Emergency Management - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Emergency Management – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 0	\$ 0	\$ 0	\$ 0
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 0	\$ 120,112
53 - Supplies	\$ 0	\$ 0	\$ 0	\$ 13,600
54 - Capital Outlays	\$ 0	\$ 0	\$ 0	\$ 14,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 122,500
Expense Total	\$ 0	\$ 0	\$ 0	\$ 270,212

Emergency Management – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
04410 - Emergency Management (\$ 0	\$ 0	\$ 0	\$ 270,212
Expense Total	\$ 0	\$ 0	\$ 0	\$ 270,212

Emergency Management – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	0	0	0	0
Average Filled / Funded	0	0	0	0

Note: Due to pension restrictions, staff will still be housed in Police and Fire until their retirement or promotion. At that time the position will be added to DEMA.

Emergency Management – Goals and Objectives

Goal #1: Development and completion of an updated, online Emergency Operations Plan (EOP).

Objective #1A: Acquire Board of Commissioner’s (BOC) approval of software used for emergency planning process.

Objective #1B: Work on incorporating Continuity of Operations plans into EOP.

Objective #1C: Complete EOP by August 1st for grant deadline.

Goal #2: Complete county ordinances.

Objective #2A: Work with the Law department to approve county ordinances.

Objective #2B: Acquire BOC approval of ordinances.

Objective #2C: Obtain Georgia Emergency Management Agency acceptance of ordinances.

Emergency Management – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Est/Goal
Drills & Exercise	NA	NA	20	20
Community Emergency Response Team Classes	NA	NA	12	12

2016 Budget Document – DeKalb County, Georgia

Emergency Management – Points of Interest

- DEMA is a new department that was established in 2016. It was previously budgeted in the Fire department.
- Currently, the funding of personnel for DEMA will stay in the Police and Fire departments.
- Received an emergency grant match award of \$102,000 for 2015.
- Strengthened community ties by education outreach for churches, small businesses, schools, colleges/universities and community organization.
- Participated in over 20 exercises and drills with internal and external partners.
- Purchased statistical software to allow electronic damage assessments.
- Completed Continuity of Operations plan for all major county departments and in the process of completing Hazard Mitigation Plan.

Ethics Board

Ethics Board - Mission Statement

The mission of the Board of Ethics is to increase citizen confidence in government by providing a mechanism to investigate questions involving the integrity of actions taken by public officials.

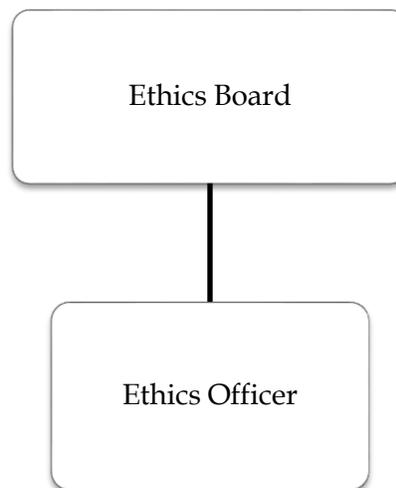
Ethics Board - Description

In January 1991, DeKalb County created a Board of Ethics as approved by county voters in November 1990. In November 2014, voters approved a reformatted Ethics Board. The Board consists of one member from the following organizations: DeKalb Bar Association, DeKalb County Chamber of Commerce, Leadership DeKalb, DeKalb County legislative delegation, one member appointed by the judge of Probate Court, one member appointed by the chief judge of Superior Court, and one member appointed by the six major universities and colleges located with DeKalb County. All members serve a three-year term.

Board members serve without compensation and elect a chairperson from their own membership. The respective appointing authorities will appoint successors to all members of the Board and future successors not less than 30 days prior to the expiration of each member’s term of office. All members must reside in DeKalb County.

The Board develops its own budget and recommends the budget to the Board of Commissioners, who will fund it as a priority. If in excess of \$300,000, the Commission will authorize the additional funds in accordance to standard budgetary procedures.

Ethics Board - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Ethics Board – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
52 - Purch / Contr Svcs	\$ 0	\$ 70,641	\$ 128,879	\$ 215,242
Expense Total	\$ 0	\$ 70,641	\$ 128,879	\$ 215,242

Ethics Board – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
00701 - Board of Ethics	\$ 0	\$ 70,641	\$ 128,879	\$ 215,242
Expense Total	\$ 0	\$ 70,641	\$ 128,879	\$ 215,242

Ethics Board – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	0	3	3	0
Average Filled / Funded	0	0	0	0

Note: One authorized funded position was added immediately after budget passage in F16.

Ethics Board – Performance Measures

The Ethics Board was reconfigured in 2016. Performance criteria and measurements are still in the development stage at this time.

Ethics Board – Points of Interest

- The Board of Ethics was reconfigured by voter approval of House Bill 597 and was approved by voters in November of that year. House Bill 597 allows for the appointment of board members by external organizations rather than appointments by the Board of Commissioners. Additionally, the legislation eradicates the Board’s ability to remove or suspend elected officials from office.
- The Board has the ability to fine ethics violators up to \$1,000 per violation and refer their cases for prosecution to include six months imprisonment. The Board’s jurisdiction includes elected and appointed officials, all government employees, and contractors.
- On March 8, 2016, the Board of Commissioners approved the appointment of a new ethics officer who will serve for a period not to exceed six years. This is a full-time salaried position with responsibilities of ethics training and education, accepting ethics complaints, and monitoring government behavior. The ethics officer must be an active member of the Georgia Bar Association with five years’ of law experience.

Executive Assistant (Also Chief Operating Officer)

Executive Assistant/COO - Mission Statement

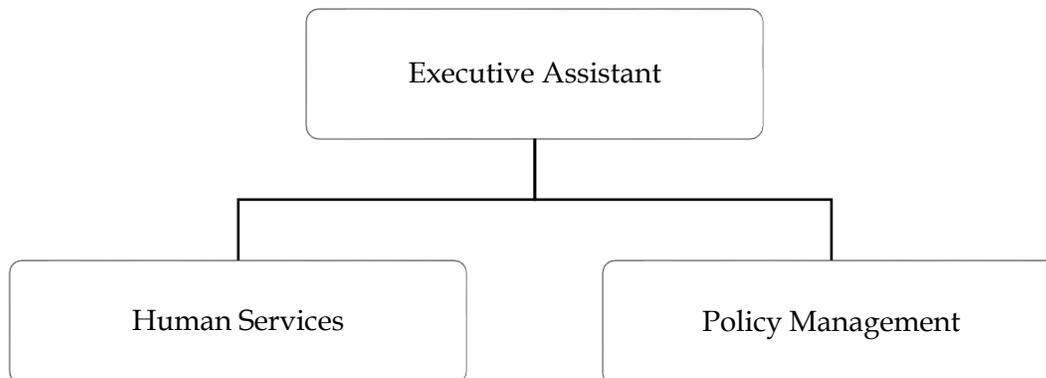
Our mission is to conscientiously serve our community and our citizens in a dynamic world; to protect and enhance the general health, safety, and well-being of DeKalb County stakeholders; to attract and develop talented people in a work environment that are inspired to serve the public with integrity, innovation, high standards, and respect; to make the most of our resources; to create, foster, and maintain the best possible quality of life; to invest in the future.

Executive Assistant/COO - Description

The Executive Assistant Department was created in the 2014 Budget in order to facilitate a reorganization of certain functional areas in a number of departments under the authority of the Chief Executive Officer. Positions, and related operating budgets, from the operations cost center of the Chief Executive Officer’s Department and the Information Technology’s telecommunications cost centers were transferred to the new department.

The Office of the Executive Assistant/Chief Operating Officer (COO) ensures the successful achievement of the organization’s mission and strategic initiatives by providing leadership, oversight, evaluation and direction for the general administrative and operational services and programs of the organization through planning, organizing and directing the various functions. The department provides the day-to-day comprehensive direction, supervision and guidance to the department heads reporting directly to the CEO as established under the Organizational Act of 1984. The Office of the Executive Assistant/COO provides the assurance that DeKalb County government is functioning in a proper, effective and legal manner.

Executive Assistant/COO - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Executive Assistant – (General) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 0	\$ 626,429	\$ 998,136	\$ 1,003,047
52 - Purch / Contr Svcs	\$ 0	\$ 147,997	\$ 223,686	\$ 448,375
53 - Supplies	\$ 0	\$ 4,513	\$ 12,019	\$ 11,959
54 - Capital Outlays	\$ 0	\$ 1,702	\$ 0	\$ 19,000
Expense Total	\$ 0	\$ 780,641	\$ 1,233,841	\$ 1,482,381

* The Citizen Help Center/311 was removed from the Executive Assistant/Chief Operating Officer budget in 2016.

Executive Assistant – Financials (General) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
00410 - Executive Assistant	\$ 0	\$ 780,641	\$ 1,233,841	\$ 1,482,381
Expense Total	\$ 0	\$ 780,641	\$ 1,233,841	\$ 1,482,381

* The Citizen Help Center/311 was removed from the Executive Assistant/Chief Operating Officer budget in 2016.

Executive Assistant – Positions

	FY13	FY14	FY15	FY16 Budget
Full-Time Positions				
Average Authorized	0	14	15	9
Average Filled / Funded	0	10	10	7

Executive Assistant – Goals and Objectives

Goal #1: Continue to improve service efficiency and levels of service.

Objective #1A: Develop a comprehensive implementation change management plan.

Objective #1B: Establish a governance board within the Executive Assistant Department to deliver operational support from administrative services (Finance, Human Resources, Information Technology, Purchasing and Contracting, and Facilities Management).

Objective #1C: Establish a unit for implementation of managed competition (outsourcing/insourcing).

Goal #2: Improve the responsiveness and transparency of government.

Objective #2A: Provide technology and enhancements through the development of applications and make available to all stakeholders.

Objective #2B: Consolidate departmental reporting via countywide dashboards to assess operational performance.

Goal #3: Improve management’s ability to provide oversight and report to the community on the quality of services provided.

Objective #3A: Review services provided and their appropriateness.

Objective #3B: Assess methods of service delivery and implement changes.

Objective # 3C: Develop performance management system.

Goal #4: Implement a comprehensive grant management system to increase total grant funding.

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Objective #4A: Increase the number of competitive grants applied for by all county departments.

Objective #4B: Implement changes to the county’s cost allocation plan.

Objective #4C: Develop a comprehensive grants management plan.

Objective #4D: Collaborate with all county departments to identify and apply for grant opportunities.

Goal #5: Reduce the cost of government

Objective #5A: Develop plan to implement the cost-saving recommendations from the Organizational Efficiency Study.

Objective #5B: Define core county services and align services to meet the changing service requirements.

Objective #5C: Develop plan for implementation of managed competition (outsourcing/insourcing).

Goal #6: Continue leadership development training to improve accountability.

Objective #6A: Implement standards to measure training effectiveness and outcomes.

Objective #6B: Establish performance measures to assess adherence to established goals increase total grant funding.

Executive Assistant – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Complete four Managed Competition request for proposals	N/A	N/A	N/A	4
Increase the number of online transparency programs	N/A	2	1	2
Generate new grant funding to the General Fund through cost allocation plan implementation	N/A	462,890	1,439,037	1,000,000
Amount of new competitive grants	600,000	1,243,374	1,000,000	N/A
100% department completion of Business Plans and Action Plans (five new departments added with approved 2016 budget)	26	26	26	31
BOC agenda items submitted	575	550	515	525
Number of contracts approved	N/A	N/A	N/A	TBD
Hours of Leadership Development Training conducted	16	16	30	
Attend 12 citizen Animal Advisory Board monthly meetings	12	12	12	12

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Executive Assistant – Points of Interest

- The 2016 budget moved the Citizens Help Center/311 out of the Executive Assistant’s budget to a standalone department. This change reduced the Executive Assistant’s budget by \$157K.
- The Executive Assistant Department was created with the adoption of the 2014 Budget being pulled out of the CEO’s business unit.
- Increased the awareness and use of the county’s EthicsPoint hotline (established in 2014) for county employees to ensure ongoing integrity in all aspects of the county’s operations.
- Continued expansion of the transparency web site by increasing data sharing with the public.
- Implemented countywide grants tracking application to assist in the identification and application of grants.

Facilities Management

Facilities Management - Mission Statement

The mission of Facilities Management is to develop and maintain a customer-focused organization with attention to the safety, comfort, aesthetics, image, and functionality of county facilities through efficient service delivery by skilled and responsive staff, contractors, vendors, and outstanding leadership.

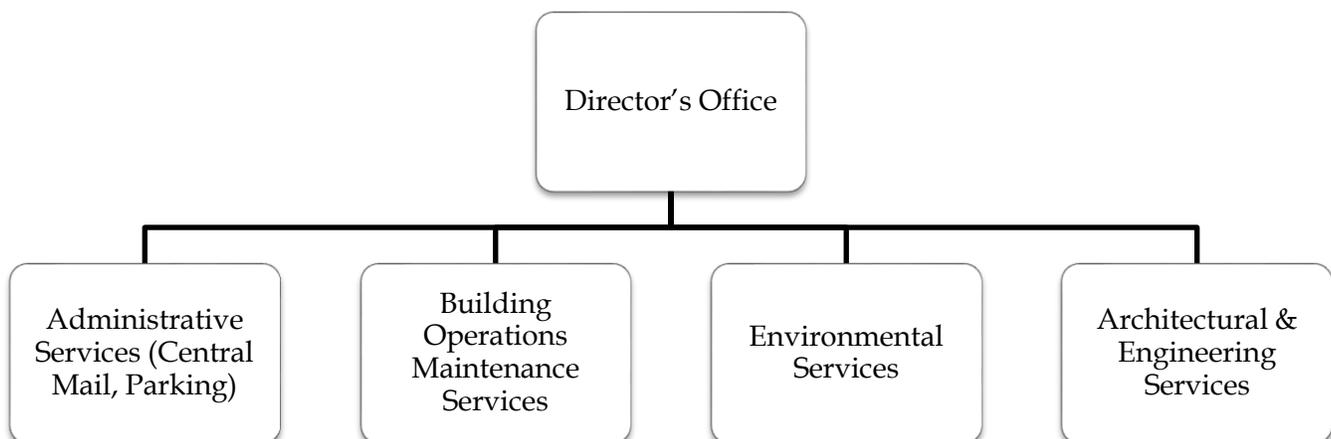
Facilities Management - Description

Facilities Management Department provides services through four of its Divisions: Administration Division, Architectural and Engineering Division, Environmental Services Division, and Operations and Maintenance Division. 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 Administration Division manages all county parking facilities and manages county central mail operation. In addition, the Administration Division provides administrative support to the other three divisions. The Architectural and Engineering Division provides architectural and engineering support for master planning of existing and proposed facilities and parks. In addition, this division provides management for facility construction, demolition, and renovation projects.

The Environmental Services Division keeps approximately 51 county owned and leased buildings clean and free from insects and other pests using multiple contractors and a small number of county staff. This division also assists county departments in minor departmental moves and relocations, removal of surplus equipment and furniture, and maintains a surplus warehouse. The 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, ventilating, and air conditioning) systems.

Facilities Management - Organizational Chart



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Facilities Management – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 2,886,505	\$ 3,194,446	\$ 3,450,137	\$ 3,592,811
52 - Purch / Contr Svcs	\$ 5,951,752	\$ 5,557,107	\$ 6,254,701	\$ 6,798,295
53 - Supplies	\$ 5,578,202	\$ 4,477,015	\$ 5,002,723	\$ 4,595,523
54 - Capital Outlays	\$ 0	\$ 0	\$ 0	\$ 3,000
55 - Interfund Charges	\$ 27,149	\$ (329,448)	\$ 676,054	\$ 687,018
58 - Debt Service	\$ 1,243,535	\$ 1,270,081	\$ 1,315,603	\$ 1,670,081
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 1,064,744	\$ 0
Expense Total	\$ 15,687,142	\$ 14,169,200	\$ 17,763,961	\$ 17,346,728

Facilities Management – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
01110 - Administration	\$ 514,565	\$ 488,702	\$ 885,155	\$ 1,034,281
01120 - General Maint & Cnstr	\$ 5,105,692	\$ 5,989,490	\$ 7,537,211	\$ 7,080,849
01130 - Environmental Services	\$ 1,744,411	\$ 908,621	\$ 1,872,719	\$ 1,814,479
01140 - Utilities And Insurance	\$ 7,796,373	\$ 6,256,652	\$ 6,930,217	\$ 6,852,045
01160 - Security	\$ 0	\$ 0	\$ (83)	\$ 0
01170 - Architectural & Eng	\$ 526,101	\$ 525,735	\$ 538,742	\$ 565,074
Expense Total	\$ 15,687,142	\$ 14,169,200	\$ 17,763,961	\$ 17,346,728

Facilities Management – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	58	58	63	63
Average Filled / Funded	46	45	48	49

Facilities Management – Goals and Objectives

Goal #1: Enhance Public Safety

Objective #1A: Ensure the installation of backflow preventers.

Goal #2: Ensure Efficient Operations

Objective #2A: Upgrade building automation systems at various building.

Objective #2B: Upgrade obsolete HVAC units at various building.

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Facilities Management – Performance Measures

Performance Measures	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Est/Goal
Number of New Backflow Preventers Installed	2	0	13	40
Number of New Backflow Preventers Repaired	1	1	6	6
Number of Backflow Preventers Tested	23	33	12	84
Number of Building Automation Systems Upgrades	5	3	7	9
Number of Upgrades of Obsolete HVAC Units	8	8	15	5

Facilities Management – Points of Interest

- The 2016 budget includes \$350,000 for the renovation of the old Tucker library (see Non-Departmental).

Finance

Finance - Mission Statement

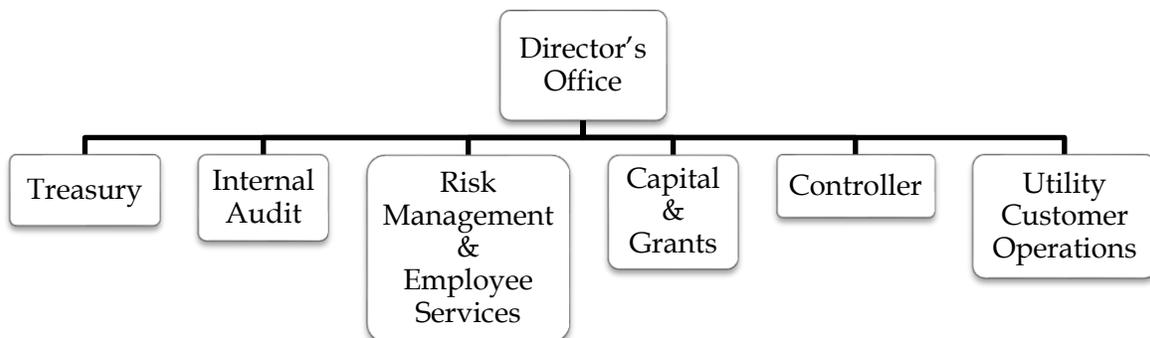
The mission of the Department of Finance is to administer the fiscal affairs of DeKalb County and direct the activities of the Grants and Capital Division, Treasury Division, Office of the Controller, Division of Internal Audit, Division of Risk Management and Employee Services and the Utility Customer Operations Division.

Finance - Description

The Office of the Director is responsible for reporting to the Chief Executive Officer (CEO) regarding the fiscal status of county-controlled funds, and serves in an administrative and advisory capacity on related matters. The Director serves as the Chief Financial Officer to the CEO and the Board of Commissioners.

The Grants and Capital Division acts as the county’s liaison on all matters related to the application of grants and capital improvement projects. The Treasury Division handles cash and debt management functions. The division manages the revenue collection for all departments and the investment of funds. The Office of the Controller is responsible for central accounting and accounts payable activities for the county. The division is also responsible for the Comprehensive Annual Financial Report (CAFR). The Division of Internal Audit and Licensing provides an independent appraisal of county operations to ensure compliance with laws, policies, and procedures. The functions of the Division of Risk Management and Employee Services entail identification of risk exposure, consulting, 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 primary function is to produce accurate and timely county water and sewer bills while providing a superior level of customer service. Functions of this division include water meter reading, quality assurance, issue resolution, revenue protection, and a customer contact center.

Finance - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Finance – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 4,534,133	\$ 5,888,981	\$ 6,177,097	\$ 6,919,555
52 - Purch / Contr Svcs	\$ 360,800	\$ 519,773	\$ 636,711	\$ 1,444,231
53 - Supplies	\$ 54,645	\$ 169,449	\$ 81,184	\$ 110,699
54 - Capital Outlays	\$ 37,902	\$ 5,222	\$ 11,352	\$ 56,302
55 - Interfund Charges	\$ 259,561	\$ (812,467)	\$ (944,154)	\$ 25,934
61 - Other Fin. Uses	\$ 148,364	\$ 250,000	\$ 200,000	\$ 205,500
Expense Total	\$ 5,395,405	\$ 6,020,959	\$ 6,162,190	\$ 8,762,221

Finance – Financials (Water & Sewer Operating Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 4,498,310	\$ 3,797,205	\$ 3,970,950	\$ 5,668,945
52 - Purch / Contr Svcs	\$ 1,424,224	\$ 1,388,225	\$ 2,859,848	\$ 3,709,164
53 - Supplies	\$ 122,967	\$ 71,908	\$ 76,389	\$ 150,513
54 - Capital Outlays	\$ 28,472	\$ 0	\$ 22,820	\$ 65,361
55 - Interfund Charges	\$ (250,178)	\$ 1,699,293	\$ 895,259	\$ 309,864
Expense Total	\$ 5,823,795	\$ 6,956,631	\$ 7,825,266	\$ 9,903,847

Finance – Financials (Sanitation Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
55 - Interfund Charges	\$ 203,973	\$ 318,684	\$ 255,106	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 223,700
Expense Total	\$ 203,973	\$ 318,684	\$ 255,106	\$ 223,700

Finance – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
02110 - Office Of The Director	\$ 698,905	\$ 1,291,627	\$ 1,178,929	\$ 1,464,246
02120 - Accounting Services	\$ 905,507	\$ 781,426	\$ 337,867	\$ 1,615,274
02122 - Treasury	\$ 0	\$ 0	\$ 898,784	\$ 1,286,163
02124 - Records And Microfilming	\$ 136,783	\$ 223,246	\$ 247,087	\$ 457,723
02130 - Revenue Collections - Gen	\$ 271,348	\$ 384,663	\$ 205,476	\$ 205,500
02135 - Parking Deck	\$ 148,364	\$ 0	\$ 0	\$ 0
02140 - Internal Audit	\$ 483,642	\$ 450,927	\$ 696,122	\$ 962,969
02150 - Budget & Grants	\$ 907,395	\$ 948,330	\$ 728,797	\$ 547,962
02160 - Risk Management	\$ 1,843,461	\$ 1,940,741	\$ 1,869,129	\$ 2,222,384
Expense Total	\$ 5,395,405	\$ 6,020,959	\$ 6,162,190	\$ 8,762,221

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Finance – Financials (Water & Sewer Operating Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
02132 - Rev. Collections - W & S	\$ 5,823,795	\$ 6,956,631	\$ 7,825,266	\$ 9,903,847
Expense Total	\$ 5,823,795	\$ 6,956,631	\$ 7,825,266	\$ 9,903,847

Sanitation Finance- Financials (Sanitation Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
02133 - Rev. Collections - Sanitatio	\$ 203,973	\$ 318,684	\$ 255,106	\$ 223,700
Expense Total	\$ 203,973	\$ 318,684	\$ 255,106	\$ 223,700

Finance – Positions (General Fund)

	FY13	FY14	FY15	FY16 Budget
Full-Time Positions				
Average Authorized	72	90	87	86
Average Filled / Funded	61	77	77	82

Finance – Positions (Water & Sewer Operating Fund)

	FY13	FY14	FY15	FY16 Budget
Full-Time Positions				
Average Authorized	98	98	138	164
Average Filled / Funded	92	81	75	144

Finance – Goals and Objectives

- Goal #1: Reduce the number of days to produce the CAFR.
 Objective #1A: Reconcile balance sheet accounts prior to year end.
 Objective #2B: Proactive in analytical review.
- Goal #2: Timely reporting of reimbursement requests and financial reports to Capital and Grants.
 Objective#2A: Monitor and audit draw requests.
 Objective#2B: Validate expenditures and allowable costs per federal and state agencies.
- Goal #3: To bill all water & sewer and miscellaneous accounts accurately and timely.
 Objective #3A: Resolve all audit and billing issues timely.
 Objective #3B: Collect in excess of 96% of water & sewer accounts billed on time.
- Goal #4: To increase the percentage of payments through the Automatic Clearing House (ACH).
 Objective #4A: Increase percentage of vendor payments through ACH.
 Objective #4B: Transition employee reimbursements to ACH.
 Objective #4C: Increase percentage of workers compensation payments through ACH.

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Finance – Performance Measures

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Number of internal audits (includes business license audits)	23	56	100	100
Number of external audit findings	NA	NA	12	9
Number of external audit management points	NA	NA	12	9
Reduction in number of days to produce CAFR	NA	NA	65	10
Workers compensation claims	889	675	600	600
Percent of vendors enrolled in ACH	NA	NA	54	65
Value of grant applications administered	NA	NA	\$ 28,588,171	\$ 31,446,988
Average number of days to enter new hire benefits	NA	NA	21	(Goal) 10
Remaining number of paychecks not remitted via electronic funds transfer. (Goal is 50% reduction)	NA	NA	441	220
Number of secure destructions in the records center (goal: 10% increase)	3,500	3,100	3,200	3,520

Finance – Points of Interest

- DeKalb County issued a Tax Anticipation Note (TAN) of \$74.5 million for FY2015, continuing a steady annual reduction from the 2012 TAN of \$157 million. Moody’s Investors Services (Moody’s) assigned the 2015 TAN a Municipal Investment Grade-1 rating and Fitch Ratings assigned the “F1+” rating, both of which are highest ratings available for this category.
- DeKalb County’s General Obligation bonds are rated Aa3 by Moody’s Investors Services and AA- by Fitch Ratings. The county’s Water & Sewer bonds are rated AA-/A+ by Standard & Poor’s, Aa3 by Moody’s Investors Services and AA- by Fitch Ratings.
- The Finance Department has been awarded the Government Finance Officers’ Association (GFOA) Certificate of Achievement for excellence in financial reporting for the past 40 years.
- Utilizing a project management approach, the Finance Department successfully submitted the 2014 Comprehensive Annual Financial Report (CAFR) and Schedule of Expenditures of Federal Awards ahead of schedule and reduced overall audit findings and management points by 27 percent.
- The Finance Department is transforming the customer experience for the utility billing (water & Sewer, commercial sanitation, airport, etc.) operations.
 - The Utility Customer Operations’ (UCO) customer service center was relocated in late 2015 in order to provide adequate space and a less congested location.
 - The call center has improved the speed of answer of the inbound call such that approximately 80% of the calls are answered within 60 seconds.
 - The call center is now open from 7:00AM to 7:00PM from Monday to Friday (excluding holidays) to better serve our customers during at more convenient times.
 - Improved water and sewer bill payment options were expanded to 70+ satellite payment locations (Kroger, Citgo, Walmart, etc.) around the County which provide additional payment options for customers.
 - Planned re-design the water bill statement to make it more customer friendly
 - Implemented an off-site lockbox, allowing for an interface directly between banking operations, the lockbox and the utility billing system.

Fire

Fire - Mission Statement

DeKalb County Fire Rescue Department exists to provide our community with the highest level of life and property protection, risk reduction, emergency response, with a commitment to superior customer service, professionalism, and safety.

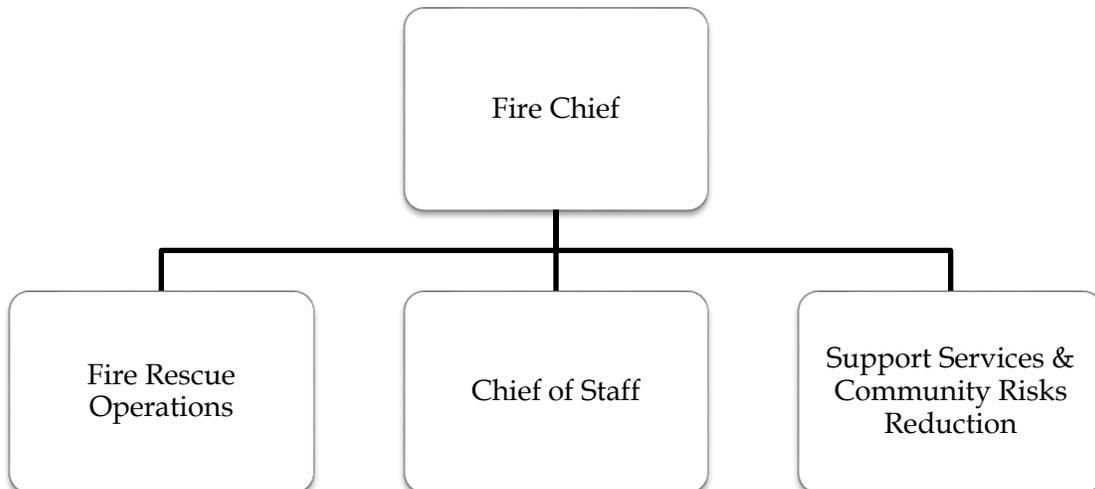
Fire - Description

The Fire Rescue Department provides emergency response to medical and fire emergencies, hazardous materials incidents, technical rescue, aircraft distress, tactical emergencies, and Special Weapons and Tactics medic operations. The department provides rapid deployment to emergencies, fire inspections, and investigations, and support activities of administration, training, and station maintenance.

The department manages a Fire Rescue Academy, technical services activities, and the 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. Technical services support Fire Rescue services through the management of information, budget, maintenance, vehicle, and equipment. The Fire Marshal's division is responsible for the enforcement of all fire codes. This division responds to all complaints of fire hazards and reviews all site plans for compliance with the fire code. These functions are supported by 26 fire stations, and utilize 54 emergency response units. Other programs provided by Fire Rescue include fire administration, arson investigations, and public education regarding fire prevention, fire safety, and injury prevention.

The Fire Rescue Department's funding comes from the county's Fire Fund (84%) and the county's General Fund (16%). Personnel are certified emergency medical technicians and are qualified to operate advanced life support systems, providing immediate life saving techniques. All rescue personnel must meet qualifications as established by the State Agencies

Fire - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Fire – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 7,394,676	\$ 7,508,068	\$ 6,770,607	\$ 7,872,414
52 - Purch / Contr Svcs	\$ 64,643	\$ 67,260	\$ 113,222	\$ 193,151
53 - Supplies	\$ 143,583	\$ 52,797	\$ 36,248	\$ 104,750
54 - Capital Outlays	\$ 0	\$ 896	\$ 90,594	\$ 61,682
55 - Interfund Charges	\$ 988,414	\$ 304,803	\$ 826,978	\$ 642,652
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 102,000	\$ 0
Expense Total	\$ 8,591,315	\$ 7,933,824	\$ 7,939,649	\$ 8,874,649

Fire – Financials (Fire Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 37,050,446	\$ 38,248,843	\$ 40,242,327	\$ 42,226,432
52 - Purch / Contr Svcs	\$ 623,547	\$ 621,717	\$ 1,491,444	\$ 1,927,450
53 - Supplies	\$ 1,064,301	\$ 1,426,077	\$ 1,526,536	\$ 2,601,632
54 - Capital Outlays	\$ 56,205	\$ 25,811	\$ 11,914	\$ 163,005
55 - Interfund Charges	\$ 4,391,210	\$ 6,703,489	\$ 6,163,577	\$ 6,155,433
Expense Total	\$ 43,185,710	\$ 47,025,937	\$ 49,435,798	\$ 53,073,952

Fire – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
04930 - Rescue Services	\$ 8,591,315	\$ 7,933,824	\$ 7,805,507	\$ 8,874,649
04935 - DeKalb Emergency Mgt	\$ 0	\$ 0	\$ 134,143	\$ 0
Expense Total	\$ 8,591,315	\$ 7,933,824	\$ 7,939,649	\$ 8,874,649

Fire – Financials (Fire Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
04922 - Training	\$ 9,505	\$ 7,176	\$ 127	\$ 0
04923 - Administration	\$ 24,328	\$ 10,480	\$ 19,523	\$ 0
04924 - Fire Marshal	\$ 156	\$ 0	\$ 0	\$ 1,091
04925 - Operations	\$ 42,566,389	\$ 46,161,659	\$ 49,415,945	\$ 53,072,861
04930 - Rescue Services	\$ 0	\$ 0	\$ 202	\$ 0
04942 - Interfund Support	\$ 585,332	\$ 846,622	\$ 0	\$ 0
Expense Total	\$ 43,185,710	\$ 47,025,937	\$ 49,435,798	\$ 53,073,952

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Fire (General Fund) – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	140	140	140	140
Average Filled / Funded	109	109	105	97

Fire (Fire Fund) – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	644	648	650	650
Average Filled / Funded	514	538	554	562

Fire – Goals and Objectives

Goal #1: Improve response capabilities.

Objective #1A: Increase daily minimum staffing by 8%.

Objective #1B: Create and identify leadership for the special operations office.

Goal #2: Expedite the fire code inspection process and improve the customer’s experience.

Objective #2A: Achieve a 95% average for 24-hour final inspection turn around.

Goal #3: Continue working toward achieving agency accreditation and completed Insurance Service Office (ISO) evaluation.

Objective #3A: Identify key areas in fire suppression ratings schedule where points can be maximized.

Objective #3B: Become a registered agency for departmental accreditation with the Center for Public Safety Excellence.

Goal #4: Improve community risk reduction outreach.

Objective #4B: Conduct two annual car safety checks.

Objective #4C: Increase community contact by three percent.

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Fire- Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Est/Goal
Fire Incidents	N/A	2,221	1,965	2,108
Medical Incidents	N/A	48,531	48,150	47,604
Total Apparatus Responses	N/A	104,013	106,616	110,780
Turnout Time at 90 th Percentile - Fire	N/A	N/A	120 sec	90 sec
Turnout Time at 90 th Percentile - Medical	N/A	N/A	125 sec	60 sec
Travel Time at 90 th Percentile - Fire	N/A	N/A	553 sec	480 sec
Travel Time at 90 th Percentile - Medical	N/A	N/A	599 sec	480 sec
Building Inspections	6,848	13,624	10,400	13,925
Plans Received	3,992	3,928	5,291	6,494
Arson Investigations	291	316	268	285

Fire – Points of Interest

- The 2016 budget includes funding of \$700,000 for turnout gear and \$400,000 for equipment.
- The 2016 budget includes \$1.2 million in pay raises that is consistent with the pay and class study.
- Completed construction and re-opened Fire Station 3.
- Placed the following equipment in service: 9 pumpers, 6 mid-mount aerials, 3 new 105 foot tillered aerials and a heavy rescue.
- Graduated 53 firefighter recruits.
- Trained 66 staff members to the level of Advanced Emergency Medical Technician (AEMT).
- Achieved a 99% completion rate for fire inspections as scheduled.
- Implemented a new hydrant program that includes visual inspection, flushing and pressure testing. Hydrants are also painted silver and color coded to represent water flow capacity.
- Re-started the DCFR Dive Rescue Team that consists of 13 members and is commanded by a battalion chief.
- Increased minimum staffing on seven response units. Staffing was increased from three to four on seven aerial apparatus.
- Conducted 1012 fire safety demonstrations. Examples of these demonstrations include school and workplace safety talks, standbys at various community events, fire truck demos, and children's birthday parties.
- Relaunched the Dalmatian Fire Safety Program.

Fleet Management

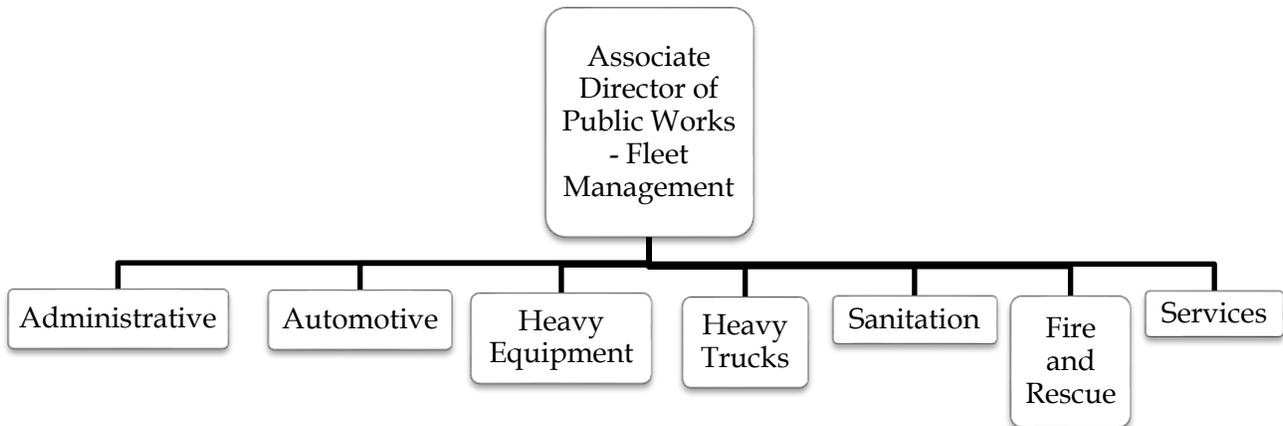
Fleet Management - Mission Statement

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.

Fleet Management - Description

Fleet Management is comprised of seven divisions: the Administrative Division, which is responsible for personnel and accounting functions; the Automotive Division, which 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, which is responsible for off road equipment, all vehicles located at Seminole Landfill, and the Body Shop; the Heavy Truck Division, which is responsible for all trucks with a gross weight over 13,000 lbs.; the Sanitation Division, which is responsible for all Sanitation Department units with a gross weight of over 13,000 lbs. and includes the welding shop and lube bay for heavy trucks; The Fire Rescue Division, which is responsible for providing maintenance on all fire and rescue equipment with a gross weight of over 13,000 lbs.; and the Services Division, which is responsible for the Tire Shop and Parts Operations.

Fleet Management - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Fleet Management – Financials (Vehicle Maintenance Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 7,949,406	\$ 8,852,657	\$ 9,307,179	\$ 11,174,781
52 - Purch / Contr Svcs	\$ 3,511,013	\$ 3,939,921	\$ 4,365,389	\$ 3,931,499
53 - Supplies	\$ 20,256,765	\$ 19,969,741	\$ 13,572,651	\$ 13,332,023
54 - Capital Outlays	\$ 17,445	\$ 14,772	\$ 4,919	\$ 15,655
55 - Interfund Charges	\$ 393,301	\$ 421,494	\$ 1,048,558	\$ 3,022,629
57 - Other Costs	\$ 688,151	\$ 642,869	\$ 700,250	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 350,000	\$ 0
70 - Retirement Svcs	\$ 31,595	\$ 31,595	\$ 31,595	\$ 31,744
Expense Total	\$ 32,847,677	\$ 33,873,050	\$ 29,380,542	\$ 31,508,331

Fleet Management – Financials (Vehicle Maintenance Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
01210 - Fleet Maintenance	\$ 32,847,677	\$ 33,873,049	\$ 29,344,850	\$ 31,470,368
01220 - Motor Pool	\$ (0)	\$ 1	\$ 35,693	\$ 37,963
Expense Total	\$ 32,847,677	\$ 33,873,050	\$ 29,380,542	\$ 31,508,331

Fleet Management – Positions

	FY13	FY14	FY15	FY16 Budget
Full-Time Positions				
Average Authorized	160	152	152	146
Average Filled / Funded	139	140	142	146

Fleet Management – Goals and Objectives

Goal #1: To promote and maintain customer service oriented, high performing, and efficient operations.

Objective #1A: To maintain an in-service rate of 95%.

Objective #1B: To complete 97% of preventive maintenance and inspections monthly.

Goal #2: To support public safety and other departments with vehicle/equipment maintenance, repairs and fuel to ensure departments are able to meet the needs of the citizens.

Objective #2A: To provide new fueling sites for public safety to meet the demands resulting from relocation of resources.

Objective #2B: To continue to support the use of electric and alternative fuels in areas where feasible to reduce fuel cost and reduce environmental impacts.

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

Objective #3A: To facilitate participation in training to be proficient in new technology and industry standards.

Objective #3B: To encourage technical certifications to promote highly skilled technicians.

2016 Budget Document – DeKalb County, Georgia

Fleet Management – Performance Measures

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Fleet Availability Percentage	95%	95%	95%	95%
Preventive Maintenance Compliance	96%	98%	97%	97%
Vehicles per technician	32	35	39	42
Repair Orders Completed	29,380	28,958	26,789	27,056
Number of Training Hours	2,817	3,392	2,700	2,700
Miles Driven	28,969,528	29,038,577	30,178,327	31,278,327

Fleet Management – Points of Interest

- The number of vehicles in the county fleet has remained flat in recent years, in the range of 3,000-3,200, with a 350 unit increase in 2015. The number of Police Department vehicles has increased from 543 in January, 2007, to 1,184 in March, 2016.
- Diesel fuel consumption has decreased from a high of 2.6M gallons in 2008 to 1.6M in 2015. 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 1.85M in 2014. This is mainly due to efficiency and reduction of use in some departments.
- The FY16 budget represents a shift of \$900K from contracted maintenance services to salaries and benefits in order to fill technician vacancies and provide more in-house repairs and maintenance.

Geographic Information Systems

Geographic Information Systems - Mission Statement

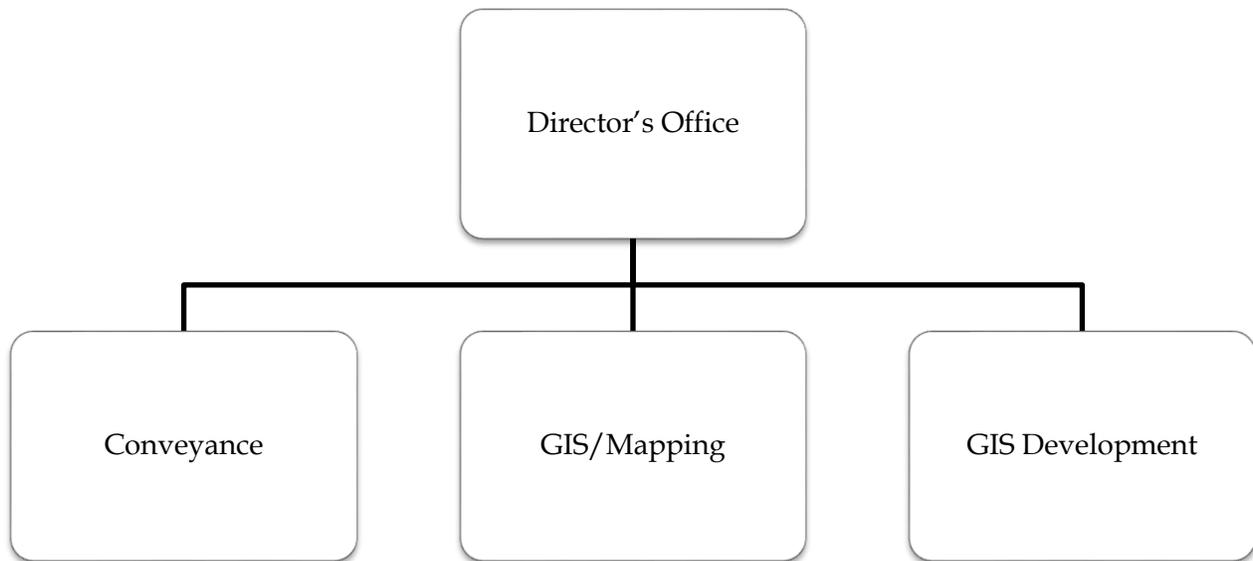
To develop an enterprise Geographic Information System (GIS), extending geospatial capabilities, through desktop, web-based, and mobile applications.

Geographic Information System - Description

The GIS Department provides county mapping functions and databases used for planning and zoning, property records, parks, transportation, traffic and accident analysis, elections administration, public safety (police and fire), public utilities (watershed), economic development, environmental and natural resource management.

GIS data is also integrated with other county systems such as property appraisal and tax billing systems, building permit system, code enforcement, fire marshal, business licensing and E911 system. In addition, a standardized address system is in place and integrates with county business applications.

Geographic Information System - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Geographic Information Systems – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 1,309,387	\$ 1,380,201	\$ 1,532,342	\$ 1,652,511
52 - Purch / Contr Svcs	\$ 63,825	\$ 69,109	\$ 95,589	\$ 326,317
53 - Supplies	\$ 15,565	\$ 18,947	\$ 19,948	\$ 31,639
54 - Capital Outlays	\$ 261,393	\$ 260,549	\$ 254,931	\$ 343,291
55 - Interfund Charges	\$ 3,759	\$ 2,522	\$ 396	\$ 0
61 - Other Fin. Uses	\$ 144,236	\$ 121,256	\$ 153,000	\$ 153,000
Expense Total	\$ 1,798,165	\$ 1,852,584	\$ 2,056,206	\$ 2,506,758

Geographic Information Systems – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
00801 - G.I.S.	\$ 914,749	\$ 915,445	\$ 962,454	\$ 1,470,320
00803 - G.I.S. - Property Mappir	\$ 883,416	\$ 937,138	\$ 1,093,753	\$ 1,036,438
Expense Total	\$ 1,798,165	\$ 1,852,584	\$ 2,056,206	\$ 2,506,758

Geographic Information Systems – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	23	23	23	23
Average Filled / Funded	18	19	17	19

Geographic Information Systems – Goals and Objectives

Goal #1: Extend GIS and Environmental Systems Research Institute (ESRI) software enterprise implementation.

Objective #1A: Complete GIS-Tyler (IasWorld) integration Phase II.

Objective #1B: Redesign GIS system (server) architecture.

Goal #2: Increase GIS web presence.

Objective #2A: Develop additional customer driven web-maps, apps, and dashboards.

Objective #2B: Create an economic development site selector.

Objective #2C: Complete neighborhood visualization suite project.

Goal #3: Create better operational efficiencies.

Objective #3A: Migrate all county GIS data to the Local Government Information Model (LGIM).

Objective #3B: Consolidate all GIS functions under the purview of the GIS department.

2016 Budget Document – DeKalb County, Georgia

Geographic Information Systems – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Est/Goal
Number of parcels conveyed	29,503	27,714	30,734	29,650
Number of deeds entered	25,206	26,070	27,775	28,125
Total deeds read	29,080	22,955	27,375	27,850
GIS Revenue Collections (maps, data, property)	95,576	112,157	900,000	500,000
GIS walk-in customers	2,500	2,250	2,000	1,800
Active users within Pictometry	300	400	410	450
Number of GIS mapping/data requests	890	645	1,400	1,600
Number of online apps	0	2	7	15
Quarterly Newsletter	4	4	4	4

Geographic Information Systems – Points of Interest

- For the 2016 budget, the funding of \$153,000 that provides for the annual license for fly over mapping services, has been incorporated into the operating budget and is no longer considered a capital project.
- ESRI’s 2015 Special Achievement in GIS Award recipient.
- Received the National Association of Counties Information Technology Award for innovative and effective county government.
- Created Sanitation routing app to complement “Rolling Forward to One” program.
- Developing Economic Development Site Selector.
- Updating services delivery strategies with municipalities for GIS.
- Completed zoning interactive web map for public consumption.
- Performed all parcel updates that occurred in the 2015 tax year.
- Acquired 2016 Pictometry Imagery.
- Assisted in emergency response services analyses for Fire and Emergency Management department.

2016 Budget Document – DeKalb County, Georgia

Grady Memorial Hospital

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.

Grady/Hospital Fund - Description

DeKalb County contributes to Grady Memorial Hospital for the treatment of indigent DeKalb County residents. This subsidy provides for payments for the operation of Grady. Also, within this area is the Fulton-DeKalb Hospital Authority Series 2013 Refunding Revenue Certificates in the amount of \$41,380,000. This bond series refinanced the outstanding series 2003 FDHA bonds in December 2013. This amount is DeKalb County's obligation. In 2012, Fulton County refinanced their portion of the series 2003 bonds.

Debt Function – Fulton-DeKalb Hospital Authority Bonds

Bond Series	Obligates	Purpose	Initial Obligation	Outstanding Obligations as of 12/31/2015
2013	Revenue	Refunding Series 2003 FDHA bonds which were issued to refund the Series 1993 revenue certificates	41,380,000	35,945,000

Grady Memorial Hospital - Financials (Hospital Fund) by Common Object Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ (3,125,821)	\$ (6,054,164)	\$ (1,049,132)	\$ 1,210,619
31 - Taxes	\$ 15,943,929	\$ 16,314,595	\$ 20,389,900	\$ 19,398,830
36 - Investment Income	\$ (8,088)	\$ 0	\$ (7,000)	\$ 0
39 - Other Fin. Sources	\$ 45,610,550	\$ 0	\$ 0	\$ 0
Revenue Total	\$ 61,546,392	\$ 16,314,595	\$ 20,382,900	\$ 19,398,830
52 - Purch / Contr Svcs	\$ 0	\$ 61,890	\$ 2,157	\$ 14,022
55 - Interfund Charges	\$ 97,867	\$ 0	\$ 0	\$ 0
57 - Other Costs	\$ 18,209,231	\$ 11,247,673	\$ 18,120,291	\$ 20,389,913
58 - Debt Service	\$ 570,880	\$ 0	\$ 700	\$ 0
61 - Other Fin. Uses	\$ 45,039,671	\$ 0	\$ 0	\$ 0
Expense Total	\$ 63,917,648	\$ 11,309,564	\$ 18,123,148	\$ 20,403,935
Fund Balance - Ending	\$ (5,497,077)	\$ (1,049,132)	\$ 1,210,619	\$ 205,514
Gain/(Use) of Fund Balance	\$ (2,371,257)	\$ 5,005,031	\$ 2,259,752	\$ (1,005,105)
Adopted Budget				\$ 20,609,449

*Note: Starting/ending fund balance for FY13-14 will differ due to change from modified cash basis of accounting to modified accrual basis.

2016 Budget Document – DeKalb County, Georgia

Grady Memorial Hospital – Financials (Hospital Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09510 - Hospital Fund	\$ 18,307,098	\$ 11,301,658	\$ 18,123,148	\$ 20,403,935
Expense Total	\$ 18,307,098	\$ 11,301,658	\$ 18,123,148	\$ 20,403,935

Health Board

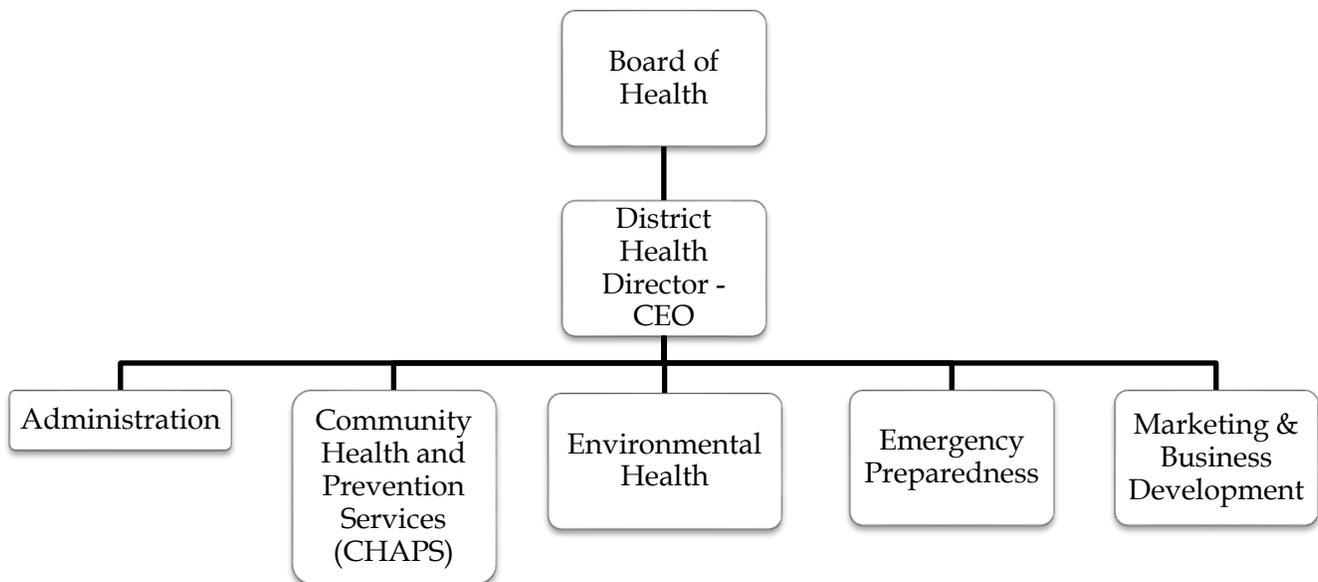
Health Board - Mission Statement

The mission of the DeKalb County Board of Health is to protect, promote, and improve the health of those who work, live, and play in DeKalb County. The Board of Health is the leader in creating a healthier DeKalb County through informing, educating, and empowering the community about public health issues through diverse communication channels; mobilizing the community through partnerships to address public health problems; developing policies and plans to support community health efforts; linking people to public health services and resources; and demonstrating quality and excellence.

Health Board - Description

The FY2016 budget request supports workforce development, which includes recruitment and retention, fiscal sustainability and programs and services to promote healthy, thriving children within the county. Environmental Health provides services designed to protect the community from potential public health and environmental health threats. Some of the services/activities include: review and inspection of food service plans, swimming pool plans, hotel/motel plans and septic system plans; foodborne illness surveillance; prevention activities for west Nile virus, rabies and lead poisoning. The Community Health and Prevention Services (CHAPS) division works to improve the health and wellbeing of the citizens in the county. The emphasis is on prevention, working with others to address the health care needs of the county. CHAPS offer a variety of health care services including clinical care and outreach and case management. Services include child and youth programs, dental, human immunodeficiency/acquired immunodeficiency syndrome, refugee, and immunization.

Health Board - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Health Board – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
57 - Other Costs	\$ 3,955,644	\$ 4,240,357	\$ 4,055,636	\$ 4,155,634
Expense Total	\$ 3,955,644	\$ 4,240,357	\$ 4,055,636	\$ 4,155,634

Health Board – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
07101 - County Contribution	\$ 3,955,644	\$ 4,240,357	\$ 4,055,636	\$ 4,155,634
Expense Total	\$ 3,955,644	\$ 4,240,357	\$ 4,055,636	\$ 4,155,634

Health Board – Goals and Objectives

Goal #1: To integrate the technical services and the food protection programs.

Objective #1A: To allocate resource, as needed, in support of current environmental health programs.

Objective #1B: To continue the Department of Public Health Information Technology Environmental Health system conversion.

Objective #1C: To participate in Board of Health/Environmental Health emergency preparedness activities.

Objective #1D: To assess training needs of environmental health staff and provide opportunities for cross-training, as requested.

Objective #1E: To use local, state and federal partnerships to secure additional funding for environmental health programs.

Goal #2: To monitor and assess the health status of DeKalb County residents by working in partnership with the community to promote the adoption of healthy behaviors.

Objective #2A: To identify and facilitate at least three policies, systems, and environmental changes that will have significant impact on public health advances and reduce chronic disease-related disparities among DeKalb County’s most vulnerable populations (e.g., African Americans, refugees, and Hispanics/Latinos).

Goal #3: To prevent or reduce dental disease by providing dental services to the residents of DeKalb County.

Objective #3A: To increase capacity for dental patient treatment.

Objective #3B: To recruit, hire, and train a clerk to help with patient scheduling.

Objective #3C: To schedule additional patients, utilizing increased capacity.

Objective #3D: To recruit, hire, and train additional hygienists to help with planning and scheduling school and community site visits.

Objective #3E: To schedule and visit additional school and community sites.

2016 Budget Document – DeKalb County, Georgia

Health Board – Performance Measures

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Food service program units	32,076	32,340	32,500	32,500
On-site sewage disposals	6,678	6,605	6,500	6,500
Rodent control baiting	4,796	4,736	4,500	4,500
Swimming pool activities	9,718	9,987	10,000	10,000
Radon testing	1,707	1,697	1,700	1,700
West Nile Virus, number of contacts	16,759	17,269	17,500	18,000
Body Crafting establishments inspections	309	241	200	200
Total patient encounters	225,030	194,467	180,807	198,900
Clinical dental visits	5,596	4,487	4,292	4,792
Sexually Transmitted Diseases/HIV services, patients served	11,552	10,689	8,251	8,251
Immunization, patients served	30,166	39,008	38,222	39,000
WIC average monthly caseload	26,691	24,819	23,321	24,900
Family planning, patients served	9,740	9,723	5,174	5,174
State grant in aid funding	\$ 5,842,952	\$ 6,330,113	\$ 6,710,372	\$ 7,095,216
County funding	\$ 3,955,644	\$ 4,240,357	\$ 4,055,636	\$ 4,155,634
Federal funding	\$ 3,694,970	\$ 413,370	\$ 485,169	\$ 1,771,179

Health Board – Points of Interest

- Due to the multi-year economic downturn, county funding for the Board of Health declined from \$5.2M prior to the recession (FY2008) to \$3.9M in FY2013. FY2016 represents a \$100K increase over FY2015.
- The Board of Health begins the second year of a five-year plan, which anticipates a 5% annual increase in county funding.
- The FY2016 budget for county support will provide an estimated 12% of the Board of Health’s budget.

Hotel / Motel Tax

Hotel / Motel - Mission Statement

The purpose of this “department” is to promote tourism efforts in the County. It not a true “department”, but a fund administered by Finance and Planning & Sustainability. This tax is assessed on rooms and lodging within unincorporated DeKalb County.

Hotel / Motel Tax - Description

The Hotel / Motel Department accounts for transactions involving DeKalb County’s original Hotel / Motel Tax of 2%. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to 8%. This excise tax is used to promote tourism, conventions, and trade shows. In addition, funds can be expended for “tourism product development” which is the creation or expansion of physical attractions which improve the destination appeal to visitors, support visitors’ experience, and are used by visitors. Such expenditures may include capital costs and operating costs. Currently, the 8% is allocated as follows: 3% for County operations, 1.5% for tourist-related products, and 3.5% for promotion of tourism.

DeKalb County contracts with the DeKalb County Convention and Visitor’s Bureau, an independent 501(c)6 organization to promote tourism, conventions, and trade shows.

Hotel / Motel Tax - Financials (Hotel / Motel Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
57 - Other Costs	\$ 1,599,029	\$ 2,372,411	\$ 2,311,388	\$ 3,004,331
61 - Other Fin. Uses	\$ 2,445,311	\$ 3,326,016	\$ 3,798,447	\$ 3,862,711
Expense Total	\$ 4,044,340	\$ 5,698,427	\$ 6,109,835	\$ 6,867,042

Hotel / Motel Tax - Financials (Hotel / Motel Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
10275 - Hotel/Motel Tax Fund	\$ 4,044,340	\$ 5,698,427	\$ 6,109,835	\$ 6,867,042
Expense Total	\$ 4,044,340	\$ 5,698,427	\$ 6,109,835	\$ 6,867,042

Hotel / Motel Tax - Points of Interest

- The creation of new cities has reduced the number of hotels in unincorporated DeKalb and therefore decreased the amount of occupancy tax money collected.

Human Resources & Merit System

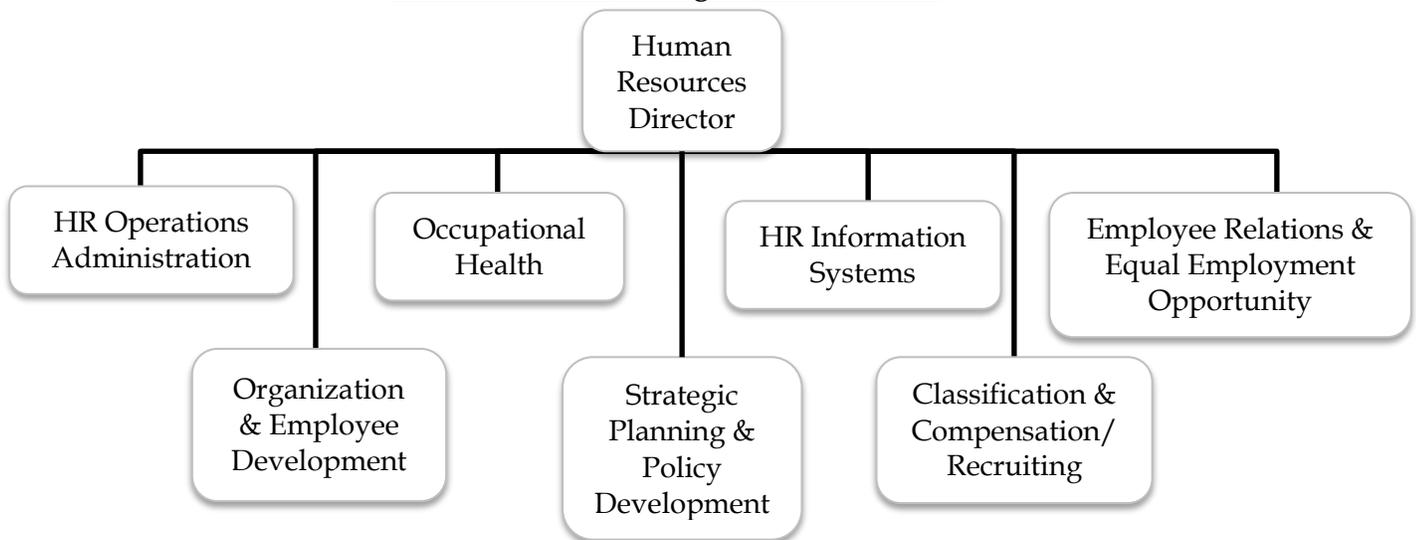
Human Resources - Mission Statement

The mission of the Human Resources Department (HR) is to provide a diverse, professional and motivated workforce through continuous training and development, and consistent and fair administration of policies and procedures.

Human Resources - Description

The Human Resources Department contributes to the County’s efforts to provide the best level of service in order to operate a financially sound and efficient government. HR strives to be a forward looking, strategic business partner that maximizes the effectiveness of its human capital by attracting, retaining, and developing a diverse and competent workforce that enables County agencies to achieve their business needs. The department has oversight responsibility for organization and employee development; employee and management relations; policy development and administration; employee information systems and data management; occupational health; and provides human resources services and operational department support to include recruitment and selection, classification and compensation, performance management, and other related services.

Human Resources - Organizational Chart



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Human Resources – Financials by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 1,897,366	\$ 1,943,516	\$ 2,161,907	\$ 2,428,572
52 - Purch / Contr Svcs	\$ 450,115	\$ 487,078	\$ 687,706	\$ 1,065,058
53 - Supplies	\$ 40,514	\$ 47,315	\$ 24,780	\$ 41,700
54 - Capital Outlays	\$ 0	\$ 5,592	\$ 4,354	\$ 14,500
55 - Interfund Charges	\$ 629	\$ 2,205	\$ 4,170	\$ 5,374
Expense Total	\$ 2,388,624	\$ 2,485,706	\$ 2,882,916	\$ 3,555,204

Human Resources – Financials by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
01510 - Human Resources & Me	\$ 1,859,009	\$ 1,946,080	\$ 2,112,443	\$ 2,488,395
01520 - Employee Health Clinic	\$ 399,162	\$ 383,586	\$ 441,110	\$ 528,367
01525 - Training & Developmen	\$ 130,453	\$ 156,040	\$ 329,363	\$ 538,442
Expense Total	\$ 2,388,624	\$ 2,485,706	\$ 2,882,916	\$ 3,555,204

Human Resources – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	28	29	30	32
Average Filled / Funded	28	29	30	31

Human Resources – Goals and Objectives

Goal #1: Hire and retain qualified sworn personnel.

Objective #1A: Recruit and hire 51 sworn police.

Objective #1B: Ten percent of sworn public safety personnel participating in tuition reimbursement program.

Objective #1C: Seventy-five percent of sworn public safety personnel in entry ranks, with 1 – 5 years of service retained.

Goal #2: Develop and maintain formal and legally defensible procedures which enable the county to successfully defend cases reviewed by hearing officers, Merit System Commission, Equal Employment Opportunity Counsel and/or courts.

Objective #2A: Train 80% of executive branch employees (sexual harassment prevention, disciplinary & appeal, grievance and complaint policy) by 2016 year end, and achieve a rating of 4 out of 5.

Objective #2B: Maintain at least 85% of grievances and appeals upheld (in favor of department)

Objective #2C: Transfer 100% of paraprofessional classifications and above to non-merit status.

Goal #3: Increase awareness and understanding of HR policies and practices; consistent, fair, and equitable implementation and application of policies; and continued application of professionalism and confidentiality when processing sensitive HR matters.

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- Objective #3A: Update Administrative Policy & Procedures Manual (Annually) by September.
- Objective #3B: Hold 4 HR Policy Council meetings annually.
- Objective #3C: 75% of Policy Council members surveyed annually expressed increased awareness and understanding of HR policies and practices.

Goal #4: Streamline HR processes and increased productivity, enabling HR professionals to better serve as business consultants/partners to customer departments.

- Objective #4A: 51 average days from requisition submission to hire (Non-Executive).
- Objective #4B: Automate/improve HR forms and/or processes.

Goal #5: Cultivate a highly productive and knowledgeable workforce that will enhance each department’s ability to achieve desired results.

- Objective #5A: 60% of employees county-wide attaining minimum of 6 hours training per year.
- Objective #5B: Implement pay & class study recommendations.

Human Resources – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Number of sworn police hired	N/A	51	18	33
Percentage of sworn public safety personnel participating in tuition reimbursement program	N/A	10%	27%	20%
Percentage of sworn public safety personnel in entry ranks, with 1 – 5 years of service retained	N/A	75%	55%	75%
Percentage of employees achieving a rating of 4 out of 5 after sexual harassment prevention, disciplinary & appeal, and grievance and complaint policy training	12%	80%	19%	50%
Percentage of grievances and appeals upheld (in favor of department) annually	93%	85%	84%	85%
Percentage of Policy Council members surveyed annually expressed increased awareness and understanding of HR policies and practices	N/A	75%	0%	75%
Average days from requisition submission to hire (Non-Executive)	N/A	51	65	51
Percentage of employees county-wide attaining minimum of 6 hours training (excluding customer service) per year	N/A	60%	63%	60%
Maintain national average (3.2% - 5%) for employees participating in Employee Assistance Program (EAP)	3	3% - 5%	0	3% - 5%
Percentage of managers/supervisors acknowledging improved change in employee behavior after customer service training		50%	77%	50%

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Human Resources – Points of Interest

- In 2014, HR initiated the implementation of Taleo, an integrated recruiting, on-boarding, and performance management system that integrates with PeopleSoft.
- HR published a revised administrative policies and procedures manual as well as revising the grievance policy and procedure.
- HR initiated a study in 2015 to review the County’s pay and classification structure.

Human Services

Human Services - Mission Statement

The mission of the DeKalb County Human Services Department is to ensure the provision of integrated, programmatically sound and fiscally responsible services addressing the service needs of families, individuals, youth and DeKalb County senior residents. We will work to develop programs and deliver systems that promote the physical and emotional well-being of individuals and families and continue to encourage economic self-sufficiency, be accessible and client oriented.

Human Services - Description

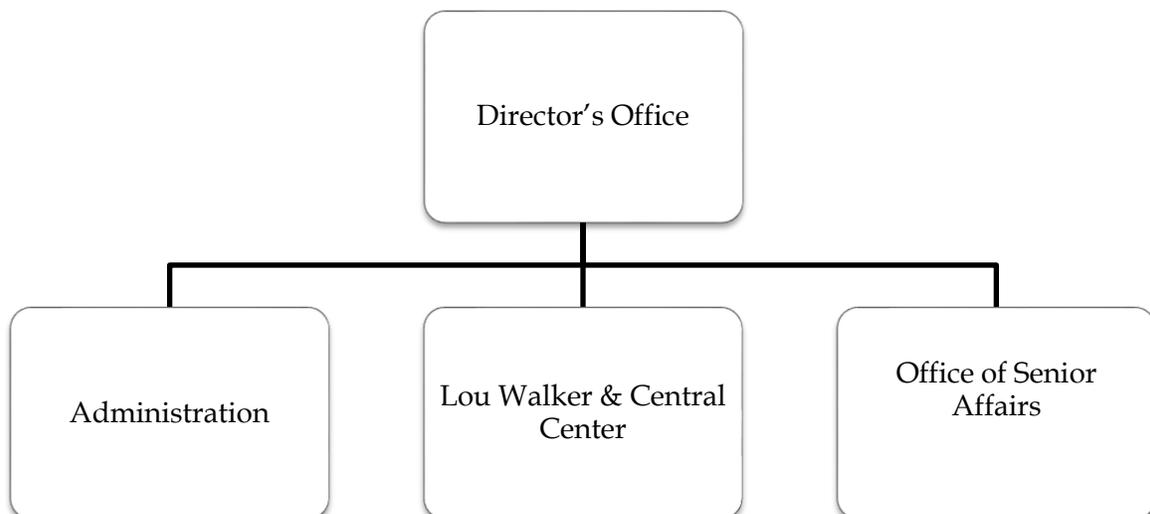
The Department of Human Services consists of three units: Office of Senior Affairs, Administrative Office, and the Lou Walker Senior and Central Centers.

The primary objective of the Office of Senior Affairs is to assist DeKalb County residents, 55 years and older and person with disabilities, age in place appropriately. The office serves as the county-based aging/nutrition services provider and is the “gateway” to senior services. It is responsible for providing case management, information and referral, congregate and home delivered meals, in-home service, transportation, volunteer services and neighborhood senior center programming.

The Administrative Office manages the county’s Human Services grant process, reviews various grant proposals from nonprofit and community organizations. Funding is derived from federal, state and local agencies and is procured through a competitive process. It also coordinates county-wide youth services including the Teen Pregnancy Task Force, DeKalb Youth Commission targeting specific issues that impact DeKalb County youths.

The Lou Walker Senior Center and Central Center are both innovative multipurpose facilities for active adults age 55 and older and the first of its kind in DeKalb County. The centers offers classes, programs and services that introduce vibrant, mentally stimulating, physically challenging and fun opportunities, designed to inform and maximize healthier choices so that older adults can live extended and happy lives for as long as possible in their own community. The centers continue to grow due to the programs and classes conducted at the centers.

Human Services- Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Human Services – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 1,278,236	\$ 1,417,495	\$ 1,960,610	\$ 2,249,803
52 - Purch / Contr Svcs	\$ 541,604	\$ 705,025	\$ 825,690	\$ 1,162,821
53 - Supplies	\$ 31,669	\$ 43,500	\$ 66,810	\$ 68,835
54 - Capital Outlays	\$ 650	\$ 0	\$ 2,553	\$ 0
55 - Interfund Charges	\$ 7,975	\$ 13,707	\$ 122,248	\$ 146,210
57 - Other Costs	\$ 0	\$ 25,000	\$ 3,279	\$ 0
61 - Other Fin. Uses	\$ 1,511,704	\$ 1,402,802	\$ 1,329,000	\$ 1,317,808
Expense Total	\$ 3,371,838	\$ 3,607,529	\$ 4,310,189	\$ 4,945,477

Human Services- Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
07510 - Administration	\$ 1,154,057	\$ 1,370,451	\$ 1,205,183	\$ 1,211,301
07520 - Lou Walker Senior Cent	\$ 647,290	\$ 655,736	\$ 620,879	\$ 1,043,243
07530 - Senior Citizens	\$ 1,570,491	\$ 1,581,342	\$ 1,893,034	\$ 1,725,106
07540 - Central Center	\$ 0	\$ 0	\$ 101,941	\$ 381,354
07550 - Office of Youth Services	\$ 0	\$ 0	\$ 489,152	\$ 584,473
Expense Total	\$ 3,371,838	\$ 3,607,529	\$ 4,310,189	\$ 4,945,477

Human Services – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	19	22	32	32
Average Filled / Funded	16	17	27	29

Human Services – Goals and Objectives

Goal #1: Expand the number of residents that receive senior services to include persons with disabilities, refugees, and other diverse groups.

Objective #1A: Provide meals to at least two diverse groups in DeKalb County.

Objective #1B: Improve the quality of transportation and in-home services and extend these services to the disabled.

Goal #2: Change the process for marketing the Human Services grants and the application process.

Objective #2A: To reduce the time it takes to advertise the grants and review the applications.

Objective #2B: To inform the interview panel so the reviews can begin within four weeks of receipt of applications.

Goal #3: Establish collaborative community and inter-departmental partnerships, and networks to improve the lives of DeKalb County's Youth.

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Objective #3A: Create electronic database of internal and external youth programs represented by inter-departmental and community stakeholders to be made available to the DeKalb County Community at large

Objective #3B: Expand the DeKalb Alliance on Youth by increasing the number of County representatives and community stakeholders who participate in bi-monthly trainings and review the numbers monthly to determine increase in participation.

Goal #4: Improve the operational effectiveness and efficiency of the Lou Walker Senior Center

Objective #4A: Develop standard operating procedures by July 2016 & facility maintenance plan by June 2016.

Objective #4B: Identify and correct problems with management reporting and data collection for MySenior Center by March 2016.

Human Services – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Est/Goal
Number of registered members	4,200	3,000	1,719	2,000
Number of classes offered	152	154	154	145
Grant applications reviewed	60	64	0	80
Monitoring visits for non-profit org	49	49	50	50
Contacts for DeKalb senior link line	10,607	11,253	11,058	6,200
Unduplicated senior clients served	3,650	3,827	4,787	4,100
No. of meals provided to seniors	95,929	91,795	106,399	95,000
No. of case management hours to seniors	5,208	5,202	5,514	4,300
No. of transportation trips to seniors	51,588	39,507	32,100	40,000
Units delivered to DeKalb senior population	158,326	158,345	172,565	169,000

Human Services – Points of Interest

- For the 2016 budget, capital project funding includes \$4,000,000 for the construction of Lithonia Senior Center and \$900,000 for the Tobie Grant Intergenerational Center.
- Conducted 2nd annual Kirkwood Health Summit.
- 983 mothers of children from prenatal up to age five served under Great Start Georgia/DeKalb.
- Opportunity Zone E-3 programs trained 32 Clarkston families.
- Created the DeKalb Youth Alliance which is made up of more than 30 organizations.
- Partnered with the DeKalb County School District to facilitate and manage “My Brother’s Keeper National Action Summit” which served more than 3,000 students and parents.
- Conducted interdepartmental Strengths, Weaknesses, Opportunities, and Threats analysis in existing DeKalb County Youth programs along with DeKalb Youth Key indicator research report.
- Created partnership with national health organizations to bring silver sneakers program to the center. 450 seniors are currently involved in the program.
- Created partnership with American Association of Retired Persons to conduct technology workshops at the center.
- The Lou Walker Senior Center Garden Club implemented a farm-to-table program, grew and donated 10,000 pounds of produce to the Atlanta Food Bank.

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- Grand openings of Central DeKalb Senior Center in February 2015 and South DeKalb Senior Center in October 2015
- Provided over 106,000 meals to DeKalb County seniors.
- Provided over 28,000 hours of in-home services to DeKalb County Seniors.

Innovation and Technology

Innovation and Technology - Mission Statement

The Department of Innovation and Technology (IT) will deliver world class solutions to provide citizens, the business community and county staff with convenient access to appropriate technology and services.

Innovation and Technology - Description

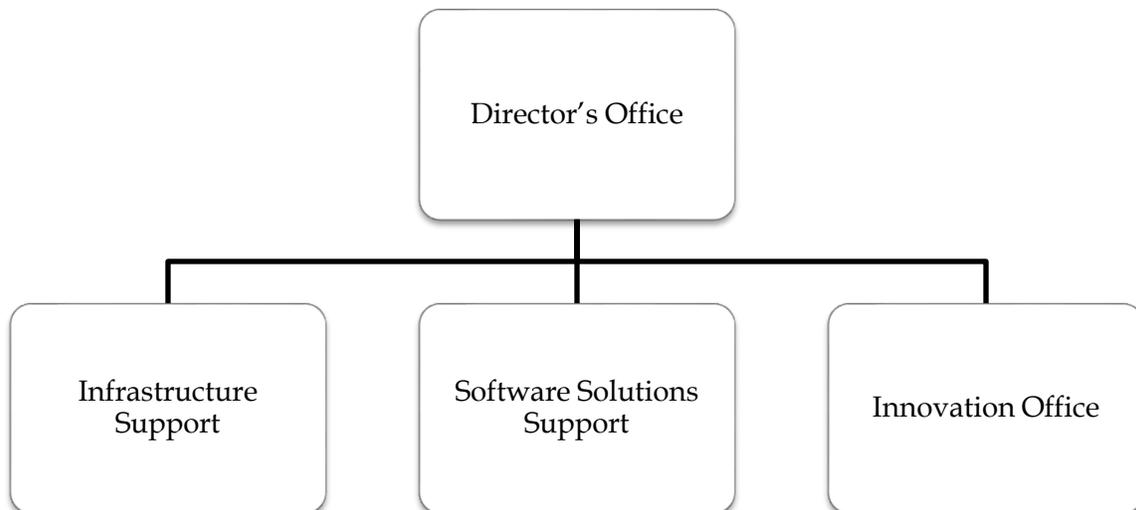
The Innovation and Technology Department is the central managing department for all computer, software, network, telecommunications, IT strategic planning, and IT security functions.

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.

Innovation and Technology - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Innovation and Technology – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 6,605,626	\$ 6,883,779	\$ 6,856,781	\$ 7,210,213
52 - Purch / Contr Svcs	\$ 9,224,295	\$ 10,591,272	\$ 10,580,829	\$ 14,124,455
53 - Supplies	\$ 128,061	\$ 108,709	\$ 124,461	\$ 152,612
54 - Capital Outlays	\$ 200,692	\$ 150,644	\$ 461,551	\$ 802,095
55 - Interfund Charges	\$ 24,372	\$ 26,075	\$ 38,563	\$ 44,362
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 1,921,898	\$ 176,940
Expense Total	\$ 16,183,047	\$ 17,760,479	\$ 19,984,083	\$ 22,510,677

Innovation and Technology – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
01605 - Administration	\$ 14,004,500	\$ 14,003,133	\$ 16,613,873	\$ 22,510,677
01610 - Operations	\$ 0	\$ 0	\$ (3,900)	\$ 0
01620 - Telecommunications	\$ 2,178,547	\$ 3,757,346	\$ 3,374,110	\$ 0
Expense Total	\$ 16,183,047	\$ 17,760,479	\$ 19,984,083	\$ 22,510,677

Beginning with FY16, the department has consolidated its operations into one cost center.

Innovation and Technology – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	106	100	90	76
Average Filled / Funded	86	83	78	76

Innovation and Technology – Goals and Objectives

Goal #1: To enhance public safety by upgrading or replacing the computer aided dispatch (CAD) system and streamlining and modernizing the public safety CAD system to promote public safety.

Objective #1A: To implement new system on time and within budget.

Objective #1B: To ensure no unscheduled downtime during upgrade/transition.

Objective #1C: To reduce latency issues by 75%.

Goal #2: To facilitate jobs and economic development by upgrading the hansen land management system and implementing project dox electronic planning review software to improve citizen/customer experience when conducting business related to permitting and economic development.

Objective #2A: To implement new system on time and within budget.

Objective #2B: To reduce paper based processes by 40%.

Goal #3: To promote fiscal integrity by implementing Oracle IProcurement modules to create procurement efficiencies which will also promote fiscal responsibility and transparency.

Objective #3A: To implement new system on time and within budget.

Objective #3B: To ensure no unscheduled downtime during upgrade/transition.

Objective #3C: To reduce paper based processes by 50%.

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Goal #4: To enhance communications with citizens by revamping the county website.

Objective #4A: To enable mobile device formatting on the county’s website.

Objective #4B: To deliver at least three new web enabled services to citizens.

Objective #4C: To increase website visits/hits by 15%.

Innovation and Technology – Performance Measures

	FY2013 Actual	FY2014 Actual	FY2015 Proj	FY2016 Est/Goal
Public Safety system (CAD) availability	99%	99%	99%	99%
IT customer service satisfaction	-	-	-	4.2/5.0
Survey all IT customers provided service	0%	0%	0%	100%
Reduce telecommunication expenses	0%	0%	0%	20%
Reduce network equipment/licensing costs	0%	0%	0%	40%
% of first call resolution	28%	41%	48%	50%
% of IT service calls completed within SLA	N/A	N/A	N/A	85%
% of IT projects delivered within budget	100%	100%	100%	100%
% of IT budget spent on maintenance	32%	46%	46%	46%
% of IT staff with industry relevant certifications	N/A	N/A	5%	10%

Innovation and Technology – Points of Interest

- Approved capital funding for FY16 includes: \$2.3M is approved in the General Fund Non-Departmental cost center. Included are: \$1M for desktop computer replacement and \$1M in judicial case management projects.
- The department moved its data center in 2015 and will be moving personnel and the remainder of operations in early 2nd Quarter, 2016.
- The Innovation and Technology Department serves approximately 6,000 network users, using 5,200 desktop and notebook computers, and 2,200 wireless devices.
- The department completed a restructuring and personnel reorganization in late 2015, resulting in fewer, but more competitive, authorized positions.

Internal Audit

Internal Audit - Mission Statement

To provide objective information on the operations of government programs, assist managers in carrying out their responsibilities, and help ensure full transparency and accountability to the public.

Internal Audit- Description

The Office of Internal Audit (OIA) was established by a referendum passed in November 2015 that amended the Organizational Act of DeKalb County. The Organizational Act defines internal auditing as “an independent, objective assurance and consulting activity designed to add value and improve an organization's operations by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”

The OIA shall consist of the Chief Audit Executive (Auditor) and other personnel deemed necessary by the Auditor. The OIA will have the authority to conduct financial and performance audits of all County departments, agencies, and programs for (1) compliance to county, state, and federal law; (2) economical, efficient, and effective use of public funds, personnel, and other resources; (3) effectiveness of programs, activities, functions, and policies; (4) achievement of desired results; (5) disclosure of accurate financial and other reports as required by law; (6) adequate operating and administrative procedures and practices, systems or accounting internal control systems, and internal management controls; and (7) indications of fraud, abuse, or other illegal acts.

The enabling legislation also established an Audit Oversight Committee that is responsible for selecting nominees for the Chief Audit Executive, providing oversight to the OIA, and proposing the budget for OIA, including the Auditor’s salary and staffing among other duties. At the time of the 2016 budget adoption the Audit Oversight Committee had not been appointed, so no recommendation was made for 2016. The adopted budget is an estimate of the operating costs for OIA.

Internal Audit - Organizational Chart



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Internal Audit – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 1,000,000
Expense Total	\$ 0	\$ 0	\$ 0	\$ 1,000,000

Internal Audit – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
00510 - Internal Audit Office	\$ 0	\$ 0	\$ 0	\$ 1,000,000
Expense Total	\$ 0	\$ 0	\$ 0	\$ 1,000,000

Internal Audit- Positions

The Office of Internal Audit was created in 2015 and not yet operational at the time of the 2016 budget adoption. The number of positions is to be determined

Internal Audit- Goals and Objectives

The Office of Internal Audit was created in 2015 and not yet operational at the time of the 2016 budget adoption. Goals and objectives are to be determined.

Internal Audit - Performance Measures

The Office of Internal Audit was created in 2015 and not yet operational at the time of the 2016 budget adoption. Performance criteria and measurements are to be determined.

Internal Audit- Points of Interest

- The Officer of Internal Audit was established by referendum in November 2015. As the Audit Oversight Committee had not been seated at the time of budget adopted, the adopted 2016 budget for OIA is an estimate of operating costs.

Juvenile Court

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, productive citizens, and to support the continuity of families by leaving children in their homes whenever possible.

Juvenile Court - Description

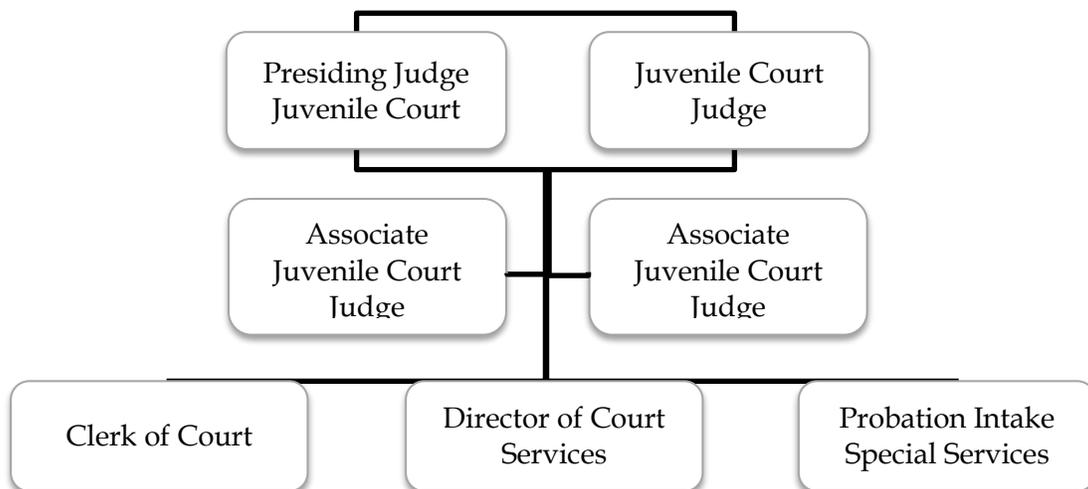
The Juvenile Court has exclusive jurisdiction over juvenile matters concerning any child who is alleged to be delinquent, in need of services, or dependent. It also has jurisdiction over juvenile traffic offenses and special matters transferred to the Court from Superior and Probate Courts. Four judges 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 filed 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. The division also prepares and submits required paperwork and records to appellate courts. The Administrative Division provides support for the entire Court, including grants management and computer services to support the court's operations.

The Juvenile Services Fund accounts for funds received under a 1990 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 nonsecure 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.

The Juvenile Court Lease/Debt is treated as a separate department. This department pays for the debt on the Juvenile Court building.

Juvenile Court - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Juvenile Court - Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 4,560,938	\$ 4,982,912	\$ 5,148,864	\$ 5,758,471
52 - Purch / Contr Svcs	\$ 4,178,148	\$ 4,127,173	\$ 1,545,040	\$ 1,065,229
53 - Supplies	\$ 69,394	\$ 100,216	\$ 72,887	\$ 72,339
54 - Capital Outlays	\$ 0	\$ 81,157	\$ 5,246	\$ 0
55 - Interfund Charges	\$ 4,288	\$ 72,127	\$ 8,573	\$ 3,380
61 - Other Fin. Uses	\$ 0	\$ 8,497	\$ 0	\$ 0
Expense Total	\$ 8,812,767	\$ 9,372,082	\$ 6,780,609	\$ 6,899,419

Juvenile Services Fund - Financials (Juvenile Services Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
52 - Purch / Contr Svcs	\$ 75,023	\$ 131,870	\$ 100,415	\$ 56,533
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 6,967	\$ 0
Expense Total	\$ 75,023	\$ 131,870	\$ 107,382	\$ 56,533

Juvenile Court - Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
03410 - Administration	\$ 6,718,140	\$ 7,263,170	\$ 4,570,864	\$ 4,578,568
03420 - Probation Services	\$ 2,094,628	\$ 2,108,912	\$ 2,209,746	\$ 2,320,851
Expense Total	\$ 8,812,767	\$ 9,372,082	\$ 6,780,609	\$ 6,899,419

Juvenile Services Fund - Financials (Juvenile Services Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
03425 - Juvenile Services	\$ 75,023	\$ 131,870	\$ 107,382	\$ 56,533
Expense Total	\$ 75,023	\$ 131,870	\$ 107,382	\$ 56,533

Juvenile Court - Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	88	89	88	88
Average Filled / Funded	71	72	72	78

Juvenile Court - Goals and Objectives

Goal #1: The Court will continue 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.

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Objective #1A: To rehabilitate youth referred to the court and assist him/her in becoming a productive, law-abiding citizen.

Objective #2A: To increase educational outcomes for court-referred youth.

Goal #2: The court will develop and implement programs that will generate savings in public revenue, increase the effectiveness of current criminal justice investments, and improve public safety/offender accountability.

Objective #2A: To provide more alternatives to detention.

Objective #2B: To provide more oversight of youth in the community.

Goal #3: The Court will implement an e-file system to provide attorneys access to documents; provide accessibility for judges and judicial staff to files; and reduce the overall cost of supplies.

Objective #3A: To provide a paperless system that offers greater accessibility.

Objective #4A: To provide a more efficient way to secure, transfer, and maintain the integrity of court files.

Goal #4: The Court will continue to partner with the workforce development to offer residents with on-the-job training in the field of juvenile justice and court proceedings.

Objective #4A: To train displaced DeKalb County residents seeking employment to work in the juvenile justice system.

Goal #5: Goal #5: The court will continue to offer training in the area of customer service, court administration, technology advancement, probation services, and judicial leadership.

Objective #5A: Ensure that employees are equipped with the knowledge, skills, and ability to perform their duties.

Objective #5B: Ensure that all court employees are provided with ongoing training opportunities related to juvenile justice, court operations, judicial proceedings, and records management.

Juvenile Court – Performance Measures

Performance Measures	FY2013 Actual	FY2014 Actual	FY2015 Proj	FY2016 Est/Goal
Number of court-referred youth who remain in an educational program.	0	0	33	50
Number of evidence-based programs offered to youth.	5	5	6	10
Number of youth who complete all evidence-based programs offered.	41	114	212	219
Cost of supplies needed such as file cabinets, copy paper, additional storage space and other supplies.	44,198	28,492	40,036	45,000
Number of referrals who successfully complete the training program.	0	0	2	8
Number of documented trainings completed.	0	19	24	35

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Juvenile Court - Points of Interest

- The General Educational Development (GED) Program implemented an educational enhancement program, which provides evening tutorial classes for youth who need assistance with meeting requirements for the GED exam.
- Journey Mental Health Court increased enrollment to 20 female youth. The program also increased its program graduation rate to the highest level since the program's inception in 2010 with 12 young ladies graduating from the program.
- Youth Creating Change Grant Program increased enrollment by 60%. The program reached its total funded enrollment goal of 100 participants; and 28 participants received their high school diplomas.
- The Youth Achievement Program had seven participants to obtain their GED.
- Juvenile Court increased community connections and established new partnerships with the American Red Cross, Global Market Growers, New Bethel Outreach Food Pantry, and Meals on Wheels.
- Jerusalem House recognized the court in 2015 for developing a partnership and assisting individuals and families affected by human immunodeficiency (HIV)/acquired immunodeficiency syndrome.
- The court hosted a successful community and resource fair. The fair was open and free to the public. The fair provided the public with free HIV testing and resources surrounding DeKalb County. As a result, 66 participants were tested for HIV and zero tested positive.
- Increased efforts to reduce the use of paper by creating an electronic filing system for interdepartmental files such as the probation department and the program unit.
- Upgraded Court Processing Reporting System (CPRS) to CPRS II, which allows judges to electronically sign all DeKalb Family and Children Services dependency court orders and to view other documents.
- The Volunteer Citizens Review Panel Program transitioned to a paperless documents review process by using tablets.

Law Enforcement Confiscated Monies

Law Enforcement Confiscated Monies - Description

This fund was established by the Board of Commissioners in 1984 to account for monies confiscated locally in controlled substance cases. These appropriations are limited by state law to uses in the criminal justice area and may not be used for salaries or informants' fees. In 1991, the Board of Commissioners authorized the District Attorney to receive 10% of all locally confiscated funds with the balance of the funds going to a local police agency. This fund is also used to account for federally confiscated funds which are given to the county for use by the police, district attorney, and sheriff. See the U.S. Department of Justice’s “Guide to Equitable Sharing for State and Local Law Enforcement Agencies” for a detailed discussion of permissible uses.

Law Enforcement Confiscated Monies Fund – Financials by Common Object Groups

	FY13 Actual	FY14 Actual	FY15 Unaud	FY16 Budget
Fund Balance Forward	\$ 6,184,535	\$ 6,747,616	\$ 6,697,088	\$ 0
33 - Intergovernmental	\$ 2,987,350	\$ 3,898,984	\$ 1,162,210	\$ 6,468,237
36 - Investment Income	\$ 6,966	\$ 7,420	\$ 5,540	\$ 0
38 - Miscellaneous	\$ 47,627	\$ 36,336	\$ 17,745	\$ 0
Revenue Total	\$ 3,041,944	\$ 3,942,739	\$ 1,185,494	\$ 6,468,237
52 - Purch / Contr Svcs	\$ 1,258,027	\$ 1,654,060	\$ 1,581,291	\$ 709,025
53 - Supplies	\$ 335,783	\$ 1,443,835	\$ 335,080	\$ 0
54 - Capital Outlays	\$ 955,384	\$ 412,069	\$ 395,796	\$ 615,589
55 - Interfund Charges	\$ 0	\$ 0	\$ 388	\$ 0
57 - Other Costs	\$ (121,030)	\$ (81,995)	\$ (78,100)	\$ 5,143,623
61 - Other Fin. Uses	\$ 8,168	\$ 565,299	\$ 0	\$ 0
Expense Total	\$ 2,436,333	\$ 3,993,267	\$ 2,234,454	\$ 6,468,237
Fund Balance - Ending	\$ 6,790,146	\$ 6,697,088	\$ 5,648,129	\$ 0
Gain/(Use) of Fund Balance	\$ 605,611	\$ (50,528)	\$ (1,048,960)	\$ 0
Adopted Budget				\$ 6,468,237

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Law Enforcement Confiscated Monies Fund – Financials by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
02413 - Federal Drug Funds - Police	\$ 1,369,131	\$ 3,593,609	\$ 1,539,600	\$ 4,172,849
02414 - Federal Drug Funds - District Attorney	\$ (18,307)	\$ 32,289	\$ (25,295)	\$ 54,943
02429 - Treasury - Police	\$ 196,651	\$ 71	\$ 45,903	\$ 279,223
02430 - Treasury - District Attorney	\$ 0	\$ 0	\$ 3	\$ 23,186
02431 - Treasury - Sheriff	\$ 0	\$ 26	\$ 0	\$ 0
02432 - Federal Drug Funds - Sheriff	\$ 355,574	\$ 45,377	\$ 259,594	\$ 615,589
02433 - State Drug Funds - Sheriff	\$ 0	\$ 40	\$ 24	\$ 199,039
02439 - State Drug Funds - District Attorney	\$ 122,146	\$ 32,574	\$ 102,807	\$ 152,634
02440 - Confiscated Funds - State Drug Funds - Marshal	\$ 26,720	\$ 223	\$ 0	\$ 0
02446 - State Drug Funds - Police	\$ 382,357	\$ 289,059	\$ 311,749	\$ 970,774
Expense Total	\$ 2,434,271	\$ 3,993,267	\$ 2,234,385	\$ 6,468,237

Law Enforcement Confiscated Monies Fund – Points of Interest

- For 2016, funding of \$6.468M is allocated to the following departments:
 - Police – 83.8%
 - District Attorney – 3.6%
 - Sheriff – 12.6%
- On 12/21/2015, the Department of Justice issued a rescission announcement that due to the Bipartisan Budget Act of 2015 (P.L. 114-74) enacted in November 2015 and the subsequent Consolidated Appropriations Act of 2016, signed into law on December 18, 2015, that the Department of Justice would defer the disbursement of equitable sharing payments.
- During the early part of 2016, it is anticipated that Confiscated Funds will be transferred from Budget’s operational control to Finance’s Project and Grants control as the nature of these funds are better suited to an area where funds are not constrained by the fiscal year.

Law

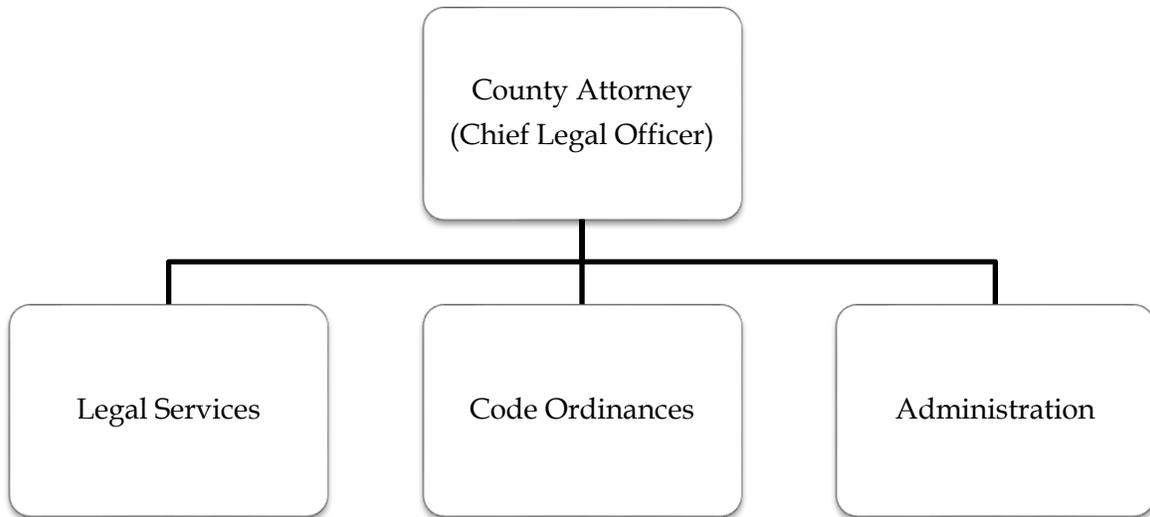
Mission Statement

To deliver high quality, cost beneficial legal services to the Chief Executive Officer, Board of Commissioners, DeKalb County departments, elected officials, and related organizations as needed. The Law Department strives to take a proactive, professional approach with the county governing authority and their staffs to create an environment that successfully anticipates legal issues and establishes the best way too efficiently and timely resolve those issues and county needs.

Description

The Law Department is responsible for the legal affairs of the county government under the direction of the county attorney, who serves as the Chief Legal Officer of DeKalb County. As the primary legal advisor to the Chief Executive Officer, Board of Commissioners, county elected officials, Board of Health, and the county departments, the county attorney is responsible for administering all legal services, managing and coordinating all litigation matters, providing legal advice/opinions on matters of county business and the creation and interpretation of ordinances, representing the County's legal position with other jurisdictions and entities, reviewing all contracts to which the county is party, reviewing all legislation pertinent to the affairs of county government, representing the county in all court cases including responsibility for associated trial research and preparation, and prosecuting development code violations.

Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Law - (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 2,542,517	\$ 2,796,601	\$ 3,030,163	\$ 3,199,165
52 - Purch / Contr Svcs	\$ 420,570	\$ 977,816	\$ 664,233	\$ 1,169,105
53 - Supplies	\$ 85,832	\$ 64,875	\$ 61,703	\$ 75,359
54 - Capital Outlays	\$ 0	\$ 8,832	\$ 25,773	\$ 0
Expense Total	\$ 3,048,918	\$ 3,848,123	\$ 3,781,873	\$ 4,443,629

Law - (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
00310 - Law Department	\$ 3,048,918	\$ 3,232,629	\$ 3,354,114	\$ 3,474,142
00311 - Infrastructure Support	\$ 0	\$ 615,494	\$ 427,759	\$ 969,487
Expense Total	\$ 3,048,918	\$ 3,848,123	\$ 3,781,873	\$ 4,443,629

Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	22	25	27	27
Average Filled / Funded	22	24	26	27

Law - Goals and Objectives

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

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

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

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

Goal #3: Promptly review contracts.

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

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Law – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Est/Goal
Total files pending	1,443	1,430	1,395	1,500
Total files opened	1,281	1,315	1,393	1,450
Total files closed	1,129	1,125	1,115	1,200
Legal opinions and ordinances requested	223	250	259	300
Litigation files opened	207	417	417	400
Litigation files closed	166	311	384	425
Tax appeals opened	124	129	156	125
Tax appeals closed	135	195	121	135
Demands (claims received)	184	172	147	160
Contracts & agenda items received	454	445	445	475

Law – Points of Interest

- The 2016 budget decreased by \$535,000 because the water & sewer consent decree’s legal fees will be paid out of capital funds.
- During 2015, attorneys reviewed, revised, drafted and assisted clients with negotiating 347 standard contracts.
- During 2015, lawyers drafted over 237 legal memoranda giving advice to numerous elected and appointed officials on a variety of legal issues.
- Developed new retirement plan for future employees.
- The office is working with county’s development team to draft the following ordinances: film, purchasing, late night establishment, alcohol, special land use, and sanitation. Adoption is planned for 2016.

Library

Library - Mission Statement

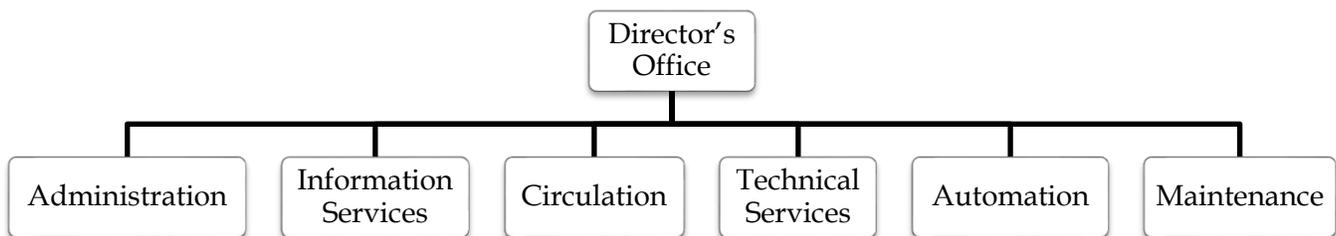
DeKalb County Public Library is a place to grow. The library enlightens and enriches the people of DeKalb County by providing responsive, dynamic services that meet the changing informational needs of a diverse population. Through a trained, service-oriented staff, partnership, and ready access to both print and electronic resources, the library is committed to superior service that promotes a strong, literate DeKalb community and enhances the quality of life.

Library - Description

DeKalb County Public Library provides information, educational resources, recreational reading, literacy services and literary programs to DeKalb County residents through its system of 22 branch libraries and online virtual eBranch. Services to the public are supported by the Library's Administration and Processing Center, located on Kensington Road. The Library offers a collection of nearly one million books, magazines, newspapers, music CDs (compact disc), DVDs (digital versatile disc), eBooks, audiobooks and electronic resource databases.

The library employs a highly trained staff of professional librarians supported by paraprofessional staff to locate materials and answer reference questions using electronic and print resources. Library staff also plan, provide and implement a large variety of programs to meet the needs of library branch communities. Programs include things such as storytime specifically designed to build and foster early literacy skills, job searching classes, computer classes and open labs, book discussions, cultural events and exhibits and author talks presented by the Georgia Center for the Book. The library also supports a network of over 900 personal computers and offers extensive electronic resources accessible inside and outside the Library through the Library's website. Additionally, the library offers numerous public meeting spaces, including multi-purpose rooms, small study spaces, and two theater-style auditoriums. The Library Board of Trustees sets all fines and fees.

Library - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Library – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 10,313,677	\$ 10,443,117	\$ 10,672,207	\$ 12,093,077
52 - Purch / Contr Svcs	\$ 21,115	\$ 30,136	\$ 47,396	\$ 70,400
53 - Supplies	\$ 200,001	\$ 700,000	\$ 1,100,000	\$ 1,156,854
55 - Interfund Charges	\$ (163,206)	\$ 16,340	\$ 28,540	\$ 43,615
57 - Other Costs	\$ 1,692,653	\$ 1,834,296	\$ 1,836,240	\$ 1,836,240
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 250,000	\$ 0
Expense Total	\$ 12,064,241	\$ 13,023,889	\$ 13,934,384	\$ 15,200,186

Library – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
06810 - Administration	\$ 3,263,129	\$ 3,498,015	\$ 3,827,744	\$ 4,129,671
06820 - Information Services	\$ 4,122,647	\$ 4,185,024	\$ 4,217,595	\$ 4,663,469
06830 - Circulation	\$ 2,761,655	\$ 2,863,806	\$ 2,791,989	\$ 3,282,774
06840 - Technical Services	\$ 818,916	\$ 1,272,872	\$ 1,662,069	\$ 1,781,471
06850 - Automation	\$ 316,459	\$ 324,505	\$ 331,479	\$ 340,252
06860 - Maintenance & Operati	\$ 781,435	\$ 879,668	\$ 1,103,508	\$ 1,002,549
Expense Total	\$ 12,064,241	\$ 13,023,889	\$ 13,934,384	\$ 15,200,186

Library – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	227	227	227	227
Average Filled / Funded	182	186	192	194

Library – Goals and Objectives

Goal #1: Begin restoration of Library’s hours of operation at some branches to their pre-2011 schedule.

Objective #1A: Address patron dissatisfaction with hours of operation.

Objective #1B: Increase utilization of branches throughout the county

Goal #2: Continue to increase the acquisition of new, up-to-date and in-demand library materials and resources for patrons.

Objective #2A: Address patron dissatisfaction with library collection.

Objective #2B: Reduce wait times and increase circulation.

Objective #2c: Increase digital, downloadable, streaming content options.

Goal #3: Continue to improve the capacity and stability of the Library’s IT infrastructure.

Objective #3A: File federal E-rate application for category 2 funding to allow the library to build out its own fiber network.

Objective #3B: Upgrade library systems’ Wi-Fi network.

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Objective #3C: Begin evaluation process for a new Integrated Library System (ILS) - the software package used to track all aspects of managing the library's patrons and collections, including the patron database, materials database, circulation, acquisitions, cataloging, etc.

Goal #4: Enhance the Library's role as a place for lifelong learning.

Objective #4A: Launch 1,000 books before kindergarten initiative, an early childhood literacy program.

Objective #4B: Plan and implement expanded programming related to the maker movement.

Library – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Est/Goal
In-Library Computer Use (not wireless)	937,319	871,154	846,130	790,000
In-Library Print Materials Use	447,061	450,303	399,880	380,000
Materials Checked Out	3,244,790	2,916,460	2,680,964	2,700,000
Electronic Materials Checked Out	51,806	74,862	111,974	145,000
Patron Visits (Walk In)	3,012,990	2,765,884	2,570,907	2,600,000
Professionalism and Courtesy Survey Rating	4.82	4.76	4.67	4.7
Programs Provided by Library	4,772	4,913	4,887	5,100
Programs Provided by Library - Attendance	97,652	103,811	109,407	110,000
Registered Users	164,565	164,520	163,243	204,000
Registered Users - New and Renewed Patrons	60,513	52,608	46,335	50,000
Remote Patron Authentication	54,517	51,296	49,771	55,000
Voter Registration	22,614	20,686	19,469	22,000
* Website Visits (Hits to Library Homepage)	1,521,017	1,538,888	3,450,706	3,500,000
Wireless Use	148,676	180,562	164,180	225,000

Library – Points of Interest

- The 2016 budget includes capital project funding of \$3,000,000 for the construction of the Wade Walker Library (\$1 million was previously allocated in FY15) and \$600,000 for books and materials, with a planned \$1 million more in FY17.
- The 2016 budget included additional funding of \$180,156 for two vacant full-time positions - Courier & Security Guard and six part-time Custodians.
- Registered 16,104 new library patrons as part of the "Know-It-All Library Card Campaign"
- Served as pilot location for Every Child Ready to Read program, an early childhood literacy initiative in cooperation with Georgia Public library Service.
- Increased acquisition of new library materials by more than 80% due to an increase in funding.
- Received \$10,000 Science, Technology, Engineering, Arts, and Math Grant from Georgia Public Library Service to purchase equipment for programming.
- Upgraded Wi-Fi Network Infrastructure throughout the system.
- Launched the DeKalb Invests in Growing Gardens Seed Library that creates an accessible and affordable source for heirloom and open-pollinated seeds suited to the local climate.
- Applied for and was awarded the American Library Association – National Science Foundation "Explore Tech: Engineers Make a World of Difference" traveling exhibit that will go on display in 2016 at the Hairston Crossing Library.

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- Improved library's information and technology infrastructure by replacing more than 100 obsolete Windows XP computers.
- Made structural repairs to the Decatur Library Parking Deck.
- Sold surplus library branch (former Briarcliff Library).
- DeKalb Library Foundation raised \$110,000 in private funds to support various library programs and services.

Magistrate Court

Magistrate Court - Mission Statement

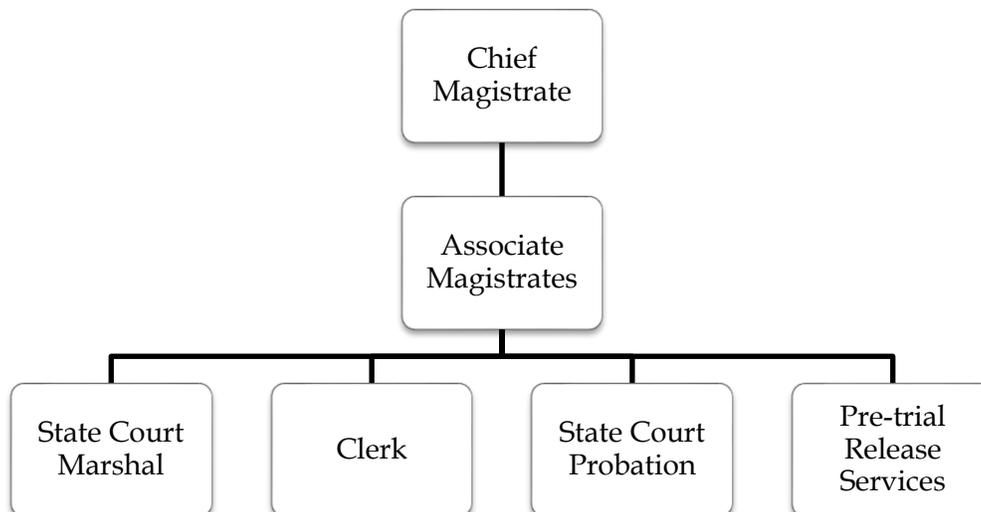
The mission of Magistrate Court is to operate in a manner that ensures that the constitutional and statutory rights of all litigants, witnesses, and members of the public are fulfilled in an efficient and timely manner

Magistrate Court - Description

The Magistrate Court of DeKalb County, under the direction of the Chief Magistrate Judge, Judge Berryl A. Anderson presides over the application for, and issuance of arrest and search warrants. Judges in the Criminal Division set bonds for defendants charged with misdemeanors and certain felony offenses. The judges preside at preliminary hearings to determine whether there is probable cause to justify the case being committed for trial in a court of competent jurisdiction. The Criminal Division is open to serve the public 16 hours per day for 7 days per week and is available to receive and review warrant applications from county, city and other public law enforcement agencies 24 hours per day, seven days per week. The Court hears civil cases where the value of the claim does not exceed \$15,000. Magistrate Court is designed to allow litigants to pursue small claims without being represented by an attorney.

On July 1, 2015, pursuant to HB 301, passed during the last session of the Georgia General Assembly, upon the abolition of the DeKalb Recorders Court, all civil and criminal ordinance cases were assigned to Magistrate Court. The Court has jurisdiction of ordinance cases pursuant to O. C.G.A section 15-10-2. Pre-trial services assists the Superior and State Courts by interviewing indigent defendants who are unable to make post bond to leave jail pending trial. The staff in Pre-Trial Services provides supervision of those defendants when they are released from jail, which reduces tax payers' costs associated with maintaining such individuals at the jail. The Court continues its operation of the Diversion Treatment Court to provide therapeutic justice and an opportunity for offenders whose mental health condition is the primary cause of their criminal conduct to receive restorative services e.g. counselling and treatment. The court's judges continuously support the work of the Superior and State Courts providing coverage for judges of those courts where needed.

Magistrate Court - Organizational Chart



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Magistrate Court – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 2,451,832	\$ 2,635,374	\$ 3,073,877	\$ 3,105,146
52 - Purch / Contr Svcs	\$ 75,333	\$ 92,091	\$ 93,828	\$ 214,184
53 - Supplies	\$ 37,960	\$ 43,789	\$ 39,429	\$ 56,200
54 - Capital Outlays	\$ 4,652	\$ 2,467	\$ 11,677	\$ 12,940
55 - Interfund Charges	\$ 20,138	\$ 12,704	\$ 12,276	\$ 0
57 - Other Costs	\$ 2,000	\$ 2,335	\$ 1,425	\$ 3,000
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 10,000
Expense Total	\$ 2,591,915	\$ 2,788,759	\$ 3,232,512	\$ 3,401,470

Magistrate Court – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
04810 - Magistrate Court	\$ 2,591,915	\$ 2,788,759	\$ 3,232,512	\$ 3,401,470
Expense Total	\$ 2,591,915	\$ 2,788,759	\$ 3,232,512	\$ 3,401,470

Magistrate Court – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	16	16	16	17
Average Filled / Funded	14	13	14	15

Magistrate Court – Goals and Objectives

Goal #1: To explore use of 21st century technology for efficiency in pre-trial services.

Objective #1A: To implement new case management system in the event that funding for the program modification is approved.

Objective #2A: To explore new monitoring alternatives, including voice and photo recognition that can be done remotely using a mobile application.

Goal #2: To hire a full time director/coordinator consistent with national best practices in order to position the Misdemeanor Mental Health Court (MMHC) for federal and state grant awards. MMHC is a post plea program that will replace the Court's Diversion Treatment Court.

Objective #1A: Secure funding from the Board of Commissioners.

Objective #2A: Advertise and hire for the position by March 30, 2016.

Goal #3: To increase access by expansion of court hours at Magistrate Court Criminal to midnight for benefit of the public and 21 law enforcement agencies.

Objective #1A: To return to the renovated location at Camp Circle upon completion of the same.

Objective #2A: To establish new schedules for judges and staff to accommodate expansion.

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Magistrate Court – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Civil Suits (including dispossessory actions)	48,696	46,929	43,222	46,282
Garnishments	5,145	3,793	4,389	4,442
Warrant applications	3,639	3,321	2,980	3,313
Arrest & search warrants	20,498	18,641	21,160	20,099
Ordinance cases	0	0	9,841	17,714
Pre-trial defendant referrals	39,265	32,939	31,480	34,561
Diversion Treatment Court referrals	253	256	177	188
Diversion Treatment Court graduates	44	26	26	14

Magistrate Court – Points of Interest

- The 2016 budget includes \$63,200 to fund a new position - Executive Director for Diversion Program. Federal and state grantors, including the Criminal Justice Coordinating Council mandate for the Diversion Treatment Court program, require the position.

Medical Examiner

Medical Examiner - Mission Statement

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

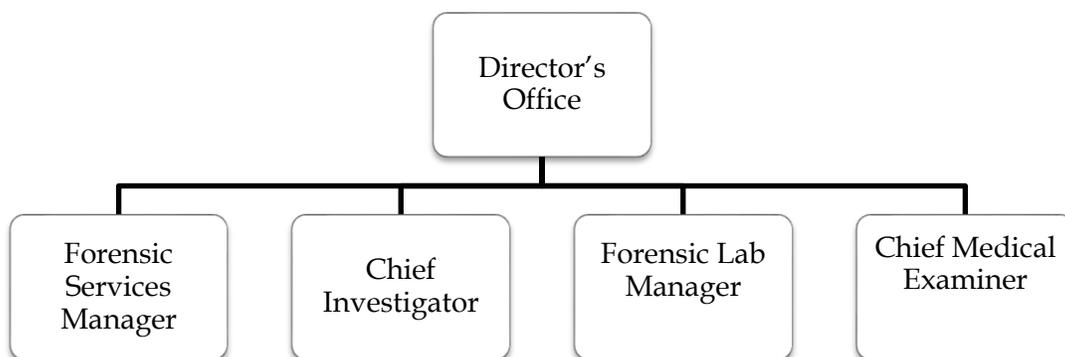
Medical Examiner - Description

The Medical Examiner performs investigations, also known as inquires, into deaths that are required by law to be reported to the DeKalb County Medical Examiner, and which fall under the jurisdiction of the Georgia Death Investigation Act. The DeKalb Medical Examiner’s Office handles all deaths in the incorporated and unincorporated areas of DeKalb County, regardless of municipality and only with the exception of those occurring on state property.

A medical examiner’s inquiry is required on all deaths that come within the purview of the law, and this investigation must start immediately. The following criteria require that the Medical Examiner be notified. Death:

- As a result of violence
- By suicide or casualty
- Suddenly, when in apparent good health
- When unattended by a physician
- In any suspicious or unusual manner with particular attention to those persons 16 years and under
- After birth, but before seven years of age if the death is unexpected and unexplained
- When an inmate of a state hospital or a state or county penal institute
- After having been admitted to a hospital in an unconscious state and without regaining consciousness within 24 hours of admission

Medical Examiner - Organizational Chart



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Medical Examiner – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 1,266,758	\$ 1,300,617	\$ 1,289,816	\$ 1,271,903
52 - Purch / Contr Svcs	\$ 864,530	\$ 959,412	\$ 917,612	\$ 955,915
53 - Supplies	\$ 85,151	\$ 104,965	\$ 115,634	\$ 127,416
54 - Capital Outlays	\$ 0	\$ 14,378	\$ 0	\$ 158,300
55 - Interfund Charges	\$ 62,224	\$ 65,497	\$ 131,500	\$ 125,355
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ (130,000)
Expense Total	\$ 2,278,663	\$ 2,444,870	\$ 2,454,563	\$ 2,508,889

Medical Examiner – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
04310 - Medical Examiner	\$ 2,278,663	\$ 2,444,870	\$ 2,454,563	\$ 2,508,889
Expense Total	\$ 2,278,663	\$ 2,444,870	\$ 2,454,563	\$ 2,508,889

Medical Examiner – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	20	20	20	20
Average Filled / Funded	16	17	16	16

Medical Examiner – Goals and Objectives

Goal #1: Enhanced case management system.

Objective #1A: Utilized technology to streamline the workflow process and aide in improving communication and dissemination of information.

Objective #1B: Employ a Laboratory Information Management System that allows evidence tracking, notifications, multiple user interfaces, analytical reporting, workload tracking, quality assurance management, and audit reporting.

Goal #2: Enhance facility security.

Objective #2A: In accordance with accreditation standards, and per the recommendation of DeKalb Homeland Security, secure barriers are needed to prevent unauthorized viewing and restrict public access.

Objective #2B: Enhance and improve workplace safety for employees.

Goal #3: Secure auxiliary power.

Objective #3A: Prevent disruption of service in the event of a power outage caused by a natural disaster, inclement weather, and/or manmade event.

Objective #3B: Prevent a bio hazardous situation and threat to public health.

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Medical Examiner – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Est/Goal
Reported deaths and applicable death scenes are properly and thoroughly investigated without significant errors.	1,635	1,650	1,774	1,700
Respond to reported deaths within 15 minutes upon notification	98%	98%	98%	98%
Medical Examiner reports completed within 30-60 days.	85%	97%	97%	97%
Medical Examiner's investigative summaries completed within 30 to 60 days of the reported death.	85%	97%	97%	97%
Death certificates completed within 60 days of accepted jurisdiction of the reported death.	75%	97%	98%	98%
Maintaining sufficient pathology staffing to ensure no physician exceeds a total of 325 postmortem examinations.	3	3	2	2
Forensic death investigative personnel attains a minimum of 20 hours of P.O.S.T. Certification and ABMDI training during the 2016 calendar year.	95%	90%	90%	100%
Disposition of remains with 30 days of accepted jurisdiction.	75%	75%	80%	95%
Maintain budgetary discipline within 2016 funding.	1%	-5%	0%	0%
Reduction in on-the-job injuries.	2	4	1	0

Medical Examiner – Points of Interest

- The 2016 budget includes funding of \$130,000 for security fencing for the Medical Examiner facility.
- Conducted Comprehensive and Exhaustive Investigations into 1,774 reported deaths in DeKalb County. This was a 6% increase from previous years' trends.
- Conducted independent accredited testing that resulted in identifying 133 cases as being overdose related. There were 33 cases that were determined to be Heroin related.
- Conducted 27 tours, classes, interviews with law enforcement agencies, private attorneys and prosecutors, post-secondary educational institutions, and private business about to the DeKalb County Medical Examiner's Office and the Death Investigative System.
- Upgraded the facility surveillance system to provide overall coverage of the facility and the adjoining library facility.
- Created an efficient means of disseminating medical examiners reports and photographs to the District Attorney's Office.

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Non-Departmental

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.

Non-Departmental – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 473,889	\$ 1,329,156	\$ 237,482	\$ 192,063
52 - Purch / Contr Svcs	\$ 489,872	\$ (29,442,927)	\$ 2,189,773	\$ 3,300,000
53 - Supplies	\$ 486,953	\$ (3,123,014)	\$ 55,288	\$ 0
55 - Interfund Charges	\$ 1,005,224	\$ (285,545)	\$ 1,138,164	\$ 1,138,165
57 - Other Costs	\$ 7,670,286	\$ 7,178,025	\$ 7,922,651	\$ 3,638,400
58 - Debt Service	\$ 1,988,503	\$ 434,736	\$ 2,619,324	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 2,553,688	\$ 16,419,506
70 - Retirement Svcs	\$ 472,765	\$ 456,498	\$ 472,843	\$ 456,498
Expense Total	\$ 12,587,492	\$ (23,453,071)	\$ 17,189,213	\$ 25,144,632

Non-Departmental – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09110 - General	\$ 12,587,452	\$ (23,448,934)	\$ 17,141,461	\$ 25,144,632
09112 - Parks Bonds Administratic	\$ 40	\$ (4,137)	\$ 47,752	\$ 0
Expense Total	\$ 12,587,492	\$ (23,453,071)	\$ 17,189,213	\$ 25,144,632

Non-Departmental (General Fund) – Positions

	FY13	FY14	FY15	FY16 Budget
Full-Time Positions				
Average Authorized	1	1	1	1
Average Filled / Funded	1	1	1	0

Non-Departmental (General Fund) – Points of Interest

- Beginning with FY14, the county’s financial basis is “modified accrual”, whereby operational accounting transactions are recorded in the regular 12 monthly accounting periods, as usual, except with a longer accounts payable period for December. General ledger entries for accruals and other financial reporting and audit requirements are made in an Adjustment period. This will cause results reported in a fiscal year’s budget publication for the prior year to be different in the next budget publication, as the publication will go to press prior to the end of the adjustment period. In this case, FY14 will have the additional adjustment period entries that were not reported in FY15’s budget publication.

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Non-Departmental (General Fund) – Points of Interest (continued)

- Due to accounting rules, the General Fund is the default destination for many audit and financial reporting adjustments and these are typically journaled to the Non-Departmental entity. For FY14, -\$31.6M in net credits was applied to the General Fund, which can be seen in the financial tables above.
- The FY16 budget appropriates \$2.8M to fund General Fund encumbrances carried-forward from FY15. Specific encumbrances will be funded in the Mid-Year amendment.
- Funding for Tax Funds contributions to capital improvement projects for FY16 was budgeted in the appropriate Non-Departmental entities. For the General Fund these total \$12.7M and include: Lithonia Senior Center (Phase I) \$4M, Wade Walker Library (Phase I) \$3M, desktop computer replacement \$1M, various judicial system case management upgrades \$1.5M, Tobie Grant Intergenerational Center \$900K, Tucker Library renovation \$350K, and other smaller projects.
- Also included in the FY16 General Fund budget is the final payment to the Sanitation Fund of an installment loan (\$2M).
- The FY16 budget appropriates \$2.4M for miscellaneous grant matches.
- There was one authorized position in Non-Departmental – General Fund: an Administrative Assistant involved with Parks Bonds administration. That position has been eliminated beginning FY16.
- Additionally, the salaries and benefits amounts in FY2014 and FY2015 included funding for two county officials who were, suspended with continuing salaries (approximately \$350K). The expenditures were paid from Non-Departmental due to their non-operational nature, but the authorized positions were located in their respective operating departments and were filled by interim or successor personnel.
- Unemployment compensation costs for the entire fund is also included in Salaries and Benefits (FY13 \$280K; FY14; FY15 \$200K; and FY16 \$200K).
- Purchased / Contracted Services includes, or has included, state and federal lobbying costs, auditing fees (FY13 \$143K.), and taxes due on tax-lien property (FY13 \$111K; FY14 \$76K; FY15 \$400K; and FY16 \$2.1M).
- Supplies may include lagging charges or credits from intermediate processes in allocating county-wide electricity, and credits resulting from accounting policy changes' effects on prior years (FY13 \$460K; FY14 -\$3.2M).
- Interfunds consist of insurance allocations for the entire fund and (in FY2014 -\$856K) credits resulting from accounting policy changes' effects on prior years.
- Beginning in FY16, operating fund contributions for pensioners' insurance are being made, along with contributions for active employees, by a per-full-time-employee allocation to operating departments. This annual charge for FY16 is \$11,000 per employee. The lack of a specific pensioners' insurance budget accounts for the decrease in 57 – Other Costs for FY16.
- Other Costs consist of pensioners' health insurance for the fund for years prior to FY16 (\$6.8M per year), Atlanta Region Commission obligations for the county (\$700K per year), and stormwater utility fess for county facilities (\$120K per year).
- Beginning with FY16, certain debt service obligations once paid from Non-Departmental, are being paid from new Debt Service departments. See the section "Debt Service – Tax Funds" for details.
- Debt Service (for years prior to FY16) includes: principal and interest on certificates of participation (FY13 \$1.7M; FY14 \$336K; FY15 \$1.9M.), interest on tax anticipation notes (FY13

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\$150K; FY14 \$100K; FY15 \$100K.), and principal and interest on urban recovery zone bonds (FY13 \$734K; FY14 \$669K; FY15 \$565K.).

- Retirement Services consist of an annual payment to the DeKalb County Pension Fund for repayment of advances for 2010 early retirement leave payout obligations.

Non-Departmental – Financials (Fire Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 71,192	\$ 44,664	\$ 44,664	\$ 44,663
52 - Purch / Contr Svcs	\$ 0	\$ 2,034,998	\$ 7,234	\$ 0
55 - Interfund Charges	\$ 3,134,021	\$ 5,430,377	\$ 5,776,284	\$ 6,434,587
57 - Other Costs	\$ 1,288,857	\$ 1,201,665	\$ 1,181,909	\$ 122,000
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 15,000	\$ 97,774
70 - Retirement Svcs	\$ 137,094	\$ 137,094	\$ 137,094	\$ 137,094
Expense Total	\$ 4,631,164	\$ 8,848,798	\$ 7,162,185	\$ 6,836,118

Non-Departmental – Financials (Fire Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09115 - Fire	\$ 4,631,164	\$ 8,848,798	\$ 7,162,185	\$ 6,836,118
Expense Total	\$ 4,631,164	\$ 8,848,798	\$ 7,162,185	\$ 6,836,118

Non-Departmental (Fire Fund) – Points of Interest

- Salaries and Benefits consist of unemployment compensation costs for the entire fund.
- Purchased / Contracted Services consist of the fund’s share of debt service on bonds relating to public safety buildings for years prior to FY16. See the Debt Service – Miscellaneous Tax Funds section.
- Interfunds consist of insurance allocations (FY13 \$290K; FY14 \$138K; FY15 \$226K; FY16 \$226K) and General Fund overhead for the entire fund (FY13 \$2.8M; FY14 \$5.3M; FY15 \$5.5M; FY16 \$6.2M).
- Other Costs consist of pensioners’ health insurance for the fund (\$1.3M per year prior to FY16). For FY16, these costs are being allocated to the operating departments. See the note above in the General Fund section.
- Retirement Services consist of an annual payment to the DeKalb County Pension Fund for repayment of advances for 2010 early retirement leave payout obligations.

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Non-Departmental – Financials (Designated Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 35,750	\$ 24,612	\$ 24,612	\$ 24,613
52 - Purch / Contr Svcs	\$ 8,875	\$ 240,722	\$ 1,121	\$ 0
55 - Interfund Charges	\$ 4,602,576	\$ 5,661,735	\$ 3,826,524	\$ 4,263,644
57 - Other Costs	\$ 2,257,636	\$ 2,139,387	\$ 2,357,370	\$ 158,000
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 35,000	\$ 4,724,894
70 - Retirement Svcs	\$ 113,861	\$ 233,795	\$ 113,861	\$ 233,795
Expense Total	\$ 7,018,697	\$ 8,300,251	\$ 6,358,488	\$ 9,404,946

Non-Departmental – Financials (Designated Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09120 - Designated Services	\$ 7,018,697	\$ 8,300,251	\$ 6,358,488	\$ 9,404,946
Expense Total	\$ 7,018,697	\$ 8,300,251	\$ 6,358,488	\$ 9,404,946

Non-Departmental (Designated Fund) – Points of Interest

- Salaries and Benefits consist of unemployment compensation costs for the entire fund.
- Purchased / Contracted Services consist of the fund’s share of debt service on bonds relating to public safety buildings for years prior to FY16. See the Debt Service – Miscellaneous Tax Funds section.
- Interfunds consist of insurance allocations (FY13 \$250K; FY14 \$87K; FY15 \$147K; FY16 \$147K) and General Fund overhead for the entire fund (FY13 \$4.4M; FY14 \$5.6M; FY15 \$3.7M; FY16 \$4.1M).
- Other costs consist of pensioners’ health insurance for the fund (\$2.2M per year, for years prior to FY16). For FY16, these costs are being allocated to the operating departments. See the note above in the General Fund section.
- Retirement Services consist of an annual payment to the DeKalb County Pension Fund for repayment of advances for 2010 early retirement leave payout obligations.

Non-Departmental – Financials (Unincorporated Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 11,275	\$ 7,740	\$ 7,740	\$ 7,743
55 - Interfund Charges	\$ 1,937,683	\$ 2,719,866	\$ 1,434,648	\$ 1,600,831
57 - Other Costs	\$ 440,999	\$ 411,979	\$ 438,832	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 15,000	\$ 913,580
70 - Retirement Svcs	\$ 17,380	\$ 17,379	\$ 17,380	\$ 17,379
Expense Total	\$ 2,407,337	\$ 3,156,964	\$ 1,913,600	\$ 2,539,533

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Non-Departmental – Financials (Unincorporated Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09130 - Unincorporated	\$ 2,407,337	\$ 3,156,964	\$ 1,913,600	\$ 2,539,533
Expense Total	\$ 2,407,337	\$ 3,156,964	\$ 1,913,600	\$ 2,539,533

Non-Departmental (Unincorporated Fund) – Points of Interest

- Salaries and Benefits consist of unemployment compensation costs for the entire fund.
- Interfunds consist of insurance allocations (FY13 \$62K; FY14 \$19K; FY15 \$37K; FY16 \$37K) and General Fund overhead for the entire fund (FY13 \$1.9M; FY14 \$2.7M; FY15 \$1.4M; FY16 \$1.6M).
- Other Costs consist of pensioners' health insurance for the fund for years prior to FY16. For FY16, these costs are being allocated to the operating departments. See the note above in the General Fund section.
- Retirement Services consist of an annual payment to the DeKalb County Pension Fund for repayment of advances for 2010 early retirement leave payout obligations.

Non-Departmental – Financials (Police Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 124,157	\$ 0	\$ 0	\$ 0
52 - Purch / Contr Svcs	\$ 0	\$ 3,582,597	\$ 6,852	\$ 0
55 - Interfund Charges	\$ 10,160,194	\$ 11,717,881	\$ 10,584,108	\$ 11,801,448
57 - Other Costs	\$ 3,456,000	\$ 5,557,479	\$ 3,214,919	\$ 200,000
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 15,000	\$ 385,000
70 - Retirement Svcs	\$ 119,934	\$ 0	\$ 119,934	\$ 0
Expense Total	\$ 13,860,285	\$ 20,857,957	\$ 13,940,813	\$ 12,386,448

Non-Departmental – Financials (Police Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
09140 - Police Services	\$ 13,860,285	\$ 20,857,957	\$ 13,940,813	\$ 12,386,448
Expense Total	\$ 13,860,285	\$ 20,857,957	\$ 13,940,813	\$ 12,386,448

Non-Departmental (Police Fund) – Points of Interest

- Salaries and Benefits consist of unemployment compensation costs for the entire fund.
- Purchased/Contracted Services consist of the fund's share of debt service on bonds relating to public safety buildings for years prior to FY16. See the Debt Service – Miscellaneous Tax Funds section.
- Interfunds consist of insurance allocations (FY13 \$423K; FY14 \$206K; FY15 \$411K; FY16 \$411K) and General Fund overhead for the entire fund (FY13 \$9.7M; FY14 \$11.5M; FY15 \$10.1M; FY16 \$11.4M).

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- Other Costs consist of pensioners' health insurance for the fund for years prior to FY16. For FY16, these costs are being allocated to the operating departments. See the note above in the General Fund section.
- Retirement Services consist of an annual payment to the DeKalb County Pension Fund for repayment of advances for 2010 early retirement leave payout obligations.

Parks and Recreation

Parks and Recreation - Mission Statement

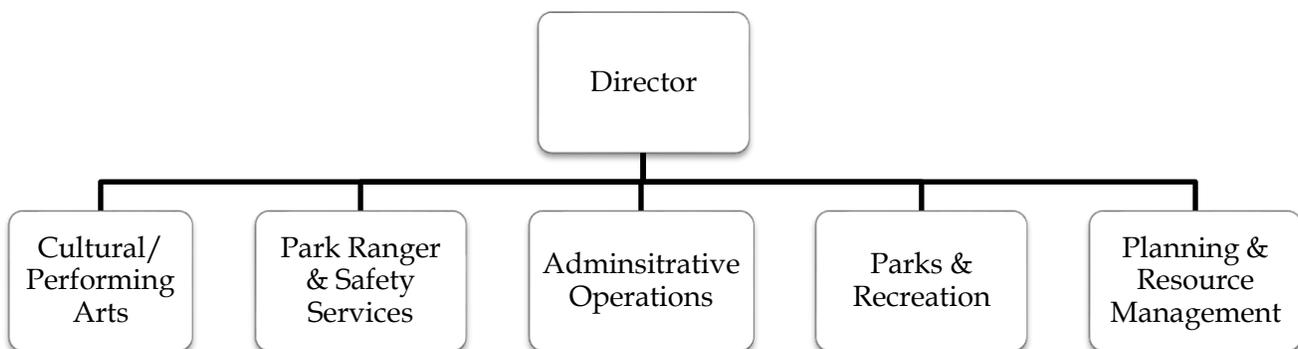
The Recreation, Parks & Cultural Affairs Department's mission is to provide safe parks and facilities; enhance the quality of life as a provider of recreation and cultural experiences; and ensure a customer focused parks system.

Parks and Recreation - Description

The Department of Recreation, Parks & Cultural Affairs works together with nationally recognized consultants, community, business and government leaders, as well as citizens of DeKalb County, to create signature parks and recreational facilities that will enhance the image of DeKalb County and its park system. We are proud to share the many accomplishments of the Department of Recreation, Parks & Cultural Affairs. Our outstanding park system includes: 114 parks consisting of approximately 6,930 acres of parkland and open space, 82 playgrounds, 2 golf courses, 77 tennis courts, 54 pavilions, 92 ball fields, 11 recreational facilities, and even more.

The Recreation Fund provides a variety of year-round programs on a fee-for-service basis for all ages and interests throughout the County's public facilities, playgrounds, parks, schoolyards, and various other locations to promote positive and healthy activities while creating a safety environment. The Recreation Fund was established in 1975 to assist with the operating cost of programs that convene at athletic, aquatic, and recreational facilities. The fee-based program generates revenue for recreational activities. These activities consist of drama, dance, swim lessons, basketball, and other programs based on community interest. The Board of Commissioners delegated the administrative responsibility to the Recreation, Parks & Cultural Affairs Department.

Parks and Recreation - Organizational Chart



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Parks and Recreation – Financials (Designated Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 7,858,252	\$ 7,810,085	\$ 8,454,331	\$ 8,203,019
52 - Purch / Contr Svcs	\$ 1,534,584	\$ 1,514,170	\$ 1,443,762	\$ 1,855,573
53 - Supplies	\$ 780,068	\$ 683,362	\$ 495,391	\$ 510,369
54 - Capital Outlays	\$ 15,672	\$ 4,479	\$ 573	\$ 1,000
55 - Interfund Charges	\$ (739,140)	\$ 699,365	\$ 1,572,900	\$ 1,713,733
57 - Other Costs	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Expense Total	\$ 9,674,436	\$ 10,936,461	\$ 12,191,956	\$ 12,508,694

Parks and Recreation – Financials (Designated Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
06101 - Administration	\$ 973,119	\$ 818,482	\$ 1,308,531	\$ 1,378,274
06102 - Special Populations	\$ 12,021	\$ 41,624	\$ 12,788	\$ 11,176
06103 - Summer Programs	\$ 215,101	\$ 275,731	\$ 742,871	\$ 552,955
06104 - Recreation Division Admin	\$ 485,128	\$ 519,310	\$ 532,749	\$ 589,196
06105 - Recreation Centers	\$ 2,107,417	\$ 1,929,048	\$ 2,052,410	\$ 1,902,096
06110 - Mystery Valley Golf Course	\$ 1,617	\$ 1,511	\$ 1,208	\$ 0
06111 - Sugar Creek Golf Course	\$ 8,905	\$ 8,318	\$ 4,674	\$ 0
06113 - Planning & Development	\$ 449,423	\$ 448,628	\$ 492,213	\$ 486,491
06114 - Aquatics	\$ 547,509	\$ 537,392	\$ 494,155	\$ 441,060
06115 - Division Administration	\$ 265,348	\$ 953,935	\$ 1,034,248	\$ 1,212,041
06116 - District I Service Center	\$ 980,821	\$ 1,105,773	\$ 1,256,866	\$ 1,305,414
06117 - District II Service Center	\$ 1,051,920	\$ 1,096,871	\$ 1,175,078	\$ 1,362,814
06118 - District III Service Center	\$ 1,273,949	\$ 1,612,405	\$ 1,715,231	\$ 1,758,689
06119 - Support Service	\$ 23,196	\$ 18,587	\$ 28,234	\$ 42,696
06120 - Horticulture & Forestry	\$ 13,442	\$ 18,790	\$ 22,136	\$ 23,418
06121 - Planning & Development	\$ 7,314	\$ 3,780	\$ 15,934	\$ 12,433
06126 - Natural Resource Mgmt	\$ 205,202	\$ 192,888	\$ 232,386	\$ 150,976
06128 - Marketing And Promotions	\$ 53,142	\$ 52,596	\$ 55,514	\$ 156,094
06130 - Cultural Affairs	\$ 471,142	\$ 480,227	\$ 354,983	\$ 491,942
06132 - Youth Athletics	\$ 284,480	\$ 584,551	\$ 287,292	\$ 373,235
06136 - Little Creek Horse Farm	\$ 244,241	\$ 236,015	\$ 372,455	\$ 257,694
Expense Total	\$ 9,674,436	\$ 10,936,461	\$ 12,191,956	\$ 12,508,694

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Parks and Recreation – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	148	136	131	133
Average Filled / Funded	114	116	107	109

Recreation Fund – Financials (Recreation Fund) by Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 700,372	\$ 994,596	\$ 748,225	\$ 517,171
52 - Purch / Contr Svcs	\$ 13,586	\$ 3,152	\$ 48,968	\$ 40,000
53 - Supplies	\$ 5,611	\$ 18,167	\$ 75,323	\$ 242,132
Expense Total	\$ 719,570	\$ 1,015,915	\$ 872,517	\$ 799,303

Recreation Fund – Financials (Recreation Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
06204 - Therapeutic Rec Programs	\$ 0	\$ 432	\$ 0	\$ 0
06213 - Recreation Exchange Park	\$ 0	\$ 0	\$ 0	\$ 4,236
06214 - Briarwood Rec Center	\$ 205	\$ 0	\$ 0	\$ 0
06215 - Lucious Sanders Rec Center	\$ 0	\$ 4,919	\$ 4,701	\$ 20,685
06219 - Gresham Rec Center	\$ 0	\$ 1,695	\$ 2,667	\$ 0
06221 - N H Scott Rec Center	\$ 0	\$ 819	\$ 2,161	\$ 0
06222 - Midway Rec Center	\$ 0	\$ 5,267	\$ 2,534	\$ 1,196
06224 - Tucker Rec Center	\$ 16,027	\$ 31,224	\$ 34,701	\$ 25
06225 - Special Events	\$ 0	\$ 75	\$ 75	\$ 0
06226 - Brownsmill Rec Center	\$ 10,484	\$ 17,720	\$ 10,666	\$ 909
06230 - Playground Day Camp	\$ 649,246	\$ 909,997	\$ 798,803	\$ 598,883
06234 - Summer Swim Lessons	\$ 6,866	\$ 8,078	\$ 2,276	\$ 0
06236 - DeKalb Swim League	\$ 13,000	\$ 0	\$ 0	\$ 40,000
06242 - Hamilton Rec Center	\$ 2,270	\$ 3,976	\$ 1,904	\$ 0
06255 - Adult Softball	\$ 15,911	\$ 13,333	\$ 9,759	\$ 22,523
06257 - Youth Sports	\$ 5,561	\$ 18,167	\$ 2,270	\$ 110,846
06258 - Adult Volleyball	\$ 0	\$ 213	\$ 0	\$ 0
06260 - Administrative Support	\$ 0	\$ 0	\$ 0	\$ 0
Expense Total	\$ 719,570	\$ 1,015,915	\$ 872,517	\$ 799,303

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Parks and Recreation – Goals and Objectives

Goal #1: To improve efficient and effective service delivery.

Objective #1A: Develop customer service satisfaction surveys to gauge public feedback.

Objective #1B: Collaborate with the Innovation & Technology department to develop on-line registration capabilities.

Goal #2: To enhance public safety.

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

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

Goal #3: To develop and maintain sustainable neighborhoods.

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

Parks and Recreation – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Number of Fire Extinguishers Replaced	12	12	11	12(Est)
Number of Safety Inspections conducted at centers	15	24	20	24(Est)
Increase opportunities for new vendors to participate	4	5	4	8(Est)
Number of Summer Employees Hired	185	246	321	270(Est)
Number of Increased community-based partnerships	3	2	2	3(Est)
Instituted internal controls on P-Card Usage	25	20	1	1(Est)
Number of Internal Operational Review - Pools and Campgrounds	0	5	4	10(Est)
Number of Credit Cards Acceptance implemented	0	5	11	12(Est)
Number of Conferences and Workshops	0	5	4	9(Est)
Number of Employee Recognition by Incentive Programs	15	15	14	14(Est)

Parks and Recreation – Points of Interest

- Awarded an NFL Play 60 grant for \$7,500.00 to implement a health and wellness program.
- Awarded a Wal-Mart community giving grant to provide scholarships for low-income youth to attend the summer day camp program.
- Established new summer reading program. United Way of Greater Atlanta and the Georgia Early Education Alliance for Ready Students awarded the department with a grant that focused on child literacy.
- Over 200 volunteers from the department, Friends of Kittredge Park, Foresters, NEXT Step Youth Entrepreneur Program, organizers from KaBoom, and residents of the Atlanta community constructed a new playground at Kittredge Park on September 25.
- Gresham Recreation Center received an \$8,000 donation by the Atlanta Retailers Foundation, which was used to install an outdoor fitness station at Gresham Park.
- The department and DeKalb County Board of Health are collaborating in a grant project called Racial and Ethnic Approaches to Community Health .
- Board of Commissioners approved (May 2015) four projects with bond funding: \$6.5 million for a new Tobie Grant recreation center, \$3.5 million for deferred maintenance of existing

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Recreation and Parks facilities, \$2.8 million toward the \$10 million total acquisition cost of the property near Briar Lake Park, and \$800,000 for development of Ellenwood Park.

- New parks opened in 2015 included Rutledge Park (May 21), LaVista Park (May 28), Exchange Spray Park (June 13), and Frazier Rowe Park (October 17).
- Renovated 2.7 mile loop trail through Constitution Lakes Park (April 30).
- The 2016 budget includes funding of two new positions. The first position is an Art Center Coordinator for Porter Sanford Performing Arts Center in Cultural Affairs (\$60,857). Position includes scheduling and coordinating private rentals of center, administering rental contacts and collecting fees and payments.
- The second position is a Sports Program Coordinator to coordinate athletic/aquatic programs in Youth Athletics (\$55,380). Position needed to manage day-to-day pool operations, train lifeguards, and ensure chemical levels at pools. During aquatic off-season, individual will help manage programming activities at recreational centers.
- The 2016 budget also includes \$96,608 for chauvet instruments (\$36,920), lighting console (\$20,000), stage floor/carpet (\$19,000), chairs (\$8,940), accessories (\$3,000), receptacles (\$2,236), pipes/drapes (\$2,000), TV Monitor and laptop (\$2,000), and miscellaneous other (\$2,512).
- New park scheduled to open in 2016 include Brookside (May 21, 2016).

Planning & Sustainability

Planning & Sustainability - Mission Statement

The Planning and Sustainability’s mission is to coordinate the County's comprehensive planning, zoning, development services, business license and code compliance activities with its various stakeholders, to preserve the County's natural and built environment. Our mission is to passionately strive daily to enhance the quality of life to create a safe and sustainable community in partnership with the public through the delivery of efficient and effective services.

Planning & Sustainability - Description

The Planning and Sustainability Department consists of three divisions; Planning Services, Development Services, and Code Compliance.

The Planning Services Division is comprised of two sections, Long Range Planning and Current Planning. 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.

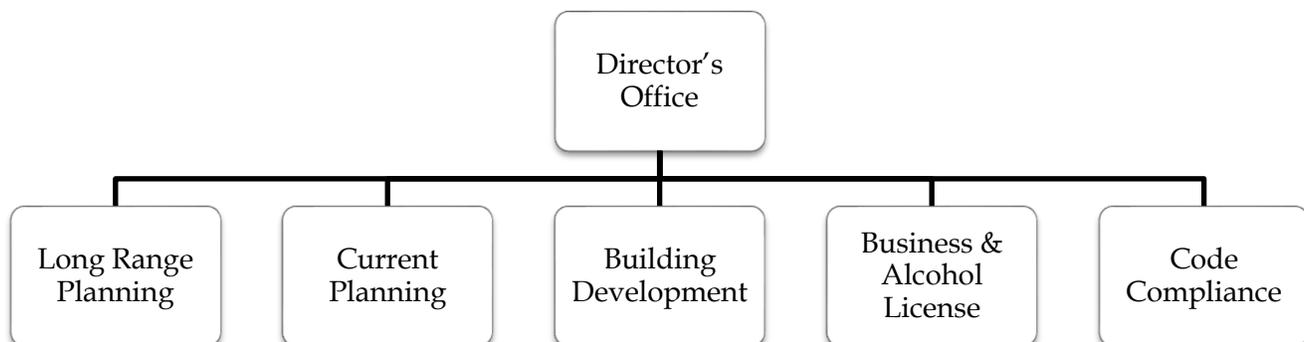
The Current Planning Division has four areas of responsibility; zoning, subdivision, board support, urban design, and overlay districts. Responsibilities also include making recommendation for special land use permits, rezoning, text amendments, variances, plat reviews, and historic preservation designations through an inclusive public hearings process.

The Building Services Division is comprised of three sections; Plans Review & Permits (Residential, Non-Residential), Business License, Inspections.

The Code Compliance and Neighborhood Stabilization has four areas of responsibility; proactive code compliance, reactive code compliance, maintaining the Foreclosure/Vacant Property Registries, and implementing the Interior Code Compliance Ordinance for multi-family properties.

The budget is divided among four funds; General (100), Development (201), Unincorporated (272), and Foreclosure Registry Fund (205).

Planning & Sustainability - Organizational Chart



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Planning & Sustainability – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 899,239	\$ 1,261,280	\$ 1,432,566	\$ 1,614,574
52 - Purch / Contr Svcs	\$ 28,697	\$ 99,767	\$ 73,969	\$ 180,838
53 - Supplies	\$ 8,131	\$ 8,656	\$ 3,467	\$ 20,109
54 - Capital Outlays	\$ 3,275	\$ 1,019	\$ 1,608	\$ 4,000
55 - Interfund Charges	\$ 1,120	\$ 301	\$ 2,424	\$ 10,281
Expense Total	\$ 940,462	\$ 1,371,023	\$ 1,514,034	\$ 1,829,802

Planning & Sustainability – Financials (Development Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 1,335,029	\$ 2,073,886	\$ 2,266,799	\$ 2,885,356
52 - Purch / Contr Svcs	\$ 191,571	\$ 209,653	\$ 214,521	\$ 1,226,899
53 - Supplies	\$ 16,747	\$ 29,070	\$ 29,632	\$ 164,274
54 - Capital Outlays	\$ 3,205	\$ 36,678	\$ 21,335	\$ 32,309
55 - Interfund Charges	\$ 1,083,283	\$ 2,014,842	\$ 812,204	\$ 946,026
57 - Other Costs	\$ 518,535	\$ 484,415	\$ 527,654	\$ 0
61 - Other Fin. Uses	\$ 300,000	\$ 0	\$ 800,346	\$ 1,894,633
70 - Retirement Svcs	\$ 10,884	\$ 10,884	\$ 10,884	\$ 18,839
Expense Total	\$ 3,459,255	\$ 4,859,429	\$ 4,683,375	\$ 7,168,336

Planning & Sustainability – Financials (Unincorporated Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 2,350,976	\$ 2,626,931	\$ 3,495,874	\$ 4,434,280
52 - Purch / Contr Svcs	\$ 90,228	\$ 142,267	\$ 253,775	\$ 511,971
53 - Supplies	\$ 32,242	\$ 45,033	\$ 56,907	\$ 176,805
54 - Capital Outlays	\$ 29,850	\$ (11,633)	\$ 3,851	\$ 0
55 - Interfund Charges	\$ 180,028	\$ 527,157	\$ 301,989	\$ 453,854
57 - Other Costs	\$ 0	\$ (17,963)	\$ 0	\$ 0
Expense Total	\$ 2,683,324	\$ 3,311,792	\$ 4,112,395	\$ 5,576,910

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Planning & Sustainability – Financials (Foreclosure Registry Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
00 - Default	\$ 0	\$ (200)	\$ 0	\$ 0
51 - Salaries & Benefits	\$ 289,365	\$ 368,173	\$ 373,833	\$ 450,734
52 - Purch / Contr Svcs	\$ 38,351	\$ 66,211	\$ 35,625	\$ 43,485
53 - Supplies	\$ 4,860	\$ 8,838	\$ 1,008	\$ 4,652
54 - Capital Outlays	\$ (1,514)	\$ 1,000	\$ 1,075	\$ 5,000
55 - Interfund Charges	\$ 0	\$ (1,248)	\$ 0	\$ 0
57 - Other Costs	\$ 50,255	\$ 0	\$ 0	\$ 0
Expense Total	\$ 381,318	\$ 442,775	\$ 411,541	\$ 503,871

Planning & Sustainability – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
05110 - Development Admin	\$ 146	\$ 470	\$ 1,980	\$ 0
05115 - Planning Admin	\$ 393,687	\$ 682,409	\$ 903,003	\$ 1,106,582
05140 - Structural Inspections	\$ 0	\$ 0	\$ 700	\$ 0
05145 - Planning & Sust - Code	\$ 3,294	\$ 1,995	\$ 5,165	\$ 0
05150 - Permits & Zoning	\$ 0	\$ 2,222	\$ 0	\$ 0
05160 - Planning & Sust. - Env F	\$ 0	\$ 0	\$ 0	\$ 6,106
05170 - Planning & Sust - Long	\$ 543,335	\$ 683,925	\$ 602,954	\$ 717,114
05180 - Planning & Sust - Zonin	\$ 0	\$ 0	\$ 232	\$ 0
Expense Total	\$ 940,462	\$ 1,371,023	\$ 1,514,034	\$ 1,829,802

Planning & Sustainability – Financials (Development Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
05110 - Development Admin	\$ 2,062,688	\$ 2,612,145	\$ 1,946,059	\$ 4,031,049
05115 - Planning Admin	\$ 0	\$ 3,481	\$ 251	\$ 0
05130 - Land Development	\$ 4,417	\$ 457,520	\$ 617,500	\$ 768,906
05140 - Structural Inspections	\$ 885,676	\$ 988,811	\$ 970,415	\$ 1,397,435
05150 - Permits & Zoning	\$ 484,060	\$ 766,948	\$ 1,117,464	\$ 936,357
05160 - Planning & Sust. - Env F	\$ 22,414	\$ 30,524	\$ 31,901	\$ 34,589
05360 - Development - Env Plan	\$ 0	\$ 0	\$ (215)	\$ 0
Expense Total	\$ 3,459,255	\$ 4,859,429	\$ 4,683,375	\$ 7,168,336

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Planning & Sustainability – Financials (Unincorporated Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
05145 - Code Compliance	\$ 1,862,737	\$ 2,167,421	\$ 2,635,280	\$ 3,781,922
05146 - Foreclosure Registry Pro	\$ 912	\$ 1,366	\$ 2,956	\$ 0
05180 - Zoning Analysis	\$ 819,674	\$ 1,143,001	\$ 987,920	\$ 1,205,672
05181 - Business Licenses	\$ 0	\$ 6	\$ 486,239	\$ 589,316
Expense Total	\$ 2,683,324	\$ 3,311,792	\$ 4,112,395	\$ 5,576,910

Planning & Sustainability – Financials (Foreclosure Registry Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
05146 - Foreclosure Registry	\$ 381,318	\$ 443,944	\$ 409,970	\$ 491,350
05147 - Vacant Property Registry	\$ 0	\$ (1,169)	\$ 1,571	\$ 12,521
Expense Total	\$ 381,318	\$ 442,775	\$ 411,541	\$ 503,871

Planning & Sustainability (General Fund) – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	15	19	18	20
Average Filled / Funded	12	16	14	15

Planning & Sustainability (Development Fund) – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	26	39	41	43
Average Filled / Funded	21	31	34	39

Planning & Sustainability (Unincorporated Fund) – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	46	54	72	83
Average Filled / Funded	41	49	61	67

Planning & Sustainability (Foreclosure Registry Fund) – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	6	10	9	9
Average Filled / Funded	5	6	7	7

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Planning & Sustainability – Goals and Objectives

- Goal #1: To stimulate quality and innovative development inclusive of public participation.
Objective #1A: Enhance community awareness and involvement through improved methods of public notice and participation.
- Goal #2: Maintain and implement the goals and policies of the comprehensive plan
Objective #2A: Comp Plan Full Update – Complete 100% of plan by December 2016.
Objective #2B: Produce studies/plans/reports to benefit countywide citizens and improve overall quality of life by December 2016.
- Goal #3: To provide the residents of DeKalb County with a more responsive service and to enforce the codes of the county to help stabilize and rehabilitate neighborhoods.
Objective #3A: To maintain the 72 hours response time for all service requests.
Objective #3B: To remove blight and other quality of life violations from neighborhoods with an effective demolition and abatement process.
- Goal #4: To stimulate quality and innovative development inclusive of public participation.
Objective #4A: Train 100% of zoning staff on the new zoning ordinance.
Objective #4B: Enhance community awareness and involvement through improved methods of public notice and participation.
- Goal #5: Increase the local tax base and create new and expand existing businesses.
Objective #5A: Decrease customer wait time by 50%.
Objective #5B: Improve and implement best practice and sustainable cashiering system
- Goal #6: Implement an efficient and streamlined permitting operation
Objective #6A: Reduce customer lobby wait time in the Permit Center to 30 minutes or less.
Objective #6B: Improvement of technology to allow for digital plan submission and review.
- Goal #7: Invest in employees and increase productivity.
Objective #7A: 100% of permit techs shall receive required certification within six months.
Objective #7B: Plan reviewers shall obtain 90% of all required certifications by December 2016.
- Goal #8: Increase the local tax base and create new and expand existing businesses.
Objective #8A: Perform 25% of plan reviews (move-in-as-is, change of business, name/owner change) at the counter.
Objective #8B: Complete 95% of residential plans within 10 business days.
- Goal #9: To enforce the codes of the county and to stabilize and rehabilitate neighborhoods.
Objective #9A: Obtain 50% compliance rate of the Vacant Property Registry by December 2016.
Objective #9B: To remove blight and other quality of life violations from neighborhoods through an effective foreclosure registry program.
- Goal #10: To obtain 33% compliance by December 2016.
Objective #10A: Inspect 33% of the vacant properties in the county by December 2016.

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Planning & Sustainability – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Number of land use amendments processed	10	9	10	10
Number of comprehensive plan implementation projects and maps	18	20	20	20
New Service Requests Received	10,752	12,265	12,175	14500
Warning Notices issued	5,161	5,380	10,150	10000
Fines Collected	\$564,644	\$700,000	\$710,000	\$175,000
Properties brought into compliance	11,176	10,734	14,436	16000
Illegal signs cited	106	51	40	80
Rezoning Applications Processed	65	72	85	95
Land Use Amendments processed	10	8	12	16
Special Land use Permits Processed	89	87	97	110
Building permits issued	4435	4035	4050	3443
Building inspections performed	11880	10811	10750	9138
Structural Plans reviewed	1835	2814	3100	2635
Electrical Inspections conducted	16500	15004	16500	14025
HVAC Inspections conducted	6800	6680	7350	6248
Electrical Permits Issued	5840	6252	6900	5865
HVAC Permits Issued	2800	3030	3350	2848
Foreclosure property fees	N/A	N/A	\$83,400	\$90,000
Vacant property fees	N/A	N/A	\$244,000	\$240,000

Planning & Sustainability – Points of Interest

- Improved code compliance response time from 21 days to 3 days.
- Increased staffing of Code Enforcement through consolidation and cross training of Business License inspectors and existing Code Officers.
- Hired consultant for the Permitting Process Improvement Project.
- Implemented permitting improvements: same day permitting, computer refresh, fire marshal review improvements, commercial plans review.
- Renovation of 2nd floor with customer friendly lobby. Installation of user-friendly kiosks.
- Improved citizen involvement and empowerment through participation in neighborhood meetings, Neighborhood Summit, and utilization of neighborhood registry during land use and zoning pre-submittal conferences and meetings.
- Increased the number of Permit Technicians and cross-trained clerical staff.
- Consolidation of various divisions (Land Development, Fire Review, Water/Sewer Review) into the Development Services Division.
- Implemented improved cashiering operations (credit card machines) at each permit tech and business license station.
- Provided international code council training to permit technicians to become certified.

Police

Police - Mission Statement

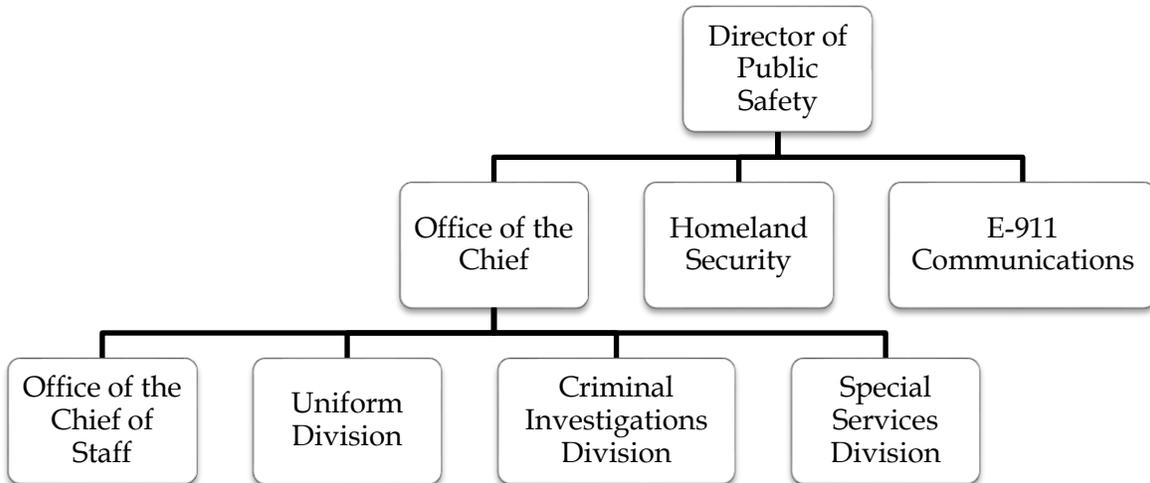
The DeKalb County Police Department’s mission is to protect the peaceful against the lawless, ensure justice, safeguard lives and property, while serving with a commitment to the constitutional rights afforded to all people.

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

Police - Description

The Police Department is comprised of four distinct divisions. The Divisions include the Office of the Chief which includes the Office of the Chief of Staff; Uniform Division; Criminal Investigations Division; and the Special Services Division. The Department reports to the Deputy Chief Operating Officer referred to as the Director of Public Safety. The departmental budget also incorporates the funding for E-911 Communications and Homeland Security, which report directly to the Director of Public Safety. The budget is divided among three funds; the Director of Public Safety is budgeted in the General Fund; Office of the Chief, Office of the Chief of Staff, Homeland Security, Uniform Division, and Criminal Investigations Division are budgeted in the Police Services Fund; Special Services Division’s budget is in both the General Fund and the Police Services Fund; E-911 Communications is budgeted in the Emergency Telephone System Fund.

Police - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Police – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 2,976,445	\$ 2,668,885	\$ 2,915,075	\$ 2,442,558
52 - Purch / Contr Svcs	\$ 5,967,845	\$ 5,838,301	\$ 6,027,764	\$ 5,806,867
53 - Supplies	\$ 503,138	\$ 1,171,172	\$ 302,463	\$ 867,381
54 - Capital Outlays	\$ 8,515	\$ (9,592)	\$ 5,920	\$ 3,400
55 - Interfund Charges	\$ (4,914,412)	\$ (5,421,671)	\$ (2,806,821)	\$ 232,177
57 - Other Costs	\$ 0	\$ (17,621)	\$ 0	\$ 0
Expense Total	\$ 4,541,532	\$ 4,229,474	\$ 6,444,400	\$ 9,352,383

* Animal Services was removed from the Police – General Fund budget in 2016.

Police – Financials (Police Services Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 73,743,574	\$ 73,826,491	\$ 70,577,846	\$ 74,968,303
52 - Purch / Contr Svcs	\$ 1,022,600	\$ 812,339	\$ 1,442,209	\$ 1,849,692
53 - Supplies	\$ 1,216,918	\$ 3,239,471	\$ 1,738,706	\$ 3,511,859
54 - Capital Outlays	\$ 20,960	\$ 48,842	\$ 24,043	\$ 126,921
55 - Interfund Charges	\$ 13,549,759	\$ 15,204,330	\$ 18,553,138	\$ 16,614,316
57 - Other Costs	\$ 11,589	\$ 0	\$ 301,000	\$ 0
61 - Other Fin. Uses	\$ 209,270	\$ 429,163	\$ 18,371	\$ 2,044,461
Expense Total	\$ 89,774,669	\$ 93,560,637	\$ 92,655,312	\$ 99,115,552

Police/E911- Financials (Emergency Telephone System Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 7,881,195	\$ 7,926,250	\$ 7,478,707	\$ 10,419,054
52 - Purch / Contr Svcs	\$ 2,521,169	\$ 3,134,049	\$ 1,645,091	\$ 4,013,708
53 - Supplies	\$ 163,175	\$ 194,601	\$ 140,342	\$ 310,768
54 - Capital Outlays	\$ 537,992	\$ 289,196	\$ (4,150)	\$ 2,021
55 - Interfund Charges	\$ 108,636	\$ 130,800	\$ 84,828	\$ 84,810
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ (60,431)
70 - Retirement Svcs	\$ 13,738	\$ 13,738	\$ 13,738	\$ 18,508
Expense Total	\$ 11,225,905	\$ 11,688,634	\$ 9,358,557	\$ 14,788,438

2016 Budget Document – DeKalb County, Georgia

Police – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
04601 - Directors Office	\$ 142,087	\$ 221,416	\$ 238,811	\$ 341,107
04602 - Administrative Services	\$ 2,347,201	\$ 2,229,543	\$ 4,393,903	\$ 3,405,295
04604 - Communications	\$ 3,839,458	\$ 3,625,157	\$ 2,857,149	\$ 4,541,786
04607 - Crossing Guards	\$ 0	\$ 14	\$ 77	\$ 188
04609 - Firing Range	\$ 123,896	\$ 143,115	\$ 182,605	\$ 442,747
04616 - Animal Control	\$ 3,227,070	\$ 3,618,803	\$ 3,740,719	\$ 0
04617 - Uniform Division	\$ 0	\$ 0	\$ 0	\$ 613,018
04630 - Rescue Services	\$ 0	\$ 0	\$ 0	\$ 18
04641 - Interfund Support - Gen	\$ (5,138,100)	\$ (5,607,804)	\$ (4,969,164)	\$ 0
04660 - Assistant Director	\$ (80)	\$ (771)	\$ 300	\$ 0
04662 - Internal Affairs	\$ 0	\$ 0	\$ 0	\$ 8,224
Expense Total	\$ 4,541,532	\$ 4,229,474	\$ 6,444,400	\$ 9,352,383

* Animal Services was removed from the Police – General Fund budget in 2016.

Police – Financials (Police Services Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
04655 - Records	\$ 1,379,726	\$ 1,562,263	\$ 1,381,770	\$ 1,671,330
04660 - Assistant Director	\$ 1,225,614	\$ 2,181,401	\$ 2,404,539	\$ 2,888,203
04661 - Service Support	\$ 726,263	\$ 1,154,901	\$ 1,540,947	\$ 2,040,819
04662 - Internal Affairs	\$ 1,093,757	\$ 822,627	\$ 886,461	\$ 1,044,185
04663 - Criminal Investigation I	\$ 14,493,660	\$ 11,267,020	\$ 11,587,430	\$ 11,985,646
04664 - Special Operations Unit	\$ 8,704,032	\$ 9,695,524	\$ 10,639,484	\$ 10,733,956
04665 - Training	\$ 1,763,705	\$ 2,479,903	\$ 2,813,804	\$ 3,157,502
04667 - Uniform Division	\$ 51,721,772	\$ 53,710,134	\$ 50,479,696	\$ 53,676,987
04668 - Precincts	\$ 209,799	\$ 102,114	\$ 113,713	\$ 121,205
04669 - Intelligence / Permits	\$ 1,611,973	\$ 2,797,539	\$ 1,159,266	\$ 1,232,120
04676 - Recruiting & Background	\$ 670,115	\$ 853,017	\$ 901,551	\$ 940,030
04677 - Homeland Security	\$ 809,255	\$ 820,125	\$ 886,421	\$ 1,024,180
04679 - Intelligence-Led Policing	\$ 0	\$ 0	\$ 1,872,262	\$ 1,923,452
04681 - Crime Scene	\$ 591,034	\$ 832,658	\$ 1,182,468	\$ 1,467,087
04693 - Interfund Support	\$ 4,773,964	\$ 5,281,411	\$ 4,805,500	\$ 5,208,850
Expense Total	\$ 89,774,669	\$ 93,560,637	\$ 92,655,312	\$ 99,115,552

2016 Budget Document – DeKalb County, Georgia

Police/E911 – Financials (Emergency Telephone System Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
02646 - E-911 Wired	\$ 11,210,348	\$ 11,688,634	\$ 9,362,707	\$ 14,788,438
02647 - E-911 Wireless	\$ 15,556	\$ 0	\$ (4,150)	\$ 0
Expense Total	\$ 11,225,905	\$ 11,688,634	\$ 9,358,557	\$ 14,788,438

Police (General Fund) – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	69	63	63	26
Average Filled / Funded	49	47	43	23

* Animal Services was removed from the Police – General Fund budget in 2016.

Police (Police Services Fund) – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	1,227	1,232	1,232	1,231
Average Filled / Funded	986	960	929	928

E-911 Communications (Emergency Telephone System Fund) – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	209	208	208	208
Average Filled / Funded	128	114	96	131

Police – Goals and Objectives

- Goal #1: To reduce crime and criminal activity in the supported areas of DeKalb County.
- Objective #1A: Lower rate of crime and property loss through targeted team enforcement.
 - Objective #1B: Meet or exceed priority call response times.
 - Objective #1C: Meet or exceed current clearance rates for Part 1 Crimes (homicide, sexual assault, burglary, auto theft, and entering autos).
 - Objective #1D: Enhance roadway safety through community oriented policing.
- Goal #2: Continuously improve efficiency and effectiveness.
- Objective #2A: Strengthen community partnerships and programs.
 - Objective #2B: Effectively manage staffing levels.
 - Objective #2C: Identify and incorporate best practices for policing.
 - Objective #2D: Evaluate and incorporate improved technology throughout the department.
- Goal #3: Ensure accountability to high standards of performance, ethics, and professional conduct.
- Objective #3A: Promote ethical and professional behavior by employees.
 - Objective #3B: Encourage sound decision making through empowerment, training, monitoring, and mentoring.
- Goal #4: Phase I continuation of outfitting the Uniform Division with body-worn cameras.

2016 Budget Document – DeKalb County, Georgia

Objective #4A Secure funding for body cameras.

Objective #4B: Ensure all uniformed personnel are outfitted and trained with body-worn cameras.

Goal #5: Year three of vehicle assignment for the take home vehicle program.

Objective #5A: Secure required funding through budget process for 100 vehicles.

Objective #5B: Ensure designated personnel are issued county vehicles to aid in their law enforcement duties.

Goal #6: Build a safe, useful, and cost efficient pumping station located at police headquarters for easy access during normal operations and to provide close proximity to fuel during natural disasters or in the case of an emergency.

Objective #6A: Coordinate with fleet maintenance the logistics of building the site.

Objective #6B: Place a fueling station in the parking lot of the headquarters building.

E-911 Communications – Goals and Objectives

Goal #1: Acquire a new computer aid dispatch (CAD) system which is next generation compliant.

Objective #1A: Analysis of current CAD hardware to identify necessary updates.

Objective #1B: Release RFP for new CAD system.

Goal #2: Upgrade current 911 phone system to be next generation compatible.

Objective #2A: Analysis of current phone system hardware to identify necessary updates.

Objective #2B: Conduct a phone system site audit to document current system to the capabilities of next generation technology.

Goal #3: Fill at least 50 vacant 911 positions.

Objective #3A: Hire 46 additional 911 Operators.

Objective #3B: Promote 4 additional 911 Shift Supervisors.

Police & E-911 Communications– Performance Measures

Performance Measures	FY2013 Actual	FY2014 Actual	FY2015 Proj	FY2016 Est/Goal
Decrease Violent Crimes by 3%	3,298	3,545	3585	3478
Decrease Property Crimes by 5%	29,757	29,016	24255	23043
Decrease Traffic Fatalities by 3%	61	55	63	61
Decrease Officer Complaints by 8%	443	328	284	272
Increase Clearance Rate by 1%	1,429	2,001	3608	3644
Hours of management training (Lt and above)	2,741	4,768	4000	4040
911 Calls Received	1,136,424	1,111,264	1,151,745	1,000,000
Emergency Calls Dispatched - Police	717,096	690,993	485,442	500,000
Emergency Calls Dispatched - Fire	98,256	93,937	112,061	125,000
Alarms	70,955	67,451	46,130	50,000

2016 Budget Document – DeKalb County, Georgia

Police & E-911 Communications – Points of Interest

- The 2016 budget included \$1.6M in the Police – Police Fund budget and \$103K in the Police – General Fund budget to fund pay raises beginning in May 2016.
- The county is in negotiations with the newly incorporated City of Tucker on an intergovernmental agreement to provide police services to Tucker. The 2016 police budget will be amended to reflect the terms of the agreement after it is finalized.
- The 2016 budget moved the Animal Services out of the Police – General Fund budget to a standalone department. This change reduced the Police – General Fund budget by more than \$4M.
- Issued 210 take-home cars in 2015 bringing total of vehicles issued to 323.
- Eighteen active retired reserve officers who put in 1,577 hours.
- Added eight crime scene investigators, increasing efficiency and availability of the unit.
- The Criminal Investigations Division installed formulytics database software, streamlining information, efficiency, and investigative practices.
- Family Protection Center was opened in Fire Services Building – to be staffed by sexual assault nurse examiners and have a Special Victims Unit detective available on a weekly or on-call basis.
- The Police Department received \$1M in 2015 for the purchase of body cameras. Procurement of the body cameras is currently in the request for proposal process.
- The police explorers program began with an initial class of ten explorers. The goal of the program is to educate youth between the ages of 14 to 21 who may have an interest in a law enforcement career.
- Supply Unit conducted major inventory and wasp inventory control system database update.
- The Permits/Taxi/Wrecker Unit implemented new towing and wrecker service contract.
- The property room implemented electronic disposition order system for tracking of property and evidence.
- The 2016 budget included funding to fill 28 vacant 911 operator positions.
- All E-911 operators completed training and began using the upgraded emergency medical dispatch Paramount platform.
- Technical staff outfitted and equipped 112 police vehicles with computers and software for the police take home car program.
- E-911 transitioned to 12-hour shift schedules with four teams, two-day watch, alpha and bravo and two evening watch, charlie and delta.
- E-911 worked with Human Resources to implement the continuous posting of Emergency Operator Senior position and the hiring of certified operators.
- E-911 worked with Purchasing to get CAD request for proposal updated and advertised. Selection committee was formed and the process is currently in motion.
- Hired 29 Emergency 911 operators.
- Promoted one 911 watch commander.
- Promoted two 911 shift supervisors.

Probate Court

Probate Court - Mission Statement

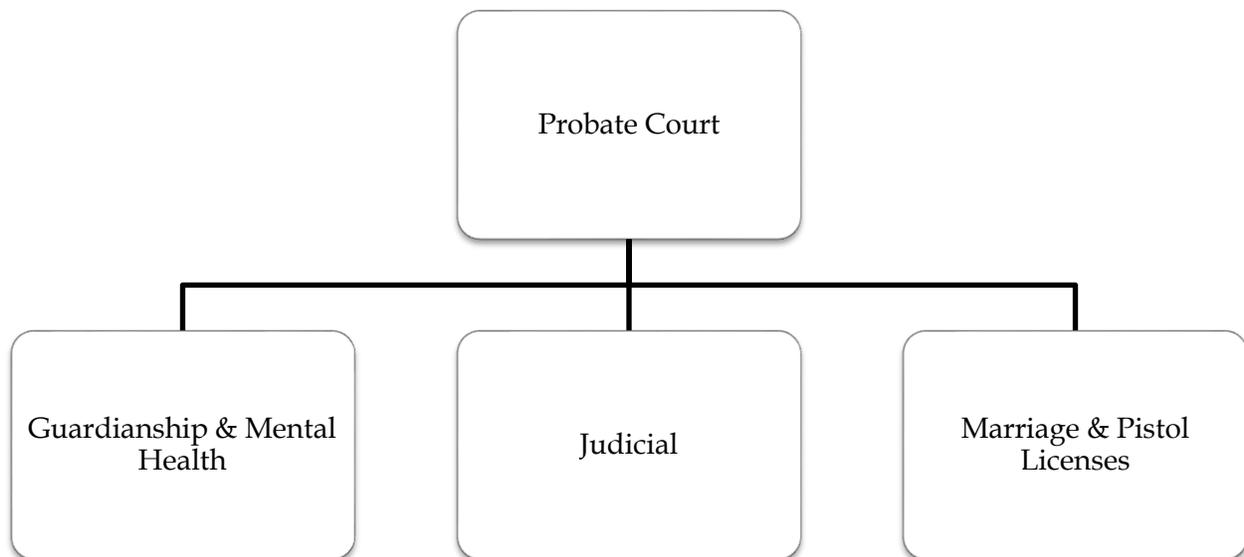
The Probate Court strives to serve the citizens of DeKalb County while enforcing the law.

Probate Court - Description

The Judge of the Probate Court is 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 and conservators of both minors and incapacitated adults 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 DeKalb Probate Court holds these hearings for approximately 35 other counties. All marriage licenses and pistol 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, veterans' licenses, and peddlers' licenses.

Probate Court - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Probate Court – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 1,429,260	\$ 1,379,242	\$ 1,457,900	\$ 1,548,831
52 - Purch / Contr Svcs	\$ 69,108	\$ 76,277	\$ 80,961	\$ 154,028
53 - Supplies	\$ 19,539	\$ 23,570	\$ 24,637	\$ 27,450
54 - Capital Outlays	\$ 0	\$ 34,800	\$ 9,983	\$ 7,000
57 - Other Costs	\$ 7,110	\$ 4,090	\$ 7,674	\$ 7,000
Expense Total	\$ 1,525,017	\$ 1,517,978	\$ 1,581,155	\$ 1,744,309

Probate Court – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
04110 - Probate Court	\$ 1,525,017	\$ 1,517,978	\$ 1,581,155	\$ 1,744,309
Expense Total	\$ 1,525,017	\$ 1,517,978	\$ 1,581,155	\$ 1,744,309

Probate Court – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	25	24	24	24
Average Filled / Funded	21	21	24	23

Probate Court – Goals and Objectives

Goal #1: To expand the marriage and pistol license office (construction to begin April 2, 2016).

Objective #1A: Added a clerk to accommodate the increase of applicants.

Objective #2A: To provide better customer service.

Goal #2: To continue process of ironing the agile system.

Objective #2A: To allow the public access to the website.

Objective #2A: To allow clerks to better process probate petitions.

Goal #3: To adopt new odyssey program (now that budget has been approved)

Objective #3A: Innovation and Technology currently assisting in finalizing contract with Odyssey.

Objective #3A: Odyssey will improve work performance.

Goal #4: To implement the processing and acceptance of credit card payments.

2016 Budget Document – DeKalb County, Georgia

Probate Court – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Petitions filed: Will Probates, Administrations, Guardianships, Misc Filings	11,813	11,602	11,430	11,760
First-Time Pistol Licenses	3,908	3,873	5,401	6,300
Renewal Pistol Licenses	1,568	1,661	1,482	1,650
Duplicate Pistol Licenses	107	79	178	200
Emergency Hospital Orders (Lay Affidavit)	301	311	285	310
Marriage Licenses	4,301	4,416	4,981	5,500
Certified copies of marriage licenses	9,349	10,414	7,791	8,120
Annual Returns/Inventories on estates & guardianships	1,083	1,034	805	950
Certified copies issued	16,165	15,545	5,049	5,200
Personal Status Report	586	646	564	626

Probate Court – Points of Interest

- The 2016 budget includes \$50,000 for the expansion of marriage/pistol license waiting area to reduce overcrowding and to ensure comfort for physically challenged customers.
- The 2016 budget also includes funding for odyssey index and the associated implementation services to include license for odyssey case manager (\$97,000), project management (\$136,000), data conversion (\$136,400), and travel expense (\$59,204). Total is \$560,604.

Property Appraisal & Assessment

Property Appraisal & Assessment Mission Statement

The Property Appraisal & Assessment Department is responsible for the annual valuation of all taxable real and personal property in DeKalb County and will produce a timely, equitable, and acceptable tax digest for DeKalb County that meets all the state statutes and legal requirements of the Georgia Department of Revenue.

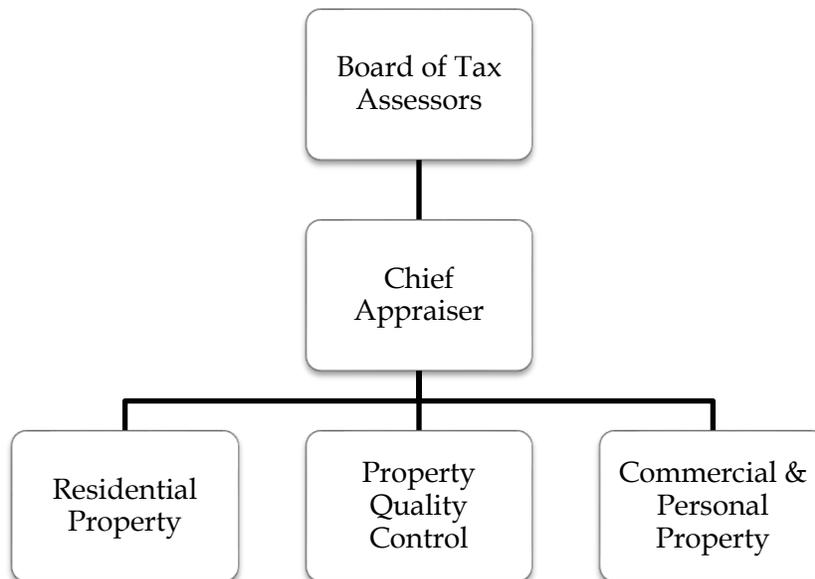
Property Appraisal & Assessment Description

This department discovers, identifies, and classifies all property within DeKalb County. Property is divided into the following classifications: residential, commercial, personal, and exempt. Under the umbrella of the State of Georgia’s Title 48 (Revenue and Taxation), Chapter 5 (Ad Valorem Taxation of Property), the department prepares an assessment of the value of all property within the confines of the County whether it be located in incorporated or unincorporated DeKalb.

The department is divided by type of property: the Residential Property division is responsible for all residential property; the Commercial and Personal Property division is responsible for the valuation of all non-residential property; and the Property Quality Control division audits department data entry for accuracy, prepares the Board of Tax Assessors submission for the annual digest certification by the Department of Revenue and respond to inquiries regarding property tax maps, zoning, inactivation, and exemptions.

Appeals are heard by the Boards of Equalization which determines the property value. If the owner continues to dispute the valuation, they can appeal to Superior Court. Another avenue for non-homesteaded real property valued at more than \$1 million is through a Hearing Officer. Once again, an appeal to Superior Court is available if the valuation is disputed by the owner. The last avenue is through binding arbitration with the loser paying the costs of arbitration.

Property Appraisal & Assessment Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Property Appraisal & Assessment – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 3,735,159	\$ 3,845,743	\$ 4,221,868	\$ 4,693,524
52 - Purch / Contr Svcs	\$ 383,563	\$ 440,385	\$ 381,950	\$ 631,998
53 - Supplies	\$ 24,132	\$ 28,597	\$ 42,141	\$ 50,250
54 - Capital Outlays	\$ 26,954	\$ 66,522	\$ 3,453	\$ 0
55 - Interfund Charges	\$ 0	\$ 482	\$ 8,335	\$ 43,501
Expense Total	\$ 4,169,808	\$ 4,381,729	\$ 4,657,746	\$ 5,419,273

Property Appraisal & Assessment – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
02710 - Property Appraisal& As	\$ 4,169,808	\$ 4,381,729	\$ 4,657,746	\$ 5,418,908
02720 - Board Of Equalization	\$ 0	\$ 0	\$ 0	\$ 365
Expense Total	\$ 4,169,808	\$ 4,381,729	\$ 4,657,746	\$ 5,419,273

Property Appraisal & Assessment – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	66	66	66	66
Average Filled / Funded	64	65	63	66

Property Appraisal & Assessment – Goals and Objectives

- Goal #1: To gain approval of the prior year Tax Digest from the Georgia Department of Revenue.
- Objective #1A: Prepare the County Digest, in proper form, for submission to the 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: Update property characteristics through Imagery Project to include photos and sketches.
- 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.

2016 Budget Document – DeKalb County, Georgia

Property Appraisal & Assessment – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Appeals Received	4,606	11,167	16,743	
Appeals to Board of Equalization	5,533	6,406	8,241	
Appeals to Superior Court	114	97	225	
Real Estate Tax Returns Processed	1,171	250	165	
Assesment Notices Mailed	231,233	231,351	230,377	
Taxable Real Estate Parcels	229,491	230,277	230,346	
Public Utility Parcels	428	159	157	
Taxable Personal Property Accts - NonFreeport	27,812	27,096	18,975	
Taxable Personal Property Accts - Freeport	480	465	465	

Property Appraisal & Assessment – Points of Interest

- The 2015 Tax Digest was submitted in a timely fashion.
- The implementation and application of developed market models for appraisal which commenced in 2014.
- The commencement of the Imagery Project Phase I.
- The physical move of the department from the Callaway Building to the Maloof Annex is scheduled for April 2016.

Public Defender

Public Defender - Mission Statement

The 6th 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.

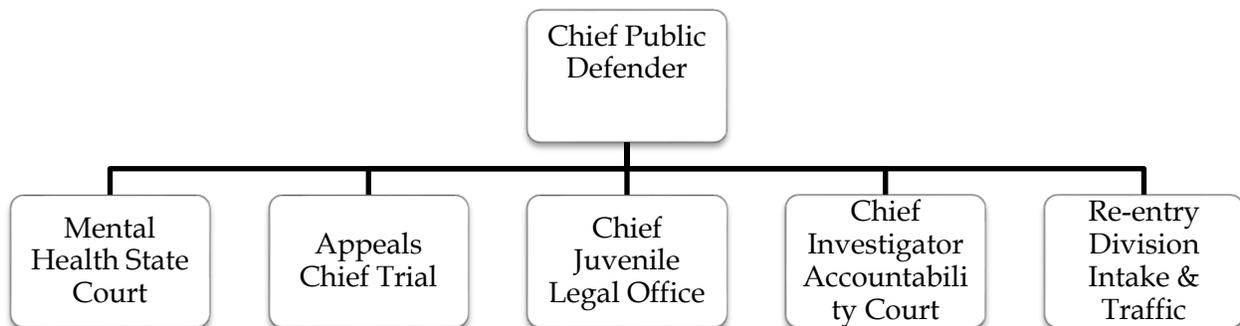
We promote equal justice, fairness and respect for all people in the judicial system through effective and excellent legal advocacy. We are tenacious advocates for every client. In so doing, we safeguard the rights of all providing exemplary legal representation.

Public Defender - 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, Traffic Division of State Court, all Treatment Courts, all Accountability Courts, all diversion programs, and all Appellate Courts. In order to provide excellent legal representation to our clients, we recognize the need to have dedicated units and that these units be supported with resources and specialized training. In addition to having a dedicated Juvenile Division, we also have the following units in our Adult Division:

- SB440- represent children charged as adults
- Mental Health- represent clients who suffers from serious mental illness issues
- Accountability Courts- represent clients in drug courts and the anti-recidivism court
- Appellate- represent clients in their appeals
- Complex Litigation- represent clients in high profile cases, white collar cases, and major felonies such as homicide and rape
- Cases involving children- represent clients charged with major felony offenses in which the alleged victim is a child
- Second chances/re-entry- litigate collateral consequences of criminal convictions so that our clients can be successful members of their community

Public Defender - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Public Defender – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 6,637,102	\$ 7,144,297	\$ 7,719,717	\$ 8,069,481
52 - Purch / Contr Svcs	\$ 162,438	\$ 436,890	\$ 659,917	\$ 756,479
53 - Supplies	\$ 60,039	\$ 75,885	\$ 106,656	\$ 111,091
54 - Capital Outlays	\$ 7,300	\$ 11,154	\$ 8,555	\$ 11,550
55 - Interfund Charges	\$ 31,545	\$ 36,827	\$ 107,849	\$ 119,155
Expense Total	\$ 6,898,424	\$ 7,705,054	\$ 8,602,694	\$ 9,067,756

Public Defender – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
04510 - Public Defender	\$ 6,898,424	\$ 7,705,054	\$ 8,602,694	\$ 9,067,756
Expense Total	\$ 6,898,424	\$ 7,705,054	\$ 8,602,694	\$ 9,067,756

Public Defender – Positions

	FY13	FY14	FY15	FY16 Budget
Full-Time Positions				
Average Authorized	75	79	82	85
Average Filled / Funded	74	79	81	82

Public Defender – Goals and Objectives

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

Objective #1A: Implement casefile reviews.

Objective #1B: Provide necessary professional training for employees to ensure quality services are being provided.

Goal #2: Improve technology and increase efficiency in managing our high caseloads.

Objective #2A: Implement electronic file and record retention.

Objective #2B: Develop an operational website in order to improve communication with our clients and the public.

Goal #3: Develop programs that help reduce the rate of recidivism.

Objective #3A: Implement our new Felony Mental Health Court and review and revise our Misdemeanor Mental Health Treatment Court Program

Objective #3B: Collaborate with community organizations, other county departments, and state agencies to develop a center for family success.

2016 Budget Document – DeKalb County, Georgia

Public Defender – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Est/Goal
Felony cases	5,995	5,296	5,004	5,200
Misdemeanor cases	3,198	3,359	3,212	3,000
Juvenile cases	1,696	1,835	1,492	1,650
Traffic division cases	1,962	2,153	4,307	3,400
Felony revocations	1,761	1,695	1,583	1,650
Misdemeanor revocations	1,028	992	658	775
Juvenile revocations	157	121	102	120
Appeals	18	19	21	20
Miscellaneous cases	159	134	177	150
Juvenile CHINS cases	0	62	41	40

Public Defender – Points of Interest

- Successfully collaborated with other county criminal justice agencies to develop new misdemeanor court and felony mental health accountability court.
- For 2015, closed over 16,000 cases and more than doubled the number of clients we represented in the new Traffic Division of State Court.
- Worked with, mentored, and inspired over 50 law students to become public defenders.

Public Works- Director

Public Works Director - Mission Statement

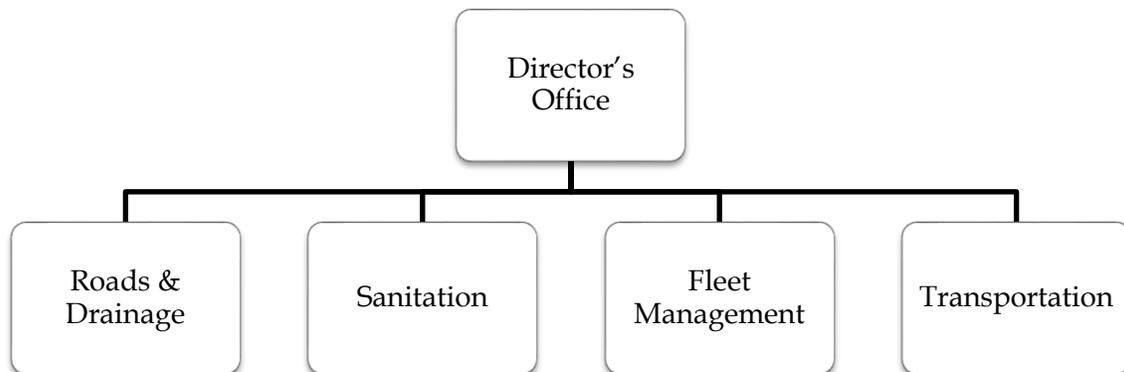
Provides the citizens of DeKalb County with the highest quality public works services at the lowest possible cost and in the timeliest manner. Provides leadership for the four divisions of the Public Works Department: fleet management, roads & drainage, sanitation and transportation. Coordinates the Department’s activities with other county departments, other government agencies, elected officials, Georgia Department of Transportation (GDOT), Georgia Environmental Protection Department, U.S. Environmental Protection Agency, Federal Highway Administration and local municipalities.

Public Works Director - Description

The Director’s Office provides leadership and oversight to the four divisions of the departments: Fleet Management, Roads & Drainage, Sanitation, Facilities Management and Transportation. The Director’s Office provides direct communication to the Administration and, when required, to the Board of Commissioners. Policies are initiated and implemented as required. Coordination with consultants, state and federal review and permitting agencies is required on the activities involving expansion and improvement of the County’s public works infrastructure.

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 drainages structures, storm water drainage system, 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 County 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 the citizens of DeKalb County.

Public Works - Organizational Chart



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Public Works Director - Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 418,553	\$ 356,011	\$ 320,843	\$ 811,058
52 - Purch / Contr Svcs	\$ 1,844	\$ 8,201	\$ 11,706	\$ 19,680
53 - Supplies	\$ 57	\$ 92	\$ 3,834	\$ 6,500
54 - Capital Outlays	\$ 0	\$ 0	\$ 0	\$ 3,400
55 - Interfund Charges	\$ (87,987)	\$ 2,216	\$ 0	\$ 4,000
Expense Total	\$ 332,467	\$ 366,519	\$ 336,383	\$ 844,638

Public Works Director - Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
05510 - Public Works - Directors Office	\$ 332,467	\$ 366,519	\$ 336,383	\$ 844,638
Expense Total	\$ 332,467	\$ 366,519	\$ 336,383	\$ 844,638

Public Works Director – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	3	3	5	7
Average Filled / Funded	3	3	3	7

Public Works Director – Goals and Objectives

Goal #1: Continue to expand and enhance the infrastructure group by focusing on project management, mutual resources, environmental management, and coordinate maintenance management.

Objective #1A: Reduce equipment maintenance and repair costs. Reduce fleet size and fuel consumption.

Objective #1B: Cooperate with other infrastructure group departments to implement the development of satellite operations sites and an implementation of a shared CMM System.

Objective #1C: Complete infrastructure group capital projects on time and under budget.

Goal #2: Continue to develop technical and managerial skills and leadership abilities in the staff.

Objective #2A: Continue to work towards reducing the “silo” approach to operating the department.

Objective #2C: Continue to hold semi-annual retreats for department wide contact and maintenance of strategic goals.

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Public Works Director – Performance Measures

Performance Measures	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Est/Goal
Percentage of projects that meet fiscal year targets as set in the Regional Transportation Improvement Program.	36	56	-	60
Fleet Availability Percentage	95	95	95	95
Preventive Maintenance Compliance Percentage	96	97	97	97
Road Resurfaced (Miles by County Crews)	12	12	10	10
Road Resurfaced (Miles by GDOT LMIG Program)	20	20	18	20
Patching by County Crews (Toms)	25,000	22,000	20,000	20,000
Road Striped (Miles)	110	111	140	140
Cost per ton Collect Residential Solid Waste	128	137	140	135
Cost per ton Collect Special Items	130	135	132	130
Cost per ton Collect Commercial Waste	62	59	60	58
Sale of Recycling	400,000	465,000	75,000	100,000

Public Works Director- Points of Interest

- Maintained the county fleet at 95% availability.
- Continued design and construction of transportation improvement projects.
- Continued to repair, replace, and upgrade drainage and failed storm water infrastructure throughout the County.

Purchasing and Contracting

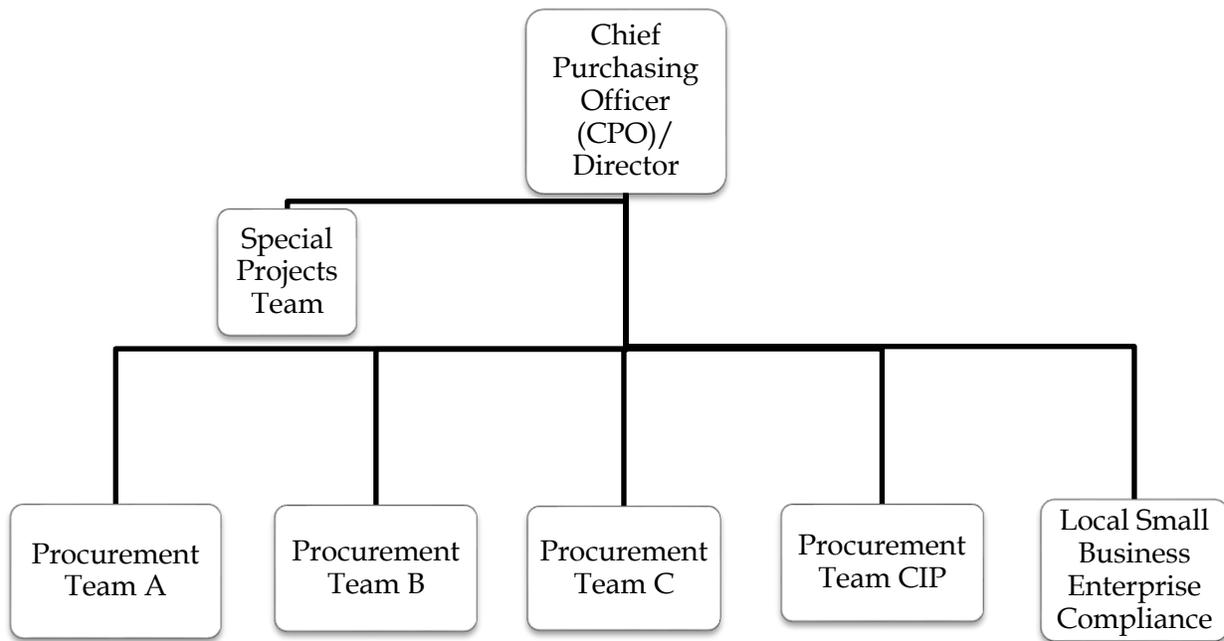
Purchasing and Contracting - Mission Statement

The Purchasing and Contracting Department is committed to being the best purchasing organization within the State of Georgia that achieves the highest standard of professional public procurement by building a collaborative approach through integrity, trust and ethical practices.

Purchasing and Contracting - Description

The Purchasing and Contracting Department provides centralized procurement utilizing six procurement methods: competitive sealed bids, competitive sealed proposals, informal purchases, sole source purchases, emergency purchases, cooperative purchases, meet our service level agreements with user departments, maintain supplier data file, conduct public bid openings, maintain annual and formal contracts, administer countywide oracle e-procurement training, and oversee Local Small Business Enterprise (LSBE) Ordinance: certifications and compliance.

Purchasing and Contracting - Organizational Chart



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Purchasing and Contracting – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
00 - Default	\$ 0	\$ 0	\$ 868	\$ 0
51 - Salaries & Benefits	\$ 2,369,801	\$ 2,519,407	\$ 2,443,695	\$ 2,985,728
52 - Purch / Contr Svcs	\$ 108,464	\$ 133,918	\$ 240,364	\$ 225,912
53 - Supplies	\$ 89,372	\$ 44,185	\$ 117,765	\$ 21,024
54 - Capital Outlays	\$ 0	\$ 14,115	\$ 4,751	\$ 5,957
55 - Interfund Charges	\$ 7,453	\$ 108,139	\$ 9,403	\$ 0
Expense Total	\$ 2,575,090	\$ 2,819,764	\$ 2,816,846	\$ 3,238,621

Purchasing and Contracting – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
01410 - General	\$ 685,764	\$ 912,110	\$ 677,073	\$ 1,017,279
01430 - Central Services	\$ 207,343	\$ 277,293	\$ 132,075	\$ 0
01440 - Contracts	\$ 558,671	\$ 466,260	\$ 7,674	\$ 0
01450 - Contract Compliance	\$ 418,556	\$ 319,366	\$ 198,628	\$ 0
01460 - Procurement	\$ 704,756	\$ 844,735	\$ 1,801,396	\$ 2,221,342
Expense Total	\$ 2,575,090	\$ 2,819,764	\$ 2,816,846	\$ 3,238,621

Purchasing and Contracting – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	53	47	36	36
Average Filled / Funded	42	34	30	34

Purchasing and Contracting – Goals and Objectives

Goal #1: To restructure LSBE program for compliance with revised LSBE ordinance.

Objective #1A: Provide percentage tracking of LSBE participation by contract and subcontract and the effect of contract change orders.

Objective #2A: Provide monitoring of compliance of LSBE benchmark and requirements, terms, and conditions of each contract.

Goal #2: To complete implementation of Oracle advanced procurement suite

Objective #2A: Complete system setup and any necessary modifications to county procedures.

Objective #2B: Train internal and vendor stakeholders in the use of the system.

Goal #3: Achieve transparency and best value in award results and recommendations through staff education and adherence to Purchasing Policy.

Objective #3A: Provide continuing education to procurement personnel to enhance performance, professional capabilities, and knowledge of procedures.

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Objective #3B: Ensure compliance with Purchasing Policy and upcoming Purchasing Ordinance.

Objective #3C: Promote staff investment to achieve increased percentage of professionally certified staff.

Purchasing and Contracting – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Negotiated Cost Savings	N/A	N/A	273,707	450,000
% Increase in Market Response Over Previous Solicitation	N/A	N/A	13.6%	25.0%
Number of Local Small Business Enterprises Certified	N/A	N/A	141	200
Number of Request for Proposals Completed	N/A	N/A	10	20
Number of Issue Invitations to Bids Completed	N/A	N/A	65	100
Number of Renewals Completed	N/A	N/A	76	40
Number of Formal Contracts Completed	N/A	N/A	48	50
Average Days for Contract Execution	N/A	N/A	66	60
Number of Change Orders Completed	N/A	N/A	41	20
Number of Open Records Requests Completed	N/A	N/A	169	120

Purchasing and Contracting – Points of Interest

- The Department of Purchasing and Contracting is in the process of implementing Oracle’s Advanced Procurement Suite software, known as the Journey to Procurement Excellence (JPE) project. This initiative will streamline internal processes that will position the department for a more seamless and collaborative effort between the supplier, and the county. Ultimately, the goal is to provide Suppliers with a one-stop destination for doing business with the County. JPE is an integrated procurement solution that will enhance the county’s existing procurement system by providing a self-service application that will facilitate online supplier registration, paperless bid submission, electronic invoicing and payment and communication through a secure internet-based isupplier portal. This initiative will go live in late spring 2016.

Rental Motor Vehicle Tax

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 unincorporated DeKalb County.

Rental Motor Vehicle Tax - Description

The Rental Motor Vehicle Excise Tax Department is the mechanism for accounting for transactions involving DeKalb County’s assessment of a 3% levy on rental cars. This tax was approved by the Board of Commissioners in January 2007. This excise tax is used to promoting 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 are currently dedicated to making the lease payments to the DeKalb County Development Authority for the Porter Sanford III Performing Arts & Community Center. The terms of the lease are for the lease payments to service the Series 2006 bonds. These bonds were sold to acquire, construct and equip the Porter Sanford III Performing Arts & Community Center. If there are insufficient funds to pay debt service from this excise tax, the Community Development Department transfers sufficient funds in order to pay the debt service. These bonds will be retired on December 1, 2017.

Rental Motor Vehicle Tax - Organizational Charts

This fund is overseen by Finance and Planning. Please see their respective charts.

Rental Motor Vehicle – Financials (Rental Motor Vehicle Tax Fund) by Common Object Groups

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
52 - Purch / Contr Svcs	\$ 709,764	\$ 707,625	\$ 704,625	\$ 708,375
Expense Total	\$ 709,764	\$ 707,625	\$ 704,625	\$ 708,375

Rental Motor Vehicle – Financials (Rental Motor Vehicle Tax Fund Fund) by Cost Center

	FY12 Expense	FY13 Expense	FY14 Unaud	FY15 Budget
10280 - Rental Motor Vehicle Ex	\$ 709,764	\$ 707,625	\$ 704,625	\$ 708,375
Expense Total	\$ 709,764	\$ 707,625	\$ 704,625	\$ 708,375

Rental Motor Vehicle Tax – Points of Interest

- The creation of new cities has reduced the number of rental car companies in unincorporated DeKalb and therefore decreased the amount of excise tax money collected.

Risk Management Fund

Risk Management Fund - Mission Statement

The mission of the Risk Management Fund is to provide coverages for unemployment, group health and life, buildings, boilers, machinery, airport liability, police helicopters, and loss control.

Risk Management Fund – Description

The Risk Management Fund includes the following coverages: unemployment insurance; group health and life; building and contents; boiler and machinery; various floaters; monies, securities, and blanket bond; airport liability insurance; police helicopters; and loss control. In addition, funds for the defense of claims brought against the County, its officers and employees.

Healthcare costs continue to rise due to medical inflation, increasing losses and the affordable care act. Risk Management works with a national consultant to develop programs to help mitigate these rising costs. The strategy includes contracting with a private provider to handle the administration of claims processing for group health, and provide stop-loss coverage. This protects the County against catastrophic claims. Health Maintenance Organization options are also available for all employees and retirees. In addition to having both self-funded and fully insured plans, the county recently created a Wellness program to better manage healthcare costs and improve employee productivity.

The Risk Management Fund has two components: The Workers Compensation Fund covers on-the-job-injury (OJI) and related expenses. Actual OJI claims costs are allocated to the departments based on their claims experience. The Workers Compensation component is reported under the Workers Compensation Fund. The Group Life & Health component, property, liability, non-immunity expenses, loss control, and unemployment compensation are part of the Risk Management Fund for reporting purposes.

Risk Management Fund - Organizational Chart

The Finance Department manages this fund. See their organizational chart.

Risk Management Fund - Financials (Risk Management Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 46,803	\$ 341,258	\$ 392,869	\$ 151,718
52 - Purch / Contr Svcs	\$ 5,578,483	\$ 3,896,348	\$ 4,976,311	\$ 6,796,516
53 - Supplies	\$ 1,102	\$ 2,136	\$ 2,114	\$ 1,017
55 - Interfund Charges	\$ 40,620	\$ 399,672	\$ 660,874	\$ 2,000,000
57 - Other Costs	\$ 482,408	\$ 159,518	\$ 239,886	\$ 508,591
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 3,865,000	\$ 0
71 - Payroll Liabilities	\$ 91,488,112	\$ 105,485,213	\$ 79,260,567	\$ 97,191,825
Expense Total	\$ 97,637,528	\$ 110,284,145	\$ 89,397,621	\$ 106,649,667

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Risk Management Fund – Financials (Risk Management Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
01015 - Unemployment Compensa	\$ 482,408	\$ 159,518	\$ 239,886	\$ 508,591
01020 - Group Health & Life	\$ 91,488,112	\$ 105,485,213	\$ 79,260,567	\$ 97,191,825
01025 - Other	\$ 5,667,008	\$ 4,639,414	\$ 9,897,168	\$ 8,949,251
Expense Total	\$ 97,637,528	\$ 110,284,145	\$ 89,397,621	\$ 106,649,667

Risk Management Fund – Goals and Objectives

Goal #1: To provide coverages for unemployment, group health and life, buildings, boilers, machinery, airport liability, police helicopters, and loss control.

Risk Management Fund – Points of Interest

- The County contributes approximately 70% of the healthcare cost and employees pay on average 30% of the healthcare costs. The charges for group health and life insurance are allocated to each departments operating budget based on employee headcount within that cost center. The 2016 healthcare providers are Blue Cross Blue Shield and Kaiser Permanente.
- Employee benefits changed from a calendar year to fiscal year (July 1 through June 30) effective July 1, 2014.

Roads & Drainage

Roads & Drainage - Mission Statement

The mission of Public Works Roads and Drainage Division is to maintain all county paved and unpaved roads, bridges and drainage structures, to maintain the county's stormwater drainage system, to administer the citizen's drainage program, to obtain parcels, tracts of land and easements necessary to complete scheduled state and county construction projects, to perform needed repairs, maintenance and construction on paved county roads, bridges and drainage structures and to increase safety, and expedite the movement of traffic through a comprehensive traffic control system.

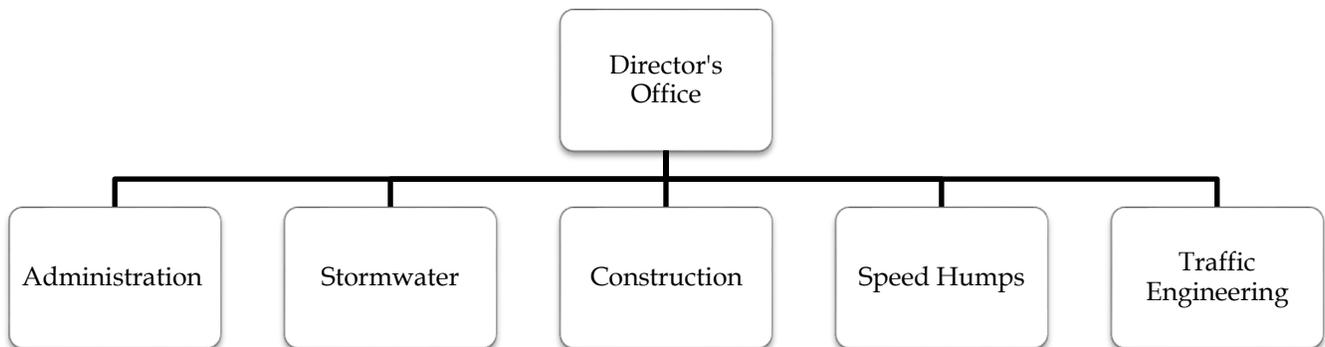
Roads & Drainage - Description

The Roads & Drainage Division is responsible for performing all needed repairs, maintenance, construction and upgrades to the County's road way 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 has five functional areas: administration, stormwater, construction, traffic engineering and speed humps.

The Administrative section controls and manages all operational areas of the division including: 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, personnel actions, roadway rating documents, project budgetary documents, 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 revenue and expense associated with the speed hump maintenance program.

Roads & Drainage - Organizational Chart



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Roads & Drainage – Financials (Designated Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 8,341,450	\$ 8,612,155	\$ 7,916,332	\$ 8,708,715
52 - Purch / Contr Svcs	\$ 472,140	\$ 328,119	\$ 965,261	\$ 327,727
53 - Supplies	\$ 1,545,787	\$ 2,291,122	\$ 1,811,342	\$ 3,888,186
54 - Capital Outlays	\$ 0	\$ 0	\$ (2,220)	\$ 0
55 - Interfund Charges	\$ (1,665,432)	\$ (3,972,963)	\$ 1,037,747	\$ 3,679,261
57 - Other Costs	\$ 0	\$ 0	\$ 276,889	\$ 0
Expense Total	\$ 8,693,945	\$ 7,258,432	\$ 12,005,351	\$ 16,603,889

Roads & Drainage – Financials (Speed Humps Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 211,508	\$ 222,664	\$ 189,530	\$ 238,571
52 - Purch / Contr Svcs	\$ 585,140	\$ (108)	\$ 0	\$ 45,900
53 - Supplies	\$ 695	\$ 0	\$ 1,066	\$ 101,074
55 - Interfund Charges	\$ 30,921	\$ 22,947	\$ 0	\$ 0
Expense Total	\$ 828,264	\$ 245,503	\$ 190,596	\$ 385,545

Roads & Drainage – Financials (Designated Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
05705 - Administration	\$ 412,730	\$ 390,040	\$ 676,807	\$ 631,968
05735 - Maintenance	\$ 799,420	\$ 809,783	\$ 1,104,340	\$ 1,404,645
05740 - Road Maintenance	\$ 2,335,612	\$ 306,697	\$ 4,170,132	\$ 6,987,667
05745 - Support Services	\$ 1,320,448	\$ 1,390,422	\$ 1,400,267	\$ 1,932,655
05750 - Drainage Maintenance	\$ 29,229	\$ 31,273	\$ 66,606	\$ 56,544
05755 - Storm Water Mgmt	\$ 8,625	\$ 6,234	\$ (1,110)	\$ 52,152
05760 - Traffic Operations	\$ 784,260	\$ 740,147	\$ 740,737	\$ 921,490
05764 - Speed Humps	\$ 162,529	\$ 137,486	\$ 139,265	\$ 141,487
05766 - Signals	\$ 1,800,199	\$ 2,589,079	\$ 2,827,483	\$ 3,050,160
05767 - Signs & Paint	\$ 1,040,894	\$ 857,270	\$ 880,825	\$ 1,425,121
Expense Total	\$ 8,693,945	\$ 7,258,432	\$ 12,005,351	\$ 16,603,889

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Roads & Drainage – Financials (Speed Humps Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
05770 - Speed Humps	\$ 828,264	\$ 245,503	\$ 190,596	\$ 385,545
Expense Total	\$ 828,264	\$ 245,503	\$ 190,596	\$ 385,545

Roads & Drainage – Positions (Designated Fund)

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	172	169	169	169
Average Filled / Funded	145	134	122	169

Roads & Drainage – Positions (Speed Humps Fund)

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	3	3	3	3
Average Filled / Funded	3	3	2	3

Roads & Drainage – Goals and Objectives

Goal #1: Resurface 20 miles of county roads under GDOT LMIG resurfacing program.

Objective #1A: Request GDOT funding for the LMIG program.

Objective #1B: Request local matching funds for the LMIG program.

Goal #2: Upgrade 30 Traffic Signals.

Objective #2A: Ensure Purchasing awards contracts to upgrade traffic signals

Objective #2B: Conduct test of all signals before they are activated.

Goal #3: Clean 850 Retentions Ponds

Objective #3A: Prepare a list of retention ponds that were not cleaned recently

Objective #3B: Develop a schedule of ponds to be cleaned by contractors and by county crews.

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Roads & Drainage – Performance Measures

Performance Measures	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Est/Goal
Road Resurfaced (Miles by County Crews)	12	12	7	10
Road Resurfaced (Miles by GDOT LMIG Program)	20	20	19	20
Patching by County Crews (Tons)	25,000	22,000	20,000	20,000
Road Striped (Miles)	110	111	130	140
Signal Upgrades	30	30	25	30
New Signals Installation	3	4	4	4
New School Flashers	1	1	1	1
Pipe Installed/Replaced (Linear Feet)	13,915	15,306	15,265	15,500
Drainage Structures Rebuilt/Replaced	1,089	1,198	1,145	1,200
Citizens Drainage Projects (Tons)	7,260	7,986	7,000	8,500
Citizens Drainage Projects (Linear Feet)	280	308	325	350
Retention Ponds Cleaned	670	737	785	850

Roads & Drainage – Points of Interest

- The operational and fiscal impact from incorporation of Tucker may result in a \$1,412,441 reduction in revenues. The county will negotiate cost and services that will be delivered to the newly formed city and execute an intergovernmental agreement. Staff will monitor the budget, make adjustments if necessary throughout the budget year.
- The county leveraged \$3.4 million in GDOT funding and dedicated \$3,991,824 in Homestead Option Sales Tax funds for unincorporated road resurfacing projects – The county anticipates resurfacing 20 miles of county maintained roadways.
- Overall budget increased by \$4.3 million, the increase relates to how interfund transfers were managed in previous years. Management has decided to show true cost of service as a revenue from the Stormwater fund verses a credit to expenditure.

Sanitation

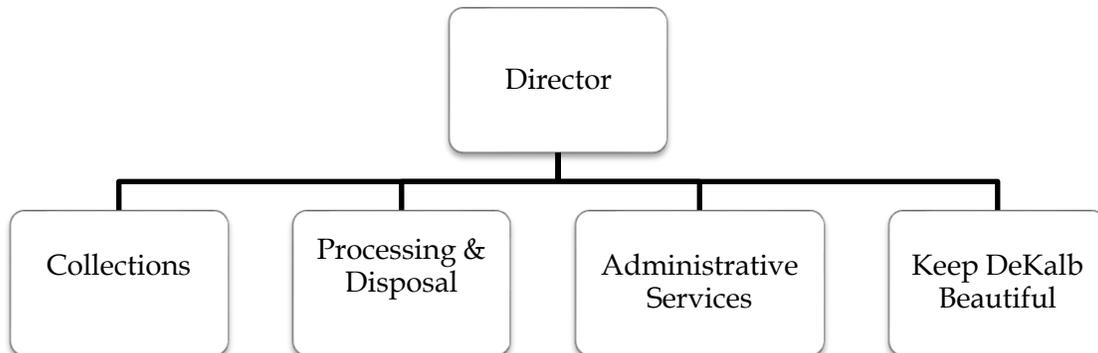
Sanitation - Mission Statement

To provide a comprehensive and efficient integrated solid waste management program through reduce, reuse, recycle, litter abatement, collection, processing, transporting and disposal, solid waste code enforcement, and county road mowing maintenance services for all residents and businesses within incorporated limits of DeKalb County and municipalities under intergovernmental agreement.

Sanitation - Description

Single Family Residential Homes receives a once a week collection of household solid waste and once per week collection of single stream recycling and yard debris. Residents also receive various on-call services, which include dead animal, appliance, furniture, bulky item, bulky yard debris, litter and tire collection and processing of these materials. Sanitation provides a Citizen Convenience Center which manages electronics, mixed paper, plastic, glass, C&D (construction and demolition), and bulky items services. Businesses receive up to six times per week collection of solid waste and recycling container services through front loader container, compactor box and open roll off containers. Sanitation enforces Section 22 of the county code that includes littering, illegal dumping, tire storage and management and the improper accumulation of solid waste. County road and county vacant lot mowing and trimming services are included. Sanitation maintains three transfer stations, municipal solid waste and C&D landfills, composting facility, one animal crematory, four collection lots, and the County Solid Waste Management Plan.

Sanitation - Organizational Chart



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Sanitation – Financials (Sanitation Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 28,338,349	\$ 29,874,130	\$ 33,342,706	\$ 37,953,899
52 - Purch / Contr Svcs	\$ 4,348,837	\$ 5,461,375	\$ 6,579,632	\$ 3,931,816
53 - Supplies	\$ 3,377,365	\$ 4,635,180	\$ 3,948,922	\$ 2,660,049
54 - Capital Outlays	\$ 7,503	\$ 0	\$ 16,743	\$ 65,067
55 - Interfund Charges	\$ 27,912,427	\$ 23,347,339	\$ 23,351,682	\$ 25,067,030
57 - Other Costs	\$ 1,463,299	\$ 1,526,464	\$ 1,488,604	\$ (4,042,088)
58 - Debt Service	\$ 10,583	\$ 0	\$ 7,751	\$ 1,223,324
61 - Other Fin. Uses	\$ 0	\$ 1,783,398	\$ 1,270,177	\$ 2,521,872
70 - Retirement Svcs	\$ 76,763	\$ 76,763	\$ 76,763	\$ 89,431
Expense Total	\$ 65,535,125	\$ 66,704,649	\$ 70,082,979	\$ 69,470,400

Sanitation – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	699	730	728	728
Average Filled / Funded	631	646	633	692

Sanitation – Goals and Objectives

Goal #1: Install second compressed natural gas (CNG) fuel station.

Objective #1A: Installation of ultra low nox flare.

Objective #1B: Expand the gas collection and control system for Phase three unit 3 & 4.

Goal #2: Redevelop Ward Lake using in-house employees.

Goal #3: Maintain compliance of all regulatory permit conditions.

Goal #4: Enforce speeding global positioning system in the collection fleet.

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Sanitation – Financials (Enterprise Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
08105 - Administration	\$ 9,512,624	\$ 11,563,155	\$ 11,457,153	\$ 10,088,956
08106 - Keep DeKalb Beautiful	\$ 121,839	\$ 319,570	\$ 472,175	\$ 608,282
08110 - North Transfer Station	\$ 75,577	\$ 85,577	\$ 103,672	\$ 0
08112 - Seminole Compost Facil	\$ 3,532,157	\$ 3,422,240	\$ 3,848,778	\$ 0
08115 - Exchange Park Plant	\$ 5	\$ 0	\$ 89	\$ 0
08120 - Central Transfer Station	\$ 7,313,410	\$ 7,232,823	\$ 6,678,209	\$ 6,615,376
08123 - East Transfer Station	\$ 1,273	\$ (254)	\$ 340	\$ 0
08125 - North Residential	\$ 4,812,622	\$ 4,294,240	\$ 4,383,804	\$ 7,378,462
08126 - North Special Collection	\$ 2,746,472	\$ 2,729,584	\$ 2,799,662	\$ 0
08130 - Central Residential	\$ 3,698,266	\$ 4,132,169	\$ 4,229,878	\$ 14,918,108
08131 - Central Special Collectic	\$ 2,671,982	\$ 2,773,190	\$ 2,768,613	\$ 0
08133 - East Residential	\$ 4,483,425	\$ 4,747,642	\$ 4,296,108	\$ (89,708)
08134 - East Special Collection	\$ 2,220,674	\$ 2,161,496	\$ 2,183,553	\$ 0
08135 - South Residential	\$ 5,293,397	\$ 4,848,025	\$ 4,848,272	\$ 7,501,244
08136 - South Special Collection	\$ 2,353,177	\$ 2,860,646	\$ 2,689,880	\$ 0
08138 - Mowing & Herbicide	\$ 2,169,235	\$ 3,181,783	\$ 2,857,473	\$ 4,242,695
08139 - Roll-Off Services	\$ 3,600	\$ 0	\$ 248	\$ 44,537
08140 - Commercial Support	\$ 9,270	\$ 975	\$ 2,352	\$ 0
08142 - Central Commercial	\$ 6,527,523	\$ 5,151,270	\$ 6,714,390	\$ 8,322,884
08143 - South Commercial	\$ 0	\$ 0	\$ 150	\$ 513
08144 - East Commercial	\$ 0	\$ 288	\$ 2,078	\$ 496
08145 - Seminole Landfill	\$ 7,972,827	\$ 7,192,573	\$ 9,740,323	\$ 9,838,555
08150 - Revenue Collection	\$ 15,769	\$ 7,656	\$ 5,779	\$ 0
Expense Total	\$ 65,535,125	\$ 66,704,649	\$ 70,082,979	\$ 69,470,400

2016 Budget Document – DeKalb County, Georgia

Sanitation – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Cost per ton Collect Residential Solid Waste	128	137	140	135
Cost per ton Collect Special Items	130	135	132	130
Cost per ton Collect Commercial Waste	62	59	60	58
Cost per ton Transfer Solid Waste	25	28	27	25
Cost per ton to Process Compost	55	53	52	50
Cost per ton to Dispose of Solid Waste	12	12	13	12
Cost per ton Dispose of Solid Waste/Process	0	0	0	25
Percentage of Municipal Solid Waste Recycled	60	60	65	65
Number of Calls Received/ Answered	0	0	220,194	240,000
Number of New Recycling Residents	0	0	8,955	10,000
Total Collected on Delinquent Accounts	0	0	1,993,330	2,092,997

Sanitation – Points of Interest

- Sanitation implemented the litter abatement program fourth quarter of 2015.
- Seminole landfill took in 1,203,179 tons of waste.
- The road enhancement mowing team covered 2,899 miles.
- The ribbon cutting ceremony for CNG fuel station occurred in second quarter of 2016.
- The 2016 budget includes \$500,000 for environmental monitoring services to meet federal, state, and local requirements.
- The 2016 budget allows funding of \$1,500,000 for the Ward Lake redevelopment and permitting effort.
- The 2016 budget includes \$1,223,324 for a Georgia Environmental Finance Authority loan repayment for the purchase of 135,000 rolling trash cans for county residents. Original loan amount is \$6,000,000, year 1 of 5.
- The 2016 budget provides funding (\$500,000) for 12 existing positions to expand mowing efforts and 12 existing positions (\$500,000) to expand litter abatement efforts.
- The Board of Commissioners recommended a pay raise adjustment (\$845,964) at budget adoption from internal funds.

Sheriff’s Office

Sheriff’s Office - Mission Statement

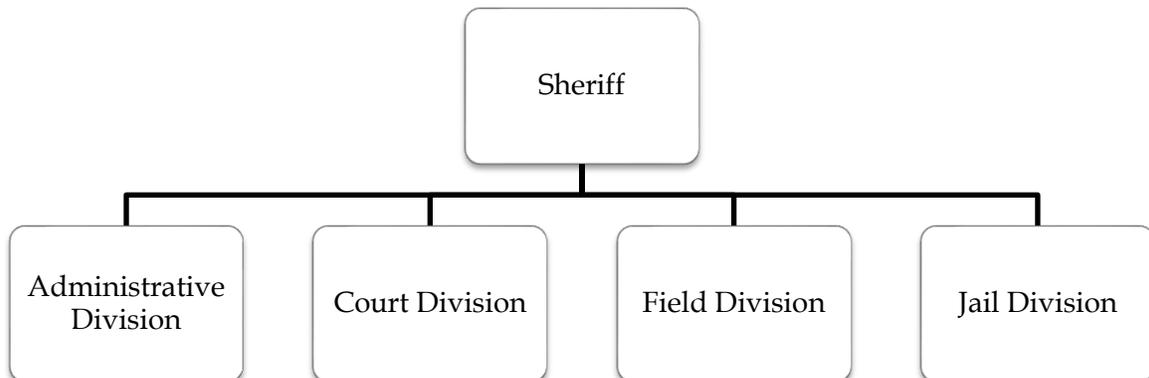
The DeKalb County Sheriff’s Office is committed to managing the jail facility, court services, field division (processing warrants), and providing quality services in an efficient and effective manner. We espouse ethics, honesty, openness, and fairness in our professional and personal lives. We are dedicated to providing equal enforcement and protection of the law without prejudice or favor. We seek to establish goals in partnership with the community and to prioritize problems based on community concerns. We value respect, honoring the rights and dignity of each person we are called upon to serve. We hold ourselves and others accountable to maintain the highest degree of integrity, to present a professional demeanor, to obey all laws and ordinances, and to serve as role models in our community. Motto: “Treat people as you would want to be treated”.

Sheriff’s Office - Description

The Sheriff's Office is the executive arm of the overall agency and is responsible for planning, organizing, directing and controlling the activities of the DeKalb County Sheriff's Headquarters and Jail. The Office of Professional Standards conducts investigations. The Public Information Office provides information to the media, community, and employees. The Office of Accreditation reviews practices and formalizes procedures. The Office of Labor Relations and Legal Affairs establishes standards and procedures whereby employees may resolve. The Office of Special Projects serves as the Sheriff's point of contact for complaints and time sensitive projects. The Office of Training is responsible for conducting state required.

The Administrative Division provides administrative services for all divisions in the department. The Field Division serves all writs, processes, or other orders of the courts. In addition, executes criminal arrest warrants, transports all prisoners for medical treatment or custodial detention, and mental patients under court order. The Jail Division receives all persons who are arrested in DeKalb County on charges by any law enforcement agency and houses prisoners. The Court Division provides security for the judges, counselors, prisoners, and the public assembled in court, maintains order in the courts, and sequesters jurors and witnesses during trials.

Sheriff’s Office - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Sheriff's Office - Financials (General) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 50,355,735	\$ 52,697,744	\$ 56,541,109	\$ 54,764,291
52 - Purch / Contr Svcs	\$ 14,771,973	\$ 14,771,305	\$ 15,600,450	\$ 16,530,292
53 - Supplies	\$ 6,998,592	\$ 7,905,670	\$ 7,067,126	\$ 7,975,285
54 - Capital Outlays	\$ 0	\$ 0	\$ 3,662	\$ 0
55 - Interfund Charges	\$ 1,126,799	\$ 1,006,731	\$ 1,711,345	\$ 1,660,440
57 - Other Costs	\$ 3,120	\$ 5,815	\$ 1,840	\$ 1,262
61 - Other Fin. Uses	\$ 80,000	\$ 0	\$ 0	\$ 60,000
Expense Total	\$ 73,336,219	\$ 76,387,265	\$ 80,925,533	\$ 80,991,570

Sheriff's Office - Financials (General) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
03201 - Sheriff's Office	\$ 2,795,511	\$ 2,627,980	\$ 2,900,088	\$ 2,798,434
03205 - Administrative Division	\$ 1,603,611	\$ 1,510,514	\$ 1,688,637	\$ 2,043,007
03210 - Field Division	\$ 10,709,709	\$ 11,206,663	\$ 11,636,772	\$ 10,925,040
03220 - Jail	\$ 47,129,385	\$ 49,814,426	\$ 52,785,956	\$ 53,393,428
03223 - Jail Inmate Services	\$ 89,030	\$ 35,515	\$ 6,314	\$ 118,903
03230 - Courts	\$ 11,008,972	\$ 11,192,166	\$ 11,907,767	\$ 11,712,758
Expense Total	\$ 73,336,219	\$ 76,387,265	\$ 80,925,533	\$ 80,991,570

Sheriff's Office - Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	856	856	856	856
Average Filled / Funded	743	780	774	771

Sheriff's Office - Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Arrests - Fugitive	979	1,195	965	2,025
Transports to Mental Facilities	0	631	674	670
Regular Court Hours	255,396	254,553	255,872	256,000
Overtime Court Hours	21,156	26,645	27,342	24,000
Average Daily Population	2,623	2,525	2,205	2,400
Inmate Days in Jail	957,369	918,661	801,083	890,000
Inmates Received	35,972	33,123	30,688	32,000

2016 Budget Document – DeKalb County, Georgia

Sheriff – Points of Interest

- The Sheriff’s Office received recognition from three accrediting organizations – the American Correctional Association, the National Commission on Correctional Health Care, and the Commission on Accreditation for Law Enforcement. The “Triple Crown” exemplified the highest standards of professional management, performance accountability, and operation integrity.
- The 2016 budget includes \$100,000 for fire alarm system upgrade.
- The 2016 budget also includes security for Traffic Court using existing resources.

Solicitor General

Solicitor General - Mission Statement

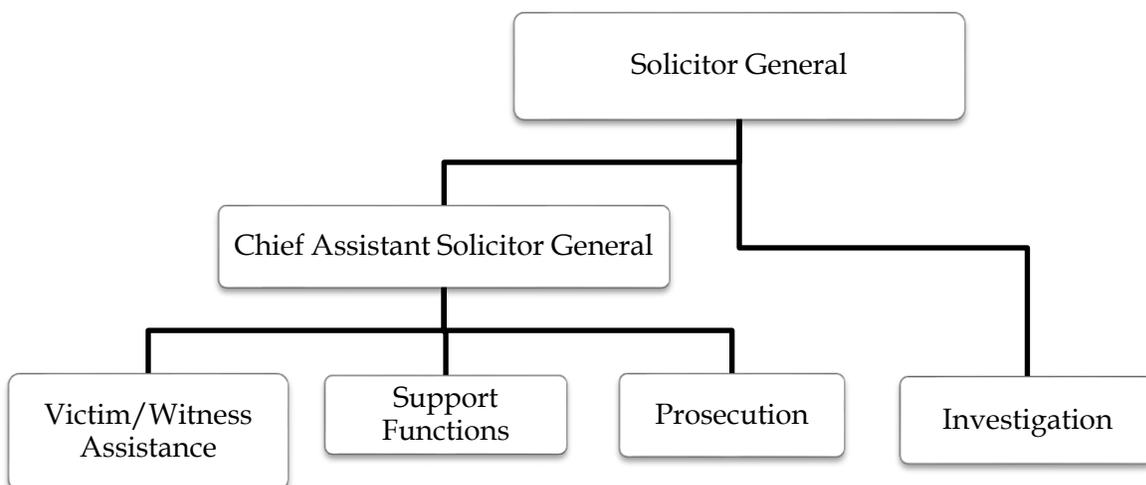
The mission of the Solicitor-General’s Office is to prosecute misdemeanor crimes committed in DeKalb County, Georgia in a diligent, fair, just and efficient manner while maintaining the highest ethical standards and ensuring that justice prevails for victims, defendants, and citizens of DeKalb County.

Solicitor General - Description

The Solicitor General is elected by popular vote for a four-year term. The Solicitor-General’s Office is responsible for prosecuting misdemeanor crimes committed in DeKalb County, Georgia. To support this mandate, the Office: retrieves documents from arresting agencies; secures criminal histories and driving records; contacts victims and witnesses and provides support services; investigates cases by gathering evidence, executing search warrants and interviewing witnesses; makes appropriate charging decisions and files formal accusations; compiles and provides discovery to defendants. The Solicitor represents the State of Georgia in all criminal court proceedings across the seven divisions of State Court, including arraignments, calendar calls, jail plea calendars, bond hearings, probation revocations, bench trials, jury trials, and other preliminary and post-conviction hearings.

The Solicitor serves subpoenas and procures the presence of witnesses at hearings; negotiates pleas and makes sentencing recommendations; responds to requests for record restrictions and information releasable under the open records act. The Solicitor files and responds to appeals to higher courts; manages diversion programs; trains local law enforcement agencies and prosecutors around the State of Georgia. Moreover, the Solicitor collaborates with other public safety stakeholders to provide services to the community; responds to citizens’ requests 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.

Solicitor General - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Solicitor General – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 5,237,468	\$ 5,518,666	\$ 6,304,842	\$ 6,893,465
52 - Purch / Contr Svcs	\$ 142,373	\$ 153,502	\$ 175,320	\$ 169,160
53 - Supplies	\$ 83,938	\$ 70,199	\$ 81,349	\$ 95,390
54 - Capital Outlays	\$ 37,970	\$ 1,702	\$ 15,498	\$ 0
55 - Interfund Charges	\$ 86,476	\$ 73,728	\$ 180,648	\$ 142,675
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 0
61 - Other Fin. Uses	\$ 86,137	\$ 86,137	\$ 0	\$ 129,145
Expense Total	\$ 5,674,362	\$ 5,903,934	\$ 6,757,657	\$ 7,429,835

Solicitor General – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
03810 - Solicitor-State Court	\$ 4,648,906	\$ 4,918,577	\$ 5,765,706	\$ 6,370,701
03815 - Solicitor-Victim Assist	\$ 757,833	\$ 688,797	\$ 667,475	\$ 733,987
03816 - Solicitor-Gen Pre-Trial	\$ 267,622	\$ 296,560	\$ 324,476	\$ 325,147
Expense Total	\$ 5,674,362	\$ 5,903,934	\$ 6,757,657	\$ 7,429,835

Solicitor General – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	73	75	84	84
Average Filled / Funded	72	72	84	84

Solicitor General – Goals and Objectives

Goal #1: To positively impact quality of life issues through expanded involvement in code enforcement matters.

Objective #1A: Increase personnel assigned to handle code enforcement issues.

Objective #1B: Increase the number of collaborative meetings with community stakeholders to gain a better understanding of code enforcement issues and offer solutions to legal challenges where possible.

Objective #1C: Increase the number of strategy meetings with code enforcement to maximize resources and potential for success.

Objective #1D: Increase the number of code enforcement cases that can be legally prosecuted.

Goal #2: To transition to new technology to remain current and, where possible, improve efficiencies in operations.

Objective #2A: Transition personnel and operations from Banner to Odyssey without an interruption in services.

Objective #2B: Utilize Tracker's capabilities to expedite victim contact.

2016 Budget Document – DeKalb County, Georgia

Goal #3: To continue to improve services at Courthouse Complex at Camp Circle (Traffic and Ordinance Divisions).

Objective #3A: Analyze workload and work flow to determine if adding an investigator to that unit would be necessary and beneficial.

Objective #3B: Continue to collaborate with other stakeholders to maximize efficiency of calendars and court scheduling.

Solicitor General – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Total Cases Received	12,017	12,360	11,536	12,300
Accusations Filed	10,827	11,181	10,459	11,500
No Accusation Drawn	1,150	1,376	1,219	1,100
Driving Under Influence & Traffic Prosecution	4,370	3,739	4,480	4,000
Jury Trials	105	73	129	100
Pleas	7,713	8,025	7,950	9,000
Educational Neglect	193	482	46	250
Pre-Trial Diversion	952	2,845	3,123	3,300
Special Victims Unit	3,802	4,478	4,561	5,000
State Court Traffic Division Cases Processed	-	-	102,000	120,000

Solicitor General – Points of Interest

- Restructured internal operations to successfully take over the prosecutorial functions, previously handled by the District Attorney’s Office, in state law traffic and ordinance cases, including code enforcement.
- Collaborated with other key public safety partners in the planning, design, implementation and transition to a completely new court model with the creation of the State Court Traffic Division.
- Expanded the implementation of Tracker, our internal case management system, to more fully utilize its process improvement and quality control measures.
- Secured additional funding to supplement the County budget to fund an additional domestic violence prosecutor. Secured separate funding that provided for the hiring of an additional victim-witness advocate who will, in 2016, increase our capacity to provide victim services.
- Expanded our community prosecution efforts by hiring a code enforcement prosecutor in 2015 and the hiring of a second full-time Community Prosecutor in early 2016.
- Successfully planned and hosted our first annual “Love Run” 5k (which took place in early 2016) to raise awareness of the issue of teen dating violence.
- Identified and secured a national grant to host a countywide community event for National Crime Victims’ Awareness Week.
- The 2016 budget includes \$200,000 for automated data communication interface between Tracker and Odyssey. This will reduce the need for duplicate data entry.
- The 2016 budget includes a grant match of \$46,176 for a new grant position (Victim Advocate). Along with prosecutors statewide, the Solicitor has been notified that Victims of Crime Act grant will fund this new position. The Board of Commissioners approved this position on November 17, 2015.

State Court

State Court - Mission Statement

The mission of the State Court is to provide a fair and impartial tribunal for the citizens of DeKalb County and other litigants who come before the Court for the judicial resolution of civil claims in which jurisdiction is not exclusive to the Superior Court, and for the disposition of criminal misdemeanor cases brought before the Court for prosecution by the County's Solicitor General.

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

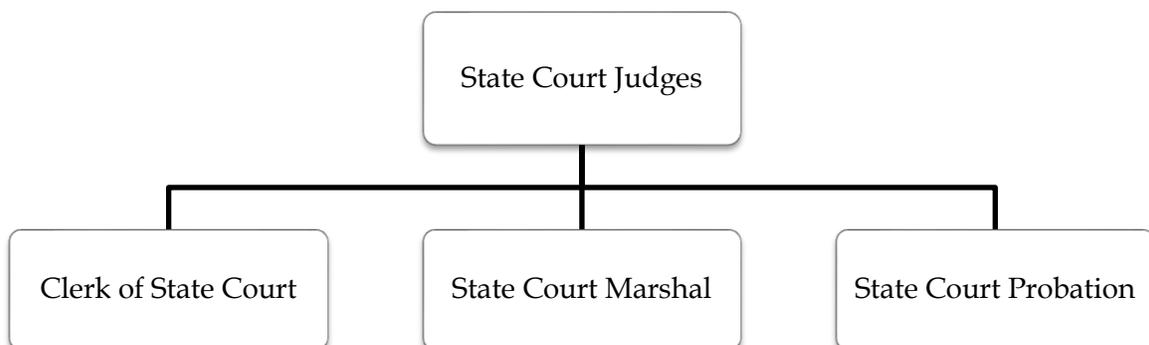
The State Court Probation Department mission is to serve and protect the community, provide exceptional service to the Courts, and promote positive growth and life style changes of offenders that will enhance the quality of life for the citizens of DeKalb County.

State Court - Description

The State Court was created in 1951. The Court has jurisdiction within the territorial limits of DeKalb County. The State Court is served by seven state court judges and four associate state court judges who are elected in countywide non-partisan elections to serve four-year terms. The associate state court judges serve in the newly created Traffic Division of the State Court of DeKalb County. The State Court is supported by the Clerk's office, the State Court Marshal and the State Court Probation Office. Each of the supporting offices supports the Jury and Traffic Divisions of the State Court and Magistrate Court.

The Clerk's Office manages the filing of all actions, maintains all court records, ensures the provision of interpreters for limited English proficient litigants, collects and disburses court costs, fines and fees. The office supports the Magistrate Court in the same manner. The Marshal serves all processes filed in State Court and Magistrate Court and executes all writs, levies and Marshal's sales. State Court Probation supervises defendants placed on probation for misdemeanor offenses and collects fines, fees and restitution from said probationers.

State Court - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

State Court – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 11,128,060	\$ 11,419,354	\$ 12,106,221	\$ 13,333,577
52 - Purch / Contr Svcs	\$ 950,543	\$ 838,767	\$ 816,471	\$ 930,844
53 - Supplies	\$ 269,876	\$ 265,037	\$ 355,821	\$ 365,883
54 - Capital Outlays	\$ 4,634	\$ 5,853	\$ 14,174	\$ 129,808
55 - Interfund Charges	\$ 269,438	\$ 208,171	\$ 407,537	\$ 446,234
57 - Other Costs	\$ 0	\$ 7,045	\$ 0	\$ 0
61 - Other Fin. Uses	\$ 28,168	\$ 11,832	\$ 99,333	\$ 26,833
Expense Total	\$ 12,650,719	\$ 12,756,058	\$ 13,799,556	\$ 15,233,179

State Court – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
03701 - Judge Wong	\$ 525,455	\$ 506,600	\$ 513,932	\$ 599,636
03702 - Judge Hydrick	\$ 571,166	\$ 565,721	\$ 570,128	\$ 611,667
03703 - Judge Purdom	\$ 474,046	\$ 498,134	\$ 503,412	\$ 560,279
03704 - Judge Panos	\$ 598,125	\$ 611,811	\$ 621,659	\$ 631,332
03706 - Judge Lopez	\$ 564,680	\$ 573,554	\$ 587,672	\$ 663,617
03707 - Judge Gordon	\$ 561,208	\$ 596,880	\$ 585,599	\$ 604,452
03710 - State & Magistrate Cour	\$ 3,974,050	\$ 4,044,478	\$ 4,282,526	\$ 4,756,960
03712 - State Court - DUI Court	\$ 289,886	\$ 305,338	\$ 276,037	\$ 341,545
03715 - Probation	\$ 1,898,730	\$ 1,947,981	\$ 2,293,851	\$ 2,589,026
03720 - Marshal	\$ 2,677,391	\$ 2,621,587	\$ 3,119,143	\$ 3,260,547
03705 - Judge Jacobs	\$ 515,982	\$ 483,975	\$ 445,596	\$ 614,118
Expense Total	\$ 12,650,719	\$ 12,756,058	\$ 13,799,556	\$ 15,233,179

State Court – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	182	182	187	187
Average Filled / Funded	169	171	181	183

2016 Budget Document – DeKalb County, Georgia

State Court – Goals and Objectives

Goal #1: To expand e-filing in the Jury Division and implement e-filing at Traffic Division.

Goal #2: To successfully implement new case management system and yield identifiable improvements in customer service and processing times.

Objective #2A: Establish process for ongoing training to increase staff competence with new the case management system.

Objective #2A: Use case management system to maximum effect to implement quality assurance measures.

State Court – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Civil Actions	4,539	4,292	4,047	3,462
Personal property foreclosures & abandoned motor vehicle liens	38	35	38	48
Criminal Actions	11,932	12,474	11,584	10,206
Dispossessory Warrants	169	108	40	42
Garnishments	1,382	1,104	984	714
Appeals	73	66	74	64

State Court – Points of Interest

- The Marshal’s Office obtained new motorola radios, installed evidence lockers, acquired evidence software, and obtained Global Positioning System tracking.

2016 Budget Document – DeKalb County, Georgia

Stormwater

Stormwater - Mission Statement

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

Stormwater - Description

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

Stormwater - Organizational Chart

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

Stormwater – Financials (Enterprise) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 4,872,094	\$ 5,029,337	\$ 4,934,620	\$ 5,514,707
52 - Purch / Contr Svcs	\$ 2,566,958	\$ 1,585,481	\$ 2,772,408	\$ 7,501,632
53 - Supplies	\$ 1,133,416	\$ 1,203,564	\$ 1,175,467	\$ 4,456,706
54 - Capital Outlays	\$ 0	\$ 7,568	\$ 280	\$ 10,396
55 - Interfund Charges	\$ 3,649,220	\$ 7,873,673	\$ 4,005,630	\$ 2,076,500
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 692,326
61 - Other Fin. Uses	\$ 110,000	\$ 0	\$ 3,005,000	\$ 2,000,000
Expense Total	\$ 12,331,688	\$ 15,699,623	\$ 15,893,406	\$ 22,252,267

Stormwater – Financials (Enterprise) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
06701 - Stormwater Administration	\$ 12,331,688	\$ 15,699,623	\$ 15,893,406	\$ 22,252,267
Expense Total	\$ 12,331,688	\$ 15,699,623	\$ 15,893,406	\$ 22,252,267

Stormwater - Positions

	FY13	FY14	FY15	FY16 Budget
Full-Time Positions	103	104	104	104
Average Authorized	103	104	104	104
Average Filled / Funded	90	89	85	86

2016 Budget Document – DeKalb County, Georgia

Stormwater – Goals and Objectives

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

Objective #1A: Request adequate financial and personnel resources to accomplish projects.

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

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

Goal #2: Repair 15,500 linear feet of stormwater pipe.

Objective #2A: Ensure that human and material 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 stormwater utility fee in conjunction with the Tax Commissioner's Office.

Objective #3A: Monitor the stormwater collections reports monthly and identify outstanding issues.

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

Stormwater – Performance Measures

Performance Measures	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Est/Goal
Citizens Drainage Projects (Tons)	7,260	7,986	7,000	8,500
Citizens Drainage Projects (Feet)	280	308	110	350
Retention Ponds Cleaned	670	737	785	850
Pipe Installed/ Replaced (Linear Feet)	13,915	15,306	15,265	15,500
Drainage Structures Built/Replaced	1,089	1,198	1,145	1,200

Stormwater – Points of Interest

- Ensure that the National Pollutant Discharge Elimination System (NPDES) and other federal and state reports are submitted on time.
- Continue to provide over \$25,000 of materials to county residents to address drainage problems as part of the citizens drainage program.
- Continue to adjust and monitor the work schedule and the use of overtime for critical stormwater projects.
- FY2016 budget decreased by \$1 million, the decrease reflects analysis of prior year expenditure activity for roads and drainage interfund transfer to the special tax district designated fund.

Superior Court

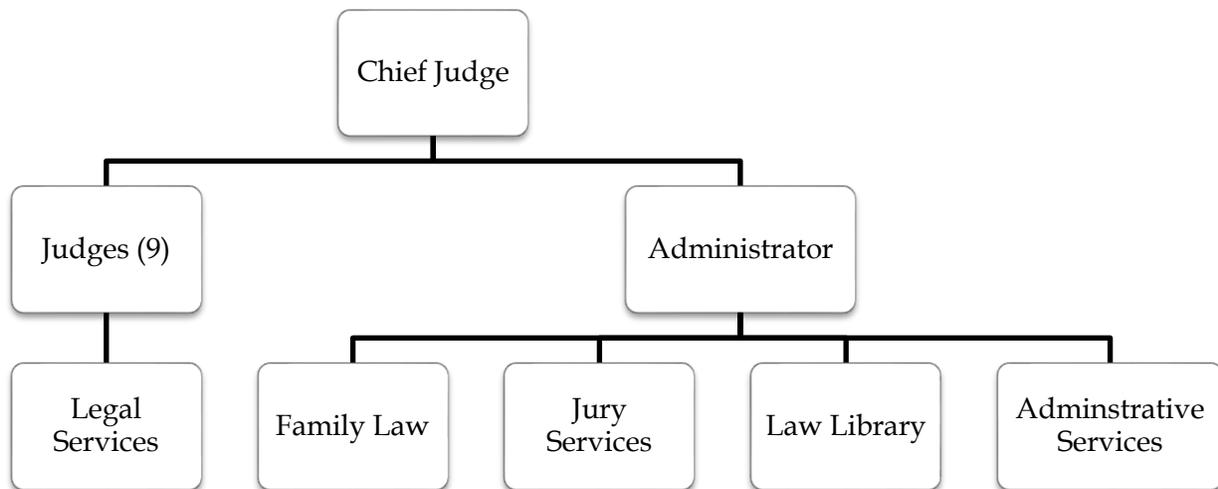
Superior Court - Mission Statement

To provide an independent, accessible and responsive forum for the just resolution of legal disputes and criminal matters in a manner that preserves the rule of law and protects the rights of all parties. Acting expeditiously and in a manner that instills public trust and confidence and that the court operates fairly, efficiently and effectively.

Superior Court - 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 title 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 insure that the court’s purpose 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 a seminar for families in transition, the family law information center and felony accountability courts which provide sentencing alternatives for defendants in need of treatment for drug addiction and mental health issues.

Superior Court - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Superior Court – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 5,642,458	\$ 5,933,398	\$ 6,281,643	\$ 6,805,712
52 - Purch / Contr Svcs	\$ 2,032,137	\$ 2,248,664	\$ 2,306,007	\$ 2,485,048
53 - Supplies	\$ 142,646	\$ 99,288	\$ 128,017	\$ 120,193
54 - Capital Outlays	\$ 16,837	\$ 29,201	\$ 30,098	\$ 47,100
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 5,760	\$ 0
70 - Retirement Svcs	\$ 26,000	\$ 26,000	\$ 31,000	\$ 32,000
Expense Total	\$ 7,860,078	\$ 8,336,550	\$ 8,782,524	\$ 9,490,053

Superior Court – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
03510 - Judge Adams	\$ 385,624	\$ 421,975	\$ 443,441	\$ 465,960
03515 - Judge Barrie	\$ 362,657	\$ 396,638	\$ 396,597	\$ 442,665
03520 - Judge Coursey	\$ 411,777	\$ 433,488	\$ 409,805	\$ 367,587
03525 - New Judge	\$ 2	\$ 0	\$ 0	\$ 0
03530 - Judge Johnson	\$ 367,353	\$ 402,414	\$ 393,326	\$ 442,074
03535 - Judge Scott	\$ 385,239	\$ 412,593	\$ 429,146	\$ 454,494
03540 - Judge Seeliger	\$ 380,365	\$ 406,598	\$ 408,403	\$ 447,910
03545 - Judge Hunter	\$ 362,637	\$ 394,376	\$ 404,962	\$ 445,634
03555 - Judge Jackson	\$ 342,427	\$ 379,604	\$ 401,451	\$ 425,134
03560 - Judge Flake	\$ 389,538	\$ 412,513	\$ 439,331	\$ 459,445
03565 - Senior Judge	\$ 107,945	\$ 109,126	\$ 119,868	\$ 128,324
03580 - Administration	\$ 1,747,394	\$ 1,733,592	\$ 2,172,613	\$ 2,431,827
03581 - Court Reporters	\$ 644,360	\$ 696,600	\$ 769,250	\$ 781,744
03582 - Jury Management	\$ 919,437	\$ 1,149,088	\$ 973,133	\$ 1,145,082
03583 - Seminar For Divorcing I	\$ 33,919	\$ 30,935	\$ 30,535	\$ 33,532
03585 - Alimony / Support Proq	\$ 62	\$ 0	\$ 25	\$ 0
03587 - Dispute Resolution	\$ 540,100	\$ 479,443	\$ 579,742	\$ 548,964
03590 - Grand Jury	\$ 105,957	\$ 106,695	\$ 93,829	\$ 101,096
03550 - Judge Boulee	\$ 373,285	\$ 370,872	\$ 317,068	\$ 368,581
Expense Total	\$ 7,860,078	\$ 8,336,550	\$ 8,782,524	\$ 9,490,053

Superior Court – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	93	93	96	96
Average Filled / Funded	83	81	83	85

2016 Budget Document – DeKalb County, Georgia

Superior Court – Goals and Objectives

- Goal #1: Fully integrate a case management system into the operation of the Superior Court Divisions.
Objective #1A: Obtain software and licensing for optimal use of the system by judicial officers.
Objective #1B: Obtain necessary equipment for the use of Judges' Edition software.
- Goal #2: Enhance Access and Fairness policy for Superior Court.
Objective #2A: Develop court forms and policy regarding Americans with Disability Act (ADA) accommodation requests and complaints from the public.
Objective #2B: Increase the opportunities for the use of foreign language interpreters.
- Goal #3: Develop education sessions for court users to enhance access to the court.
Objective #3A: Obtain funding for speakers and educational materials.
Objective #3B: Conduct needs assessment to determine area of demand for information.

Superior Court – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Est/Goal
Civil & Domestic Case Filings	15,078	13,500	11,986	15,000
Civil & Domestic Case Dispositions	19,864	18,596	17,361	20,500
Felony case filings	7,950	6,432	4,940	5,700
Felony case dispositions	7,544	6,847	6,044	6,200
Jury trials	100	127	117	115
Parenting seminar participants	1,433	1,202	1,331	1,484
Referrals to Dispute Resolution Center	2,031	2,467	2,653	2,875
Family Law Ctr--child support document assistance	1,420	1,077	1,089	1,220
Family Law Ctr--consultations & packets	4,632	4,452	3,397	4,240

Superior Court – Points of Interest

- For 2016, implementation of Veterans Court.
- In 2015, upgraded Superior Court website.
- Implementation of Mental Health Court.
- Receipt additional grants for operation of Mental Health Court and implementation of Veterans Court.
- Expansion foreign language interpreting services.
- Participation in ADA audit to increase compliance with federal regulations.
- Enhancement of mediation services.
- Full implementation of e-filing of court transcripts.
- For 2016, implementation of Veterans Court.
- Successful “go-live” with new case management system.
- Designation of additional case types for mandatory e-filing.
- Created full-time grants coordinator position.
- Added full-time clinical evaluator at the jail for identification of accountability court referrals.
- Updated jury orientation video.
- Developed ADA policy and guidelines for Superior Court staff and clients.
- Secured adequate storage for court reporter documents/exhibits.

Tax Commissioner

Tax Commissioner - Mission Statement

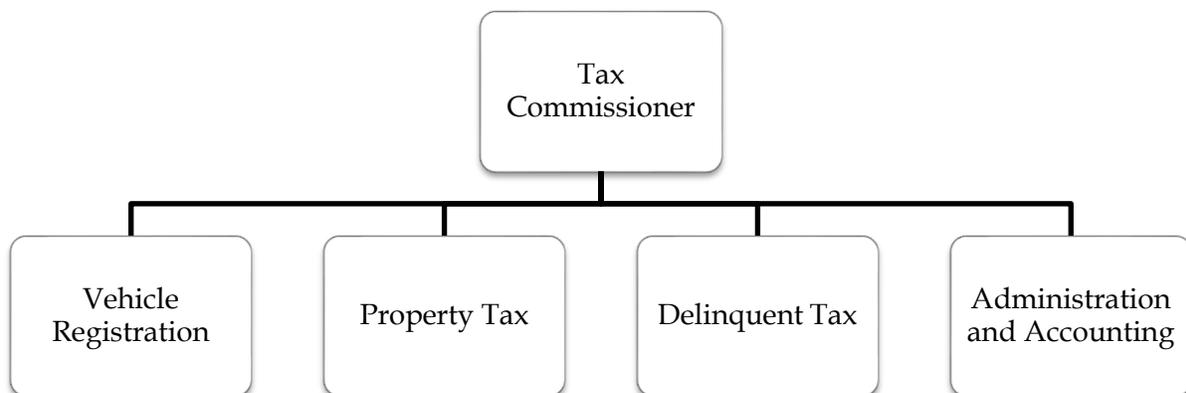
The Office of the Tax Commissioner exists under the Georgia Constitution and is committed to serving property taxpayers and taxing authorities. The Tax Commissioner will faithfully fulfill the duties and responsibilities required under general laws to receive homestead exemption applications, prepare an annual ad valorem tax digest, to issue annual property tax statements, to serve as the county tag agent in the registration and titling of motor vehicles, to collect property taxes and fees, to issue and levy executions for delinquent taxes, to fully account for and pay over all taxes and fees to the various levying authorities, to inform and assist the public in understanding taxpayer obligations, and to administer fair and uniform collection practices while providing the highest possible level of quality services to the citizens and businesses of DeKalb County.

Tax Commissioner - Description

The Office of the Tax Commissioner processes homestead and special exemptions; updates property, taxpayer and payment data to billing and records system, compiles an annual tax digest for approval by the State; calculates and issues annual property tax statements; collects real, personal, public utility, motor vehicle, mobile home, timber, heavy duty equipment taxes along with fees for car tags and titles, insurance lapses, residential sanitation, stormwater utility, streetlights, speed humps and parking districts.

The Office also issues motor vehicle title applications, collects state motor vehicle sales tax, temporary permits, license plates and renewal decals; updates vehicle owner payment data to state vehicle registration database; administers compliance for vehicle insurance and emissions; maintains general ledger and provides detailed accounting of vehicle registration sales, adjustments, collections, refunds and disbursements to the county governing authority, schools, cities, community improvement districts (CID) and the state; provides weekly, monthly, and ad hoc reporting to all levying authorities and provides same information to news organizations, taxpayers, and other organizations as requested; provides data to the county governing authority, schools, cities and CID for their annual audits; prepares reporting for schools and final annual accounting reports to the state.

Tax Commissioner - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Tax Commissioner – Financials (General Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 5,347,309	\$ 5,287,488	\$ 5,481,425	\$ 5,925,704
52 - Purch / Contr Svcs	\$ 1,233,922	\$ 1,304,963	\$ 1,373,058	\$ 1,661,725
53 - Supplies	\$ 83,430	\$ 85,568	\$ 97,639	\$ 92,789
54 - Capital Outlays	\$ 44,369	\$ 27,984	\$ 25,291	\$ 163,000
55 - Interfund Charges	\$ 16,738	\$ 13,555	\$ 21,675	\$ 18,877
57 - Other Costs	\$ 842	\$ 842	\$ 962	\$ 1,800
Expense Total	\$ 6,726,610	\$ 6,720,400	\$ 7,000,049	\$ 7,863,895

Tax Commissioner – Financials (General Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
02810 - Tax Collections & Recor	\$ 1,293,494	\$ 1,225,171	\$ 1,274,553	\$ 1,482,835
02820 - Motor Vehicle Tax	\$ 3,069,679	\$ 3,020,846	\$ 3,064,118	\$ 3,682,144
02821 - Motor Vehicle Tempora	\$ 59,270	\$ 46,652	\$ 81,868	\$ 72,107
02825 - Motor Vehicle Security	\$ 111,672	\$ 102,284	\$ 178,260	\$ 177,602
02830 - Delinquent Tax Admini	\$ 1,077,365	\$ 1,109,006	\$ 1,237,821	\$ 1,234,913
02840 - Tax Administration / A	\$ 1,115,131	\$ 1,216,441	\$ 1,163,428	\$ 1,214,294
Expense Total	\$ 6,726,610	\$ 6,720,400	\$ 7,000,049	\$ 7,863,895

Tax Commissioner – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	107	107	107	107
Average Filled / Funded	94	91	91	93

Tax Commissioner – Goals and Objectives

Goal #1: Identify and implement new processes concerning possible creation of new City of Tucker.

Objective #1A: Implement system requirements and processes that require modifications for new City of Tucker as well as provide analytic data to consultants and other interested parties.

Objective #2B: Establish contacts and collect banking information to ensure accurate disbursement of funds and timely reporting.

Goal #2: Identify and implement procedures to handle proposed boat title ad valorem tax registration process, House Bill 356.

Objective #2A: Continue to be proactive in shaping legislation regarding boat registration and collection of boat title ad valorem tax particularly in regards to funding of mandated services.

Objective #2B: Successful rollout of program upon passage with minimal service disruptions.

Goal #3: Continue to renovate and repair employee work and customer service areas including continued system improvements.

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- Objective #3A: Preservation of county capital investments by proactively adding structural and mechanical protection from water and heat damage by roofing failures and heating, ventilation, and air conditioning failures.
- Objective #3B: Replace air handler 12 which is not working.

Tax Commissioner – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Number of Property Tax Accounts billed for Real, Personal & Public Utility	257,878	257,532	261,782	262,000
Number of Homestead Properties Processed	8,387	9,718	11,073	11,500
Number of Motor Vehicle Registration Transactions	520,580	515,529	523,383	525,000
Number of Motor Vehicle Title Registrations	96,806	84,852	85,278	86,000
Number of Delinquent Tax Executions Issued	26,117	12,696	29,520	32,000

Tax Commissioner – Points of Interest

- Collected over \$1 Billion in tax year 2015.
- Successfully met 99% collection rate of all tax receivables.
- Implemented plans for new City of Tucker and implemented new district changes.
- Continued enhancing processes and training to meet requirements of increased taxpayer demands for new law explanations.
- Due to 31% turnover rate of county staff, as a result of motor vehicle dealerships offering better wages for individuals to process new title ad valorem tax, trained high volume of new staff.
- The 2016 budget includes \$177,000 for armed security services.

Traffic Division of State Court

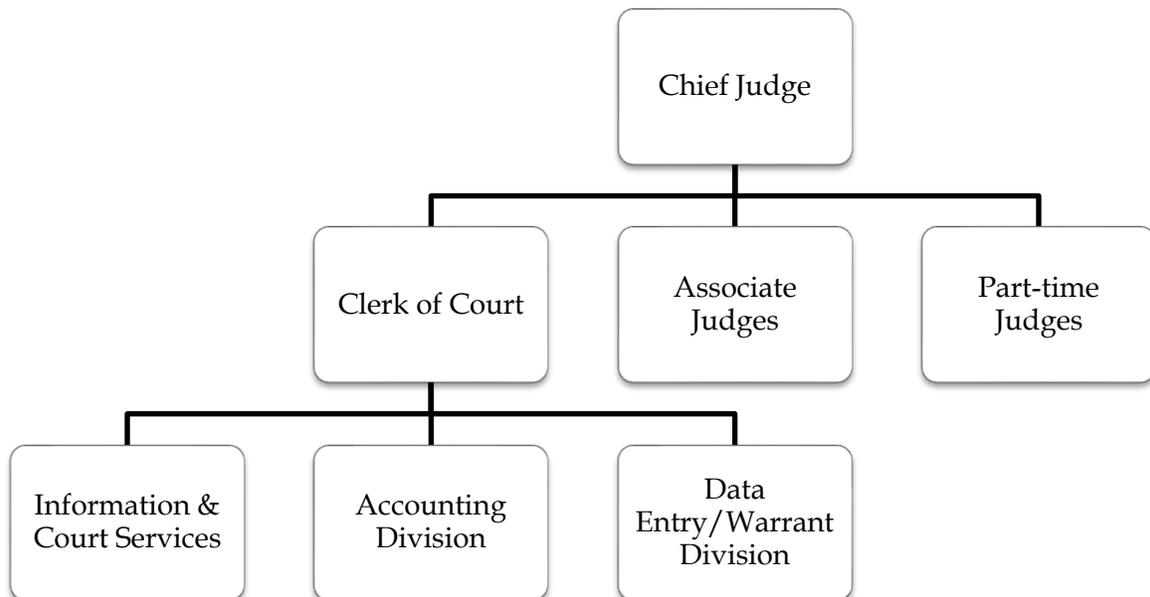
Traffic Court - Mission Statement

The mission of the State Court is to provide a fair and impartial tribunal for the citizens of DeKalb County and other litigants who come before the court for judicial resolution of civil claims in which jurisdiction is not exclusive to the Superior Court, for the disposition of criminal misdemeanors, including traffic violations brought before the Court for prosecution by the Solicitor- General. The Court seeks to execute these functions in a prompt, efficient manner, respecting all persons who come before it. Additionally, where appropriate the Court whether by itself or in collaboration non-profit or governmental agencies to provide therapeutic justice, including, but not limited to the Driving under the Influence (DUI) court program, domestic violence prevention and other jail diversion programs.

Traffic Court - Description

The State Court's Traffic Division was created by House Bill 300 during the 2015 session of the Georgia General Assembly. The Traffic Division replaced Recorders' Court that was abolished by House Bill 301. The Traffic Division has four associate State Court judges. The legislation limits the division's jurisdiction to violation of state law traffic violations with the exception of DUIs and authorizes the Chief Judge to assign other matters to the division by order. The division structured a calendar that has a six-week calendar that supports moving large numbers of cases while avoiding overcrowding and provides certainty for defendants with respect to the scheduling of cases for trial. The establishment of a traffic violation bureau allows defendants to resolve cases without coming to court. The division uses deferred sentencing as a mechanism to provide the defendants with time to pay fines without the added burden of probation supervision fees.

Traffic Court - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Traffic Court – Financials (Unincorporated Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 0	\$ 0	\$ 1,326,934	\$ 3,508,514
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 346,535	\$ 876,704
53 - Supplies	\$ 0	\$ 0	\$ 40,455	\$ 101,059
54 - Capital Outlays	\$ 0	\$ 0	\$ 752	\$ 0
Expense Total	\$ 0	\$ 0	\$ 1,714,676	\$ 4,486,277

Traffic Court – Financials (Unincorporated Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
03711 - Traffic Division	\$ 0	\$ 0	\$ 1,389,035	\$ 3,521,009
03716 - Traffic Division A	\$ 0	\$ 0	\$ 77,107	\$ 217,223
03717 - Traffic Division B	\$ 0	\$ 0	\$ 76,357	\$ 216,223
03718 - Traffic Division C	\$ 0	\$ 0	\$ 89,845	\$ 315,599
03719 - Traffic Division D	\$ 0	\$ 0	\$ 82,331	\$ 216,223
Expense Total	\$ 0	\$ 0	\$ 1,714,676	\$ 4,486,277

Traffic Court – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	0	0	50	53
Average Filled / Funded	0	0	43	53

Traffic Court – Goals and Objectives

Goal #1: To dispose of any citation received by a citizen within five months of the date of issuance.

Goal #2: To deploy the electronic filing component of the case management system implemented in December 2014.

Traffic Court – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Warrants issued	0	0	5,530	2,600
Court sessions completed	0	0	1,658	1,374

Traffic Court – Points of Interest

- On March 3, 2015, the Governor signed into law House Bills 300, 301, and 302, which established the Traffic Division of the State Court of DeKalb County and abolished Recorder’s Court, effective July 1, 2015.
- Below are the financials for Recorder’s Court before the conversion to Traffic Division of State Court.

2016 Budget Document – DeKalb County, Georgia

Recorders Court – Financials (Unincorporated Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY15 Budget
51 - Salaries & Benefits	\$ 2,296,575	\$ 2,179,538	\$ 1,416,219	\$ 0
52 - Purch / Contr Svcs	\$ 1,257,372	\$ 1,315,420	\$ 1,376,224	\$ 0
53 - Supplies	\$ 77,894	\$ 118,958	\$ 51,432	\$ 0
Expense Total	\$ 3,631,841	\$ 3,613,917	\$ 2,843,875	\$ 0

Recorders Court – Financials (Unincorporated Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
04710 - Recorders Court	\$ 3,631,841	\$ 3,613,917	\$ 2,843,875	\$ 0
Expense Total	\$ 3,631,841	\$ 3,613,917	\$ 2,843,875	\$ 0

Transportation

Transportation - Mission Statement

The mission of the Public Works Transportation Division is to improve the safety and efficiency of existing transportation infrastructure and traffic safety for the benefit of the citizens of DeKalb County.

Transportation - Description

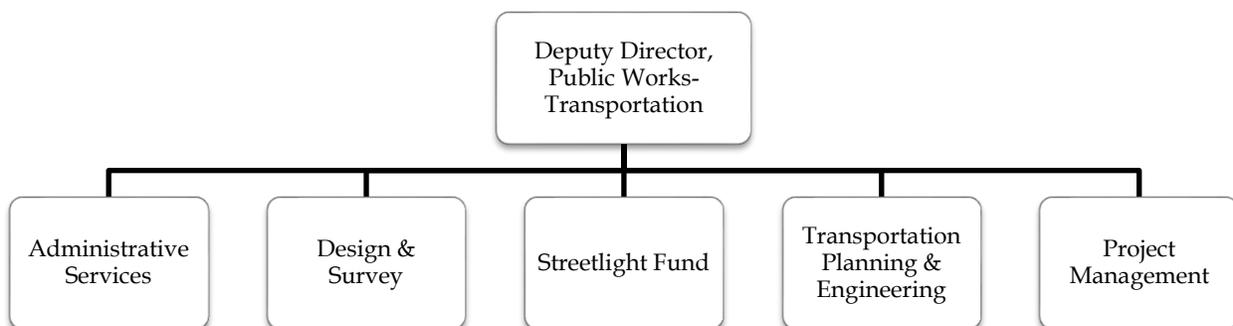
The Transportation Division of the Public Works Department is responsible for the management of Homestead Option Sales Tax projects, Georgia Department of Transportation (GDOT) projects, as well as major DeKalb County infrastructure projects in support of DeKalb County roadways and thoroughfares.

The Division has a design and survey unit, which is responsible for the development of internal construction projects. The Construction Unit inspects the construction work of major utility companies, GDOT projects, and other county-implemented projects.

The land acquisition unit provides right-of-way easements for Community Development, Sanitation, Watershed Management, Development and GDOT projects. The transportation planning and engineering unit is responsible for the timely and comprehensive support to the citizens of DeKalb County and the monitoring, study, evaluation, authorization, and installation of traffic control devices within DeKalb County right-of-ways.

The division oversees the Street Light Fund, which accounts for all revenues and expenses associated with existing and new street light districts within the county. The fund is also responsible for petitions from citizens requesting street lights within subdivisions, verification of property, identification of locations, design and location of proposed lighting fixtures (based on street lights standards). Street lights are installed by utility companies to ensure compliance with code. Street light assessment fees are based upon the annual cost of the county to operate the streetlights, divided by the total footage in the streetlight district.

Transportation - Organizational Chart



2016 Budget Document – DeKalb County, Georgia

Transportation – Financials (Designated Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 1,796,648	\$ 1,413,523	\$ 1,342,092	\$ 1,411,764
52 - Purch / Contr Svcs	\$ 100,926	\$ 242,941	\$ 648,462	\$ 321,109
53 - Supplies	\$ 58,496	\$ 1,186,476	\$ 951,581	\$ 1,064,080
54 - Capital Outlays	\$ 0	\$ 0	\$ 4,000	\$ 1,500
55 - Interfund Charges	\$ (294,302)	\$ 48,807	\$ 112,481	\$ 134,939
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ (545)
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 0
Expense Total	\$ 1,661,768	\$ 2,891,747	\$ 3,058,616	\$ 2,932,847

Street Light Fund – Financials (Street Light Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 103,758	\$ 108,561	\$ 113,150	\$ 108,105
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 150	\$ 0
53 - Supplies	\$ 4,564,302	\$ 4,896,271	\$ 5,511,201	\$ 4,790,775
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 799,062
Expense Total	\$ 4,668,060	\$ 5,004,832	\$ 5,624,501	\$ 5,697,942

Transportation – Financials (Designated Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
05407 - Administrative Services	\$ 248,843	\$ 321,106	\$ 326,861	\$ 370,778
05410 - Engineering Operations	\$ 44,363	\$ 1,375,929	\$ 108,106	\$ 0
05415 - Design & Survey	\$ (29,972)	\$ 363,705	\$ 340,696	\$ 335,054
05420 - Drainage	\$ 0	\$ 0	\$ 0	\$ 545
05425 - Construction Management	\$ 361,619	\$ 50,494	\$ 119,183	\$ 147,108
05430 - Land Acquisition	\$ 198,579	\$ 154,444	\$ 135,762	\$ 145,344
05445 - Support Services	\$ 908	\$ 845	\$ 908	\$ 0
05460 - Traffic Engineering Administration	\$ 821,442	\$ 577,310	\$ 1,980,957	\$ 1,871,108
05462 - Traffic Calming	\$ 9,169	\$ 7,378	\$ 18,405	\$ 21,231
05465 - Traffic Lights	\$ 0	\$ 16,436	\$ 0	\$ 0
05466 - Signals	\$ 3,648	\$ 2,978	\$ 1,280	\$ 9,326
05467 - Signs & Paint	\$ 3,168	\$ 21,123	\$ 26,458	\$ 32,353
Expense Total	\$ 1,661,768	\$ 2,891,747	\$ 3,058,616	\$ 2,932,847

2016 Budget Document – DeKalb County, Georgia

Street Light Fund – Financials (Street Light Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
05480 - Streetlights	\$ 4,668,060	\$ 5,004,832	\$ 5,624,501	\$ 5,697,942
Expense Total	\$ 4,668,060	\$ 5,004,832	\$ 5,624,501	\$ 5,697,942

Transportation – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	29	27	27	27
Average Filled / Funded	26	18	17	27

Street Light – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	1	1	1	1
Average Filled / Funded	1	1	1	1

Transportation – Goals and Objectives

Goal #1: Improve safety and operations on DeKalb County roadways by implementing projects in the current regional Transportation Improvement Program.

Objective #1A: Utilize on-call design firms to meet plan development schedules set by GDOT and Atlanta Regional Commission.

Objective #1B: Seek additional state and federal funding to cover 80% of anticipated construction costs.

Goal #2: Maintain an experienced work force in all areas of responsibility in spite of continued reductions in the number of employees, achievable by the training of existing employees.

Objective #2A: Provide training necessary for all employees to achieve or maintain relevant professional certifications.

Objective #2B: Provide additional training to address recommendations in the organizational efficiency study for additional use of geographic information system and Oracle enterprise asset management application.

2016 Budget Document – DeKalb County, Georgia

Transportation – Performance Measures

Performance Measures	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Est/Goal
Percentage of projects that meet fiscal year targets as set in the Regional Transportation Improvement Program.	36%	56%	44%	75%
Amount of state and federal funding programmed for transportation projects in DeKalb County vs. anticipated costs. (in percentages)	43%	66%	77%	78%
Number of professional licenses and certifications amongst staff.	25	23	11%	12
Distribution of professional licenses and certifications amongst staff. (in percentages)	58%	54%	47	50%
Percentage of staff receiving additional training to address recommendations of the Organizations Efficiency Study.	N/A	N/A	41%	25%

Transportation – Points of Interest

- The operational and fiscal impact from incorporation of Tucker may result in a \$353,112 reduction in revenues. Administration will negotiate cost and services that will be delivered to the newly formed city and execute an intergovernmental agreement. Staff will monitor the budget, make adjustments if necessary throughout the budget year.
- With a county investment of \$4 million, administration leveraged over \$3 million in Georgia Department of Transportation funding for various road improvement, sidewalk, and trail projects throughout unincorporated DeKalb.
 - Flat Shoals sidewalk project
 - Northlake area sidewalk project
 - Phase III extension of Lithonia Industrial Blvd
 - Glenwood Road sidewalk project
 - South Stone Mountain sidewalk project
 - Rockbridge Rd road improvement project
 - Phase V South River trail project

Vehicle Replacement

Vehicle Replacement - 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, ensuring safe and efficient vehicles while preserving long-term capital through prudent and economical replacement decisions.

Vehicle Replacement - 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.

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 Director of Budgeting (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.

Vehicle Replacement - Organizational Chart

Fleet Management manages the assets of this fund. Please see their organizational chart.

2016 Budget Document – DeKalb County, Georgia

Vehicle Replacement – Financials (Vehicle Replacement Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
52 - Purch / Contr Svcs	\$ 728	\$ 0	\$ 5,177,299	\$ 5,400,000
53 - Supplies	\$ 11	\$ (1,302)	\$ 0	\$ 0
54 - Capital Outlays	\$ 13,371,070	\$ (11,486,482)	\$ 30,018,759	\$ 38,691,500
55 - Interfund Charges	\$ 62,910	\$ 9,057	\$ 16,658	\$ 200,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 1,000,000
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 223,540	\$ 1,970,000
Expense Total	\$ 13,434,720	\$ (11,478,726)	\$ 35,436,256	\$ 47,261,500

Vehicle Replacement – Financials (Vehicle Replacement Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
01310 - Vehicle Replacement	\$ 13,434,720	\$ (11,478,726)	\$ 35,436,256	\$ 47,261,500
Expense Total	\$ 13,434,720	\$ (11,478,726)	\$ 35,436,256	\$ 47,261,500

Vehicle Replacement – Goals and Objectives

Due to the interconnected relationship with the Fleet Management Department, the two departments share the same goals. Please refer to the Fleet Management Department goals.

Vehicle Replacement – Performance Measures

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Goal/Est
Size of fleet	3,204	3,377	3,568	3,569
Vehicle additions	44	173	191	1
Vehicles replacements approved	209	183	165	278
Surplus auction proceeds	\$ 1,100,324	\$ 1,159,387	\$ 1,630,633	\$ 900,000
Ending fund balance (adj. for unusual items)	\$ 24,318,260	\$ 22,719,113	\$ 31,502,053	\$ 9,600,000

Vehicle Replacement – Points of Interest

- During the downturn of the local economy in 2008-2011, the decision was made to defer replacements in some departments, in return for delaying vehicle replacement charges. Economic conditions are now such that the fund is once again functioning as designed, with vehicles being regularly replaced.
- The amount of reserves in the fund should not be viewed or evaluated as being sufficient to replace the entire fleet at one time, which would likely cost more than \$200M. Rather, it should be viewed as a margin for unexpected or early replacements. For the same reason, the reserves should not be viewed as idle capital available for reprogramming.

Victim Assistance Fund

Victim Assistance Fund - Mission Statement

The mission of the Victim Assistance Fund is to collect and allocate funds for victim assistance programs that are distributed at the local level and approved by the Criminal Justice Coordinating Council of Georgia.

Victim Assistance Fund - Description

In 1995, the Victim Assistance Fund was established. This fund consists of DeKalb County’s appropriation of an additional 5% penalty assessment imposed upon criminal offense fines in order to fund victim assistance programs (O.C.G.A § 15-21-131). A 5% penalty to every fine and forfeiture for victim assistance programs funds the program. 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. This addition has increased the revenues for this fund. The Board of Commissioners issued a directive that costs associated with the District Attorney’s and Solicitor’s victim assistance programs should receive funding first, and any remaining dollars will be allocated to fund the victim assistance programs.

Victim Assistance Fund - Organizational Chart

The Office of Management and Budget manages this fund in conjunction and with oversight from the departments that use its resources. Please see the respective organizational charts.

Victim Assistance Fund – Financials (Victim Assistance Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
52 - Purch / Contr Svcs	\$ 7,321	\$ 16,888	\$ 17,863	\$ 10,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 49,000
61 - Other Fin. Uses	\$ 1,062,500	\$ 833,910	\$ 783,000	\$ 1,124,347
Expense Total	\$ 1,069,821	\$ 850,798	\$ 800,863	\$ 1,183,347

Victim Assistance Fund – Financials (Victim Assistance Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
03101 - Victim Assistance	\$ 1,069,821	\$ 850,798	\$ 800,863	\$ 1,183,347
Expense Total	\$ 1,069,821	\$ 850,798	\$ 800,863	\$ 1,183,347

Victim Assistance Fund – Goals and Objectives

Goal #1: To provide funds to eligible agencies for programs to assist crime victims.

Victim Assistance Fund – Points of Interest

- Agencies allocation for 2016 includes the following: Women’s Resource Center (\$175,000), Georgia Center for Child Advocacy, Inc. (\$40,000), Caminar Latino (\$35,000), International Women’s House, Inc. (\$30,000), DeKalb Rape Crisis (\$25,000), Atlanta Legal Aid Society, Inc. (\$20,000), Safe Haven (\$15,000), Jewish Family & Career Services (\$10,000), Center for Pan Asian Community Services, Inc. (\$7,500), and Raksha, Inc. (\$5,000).

Department of Watershed Management (DWM)

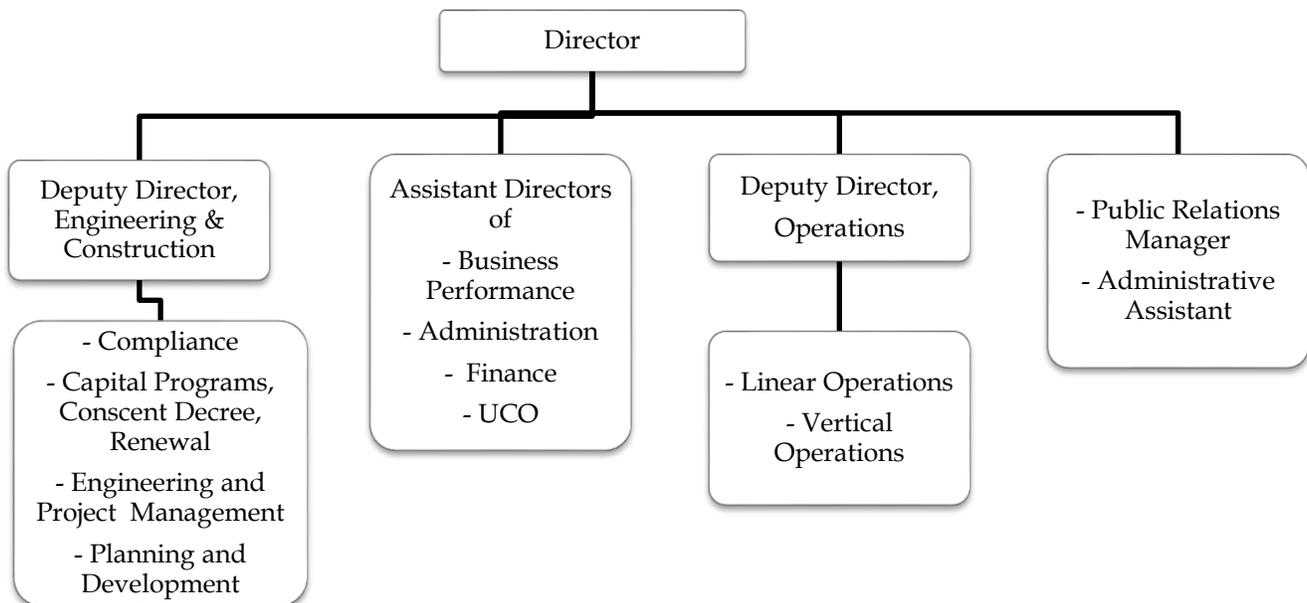
Watershed Management - Mission Statement

The mission of the Department of Watershed Management (DWM) is to provide reliable quality safe drinking water in adequate supply to our customers to promote public health, safety and economic development; and collect, convey and treat the wastewater produced to meet or exceed water quality requirements through promoting and practicing excellence in leadership through maximizing efficient management of infrastructure, resources and safety practices in a sustainable, cost effective, publicly accepted manner that is responsive to community priorities and customer service excellence.

Watershed Management - 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 all customers in DeKalb County through efficient and effective operation and maintenance of the 3,000 miles of water distribution pipelines; (2) Collect and treat wastewater that meets or exceeds the permitted discharge limitation requirements originating from customers through efficient and effective operation and maintenance of 2,600 miles of sewer/force mains and 66 lift stations; (3) Comply with all federal and state regulations for drinking water production, wastewater treatment, and bio-solids management; and (4) Effectively demonstrate fiscal diligence and responsibility for the management of the \$1.345 billion capital improvement plan (CIP) for system enhancements and consent decree compliance as approved by the DeKalb County Board of Commissioners.

Watershed Management- Organizational Chart



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Watershed Management - Financials (Enterprise Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 36,466,549	\$ 37,988,089	\$ 38,631,468	\$ 46,214,623
52 - Purch / Contr Svcs	\$ 15,095,497	\$ 18,500,578	\$ 14,086,354	\$ 29,044,452
53 - Supplies	\$ 23,842,102	\$ 19,711,423	\$ 23,499,661	\$ 33,978,896
54 - Capital Outlays	\$ 171,297	\$ (0)	\$ 663,149	\$ 2,208,877
55 - Interfund Charges	\$ 19,188,416	\$ 15,719,580	\$ 16,250,820	\$ 12,159,249
56 - Depreciation	\$ 0	\$ 324	\$ 0	\$ 0
57 - Other Costs	\$ 10,835,395	\$ 10,949,649	\$ 20,426,860	\$ 18,399,481
61 - Other Fin. Uses	\$ 137,808,799	\$ 115,971,913	\$ 142,323,152	\$ 154,071,000
70 - Retirement Svcs	\$ 116,657	\$ 116,657	\$ 116,657	\$ 117,572
99 - Holding Accounts	\$ 0	\$ 0	\$ 2,393	\$ 0
Expense Total	\$ 243,524,712	\$ 218,958,213	\$ 256,000,514	\$ 296,194,150

Watershed Management Finance - Financials (Enterprise Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 4,498,310	\$ 3,797,205	\$ 3,970,950	\$ 5,668,945
52 - Purch / Contr Svcs	\$ 1,424,224	\$ 1,388,225	\$ 2,859,848	\$ 3,709,164
53 - Supplies	\$ 122,967	\$ 71,908	\$ 76,389	\$ 150,513
54 - Capital Outlays	\$ 28,472	\$ 0	\$ 22,820	\$ 65,361
55 - Interfund Charges	\$ (250,178)	\$ 1,699,293	\$ 895,259	\$ 309,864
Expense Total	\$ 5,823,795	\$ 6,956,631	\$ 7,825,266	\$ 9,903,847

Watershed Management Sinking Fund - Financials (Enterprise Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
58 - Debt Service	\$ 61,129,079	\$ 44,458,705	\$ 66,735,458	\$ 67,823,932
Expense Total	\$ 61,129,079	\$ 44,458,705	\$ 66,735,458	\$ 67,823,932

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Watershed Management – Financials (Enterprise Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
08001 - Director's Office	\$ 5,309,089	\$ 6,076,037	\$ 5,466,012	\$ 8,419,273
08002 - Admin & Fiscal Control	\$ 11,373,113	\$ 10,036,651	\$ 10,767,065	\$ 10,478,138
08003 - Warehouse	\$ 919,109	\$ 1,381,156	\$ 1,126,975	\$ 2,304,637
08004 - Collection Services	\$ 1,223,791	\$ 1,247,046	\$ 1,251,331	\$ 1,481,509
08005 - Revenue Collections	\$ 65,688	\$ 20,922	\$ 71,302	\$ 165,963
08006 - Debt Services	\$ 61,680,751	\$ 67,522,778	\$ 66,720,506	\$ 52,860,297
08007 - Reserve & Transfer To R	\$ 76,175,548	\$ 48,497,135	\$ 75,502,646	\$ 100,888,100
08009 - GPS/GIS/Data Manage	\$ 2,154,856	\$ 2,213,411	\$ 2,056,427	\$ 2,484,722
08010 - Eng Design/Survey/La	\$ 397	\$ 3,220	\$ 6,324	\$ 0
08015 - IT Support	\$ 639,058	\$ 453,712	\$ 1,163,682	\$ 1,841,659
08018 - P & E Engineering Plan	\$ 0	\$ 9	\$ 121	\$ 0
08019 - F&T Admin & Supervisi	\$ 189,188	\$ 217,761	\$ 69,630	\$ 80,663
08020 - P&M Admin & Supervi	\$ 284,959	\$ 271,735	\$ 311,101	\$ 375,418
08021 - Water Production Oper	\$ 8,683,793	\$ 8,300,001	\$ 8,240,266	\$ 7,728,744
08022 - Water Maintenance	\$ 3,534,724	\$ 3,619,528	\$ 3,617,122	\$ 5,516,750
08023 - Water Laboratory	\$ 718,865	\$ 850,097	\$ 700,450	\$ 1,115,757
08024 - Sewer Lab Admin & Su	\$ 203,732	\$ 235,078	\$ 226,725	\$ 315,969
08025 - Sewer Laboratory	\$ 607,152	\$ 596,460	\$ 720,752	\$ 780,116
08026 - Sewer Monitoring	\$ 522,648	\$ 535,525	\$ 561,729	\$ 594,140
08028 - WPC Snapfinger Plants	\$ 7,394,958	\$ 7,400,727	\$ 7,369,661	\$ 9,731,477
08029 - Collection System	\$ 360,027	\$ 421,528	\$ 636,325	\$ 1,214,967
08030 - WPC Pole Bridge Creek	\$ 3,015,680	\$ 3,039,066	\$ 3,245,568	\$ 5,831,464
08032 - WPC Pole Bridge Maint	\$ 719,813	\$ 1,275,656	\$ 1,436,004	\$ 2,362,918
08033 - WPC Facilities Maintena	\$ 3,557,056	\$ 3,142,768	\$ 3,890,162	\$ 5,048,369
08034 - WPC Plants Operated B	\$ 7,803,439	\$ 8,110,873	\$ 17,374,023	\$ 18,000,000
08035 - C & M Div Managemen	\$ 4,589,400	\$ 4,236,794	\$ 7,235,190	\$ 9,735,583
08036 - Technical Services	\$ 2,693,475	\$ 2,832,381	\$ 3,121,247	\$ 3,535,121
08037 - District 1 - Maintenance	\$ 8,068,727	\$ 9,231,347	\$ 6,819,530	\$ 13,227,292
08038 - Construction	\$ 14,545,433	\$ 10,140,166	\$ 9,011,314	\$ 15,139,587
08040 - District 2 - Maintenance	\$ 9,521,076	\$ 10,229,880	\$ 10,660,959	\$ 14,429,571
08041 - District 3 - Maintenance	\$ 5,298,956	\$ 6,101,856	\$ 4,995,240	\$ 0
08042 - Compliance	\$ 2,213,922	\$ 2,209,851	\$ 2,430,244	\$ 4,313,073
08045 - Watershed Protection	\$ 20,509	\$ 2,267	\$ 30,963	\$ 22,686
08050 - Capitalization Account	\$ (564,219)	\$ (1,495,211)	\$ (836,081)	\$ (3,829,813)
Expense Total	\$ 243,524,712	\$ 218,958,213	\$ 256,000,514	\$ 296,194,150

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Watershed Management Finance- Financials (Enterprise Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
02132 - Revenue Collections - W	\$ 5,823,795	\$ 6,956,631	\$ 7,825,266	\$ 9,903,847
Expense Total	\$ 5,823,795	\$ 6,956,631	\$ 7,825,266	\$ 9,903,847

Watershed Management Sinking Fund- Financials (Enterprise Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
08098 - Sinking Fund	\$ 61,129,079	\$ 44,458,705	\$ 66,735,458	\$ 67,823,932
Expense Total	\$ 61,129,079	\$ 44,458,705	\$ 66,735,458	\$ 67,823,932

Watershed Management – Positions

	FY13	FY14	FY15	FY16 Budget
Full-Time Positions				
Average Authorized	684	684	684	684
Average Filled / Funded	603	603	575	658

Watershed Management Finance – Positions

	FY13	FY14	FY15	FY16 Budget
Full-Time Positions				
Average Authorized	98	98	164	164
Average Filled / Funded	92	81	72	144

Watershed Management – Goals and Objectives

Goal #1: Enhance public safety through providing safe drinking water and reducing sanitary sewer spills.

Objective #1A: Meet or exceed all safe drinking water regulatory compliance requirements.

Objective #1B: Complete a cost and performance evaluation and trial using a liquid lime product as part of the corrosion control plan for the distribution system.

Objective #1C: Complete evaluation, purchase, and initiate installation of a new ozone generator to improve disinfection performance and reduction of disinfection by-products.

Objective #1D: Successfully complete consent decree program, with full compliance with the requirements for 2016.

Objective #1E: Improve investigation, reporting and response to sewer spills.

Objective #1F: Recruit and retain qualified staff for critical positions supporting the consent decree objective and goals.

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Goal #2: Facilitate jobs and economic development.

Objective #2A: Clean, inspect and assess a minimum of 500 miles of sanitary sewer mains.

Objective #2B: Clean and inspect 7,200 sewer manholes.

Objective #2C: Implement Closed Circuit Television at least 50 miles of sewer lines.

Objective #2D: Prepare and gain BOC adoption for a new ordinance providing a means for sewer credits and sustainability which is in agreement with Georgia water conservation laws.

Objective #2E: Prepare and gain BOC adoption for a sanitary sewer lateral pilot grant program.

Goal #3: Promote fiscal integrity.

Objective #3A: Complete the integration of the utility customer service group within the Department of Watershed Management to improve customer service improvement and dispute resolution.

Objective #3B: Prepare and implement the sanitary sewer flow monitoring program utilizing in-house resources to eliminate the need of a \$1.2 million dollar cost center to generate a minimum of \$800,000 in savings.

Objective #3C: Prepare and procure a contract for water meter reading to eliminate the need of a \$1.8 million dollar cost center to generate a minimum of \$800,000 in savings.

Objective #3D: Improve water and sewer billing collections to a minimum of 96% through reducing the backlog of delinquent accounts through application of the County Code.

Objective #3E: Improve revenue generation by one percent through the replacement of old under reporting water meters with more accurate water meters.

Objective #3F: Reduce change orders and budget increases for individual CIP projects by 10% through proactive project management.

Goal #4: Ensure efficient operations by implementing best practices.

Objective #4A: Integrate Process Based Leadership at the executive management and supervisor level.

Objective #4B: DWM Finance will analyze and generate budget to actual financial results on both capital and operations revenue and expenditure by the 20th business day following each month end close.

Objective #4C: Re-design department's website by December 31, 2016 to make it more comprehensive and user-friendly.

Objective #4D: Develop and implement improved workflow management to dispatch crews to job sites through scheduling. Effectiveness will be monitored utilizing global positioning system.

Objective #4E: Develop and implement a minimum of three business cases demonstrating performance improvements while implementing cost savings.

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Goal #5: Promote employee development and create a more efficient workforce

Objective #5A: Reinstate the Departmental Accident Review Board.

Objective #5B: Plan and administer a training program based upon the consent decree and other departmental needs.

Objective #5C: Provide National Association of Sewer and Service Companies certification training to a minimum of 20 employees.

Objective #5D: Conduct bi-monthly lunch and learns which will provide professional development hours for employees.

Goal #6: Develop and maintain sustainable neighborhoods and communities.

Objective #6A: Achieve a five percent increase in attendance over 2016 in the number of workshops, forums, publications and citizens' communications.

Objective #6B: Fulfill 100% educational needs based on the consent decree and other departmental needs.

Watershed Management – Performance Measures

Performance Measures	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Est/Goal
Water Pumped (Billions of Gallons)	24.11	24.77	24.65	24.51
Plant Capacity (Georgia Environmental Protection Division Permitted, Millions of Gallons)	128	128	128	128
Daily Average Consumption (Millions of Gallons)	66.04	67.00	66.67	66.57
Gallons of Wastewater Treated (Millions)	12,962	12,146	12,911	12,673
Average Gallons Wastewater Treated Per Day (Millions)	35.51	33.30	35.46	34.76
Laboratory Samples Tested/ Analyzed	83,967	97,048	100,000	100,000
Customer Complaints	180	518	466	500

Watershed Management – Points of Interest

- FY16 budget includes funding of \$112,256 for Hansen software.
- FY16 budget includes funding of \$1,009,727 for pay raises, that is consistent with the pay and class study.
- For the 2016 budget, four new positions were funded for capital projects – two engineering principals and two crew workers.
- The 2016 budget allocated funds to hire 59 new positions relating to the Consent Decree Program.

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- Water/Sewer Access Ordinance was equitably applied to all projects.
- Fees added into Hansen for all projects, enabling a hold to be placed before permits are issued, ensuring payments are received. Result: a doubling of access fees being collected vs the recent years past.
- Number of illegal sewer taps appeared to be dropping significantly as a process for conversion from Septic to Sewer.
- Recognized in 2015 by the Metropolitan North Georgia Water Planning District for our outstanding contribution to water conservation through the toilet rebate program. Since the program began, DWM rebated more than 26,000 toilets, the highest number in the metro area.
- DeKalb County Water and Wastewater Master Plan Study: As part of the current \$1.345B CIP, DeKalb County has retained a firm to undertake the Water and Wastewater Master Plan Study (WWMPS). The WWMPS will focus on short-term and long-term planning for DeKalb County's water and wastewater needs. Moreover, it is anticipated that DeKalb County will work in collaboration with key stakeholders, including the twelve (12) affected local municipalities, to develop the recommendation for the WWMPS.
- Fat, Oils and Grease program recognized as top program in state, met all deadlines for 2015.

Workers Compensation Fund

Workers Compensation Fund - Mission Statement

The mission of the Workers Compensation Fund is to provide coverage for workers' compensation Self-funded and Self-Administered Program.

Workers Compensation Fund – Description

In 2004, the Risk Management Fund components began reporting as two separate individual funds. The workers compensation component is reported under the workers compensation fund. The Group Life & Health component and all the other miscellaneous insurance components are part of Risk Management Fund for reporting purposes.

Workers Compensation Fund - Organizational Chart

The Finance Department manages this fund. Please see their organizational chart.

Workers Compensation Fund – Financials (Workers Comp Fund) by Common Object Groups

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
51 - Salaries & Benefits	\$ 0	\$ 0	\$ 0	\$ 55,380
52 - Purch / Contr Svcs	\$ 798,241	\$ 676,665	\$ 389,973	\$ 358,500
55 - Interfund Charges	\$ 355,379	\$ 363,284	\$ 342,886	\$ 5,398,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 107,776
Expense Total	\$ 1,153,620	\$ 1,039,949	\$ 732,859	\$ 5,919,656

Workers Compensation Fund – Financials (Workers Compensation Fund) by Cost Center

	FY13 Expense	FY14 Expense	FY15 Unaud	FY16 Budget
01010 - Workers Compensation	\$ 1,153,620	\$ 585,960	\$ 732,859	\$ 5,919,656
01025 - Other	\$ 0	\$ 453,989	\$ 0	\$ 0
Expense Total	\$ 1,153,620	\$ 1,039,949	\$ 732,859	\$ 5,919,656

Workers Compensation Fund – Positions

Full-Time Positions	FY13	FY14	FY15	FY16 Budget
Average Authorized	0	0	0	1
Average Filled / Funded	0	0	0	1

Workers Compensation Fund – Goals and Objectives

Goal #1: To provide coverage for workers' compensation Self-funded and self-administered program.

Workers Compensation Fund – Points of Interest

- A new Risk Management Information System (RMIS) was implemented to track claims more effectively and efficiently, and allowed for more quality control. Moreover, the system enhanced staffing needs.
- For FY2016, a benefits coordinator position is authorized and funded to process medical-only claims, which account for a high volume of workers compensation claims.

Workforce Development

Workforce Development - Mission Statement

The mission of DeKalb Workforce Development (DWD) is to promote and support a workforce system that creates value and offers employers, individuals, and communities the opportunity to achieve and sustain economic prosperity.

Workforce Development - Description

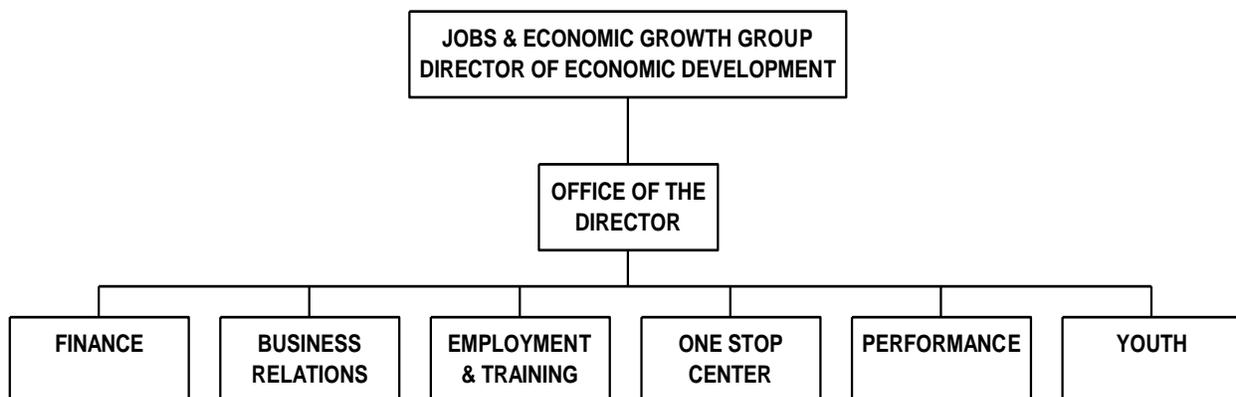
DWD is a County department that is 100% federally funded by the U.S. Department of Labor serving the unemployed and underemployed citizens of DeKalb County by providing work readiness programs, services, and activities that garner sustainable wages.

DWD is governed by the Workforce Innovation and Opportunity Act (WIOA), new legislation that became effective July 1, 2015 (i.e. The Workforce Innovation & Opportunity Act signed into law by President Barack Obama on July 22, 2014) that also amends the Adult Education & Family Literacy Act, the Wagner-Peyser Act, and the Rehabilitation Act Amendments of 1998.

DeKalb Workforce Development administers various employment/training programs for adults, dislocated workers, and youth ages 14-24. Workforce services as defined by the act are career and training services that are deemed reasonable and necessary to enable a participant who cannot afford to pay for such services to participate in the program, provided they meet all criteria in the Individual Employment Plan, Case Notes for Adults/Dislocated Workers, or Individual Service Strategy assessment, determination of need, and documentation of provision, goods, or services.

Training Services for Adults & Dislocated Workers include occupational skills training through Individual Training Accounts and work-based training services, such as, work experience, customized training, incumbent worker training, on-the-job training, and other employer based training that enable a participant to participate in activities authorized under WIOA, and in consultation with One-Stop partners and other community service providers.

Workforce Development - Organizational Chart



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Workforce Development – Financials

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

Workforce Development – Goals and Objectives

Goal #1: Facilitate jobs and economic development.

Objective #1A: 1,500 job created by 12/31/2016.

Objective #2A: 500 jobseekers who retained employment by 12/31/2016.

Objective #3A: 800 jobseekers that received high demand industry training by 12/31/2016.

Goal #2: Promote fiscal integrity.

Objective #2A: Expend or obligate 80% of grant funding by year one of grant period.

Objective #2B: Meet or exceed six of nine federal performance measures.

Workforce Development – Points of Interest

- Successfully transitioned from the Workforce Investment Act to the WIOA.
 - By helping job seekers access employment, education, training, and support services to succeed in the job market and removing significant barriers that hinder employability.
 - By matching employers with the skilled workers they need to compete in the global economy, and ensuring programs and services meet employer, labor, and workforce demands.
- Develop public/private sector relationships with six industry sectors (life sciences, professional and business services, tourism, logistics, construction and support trades, and advanced manufacturing).
- Increase service capacity by leveraging additional grant opportunities to enhance employment services.
- Rebranding image to attract new markets and launch social media campaigns to increase presence & distribution.

Capital Improvement Projects

Capital Improvement Projects Description

A capital project is "any project in excess of \$25,000 with an estimated useful life of five years or greater." Capital projects are typically undertaken to preserve or replace infrastructure and public facilities, improve delivery of services, improve economically depressed areas, and improve areas with low to moderate income households. Majority of the county's capital projects are prioritized and selected based on a five-year Capital Improvement Plan (CIP), submitted by each department to the Finance Department.

The county has fourteen general capital project funds. They are as follows: 2006 Bond Issue for Library, Parks and Transportation, 2001 Bond Issue for Parks, 1993 Capital Projects (which includes all projects funded from other revenue sources), the Homestead Option Sales Tax (HOST) Capital Projects Fund, the Building Authority-Juvenile Court, Public Safety and Judicial Facilities Authority, Urban Redevelopment Agency and the Environmental Protection Agency for the Brownfields Revolving Loan. Other capital projects funds include Water and Sewer, Sanitation, the DeKalb-Peachtree Airport and Stormwater Utility.

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.

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Capital Improvement Projects – Financials – Funding Sources

Funding Source	Appropriation	Revenue	Balance
AIRPORT CIP	\$ 29,323,242	\$ 16,454,381	\$ 12,868,861
ARTHUR BLANK FOUNDATION	\$ 2,255,000	\$ 2,118,023	\$ 136,977
ATLANTA REGIONAL COMMISSION	\$ 248,000	\$ 158,760	\$ 89,240
BLDG AUTHORITY-JUVENILE COURT	\$ 49,792,559	\$ 49,318,236	\$ 474,323
CITY OF CHAMBLEE	\$ 591,105	\$ 589,601	\$ 1,504
CITY OF DORAVILLE	\$ 909,770	\$ 700,353	\$ 209,417
CITY OF LITHONIA	\$ 141,106	\$ 100,171	\$ 40,935
DEKALB COUNTY (CIP)	\$ 162,045,948	\$ 105,891,660	\$ 56,154,287
DEKALB COUNTY SCHOOL BOARD	\$ 620,000	\$ 613,101	\$ 6,899
EMORY UNIVERSITY	\$ 66,000	\$ 64,781	\$ 1,219
FEDERAL AVIATION ADMIN	\$ 20,380,278	\$ 17,101,845	\$ 3,278,433
FUQUA DEVELOPMENT, LP	\$ 60,000	\$ -	\$ 60,000
GENERAL OBLIGATION (G.O.) BONDS	\$ 199,819,055	\$ 166,789,924	\$ 33,029,131
GA. EMERGENCY MGMT AGENCY	\$ 11,247,090	\$ 8,224,894	\$ 3,022,196
GEORGIA ENVIRONMENTAL FINANCE AUTHORITY	\$ 6,000,000	\$ 5,925,822	\$ 74,178
GA DEPT OF TRANSPORTATION	\$ 62,023,063	\$ 23,694,238	\$ 38,328,825
GA REGIONAL TRANSPORTATION	\$ 3,000,000	\$ 2,714,091	\$ 285,909
HOST	\$ 57,740,337	\$ 42,779,900	\$ 14,960,437
INTEREST	\$ 9,294,994	\$ 8,878,197	\$ 416,797
MARK GOLDMAN, ALLIANCE TO	\$ 40,000	\$ -	\$ 40,000
MARTA- TRANSPORTATION	\$ 15,770,364	\$ 8,047,542	\$ 7,722,822
MATCH/ATLANTA REGIONAL COMMISSION	\$ 20,000	\$ -	\$ 20,000
PRIVATE DONATIONS	\$ 530,000	\$ 486,726	\$ 43,274
PUBLIC SAFETY/JUDICIAL FACILITIES	\$ 13,641,512	\$ 13,630,112	\$ 11,400
RECOVERY ZONE ECONOMIC	\$ 28,404,000	\$ 14,715,474	\$ 13,688,526
SANITATION CIP	\$ 50,570,254	\$ 39,849,950	\$ 10,720,304
THE SEMBLER COMPANY DISBURSE	\$ 187,000	\$ 78,487	\$ 108,513
TRAFFIC SIGNAL CONTRACTOR	\$ 811,713	\$ 716,659	\$ 95,054
U.S. DEPARTMENT OF HUD	\$ 13,999,790	\$ 11,346,446	\$ 2,653,344
U.S. DEPT OF TRANSPORTATION	\$ 7,054,140	\$ 6,559,730	\$ 494,410
U.S. DEPT OF TRANSPORTATION (CIP)	\$ 20,235,842	\$ 17,467,938	\$ 2,767,904
U.S. ENVIORMTL PROTECTION AGCY	\$ 900,000	\$ 738,887	\$ 161,113
URBAN REDEVELOPMENT BOND	\$ 6,797,409	\$ 4,829,483	\$ 1,967,926
WATER & SEWER BOND FUND	\$ 696,279,433	\$ 449,607,709	\$246,671,724

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Capital Improvement Projects – Financials – Funding Sources Continued

Funding Source	Appropriation	Revenue	Balance
WATER & SEWER RENEWAL & EXT	\$ 579,480,678	\$ 451,308,467	\$128,172,211
YMCA(BRANSBY OUTDOOR CENTER)	\$ 4,215,000	\$ 2,849,945	\$ 1,365,055
Total	\$ 2,054,494,682	\$ 1,474,351,533	\$580,143,148

Capital Improvement Projects – Financials – Expenditures by Fund

Fund	Appropriation	Expenditure	Balance
314 - 2001 G.O. BONDS - PARKS	\$ 47,648,078	\$ 33,778,030	\$ 13,870,048
315 - 2006 G.O. BONDS - TRANS, PARKS, & LIBRARY	\$ 167,909,356	\$ 146,833,765	\$ 21,075,591
552 - AIRPORT CAPITAL PROJECTS	\$ 65,865,533	\$ 40,326,667	\$ 25,538,866
355 - BUILDING AUTHORITY - JUVENILE COURT	\$ 49,792,559	\$ 49,318,236	\$ 474,323
358 - EPA - BROWNFIELDS REVOLVING LOAN FUND	\$ 900,000	\$ 738,887	\$ 161,113
350 – GENERAL CAPITAL IMPROVEMENT PROJECTS	\$ 231,089,860	\$ 140,494,839	\$ 90,595,021
330 - HOST CAPITAL PROJECTS	\$ 77,976,179	\$ 60,247,838	\$ 17,728,341
357 - HUD SECTION 108 LOAN	\$ 13,999,790	\$ 11,346,446	\$ 2,653,344
354 – PUBLIC SAFETY & JUDICIAL FACILITY AUTH	\$ 13,641,512	\$ 13,630,112	\$ 11,400
542 - SANITATION CAPITAL PROJECTS	\$ 61,827,049	\$ 50,607,937	\$ 11,219,112
582 - STORMWATER MGMT CAPITAL PROJECTS	\$ 12,883,246	\$ 6,567,643	\$ 6,315,602
356 - URBAN REDEVELOPMENT AGENCY	\$ 6,797,409	\$ 4,829,483	\$ 1,967,926
512 - WATERSHED MGMT REVENUE BOND	\$ 724,683,433	\$ 464,323,183	\$260,360,250
513 - WATERSHED MGMT RENEWAL & EXTENSION	\$ 579,480,678	\$ 451,308,467	\$128,172,211
Total	\$ 2,054,494,682	\$ 1,474,351,533	\$580,143,148

Impact of Capital Investments on Operating Budget

The county has made capital investment a top priority for 2016, and has implemented a Capital Improvement Plan for the next five years. This year, the county approved plans to invest \$43 million in road resurfacing, new roads, an animal shelter, library, a senior center, an intergeneration center, a new park and information technology (IT) upgrades. Projects that will have operational impact on the budget are Tobie Grant Intergenerational Center, Lithonia Senior Center and the Wade Walker Library. The annual operating cost to maintain these facilities is expected to be around \$1.3 million dollars.

In addition, the county is deliberating increasing sales tax by 1% for the next five years if approved by voters. This tax increase, known as the Special Purpose Local Option Sales Tax (SPLOST), would go towards a host of projects such as road resurfacing, new facilities, IT upgrades and take home cars for police officers. The 1% SPLOST is projected to generate over \$540 million over five years countywide, to be shared between cities and the county.

2016 Capital Projects
Impact on Operating Budget

Project No.	Project Description	FY 2016 Amount	Annual Operating Cost
2015-042	Roads & Drainage - Construction	3,991,824	-
2015-032	Transportation - Construction	400,000	-
2015-034	Transportation - Construction	300,000	-
2015-050	Transportation - Construction	200,000	-
2015-023	Clerk of Superior Court - Software	537,782	-
2015-048	Facilities Management - Renovation at Tucker Library	350,000	-
2015-057	Human Services - Construction (Tobie Grant)	900,000	315,906
2015-058	Human Services - Construction (Lithonia Senior Center)	4,000,000	415,000
2015-011	Innovation & Technology - Software	560,604	-
2015-013	Innovation & Technology - Website Redesign	235,000	-

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Project No.	Project Description	FY 2016 Amount	Annual Operating Cost
2015-014	Innovation & Technology - Software	1,000,000	-
2015-024	Innovation & Technology - Software	200,000	-
2015-028	Innovation & Technology/ Magistrate Court - Software	256,120	-
2015-059	Library - Construction (Wade Walker Library)	3,000,000	600,000
2015-060	Library - Other (Books/Materials)	600,000	-
2015-026	Medical Examiner - Renovation (Security Fencing)	130,000	-
2015-019	Sheriff - Equipment (Fire Alarm System Upgrade)	100,000	-
2015-033	Transportation - Construction	1,800,000	-
2015-038	Transportation - Construction	300,000	-
2015-039	Transportation - Construction	150,000	-
2015-040	Transportation - Construction	500,000	-
2015-051	Transportation - Construction	450,000	-
2015-052	Parks & Recreation - Deferred Maintenance	824,894	-
2015-053	Parks & Recreation - Ellenwood	400,000	-
2015-054	Human Services - Lou Walker	100,000	-
2015-055	Facilities Management - Project Management	200,000	-
2015-001-W	Watershed Management - Various	1,345,013	-

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Project No.	Project Description	FY 2016 Amount	Annual Operating Cost
2015-003-S	Sanitation - Professional Svc.	350,000	-
2015-004-S	Sanitation - Professional Svc.	500,000	-
2015-006-S	Sanitation - Construction (Ward Lake)	1,500,000	-
2015-001-A	Airport - Various	4,500,000	-
2015-001-P	Planning - Software (Hansen)	153,142	-
2015-002-P	Planning - Technology (Project Dox)	94,348	-
2015-003-P	Planning - Software (Enhancements to Hansen)	1,500,000	-
2015-TBD	Police - East Precinct	3,000,000	-
2015-056	Animal Control - Construction (Animal Shelter)	8,660,000	-
Grand Total		43,088,727	1,330,906

Impact on Operating Budget – Points of Interest

- At the completion of the Tobie Grant Intergenerational Center project departmental staff estimate the annual cost to operate the facility at \$315,906. Ninety-five percent is dedicated to staffing (one director, one maintenance worker, one bus driver, and twenty-eight recreation assistants), the remaining five percent is dedicated to general operating supplies.
- Lithonia Senior Center yearly estimated cost includes \$165,000 for staff and \$250,000 for maintenance, totaling \$415,000.
- Wade Walker Library will have similar cost as other libraries. The average cost for personnel is \$400,000 and \$200,000 for maintenance, books, and materials.

2001 G.O. Bonds - Parks

2001 G.O. Bonds - Parks Description

In March 2001, the citizens of DeKalb County approved a Special Recreation Tax District General Obligation Bond issued in the amount of \$125,000,000 to provide for the acquisition of land for additional parks and natural areas, the preservation of green space, the protection of clean water, the improvement of existing parks and development of new facilities to be located in the unincorporated portion of DeKalb County.

2001 G.O. Bonds - Parks (Fund 314) - Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
ARTHUR BLANK FOUNDATION	\$ 2,255,000	\$ 2,118,023	\$ 136,977
G.O. BONDS	\$ 45,393,078	\$ 31,778,030	\$ 13,733,071
Total	\$ 47,648,078	\$ 33,778,030	\$ 13,870,048

2001 G.O. Bonds - Parks (Fund 314) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditure	Balance
80314 - CIP - 2001 G.O. BONDS - PARKS	\$ 47,648,078	\$ 33,778,030	\$ 13,870,048
Total	\$ 47,648,077	\$ 33,778,030	\$ 13,870,048

2001 G. O. Bonds - Parks Points of Interest

- The allocation of funding was distributed by commissioner’s district for acquisition, development and county wide projects. The bond funded positions have been phased out and the administration of these projects is funded by the Parks department.

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2001 G.O. Parks Bonds Projects

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.

2001 G.O. Parks Bonds Projects – Financials - Expenditures by Project (Cost Ctr 80314)

Project	Appropriation	Expenditure	Balance
100116 - DIST.5- COMP DEV REDAN DEV	\$ 750,000	\$ 730,897	\$ 19,103
100131 - DIST.6-BRIARWOOD REC DEV	\$ 60,023	\$ 58,882	\$ 1,141
100147 - DIST.6-BOULDERCREST DEV	\$ 242,469	\$ 236,924	\$ 5,545
100149 - DIST.6-FORK CRK MT PARK DEV	\$ 200,000	\$ 77,314	\$ 122,686
100156 - DIST.6-CONSTITUTION LAKES	\$ 60,200	\$ 51,500	\$ 8,700
100173 - DIST.7-DEVELOPMENT	\$ 525,662	\$ 0	\$ 525,662
100176 - DIST.7-MEADOWDALE PRK DEV	\$ 700,703	\$ 691,700	\$ 9,003
100177 - DIST.7-FLAT SHOALS DEV	\$ 1,624,602	\$ 1,611,904	\$ 12,698
100489 - CTY- WIDE TENNIS CEN DEV	\$ 345,564	\$ 319,032	\$ 26,532
100492 - CTY-WIDE MAIN LAND ACQ	\$ 3,788,744	\$ 828,221	\$ 2,960,523
100493 - CTY-WIDE MAIN LAND DEV	\$ 8,142,355	\$ 8,140,854	\$ 1,501
100498 - CTY-WIDE POOL RENV BRI WD	\$ 50,032	\$ 45,128	\$ 4,904
100505 - CTY.WIDE MEM.DR.KENSING.ACQ	\$ 5,102,284	\$ 5,096,284	\$ 6,000
100509 - CTY.WIDE-DUE DILIGENCE-ACQ	\$ 485,000	\$ 480,657	\$ 4,343
100514 - CTY.WIDE-PERIM.MULITI.TRL	\$ 316,199	\$ 250,019	\$ 66,180
100581 - DIST.2 LAVISTA PARK DEV	\$ 327,456	\$ 322,476	\$ 4,980
100582 - DIST.2 BRIARWOOD DEV	\$ 120,000	\$ 111,910	\$ 8,090
100585 - DIST.2 DEVELOPMENT	\$ 194,935	\$ 36,100	\$ 158,835
100586 - DIST.2 OLMSTEAD DEV	\$ 530,000	\$ 511,450	\$ 18,550
100592 - DIST.2-MAIN LAND ACQ	\$ 3,304,833	\$ 140,011	\$ 3,164,822
100598 - DIST.3 DEKALB MEMORIAL DEV	\$ 28,000	\$ 3,551	\$ 24,449
100599 - DIST.3 DEVELOPMENT DEV	\$ 350,676	\$ 52,874	\$ 297,802
100600 - DIST.3 EXCHANGE PARK DEV	\$ 254,400	\$ 248,638	\$ 5,762
100601 - DIST.3 GRESHAM PARK DEV	\$ 564,466	\$ 313,576	\$ 250,890
100603 - DIST.3 NH SCOTT(MARK TRL)	\$ 1,000,000	\$ 988,187	\$ 11,813
100604 - DIST.3 MIDWAY PARK DEV	\$ 239,400	\$ 188,589	\$ 50,811
100613 - DIST.3-MAIN LAND ACQ	\$ 307,250	\$ 0	\$ 307,250
100622 - DIST.4 TOBIE GRANT DEV	\$ 35,000	\$ 7,500	\$ 27,500

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Project	Appropriation	Expenditure	Balance
100623 - DIST.4 WADE WALKER DEV	\$ 3,536,772	\$ 3,450,751	\$ 86,021
100629 - DIST.4-MAIN LAND ACQ	\$ 2,703,850	\$ 0	\$ 2,703,850
100632 - DIST.5-MAIN LAND ACQ	\$ 105,882	\$ 6,645	\$ 99,237
100644 - DIST.6-MAIN LAND ACQ	\$ 830,795	\$ 15,807	\$ 814,988
100646 - DIST.6-PER. MULTI-PURPOSE	\$ 316,199	\$ 250,019	\$ 66,180
100651 - DIST.7-MAIN LAND ACQ	\$ 526,843	\$ 2,500	\$ 524,343
100655 - DISTRICT 4 DEVELOPMENT	\$ 213,994	\$ 2,000	\$ 211,994
100762 - PARKS BOND-PROGRAM ADMIN	\$ 3,090,532	\$ 2,947,384	\$ 143,148
101437 - DIST.2-BRIAR-ARMSTRONG.DEV	\$ 75,000	\$ 70,607	\$ 4,393
101490 - CTY-WIDE LITTLE HORSE-DEV	\$ 152,257	\$ 137,757	\$ 14,500
101493 - CTY-WIDE GEN.PARK IMPR.-DE	\$ 516,781	\$ 504,276	\$ 12,505
101528 - DIST.3-GLEN EMER.ROCK-DEV	\$ 150,000	\$ 128,247	\$ 21,753
101943 - CTY-WIDE HIGH PRIOR MAIN-D	\$ 715,473	\$ 713,170	\$ 2,303
102179 - CTY-WIDE PARK POOL RPRS	\$ 1,037,390	\$ 1,033,676	\$ 3,714
102352 - DIST-4 HAIRSTON PRK EXP II	\$ 432,006	\$ 427,006	\$ 5,000
102458 - DIST 1 SMOKE RISE MULTI	\$ 1,024,053	\$ 1,019,760	\$ 4,293
102459 - DIST 1 HENDERSON PARK	\$ 549,000	\$ 469,345	\$ 79,655
102544 - DIST. 2 CALLANWOLDE ART CT	\$ 672,958	\$ 199,662	\$ 473,296
102605 - DIST. 3 DELANO LINE DEV	\$ 265,000	\$ 255,976	\$ 9,024
103288 - BOULDERCREST DONATION	\$ 30,000	\$ 24,444	\$ 5,556
103431 - 3661 N. DECATUR ROAD	\$ 230,000	\$ 218,825	\$ 11,175
103504 - KITREDGE PARK DEVELOPMENT	\$ 200,000	\$ 194,853	\$ 5,147
103551 - RUTLEDGE PARK DEVELOPMENT	\$ 45,000	\$ 43,993	\$ 1,007
103773 - LAVISTA RAVINE	\$ 38,000	\$ 13,742	\$ 24,258
103783 - FARRINGTON PARK IMPRMNTS	\$ 27,438	\$ 24,038	\$ 3,400
103824 - DIST 6 BROOKSIDE PARK	\$ 173,102	\$ 79,369	\$ 93,733
104126 - FORK CREEK MOUNTAIN PARK	\$ 100,000	\$ 0	\$ 100,000
104189 - DIST. 3 FORK CREEK MTN PAR	\$ 15,000	\$ 0	\$ 15,000
104214 - LUCIOUS SANDERS REC CNTR	\$ 220,000	\$ 0	\$ 220,000
104301 - DIST. 7 JOHNS HOMESTEAD	\$ 2,250	\$ 0	\$ 2,250
104302 - DIST. 4 JOHN HOMESTEAD	\$ 2,250	\$ 0	\$ 2,250
Project Total	\$ 47,648,078	\$ 33,778,030	\$ 13,870,048

2006 G.O. Bonds – Transportation, Parks & Libraries

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.

2006 G.O. Bonds – Transportation, Parks & Libraries (Fund 315) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
G.O. BONDS	\$ 154,425,977	\$ 135,129,917	\$ 19,296,060
INTEREST	\$ 9,268,379	\$ 8,853,903	\$ 414,476
YMCA(BRANSBY OUTDOOR CENTER)	\$ 4,215,000	\$ 2,849,945	\$ 1,365,055
Total	\$ 167,909,356	\$ 146,833,765	\$ 21,075,591

2006 G.O. Bonds – Transportation, Parks & Libraries (Fund 315) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditure	Balance
80454 - CIP - TRANSPORTATION	\$ 10,919,093	\$ 9,128,588	\$ 1,790,506
80461 - CIP - PARKS/GREENSPACE	\$ 96,713,761	\$ 86,691,773	\$ 10,021,988
80468 - CIP - LIBRARIES	\$ 60,276,502	\$ 51,013,404	\$ 9,263,097
Total	\$ 167,909,356	\$ 146,833,765	\$ 21,075,591

2006 G. O. Bonds – Points of Interest

- Since the implementation of this program, over \$35 million in interest has been appropriated to various projects. Transportation and Library have expended over 90% of their allocated funding and are seeking funding to continue the completion of various projects.
- In 2015, the BOC approved the re-allocation of the remaining funds into prioritized projects based on the current BOC list of recommendations.

2006 G.O. Bonds – Libraries Projects

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.

2006 G.O. Bonds – Libraries Projects – Financials - Expenditures by Project (Cost Ctr 80468)

Project	Appropriation	Expenditure	Balance
101892 - NEW LIBRARIES	\$ 14,339,064	\$ 10,687,988	\$ 3,651,076
101893 - REPLACEMENT LIBRARIES	\$ 29,501,470	\$ 24,341,843	\$ 5,159,627
101926 - LIBRARY EXPANSIONS	\$ 15,502,681	\$ 15,470,478	\$ 32,203
102372 - INET FIBER NETWORK SYS WIDE	\$ 533,287	\$ 513,095	\$ 20,192
104224 - D6-ELLENWOOD MATERIAL&SUPP	\$ 200,000	\$ 0	\$ 200,000
104225 - D5-LIBRARIES IMPROVEMENTS	\$ 200,000	\$ 0	\$ 200,000
Project Total	\$ 60,276,502	\$ 51,013,404	\$ 9,263,097

2006 G.O. Bonds – Libraries Projects – Points of Interest

- During the 2015 mid-year budget process the Board of Commissioners approved the construction of a Wade Walker library.
- 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.

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2006 G.O. Bonds – Parks/Greenspace Projects

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.

2006 G.O. Bonds – Parks/Greenspace Projects – Financials - Expenditures by Project (Cost Ctr 80461)

Project	Appropriation	Expenditure	Balance
101880 - MAJ PARK DEV PRGM	\$ 40,498,951	\$ 38,600,522	\$ 1,898,429
101881 - NEIG PRK DV PRG	\$ 12,280,656	\$ 11,976,732	\$ 303,924
101883 - DAM RENOVATIONS	\$ 2,056,932	\$ 778,937	\$ 1,277,995
101884 - DEKALB ARTS CTR	\$ 6,548,150	\$ 6,543,439	\$ 4,711
101885 - PH IV BELTWY PATH	\$ 4,091,985	\$ 2,720,896	\$ 1,371,089
101886 - LAND ACQUIS PROJECTS	\$ 23,719,580	\$ 23,703,885	\$ 15,695
103128 - PLAYGROUND & PARK IMPRV	\$ 669,255	\$ 565,603	\$ 103,652
103129 - SPRINKLER SYSTEM REPAIR	\$ 300,000	\$ 298,906	\$ 1,094
103130 - ATHLETIC FIELDS RENOVATION	\$ 449,977	\$ 438,009	\$ 11,968
103283 - ADA UPGRADES	\$ 135,991	\$ 120,334	\$ 15,657
103284 - WADING POOLS	\$ 737,415	\$ 480,570	\$ 256,845
103285 - WADE WALKER TENNIS COURT	\$ 238,700	\$ 226,864	\$ 11,836
103287 - RESTROOM UPGRADES	\$ 241,169	\$ 237,076	\$ 4,093
104227 - D4-WADE WALKER IMPRV	\$ 1,000,000	\$ 0	\$ 1,000,000
104228 - D1-MASON MILL MACLOVE REPAIR	\$ 100,000	\$ 0	\$ 100,000
104229 - D5- REDAN TENNIS CT	\$ 140,000	\$ 0	\$ 140,000
104230 - D7-MYSTERY VLLY CRT BARN C	\$ 100,000	\$ 0	\$ 100,000
104231 - D7-PORTER SANFORD IMPRV	\$ 500,000	\$ 0	\$ 500,000
104232 - D2-MEDLOCK BALL FIELD IMPRV	\$ 250,000	\$ 0	\$ 250,000
104233 - D3- EXCHANGE ATHLETIC FAC	\$ 580,000	\$ 0	\$ 580,000
104234 - D3-GRSHAM PLYGRND,CONS, RS	\$ 420,000	\$ 0	\$ 420,000
104235 - D6- FORK CREEK IMPRV	\$ 800,000	\$ 0	\$ 800,000
104236 - D1-HENDERSON PARK IMPRV	\$ 725,000	\$ 0	\$ 725,000
104246 - D1-COMM PARK-BRIAR FOREST	\$ 130,000	\$ 0	\$ 130,000
Project Total	\$ 96,713,761	\$ 86,691,773	\$ 10,021,988

2006 G.O. Bonds - Transportation Projects

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.

2006 G.O. Bonds - Transportation Projects - Financials - Expenditures by Project (Cost Ctr 80454)

Project	Appropriation	Expenditure	Balance
101930 - INTERSECTION IMPROVEMENTS	\$ 9,164,093	\$ 9,128,588	\$ 35,506
104237 - D1-SIDWLKS FLR KNL OVERLK	\$ 275,000	\$ 0	\$ 275,000
104238 - D2-LAVISTA RD SIDEWALKS	\$ 320,000	\$ 0	\$ 320,000
104239 - D2-BRAIRCLIFF SIDEWALKS	\$ 100,000	\$ 0	\$ 100,000
104240 - D5-CLVLAND RD RCKSRNG HWY1	\$ 250,000	\$ 0	\$ 250,000
104241 - D5-SNPFNG WDS TO SSHELL BR	\$ 150,000	\$ 0	\$ 150,000
104242 - D5-GUARDRAILS-ROCKLAND RD	\$ 60,000	\$ 0	\$ 60,000
104243 - D5- CROSWALK KLNDIKE -COVI	\$ 125,000	\$ 0	\$ 125,000
104244 - D7-ROCKBRIDGE TO WDE WALKE	\$ 250,000	\$ 0	\$ 250,000
104245 - D7-ROCKBRIDGE N/SDESHN GAP	\$ 150,000	\$ 0	\$ 150,000
104247 - D5-MEADOW GLAZE LN RESURF	\$ 75,000	\$ 0	\$ 75,000
Project Total	\$ 10,919,093	\$ 9,128,588	\$ 1,790,506

2006 G.O. Bonds - Transportation Projects - 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. Most work on these projects is anticipated to be completed by on-call contractors during 2016.

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Airport Capital 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.

Airport Capital Projects (Fund 552) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
AIRPORT CAPITAL IMPROVE PLAN (CIP)	\$ 29,323,242	\$ 16,454,381	\$ 12,868,861
DEKALB COUNTY (CIP)	\$ 9,056,403	\$ 186,417	\$ 8,869,986
FEDERAL AVIATION ADMINISTRATION	\$ 20,380,278	\$ 17,101,845	\$ 3,278,433
INTEREST	\$ 26,615	\$ 24,294	\$ 2,321
MARTA- TRANSPORTATION	\$ 24,855	\$ 0	\$ 24,855
U.S. DEPT OF TRANSPORTATION	\$ 7,054,140	\$ 6,559,730	\$ 494,410
Total	\$ 65,865,533	\$ 40,326,667	\$ 25,538,866

Airport Capital Projects (Fund 552) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditure	Balance
88210 - CIP - AIRPORT	\$ 65,865,533	\$ 40,326,667	\$ 25,538,866
Total	\$ 65,865,533	\$ 40,326,667	\$ 25,538,866

Airport Projects – Financials - Expenditures by Project (Cost Ctr 88210)

Project	Appropriation	Expenditure	Balance
100433 - AIRPORT-01-FAA/DOT-PAVE.PR	\$ 1,748,431	\$ 1,677,471	\$ 70,960
100434 - AIRPORT-03-FAA/DOT/RWAY SA	\$ 667,233	\$ 569,507	\$ 97,726
100435 - AIRPORT-03-FAA/DOT/TAXI RE	\$ 1,539,317	\$ 1,442,475	\$ 96,842
100437 - AIRPORT-DOT-TAXI K REHAB	\$ 140,000	\$ 124,167	\$ 15,833
100439 - AIRPORT-ENVIRON STUDIES	\$ 528,622	\$ 299,038	\$ 229,584
100440 - AIRPORT-FAA/LAND ACQ (NCP8	\$ 3,703,602	\$ 1,838,205	\$ 1,865,397
100441 - AIRPORT-GROUNDS/FAC REPAIR	\$ 3,810,948	\$ 1,879,405	\$ 1,931,543
100442 - AIRPORT-MAINTEN FACILITY	\$ 427,898	\$ 303,044	\$ 124,854
100443 - AIRPORT-MASTER PLAN	\$ 1,815,281	\$ 507,634	\$ 1,307,647
100444 - AIRPORT-NOISE MONITOR.SYS	\$ 1,050,000	\$ 997,809	\$ 52,191
100445 - AIRPORT-OBJECT FREE ZONE	\$ 2,448,984	\$ 1,921,607	\$ 527,377
100446 - AIRPORT-RUBBER REMOVAL	\$ 1,999,745	\$ 630,147	\$ 1,369,598
100447 - AIRPORT-RUNWAY-TAXI REPAIR	\$ 31,342,368	\$ 16,754,479	\$ 14,587,889
100449 - AIRPORT-T SHED HANGARS	\$ 9,768,731	\$ 9,767,479	\$ 1,252
100450 - AIRPORT-TREE OBSTRUCT REM	\$ 150,186	\$ 123,968	\$ 26,218
101167 - AIRPORT-02-FAA/DOT PAVE PR	\$ 1,549,513	\$ 1,375,351	\$ 174,162
101547 - AIRPORT-RESERVE FOR APPROP	\$ 3,174,674	\$ 114,881	\$ 3,059,793
Project Total	\$ 65,865,533	\$ 40,326,667	\$ 25,538,866

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Airport Projects – Points of Interest

- FY 2016, \$4.5 million will be transferred from Airport’s operating budget to Airport CIP for: North & Northeast Ramp rehabilitation - \$3.5 million. The ramp area has not been rehabbed in over 30 years, a much needed project for our tenants on the north end of the airport. Other projects include Southwest Quadrant Corporate Row Design; Rehabilitation and Overlay of Taxiway Bravo; and Stormwater Master Plan - \$1.0 million.
- FY 2015, the Airport was approved a \$7,000,000 grant from Federal Aviation Administration/Georgia Department of Transportation for airport improvements, which included the installation of the State’s first Engineered Material Arresting System and relocation of the Localizer. Construction for these two projects will begin Fall 2016.
- The Airport has a maintenance staff of 12, which is responsible for maintenance and repairs on all Airport grounds. However, major construction and renovation projects are either contracted out to private companies or accomplished with county forces from other departments.

Building Authority – Juvenile Court Projects

Building Authority-Juvenile Court Projects Description

In 2003, the county established the DeKalb County Building Authority, which consisted of a five-member board for the purpose of issuing revenue bonds for a new Juvenile Court and related facilities. The first bond issue of \$15,000,000 was for Phase I: land acquisition, architectural and engineering design, and construction of a 500 car parking deck. The second issue of \$35,000,000 financed the remainder of the project, including the costs of construction and equipping the Juvenile Court. The bond projects are now completed.

Building Authority-Juvenile Court Projects (Fund 355) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
BUILDING AUTHORITY-JUVENILE COURT	\$ 49,792,559	\$ 49,318,236	\$ 474,323
Total	\$ 49,792,559	\$ 49,318,236	\$ 474,323

Building Authority-Juvenile Court Projects (Fund 355) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditure	Balance
80355 - CIP-BLDG AUTH- JUVENILE COURT	\$ 49,792,559	\$ 49,318,236	\$ 474,323
Total	\$ 49,792,559	\$ 49,318,236	\$ 474,323

Building Authority Juvenile Court Projects – Financials - Expenditures by Project (Cost Ctr 80355)

Project	Appropriation	Expenditure	Balance
100462 - BLDG AUTHORITY -JUV CT	\$ 49,792,559	\$ 49,318,236	\$ 474,323
Project Total	\$ 49,792,559	\$ 49,318,236	\$ 474,323

Building Authority Juvenile Court Projects – Points of Interest

- The project is completed and staff will identify additional expenditures to zero out the remaining balance per the bond resolution.

EPA Brownfield Loan Projects

EPA Brownfield Loan Projects Description

The U. S. Environmental Protection Agency (EPA) awarded DeKalb County a Brownfields Revolving Loan Fund grant in the amount of \$900,000. The grant will be used to capitalize a revolving loan fund from which DeKalb County is authorized to provide loans and subgrants to clean up sites contaminated with hazardous substances and petroleum, as well as to support community outreach activities, monitor, and enforce institutional controls.

EPA Brownfield Loan Projects (Fund 358) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
U.S. ENVIRONMENTAL PROTECTION AGENCY	\$ 900,000	\$ 738,887	\$ 161,113
Total	\$ 900,000	\$ 738,887	\$ 161,113

EPA Brownfield Loan Projects (Fund 358) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditure	Balance
88358 - CIP-BROWNFIELDS REVOLVING LOAN	\$ 900,000	\$ 738,887	\$ 161,113
Total	\$ 900,000	\$ 738,887	\$ 161,113

EPA Brownfield Loan Projects – Financials - Expenditures by Project (Cost Ctr 88358)

Project	Appropriation	Expenditure	Balance
103771 - EPA BRWNFLDS CLEAN COOP	\$ 900,000	\$ 738,887	\$ 161,113
Project Total	\$ 900,000	\$ 738,887	\$ 161,113

EPA Brownfield Loan – Points of Interest

- The intergovernmental agreement has authorized the county to partner up with the Development Authority of DeKalb County to establish and administer the revolving loan fund.

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Capital Projects - General

Capital Projects - General Description

Capital projects are funded through various sources listed below and sometimes require a match from the county General Fund contribution to the Capital Improvement Program (CIP) or from private donations, local and federal governmental agencies and the county Enterprise Funds.

Capital Projects - General (Fund 350) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
ATLANTA REGIONAL COMMISSION	\$ 248,000	\$ 158,760	\$ 89,240
DEKALB COUNTY (CIP)	\$ 139,080,711	\$ 97,582,852	\$ 41,497,859
DEKALB COUNTY SCHOOL BOARD	\$ 620,000	\$ 613,101	\$ 6,899
EMORY UNIVERSITY	\$ 66,000	\$ 64,781	\$ 1,219
FUQUA DEVELOPMENT, LP	\$ 60,000	\$ 0	\$ 60,000
GA EMERGENCY MANAGEMENT AGENCY	\$ 8,871,930	\$ 6,433,896	\$ 2,438,034
GEORGIA REGIONAL TRANSPORTATION	\$ 3,000,000	\$ 2,714,091	\$ 285,909
MARK GOLDMAN, ALLIANCE TO	\$ 40,000	\$ 0	\$ 40,000
MARTA- TRANSPORTATION	\$ 15,745,509	\$ 8,047,542	\$ 7,697,967
MATCH/ATLANTA REGIONAL COMMISSION	\$ 20,000	\$ 0	\$ 20,000
PRIVATE DONATIONS	\$ 530,000	\$ 486,726	\$ 43,274
GA DEPT OF TRANSPORTATION	\$ 61,995,997	\$ 23,676,431	\$ 38,319,566
TRAFFIC SIGNAL CONTRACTOR	\$ 811,713	\$ 716,659	\$ 95,054
Total	\$ 231,089,860	\$ 140,494,839	\$ 90,595,021

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Capital Projects – General (Fund 350) – Financials – Expenditures by Departments

Cost Center	Appropriation	Expenditure	Balance
80362 - CIP - MEDICAL EXAMINER-MORGUE	\$ 130,000	\$ 0	\$ 130,000
80603 - CIP - HOST CAPITAL OUTLAY	\$ 73,370,617	\$ 46,526,721	\$ 26,843,896
80668 - CIP - LIBRARY	\$ 5,146,452	\$ 324,379	\$ 4,822,073
80801 - CIP - GIS	\$ 3,348,042	\$ 2,913,688	\$ 434,354
81110 - CIP - FACILITIES MANAGEMENT	\$ 7,767,195	\$ 1,417,054	\$ 6,350,141
81111 - CIP - CALLAWAY LEASE PROJECT	\$ 4,989,300	\$ 3,138,552	\$ 1,850,748
81210 - CIP - FLEET MAINTENANCE	\$ 391,508	\$ 117,809	\$ 273,699
81610 - CIP - INFORMATION SYSTEMS	\$ 36,660,022	\$ 31,101,002	\$ 5,559,020
82160 - CIP - FINANCE	\$ 450,000	\$ 36,375	\$ 413,625
82710 - CIP - PROPERTY APPRAISAL	\$ 600,000	\$ 0	\$ 600,000
83205 - CIP - SHERIFF	\$ 300,000	\$ 0	\$ 300,000
83610 - CIP - CLERK SUPERIOR COURT	\$ 1,575,564	\$ 924,554	\$ 651,010
84602 - CIP - POLICE	\$ 3,485,705	\$ 3,340,399	\$ 145,306
84925 - CIP - FIRE & RESCUE	\$ 1,822,005	\$ 1,749,528	\$ 72,477
85110 - CIP - PLANNING & DEVELOPMENT	\$ 3,751,387	\$ 511,720	\$ 3,239,667
85405 - CIP - TRANSPORTATION	\$ 30,867,157	\$ 19,962,579	\$ 10,904,578
85610 - CIP - ECONOMIC DEVELOPMENT	\$ 185,000	\$ 78,160	\$ 106,840
85705 - CIP - ROADS & DRAINAGE	\$ 46,125,207	\$ 28,185,404	\$ 17,939,803
86101 - CIP - PARKS	\$ 1,953,594	\$ 102,619	\$ 1,850,975
86901 - CIP - EXTENSION SERVICE	\$ 71,137	\$ 64,296	\$ 6,841
89110 - CIP - NONDEPARTMENTAL	\$ 7,999,968	\$ 0	\$ 7,999,968
89700 - CIP - COMMUNITY DEVELOPMENT	\$ 100,000	\$ 0	\$ 100,000
Total	\$ 231,089,860	\$ 140,494,839	\$ 90,595,021

Capital Projects – General – Points of Interest

- The 2016 Capital Projects budget was approved for \$15,801,753. The budget included funding for \$4,100,000 for transportation projects, the road resurfacing projects were approved for \$3,991,824. Technology upgrade, security, facilities improvements, library books and materials accounted for \$7,709,929.

Callaway Lease Projects

Callaway Lease Projects Description

The county agreement with the Urban Development Agency of Decatur agreement terms stipulated the county sell the Callaway Building to the Redevelopment Agency for the sum of \$5,089,300 or \$25/per square foot of land, whichever was greater and to lease the building back for a period of time (up to a maximum of 30 months) at the following rates: First year- \$250,000, second year- \$300,000 and \$25,000 per month for the last 6 months of said lease.

Callaway Lease Projects – Financials - Expenditures by Project (Cost Ctr 81111)

Project	Appropriation	Expenditure	Balance
103724 – Callaway Building Lease	\$ 4,989,300	\$ 3,138,552	\$ 1,850,748
Project Total	\$ 4,989,300	\$ 3,138,552	\$ 1,850,748

Callaway Lease Projects – Points of Interest

- In April 2016, all DeKalb County tenants vacated the Callaway Building.

Clerk of Superior Court Projects

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.

Clerk of Superior Court Projects - Financials - Expenditures by Project (Cost Ctr 83610)

Project	Appropriation	Expenditure	Balance
103857 - IMAGING EQUIPMENT	\$ 1,575,564	\$ 924,554	\$ 651,010
Project Total	\$ 1,575,564	\$ 924,554	\$ 651,010

Clerk of Superior Court Projects - Points of Interest

- The 2016 budget includes \$537,782 for replacement of 15-year old case management system (five-year project, year 2 of 5). The replacement of this system will allow the Clerk of Superior Court to support the Windows 7 operating system and exchange electronic data with other courts. The new case management system will create operating efficiencies; however, an estimated cost saving has not been determined.

Community Development Projects

Community Development Projects Description

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

Community Development Projects – Financials - Expenditures by Project (Cost Ctr 89700)

Project	Appropriation	Expenditure	Balance
104314 - LOU WALKER- IMPROVEMENTS	\$ 100,000	\$ 0	\$ 100,000
Project Total	\$ 100,000	\$ 0	\$ 100,000

Community Development Projects – Points of Interest

- The Board of Commissioners approved additional funding from general fund to cover cost for Lou Walker parking lot.

Economic Development Projects

Economic Development Projects Description

The County has received a number of Livable Centers Initiative grants (LCI) from the Atlanta Regional Commission (ARC) for studying development opportunities in various areas of the county.

Economic Development Projects – Financials – Expenditures by Project (Cost Ctr 85610)

Project	Appropriation	Expenditure	Balance
100664 – ECON DEV-ARC/LCI-CANDLER	\$ 100,000	\$ 0	\$ 100,000
101361 – ECON DEV-ARC/LCI-KENSING M	\$ 85,000	\$ 78,160	\$ 6,840
Project Total	\$ 185,000	\$ 78,160	\$ 106,840

Extension Service Projects

Extension Service Projects Description

In June 2001, the Board of Commissioners approved the sale of property at 1440 Carter Road, the former site of the Extension Service Food & Nutrition Office Building. The approved property sale proceeds of \$81,000 are designated for the renovation of the Extension Service's Environmental Education Center.

Extension Service Projects – Financials – Expenditures by Project (Cost Ctr 86901)

Project	Appropriation	Expenditure	Balance
100669 – EXT SERV-RENOV ENVIR ED C	\$ 71,137	\$ 64,296	\$ 6,841
Project Total	\$ 71,137	\$ 64,296	\$ 6,841

Extension Service Projects – Points of Interest

- The remaining funds will be used for ongoing maintenance needs.

Facilities Management Projects

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.

Facilities Management Projects – Financials - Expenditures by Project (Cost Ctr 81110)

Project	Appropriation	Expenditure	Balance
102816 - PRKNG FACS REPAIR & RENO	\$ 2,049,871	\$ 188,200	\$ 1,861,671
103885 - CAPITAL SPACE STUDY	\$ 446,322	\$ 48,995	\$ 397,327
103927 - HARIK MODULAR TRAILER	\$ 100,000	\$ 0	\$ 100,000
103992 - BUILDING PRESERVATION	\$ 78,000	\$ 0	\$ 78,000
104001 - GENERAL MAINTENANCE	\$ 277,258	\$ 273,744	\$ 3,514
104035 - BACKFLOW PREVENTERS	\$ 200,000	\$ 23,803	\$ 176,197
104039 - FACILITIES MATER PLAN	\$ 800,000	\$ 0	\$ 800,000
104043 - MALOOF ELEVATOR REPAIR	\$ 264,744	\$ 18,888	\$ 245,856
104143 - CAMP ROAD DEMOLITION	\$ 3,000,000	\$ 863,424	\$ 2,136,576
104289 - PRKNG FACS REPAIR-LANIER	\$ 1,000	\$ 0	\$ 1,000
104300 - TUCKER LIBRARY RENO	\$ 350,000	\$ 0	\$ 350,000
104310 - PROJECT MANAGEMENT	\$ 200,000	\$ 0	\$ 200,000
Project Total	\$ 7,767,195	\$ 1,417,054	\$ 6,350,141

Facilities Management Projects – Points of Interest

- The 2016 budget included \$200,000 for project management and \$350,000 for the renovation of the old Tucker library.
- Parking revenue will be used to re-surface and stripe several parking lots and perform structural repair work at Trinity Parking in next 12 months.
- Plumbing Division will continue to install backflow prevention devises to all county buildings by June 2017.
- Camp Road demolition work will be completed by July 31, 2016.

Finance Projects

Finance Projects Description

The Finance department capital projects includes: 1) Surplus Shed for the accounting of surplus items; 2) Upgrade of the Oracle R12 financial system.

Finance Projects - Financials - Expenditures by Project (Cost Ctr 82160)

Project	Appropriation	Expenditure	Balance
104000 - ORACLE R12 FINANCIAL	\$ 450,000	\$ 36,375	\$ 413,625
Project Total	\$ 450,000	\$ 36,375	\$ 413,625

Fire Department Projects

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.

Fire Department Projects - Financials - Expenditures by Project (Cost Ctr 84925)

<u>Project</u>	<u>Appropriation</u>	<u>Expenditure</u>	<u>Balance</u>
100673 - FIRE-BURN BUILDING	\$ 498,250	\$ 489,864	\$ 8,386
102303 - FIRE FACILITIES REPAIR	\$ 165,686	\$ 162,582	\$ 3,104
103626 - FIRE STATION NO. 3	\$ 1,158,068	\$ 1,097,082	\$ 60,986
Project Total	\$ 1,822,005	\$ 1,749,528	\$ 72,477

Fire Department Projects - 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.

Fleet Management Projects

Fleet Management Projects Description

The Fleet Management capital projects consist of the underground fuel tank and petroleum fuel tank projects, which are needed to meet federal and state requirements for environmental protection.

Fleet Management Projects – Financials - Expenditures by Project (Cost Ctr 81210)

Project	Appropriation	Expenditure	Balance
100682 - FLEET-PETRO FUEL TANKS	\$ 41,508	\$ 35,558	\$ 5,950
104029 - FUELING FACILITY	\$ 172,540	\$ 82,250	\$ 90,290
104069 - EMERGENCY GENERATOR	\$ 177,460	\$ 0	\$ 177,460
Project Total	\$ 391,508	\$ 117,809	\$ 273,699

Fleet Management Projects – Points of Interest

- Existing funding is designated for repairs to the fueling facility and the purchase of an emergency generator. The fueling facility had unforeseen cost that will require a change order; however, staff is scheduled to have the project completed in the third quarter of 2016. The emergency generator has been postponed and estimated cost will be re-evaluated by the end of the year.

Geographic Information Systems Projects

Geographic Information Systems Projects Description

The Geographic Information System (GIS) Department is responsible for the development of an integrated GIS, which will link computer maps to information about the sites and facilities that the maps depict. The department is responsible for managing multi-departmental GIS projects such as imagery libraries, base map, standardized street name and situs address databases, and property ownership database and boundaries. The department is responsible for definition of mapping and database standards and ensuring compliance with standards and schedules. The department provides technical guidance to departments developing spatial data in the definition of GIS project scopes, preparation of requests for proposals, GIS specifications and quality assurance on data. Assistance is provided to departments with writing mapping specifications, purchasing hardware and software, training staff, customizing software, and production of special projects. In 2004, the department received approval of two projects in the capital improvement projects fund that are critical to the development of the county’s information technology infrastructure.

Geographic Information Systems Projects – Financials - Expenditures by Project (Cost Ctr 80801)

<u>Project</u>	<u>Appropriation</u>	<u>Expenditure</u>	<u>Balance</u>
100697 - GIS-BASE MAPPING UPDATE	\$ 1,717,180	\$ 1,547,774	\$ 169,406
100698 - GIS-ZONING, LANDUSE, PROP	\$ 1,630,862	\$ 1,365,914	\$ 264,948
Project Total	\$ 3,348,042	\$ 2,913,688	\$ 434,354

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HOST Projects

HOST Projects Description

On March 18, 1997, the DeKalb County voters approved a sales tax referendum. The Homestead Option Sales Tax (HOST) increased the sales tax by one cent effective July 1, 1997. The additional revenue provided up to 100% homestead exemption for owner occupied dwellings and up to 20% of the sales tax revenue for capital improvement projects beginning in 1999. The revenue collected in the initial 18 months of the tax could be used for any purpose. The Board of Commissioners (BOC) decided to use the initial revenue for capital expenditures. The HOST revenue estimates for DeKalb County were based on the sales tax revenue collections of the Metropolitan Atlanta Rapid Transit Authority (MARTA). The initial revenue estimate for the first 18 months was \$133,445,400. The BOC appropriated \$26 million in 1997 (estimated to be four months of anticipated receipts). The actual total receipts for 1997 were \$19,554,622.

HOST Projects - Financials - Expenditures by Project (Cost Ctr 80603)

<u>Project</u>	<u>Appropriation</u>	<u>Expenditure</u>	<u>Balance</u>
100095 - HOST-ROCKBRIDGE RD. SWALKS	\$ 584,489	\$ 555,270	\$ 29,219
100100 - HOST MA LOCAL INITIAT	\$ 673,202	\$ 669,882	\$ 3,320
100101 - HOST-FLAKES MILL SWALKS	\$ 514,281	\$ 499,172	\$ 15,109
100115 - HOST-GDOT/LAV RD IMPR	\$ 4,752,877	\$ 3,865,012	\$ 887,865
100121 - HOST BIKE/PED TRLS(S.FRK)	\$ 5,470,683	\$ 2,304,667	\$ 3,166,016
100124 - HOST-HAYDEN QU RD @ TURNER	\$ 9,125,436	\$ 1,266,957	\$ 7,858,479
100125 - HOST-BROWNS MILL RD @ KLON	\$ 1,895,410	\$ 1,860,421	\$ 34,989
100127 - HOST-CENTRAL DR @ RAYS RD	\$ 116,343	\$ 106,573	\$ 9,770
100153 - HOST-LIT IND BLVD PH 2	\$ 200,000	\$ 196,139	\$ 3,861
100163 - HOST-PANOLA RD THOMPSON	\$ 3,375,000	\$ 2,520,612	\$ 854,388
100170 - HOST-ROADWAY STRIPING	\$ 200,000	\$ 147,094	\$ 52,906
100175 - HOST- ARTERIAL PANOLA	\$ 6,880,110	\$ 6,853,567	\$ 26,543
100431 - ADA/PED SAFETY UPGRADES	\$ 525,000	\$ 468,654	\$ 56,346
100665 - EMORY VILLAGE STREETScape	\$ 4,593,908	\$ 4,521,875	\$ 72,033
100699 - GUARD RAIL INSTALLATION	\$ 241,449	\$ 218,909	\$ 22,540
100705 - HILLANDALE RD AT FAIRINGTO	\$ 461,832	\$ 458,810	\$ 3,022
100755 - NORTHLAKE AREA PED IMPR	\$ 500,000	\$ 400,000	\$ 100,000
100761 - PANTHERSVILLE AT OAKVALE	\$ 200,226	\$ 192,084	\$ 8,142
100787 - SCHOOL SIGNAGE SAFETY	\$ 150,000	\$ 143,147	\$ 6,853

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Project	Appropriation	Expenditure	Balance
100795 - STEPHENSON ROAD CORRIDOR	\$ 205,319	\$ 204,248	\$ 1,071
100799 - STREET LIGHTING SAFETY	\$ 150,000	\$ 140,736	\$ 9,264
100801 - TRAFFIC SIGNALIZATION	\$ 2,475,000	\$ 2,054,353	\$ 420,647
100805 - UPGRADE TRAFFIC OPS CTR	\$ 70,000	\$ 30,880	\$ 39,120
100812 - WELLBORN / S STONE MTN LIT	\$ 873,145	\$ 636,913	\$ 236,232
101343 - GDOT-ATLANTA DECATUR TRAIL	\$ 885,578	\$ 770,204	\$ 115,374
101549 - ROCKBRIDGE RD-SCENIC CORR	\$ 2,729,000	\$ 478,532	\$ 2,250,468
101550 - KLONDIKE BIKE/PED	\$ 1,117,527	\$ 967,193	\$ 150,334
101551 - LOCAL MATCH-GDOT SYS OPS	\$ 803,750	\$ 567,339	\$ 236,411
101552 - ATL-TO-STONE MT PERIM COL	\$ 250,000	\$ 240,090	\$ 9,910
101587 - COVINGTON HWY SIDEWALKS	\$ 1,412,600	\$ 1,214,536	\$ 198,064
101590 - N AVENUE-CHURCH ST-RAILRO	\$ 30,000	\$ 0	\$ 30,000
101592 - TRAFFIC STUDY-S STONE MT	\$ 30,000	\$ 16,200	\$ 13,800
101944 - GLENWOOD PHASE 1	\$ 1,400,000	\$ 1,145,383	\$ 254,617
101945 - FLAKES MILL @ SOUTH RIVER	\$ 625,000	\$ 623,878	\$ 1,122
101946 - TURNER HILL PKY TO MCDANI	\$ 1,175,000	\$ 1,108,750	\$ 66,250
101947 - GLENWOOD ROAD PHASE 2 (PE)	\$ 400,000	\$ 309,482	\$ 90,518
101949 - STONE MOUNTAIN LITHONIA TR	\$ 6,434,821	\$ 1,160,742	\$ 5,274,079
102172 - COVINGTON HWY PI# 0008288	\$ 380,000	\$ 88,766	\$ 291,234
102227 - MISC SIDEWALK EXT	\$ 1,000,000	\$ 996,430	\$ 3,570
102270 - RAINBOW DRIVE SIDEWALKS	\$ 2,252,135	\$ 2,094,515	\$ 157,620
102375 - NORTHLAKE STREETSCAPES, PH	\$ 2,769,920	\$ 612,693	\$ 2,157,227
102377 - MEMORIAL DR @ MEM COLLEG D	\$ 558,433	\$ 509,655	\$ 48,778
102494 - MORELAND AVE STREETSCPS	\$ 474,178	\$ 294,795	\$ 179,383
102495 - DEEPDENE	\$ 200,000	\$ 181,610	\$ 18,390
102496 - LAVISTA/OAKGROVE	\$ 3,540,000	\$ 2,762,317	\$ 777,683
102600 - RESERVE FOR FUTURE PROJECT	\$ 31,979	\$ 0	\$ 31,979
103417 - STONECREST ARE IMPROVMENTS	\$ 16,731	\$ 5,061	\$ 11,670
103535 - PATH PRJ MATCHING FUNDS	\$ 100,000	\$ 62,575	\$ 37,425
103668 - MISC SIDEWALK & SAFETY PR	\$ 520,255	\$ 0	\$ 520,255
Project Total	\$ 73,370,617	\$ 46,526,721	\$ 26,843,896

HOST Projects – Points of Interest

- DeKalb County has leveraged funding from the Georgia Department of Transportation for the South Stone Mountain sidewalk and bike lane project, Rockbridge Road improvement project, South Fork Peachtree Creek Trail project, and Northlake area streetscapes.

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Innovation & Technology Projects

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.

Innovation & Technology Projects – Financials – Expenditures by Project (Cost Ctr 81610)

Project	Appropriation	Expenditure	Balance
100717 - IS-2002 CTIP PURCHASES	\$ 800,000	\$ 797,366	\$ 2,634
100718 - IS-2003 CTIP PURCHASES	\$ 565,175	\$ 544,539	\$ 20,636
100722 - IS-COMBINED BILLING	\$ 955,000	\$ 893,145	\$ 61,855
100723 - IS-CONSOLIDATED PURCHASE	\$ 2,388,074	\$ 2,322,718	\$ 65,356
100726 - IS-I-NET PHASE II & III	\$ 2,845,121	\$ 2,813,188	\$ 31,933
100729 - IS-PC LIFECYCLE REPLACEMENT	\$ 2,016,598	\$ 2,002,189	\$ 14,409
100730 - IS-PROP. APPRAIS. SYSTEM	\$ 250,000	\$ 248,543	\$ 1,457
101325 - IS-NETWORK BACKUP STOR.	\$ 401,636	\$ 391,563	\$ 10,073
101327 - IS-IMAGINING-RECORDER'S CO	\$ 594,177	\$ 591,436	\$ 2,741
101908 - AIX CONSOLIDATION HRDWR	\$ 350,000	\$ 345,589	\$ 4,411
101911 - TAX ASSESSOR SYSTEM	\$ 500,000	\$ 465,203	\$ 34,797
102194 - INTRGRT CRIMINAL JUSTICE S	\$ 500,000	\$ 470,320	\$ 29,680
102195 - IS SAMS CONVERSION	\$ 400,000	\$ 379,460	\$ 20,540
102197 - IS WINDOW SERVER	\$ 200,000	\$ 198,266	\$ 1,734
102198 - IS GE CAP TAX ASS/CLERK SU	\$ 4,326,837	\$ 4,322,223	\$ 4,614
102418 - IS CONSULTING SERVICES	\$ 5,200,000	\$ 5,181,542	\$ 18,458
103079 - OASIS - MAINFRAME MIGR.	\$ 3,295,625	\$ 3,242,274	\$ 53,351
103309 - IS - TYLER CAMA	\$ 2,000,055	\$ 1,865,658	\$ 134,397
103314 - IS - DATACENTER / SWITCHES	\$ 2,000,000	\$ 1,968,074	\$ 31,926
103781 - MIGRATION MS OFFICE	\$ 1,194,510	\$ 925,468	\$ 269,042
103799 - APPLICATION SUPPORT	\$ 205,490	\$ 8,342	\$ 197,148
103886 - IS ORACLE ADV PROCUREMENT	\$ 2,250,000	\$ 1,106,520	\$ 1,143,480
104048 - R12 FINANCIAL REPORTING	\$ 1,025,000	\$ 0	\$ 1,025,000
104133 - IS RELOCATION PROJECT	\$ 145,000	\$ 17,376	\$ 127,624
104336 - 2015-014 SFTWARE & PC REPL	\$ 1,000,000	\$ 0	\$ 1,000,000
104337 - 2015-011 SFTWARE: TY ODY	\$ 560,604	\$ 0	\$ 560,604
104338 - 2015-013 WEBSTE REDESIGN	\$ 235,000	\$ 0	\$ 235,000
104339 - 2015-024 SOL TRK / ODY IN	\$ 200,000	\$ 0	\$ 200,000
104340 - 2015-028 MAG CT - SFTWR	\$ 256,120	\$ 0	\$ 256,120
Project Total	\$ 36,660,022	\$ 31,101,002	\$ 5,559,020

Innovation & Technology Projects – Points of Interest

- Approved capital funding for FY16 includes:
 - \$1M for desktop computer replacements to help facilitate the elimination of 1100 Windows XP devices, which are no longer supportable.
 - \$1M is approved to migrate additional courts and law enforcement agencies into the county’s Integrated Justice Information Systems solution project, which will create efficiencies through system consolidation and modernization.
 - \$235,000 has been set aside to modernize the county’s website, which will help create a better end user experience
- Projects funded in 2015 included:
 - \$560,000 to modernize the Clerk of Superior Court’s case management system.
 - \$1M to enhance Oracle Financial System reporting as well as to create additional transparency through the development of dashboards.
 - \$2M of investments to facilitate the move of the county’s data center and staff from the Callaway building

Libraries Projects

Libraries Projects Description

Funding has been provided from the General Fund for projects to expand Library facilities, general maintenance and to replace computers. In 2014, the Board of Commissioners approved funding for repairs of the heating, ventilating and air conditioning system.

Libraries Projects – Financials - Expenditures by Project (Cost Ctr 80668)

Project	Appropriation	Expenditure	Balance
102192 - PC REFRESH PROGRAM	\$ 296,452	\$ 283,465	\$ 12,987
104031 - PARKING DECK-DECATUR	\$ 250,000	\$ 40,914	\$ 209,086
104148 - WADE WALKER LIBRARY	\$ 4,000,000	\$ 0	\$ 4,000,000
104307 - BOOKS & MATERIALS	\$ 600,000	\$ 0	\$ 600,000
Project Total	\$ 5,146,452	\$ 324,379	\$ 4,822,073

Libraries Projects – Points of Interest

- Decatur Library parking deck was funded and completed by the contractor in 2015. Final inspection and release of payments will occur in 2016.
- The 2016 budget includes capital project funding of \$3,000,000 for the construction of the Wade Walker Library (\$1 million was previously allocated in FY15) and \$600,000 for books and materials, with a planned \$1 million more in FY17.

Medical Examiner Projects

Medical Examiner Projects Description

The Medical Examiner performs investigations of all deaths that are required by law in the incorporated and unincorporated areas of DeKalb County. All capital project funding will address the purchase of specialized equipment, technology solutions that will either replace or enhance existing software systems, and maintenance or improvement of their facility.

Medical Examiner – Financials - Expenditures by Project (Cost Ctr 80362)

Project	Appropriation	Expenditure	Balance
104328 - SECURITY FENCE	\$ 130,000	\$ 0	\$ 130,000
Project Total	\$ 130,000	\$ 0	\$ 130,000

Medical Examiner Projects - Points of Interest

- The Board of Commissioners approved \$130,000 in the 2016 budget for a security fence of the facility area.

Non-Departmental Projects

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.

Non-Departmental Projects – Financials - Expenditures by Project (Cost Ctr 89110)

Project	Appropriation	Expenditure	Balance
104027 - TOURISM PRODUCT	\$ 786,300	\$ 0	\$ 786,300
104041 - AVONDALE TAD	\$ 1,190,367	\$ 0	\$ 1,190,367
104248 - KENSINGTON TAD	\$ 564,364	\$ 0	\$ 564,364
104249 - BRIARCLIFF TAD	\$ 358,937	\$ 0	\$ 358,937
104359 - TOBIE GRANT INTERGENERATIONAL CTR	\$ 900,000	\$ 0	\$ 900,000
TBD - LITHONIA SENIOR CENTER	\$ 4,000,000	\$ 0	\$ 4,000,000
Project Total	\$ 7,799,968	\$ 0	\$ 7,799,968

Non-Departmental Projects – Points of Interest

- The Board of Commissioners approved \$2.3 million from the Tax Allocation District fund for capital improvement in those areas. Also, included was \$937,500 for tourism development in the county.
- Funding for capital improvement projects for FY16 include Tobie Grant Intergenerational Center of \$900K and Lithonia Senior Center for \$4,000,000.

Parks Projects

Parks Projects Description

The Parks & Recreation capital projects program is responsible for the improvement of existing parks and athletic fields, the acquisition and development of new park lands, the repairing, renovation and construction of recreation centers, youth sports association facilities, and swimming pools. Most of the park development, facility renovation, and swimming pool construction is contracted out to private companies, while much of the design and minor construction is accomplished in-house.

Parks Projects – Financials - Expenditures by Project (Cost Ctr 86101)

Project	Appropriation	Expenditure	Balance
100767 - PARKS-DNR/HIDDEN ACRES PAR	\$ 165,000	\$ 102,619	\$ 62,381
104179 - ARABIA MT HRTGE AREA WY SG	\$ 563,700	\$ 0	\$ 563,700
104317 - DEFERRED MAINTENANCE	\$ 824,894	\$ 0	\$ 824,894
104318 - ELLENWOOD SITE DEV	\$ 400,000	\$ 0	\$ 400,000
Project Total	\$ 1,953,594	\$ 102,619	\$ 1,850,975

Parks Projects – Points of Interest

- The Board of Commissioners approved projects with general tax funding for deferred maintenance of existing recreation and parks facilities and for development of Ellenwood Park.

Planning Projects

Planning Projects Description

The Planning capital projects provides for potential growth and redevelopment in areas across the county. Projects include upgrades to permitting system and Livable Center Initiative (LCI) studies conducted at various locations in the county.

Planning Projects – Financials - Expenditures by Project (Cost Ctr 85110)

Project	Appropriation	Expenditure	Balance
103119 - CDBG SUPPLM KENSINGTON LCI	\$ 67,000	\$ 54,790	\$ 12,210
103345 - ATLANTA REG COMM/LCI-STNCREST	\$ 125,000	\$ 122,000	\$ 3,000
103530 - ATLANTA REG COMM-MEDLINE LCI	\$ 150,000	\$ 146,450	\$ 3,550
103945 - PERMITTING SYSTEM IMPRVMTS	\$ 3,315,039	\$ 188,481	\$ 3,126,558
104311 - TECHNOLOG PROJECT DOX	\$ 94,348	\$ 0	\$ 94,348
Project Total	\$ 3,751,387	\$ 511,720	\$ 3,239,667

Planning Projects – Points of Interest

- The 2016 budget capital improvement plan provides funding of \$2,121,181 for the permitting land management system and \$94,348 for an electronic planning review software that will improve citizen/customer experience when conducting business related to permitting and economic development.

Police Projects

Police Projects Description

The Police capital projects include the renovation of existing police stations and precincts, firing range improvements, and upgrades for technology equipment.

Police Projects – Financials – Expenditures by Project (Cost Ctr 84602)

Project	Appropriation	Expenditure	Balance
102362 - CDBG SOUTH PRECINCT BLDG	\$ 3,485,705	\$ 3,340,399	\$ 145,306
Project Total	\$ 3,485,705	\$ 3,340,399	\$ 145,306

Police Projects – Points of Interest

- All existing projects have been completed and the remaining balances will be transferred to other eligible projects in 2016.

Property Appraisal Projects

Property Appraisal Projects Description

The Property Appraisal & Assessment Department is responsible for the annual valuation of all taxable real and personal property in DeKalb County. The department produces a timely, equitable, and acceptable tax digest for DeKalb County that meets all the state statutes and legal requirements of the Georgia Department of Revenue. Capital improvement projects include the acquisition of system software and hardware.

Geographic Information Systems Projects – Financials - Expenditures by Project (Cost Ctr 82710)

<u>Project</u>	<u>Appropriation</u>	<u>Expenditure</u>	<u>Balance</u>
104045 - IMAGE DATABASE	\$ 600,000	\$ 0	\$ 600,000
Project Total	\$ 600,000	\$ 0	\$ 600,000

Roads & Drainage Projects

Roads & Drainage Projects Description

The Roads and Drainage (R & D) capital projects are utilized for paving and re-paving roads, drainage improvements, providing for necessary utility relocations, and making improvements to departmental operating facilities. Traditionally, funding for these improvements has been appropriated in the capital projects fund, from revenues sources that include general fund, Metropolitan Atlanta Rapid Transit Authority (MARTA), Georgia Department of Transportation (GDOT) and transfers from other funds.

Roads & Drainage Projects – Financials – Expenditures by Project (Cost Ctr 85705)

Project	Appropriation	Expenditure	Balance
102213 - LARP CONTRIBUTION	\$ 39,697,086	\$ 27,942,278	\$ 11,754,808
100316 - R & D SPEED HUMPS PROGRAM	\$ 286,297	\$ 243,126	\$ 43,171
103934 - LMIG* 2014 (County Match)	\$ 2,150,000	\$ 0	\$ 2,150,000
104294 - 2016 ROAD RESURFACING	\$ 3,991,824	\$ 0	\$ 3,991,824
Project Total	\$ 46,125,207	\$ 28,185,404	\$ 17,939,803

Roads & Drainage Projects – Points of Interest

- The county leveraged \$3.4 million in GDOT funding and dedicated \$3,991,824 in HOST funds for unincorporated road resurfacing projects. The county anticipates resurfacing 20 miles of county maintained roadways.

Sheriff Projects

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.

Sheriff – Financials - Expenditures by Project (Cost Ctr 83205)

Project	Appropriation	Expenditure	Balance
104033 - SECURITY ACCESS CONTROL	\$ 200,000	\$ 0	\$ 200,000
104066 - FIRE ALARM SYSTEM	\$ 100,000	\$ 0	\$ 100,000
Project Total	\$ 300,000	\$ 0	\$ 300,000

Sheriff Projects – Points of Interest

- The Board of Commissioners approved the funding for a security access control system at the courthouse, a request for proposal is scheduled before the end of third quarter with an estimated project start-time in fourth quarter. The 2016 budget includes \$100,000 for phase one of the fire alarm system upgrade project.

Transportation Projects

Transportation Projects Description

The Transportation capital projects are utilized for constructing new roads, obtaining right-of-way for road improvements, installing traffic signals, bridge improvements, providing for necessary utility relocations, and making improvements to departmental operating facilities. Traditionally, funding for improvements has been appropriated in the capital projects fund, from revenue sources such as MARTA (Metropolitan Atlanta Rapid Transit Authority), State contracts, and transfers from other funds. However, the majority of funding for transportation projects since 1997 has occurred within the Homestead Option Sales Tax capital projects fund and through Georgia Department of Transportation (GDOT).

Transportation Projects – Financials - Expenditures by Project (Cost Ctr 85405)

Project	Appropriation	Expenditure	Balance
100300 - TS/DOT/WINTERS CHAPEL-OAKC	\$ 83,011	\$ 79,206	\$ 3,805
100301 - TS/N DECATUR RD & LAWR	\$ 30,903	\$ 15,598	\$ 15,305
100302 - TS/CHAM TCKR RD & CUM	\$ 15,268	\$ 10,591	\$ 4,677
100303 - TS/E. PONCE DE LEON @ RAYS	\$ 16,539	\$ 9,917	\$ 6,622
100304 - TS/ROCKBRIDGE RD	\$ 85,298	\$ 10,700	\$ 74,598
100305 - TS/E PONCE DE LEON / SCOTT	\$ 263,971	\$ 44,400	\$ 219,571
100306 - TS/P'TREE IND P'TREE RD	\$ 284,412	\$ 208,900	\$ 75,512
100308 - TS/SR124/RK CHAPEL RD @ PL	\$ 17,024	\$ 0	\$ 17,024
100309 - TS/SR124/RK CHAPEL RD @ MA	\$ 41,223	\$ 0	\$ 41,223
100320 - TS/E PONCE DE LEON AVE @ I	\$ 10,084	\$ 0	\$ 10,084
100321 - TS/D'TWN DECATUR SIG SYS	\$ 40,438	\$ 0	\$ 40,438
100323 - TS/E PONCE DE LEON AVE @	\$ 29,024	\$ 0	\$ 29,024
100325 - TS/TRAF IMPR/MARTA/REARR F	\$ 120,465	\$ 0	\$ 120,465
100330 - TS/TRAF SIGNAL UPGRD	\$ 1,888,787	\$ 1,793,733	\$ 95,054
100332 - TS/CANDL RD SIGNAL SYS	\$ 145,622	\$ 62,156	\$ 83,466
100336 - TS/PANOLA RD / I-20 SIG SY	\$ 91,193	\$ 49,207	\$ 41,986
100337 - TS/N DRUID HILLS RD SIGN	\$ 110,053	\$ 0	\$ 110,053
100343 - TS/WES CHAPEL RD & I-20 SI	\$ 103,938	\$ 47,145	\$ 56,793
100346 - TS/CHAM DUNWDY SIGNAL SYS	\$ 51,115	\$ 17,296	\$ 33,819
100348 - TS/EQUIPMENT-TRAFFIC SIGNA	\$ 1,420,185	\$ 1,117,282	\$ 302,903
100464 - CANDLER STREETSCAPES - PH	\$ 1,284,892	\$ 1,268,140	\$ 16,752
100473 - CHAM DUNWOODY STREETSCAPE	\$ 2,973,065	\$ 2,116,337	\$ 856,728
100741 - LYNWOOD PARK REVITALIZATIO	\$ 284,088	\$ 262,766	\$ 21,322
100797 - STONE MTN / ATLANTA TRAIL	\$ 800,000	\$ 611,487	\$ 188,513
101188 - INTERSEC COV HWY@PHILLIPS	\$ 110,261	\$ 0	\$ 110,261

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Project Amount	Appropriation	Expenditure	Balance
101234 - TS/LAVISTA RD SIGN SYST	\$ 16,384	\$ 0	\$ 16,384
101237 - TS/CHAM.TUCKER/I-285	\$ 129,091	\$ 126,623	\$ 2,468
101245 - TSI/LAVISTA ROAD	\$ 236,648	\$ 217,029	\$ 19,619
101335 - DOT-COVINGTON-EVANS MILL	\$ 35,395	\$ 0	\$ 35,395
101402 - TRANS-ROAD IMPROV.RESERVE	\$ 35,153	\$ 0	\$ 35,153
101503 - S RIV GREENWAY TRL	\$ 4,645,000	\$ 3,566,326	\$ 1,078,674
101969 - WIDNG BOLDCST I285 T LINEC	\$ 807,701	\$ 405,910	\$ 401,791
101971 - SW KENGTN FM REDN TO MEMOR	\$ 400,000	\$ 0	\$ 400,000
101973 - SOUTH RIVER TRL III	\$ 1,152,736	\$ 1,061,047	\$ 91,689
101974 - STONE MOUNTAIN TRL VI	\$ 600,000	\$ 0	\$ 600,000
102083 - COVINGTON HWY @ SCARBRGH	\$ 1,452,669	\$ 1,426,957	\$ 25,712
102133 - SAFETY ACTION PLAN	\$ 191,875	\$ 86,825	\$ 105,050
102171 - ROCKBRIDGE RD PRJ 0008401	\$ 2,000,000	\$ 679,015	\$ 1,320,985
102237 - COVENTRY QUITE ZONE	\$ 385,635	\$ 374,067	\$ 11,568
102334 - TS/MEMORIAL DR MARTA BRT	\$ 576,593	\$ 413,997	\$ 162,596
102819 - PARK AVE- NEW P'TR-BUFORD	\$ 350,000	\$ 0	\$ 350,000
102953 - BROOKHAVEN LCI PEDSTRN SFT	\$ 590,000	\$ 71,304	\$ 518,696
103230 - TRAFFIC SIGNLS FOR SR8 & S	\$ 190,000	\$ 150,811	\$ 39,189
103334 - GDOT ROW BUFORD HWY	\$ 9,950	\$ 0	\$ 9,950
103337 - SHOAL CREEK TRL PH1	\$ 300,000	\$ 0	\$ 300,000
103338 - TWN BRTHRS LK TO ATL STN M	\$ 100,000	\$ 0	\$ 100,000
103342 - LAKE HEARN/PERIMTR SUMMIT	\$ 3,270,504	\$ 3,188,859	\$ 81,645
103620 - MARTA BUFORD TRFFIC SGNL C	\$ 793,779	\$ 285,720	\$ 508,059
103665 - N DRUID HILLS OFF SYSM SF	\$ 397,820	\$ 97,728	\$ 300,092
103760 - EAST LAKE RD QUITE ZONE	\$ 189,365	\$ 0	\$ 189,365
103930 - SCOTT BLVD PEDESTAN IMPRV	\$ 60,000	\$ 0	\$ 60,000
103935 - TUCKER & ST MTN CID	\$ 200,000	\$ 85,500	\$ 114,500
103936 - E. DECATUR GRNWAY TRL	\$ 100,000	\$ 0	\$ 100,000
104295 - NORTHLAKE AREA SIDEWALKS	\$ 300,000	\$ 0	\$ 300,000
104296 - SDWLKS @FLATSHALS/HNDRSN &	\$ 400,000	\$ 0	\$ 400,000
104297 - LITHONIA IND BLVD EXT PH3	\$ 200,000	\$ 0	\$ 200,000
104303 - RESERVE- SIDEWALKS	\$ 450,000	\$ 0	\$ 450,000
Project Total	\$ 30,867,157	\$ 19,962,579	\$ 10,904,578

Transportation Projects – Points of Interest

- DeKalb County has leveraged funding from the GDOT for the South Stone Mountain sidewalk and bike lane project, Rockbridge Road improvement project, South Fork Peachtree Creek Trail project, and Northlake area streetscapes.

HOST Capital Projects

HOST Capital Projects Description

On March 18, 1997, the DeKalb County voters approved a sales tax referendum. The Homestead Option Sales Tax (HOST) increased the sales tax by one cent effective July 1, 1997. The additional revenue provides up to 100% Homestead Exemption for owner occupied dwellings and up to 20% of the sales tax revenue for capital improvement projects beginning in 1999. The revenue collected in the initial 18 months of the tax could be used for any purpose. The Board of Commissioners (BOC) decided to use the initial revenue for capital expenditures. The HOST revenue estimates for DeKalb County were based on the sales tax revenue collections of the Metropolitan Atlanta Rapid Transit Authority (MARTA). An amendment to the Homestead Option Sales Tax (HOST) Ordinance DeKalb County Code, Sections 2-117 through 2-129, allowed HOST funds for capital outlay projects to be included in the normal budgetary process as long as the funds are used for capital projects that are approved by the governing board. Prior to this amendment, HOST funds were distributed evenly among the five commission districts.

HOST Capital Projects (Fund 330) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
HOST	\$ 57,740,337	\$ 42,779,900	\$ 14,960,437
U.S. DEPT OF TRANSPORTATION (CIP)	\$ 20,235,842	\$ 17,467,938	\$ 2,767,904
Total	\$ 77,976,179	\$ 60,247,838	\$ 17,728,341

HOST Capital Projects (Fund 330) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditure	Balance
80330 - CIP - HOST	\$ 56,365,452	\$ 46,874,664	\$ 9,490,788
80603 - CIP - HOST CAPITAL OUTLAY	\$ 21,610,727	\$ 13,373,174	\$ 8,237,553
Total	\$ 77,976,179	\$ 60,247,838	\$ 17,728,341

HOST Projects – Financials - Expenditures by Project (Cost Ctr 80330)

Project	Appropriation	Expenditure	Balance
100194 - HOST D1 MERCER U DR @ N FR	\$ 99,362	\$ 97,498	\$ 1,864
100211 - HOST D1 ASH DUNWY JOHN FER	\$ 30,000	\$ 24,033	\$ 5,967
100234 - HOST D3-GLNWD AVE SDWLKS	\$ 6,245,995	\$ 3,062,943	\$ 3,183,052
100235 - HOST D1 TCKER MN ST STRTSC	\$ 5,090,000	\$ 3,124,343	\$ 1,965,657
100237 - HOST D1 WNTRS CHPL @ DNWDY	\$ 474,042	\$ 471,565	\$ 2,477
100241 - HOST D1 TILLY MILL RD-W	\$ 811,780	\$ 507,582	\$ 304,198
100263 - HOST D3-FELL RD @ IDLEWD R	\$ 45,000	\$ 36,202	\$ 8,798

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HOST Projects – Financials – Expenditures by Project (Cost Ctr 80330) cont'd

Project	Appropriation	Expenditure	Balance
100284 - HOST D5-STRIPING	\$ 58,994	\$ 37,820	\$ 21,174
100287 - HOST D5-COCK @ BORING RD	\$ 762,572	\$ 721,947	\$ 40,625
100295 - HOST/PARKS/REPAIR & RENV	\$ 28,765	\$ 10,180	\$ 18,585
100352 - HOST-RESER. FOR FUTURE APP	\$ 1,803,500	\$ 1,800,000	\$ 3,500
100376 - HOST-IS-TELEPHONE SYS UPGR	\$ 1,637,569	\$ 1,562,555	\$ 75,014
100662 - E.PONCE DE LEON @ HAMBRICK	\$ 991,720	\$ 978,901	\$ 12,819
100739 - LITHONIA STREETScape	\$ 2,075,958	\$ 1,325,841	\$ 750,117
100778 - PROGRAM MANAGEMENT SERVICE	\$ 2,196,102	\$ 2,193,994	\$ 2,108
100793 - SNAPFINGER ROAD WIDENING	\$ 2,189,315	\$ 639,118	\$ 1,550,197
101291 - HOST D4-STEVENSON @ S DESHON	\$ 131,177	\$ 115,498	\$ 15,679
101297 - PERIMETER CID	\$ 28,406,250	\$ 27,197,211	\$ 1,209,039
101306 - HOST-LYNWOOD PARK IMP/OSB	\$ 1,346,011	\$ 1,250,709	\$ 95,302
102019 - DOWNTOWN LITHONIA STREETCP	\$ 1,766,000	\$ 1,549,172	\$ 216,828
102351 - LOVELESS DR IMPROVEMENT	\$ 175,340	\$ 167,552	\$ 7,788
Project Total	\$ 56,365,452	\$ 46,874,664	\$ 9,490,788

HOST Capital Outlay Projects – Financials – Expenditures by Project (Cost Ctr 80603)

Project	Appropriation	Expenditure	Balance
100123 - HOST DESHON/ROCKBRIDGE RD	\$ 487,034	\$ 480,508	\$ 6,526
100138 - HOST-EVANS MIL RD REL @ I-	\$ 6,107,207	\$ 449,409	\$ 5,657,798
100166 - HOST-YOUNG RD & MEADOWBK	\$ 243,035	\$ 224,891	\$ 18,144
100415 - 19 COUNTYWIDE SIDEWALKS	\$ 6,400,000	\$ 4,754,938	\$ 1,645,062
100750 - N DRUID HILLS AT CLAIRMONT	\$ 1,004,115	\$ 991,861	\$ 12,254
100758 - PANOLA ROAD AT I-20	\$ 905,770	\$ 887,405	\$ 18,365
100760 - PANTHERSVILLE AT BOULDERCR	\$ 1,512,908	\$ 1,509,897	\$ 3,011
100776 - PHILLIPS RD AT MARBUT RD	\$ 536,284	\$ 506,808	\$ 29,476
100780 - RIVER ROAD AT OAKVALE RD	\$ 443,220	\$ 440,765	\$ 2,455
100800 - TRAFFIC & INTER CONT DESIG	\$ 1,866,567	\$ 1,862,282	\$ 4,285
102376 - N. INDAN CREEK @ MEMORIAL	\$ 404,587	\$ 386,242	\$ 18,345
102378 - EMERGENCY BRIDGE	\$ 1,200,000	\$ 575,061	\$ 624,939
102379 - WARRANTED SIGNAL LOCATIONS	\$ 500,000	\$ 303,107	\$ 196,893
Project Total	\$ 21,610,727	\$ 13,373,174	\$ 8,237,553

HOST Capital Outlay Projects – 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.
- In 2016, the BOC approved HOST funding for various projects in the amount \$4,891,824. Administration also leveraged funding from Georgia Department of Transportation for a sidewalk project at Glenwood Road, right of way acquisition for that project will be completed in the summer of 2016
- Right-of-way acquisition is underway for the countywide sidewalks project, which will add new sidewalk on Henderson Road, Salem Road, and Flat Shoals Road.

HUD Section 108 Loan Projects

HUD Section 108 Loan Projects Description

In October 2008, the Board of Commissioners approved the acceptance of the Housing and Urban Development (HUD) 108 Section Loan that allowed the county to fund the construction of three capital improvement projects- The South DeKalb Community/Senior Center, the North DeKalb Community/Senior Center, and the Central DeKalb Senior Center.

HUD Section 108 Loan Projects (Fund 357) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
U.S. DEPARTMENT OF HUD	\$ 13,999,790	\$ 11,346,446	\$ 2,653,344
Total	\$ 13,999,790	\$ 11,346,446	\$ 2,653,344

HUD Section 108 Loan Projects (Fund 357) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditure	Balance
80389 - CIP - HUD SECTION 108 LOAN	\$ 13,999,790	\$ 11,346,446	\$ 2,653,344
Total	\$ 13,999,790	\$ 11,346,446	\$ 2,653,344

HUD Section 108 Loan Projects – Financials - Expenditures by Project (Cost Ctr 80389)

Project	Appropriation	Expenditure	Balance
103433 – N. DEKALB COMMUNITY CT	\$ 4,682,025	\$ 2,230,802	\$ 2,451,223
103434 - CENTRAL DEKALB SR CTR	\$ 5,251,983	\$ 5,123,931	\$ 128,052
103441 – S. DEKALB SR COMMUN	\$ 4,065,782	\$ 3,991,713	\$ 74,069
Project Total	\$ 13,999,790	\$ 11,346,446	\$ 2,653,344

HUD Section 108 Loan Projects – 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.

Public Safety & Judicial Facility Authority Projects

Public Safety & Judicial Facility Authority Projects Description

In 2004, the county established the Public Safety and Judicial Facilities Authority, which consisted of a five-member board for issuing revenue bonds for new public safety and judicial facilities. The bond issue of \$50,000,000 was used for the purchase of a police and fire headquarters building, renovation of existing fire and police stations and precincts; a centralized warehouse for police and fire, and the renovation of the courthouse.

Public Safety & Judicial Facility Authority Projects (Fund 354) – Financials - Funding Sources

	Appropriation	Revenue	Balance
PUBLIC SAFETY/JUDICIAL FACILITIES	\$ 13,641,512	\$ 13,630,112	\$ 11,400
Project Total	\$ 13,641,512	\$ 13,630,112	\$ 11,400

Public Safety & Judicial Facility Authority Projects (Fund 354) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditure	Balance
80354 - PS&J-AUTH-COURTHSE.RENOV.	\$ 13,641,512	\$ 13,630,112	\$ 11,400
Project Total	\$ 13,641,512	\$ 13,630,112	\$ 11,400

Public Safety & Judicial Facility Authority Projects – Financials - Expenditures by Project (Cost Ctr 80354)

Project	Appropriation	Expenditure	Balance
101475 - PS&J-AUTH-COURTHSE.RENOV.	\$ 13,641,512	\$ 13,630,112	\$ 11,400
Project Total	\$ 13,641,512	\$ 13,630,112	\$ 11,400

Public Safety & Judicial Facility – Points of Interest

- Projects approved for this fund are completed.

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Sanitation Capital Projects

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.

Sanitation Capital Projects (Fund 542) – Financials – Funding Sources (Cost Ctr 88105)

Funding Source	Appropriation	Revenue	Balance
DEKALB COUNTY (CIP)	\$ 5,229,729	\$ 4,814,358	\$ 415,371
GEORGIA ENVIRONMENTAL FINANCE AUTH	\$ 6,000,000	\$ 5,925,822	\$ 74,178
SANITATION CIP	\$ 50,570,254	\$ 39,849,950	\$ 10,720,304
GEORGIA DEPT OF TRANSPORTATION	\$ 27,066	\$ 17,807	\$ 9,259
Total	\$ 61,827,049	\$ 50,607,937	\$ 11,219,112

Sanitation Capital Projects (Fund 542) – Financials – Expenditures by Departments

Cost Center	Appropriation	Expenditure	Balance
88105 - CIP - SANITATION	\$ 61,827,049	\$ 50,607,937	\$ 11,219,112
Total	\$ 61,827,049	\$ 50,607,937	\$ 11,219,112

Sanitation Projects – Financials – Expenditures by Project (Cost Ctr 88105)

Project	Appropriation	Expenditure	Balance
100483 - CRYMES LANDFILL	\$ 1,775,000	\$ 995,678	\$ 779,322
100742 - MAJOR MODS PHASE 3 AND 4	\$ 5,445,939	\$ 5,411,293	\$ 34,646
100790 - SEMINOLE LAND ACQUISTION	\$ 2,911,549	\$ 2,700,049	\$ 211,500
101932 - SANITATION MIS	\$ 255,929	\$ 246,334	\$ 9,595
102204 - SEM LAND ENG	\$ 4,494,276	\$ 4,460,625	\$ 33,651
102205 - SEM LAND MON	\$ 5,981,877	\$ 5,090,290	\$ 891,587
102360 - CLOSURE 2A CELL	\$ 18,216,035	\$ 17,440,739	\$ 775,295
102937 - CNG FUELING STATION	\$ 11,669,870	\$ 7,533,286	\$ 4,136,584
103009 - STIMULUS ADMINISTRATION	\$ 200,000	\$ 45,977	\$ 154,023
103889 - ELECTRIC VEHICLE CHRGT	\$ 27,066	\$ 17,807	\$ 9,259
104005 - ENVIRONMENTAL GAS COLLTN	\$ 999,508	\$ 740,037	\$ 259,471
104100 - RESIDENTIAL COLLECTN CONTAINRI	\$ 6,000,000	\$ 5,925,822	\$ 74,178
104329 - WARD LAKE REDEVELOPMENT	\$ 1,500,000	\$ 0	\$ 1,500,000
TBD542 - FY16 SAN OPER CONTR TO CAP	\$ 2,350,000	\$ 0	\$ 2,350,000
Project Total	\$ 61,827,049	\$ 50,607,937	\$ 11,219,112

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Sanitation Capital Projects – Points of Interest

- In 2016, \$2.3 million will be transferred from Sanitation’s operating budget to Sanitation’s capital improvement projects for environmental engineering at Seminole Road landfill - \$350,000; environmental monitoring at Seminole Road landfill - \$500,000; and construction of the Ward Lake administrative building -\$1,500,000.
- In 2015, the Board of Commissioners (BOC) approved the agreement with Atlanta Gas Light Compressed Natural Gas (CNG) infrastructure program. Atlanta Gas and Light awarded a \$1.2 million grant to DeKalb County that allows Atlanta Gas Light to install a CNG Compression Station, up-grade existing Natural Gas Service Line and install CNG storage facility on county owned property at the Sanitation Central Transfer Station.
- The BOC approved \$6 million in 2015, for the Georgia Environmental Finance Authority loan to allow the purchase and the implementation of the new Sanitation Residential Collection Containerizations services.
- In 2015, a total of \$1 million was transferred from Sanitation Enterprise funds into Sanitation capital projects.

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Stormwater Management Capital Projects

Stormwater Management Capital Projects Description

The Stormwater Utility Capital Improvement Program Fund is a self-supporting enterprise. Any funds required to meet its capital obligations come from the Stormwater assessment fee. In 2005, the fund was created and \$10,000,000 was transferred from the Stormwater Utility Fund.

Stormwater Management Capital Projects (Fund 582) - Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
CITY OF CHAMBLEE	\$ 591,105	\$ 589,601	\$ 1,504
CITY OF DORAVILLE	\$ 909,770	\$ 700,353	\$ 209,417
CITY OF LITHONIA	\$ 141,106	\$ 100,171	\$ 40,935
DEKALB COUNTY (CIP)	\$ 8,679,105	\$ 3,308,033	\$ 5,371,071
GA EMERGENCY MANAGEMENT AGENCY	\$ 2,375,160	\$ 1,790,998	\$ 584,162
THE SEMBLER COMPANY DISBURSE	\$ 187,000	\$ 78,487	\$ 108,513
Total	\$ 12,883,246	\$ 6,567,643	\$ 6,315,602

Stormwater Management Capital Projects (Fund 582) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditure	Balance
86701 - CIP - STORMWATER	\$ 12,883,246	\$ 6,567,643	\$ 6,315,602
Total	\$ 12,883,246	\$ 6,567,643	\$ 6,315,602

Stormwater Management Projects - Financials - Expenditures by Project (Cost Ctr 86701)

Project	Appropriation	Expenditure	Balance
101647 - STORMWATER-RESERVE FOR	\$ 42,555	\$ 14,444	\$ 28,111
101648 - REHAB-STORWATER PIPES & ST	\$ 2,280,000	\$ 2,109,049	\$ 170,951
101649 - STORM DRAIN. SYSTEM CONSTR	\$ 500,000	\$ 413,074	\$ 86,926
102040 - CTY OF CHAMBLEE DRAINAGE P	\$ 591,105	\$ 589,601	\$ 1,504
102041 - DORAVILLE DRAINAGE PRJS	\$ 909,770	\$ 700,353	\$ 209,417
102499 - CITY LITHONIA	\$ 141,106	\$ 100,171	\$ 40,934
102673 - CITY OF CLARKSTON	\$ 100,000	\$ 52,699	\$ 47,301
102723 - CORPS OF ENG (ARRA) PARTIC	\$ 1,303,900	\$ 797,254	\$ 506,646
103361 - GEMA-PDMC-PJ-04-GA-2010-00	\$ 2,375,160	\$ 1,790,998	\$ 584,162
104163 - FMA-PJ-04-GA-2013-002	\$ 739,650	\$ 0	\$ 739,650
104164 - FMA-PJ-04-GA-2014-003	\$ 900,000	\$ 0	\$ 900,000
104167 - MAINTENANCE & REPAIR SW FA	\$ 3,000,000	\$ 0	\$ 3,000,000
Project Total	\$ 12,883,246	\$ 6,567,643	\$ 6,315,602

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Stormwater Management Projects – Points of Interest

- Stormwater capital fund receives funding from local municipalities and other agencies that enters into an inter-governmental agreement with DeKalb County to provide stormwater related services.
- Georgia Emergency Management Agency awarded the county \$1.3 million to assist in the elimination of flood zone properties and create green space initiatives.

Urban Redevelopment Agency 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 zones. The U. S. Government subsidizes 45% of the interest payment.

Urban Redevelopment Agency Projects (Fund 356) - Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
URBAN REDEVELOPMENT BOND	\$ 6,797,409	\$ 4,829,483	\$ 1,967,926
Total	\$ 6,797,409	\$ 4,829,483	\$ 1,967,926

Urban Redevelopment Agency Projects (Fund 356) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditure	Balance
80356 - CIP - URA - POLICE	\$ 2,122,158	\$ 709,309	\$ 1,412,849
80357 - CIP - URA - RECORDERS COURT	\$ 4,675,251	\$ 4,120,174	\$ 555,077
Total	\$ 6,797,409	\$ 4,829,483	\$ 1,967,926

Urban Redevelopment Agency - 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).

Urban Redevelopment Authority Police Projects – Financials - Expenditures by Project (Cost Ctr 80356)

Project	Appropriation	Expenditure	Balance
103621 - ANIMAL SERVICES CENTER	\$ 2,122,158	\$ 709,309	\$ 1,412,849
Project Total	\$ 2,122,158	\$ 709,309	\$ 1,412,849

Urban Redevelopment Authority Police Projects – Points of Interest

- The construction of a new animal shelter has begun.

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Urban Redevelopment Authority Recorders Court Projects – Financials - Expenditures by Project (Cost Ctr 80357)

<u>Project</u>	<u>Appropriation</u>	<u>Expenditure</u>	<u>Balance</u>
103035 - URA-RECORDERS CT RENO	\$ 4,675,251	\$ 4,120,174	\$ 555,077
Project Total	\$ 4,675,251	\$ 4,120,174	\$ 555,077

Urban Redevelopment Authority Recorders Court Projects – Points of Interest

- The Recorders Court renovation project is completed.

Watershed Management Construction Projects

Watershed Management Construction Projects Description

Watershed Management Construction Projects Fund was created in 1990 to track expenditures made from the proceeds of the 1990, 1993, and 2011 Revenue Bond issues, and local government contributions associated with construction projects. Payments from the Construction Fund were made in accordance with the bond resolution and local government agreements. State law requires that capital project funds be portrayed as project-length rather than annual budgets. Consequently, the budget for this fund is no longer adopted as part of the county’s annual budget process.

To finance the cost of the capital improvements program (CIP), it has been necessary to raise water and sewer rates each year by 13% for the years 2012, 2013, and 2014, which amounted to increase of \$8 to \$10 per month for the average household each year.

Watershed Construction projects are funded in three categories/cost center:

- 1) Watershed Management Bonds (cost center 88051) – created in 1990, these bond proceeds are used for construction projects.
- 2) Watershed Management Recovery Zone Revenue (cost center 88052) – funds designated for Stonecrest Sanitary Sewer improvement and Lower Crooker Creek Lift Station.
- 3) 2011A Water & Sewer Revenue (cost center 88053) - funds designated for water and sewer pipes upgrades, relating to the consent decree program.

Watershed Management Construction Projects (Fund 512) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
RECOVERY ZONE ECONOMIC	\$ 28,404,000	\$ 14,715,474	\$ 13,688,526
WATER & SEWER BOND FUND	\$ 696,279,433	\$ 449,607,709	\$ 246,671,724
Total	\$ 724,683,433	\$ 464,323,183	\$ 260,360,250

Watershed Management Construction Projects (Fund 512) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditure	Balance
88051 - CIP - WATERSHED MGMT BONDS	\$ 317,735,178	\$ 311,266,795	\$ 6,468,383
88052 - CIP - WATERSHED MGMT RZ REVENUE	\$ 23,101,971	\$ 10,128,805	\$ 12,973,166
88053 - CIP - 2011A WATER & SEWER REVENUE	\$ 383,846,284	\$ 142,927,583	\$ 240,918,701
Total	\$ 724,683,433	\$ 464,323,183	\$ 260,360,250

Watershed Management Construction Projects - Points of Interest

- FY16, \$111,256 will be transferred from Water and Sewer’s operating budget to CIP to fund year two of Hansen/Project Dox projects.
- FY15, evaluated and acquired 26,730 feet of pipe and one lift station.

Watershed Management Bonds Projects

Watershed 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.

Watershed Bonds Projects – Financials – Expenditures by Project (Cost Ctr 88051)

Project	Appropriation	Expenditure	Balance
100019 - FILTER PLANT EXPANSION	\$ 169,662,878	\$ 169,596,788	\$ 66,090
100021 - FILTER PLANT RESERVOIRS	\$ 49,424,697	\$ 49,382,416	\$ 42,280
100053 - RAW WATER PUMP STATION & L	\$ 57,371,626	\$ 56,892,803	\$ 478,823
100056 - ROADHAVEN ANNEX BUILDING	\$ 2,758,551	\$ 2,706,076	\$ 52,475
100068 - SEWER REN - NTERGOVERNMTL	\$ 4,500,000	\$ 4,390,804	\$ 109,196
100069 - SEWER REN - SNAPPINGER	\$ 10,167,851	\$ 9,511,812	\$ 656,039
102021 - SOUTHEAST LIFT STATIONS	\$ 10,000,000	\$ 8,312,286	\$ 1,687,714
102252 - RESERVE - APPROPRIATION	\$ 5,000	\$ 0	\$ 5,000
102460 - SNAPPINGER ROTARY PRESS	\$ 4,500,000	\$ 4,084,672	\$ 415,328
102461 - SNAPPINGER SAFETY REPAIRS	\$ 940,000	\$ 771,474	\$ 168,526
102604 - COMPREHENSIVE SSES PROG	\$ 2,058,309	\$ 2,004,298	\$ 54,011
102789 - GDOT IMPROV	\$ 2,500,000	\$ 2,487,564	\$ 12,436
102941 - SYSTEM ASS & REHAB	\$ 1,468,840	\$ 1,125,802	\$ 343,038
104356 - INTEREST EARNINGS	\$ 2,377,425	\$ 0	\$ 2,377,425
Project Total	\$ 317,735,178	\$ 311,266,795	\$ 6,468,383

Watershed Management Bonds Projects – Points of Interest

- The county has recently adopted the 2011 Master Bond Resolution. This bond (Series 2011A/B) will finance the acquisition, construction and equipping of certain improvements to the county's water and sewerage system.
- The capital cost associated with the operation of the water & sewer system will be impacted by the consent decree issued by the U.S. Attorney General and the Environmental Protection Agency. This consent decree and settlement agreement mandates that DeKalb improve its sewer system and clean up the South River, Snapfinger Creek and the South Fork Creek.

Watershed Management Recovery Zone Revenue Bonds Projects

Watershed Management Recovery Zone Revenue Bonds Projects Description

The American Recovery and Reinvestment Act of 2009 authorize the issuance of Recovery Zone Economic Development Bonds (RZEBD) by counties to finance certain types of projects within designated recovery zones. In 2010, the Board of Commissioners approved RZEDB in the amount of \$28,404,000 for Stonecrest sanitary sewer improvements and Lower Crooker Creek Lift Station.

Watershed Recovery Zone Revenue Bonds Projects - Financials - Expenditures by Project
(Cost Ctr 880552)

Project	Appropriation	Expenditure	Balance
103046 - RZEDB-STNCRST SNTARY SWR	\$ 23,101,971	\$ 10,128,805	\$ 12,973,166
Project Total	\$ 23,101,971	\$ 10,128,805	\$ 12,973,166

Watershed Recovery Zone Revenue Bonds Projects - Points of Interest

- The personnel and operating cost to implement this program will be absorbed through this funding.

Watershed Management 2011 Series A Revenue Bonds Projects

Watershed Management 2011 Series A Revenue Bonds Projects Description

Watershed Management 2011 Revenue Bond issues relates to construction projects. The county’s treatment plants, as well as thousands of miles of water and sewer pipes, have required significant repairs and upgrades. Extensive work has been necessary to address aged conditions, satisfy tightening federal and state regulations for water and wastewater.

Watershed Management 2011 Series A Revenue Bonds Projects – Financials - Expenditures by Project (Cost Ctr 88053)

Project	Appropriation	Expenditure	Balance
100001 – ANNUAL ENGINEERING	\$ 14,390,205	\$ 10,555,924	\$ 3,834,281
100053 – RAW WATER PUMP STATION	\$ 1,595,223	\$ 983,041	\$ 612,182
103046 – RZEDB – STNCRST SNTARY SWR	\$ 8,772,026	\$ 0	\$ 8,772,026
103049 – WATERSHED IMPROVEMENT	\$ 4,626,852	\$ 1,020,928	\$ 3,605,924
103154 – TANK REPAIR & PAINTING	\$ 2,383,650	\$ 814,800	\$ 1,568,850
103253 - HYPOCHLORITE GEN (CONSTR	\$ 3,963,000	\$ 3,421,813	\$ 541,187
103254 - N SHALLOWFORD RD BP ST	\$ 3,551,417	\$ 3,078,269	\$ 473,148
103255 - TILLY MILL BOOSTER PUMPING	\$ 1,699,327	\$ 1,236,972	\$ 462,355
103256 - WATER REUSE PROJECTS PLN	\$ 500,000	\$ 0	\$ 500,000
103257 - SCOTT BLVD WATER REPL PH 1	\$ 10,031,123	\$ 129,705	\$ 9,901,418
103258 - CANDLER RD WATER MAIN REP	\$ 5,522,163	\$ 5,120,463	\$ 401,700
103259 - ADD'L CLEAR WELLS & PUMPIN	\$ 6,726,615	\$ 2,830,855	\$ 3,895,760
103260 - PIPE BURSTING (2012-13)	\$ 15,966,149	\$ 761,518	\$ 15,204,631
103261 - MANHOLE REH (2012-13)	\$ 6,284,500	\$ 2,927,211	\$ 3,357,289
103262 - CLOSED-CIRCUIT TV INSP	\$ 10,586,300	\$ 7,461,043	\$ 3,125,257
103263 - RELINING	\$ 23,489,635	\$ 0	\$ 23,489,635
103264 - WATER HYDR MODELING	\$ 3,500,000	\$ 0	\$ 3,500,000
103265 - WATERWASTE HYDR MODELING	\$ 3,970,526	\$ 1,485,079	\$ 2,485,447
103266 - SEW MAP & MANHOLE INSP STU	\$ 15,000,000	\$ 6,900,565	\$ 8,099,435
103268 - SNAPFINGER WWTP EXP - PH 2	\$ 68,419,451	\$ 19,518,058	\$ 48,901,393
103269 - POLE BRIDGE WWTP EXP - CON	\$ 3,863,161	\$ 1,091,732	\$ 2,771,429
103270 - ROADHAVEN BLDG FUND	\$ 6,945,997	\$ 1,103,861	\$ 5,842,136
103271 - ORACLE BILLING SYS	\$ 9,110,401	\$ 674,933	\$ 8,435,468
103272 - ABESTOS CEMENT (A/C) LINE	\$ 58,874,723	\$ 21,365,229	\$ 37,509,494
103273 - ABESTOS CEMENT LINE REPL -	\$ 8,999,368	\$ 8,447,454	\$ 551,914
103274 - SNAPFINGER WWTP EXP CONST	\$ 10,278,218	\$ 3,098,332	\$ 7,179,886
104025 – DUNWOODY TANK FILL VALVE	\$ 2,012,666	\$ 11,626	\$ 2,001,040
104070 – CITY OF ATL - WW SVCS/CLEA	\$ 37,672,620	\$ 36,686,063	\$ 986,557
104073 - LIFT STATION UPGRADE/REHAB	\$ 3,191,745	\$ 2,168,199	\$ 1,023,546
104079 - REPLACE GLENWOOD WTR MAIN	\$ 3,164,089	\$ 26,310	\$ 3,137,779

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Project	Appropriation	Expenditure	Balance
104080 – VULNERABILITY ASSESS-STUDY	\$ 100,000	\$ 0	\$ 100,000
104081 – WATER SYSTEM SECURITY D&I	\$ 100,000	\$ 0	\$ 100,000
104082 – W/S RELO-ADJUST FOR ROADWAY	\$ 2,160,000	\$ 7,600	\$ 2,152,400
104083 – WATER RESOURCES MGMT PLAN	\$ 1,275,000	\$ 0	\$ 1,275,000
104084 – WW SYS SEC DESIGN & INST	\$ 120,000	\$ 0	\$ 120,000
104085 – LOWER CROOKED CRK LIFT UPG	\$ 130,466	\$ 0	\$ 130,466
104086 – HONEY CRK LIFT STA UPG CNS	\$ 16,769,668	\$ 0	\$ 16,769,668
104087 – SEWER CLEANING EQUIPMENT	\$ 1,250,000	\$ 0	\$ 1,250,000
104088 – SEPTIC TANK ELIM PROGRAM	\$ 350,000	\$ 0	\$ 350,000
104098 – SNAPFINGER WWTP EXP CONSTR	\$ 4,000,000	\$ 0	\$ 4,000,000
104151 – WATER SER LINE RENEW-ANN C	\$ 2,500,000	\$ 0	\$ 2,500,000
Project Total	\$ 383,846,284	\$ 142,927,583	\$ 240,918,701

Watershed Management 2011 Series A Revenue Bonds Projects – Points of Interest

- In 2016, work is expected to commence on Columbia Drive Lift Station, Stonecrest sanitary sewer system improvements. Lithonia No. 1 pump station, Priority Areas Sewer Assessment and Rehab Program and Ongoing Sewer Assessment and Rehabilitation Program.

Watershed Management Renewal & Extension Projects

Watershed Management Renewal & Extension Projects Description

Watershed Management Renewal and Extension (R & E) accounts for funds in excess of operating and debt service requirements used to renew or extend the current system. Renewal and Extension funds are used for replacements, additions, extensions and improvements of the water system. It pays for obligations relating to any engineering studies, surveys or plans and specifications pertaining to future development or expansion of the system. State Law requires that capital project funds be portrayed as project-length rather than annual budgets. Consequently, the budget for this fund is no longer adopted as part of the county’s annual budget process.

The Renewal and Extension Projects are funded in three categories/cost centers:

- 1) Renewal & Extension (cost center 88061) – cover cost for water and sewer system upgrades. Funds projects for engineering studies, water meter replacement and sewer improvements.
- 2) Capital & Grants Personnel (cost center 88062) – Funds personnel in the Capital & Grants department. Personnel maintain the capital budget for the Consent Decree.
- 3) Purchasing & Contracting Personnel (cost center 88063) – Funds personnel in the Purchasing department that assist in the bidding process and contracts for outside services relating to the Consent Decree.

Watershed Management Renewal & Extension Projects (Fund 513) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
WATER & SEWER RENEWAL & EXT	\$ 579,480,678	\$ 451,308,467	\$ 128,172,211
Total	\$ 579,480,678	\$ 451,308,467	\$ 128,172,211

Watershed Management Renewal & Extension Projects (Fund 513) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditure	Balance
88061 - CIP-WATERSHED MGMT R&E	\$ 577,112,498	\$ 450,276,545	\$ 126,835,953
88062 - CIP-WATERSHED-CAPITAL & GRANTS	\$ 169,380	\$ 71,933	\$ 97,447
88063 - CIP-WATERSHED- PURCH & CONTRAC	\$ 2,198,800	\$ 959,989	\$ 1,238,811
Total	\$ 579,480,678	\$ 451,308,467	\$ 128,172,211

Watershed Management Renewal & Extension - 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.

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Watershed Management Renewal & Extension Projects

Watershed Management Renewal & Extension Projects Description

Watershed Management Renewal and Extension projects includes replacements, additions, extensions and improvements relating to engineering studies, surveys or plans and specifications pertaining to future development or expansion of the water system.

Watershed Management Renewal & Extension Projects – Financials - Expenditures by Project (Cost Ctr 88061)

Project	Appropriation	Expenditure	Balance
100001 - ANNUAL ENGINEERING	\$ 28,337,009	\$ 20,335,774	\$ 8,001,235
100002 - ANNUAL SEWER CST	\$ 4,257,369	\$ 4,186,132	\$ 71,237
100003 - ANNUAL WATER CST	\$ 21,860,751	\$ 20,918,321	\$ 942,430
100010 - COUNTY MAIN RENEWALS	\$ 29,479,586	\$ 29,305,290	\$ 174,296
100022 - FIRELINES	\$ 6,103,955	\$ 5,896,089	\$ 207,866
100023 - GDOT IMPROVEMENTS	\$ 12,719,445	\$ 12,262,115	\$ 457,330
100026 - HOST PROJECTS DESIGN	\$ 128,816	\$ 104,940	\$ 23,876
100029 - ISIS EQUIPMENT/CONTRACTS	\$ 11,700,000	\$ 11,260,012	\$ 439,988
100033 - LIFT STATION EXPANSIONS	\$ 1,211,789	\$ 717,612	\$ 494,177
100038 - MANHOLE RAISING CONTRACT	\$ 19,876,776	\$ 17,511,297	\$ 2,365,479
100040 - MISC SEWER INSPECTIONS	\$ 4,967,954	\$ 4,527,651	\$ 440,303
100041 - MISC WATER INSPECTIONS	\$ 770,685	\$ 373,570	\$ 397,116
100046 - OPER EQUIP - REPLACEMENT	\$ 23,794,109	\$ 16,413,072	\$ 7,381,037
100055 - RESERVE FOR APPROPRIATION	\$ 58,221,041	\$ 0	\$ 58,221,041
100057 - ROADHAVEN RENOVATIONS	\$ 1,663,584	\$ 1,658,939	\$ 4,645
100065 - SEWER REHAB - INTERGOV	\$ 25,115,641	\$ 24,951,578	\$ 164,063
100066 - SEWER REHAB - POLE BRIDGE	\$ 10,456,260	\$ 10,407,904	\$ 48,356
100067 - SEWER REHAB - SNAPPINGER	\$ 56,653,402	\$ 56,290,025	\$ 363,377
100070 - SEWER SERVICE LINES	\$ 17,677,007	\$ 17,340,489	\$ 336,518
100071 - SEWER SYSTEM SURVEY	\$ 8,499,723	\$ 8,488,149	\$ 11,574
100076 - SUBDIVISIONS & WATER MAIN	\$ 11,346,636	\$ 10,973,518	\$ 373,118
100086 - WATER METER INSTALLATIONS	\$ 39,730,669	\$ 37,881,598	\$ 1,849,072
100087 - WATER METER REPLACEMENTS	\$ 66,155,880	\$ 56,455,367	\$ 9,700,513
100089 - WATER SERVICE LINE RENEW	\$ 26,759,601	\$ 25,674,633	\$ 1,084,968
102607 - SEWER SYSTEM MODELING	\$ 7,088,727	\$ 6,262,580	\$ 826,147
102608 - ESEMENT CLEARING & MAINT	\$ 4,100,000	\$ 1,696,944	\$ 2,403,056
102906 - CITY OF ATL - RENW & EXT	\$ 20,616,721	\$ 19,728,564	\$ 888,157
102907 - SYSTEM ASSESS & REH	\$ 8,901,881	\$ 7,506,578	\$ 1,395,303
103046 - RZEDB-STNCRST SNTA	\$ 650,000	\$ 151,962	\$ 498,038

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Project	Appropriation	Expenditure	Balance
103153 - FIRE HYD REPAIR & REPL	\$ 3,503,359	\$ 3,444,559	\$ 58,800
103254 - N. SHALLOWFORD RD	\$ 70,000	\$ 68,829	\$ 1,171
103258 - CANDLER RD. WATER	\$ 947,180	\$ 694,839	\$ 252,341
103262 - CLOSED - CIRCUIT TV	\$ 6,166,567	\$ 121,625	\$ 6,044,942
103266 - SEW MAP & MANHOLE	\$ 100,000	\$ 0	\$ 100,000
103267 - SNAPFINGER WWTP	\$ 57,200	\$ 0	\$ 57,200
103271 - ORACLE BILLING SYSTEM	\$ 2,400,000	\$ 27,645	\$ 2,372,355
103272 - ABESTOS CEMENT	\$ 1,201,160	\$ 647,386	\$ 553,774
103370 - P&C ADMIN SUPPORT	\$ 890,000	\$ 888,357	\$ 1,643
103618 - LIFE STATION UPGRADE	\$ 1,027,000	\$ 0	\$ 1,027,000
103658 - SCOTT CANDLER FILTER PLT	\$ 3,000,000	\$ 938,260	\$ 2,061,740
103730 - MCCURDY BLDG FUND	\$ 500,000	\$ 89,123	\$ 410,877
103731 - CIP INSURANCE	\$ 10,330,730	\$ 4,621,496	\$ 5,709,234
103775 - G&A COST ALLOCATION	\$ 760,000	\$ 419,031	\$ 340,969
103845 - CTY PERSONNEL DWM	\$ 2,736,726	\$ 1,183,151	\$ 1,553,575
104070 - CITY OF ATL - WW SVCS	\$ 10,311,968	\$ 7,851,541	\$ 2,460,427
104192 - SMOKE TESTING	\$ 4,265,591	\$ 0	\$ 4,265,591
Project Total	\$ 577,112,498	\$ 450,276,545	\$ 126,835,953

Watershed Management Renewal & Extension Projects – 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.

Watershed Management Capital Personnel Projects

Watershed Management Capital Personnel Projects Description

The Capital Personnel Project was created to account for personnel that manages and assists with capital projects for the Water & Sewer department. In 2013, it was decided that personnel should be budgeted and tracked within a separate project.

Watershed Capital Personnel Projects - Financials - Expenditures by Project (Cost Ctr 88062)

<u>Project</u>	<u>Appropriation</u>	<u>Expenditure</u>	<u>Balance</u>
103896 - CAPITAL & GRANTS	\$ 169,380	\$ 71,933	\$ 97,447
Project Total	\$ 169,380	\$ 71,933	\$ 97,447

Watershed Management Capital Personnel Projects - Points of Interest

- Additional personnel may increase funding in the future.

Watershed Management Purchasing Personnel Projects

Watershed Management Purchasing Personnel Projects Description

The Purchasing Personnel Project was created to account for personnel that assist with procurement (capital projects) needs for the Water & Sewer department. In 2014, it decided that personnel should be budgeted and tracked within a separate project.

Watershed Management Purchasing Personnel Projects – Financials - Expenditures by Project
(Cost Ctr 88063)

Project	Appropriation	Expenditure	Balance
103894 - PUR & CONT PERSONNEL	\$ 2,198,800	\$ 959,989	\$ 1,238,811
Project Total	\$ 2,198,800	\$ 959,989	\$ 1,238,811

Watershed Management Purchasing Personnel Projects – Points of Interest

- Additional personnel may increase funding in the future.

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RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2016 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 2016 budget to the Board of Commissioners of DeKalb County which outlines the County's financial plan for said fiscal year, and,

WHEREAS, the budget lists proposed expenditures for the fiscal year 2016, proposes certain levies and charges to finance these expenditures for the fiscal year 2016 and lists the anticipated revenues to be derived there from, and,

NOW, THEREFORE, BE IT RESOLVED that this budget is hereby approved and the items of revenues shown in the budget for each fund in the amounts anticipated are adopted and that the amounts shown in the budget for each fund as proposed expenditures are hereby appropriated to the departments named in each fund; and

BE IT FURTHER RESOLVED that the expenditures shall not exceed the appropriations authorized by this budget or amendments thereto provided; however, that expenditures for the fiscal year shall not exceed actual funding available.

ADOPTED by the DeKalb County Board of Commissioners, this 25th day of February, 2016.

Signed by LARRY JOHNSON
Presiding Officer, Board of Commissioners
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this 26th day of February, 2016.

Signed by LEE MAY
Interim Chief Executive Officer
DeKalb County, Georgia

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ATTEST:

BARBARA H. SANDERS, CCC
Clerk to the Board of Commissioners
And Chief Executive Officer
DeKalb County, Georgia

APPROVED AS TO FORM:

O.V. Brantley
County Attorney
DeKalb County, Georgia

APPROVED AS TO SUBSTANCE:

J. Jay Vinicki
Budget Director
DeKalb County, Georgia

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2016 RECOMMENDED BUDGET RESOLUTION OPERATING BUDGET

TAX FUNDS	FY16 Adopted
General Fund (100) Fund Balance Carried Forward	43,012,228
General Fund (100) Revenue	
Taxes	255,678,201
Intergovernmental	1,391,090
Charges for Services	51,950,857
Fines and Forfeitures	9,300,350
Miscellaneous	3,906,200
Other Fin. Sources	4,775,429
General Fund (100) Revenue Total	327,002,127
General Fund (100) Appropriations	
Animal Services	4,086,738
Board Of Commissioners	3,431,653
Budget (OMB)	1,250,612
Chief Executive Officer	987,254
Child Advocate's Office	2,532,649
Citizens Help Center (311)	157,243
Clerk of Superior Court	7,394,276
Communications	1,061,567
Community Service Board	1,984,057
Cooperative Extension	846,823
Debt Service	5,158,511
Emergency Management (DEMA)	270,212
DFACS (Family And Children Services)	1,278,220
District Attorney	14,564,144
Economic Development	1,450,000
Elections	4,310,531
Ethics Board	215,242
Executive Assistant	1,482,381
Facilities Management	17,346,728
Finance	8,762,221
Fire & Rescue Services	8,874,649
Geographic Information Systems	2,506,758
Health, Board of	4,155,634
HOST Contribution	4,891,824
Human Resources & Merit System	3,973,364
	FY16 Adopted

2016 Budget Document – DeKalb County, Georgia

TAX FUNDS CONT'D

General Fund (100) Appropriations Cont'd

Human Services Department	4,945,477
Information Technology	22,510,677
Internal Audit Office	1,000,000
Juvenile Court	6,899,419
Law Department	4,443,629
Library	15,200,186
Magistrate Court	3,401,470
Medical Examiner	2,508,889
Non-Departmental	25,144,632
Planning & Sustainability.	1,829,802
Police Services	9,352,383
Probate Court	1,744,309
Property Appraisal & Assessment	5,419,273
Public Defender	9,067,756
Public Works Director	844,638
Purchasing and Contracting	3,238,621
Sheriff	80,991,570
Solicitor General, State Court	7,429,835
State Court	15,233,179
Superior Court	9,490,053
Tax Commissioner	7,863,895
General Fund (100) Appropriations Total	341,532,984
General Fund (100) Ending Fund Balance	28,481,371
Fire Fund (270) Fund Balance Carried Forward	1,056,803
Fire Fund (270) Revenue	
Taxes	58,418,882
Charges for Services	674,883
Miscellaneous	91,572
Fire Fund (270) Revenue Total	59,185,337
Fire Fund (270) Appropriations	
Fire & Rescue Services	53,073,952
Non-Departmental	6,836,118
Fire Fund (270) Appropriations Total	59,910,070
Fire Fund (270) Ending Fund Balance	332,070

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TAX FUNDS CONT'D	FY16 Adopted
Designated Fund (271) Fund Balance Carried Forward	286,113
Designated Fund (271) Revenue	
Taxes	26,998,552
Intergovernmental	3,177,994
Charges for Services	603,204
Miscellaneous	266,093
Other Finance Sources	13,184,843
Designated Fund (271) Revenue Total	44,230,686
Designated Fund (271) Appropriations	
Non-Departmental	9,404,946
Parks	12,508,694
Roads And Drainage	16,603,889
Transportation	2,932,847
Designated Fund (271) Appropriations Total	41,450,376
Designated Fund (271) Ending Fund Balance	3,066,423
Unincorporated Fund (272) Fund Balance Carried Forward	1,906,524
Unincorporated Fund (272) Revenue	
Taxes	27,651,044
Licenses and Permits	15,750,798
Fines and Forfeitures	10,260,211
Miscellaneous	-4,363
Other Fin. Sources	-41,784,313
Unincorporated Fund (272) Revenue Total	11,873,377
Unincorporated Fund (272) Appropriations	
Non-Departmental	2,539,533
Planning & Sustainability	5,576,910
State Court	4,486,277
Unincorporated Fund (272) Appropriations Total	12,602,720
Unincorporated Fund (272) Ending Fund Balance	1,177,181
Hospital Fund (273) Fund Balance Carried Forward	1,210,619
Taxes Revenue Total	19,398,829
Appropriations Total	20,403,935
Hospital Fund (273) Ending Fund Balance	205,513

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TAX FUNDS CONT'D	FY16 Adopted
Police Services Fund (274) Fund Balance Carried Forward	-2,687,608
Police Fund (274) Revenue	
Taxes	73,647,813
Licenses and Permits	520,000
Intergovernmental	12,196,663
Charges for Services	369,703
Miscellaneous	89,000
Other Fin. Sources	33,493,892
Police Fund (274) Revenue Total	120,317,075
Police Fund (274) Appropriations	
Non-Departmental	12,386,448
Police Services	99,115,552
Police Services Fund (274) Appropriations Total	111,502,000
Police Service Fund (274) Ending Fund Balance	6,127,467
Debt Services Fund (410) Fund Balance Carried Forward	2,799,428
Taxes Revenue Total	10,634,145
Appropriations Total	11,625,700
Debt Service Fund (410) Ending Fund Balance	1,807,873
Debt Service Fund (411) Fund Balance Carried Forward	3,240,436
Taxes Revenue Total	1,936,200
Appropriations Total	1,452,675
Debt Service Fund (411) Ending Fund Balance	3,723,961

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SPECIAL REVENUE FUNDS	FY16 Adopted
Development Fund (201) Fund Balance Carried Forward	4,840,423
Development Fund (201) Revenue	
Licenses and Permits	5,317,000
Charges for Services	20,000
Investment Income	2,500
Miscellaneous	-2,000
Development Fund (201) Revenue Total	5,337,500
Appropriations Total	7,168,336
Development Fund (201) Ending Fund Balance	3,009,587
Public Education and Government Access Fund (203) Fund Balance Carried Forward	1,623,358
Public Education and Government Access Fund (203) Revenue	
Investment Income	1,500
Miscellaneous	85,000
Public Education and Government Access Fund (203) Revenue Total	86,500
Appropriation Total	1,047,427
Public Education and Government Access Fund (203) Ending Fund Balance	662,431
County Jail Fund (204) Fund Balance Carried Forward	337,579
County Jail Fund (204) Revenue	
Intergovernmental	120,000
Fines and Forfeitures	1,175,000
County Jail Fund (204) Revenue Total	1,295,000
Appropriation Total	1,632,579
County Jail Fund (204) Ending Fund Balance	0
Foreclosure Registry Fund (205) Fund Balance Carried Forward	479,782
Charges for Services Revenue Total	195,000
Appropriation Total	503,871
Foreclosure Registry Fund (205) Ending Fund Balance	170,911

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SPECIAL REVENUE FUNDS CONT'D	FY16 Adopted
Victim Assistance Fund (206) Fund Balance Carried Forward	283,347
Victim Assistance Fund (206) Revenue	
Intergovernmental	400,000
Fines and Forfeitures	500,000
Victim Assistance Fund (206) Revenue Total	900,000
Appropriation Total	1,183,347
Victim Assistance Fund (206) Ending Fund Balance	0
Recreation Fund (207) Fund Balance Carried Forward	29,221
Charges for Services Revenue Total	770,082
Appropriation Total	799,303
Recreation Fund (207) Ending Fund Balance	0
Juvenile Services Fund (208) Fund Balance Carried Forward	30,383
Juvenile Services Fund (208) Revenue	
Charges for Services	26,000
Investment Income	150
Juvenile Services Fund (208) Revenue Total	26,150
Appropriation Total	56,533
Juvenile Services Fund (208) Ending Fund Balance	0
Drug Abuse Treatment & Education Fund (209) Fund Balance Carried Forward	197,849
Drug Abuse Treatment & Education Fund (209) Revenue	
Fines and Forfeitures	225,000
Investment Income	150
Drug Abuse Treatment & Education Fund (209) Revenue Total	225,150
Appropriation Total	422,999
Drug Abuse Treatment & Education Fund (209) Ending Fund Balance	0
Law Enforcement Confiscated Fund (210) Fund Balance Carried Forward	0
Intergovernmental Revenue Total	6,468,237
Appropriation Total	6,468,237
Law Enforcement Confiscated Fund (210) Ending Fund Balance	0

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SPECIAL REVENUE FUNDS CONT'D	FY16 Adopted
Street Light Fund (211) Fund Balance Carried Forward	1,347,642
Street Light Fund (211) Revenue	
Charges for Services	4,350,000
Investment Income	300
Street Light Fund (211) Revenue Total	4,350,300
Appropriation Total	5,697,942
Street Light Fund (211) Ending Fund Balance	0
Speed Humps Maintenance Fund (212) Fund Balance Carried Forward	1,399,729
Speed Humps Maintenance Fund (212) Revenue	
Charges for Services	275,000
Investment Income	1,000
Speed Humps Maintenance Fund (212) Revenue Total	276,000
Appropriation Total	385,545
Speed Humps Maintenance Fund (212) Ending Fund Balance	1,290,184
E-911 Emergency Telephone System Fund (215) Fund Balance Carried Forward	4,982,938
E-911 Emergency Telephone System Fund (215) Revenue	
Investment Income	5,500
Miscellaneous	9,800,000
E-911 Emergency Telephone System Fund (215) Revenue Total	9,805,500
Appropriation Total	14,788,438
E-911 Emergency Telephone System Fund (215) Ending Fund Balance	0
Hotel/Motel Tax Fund (275) Fund Balance Carried Forward	1,867,042
Taxes Revenue Total	5,000,000
Appropriation Total	6,867,042
Hotel/Motel Tax Fund (275) Ending Fund Balance	0
Rental Motor Vehicle Excise Tax Fund (280) Fund Balance Carried Forward	524,956
Taxes Revenue Total	504,469
Appropriation Total	712,625
Rental Motor Vehicle Excise Tax Fund (280) Ending Fund Balance	316,800

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ENTERPRISE FUNDS	FY16 Adopted
Water & Sewer Operating Fund (511) Fund Balance Carried Forward	49,672,412
Water & Sewer Operating Fund (511) Revenue	
Charges for Services	263,036,332
Investment Income	373,082
Other Fin. Sources	555,864
Water & Sewer Operating Fund (511) Revenue Total	263,965,278
Water & Sewer Operating Fund (511) Appropriations	
Finance	9,903,847
Watershed Management	296,194,150
Water & Sewer Operating Fund (511) Appropriations Total	306,097,997
Water & Sewer Operating Fund (511) Ending Fund Balance	7,539,693
Water & Sewer Sinking Fund (514) Fund Balance Carried Forward	14,713,635
Water & Sewer Sinking Fund (514) Revenue	
Miscellaneous	250,000
Other Fin. Sources	52,860,297
Water & Sewer Sinking Fund (514) Revenue Total	53,110,297
Appropriations Total	67,823,932
Water & Sewer Sinking Fund (514) Ending Fund Balance	0
Sanitation Operating Fund (541) Fund Balance Carried Forward	1,713,957
Sanitation Operating Fund (541) Revenue	
Charges for Services	63,682,000
Miscellaneous	181,000
Other Fin. Sources	4,117,143
Sanitation Operating Fund (541) Revenue Total	67,980,143
Sanitation Operating Fund (541) Appropriations	
Finance	223,700
Sanitation	70,316,364
Watershed Management	-845,964
Sanitation Operating Fund (541) Appropriations Total	69,694,100
Sanitation Operating Fund (541) Ending Fund Balance	0

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ENTERPRISE FUNDS CONT'D	FY16 Adopted
Airport Operating Fund (551) Fund Balance Carried Forward	6,101,901
Miscellaneous Revenue Total	5,021,000
Appropriation Total	7,223,693
Airport Operating Fund (551) Ending Fund Balance	3,899,208
Stormwater Utility Operating Fund (581) Fund Balance Carried Forward	15,925,303
Stormwater Utility Operating Fund (581) Revenue	
Charges for Services	13,059,749
Miscellaneous	10,521
Stormwater Utility Operating Fund (581) Revenue Total	13,070,270
Appropriation Total	22,252,267
Stormwater Utility Operating Fund (581) Ending Fund Balance	6,743,306

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INTERNAL SERVICE FUNDS

Fleet Maintenance Fund (611) Fund Balance Carried Forward	0
Fleet Maintenance Fund (611) Revenue	
Intergovernmental	165,000
Charges for Services	31,293,331
Miscellaneous	50,000
Fleet Maintenance Fund (611) Revenue Total	31,508,331
Appropriation Total	31,508,331
Fleet Maintenance Fund (611) Ending Fund Balance	0
Vehicle Replacement Fund (621) Fund Balance Carried Forward	31,840,607
Vehicle Replacement Fund (621) Revenue	
Charges for Services	24,128,000
Investment Income	20,000
Other Fin. Sources	900,000
Vehicle Replacement Fund (621) Revenue Total	25,048,000
Appropriation Total	47,261,500
Vehicle Replacement Fund (621) Ending Fund Balance	9,627,107
Risk Management Fund (631) Fund Balance Carried Forward	6,850,781
Risk Management Fund (631) Revenue	
Charges for Services	9,254,226
Payroll Deductions	97,200,000
Risk Management Fund (631) Revenue Total	106,454,226
Appropriation Total	106,649,667
Risk Management Fund (631) Ending Fund Balance	6,655,340
Workers Compensation Fund (632) Fund Balance Carried Forward	-580,344
Charges for Services Revenue Total	6,500,000
Appropriation Total	5,919,656
Workers Compensation Fund (632) Ending Fund Balance	0

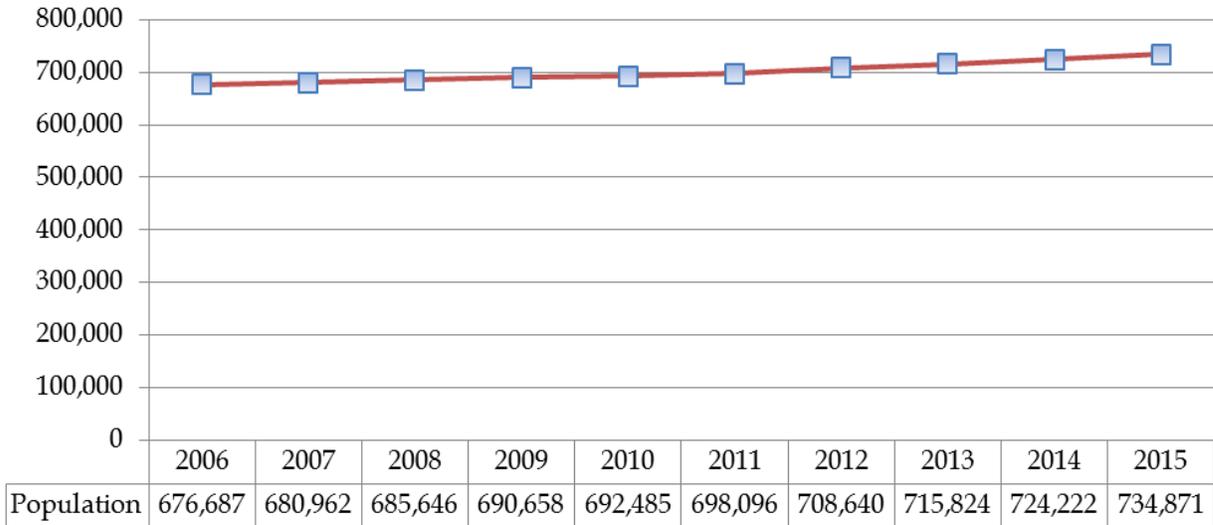
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REVENUE BOND LEASE PAYMENT FUNDS	FY16 Adopted
Revenue Bonds Lease Payments Fund (412) Fund Balance Carried Forward	1,344,190
Miscellaneous Revenue Total	2,382,504
Appropriation Total	3,726,694
Revenue Bonds Lease Payments Fund (412) Ending Fund Balance	0
Public Safety & Judicial Authority Lease Payments Fund (413) Fund Balance Carried Forward	2,271,503
Revenue Total	0
Appropriation Total	1,620,297
Public Safety & Judicial Authority Lease Payments Fund (413) Ending Fund Balance	651,206
Urban Redevelopment Agency Bond Debt Svc Fund (414) Fund Balance Carried Forward	-8,033
Miscellaneous Revenue Total	745,777
Appropriation Total	737,744
Urban Redevelopment Agency Bond Debt Svc Fund (414) Ending Fund Balance	0

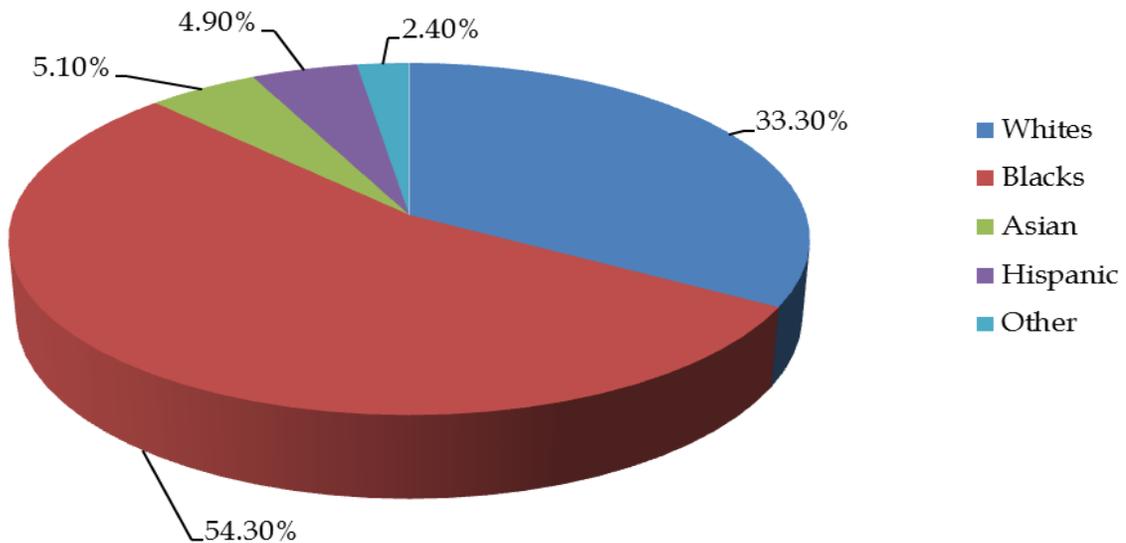
Statistics

Key statistics about DeKalb County and services provided are highlighted in this section:

Population
 Estimates from 2006 - 2015
 Source: U.S. Census Bureau

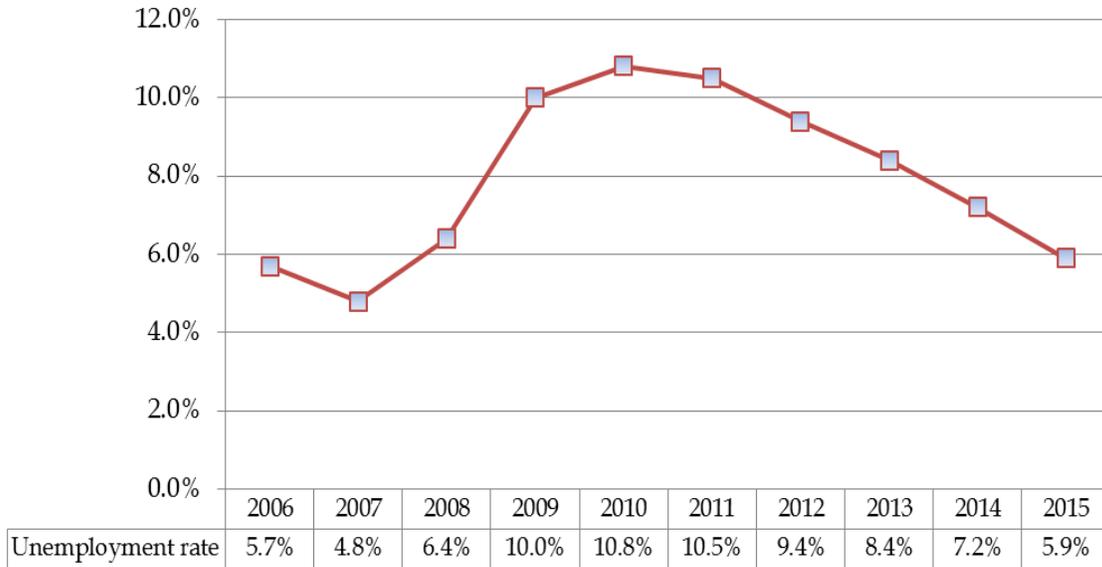


Population by Ethnicity
 Source: U.S. Census Bureau

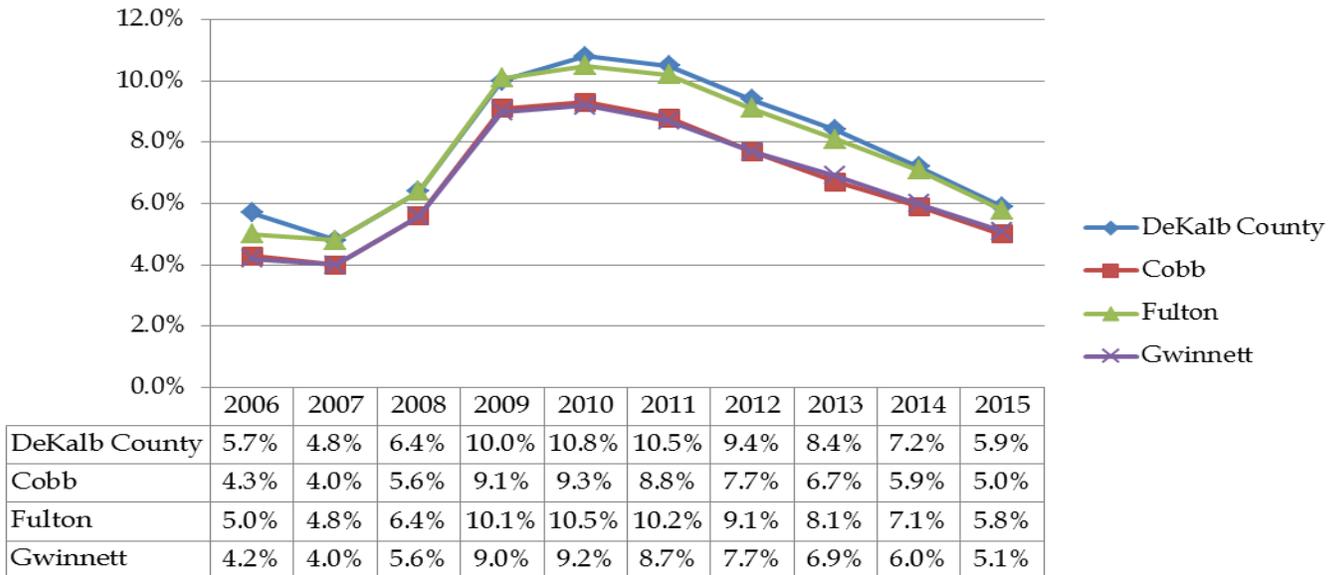


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Unemployment Rate
Estimates from 2006 - 2015
Source: U.S. Department of Labor



Unemployment Rate
Comparison with other local Counties
Estimates from 2006 - 2015
Source: U.S. Department of Labor



2016 Budget Document – DeKalb County, Georgia

Major Employers - 2014

Source: Georgia Department of Labor, DeKalb Planning & Sustainability

Employer	# of employees
Emory Healthcare	15,237
DeKalb County Schools	12,402
Emory University & Hospital	11,704
Children's Healthcare of Atlanta	9,135
Centers for Disease Control & Prevention	8,662
DeKalb County Government	7,478
AT&T	3,932
Cox Enterprises	3,267
DeKalb Medical Center	3,084
Georgia Perimeter College	2,457

Civilian Employed Population

By Industry - 2015

Source: U.S. Census Bureau

Industry	# of employed	% employed
Education & Health Care	78,001	23.3%
Professional	50,252	15.0%
Retail & Wholesale	44,479	13.3%
Construction & Factory	37,355	11.2%
Finance, Info & Insurance	36,349	10.8%
Arts & Entertainment	32,354	9.7%
Transportation	20,568	6.2%
Public Administration	19,104	5.7%
Other Services	15,249	4.6%
Agriculture, Fishing	727	0.2%

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Community Facilities & Parks - 2015

Source: DeKalb Budget Office

Facilities/Parks	Total Number
Library Branches	22
Parks	114
Recreation Centers	11
Senior Centers	5

Other Related Info. - 2015

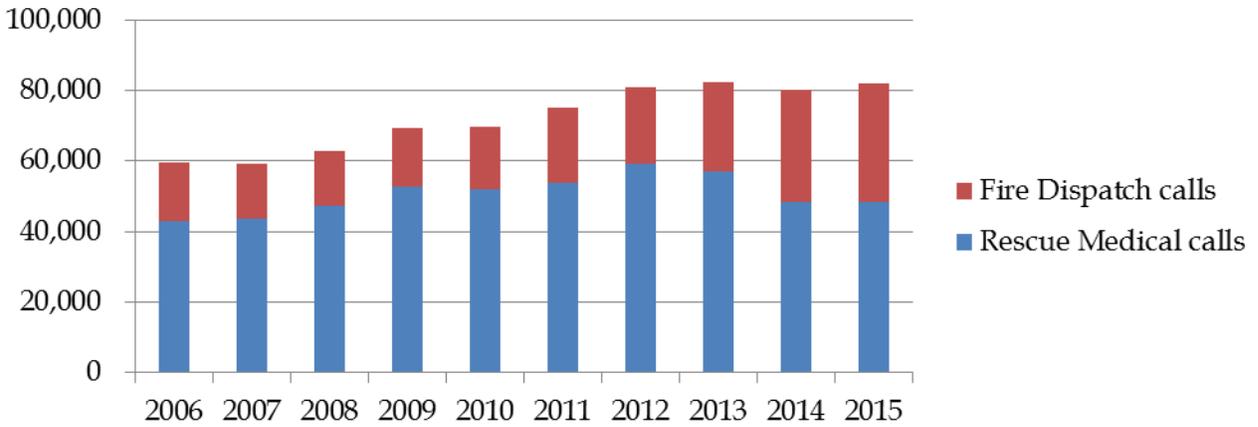
Source: U.S. Census Bureau

● Average Household Income	\$	50,799
● Average Value of owned housing units	\$	163,600
● # of Housing Units		306,954
● Land Area, square miles		268

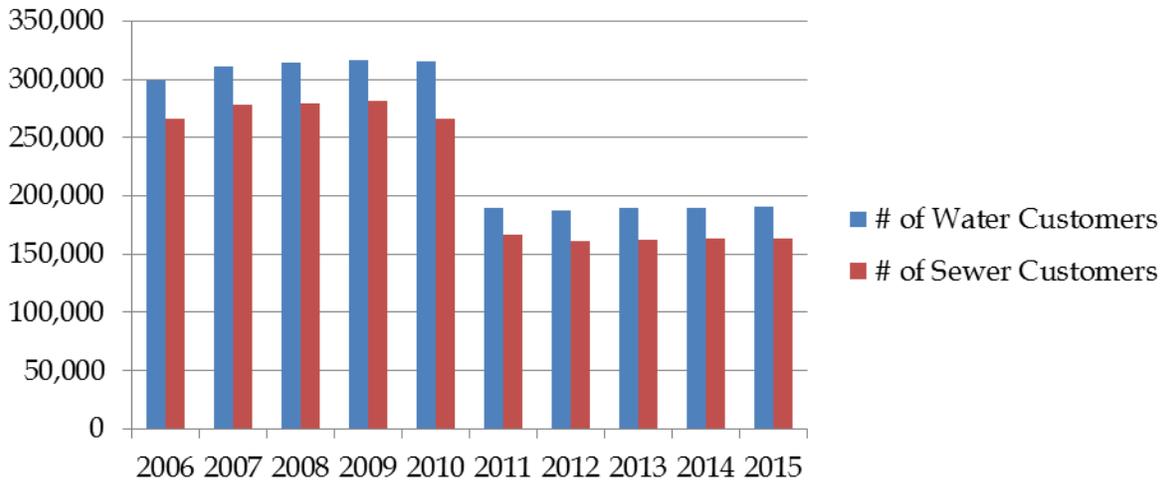


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Medical & Fire Calls
Estimates from 2006 - 2015
Source: DeKalb Fire Department



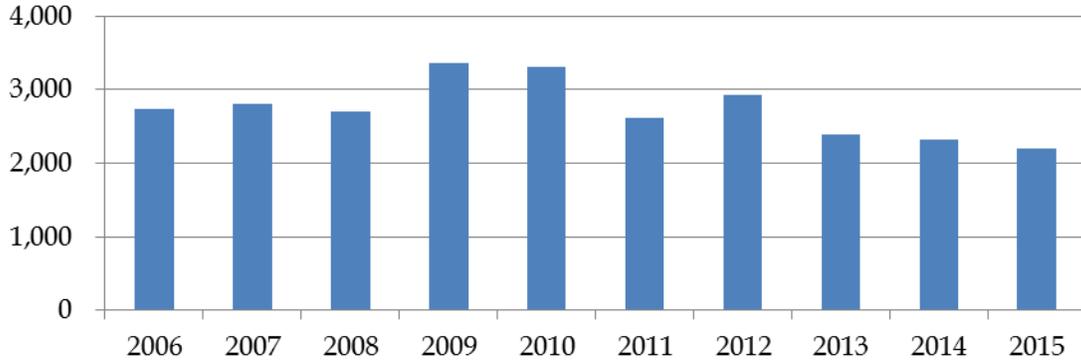
of Water & Sewer Customers
Estimates from 2006 - 2015
Source: DeKalb Water & Sewer Department



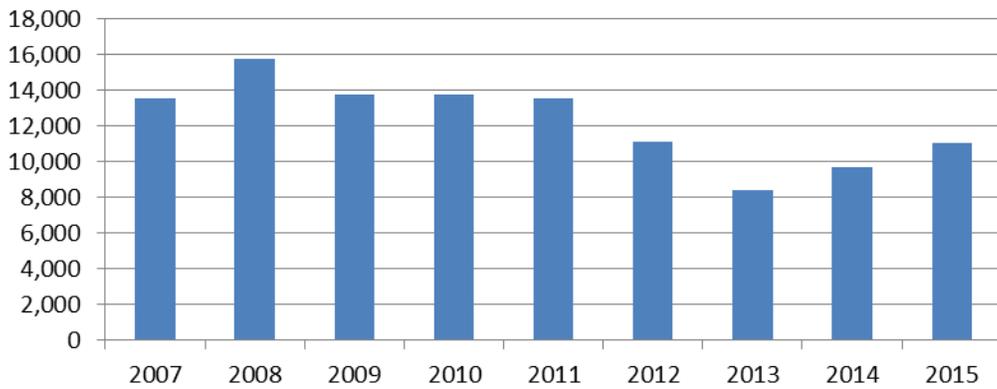
The data shows the number of water and sewer customers from 2006 – 2015. From 2010 – 2011, there was a significant decline in water and sewer customers, due to the raise in foreclosure homes. The housing market hasn't recovered since that time.

2016 Budget Document – DeKalb County, Georgia

**Inmate
Average Daily Population
Estimates from 2006 - 2015
Source: DeKalb Sheriff's Office**

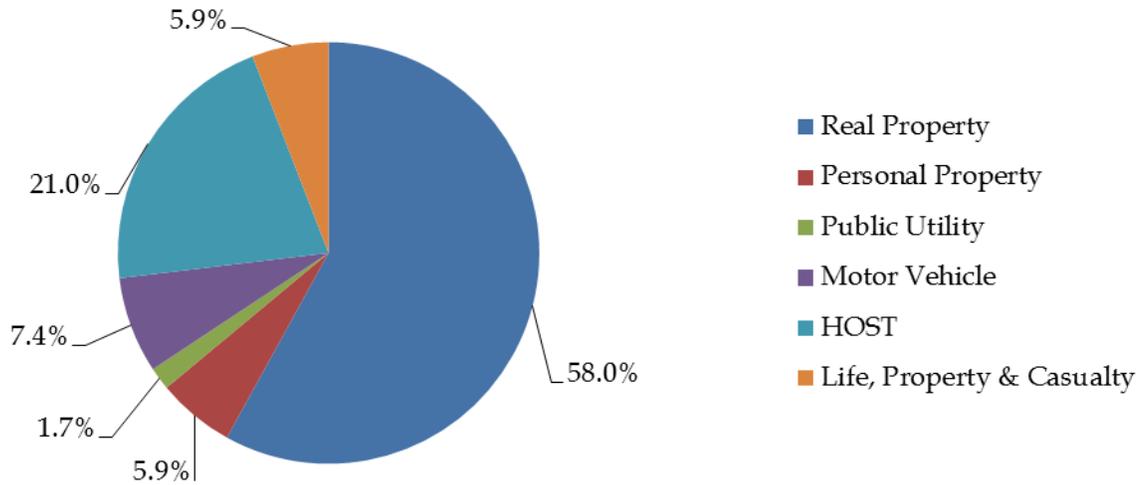


**# of Homestead Properties
Estimates from 2007 - 2015
Source: DeKalb Tax Commissioner**



2016 Budget Document – DeKalb County, Georgia

**Types of Taxes - 2015
Revenue % collected**
Source: DeKalb Budget Office



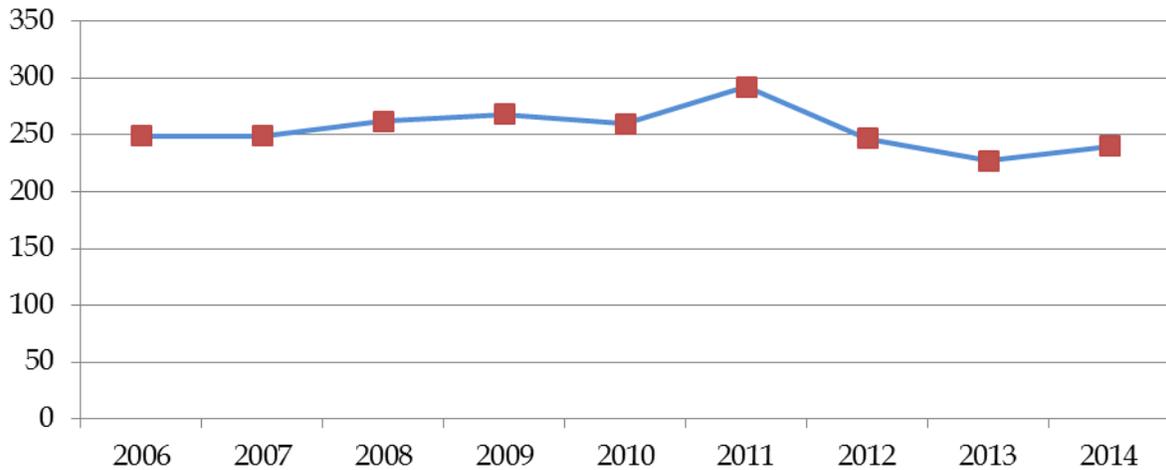
Majority of DeKalb County’s revenue is generated through taxes. In the chart above, Real Property tax (taxes collected on properties owned by private individuals and businesses), and Homestead Option Sales Tax (sales taxes), accounts for 79% of tax revenue that was collected in 2015. See Tax Fund- Revenue for description on various types of revenue taxes.

Top Taxpayers - 2015
Source: DeKalb Tax Commissioners Office

	Business Type	Assessment
Georgia Power	Utility	\$205,626,925
BellSouth/AT&T	Utility	88,738,647
AT&T Mobility	Utility	92,942,263
Emory University	Education	87,074,902
Perimeter Mall LLC	Retail	74,819,338
Atlanta Gaslight	Utility	63,131,977
Highwoods Forsyth Ltd	Developer	48,718,680
Worthington Perimeter Ctr	Retail	49,686,343
Cox Communications	Telecom	49,297,994
SPUS6 Three Ravina LP	Developer	43,435,200

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Taxes Levied - Real & Personal Property (\$millions)
 Source: DeKalb County Finance & Property Appraisal Department



TAX IMPOSED FOR:	2006	2007	2008	2009	2010	2011	2012	2013	2014
(in thousands)									
GENERAL PURPOSE	\$138,183	\$114,173	\$128,271	\$130,460	\$126,647	\$140,795	\$126,294	\$124,876	\$110,341
SPECIAL TAX DISTRICT	27,821	38,768	39,427	43,217	42,023	5,136	3,409	5,010	11,120
POLICE SERVICE	0	0	0	0	0	62,111	31,555	28,910	45,421
HOSPITAL SERVICE	12,576	13,477	13,485	15,655	15,198	13,139	11,382	9,328	10,738
FIRE PROTECTION	28,972	36,379	37,605	36,872	35,773	36,706	36,166	29,960	34,916
DEBT SERVICE	41,498	45,760	43,140	41,546	40,621	33,966	38,187	28,842	27,335
TOTAL	\$249,050	\$248,557	\$261,928	\$267,751	\$260,261	\$291,853	\$246,993	\$226,926	\$239,871

The data shows the total amount of taxes “levied” or billed and not the amounts collected. For the total amount of property taxes collected, see the Tax Funds summary of Revenues and anticipations by Major Category and Tax Funds Revenue History – Property Taxes. There is no data for the Police Service tax from 2006 – 2010, because it was included in the Special Tax District Category until 2010. The Police Service became its own category in 2011.

Acronyms

311	Citizens Help Center
911	Emergency Call
A	Standard & Poor’s Credit Rating
AA	Standard & Poor’s Credit Rating
Aa3	Standard & Poor’s Credit Rating
ACCG	Association of County Commissioners of Georgia
ACH	Automatic Clearing House
ADA	American with Disability Act
APSJFA	Atlanta Public Safety & Judicial Facilities Authority
ARC	Atlanta Regional Commission
BOC	Board of Commission
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CEO	Chief Executive Officer
CHAPS	Community Health and Prevention Services
CID	Community Improvement District
C&M	Construction and Maintenance
CIP	Capital Improvement Program
CNG	Compressed Natural Gas
COO	Chief Operating Officer
COPS	Certificates of Participation
DA	District Attorney
DADC	Development Authority of DeKalb County
DATE	Drug Abuse Treatment and Education
DFACS	Department of Family and Children Services
DOT	Department of Transportation
DUI	Driving under the Influence
DWD	DeKalb Workforce Development
E911	Enhanced 911 Emergency Call
EPA	Environmental Protection Agency
ESRI	Environmental Systems Research Institute
F1	Rating by Fitch Agency
FAA	Federal Aviation Agency
F&T	Filtration and Treatment
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GDOT	Georgia Department of Transportation
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation
GPS	Global Positioning System
HIV	Human Immunodeficiency Virus
HOME	HOME Investment Partnerships Act

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HOST	Homestead Option Sales Tax
HR	Human Resources
HUD	Housing and Urban Development
HVAC	Heating Ventilation Air Conditioning
ISO	Insurance Services Office
IT	Innovation and Technology
ITB	Invitation to Bid
LARP	Local Assistance Road Program
LLC	Limited Liability Company
LP	Limited Partnership
LMIG	Local Maintenance and Improvement Grant
MARTA	Metropolitan Atlanta Rapid Transit Authority
NOMS	Noise and Operations Monitoring System
O.C.G.A	Official Code of Georgia Annotated
OMB	Office of Management & Budget
PC	Personal Computer
PDK	DeKalb Peachtree Airport
P&E	Planning and Engineering
PEG	Public Education and Government Access
P&M	Production and Maintenance
PS	Public Safety
RFP	Request for Proposal
ROW	Right of Way
STD	Special Tax District
TAN	Tax Anticipation Note
TANF	Temporary Assistance for Needy Families
UCO	Utility Customer Operations
US	United States
VOIP	Voice Over Internet Protocol
W&S	Water and Sewer
WIC	Women, Infants, and Children
WIOA	Workforce Innovation and Opportunity Act
WPC	Water Pollution Control
YMCA	Young Men’s Christian Association

Glossary

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 CEO's Recommended Budget. The stages of the budget are: (1) the departments' requests for the upcoming year, (2) the CEO's recommendation to the Board of Commissioners and (3) the approval or adoption of the budget by the Board.
AD VALOREM TAX	A tax based on the value of property.
APPROPRIATION	An authorization made by the Board of Commissioners, which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.
ASSESSED VALUATION	The value placed on property for purposes of taxation. DeKalb County assesses real and personal property at 40% of fair market value.
BOND	A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt.
BALANCED BUDGET	Budgeted appropriations/expenditures must be equal to budgeted anticipations/ revenues.
BUDGET	The financial plan for the operation of a department, program or project for the current year or for the duration of the project.
BUDGET AMENDMENT	The transfer of funds from one appropriation account to another, requiring approval of either the Board of Commissioners, the CEO, or the Budget Director depending on the nature of the transfer.
CAPITAL PROJECTS	Projects that result in the acquisition or construction of fixed assets of a local government. In DeKalb County, capital projects include any project in excess of \$25,000 with a useful estimated life of 5 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.

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CIP	Capital Improvements Program, see "CAPITAL PROJECTS".
DEBT SERVICE FUND	The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically bond issues.
DIGEST	See "TAX DIGEST".
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.
EXPENDITURE FUND	The actual payments made by the County for goods or services, whether by check or by an interfund transfer of funds. 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.
GENERAL FUND	These funds are used to account for activities of a general governmental service nature. The primary source of revenue for all of these funds is from ad valorem property taxes.
GENERAL OBLIGATION	Those bonds issued to the benefit of the County as a whole, and thereby an obligation of a general nature applicable to countywide resources. Approval by referendum vote is required for general obligation bonds to be issued.
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.
INTANGIBLE TAX	Tax on money, collateral security loans, stocks, bond and debentures of corporations, accounts receivable and notes not representing

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	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.
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.
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.
PERSONAL PROPERTY	Tangible property other than land, buildings, and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats, and airplanes.
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 BONDS	Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.
SINKING FUND	A reserve fund accumulated over a period for retirement of a debt.
TAX ANTICIPATION NOTE	Notes issued in anticipation of taxes to cover financial obligations until taxes are collected at which time a portion of the tax revenues are used to retire the notes.
TAX DIGEST	Official list of all property owners, the assessed value of the property (40% of fair market value), and the tax due on their property.
TAX FUND	A fund, which is supported wholly or in part by revenues, derived from ad valorem tax revenues.
TAX RATE	See "MILLAGE RATE".