



Mid-Year Adjustments and Millage Rate

BUDGET

DeKalb County, GA



Interim Chief Executive Officer Lee May

Board of Commissioners

District 1
Elaine Boyer

District 2
Jeff Rader

District 3
Larry Johnson

District 4
Sharon Barnes Sutton

District 5
Lee May

District 6
Kathie Gannon

District 7
Stan Watson

To: Members, Board of Commissioners

From: Interim Chief Executive Officer Lee May

Date: June 19, 2014

Re: Mid-Year Adjustments and Millage Rates

This document puts forth the administration's proposal for midyear adjustments and proposes millage rates to sustain that budget. Included in this document are areas of funding which are linked to the strategic goals of the county. They are shown as parenthetical comments. Points of emphasis:

- The tax rate for the unincorporated area of the county, over 540 thousand residents or almost 80% of the population, will remain unchanged. The rest of the county will see a one-year reduction between 23.3% and 16.5% percent.
- The budget contains funding for a 3% cost of living adjustment, valued at \$4.3 million, for all eligible full-time employees. This adjustment will be effective the first full pay period in August. (Invest in Employees)
- The projected year end budgetary reserve for the tax funds in total will be \$32.3 million, including projected underexpenditures this figure will increase to \$37.9 million. The operational budget for the tax funds increases slightly \$541.9 from \$553.6 million a change of 2.2%.

Funding increases at midyear have been limited to adjustments for departments and additional funding for initiatives of the county. These include:

- \$195 thousand is added to the District Attorney to fully fund a Public Integrity Unit consisting of six positions including two attorneys, two investigators, one paralegal, and one administrative assistant (Enhance Public Safety);
- \$523 thousand is also included in the following public safety agencies:
 - \$45 thousand for additional operations of the Child Advocacy Office; (Enhance Public Safety)
 - \$63 thousand towards the operations of the Medical Examiner's Office; (Enhance Public Safety) and
 - \$415 thousand for additional operations of the Public Defender' Office. (Enhance Public Safety)

- \$943 thousand toward major repairs for county facilities including maintenance for roofs and HVACs. (Ensure Efficient Operations)
- \$500 thousand is allocated to an effectiveness/efficiency study starting this fall. (Ensure Efficient Operations);
- \$244 thousand is for an analysis of the impact of incorporation and annexation on the county. (Ensure Efficient Operations);
- \$470 thousand is included to fund the economic development inter-governmental agreement between the County and the Development Authority. (Facilitate Jobs & Economic Development);
- Several technology initiatives are also included:
 - \$598 thousand towards a purchasing and contract improvement system; (Ensure Efficient Operations)
 - \$130 thousand to upgrade the online justice system; (Enhance Public Safety)
 - \$110 thousand towards upgrading the payroll system; (Ensure Fiscal Integrity)
 - \$250 thousand towards efforts in a court case management system; (Enhance Public Safety) and
 - \$308 thousand upgrading the county's permitting system. (Facilitate Jobs & Economic Development)
- In the next week, the administration will also put forth a recommendation to eliminate most unfilled and unfunded positions across the county.

We are seeing the first signs of a fiscal recovery. Our property values are beginning to rebound and we are turning the financial corner. As of the writing of this letter, the net countywide digest is expected to grow from \$19.025 billion to \$20.155 billion or 5.9%. In a stand alone situation, this growth would be considered robust; however DeKalb must plan for the future, including possible new annexations and incorporations.

The net digest of the incorporated area of the county is expected to increase from \$8.108 billion to \$9.171 billion or 13.1%. This growth is phenomenal and an indicator that when the newest cities were developed, the best properties were included.

Turning to the unincorporated area of the county, there is a different story. That digest is expected to only grow from \$10.917 billion to \$10.983 billion or 0.6%. This drastically affects certain services of the county: Police, Roads, Transportation and Parks, as the unincorporated areas are the primary sources of funding for those departments.

Schedules

Part of this budget process is a multi-step approach in making it more transparent and understandable document to the lay reader. With that in mind, several new schedules are introduced or old ones slightly modified.

Control Sheet: This sheet shows top to bottom each and every operating fund in the county. It also groups them into large common categories (tax, internal, enterprise, etc.). The main difference is that budgetary reserves are now separated out into their own category. To that end, the budget clearly separates the cost of operations from reserves. Going from left to right, the control sheet shows major changes across departments. In order:

- The budget as of April 2014.
- The next two columns are salary and benefits reconciliation. This change examines all departments and adjusts funding so that all currently filled positions are funded. This is followed by pension/insurance reconciliation, adjusted to reflect current data and rates.
- The compensation adjustment is next. This increase is actually adjusted by reserves set up in February, but for transparency sake the increase is shown here and the decrease is under add/delete.
- The add/delete column shows other adjustments not included in the first three columns. Details of these changes are included on the department sheet.

Fund Sheets This sheet shows the changes to each fund with an emphasis on end of year fund balance (budgetary reserve) and use of fund balance, if applicable. From top to bottom:

- Starting Fund Balance: This is the available funding on January 1, 2014 of this year.
- Revenue (and changes in revenue) resulting in total available anticipation.
- Expenditures (and changes in expenditures) resulting in total available budget.
- Ending Fund Balance: This is the projected available funding on December 31, 2014.
- Statistical categories also include: Gain/(Use) of Fund Balance; Months Reserve (which is presented with all funds but does not apply to all funds. It is shown to keep track of the financial health of the County.)

Department Sheets This sheet shows, going from left to right, the department's requested changes, the administration's proposed changes, and finally (after approval), a column showing approved amounts by the BOC. Starting from the top:

- This is the department's budget as of April 2014.
- Lines 1 through 3 are personal services adjustments discussed on the control sheet.
- They are followed by individual decision packages developed during the budgetary process.



**Interim Chief Executive Officer
Lee May**

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To: Members, Board of Commissioners

From: Interim Chief Executive Officer Lee May

Date: June 27, 2014

Re: Mid-Year Adjustments and Millage Rates – Addendum

This document contains a summary of proposed amendments to the Mid-Year Budget presented on June 15, 2014. The adjustments are as follows:

- The eight tax funds revenues were recalculated using the newest digest numbers. During that recalculation, 0.30 mills were shifted from the two bond funds where there was a slight surplus to the General Fund. This kept the unincorporated rate at 21.21 and produced \$5.7 million more in new revenue (from both digest and millage changes), most of this funding was dedicated to end of year fund balance. (Ensure Fiscal Integrity)
- The Ethics Board staffing funding is now included in the Ethics budget. The \$97 thousand had been reserved in the original version pending the final proposal. (Ensure Fiscal Integrity)
- An additional \$1.2 million was added to the Grady operational subsidy. This funding came from the projected \$1.4 million hospital reserve and short term forecasts now show the fund to be achieving stability. (Enhance Communities)
- \$208 thousand in additional subsidy was added to the Community Service Board to restore contributions between now and the end of the County’s fiscal year, December 31. (Enhance Communities)
- Purchasing has one unfunded position restored and additional operational funding added (\$59 thousand) and Business Licenses has two additional full-time staff and one part-time to handle increased workloads (\$50 thousand.) (Ensure Efficient Operations)

All in all, this amended budget increases the projected final year end budgetary reserve for the tax funds to a range of \$36 to \$49 million as opposed the original June 15 version which had a range of \$32 to \$37 million. A full book of schedules will be delivered to you on Monday.

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Preliminary Digest and Millage Rate Information

FY14 numbers are preliminary and will be solidified with the final digest changes this week.

Net Maintenance & Operations Digest Value in Billions					
(Raw Figure)	FY10	FY11	FY12	FY13	FY14
Incorporated	\$ 6.380	\$ 6.207	\$ 5.872	\$ 8.108	\$ 9.171
Unincorporated	\$ 17.347	\$ 14.590	\$ 13.054	\$ 10.917	\$ 10.983
Countywide	\$ 23.727	\$ 20.797	\$ 18.926	\$ 19.025	\$ 20.154
(Change)	FY10	FY11	FY12	FY13	FY14
Incorporated		-2.7%	-5.4%	38.1%	13.1%
Unincorporated		-15.9%	-10.5%	-16.4%	0.6%
Countywide		-12.3%	-9.0%	0.5%	5.9%

Funds	Category	FY13	FY14	Change
General	General	10.71	7.97	-2.74
Fire	Fire	2.82	2.82	0.00
Unincorporated Debt Service	Unincorp Debt	1.92	1.92	0.00
Countywide Debt Service	Countywide Debt	0.00	0.06	0.06
Unincorporated	Parks	0.32	0.49	0.17
Unincorporated	Roads	0.39	0.97	0.58
Unincorporated	Police - Basic	3.49	5.16	1.67
Unincorporated	Police - Non-Basic	0.76	1.02	0.26
Hospital	Hospital	0.80	0.80	0.00
	Total	21.21	21.21	

Value per Mil	
Fund	Value
General	\$ 14,083,170
Fire	\$ 12,795,203
Unincorporated	\$ 8,110,771
Police	\$ 7,839,835
Hospital	\$ 14,083,170
Bonds (Countywide)	\$ 18,076,439
Bonds (Unincorporated)	\$ 14,599,630

DeKalb County Millage Rates
2014 Mid-Year Reconciliation Process

		FY 2013	FY 2014	Change	Change
Include (a.k.a. General Fund):					
General		10.71	8.22	-2.49	-23.2%
Include (except Decatur and Atlanta):					
Fire		2.82	2.87	0.05	1.8%
Include County Bonds for everyone, add in Unincorporated if Unincorporated (exceptions for Dunwoody and Brookhaven):					
Unincorporated Debt Service		1.92	1.67	-0.25	-13.0%
Countywide Debt Service		0.00	0.01	0.01	-
Pick one based off of where you are located.:					
Atlanta	Parks	0.00	0.00	0.00	-
Avondale	Parks	0.00	0.00	0.00	-
Brookhaven	Parks	0.00	0.00	0.00	-
Chamblee	Parks	0.00	0.00	0.00	-
Clarkston	Parks	0.00	0.00	0.00	-
Decatur	Parks	0.00	0.00	0.00	-
Doraville	Parks	0.00	0.00	0.00	-
Dunwoody	Parks	0.00	0.00	0.00	-
Lithonia	Parks	0.16	0.20	0.04	25.0%
Pine Lake	Parks	0.16	0.20	0.04	25.0%
Stone Mountain	Parks	0.00	0.00	0.00	-
Unincorporated	Parks	0.32	0.49	0.17	53.1%
Pick one based off of where you are located.:					
Atlanta	Roads	0.00	0.00	0.00	-
Avondale	Roads	0.19	0.27	0.08	42.1%
Brookhaven	Roads	0.00	0.00	0.00	-
Chamblee	Roads	0.19	0.27	0.08	42.1%
Clarkston	Roads	0.19	0.27	0.08	42.1%
Decatur	Roads	0.19	0.27	0.08	42.1%
Doraville	Roads	0.19	0.27	0.08	42.1%
Dunwoody	Roads	0.00	0.00	0.00	-
Lithonia	Roads	0.19	0.27	0.08	42.1%
Pine Lake	Roads	0.19	0.27	0.08	42.1%
Stone Mountain	Roads	0.19	0.27	0.08	42.1%
Unincorporated	Roads	0.39	0.97	0.58	148.7%
Pick one based off of where you are located.:					
Atlanta	Police - Basic	0.00	0.00	0.00	-
Avondale	Police - Basic	2.47	0.00	-2.47	-100.0%
Brookhaven	Police - Basic	0.00	0.00	0.00	-
Chamblee	Police - Basic	0.00	0.00	0.00	-

DeKalb County Millage Rates
2014 Mid-Year Reconciliation Process

		FY 2013	FY 2014	Change	Change
Clarkston	Police - Basic	2.04	1.96	-0.08	-3.9%
Decatur	Police - Basic	0.00	0.00	0.00	-
Doraville	Police - Basic	0.00	0.00	0.00	-
Dunwoody	Police - Basic	0.00	0.00	0.00	-
Lithonia	Police - Basic	2.12	2.05	-0.07	-3.3%
Pine Lake	Police - Basic	2.47	2.39	-0.08	-3.2%
Stone Mountain	Police - Basic	0.00	0.00	0.00	-
Unincorporated	Police - Basic	3.49	5.16	1.67	47.9%

Pick one based off of where you are located.:

Atlanta	Police - Non-Basic	0.00	0.00	0.00	-
Avondale	Police - Non-Basic	0.69	0.62	-0.07	-10.1%
Brookhaven	Police - Non-Basic	0.00	0.00	0.00	-
Chamblee	Police - Non-Basic	0.24	0.19	-0.05	-20.8%
Clarkston	Police - Non-Basic	0.58	0.50	-0.08	-13.8%
Decatur	Police - Non-Basic	0.33	0.28	-0.05	-15.2%
Doraville	Police - Non-Basic	0.00	0.00	0.00	-
Dunwoody	Police - Non-Basic	0.00	0.00	0.00	-
Lithonia	Police - Non-Basic	0.60	0.53	-0.07	-11.7%
Pine Lake	Police - Non-Basic	0.69	0.62	-0.07	-10.1%
Stone Mountain	Police - Non-Basic	0.50	0.44	-0.06	-12.0%
Unincorporated	Police - Non-Basic	0.76	1.02	0.26	34.2%

Include Hospital:

Hospital		0.80	0.80	0.00	0.0%
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Total Unincorporated		<u>21.21</u>	<u>21.21</u>	<u>0.00</u>	<u>0.0%</u>
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City "County" Rate (add City "City" rate for full bill, City "City" rates are set by the cities):

Atlanta		11.51	9.03	-2.48	-21.5%
Avondale		17.68	12.79	-4.89	-27.7%
Brookhaven		16.25	13.57	-2.68	-16.5%
Chamblee		14.76	12.36	-2.40	-16.3%
Clarkston		17.14	14.63	-2.51	-14.6%
Decatur		12.03	9.58	-2.45	-20.4%
Doraville		14.52	12.17	-2.35	-16.2%
Dunwoody		16.25	13.57	-2.68	-16.5%
Lithonia		17.40	14.95	-2.45	-14.1%
Pine Lake		17.84	15.38	-2.46	-13.8%
Stone Mountain		15.02	12.61	-2.41	-16.0%
Unincorporated		21.21	21.21	0.00	0.0%

**2014 Mid Year Reconciliation
DeKalb County, Georgia
Tax Funds Overview**

This was the original revenue based off the mid-May digest numbers and the 5/19 millage rates.

	General	Fire	Designated	Unincorporated	Hospital	Police	Countywide Debt	Unincorporated Debt	Tax Funds
Unincorporated Millage Rate	7.97	2.82	1.46	0.00	0.80	6.18	0.06	1.92	21.21
Revenues	\$ 263,510,230	\$ 54,014,990	\$ 35,128,914	\$ 12,620,160	\$ 17,354,865	\$ 105,747,245	\$ 1,944,289	\$ 29,844,504	\$ 520,165,197

This was the original revenue based off the mid-June digest numbers and the 5/25 millage rates.

	General	Fire	Designated	Unincorporated	Hospital	Police	Countywide Debt	Unincorporated Debt	Tax Funds
Unincorporated Millage Rate	8.22	2.87	1.46	0.00	0.80	6.18	0.01	1.67	21.21
Revenues	\$ 271,177,022	\$ 55,066,187	\$ 35,285,294	\$ 13,120,041	\$ 17,484,278	\$ 106,349,584	\$ 1,032,216	\$ 26,327,873	\$ 525,842,495
Change (Digest and Millage)	\$ 7,666,792	\$ 1,051,197	\$ 156,380	\$ 499,881	\$ 129,413	\$ 602,339	\$ (912,073)	\$ (3,516,631)	\$ 5,677,298

DeKalb County, Georgia - Mid-Year Budget Reconciliation 2014 - Control Sheet

Fund/Department	FY14 Bdgt (4/30)	Salary Recon	Pens/Insur Recon	Compensation	Add/(Delete)	FY 2014 Prop	Chng
Tax Funds							
General (001)							
00100 - CEO	1,134,198	95,344	37,804	21,562	-	1,288,908	13.6%
00200 - BOC	3,120,454	-	-	22,000	-	3,142,454	0.7%
00300 - Law	2,978,248	109,657	156,713	31,194	1,500,000	4,775,812	60.4%
00400 - Executive Assistant	977,346	89,415	(23,093)	21,562	-	1,065,230	9.0%
00700 - Ethics	118,000	-	-	-	97,242	215,242	82.4%
00800 - Geographic Information Systems	1,868,933	146,527	79,743	14,569	-	2,109,772	12.9%
01100 - Facilities	14,232,959	(75,387)	35,807	35,451	943,558	15,172,388	6.6%
01400 - Purchasing	2,644,716	289,538	112,109	31,530	120,824	3,198,717	20.9%
01500 - HR	3,184,563	21,000	(31,000)	25,057	-	3,199,620	0.5%
01600 - IT	18,465,927	366,700	238,000	81,645	240,000	19,392,272	5.0%
02100 - Finance	5,627,588	447,882	85,007	53,196	296,722	6,510,395	15.7%
02700 - Tax Assessor	4,172,407	138,439	59,614	42,981	75,000	4,488,441	7.6%
02800 - Tax Commissioner	6,670,339	164,705	115,962	55,160	69,879	7,076,045	6.1%
02900 - Elections	3,780,174	-	-	8,858	(366,500)	3,422,532	-9.5%
03200 - Sheriff	74,952,669	657,021	222,268	494,168	60,000	76,386,126	1.9%
03400 - Juvenile Court	8,696,478	147,191	264,427	54,621	(170,960)	8,991,757	3.4%
03500 - Superior Court	8,213,498	170,215	79,787	68,224	100,000	8,631,724	5.1%
03600 - Clerk of Superior Court	6,374,015	31,348	50,025	57,573	150,051	6,663,012	4.5%
03700 - State Court	12,895,294	50,058	77,650	131,335	53,792	13,208,129	2.4%
03800 - Solicitor	5,824,369	169,272	47,897	64,666	-	6,106,204	4.8%
03900 - District Attorney	11,795,196	226,000	170,000	114,645	326,445	12,632,286	7.1%
04000 - Child Advocate	1,874,018	54,109	2,365	19,341	45,841	1,995,674	6.5%
04100 - Probate Court	1,464,924	20,087	33,032	16,405	39,325	1,573,773	7.4%
04300 - Medical Examiner	2,403,957	-	19,849	14,308	62,990	2,501,104	4.0%
04500 - Public Defender	6,955,884	134,918	129,003	71,263	415,628	7,706,696	10.8%
04600 - Police	5,597,694	276,500	98,700	31,534	-	6,004,428	7.3%
04800 - Magistrate Court	2,513,389	227,712	-	12,601	-	2,753,702	9.6%
04900 - Fire	8,780,272	-	21,900	89,956	161,667	9,053,795	3.1%
05100 - Planning	1,063,391	97,886	10,389	18,168	167,180	1,357,014	27.6%
05500 - Public Works Director	273,704	7,734	5,629	4,521	-	291,588	6.5%
05600 - Economic Development	959,173	54,157	28,857	10,170	241,361	1,293,718	34.9%
06800 - Libraries	12,751,041	259,000	190,500	111,590	(24,200)	13,287,931	4.2%
06900 - Extension Service	448,412	119,121	27,199	5,266	-	599,998	33.8%
07100 - Health Board	3,955,634	-	-	-	-	3,955,634	0.0%
07200 - Community Service Board	1,576,057	-	-	-	-	1,576,057	0.0%
07400 - Dpt of Fam & Child Srvc (DFACS)	1,278,220	-	-	-	208,000	1,486,220	16.3%
07500 - Human & Com. Development	4,238,586	121,580	58,243	16,748	24,125	4,459,282	5.2%
09000 - Contributions to Capital	6,000,000	-	-	-	1,314,330	7,314,330	21.9%
09100 - Non-Departmental (less reserves)	15,519,175	-	-	-	(1,358,810)	14,160,365	-8.8%
60000/80000 - Grants/CIP	(679)	-	-	-	-	(679)	0.0%
Total General Fund (001) less reserves	275,380,223	4,617,729	2,404,386	1,851,868	4,793,490	289,047,696	5.0%

DeKalb County, Georgia - Mid-Year Budget Reconciliation 2014 - Control Sheet

Fund/Department	FY14 Bdgt (4/30)	Salary Recon	Pens/Insur Recon	Compensation	Add/(Delete)	FY 2014 Prop	Chng
Projected Ending Fund Balance	24,084,705				(4,551,704)	19,533,001	-18.9%
Total Bottom Line	299,464,928	4,617,729	2,404,386	1,851,868	241,786	308,580,697	3.0%
Fire (270)							
04900 - Fire (less reserves)	49,225,685	-	547,500	394,779	126,500	50,294,464	2.2%
09100 - Non-Departmental (less reserves)	8,403,307	-	-	-	473,864	8,877,171	5.6%
Total Fire Fund (270) less reserves	57,628,992	-	547,500	394,779	600,364	59,171,635	2.7%
Projected Ending Fund Balance	2,422,729	-	-	-	(224,888)	2,197,841	-9.3%
Total Bottom Line	60,051,721	-	547,500	394,779	375,476	61,369,476	2.2%
Designated Fund (271)							
05400 - Transportation	3,021,991	75,617	(91)	17,248	-	3,114,765	3.1%
05700 - Roads & Drainage	9,693,631	435,529	(1,158)	86,578	-	10,214,580	5.4%
06100 - Parks	10,300,519	337,633	81,011	68,366	99,593	10,887,122	5.7%
09100 - Non-Departmental (less reserves)	8,594,666	-	-	-	(68,640)	8,526,026	-0.8%
Total Designated Fund (271) less reserves	31,610,807	848,779	79,762	172,192	30,953	32,742,493	3.6%
Projected Ending Fund Balance	360,494				79,740	440,234	22.1%
Total Bottom Line	31,971,301	848,779	79,762	172,192	110,693	33,182,727	3.8%
Unincorporated Fund (272)							
00100 - CEO/DeKalb County TV	365,612	-	-	-	123,662	489,274	33.8%
02100 - Finance	740,828	17,502	(3,908)	4,583	114,716	873,721	17.9%
04700 - Records Court	3,704,635	-	-	21,292	539,000	4,264,927	15.1%
05100 - Planning	3,877,604	-	20,142	19,208	160,000	4,076,954	5.1%
09100 - Non-Departmental (less reserves)	12,438,002	-	-	-	(9,229,364)	3,208,638	-74.2%
Total Unincorporated Fund (272) less reserves	21,126,681	17,502	16,234	45,083	(8,291,986)	12,913,514	-38.9%
Projected Ending Fund Balance	2,660,729				1,536,006	4,196,735	57.7%
Total Bottom Line	23,787,410	17,502	16,234	45,083	(6,755,980)	17,110,249	-28.1%
Hospital/Grady Fund (273)							
09500 - Hospital/Grady	10,370,568	-	-	-	1,200,000	11,570,568	11.6%
Total Hospital/Grady Fund (273) less reserves	10,370,568	-	-	-	1,200,000	11,570,568	11.6%
Projected Ending Fund Balance	1,486,475	-	-	-	(1,069,843)	416,632	-72.0%
Total Bottom Line	11,857,043	-	-	-	130,157	11,987,200	1.1%
Police Fund (274)							
04600 - Police	98,928,582	-	609,700	795,667	(515,000)	99,818,949	0.9%
09100 - Non-Departmental (less reserves)	17,879,537	-	-	-	655,184	18,534,721	3.7%

DeKalb County, Georgia - Mid-Year Budget Reconciliation 2014 - Control Sheet

Fund/Department	FY14 Bdgt (4/30)	Salary Recon	Pens/Insur Recon	Compensation	Add/(Delete)	FY 2014 Prop	Chng
Total Police Fund (274) less reserves	116,808,119	-	609,700	795,667	140,184	118,353,670	1.3%
Projected Ending Fund Balance	(43,898)				1,417,807	1,373,909	-3229.8%
Total Bottom Line	116,764,221	-	609,700	795,667	1,557,991	119,727,579	2.5%
Countywide Debt Fund (410)							
09300 - Debt	1,208,533	-	-	-	2,590,600	3,799,133	214.4%
Total Countywide Debt Fund (410) less reserves	1,208,533	-	-	-	2,590,600	3,799,133	214.4%
Projected Ending Fund Balance	7,041,153	-	-	-	(3,000,394)	4,040,759	-42.6%
Total Bottom Line	8,249,686	-	-	-	(409,794)	7,839,892	-5.0%
Unincorporated Debt Fund (411)							
09300 - Debt	27,733,969	-	-	-	(174,250)	27,559,719	-0.6%
Total Unincorporated Debt Fund (411) less reserv	27,733,969	-	-	-	(174,250)	27,559,719	-0.6%
Projected Ending Fund Balance	4,195,241	-	-	-	31,810	4,227,051	0.8%
Total Bottom Line	31,929,210	-	-	-	(142,440)	31,786,770	-0.4%
Grand Tax Funds Total							
Operations	541,867,892	5,484,010	3,657,582	3,259,589	889,355	555,158,428	2.5%
Projected Ending Fund Balance	42,207,628	-	-	-	(5,781,466)	36,426,162	-13.7%
Total Bottom Line	584,075,520	5,484,010	3,657,582	3,259,589	(4,892,111)	591,584,590	1.3%
Special Revenue Funds							
Development Fund (201)							
05100 - Planning & Development	5,749,571	-	19,394	22,886	-	5,791,851	0.7%
Total Development Fund (201) less reserves	5,749,571	-	19,394	22,886	-	5,791,851	0.7%
Projected Ending Fund Balance	201,038	-	-	-	92,720	293,758	46.1%
Total Bottom Line	5,950,609	-	19,394	22,886	92,720	6,085,609	2.3%
PEG (Cable TV) Fund (203)							
10000 - Fund Cost Centers	1,985,066	-	(6,333)	514	(1,239,909)	739,338	-62.8%
Total PEG (Cable TV) (203) less reserves	1,985,066	-	(6,333)	514	(1,239,909)	739,338	-62.8%
Projected Ending Fund Balance	129,272	-	-	-	1,245,728	1,375,000	963.6%
Total Bottom Line	2,114,338	-	(6,333)	514	5,819	2,114,338	0.0%
County Jail Fund (204)							

DeKalb County, Georgia - Mid-Year Budget Reconciliation 2014 - Control Sheet

Fund/Department	FY14 Bdgt (4/30)	Salary Recon	Pens/Insur Recon	Compensation	Add/(Delete)	FY 2014 Prop	Chng
10000 - Fund Cost Centers	917,288	-	-	-	-	917,288	0.0%
Total County Jail Fund (204) less reserves	917,288	-	-	-	-	917,288	0.0%
Projected Ending Fund Balance	2,000	-	-	-	-	2,000	0.0%
Total Bottom Line	919,288	-	-	-	-	919,288	0.0%
Foreclosure Registry Fund (205)							
05100 - Planning & Development	454,567	-	9,957	4,565	-	469,089	3.2%
Total Foreclosure Registry Fund (205) less reserv	454,567	-	9,957	4,565	-	469,089	3.2%
Projected Ending Fund Balance	724,580	-	-	-	(14,522)	710,058	-2.0%
Total Bottom Line	1,179,147	-	9,957	4,565	(14,522)	1,179,147	0.0%
Victim Assistance Fund (206)							
03100 - Victims Assistance	1,370,500	-	-	-	-	1,370,500	0.0%
Total Victim Assistance Fund (206) less reserves	1,370,500	-	-	-	-	1,370,500	0.0%
Projected Ending Fund Balance	60,556	-	-	-	-	60,556	0.0%
Total Bottom Line	1,431,056	-	-	-	-	1,431,056	0.0%
Recreation Fund (207)							
06200 - Recreation	999,577	-	-	-	-	999,577	0.0%
Total Recreation Fund (206) less reserves	999,577	-	-	-	-	999,577	0.0%
Projected Ending Fund Balance	-	-	-	-	-	-	#DIV/0!
Total Bottom Line	999,577	-	-	-	-	999,577	0.0%
Juvenile Services Fund (208)							
03400 - Juvenile Court	253,749	-	-	-	-	253,749	0.0%
Total Juvenile Services Fund (208) less reserves	253,749	-	-	-	-	253,749	0.0%
Projected Ending Fund Balance	-	-	-	-	-	-	#DIV/0!
Total Bottom Line	253,749	-	-	-	-	253,749	0.0%
Drug Abuse Treatment Fund (209)							
02500 - Drug Abuse	149,872	-	-	-	-	149,872	0.0%
Total Drug Abuse Treatment Fund (209) less rese	149,872	-	-	-	-	149,872	0.0%
Projected Ending Fund Balance	113,349	-	-	-	-	113,349	0.0%
Total Bottom Line	263,221	-	-	-	-	263,221	0.0%
Confiscated Monies Fund (210)							
02400 - Confiscated Funds	7,923,817	-	-	-	-	7,923,817	0.0%

DeKalb County, Georgia - Mid-Year Budget Reconciliation 2014 - Control Sheet

Fund/Department	FY14 Bdgt (4/30)	Salary Recon	Pens/Insur Recon	Compensation	Add/(Delete)	FY 2014 Prop	Chng
Total Confiscated Monies Fund (210) less reserve	7,923,817	-	-	-	-	7,923,817	0.0%
Projected Ending Fund Balance	-	-	-	-	-	-	#DIV/0!
Total Bottom Line	7,923,817	-	-	-	-	7,923,817	0.0%
Street Lights Fund (211)							
05400 - Public Works - Transportation	4,602,155	-	(91)	1,158	-	4,603,222	0.0%
Total Street Lights Fund (211) less reserves	4,602,155	-	(91)	1,158	-	4,603,222	0.0%
Projected Ending Fund Balance	2,122,271	-	-	-	(1,067)	2,121,204	-0.1%
Total Bottom Line	6,724,426	-	(91)	1,158	(1,067)	6,724,426	0.0%
Speed Humps Fund (212)							
05700 - Public Works - Roads & Drainage	339,682	-	(1,158)	2,447	-	340,971	0.4%
Total Speed Humps Fund (212) less reserves	339,682	-	(1,158)	2,447	-	340,971	0.4%
Projected Ending Fund Balance	1,332,573	-	-	-	(1,289)	1,331,284	-0.1%
Total Bottom Line	1,672,255	-	(1,158)	2,447	(1,289)	1,672,255	0.0%
E-911 Fund (215)							
02600 - E-911	14,117,443	-	(87,071)	73,676	-	14,104,048	-0.1%
Total E-911 Fund (215) less reserves	14,117,443	-	(87,071)	73,676	-	14,104,048	-0.1%
Projected Ending Fund Balance	1,303,406	-	-	-	13,395	1,316,801	1.0%
Total Bottom Line	15,420,849	-	(87,071)	73,676	13,395	15,420,849	0.0%
Hotel/Motel Tax Fund (275)							
100000 - Fund Cost Centers	5,074,246	-	-	-	943,224	6,017,470	18.6%
Total Hotel/Motel Fund (275) less reserves	5,074,246	-	-	-	943,224	6,017,470	18.6%
Projected Ending Fund Balance	474,118	-	-	-	(474,118)	-	-100.0%
Total Bottom Line	5,548,364	-	-	-	469,106	6,017,470	8.5%
Rental Car Tax Fund (280)							
100000 - Fund Cost Centers	707,625	-	-	-	-	707,625	0.0%
Total Rental Car Tax Fund (280) less reserves	707,625	-	-	-	-	707,625	0.0%
Projected Ending Fund Balance	699,902	-	-	-	-	699,902	0.0%
Total Bottom Line	1,407,527	-	-	-	-	1,407,527	0.0%
Grand Special Revenue Funds Total							
Operations	44,645,158	-	(65,302)	105,246	(296,685)	44,388,417	-0.6%
Projected Ending Fund Balance	7,163,065	-	-	-	860,847	8,023,912	12.0%

DeKalb County, Georgia - Mid-Year Budget Reconciliation 2014 - Control Sheet

Fund/Department	FY14 Bdgt (4/30)	Salary Recon	Pens/Insur Recon	Compensation	Add/(Delete)	FY 2014 Prop	Chng
Total Bottom Line	51,808,223	-	(65,302)	105,246	564,162	52,412,329	1.2%
Enterprise Funds							
Watershed Operating Fund (511)							
02100 - Finance	7,410,790	-	(36,543)	44,512	-	7,418,759	0.1%
08000 - Watershed (less transfers/reserves)	126,313,426	-	(776,785)	370,717	90,562	125,997,920	-0.2%
08000 - Transfer R & E	79,879,143	-	-	-	307,537	80,186,680	0.4%
08000 - Transfer Sinking Fund	67,789,150	-	-	-	-	67,789,150	0.0%
Total Watershed Operating Fund (511) less reser	281,392,509	-	(813,328)	415,229	398,099	281,392,509	0.0%
Projected Ending Fund Balance	6,087,211	-	-	-	-	6,087,211	0.0%
Total Bottom Line	287,479,720	-	(813,328)	415,229	398,099	287,479,720	0.0%
Watershed Sinking Fund (514)							
08000 - Watershed (less reserves)	67,828,224	-	-	-	(263,228)	67,564,996	-0.4%
Total Watershed Sinking Fund (514) less reserves	67,828,224	-	-	-	(263,228)	67,564,996	-0.4%
Projected Ending Fund Balance	457,581	-	-	-	125,533	583,114	27.4%
Total Bottom Line	68,285,805	-	-	-	(137,695)	68,148,110	-0.2%
Sanitation Operating Fund (541)							
02100 - Finance	249,634	-	-	-	-	249,634	0.0%
08100 - Sanitation (less transfers/reserves)	68,424,810	-	(426,835)	295,785	(114,305)	68,179,455	-0.4%
08100 - Sanitation (Transfer to CIP)	4,170,000	-	-	-	(2,386,602)	1,783,398	-57.2%
Sanitation Operating Fund (541) less reserves	72,844,444	-	(426,835)	295,785	(2,500,907)	70,212,487	-3.6%
Projected Ending Fund Balance	(2,631,957)	-	-	-	2,631,957	-	-100.0%
Total Bottom Line	70,212,487	-	(426,835)	295,785	131,050	70,212,487	0.0%
Airport Operating Fund (551)							
08200 - Airport (Operations)	2,781,851	-	(9,030)	14,330	248,000	3,035,151	9.1%
08200 - Airport (Transfer to CIP)	2,000,000	-	-	-	-	2,000,000	0.0%
Total Airport Operating Fund (551) less reserves	4,781,851	-	(9,030)	14,330	248,000	5,035,151	5.3%
Projected Ending Fund Balance	8,156,812	-	-	-	(30,545)	8,126,267	-0.4%
Total Bottom Line	12,938,663	-	(9,030)	14,330	217,455	13,161,418	1.7%
Stormwater Operating Fund (581)							
06700 - Stormwater (Operations)	23,269,396	-	(119,934)	52,833	-	23,202,295	-0.3%
Total Stormwater Operating Fund (581) less rese	23,269,396	-	(119,934)	52,833	-	23,202,295	-0.3%

DeKalb County, Georgia - Mid-Year Budget Reconciliation 2014 - Control Sheet

Fund/Department	FY14 Bdgt (4/30)	Salary Recon	Pens/Insur Recon	Compensation	Add/(Delete)	FY 2014 Prop	Chng
Projected Ending Fund Balance	7,633,078				67,101	7,700,179	0.9%
Total Bottom Line	30,902,474	-	(119,934)	52,833	67,101	30,902,474	0.0%
Grand Enterprise Funds Total							
Operations	450,116,424	-	(1,369,127)	778,177	(2,118,036)	447,407,438	-0.6%
Projected Ending Fund Balance	19,702,725	-	-	-	2,794,046	22,496,771	14.2%
Total Bottom Line	469,819,149	-	(1,369,127)	778,177	676,010	469,904,209	0.0%
Internal Services Fund							
Vehicle Maintenance Fund (611)							
01200 - Fleet	33,900,000	-	34,287	106,430	242,309	34,283,026	1.1%
Total Vehicle Maintenance Fund (611) less reserv	33,900,000	-	34,287	106,430	242,309	34,283,026	1.1%
Projected Ending Fund Balance	383,026	-	-	-	(383,026)	-	-100.0%
Total Bottom Line	34,283,026	-	34,287	106,430	(140,717)	34,283,026	0.0%
Vehicle Replacement Fund (621)							
01300 - Vehicle Replacement	26,912,753	-	-	-	1,615,920	28,528,673	6.0%
Total Vehicle Replacement Fund (621) less reserv	26,912,753	-	-	-	1,615,920	28,528,673	6.0%
Projected Ending Fund Balance	12,252,578	-	-	-	-	12,252,578	0.0%
Total Bottom Line	39,165,331	-	-	-	1,615,920	40,781,251	4.1%
Risk Management Fund (631)							
Multiple Departments	9,549,743	-	-	-	-	9,549,743	0.0%
Total Risk Management Fund (631) less reserves	9,549,743	-	-	-	-	9,549,743	0.0%
Projected Ending Fund Balance	11,585,528	-	-	-	-	11,585,528	0.0%
Total Bottom Line	21,135,271	-	-	-	-	21,135,271	0.0%
Workers Compensation Fund (632)							
Multiple Departments	6,288,000	-	-	-	-	6,288,000	0.0%
Total Workers Compensation Fund (631) less res	6,288,000	-	-	-	-	6,288,000	0.0%
Projected Ending Fund Balance	346,316	-	-	-	-	346,316	0.0%
Total Bottom Line	6,634,316	-	-	-	-	6,634,316	0.0%
Grand Internal Services Funds Total							
Operations	76,650,496	-	34,287	106,430	1,858,229	78,649,442	2.6%

DeKalb County, Georgia - Mid-Year Budget Reconciliation 2014 - Control Sheet

Fund/Department	FY14 Bdgt (4/30)	Salary Recon	Pens/Insur Recon	Compensation	Add/(Delete)	FY 2014 Prop	Chng
Projected Ending Fund Balance	24,567,448	-	-	-	(383,026)	24,184,422	-1.6%
Total Bottom Line	101,217,944	-	34,287	106,430	1,475,203	102,833,864	1.6%

Revenue Bonds Lease Payment Funds							
Building Authority Lease Payments (412)							
09300 - Debt Service	3,733,553	-	-	-	(778,304)	2,955,249	-20.8%
Total Building Authority Lease Payment (412) less	3,733,553	-	-	-	(778,304)	2,955,249	-20.8%
Projected Ending Fund Balance	(140,049)	-	-	-	140,049	-	-100.0%
Total Bottom Line	3,593,504	-	-	-	(638,255)	2,955,249	-17.8%

Public Safety & Judicial Facility Authority Fund (413)							
09300 - Debt Service	4,025,672	-	-	-	(922,071)	3,103,601	-22.9%
Total Pub Safe & Jud Fac Authority (413) less reser	4,025,672	-	-	-	(922,071)	3,103,601	-22.9%
Projected Ending Fund Balance	-	-	-	-	122,071	122,071	#DIV/0!
Total Bottom Line	4,025,672	-	-	-	(800,000)	3,225,672	-19.9%

Urban Redevelopment Agency Bonds Fund (414)							
09300 - Debt Service	758,011	-	-	-	-	758,011	0.0%
Total Urban Redev Agency Bonds (414) less reser	758,011	-	-	-	-	758,011	0.0%
Projected Ending Fund Balance	393,306	-	-	-	(250,000)	143,306	-63.6%
Total Bottom Line	1,151,317	-	-	-	(250,000)	901,317	-21.7%

Grand Revenue Bond Funds Total							
Operations	8,517,236	-	-	-	(1,700,375)	6,816,861	-20.0%
Projected Ending Fund Balance	253,257	-	-	-	12,120	265,377	4.8%
Total Bottom Line	8,770,493	-	-	-	(1,688,255)	7,082,238	-19.2%

Grand Operating Total							
Operating Funds Only	1,121,797,206	5,484,010	2,257,440	4,249,442	(1,367,512)	1,132,420,586	0.9%
Projected Ending Fund Balance	93,894,123	-	-	-	(2,497,479)	91,396,644	-2.7%
Total Bottom Line	1,215,691,329	5,484,010	2,257,440	4,249,442	(3,864,991)	1,223,817,230	0.7%

2014 Mid Year Reconciliation
DeKalb County, Georgia
Tax Funds Overview - PROJECTION

This schedule takes each tax fund and projects both revenues and expenditures based upon the CEO's proposed budget. The final fund balance is expected to fall between the budgeted reserve (\$36.4 million) and projected (\$49.0 million.)

	General	Fire	Designated	Unincorporated	Hospital	Police	Countywide Debt	Unincorporated Debt	Tax Funds
Starting Fund Balance	\$ 37,403,925	\$ 6,303,289	\$ (2,102,567)	\$ 3,990,208	\$ (5,497,078)	\$ 13,377,995	6,807,676	\$ 5,458,897	\$ 65,742,345
Revenues	\$ 268,464,955	\$ 54,515,525	\$ 34,932,441	\$ 12,988,841	\$ 17,309,435	\$ 105,286,088	\$ 1,021,894	\$ 26,064,594	\$ 520,583,773
Expenditures	\$ (277,269,993)	\$ (57,693,760)	\$ (32,143,610)	\$ (12,611,863)	\$ (11,570,568)	\$ (114,698,127)	\$ (3,799,133)	\$ (27,559,719)	\$ (537,346,773)
Ending Fund Balance	\$ 28,598,887	\$ 3,125,054	\$ 686,264	\$ 4,367,186	\$ 241,789	\$ 3,965,956	\$ 4,030,437	\$ 3,963,772	\$ 48,979,345
Months Reserves	1.24	0.65	0.26	4.16	0.25	0.41	12.73	1.73	1.09
Gain/(Use) of Fund Balance	\$ (8,805,038)	\$ (3,178,235)	\$ 2,788,831	\$ 376,978	\$ 5,738,867	\$ (9,412,039)	\$ (2,777,239)	\$ (1,495,125)	\$ (16,763,000)

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
General Fund (100)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/13)	37,403,925		37,403,925
Taxes	206,413,531	9,424,504	215,838,035
Licenses & Permits	93,013	0	93,013
Intergovernmental	2,428,680	(420,552)	2,008,128
Charges for Services	34,180,817	626,050	34,806,867
Fines & Forfeitures	12,291,029	(2,014,233)	10,276,796
Miscellaneous	4,209,144	0	4,209,144
Other Financing Sources	2,444,789	1,500,000	3,944,789
Total Revenue	262,061,003	9,115,769	271,176,772
Chief Executive Officer	1,134,198	154,710	1,288,908
Board of Commissioners	3,120,454	22,000	3,142,454
Law	2,978,248	1,797,564	4,775,812
Executive Assistant	977,346	87,884	1,065,230
Ethics	118,000	97,242	215,242
Geographic Information Systems	1,868,933	240,839	2,109,772
Facilities	14,232,959	939,429	15,172,388
Purchasing	2,644,716	554,001	3,198,717
Human Resources	3,184,563	15,057	3,199,620
Information Technology	18,465,927	926,345	19,392,272
Finance	5,627,588	882,807	6,510,395
Property Appraisal	4,172,407	316,034	4,488,441
Tax Commissioner	6,670,339	405,706	7,076,045
Elections	3,780,174	(357,642)	3,422,532
Sheriff	74,952,669	1,433,457	76,386,126
Juvenile Court	8,696,478	295,279	8,991,757
Superior Court	8,213,498	418,226	8,631,724
Clerk of Superior Court	6,374,015	288,997	6,663,012
State Court	12,895,294	312,835	13,208,129
Solicitor	5,824,369	281,835	6,106,204
District Attorney	11,795,196	837,090	12,632,286
Child Advocate	1,874,018	121,656	1,995,674
Probate Court	1,464,924	108,849	1,573,773
Medical Examiner	2,403,957	97,147	2,501,104
Public Defender	6,955,884	750,812	7,706,696
Police (General Fund)	5,597,694	406,734	6,004,428
Magistrate Court	2,513,389	240,313	2,753,702
Fire (General Fund)	8,780,272	273,523	9,053,795

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
General Fund (100)

	Budget (4/30)	Proposed Change	Proposed Budget
Planning & Development	1,063,391	293,623	1,357,014
Public Works Director	273,704	17,884	291,588
Economic Development	959,173	334,545	1,293,718
Library	12,751,041	536,890	13,287,931
Cooperative Extension	448,412	151,586	599,998
Health Board	3,955,634	0	3,955,634
Community Service Board	1,576,057	208,000	1,784,057
Dept. of Family & Children's Srvc	1,278,220	0	1,278,220
Human & Community Dev.	4,238,586	220,696	4,459,282
Contributions to Capital	6,000,000	1,314,330	7,314,330
Non-Departmental (less reserves)	15,519,175	(1,358,810)	14,160,365
GRANTS	(678)	0	(678)
CIP	(1)	0	(1)
Total Expenses	275,380,223	13,667,473	289,047,696
Ending Fund Balance (12/31/14)	24,084,705		19,533,001
Months Reserved>>	1.05		0.81
Gain/(Use) of Fund Balance>>>	(13,319,220)		(17,870,924)
Resolution Revenue Number	299,464,928	9,115,769	308,580,697
Resolution Expenses Number	299,464,928	13,667,473	308,580,697

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Fire Fund (270)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	6,303,289		6,303,289
Taxes	53,056,834	1,317,755	54,374,589
Charges for Services	670,296	0	670,296
Miscellaneous	21,302	0	21,302
Total Revenue	53,748,432	1,317,755	55,066,187
Fire	49,225,685	1,068,779	50,294,464
Non-Departmental (less reserves)	8,403,307	473,864	8,877,171
Total Expenses	57,628,992	1,542,643	59,171,635
Ending Fund Balance (12/31/14)	2,422,729		2,197,841
Months Reserved>>	0.50		0.45
Gain/(Use) of Fund Balance>>>	(3,880,560)		(4,105,448)
Resolution Revenue Number	60,051,721	1,317,755	61,369,476
Resolution Expenses Number	60,051,721	1,542,643	61,369,476

**FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Designated Fund (271)**

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	(2,102,567)		(2,102,567)
Taxes	11,835,607	2,995,926	14,831,533
Charges for Services	891,068	0	891,068
Miscellaneous	259,737	0	259,737
Other Finance Sources	21,087,456	(1,784,500)	19,302,956
Total Revenue	34,073,868	1,211,426	35,285,294
Public Works - Transportation	3,021,991	92,774	3,114,765
Public Works - Roads And Drainage	9,693,631	520,949	10,214,580
Parks	10,300,519	586,603	10,887,122
Non-Departmental (less reserves)	8,594,666	(68,640)	8,526,026
Total Expenses	31,610,807	1,131,686	32,742,493
Ending Fund Balance (12/31/14)	360,494		440,234
Months Reserved>>	0.14		0.16
Gain/(Use) of Fund Balance>>>	2,463,061		2,542,801
Resolution Revenue Number	31,971,301	1,211,426	33,182,727
Resolution Expenses Number	31,971,301	1,131,686	33,182,727

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Unincorporated Fund (272)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/13)	3,990,208		3,990,208
Taxes	30,805,314	0	30,805,314
Licenses and Permits	20,862,265	0	20,862,265
Fines and Forfeitures	21,749,811	(4,638,121)	17,111,690
Miscellaneous	(101,998)	0	(101,998)
Other Financing Sources	(53,518,190)	(2,039,040)	(55,557,230)
Total Revenue	19,797,202	(6,677,161)	13,120,041
Chief Executive Officer (DCTV)	365,612	123,662	489,274
Finance (Business License)	740,828	132,893	873,721
Recorders Court	3,704,635	560,292	4,264,927
Planning & Sustainability	3,877,604	199,350	4,076,954
Non-Departmental (less reserves)	12,438,002	(9,229,364)	3,208,638
Total Expenses	21,126,681	(8,213,167)	12,913,514
Ending Fund Balance (12/31/14)	2,660,729		4,196,735
Months Reserved>>	1.51		3.90
Gain/(Use) of Fund Balance>>>	(1,329,479)		206,527
Resolution Revenue Number	23,787,410	(6,677,161)	17,110,249
Resolution Expenses Number	23,787,410	(8,213,167)	17,110,249

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Hospital Fund (273)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/13)	(5,497,078)		(5,497,078)
Interest	0	331,040	331,040
Taxes	17,354,121	(200,883)	17,153,238
Total Revenue	17,354,121	130,157	17,484,278
Subsidy to Grady Hospital	10,039,768	1,200,000	11,239,768
Grady Bond Payments	330,800	0	330,800
Total Expenses	10,370,568	1,200,000	11,570,568
Ending Fund Balance (12/31/14)	1,486,475		416,632
Months Reserved>>	1.72		0.43
Gain/(Use) of Fund Balance>>>	6,983,553		5,913,710
Resolution Revenue Number	11,857,043	130,157	11,987,200
Resolution Expenses Number	11,857,043	1,200,000	11,987,200

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Police Fund (274)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/13)	13,377,995		13,377,995
Taxes	57,857,226	8,316,859	66,174,085
Licenses and Permits	1,027,952	0	1,027,952
Charges for Services	477,817	0	477,817
Miscellaneous	165,342	0	165,342
Other Financing Sources	43,857,889	(5,353,501)	38,504,388
Total Revenue	103,386,226	2,963,358	106,349,584
Police	98,928,582	890,367	99,818,949
Non-Departmental (less reserves)	17,879,537	655,184	18,534,721
Total Expenses	116,808,119	1,545,551	118,353,670
Ending Fund Balance (12/31/14)	(43,898)		1,373,909
Months Reserved>>	(0.00)		0.14
Gain/(Use) of Fund Balance>>>	(13,421,893)		(12,004,086)
Resolution Revenue Number	116,764,221	2,963,358	119,727,579
Resolution Expenses Number	116,764,221	1,545,551	119,727,579

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Countywide Bond Fund (410)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	6,807,676		6,807,676
Taxes	1,442,010	(409,794)	1,032,216
Total Revenue	1,442,010	(409,794)	1,032,216
Debt Service	1,208,533	2,590,600	3,799,133
Total Expenses	1,208,533	2,590,600	3,799,133
Ending Fund Balance (12/31/14)	7,041,153		4,040,759
Months Reserved>>	69.91		12.76
Gain/(Use) of Fund Balance>>>	233,477		(2,766,917)
Resolution Revenue Number	8,249,686	(409,794)	7,839,892
Resolution Expenses Number	8,249,686	2,590,600	7,839,892

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Unincorporated Debt Svc (411)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	5,458,897		5,458,897
Taxes	26,470,313	(142,440)	26,327,873
Total Revenue	26,470,313	(142,440)	26,327,873
Debt Service	27,733,969	(174,250)	27,559,719
Total Expenses	27,733,969	(174,250)	27,559,719
Ending Fund Balance (12/31/14)	4,195,241		4,227,051
Months Reserved>>	1.82		1.84
Gain/(Use) of Fund Balance>>>	(1,263,656)		(1,231,846)
Resolution Revenue Number	31,929,210	(142,440)	31,786,770
Resolution Expenses Number	31,929,210	(174,250)	31,786,770

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Development Fund (201)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	771,843	97,066	868,909
Licenses and Permits	5,061,400	135,000	5,196,400
Charges for Services	26,000		26,000
Investment Income	1,500		1,500
Miscellaneous (Development Fund)	(7,200)		(7,200)
Total Revenue	5,081,700	135,000	5,216,700
Plan. & Sustain. (less Reserves)	5,749,571	42,280	5,791,851
Total Expenses	5,749,571	42,280	5,791,851
Ending Fund Balance (12/31/14)	103,972		293,758
Gain/(Use) of Fund Balance>>>	(667,871)		(575,151)
Months Reserved>>	0.22		0.61
Resolution Revenue Number	5,853,543	232,066	6,085,609
Resolution Expenses Number	5,853,543	42,280	6,085,609

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
PEG Fund (203)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	1,959,338		1,959,338
Investment Income	10,000		10,000
Miscellaneous (PEG Fund)	145,000		145,000
Total Revenue	155,000	0	155,000
PEG Fund (Less Reserve)	1,985,066	(1,245,728)	739,338
Total Expenses	1,985,066	(1,245,728)	739,338
Ending Fund Balance (12/31/14)	129,272		1,375,000
Gain/(Use) of Fund Balance>>>	(1,830,066)		(584,338)
Months Reserved>>	0.78		22.32
Resolution Revenue Number	2,114,338	0	2,114,338
Resolution Expenses Number	2,114,338	(1,245,728)	2,114,338

(*) Historically, this fund has not properly established a budgetary reserve. It will in 2014.

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
County Jail Fund (204)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	2,000		2,000
Intergovernmental	110,000	0	110,000
Fines & Forfeitures	807,288	0	807,288
Total Revenue	917,288	0	917,288
County Jail	917,288	0	917,288
Total Expenses	917,288	0	917,288
Ending Fund Balance (12/31/14)	2,000		2,000
Gain/(Use) of Fund Balance>>>	0		0
Months Reserved>>	0.03		0.03
Resolution Revenue Number	919,288	0	919,288
Resolution Expenses Number	919,288	0	919,288

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Foreclosure Registry Fund (205)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	939,147		939,147
Charges for Services	240,000	0	240,000
Total Revenue	240,000	0	240,000
Foreclosure Registry	454,567	14,522	469,089
Total Expenses	454,567	14,522	469,089
Ending Fund Balance (12/31/14)	724,580		710,058
Gain/(Use) of Fund Balance>>>	(214,567)		(229,089)
Months Reserved>>	19.13		18.16
Resolution Revenue Number	1,179,147	0	1,179,147
Resolution Expenses Number	1,179,147	14,522	1,179,147

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Victim Assistance Fund (206)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	51,056		51,056
Fines & Forfeitures	1,000,000	0	1,000,000
Intergovernmental	380,000	0	380,000
Total Revenue	1,380,000	0	1,380,000
Victim Assistance	1,370,500	0	1,370,500
Total Expenses	1,370,500	0	1,370,500
Ending Fund Balance (12/31/14)	60,556		60,556
Gain/(Use) of Fund Balance>>>	9,500		9,500
Months Reserved>>	0.53		0.53
Resolution Revenue Number	1,431,056	0	1,431,056
Resolution Expenses Number	1,431,056	0	1,431,056

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Recreation Fund (207)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	37,409		37,409
Charges for Services	962,168	0	962,168
Total Revenue	962,168	0	962,168
Recreation Services	999,577	0	999,577
Total Expenses	999,577	0	999,577
Ending Fund Balance (12/31/14)	0		0
Gain/(Use) of Fund Balance>>>	(37,409)		(37,409)
Months Reserved>>	0.00		0.00
Resolution Revenue Number	999,577	0	999,577
Resolution Expenses Number	999,577	0	999,577

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Juvenile Services Fund (208)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	223,524		223,524
Charges for Services	30,000	0	30,000
Investment Income	225	0	225
Total Revenue	30,225	0	30,225
Juvenile Court (Juvenile Services)	253,749	0	253,749
Total Expenses	253,749	0	253,749
Ending Fund Balance (12/31/14)	0		0
Gain/(Use) of Fund Balance>>>	(223,524)		(223,524)
Months Reserved>>	0.00		0.00
Resolution Revenue Number	253,749	0	253,749
Resolution Expenses Number	253,749	0	253,749

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Drug Abuse Treat/Ed Fund (209)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	133,096		133,096
Fines & Forfeitures	130,000	0	130,000
Investment Income	125	0	125
Total Revenue	130,125	0	130,125
Drug Abuse Treatment & Educatic	149,872	0	149,872
Total Expenses	149,872	0	149,872
Ending Fund Balance (12/31/14)	113,349		113,349
Gain/(Use) of Fund Balance>>>	(19,747)		(19,747)
Months Reserved>>	9.08		9.08
Resolution Revenue Number	263,221	0	263,221
Resolution Expenses Number	263,221	0	263,221

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Law Enf. Conf. Mon. Fund (210)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	6,790,146		6,790,146
Intergovernmental	1,133,671	0	1,133,671
Total Revenue	1,133,671	0	1,133,671
Police	6,409,824	0	6,409,824
District Attorney	108,750	0	108,750
Sheriff	796,238	0	796,238
Marshall	9,005	0	9,005
Holding Accounts	600,000	0	600,000
Total Expenses	7,923,817	0	7,923,817
Ending Fund Balance (12/31/14)	0		0
Gain/(Use) of Fund Balance>>>	(6,790,146)		(6,790,146)
Months Reserved>>	0.00		0.00
Resolution Revenue Number	7,923,817	0	7,923,817
Resolution Expenses Number	7,923,817	0	7,923,817

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Street Light Fund (211)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	2,223,526		2,223,526
Charges for Services	4,500,000		4,500,000
Investment Income	900		900
Total Revenue	4,500,900	0	4,500,900
Street Lights (Less Reserves & Tra	4,602,155	1,067	4,603,222
Total Expenses	4,602,155	1,067	4,603,222
Ending Fund Balance (12/31/14)	2,122,271		2,121,204
Gain/(Use) of Fund Balance>>>	(101,255)		(102,322)
Months Reserved>>	5.53		5.53
Resolution Revenue Number	6,724,426	0	6,724,426
Resolution Expenses Number	6,724,426	1,067	6,724,426

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Speed Humps Maint Fund (212)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	1,357,255		1,357,255
Charges for Services	312,000		312,000
Investment Income	3,000		3,000
Total Revenue	315,000	0	315,000
Speed Humps	339,682	1,289	340,971
Total Expenses	339,682	1,289	340,971
Ending Fund Balance (12/31/14)	1,332,573		1,331,284
Gain/(Use) of Fund Balance>>>	(24,682)		(25,971)
Months Reserved>>	47.08		46.85
Resolution Revenue Number	1,672,255	0	1,672,255
Resolution Expenses Number	1,672,255	1,289	1,672,255

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
E911 Fund (215)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	4,890,849		4,890,849
Investment Income	5,000	0	5,000
Miscellaneous (911 fees)	10,525,000	0	10,525,000
Total Revenue	10,530,000	0	10,530,000
E911	14,117,443	(13,395)	14,104,048
Total Expenses	14,117,443	(13,395)	14,104,048
Ending Fund Balance (12/31/14)	1,303,406		1,316,801
Gain/(Use) of Fund Balance>>>	(3,587,443)		(3,574,048)
Months Reserved>>	1.11		1.12
Resolution Revenue Number	15,420,849	0	15,420,849
Resolution Expenses Number	15,420,849	(13,395)	15,420,849

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Hotel/Motel Fund (275)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	1,548,364		1,548,364
Taxes	4,000,000	469,106	4,469,106
Total Revenue	4,000,000	469,106	4,469,106
DeKalb Covention & Visitors Bur	2,535,340	97,304	2,632,644
Performing Arts	1,012,307	115,969	1,128,276
Transfer to Unincorporated Fund	1,526,599	729,951	2,256,550
Total Expenses	5,074,246	943,224	6,017,470
Ending Fund Balance (12/31/14)	474,118		0
Gain/(Use) of Fund Balance>>>	(1,074,246)		(1,548,364)
Months Reserved>>	1.12		0.00
Resolution Revenue Number	5,548,364	469,106	6,017,470
Resolution Expenses Number	5,548,364	943,224	6,017,470

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Rental Motor Vehicle (280)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	779,799	(28,210)	751,589
Taxes	655,938	0	655,938
Total Revenue	655,938	0	655,938
Rental of Porter Sanford Center	707,625	0	707,625
Total Expenses	707,625	0	707,625
Ending Fund Balance (12/31/14)	728,112		699,902
Gain/(Use) of Fund Balance>>>	(51,687)		(51,687)
Months Reserved>>	12.35		11.87
Resolution Revenue Number	1,435,737	0	1,407,527
Resolution Expenses Number	1,435,737	0	1,407,527

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Water & Sewer Op Fund (511)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	28,164,720		28,164,720
Charges for Services	257,655,000	0	257,655,000
Investment Income	160,000	0	160,000
Miscellaneous (W& S Operating)	1,500,000	0	1,500,000
Total Revenue	259,315,000	0	259,315,000
Finance	7,410,790	7,969	7,418,759
Transfer to R&E	79,879,143	307,537	80,186,680
Transfer to Sinking Fund	67,789,150	0	67,789,150
Watershed (less Resv/Tran)	126,313,426	(315,506)	125,997,920
Total Expenses	281,392,509	0	281,392,509
Ending Fund Balance (12/31/14)	6,087,211		6,087,211
Gain/(Use) of Fund Balance>>>	(22,077,509)		(22,077,509)
Months Reserved>>	0.26		0.26
Resolution Revenue Number	287,479,720		287,479,720
Resolution Expenses Number	287,479,720		287,479,720

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
W&S Debt Svc Bond Fund (514)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	21,918,633		21,918,633
Miscellaneous	583,114	0	583,114
Other Financing Sources	45,784,058	(137,695)	45,646,363
Total Revenue	46,367,172	(137,695)	46,229,477
Debt Service	67,828,224	(263,228)	67,564,996
Total Expenses	67,828,224	(263,228)	67,564,996
Ending Fund Balance (12/31/14)	457,581		583,114
Gain/(Use) of Fund Balance>>>	(21,461,052)		(21,335,519)
Months Reserved>>	0.08		0.10
Resolution Revenue Number	68,285,805	(137,695)	68,148,110
Resolution Expenses Number	68,285,805	(263,228)	68,148,110

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Sanitation Fund (541)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	11,037,207	(3,599,139)	7,438,068
Charges for Services	62,576,776	0	62,576,776
Investment Income	4,000	0	4,000
Miscellaneous	46,500	0	46,500
Other Financing Sources	147,143	0	147,143
Total Revenue	62,774,419	0	62,774,419
Finance	249,634	0	249,634
Transfer to Sanitation CIP	4,170,000	(2,386,602)	1,783,398
Sanitation (Less Reserves & Tran)	68,424,810	(245,355)	68,179,455
Total Expenses	72,844,444	(2,631,957)	70,212,487
Ending Fund Balance (12/31/14)	967,182		0
Gain/(Use) of Fund Balance>>>	(10,070,025)		(7,438,068)
Months Reserved>>	0.16		0.00
Resolution Revenue Number	73,811,626	(3,599,139)	70,212,487
Resolution Expenses Number	73,811,626	(2,631,957)	70,212,487

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Airport Fund (551)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	7,867,263		7,867,263
Miscellaneous (Airport)	5,071,400	222,755	5,294,155
Total Revenue	5,071,400	222,755	5,294,155
Airport	2,781,851	253,300	3,035,151
Transfer to Capital Improvements	2,000,000	0	2,000,000
Total Expenses	4,781,851	253,300	5,035,151
Ending Fund Balance (12/31/14)	8,156,812		8,126,267
Gain/(Use) of Fund Balance>>>	289,549		259,004
Months Reserved>>	20.47		19.37
Resolution Revenue Number	12,938,663	222,755	13,161,418
Resolution Expenses Number	12,938,663	253,300	13,161,418

**FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Stormwater Operating Fund (581)**

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	16,140,474		16,140,474
Charges for Services	14,750,000	0	14,750,000
Investment Income	12,000	0	12,000
Total Revenue	14,762,000	0	14,762,000
Stormwater (Less Rerv & Trans)	23,269,396	(67,101)	23,202,295
Total Expenses	23,269,396	(67,101)	23,202,295
Ending Fund Balance (12/31/14)	7,633,078		7,700,179
Gain/(Use) of Fund Balance>>>	(8,507,396)		(8,440,295)
Months Reserved>>	3.94		3.98
Resolution Revenue Number	30,902,474	0	30,902,474
Resolution Expenses Number	30,902,474	(67,101)	30,902,474

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Vehicle Maintenance Fund (611)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	383,026		383,026
Intergovernmental	200,000	0	200,000
Charges for Services	33,100,000	0	33,100,000
Miscellaneous	600,000	0	600,000
Total Revenue	33,900,000	0	33,900,000
Fleet Management	33,900,000	383,026	34,283,026
Total Expenses	33,900,000	383,026	34,283,026
Ending Fund Balance (12/31/14)	383,026		0
Gain/(Use) of Fund Balance>>>	0		(383,026)
Months Reserved>>	0.14		0.00
Resolution Revenue Number	34,283,026	0	34,283,026
Resolution Expenses Number	34,283,026	383,026	34,283,026

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Vehicle Replacement Fund (621)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	24,318,261		24,318,261
Charges for Services	14,339,570	1,615,920	15,955,490
Investment Income	7,500	0	7,500
Other Financing Sources	500,000	0	500,000
Total Revenue	14,847,070	1,615,920	16,462,990
Vehicle Replacement	26,912,753	1,615,920	28,528,673
Total Expenses	26,912,753	1,615,920	28,528,673
Ending Fund Balance (12/31/14)	12,252,578		12,252,578
Gain/(Use) of Fund Balance>>>	(12,065,683)		(12,065,683)
Months Reserved>>	5.46		5.15
Resolution Revenue Number	39,165,331	1,615,920	40,781,251
Resolution Expenses Number	39,165,331	1,615,920	40,781,251

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Risk Management Fund (631)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	11,585,528		11,585,528
Charges for Services	9,549,743	0	9,549,743
Total Revenue	9,549,743	0	9,549,743
Risk Management	9,549,743	0	9,549,743
Total Expenses	9,549,743	0	9,549,743
Ending Fund Balance (12/31/14)	11,585,528		11,585,528
Gain/(Use) of Fund Balance>>>	0		0
Months Reserved>>	14.56		14.56
Resolution Revenue Number	21,135,271	0	21,135,271
Resolution Expenses Number	21,135,271	0	21,135,271

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Workers Comp Fund (632)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	3,787,754		3,787,754
Charges for Services	2,846,562	0	2,846,562
Total Revenue	2,846,562	0	2,846,562
Workers Comp	6,288,000	0	6,288,000
Total Expenses	6,288,000	0	6,288,000
Ending Fund Balance (12/31/14)	346,316		346,316
Gain/(Use) of Fund Balance>>>	(3,441,438)		(3,441,438)
Months Reserved>>	0.66		0.66
Resolution Revenue Number	6,634,316	0	6,634,316
Resolution Expenses Number	6,634,316	0	6,634,316

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Bldg Auth Debt Svc Fund (412)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	(15,095)	(140,049)	(155,144)
Misc: Rental of Real Estate	3,748,648	(638,255)	3,110,393
Total Revenue	3,748,648	(638,255)	3,110,393
Administrative Fees	6,000	0	6,000
Debt Service	3,727,553	(778,304)	2,949,249
Total Expenses	3,733,553	(778,304)	2,955,249
Ending Fund Balance (12/31/14)	0		0
Gain/(Use) of Fund Balance>>>	15,095		155,144
Months Reserved>>	0.00		0.00
Resolution Revenue Number	3,733,553	(638,255)	2,955,249
Resolution Expenses Number	3,733,553	(778,304)	2,955,249

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Pub Saf Jud Ath Debt Fund (413)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	(3,046,655)		(3,046,655)
Misc: Rental of Real Estate	7,072,327	(800,000)	6,272,327
Total Revenue	7,072,327	(800,000)	6,272,327
Lease Purchase of Juv Court Bldg	4,025,672	(922,071)	3,103,601
Total Expenses	4,025,672	(922,071)	3,103,601
Ending Fund Balance (12/31/14)	0		122,071
Gain/(Use) of Fund Balance>>>	3,046,655		3,168,726
Months Reserved>>	0.00		0.47
Resolution Revenue Number	4,025,672	(800,000)	3,225,672
Resolution Expenses Number	4,025,672	(922,071)	3,225,672

FY 2014 Mid-Year Reconciliation
Fund Sheet
DeKalb County, Georgia
Urban Redevelpmnt Agency (414)

	Budget (4/30)	Proposed Change	Proposed Budget
Starting Fund Balance (1/1/14)	(364,160)		(364,160)
Rental of Real Estate	758,010	(250,000)	508,010
Other Misc Revenue (IRS Subsidy)	757,467	0	757,467
Total Revenue	1,515,477	0	1,265,477
Debt Service	758,011	0	758,011
Total Expenses	758,011	0	758,011
Ending Fund Balance (12/31/14)	393,306		143,306
Gain/(Use) of Fund Balance>>>	757,466		507,466
Months Reserved>>	6.23		2.27
Resolution Revenue Number	1,151,317	0	901,317
Resolution Expenses Number	1,151,317	0	901,317

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Chief Executive Officer (00100)

	Requested	Recommended	Approved
Budget (4/30)	1,134,198	1,134,198	1,134,198
1 Reconciliation of personal services for remainder of year.	NA	95,344	95,344
2 Reconciliation of insurance and pension for remainder of year.	NA	37,804	37,804
3 Spread of salary adjustments.	NA	21,562	21,562
4 No requests by department.	NA	0	0
Request/Recommended/ Approved	0	154,710	154,710
Budget (4/30)	1,134,198	1,288,908	1,288,908

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Board of Commissioners (00200)

	Requested	Recommended	Approved
Budget (4/30)	3,120,454	3,120,454	3,120,454
1 Reconciliation of personal services for remainder of year. (Current funding adequate.)	NA	0	0
2 Reconciliation of insurance and pension for remainder of year. (Current funding adequate.)	NA	0	0
3 Spread of salary adjustments.	NA	22,000	22,000
4 Transfer two Sr Auditor and one auditor to BOC from Finance. (Positions currently vacant. Recommended, can be done within existing funding.)	NA	Yes.	Yes.
Request/Recommended/Approved	0	22,000	22,000
Budget (7/31)	3,120,454	3,142,454	3,142,454

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Law (00300)

	Requested	Recommended	Approved
Budget (4/30)	2,978,248	2,978,248	2,978,248
1 Reconciliation of personal services for remainder of year.	NA	109,657	109,657
2 Reconciliation of insurance and pension for remainder of year.	NA	156,713	156,713
3 Spread of salary adjustments.	NA	31,194	31,194
4 Increase contracted legal srv. \$1.5M paid from other funds. (Transportation. \$728, Watershed \$916,619; Sanitation. \$278,573 and Stormwater \$304,080.) (Recommended.)	1,500,000	1,500,000	1,500,000
Request/Recommended/Approved	1,500,000	1,797,564	297,564
Budget (4/30)	4,478,248	4,775,812	3,275,812

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Executive Assistant (00400)

	Requested	Recommended	Approved
Budget (4/30)	977,346	977,346	977,346
1 Reconciliation of personal services for remainder of year.	NA	89,415	89,415
2 Reconciliation of insurance and pension for remainder of year.	NA	(23,093)	(23,093)
3 Spread of salary adjustments.	NA	21,562	21,562
4 No request by department.	NA	0	0
Request/Recommended/ Approved	0	87,884	87,884
Budget (4/30)	977,346	1,065,230	1,065,230

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (001)
Ethics Board (00700)

	Requested	Recommended	Approved
Budget (4/30)	118,000	118,000	118,000
1 Reconciliation of personal services for remainder of year.	NA	NA	NA
2 Reconciliation of insurance and pension for remainder of year.	NA	NA	NA
3 Spread of salary adjustments.	NA	NA	NA
4 Add an Integrity Officer, Administrative Assistant II, and Investigator Principle, Sept 1 plus operating expenses. (Approved amount reservse the amount pending Ethics Board action.)	NA	97,242	Yes.
Request/Recommended/Approved	0	97,242	0
Budget (4/30)	118,000	215,242	118,000

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Geographic Information Systems (00800)

	Requested	Recommended	Approved
Budget (4/30)	1,868,933	1,868,933	1,868,933
1 Reconciliation of personal services for remainder of year.	NA	146,527	146,527
2 Reconciliation of insurance and pension for remainder of year.	NA	79,743	79,743
3 Spread of salary adjustments.	NA	14,569	14,569
4 Fund 2 GIS filled unfunded Specialist III positions. (Not Recommended.)	80,048	0	0
Request/Recommended/Approved	80,048	240,839	240,839
Budget (4/30)	1,948,981	2,109,772	2,109,772

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Facilities Management (01100)

	Requested	Recommended	Approved
Budget (4/30)	14,232,959	14,232,959	14,232,959
1 Reconciliation of personal services for remainder of year.	NA	(75,387)	(75,387)
2 Reconciliation of insurance and pension for remainder of year.	NA	35,807	35,807
3 Spread of salary adjustments.	NA	35,451	35,451
4 Fund overtime increase of \$10,000 in general maintenance. (Not Recommended.)	10,000	0	0
5 Fund Maloof Auditorium Improvements; painting, carpet, ceiling tiles, duct cleaning, door replacement. (Recommended.)	48,418	48,418	48,418
6 Fund Maloof Administration Building Improvements; wall fabric/painting, carpet/tile, re-key all doors, replace door handles to comply with ADA, duct cleaning. (Recommended.)	50,200	50,200	50,200
7 Fund replacement of HVAC units for DeKalb Atlanta Human Services WIC Center. (Recommended.)	76,413	76,413	76,413
8 Fund additional amount for roof repair contract which was approved by BOC on 3/21/14. Callanwolde, Dunwoody Library, w. DeKalb Mental Health, Fire Stations 4&13, Magistrate Court. (Recommended.)	692,835	692,835	692,835
9 Fund diesel fuel increase to cover a open purchase order issued in 2012 to Mansfield Oil Company. (Not recommended.)	15,000	0	0
10 West Exchange Building chiller repair. (Recommended.)	53,554	53,554	53,554
11 Clark Harrison Bld, Repairs required to air handler unit. (Recommended.)	22,138	22,138	22,138

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Facilities Management (01100)

	Requested	Recommended	Approved
12 Increase uniforms & clothing. (Not recommended.)	10,000	0	0
Request/Recommended/Approved	978,558	939,429	939,429
Budget (4/30)	15,211,517	15,172,388	15,172,388

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Purchasing (01400)

	Requested	Recommended	Approved
Budget (4/30)	2,644,716	2,644,716	2,644,716
1 Reconciliation of personal services for remainder of year.	NA	289,538	289,538
2 Reconciliation of insurance and pension for remainder of year.	NA	112,109	112,109
3 Spread of salary adjustments.	NA	31,530	31,530
4 Fund three vacant defunded positions - Contract Assistant, Buyer Assistant, Contract Administrator. (Recommend funding for six months.)	108,330	85,324	85,324
5 Fund National Institute of Governmental Purchasing staff training for 10 employees at \$660 each employee and Microsoft Office Training for 12 employees at \$75 each. (Not Recommended.)	7,500	7,500	7,500
6 Additional training (\$10,000); operating supplies (\$15,000); and dues (\$3,000).	28,000	28,000	28,000
Request/Recommended/Approved	143,830	554,001	554,001
Budget (4/30)	2,788,546	3,198,717	3,198,717

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Human Resources (01500)

	Requested	Recommended	Approved
Budget (4/30)	3,184,563	3,184,563	3,184,563
1 Reconciliation of personal services for remainder of year.	NA	21,000	21,000
2 Reconciliation of insurance and pension for remainder of year.	NA	(31,000)	(31,000)
3 Spread of salary adjustments.	NA	25,057	25,057
4 Fund two unfunded positions and increase salaries for other position. (Unfunded positions corrected in #1 and #2 above, no increase for salary adjustments.)	50,323	0	0
Request/Recommended/Approved	50,323	15,057	15,057
Budget (7/31)	3,234,886	3,199,620	3,199,620

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Information Technology (01600)

	Requested	Recommended	Approved
Budget (4/30)	18,465,927	18,465,927	18,465,927
1 Reconciliation of personal services for remainder of year.	NA	366,700	366,700
2 Reconciliation of insurance, FICA and pension for remainder of year.	NA	238,000	238,000
3 Spread of salary adjustments.	NA	81,645	81,645
4 Online Justice System upgrade. (Recommended.)	130,000	130,000	130,000
5 Procurement system optimization. (See CIP.)	2,800,000	Addressed in CIP. See Non-Departmental.	Addressed in CIP. See Non-Departmental.
6 Kronos Upgrade. (Recommended.)	110,000	110,000	110,000
Request/Recommended/Approved	3,040,000	926,345	926,345
Budget (7/31)	21,505,927	19,392,272	19,392,272

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Finance (02100)

	Requested	Recommended	Approved
Budget (4/30)	5,627,588	5,627,588	5,627,588
1 Reconciliation of personal services for remainder of year.	NA	447,882	447,882
2 Reconciliation of insurance and pension for remainder of year.	NA	85,007	85,007
3 Spread of salary adjustments.	NA	53,196	53,196
4 Increase advertising services for notice of public hearings, budget, and statement of financial position due to weather related changes. (Recommended.)	20,816	20,816	20,816
5 Fund Special Programs Controller - Finance to handle travel, purchasing card, etc.. (Recommend 4 months funding.)	43,750	43,750	43,750
5 Fund two vacant defunded positions in Internal Audit to audit Business Licenses. (Recommended for six months funding.)	164,879	96,146	96,146
6 Increase in training (Internal Audit) of \$1,000 for HIPPA (Health Insurance Portability and Accountability Act) and \$3,998 for two fraud training classes held by Georgia Society of CPAs at \$249/person for 8 people. (Recommended.)	5,000	5,000	5,000
7 Transfer vacant defunded Business License Auditor position from Business License to Internal Audit. (Not recommended.)	27,905	0	0
8 Increase in funds (Records & Microfilming) to stock the shelves at the new location. (Recommended.)	30,000	30,000	30,000

FY 2014 Mid-Year Reconciliation Department Sheet DeKalb County, Georgia General Fund (100) Finance (02100)
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	Requested	Recommended	Approved
9			
Increase in rental of equipment for an additional forklift to stock the shelves at the new location of Records & Microfilming. A third location is expected to open this summer. (Recommended.)	14,000	14,000	14,000
10			
Increase in office supplies (Records & Microfilming) from \$1,000 to \$4,000, primarily for banker boxes for incoming files and replacing old/dilapidated file boxes. (Not Recommended.)	3,000	0	0
11			
Increase in other professional services (Risk Management) for the actuarial services of concerning pension reform. (Recommend charge to Pension Fund.)	150,000	0	0
12			
Increase in maintenance & repairs (Risk Management) for security system for HIPAA documents and Pension files. The cost of a security system is \$6,500. (Recommended security system.)	12,500	6,500	6,500
13			
Increase in office supplies from \$10,500 to \$13,000 for basic supplies. (Not Recommended.)	2,500	0	0
14			
Increase in training due to mandate for all employees that operate a county vehicle to take a defensive driving course. (Recommended.)	10,000	10,000	10,000
15			
Transfer one Sr Auditor and one Auditor to BOC. (Recommended. Positions currently unfunded. Funding available in BOC.)	NA	Yes.	Yes.
16			
Add three Sr Auditors effective Sept 1. Recommended.)	70,510	70,510	70,510
Request/Recommended/Approved	554,860	882,807	882,807

FY 2014 Mid-Year Reconciliation
Department Sheet
DeKalb County, Georgia
General Fund (100)
Finance (02100)

Requested Recommended Approved

Budget (4/30)	6,182,448	6,510,395	6,510,395
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FY 2014 Mid-Year Reconciliation Department Sheet DeKalb County, Georgia General Fund (001) Property Appraisal (02700)

	Requested	Recommended	Approved
Budget (4/30)	4,172,407	4,172,407	4,172,407
1 Reconciliation of personal services for remainder of year.	NA	138,439	138,439
2 Reconciliation of insurance and pension for remainder of year.	NA	59,614	59,614
3 Spread of salary adjustments.	NA	42,981	42,981
4 Fund adding a Multiple Regression Analysis (MRA) model in county's computer property appraisal system. (Recommended.)	75,000	75,000	75,000
Request/Recommended/Approved	75,000	316,034	316,034
Budget (4/30)	4,247,407	4,488,441	4,488,441

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Tax Commissioner (02800)

	Requested	Recommended	Approved
Budget (4/30)	6,670,339	6,670,339	6,670,339
1 Reconciliation of personal services for remainder of year.	NA	164,705	164,705
2 Reconciliation of insurance and pension for remainder of year.	NA	115,962	115,962
3 Spread of salary adjustments.	NA	55,160	55,160
4 Fund seven filled defunded positions (5-Tax Techs, Tax Tech Lead, Office Assistant), two vacant defunded positions (2-Tax Supervisors), and any remaining defunded positions until budget reaches the original CEO recommended budget of \$7,028,612. (Filled position funding addressed in 1 & 2 above, funded 2 unfunded Tax Supervisors, Recommended.)	358,273	69,879	69,879
Request/Recommended/Approved	358,273	405,706	405,706
Budget (4/30)	7,028,612	7,076,045	7,076,045

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Registrar (02900)

	Requested	Recommended	Approved
Budget (4/30)	3,780,174	3,780,174	3,780,174
1 Reconciliation of personal services for remainder of year. (Current funding adequate.)	NA	0	0
2 Reconciliation of insurance and pension for remainder of year. (Current funding adequate.)	NA	0	0
3 Spread of salary adjustments.	NA	8,858	8,858
4 Decrease in temporary salaries for office workers because of the changes in the election calendar to consolidate the federal and local primaries. (Recommended.)	(275,000)	(275,000)	(275,000)
5 Decrease in rental of polling facilities for use as polling sites. (Recommended.)	(8,500)	(8,500)	(8,500)
6 Decrease in truck rentals needed for delivery of voting equipment. (Recommended.)	(13,000)	(13,000)	(13,000)
7 Decrease in postage for ballots. (Recommended.)	(30,000)	(30,000)	(30,000)
8 Decrease in training due to national certification training conflicting with new election calendar. (Recommended.)	(5,000)	(5,000)	(5,000)
9 Decrease in office supplies for ballot printing. (Recommended.)	(50,000)	(50,000)	(50,000)
10 Increase Computer Software to purchase Ethics Filing Software for local officials. (Recommended.)	15,000	15,000	15,000
Request/Recommended/Approved	(366,500)	(357,642)	(357,642)
Budget (4/30)	3,413,674	3,422,532	3,422,532

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Sheriff (03200)

	Requested	Recommended	Approved
Budget (4/30)	74,952,669	74,952,669	74,952,669
1 Reconciliation of personal services for remainder of year.	NA	657,021	657,021
2 Reconciliation of insurance and pension for remainder of year.	NA	222,268	222,268
3 Spread of salary adjustments.	NA	494,168	494,168
4 Add eighteen leased vehicles.	60,000	60,000	60,000
Request/Recommended/ Approved	60,000	1,433,457	1,433,457
Budget (4/30)	75,012,669	76,386,126	76,386,126

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Juvenile Court (03400)

	Requested	Recommended	Approved
Budget (4/30)	8,696,478	8,696,478	8,696,478
1 Reconciliation of personal services for remainder of year.	NA	147,191	147,191
2 Reconciliation of insurance and pension for remainder of year.	NA	264,427	264,427
3 Spread of salary adjustments.	NA	54,621	54,621
4 Reduction of Lease Purchase of Real Estate	NA	(205,103)	(205,103)
5 Fund four unfunded Probation Officers. (Recommend two starting September 1.)	68,268	34,143	34,143
Request/Recommended/Approved	68,268	295,279	295,279
Budget (4/30)	8,764,746	8,991,757	8,991,757

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Superior Court (03500)

	Requested	Recommended	Approved
Budget (4/30)	8,213,498	8,213,498	8,213,498
1 Reconciliation of personal services for remainder of year.	NA	170,215	170,215
2 Reconciliation of insurance and pension for remainder of year.	NA	79,787	79,787
3 Spread of salary adjustments.	NA	68,224	68,224
4 Fund filled positions of Cal Ct Clerk and Jury Clerk; salaries in admin cost center taken in February; positions currently serving as interim director elsewhere in division; salary adjs approved during year. (Recommended within 1 and 2 above.)	320,523	Yes.	Yes.
5 Increase other professional services for interpreter costs. (Not recommended.)	60,000	0	0
6 Increase maintenance and repair cost for audio visual equipment. (Not recommended.)	5,000	0	0
7 Increase court reporter services. (Partially recommend and monitor in Q4.)	177,500	50,000	50,000
8 Increase juror expenses. (Partially recommend and monitor in Q4.)	388,119	50,000	50,000
Request/Recommended/Approved	951,142	418,226	418,226
Budget (After Reconciliation)	9,164,640	8,631,724	8,631,724

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Clerk of Superior Court (3600)

	Requested	Recommended	Approved
Budget (4/30)	6,374,015	6,374,015	6,374,015
1 Reconciliation of personal services for remainder of year.	NA	31,348	31,348
2 Reconciliation of insurance and pension for remainder of year.	NA	50,025	50,025
3 Spread of salary adjustments.	NA	57,573	57,573
4 Fund three defunded vacant positions - Administrative Asst II, Court Records Tech I, and Court Records Tech III. (Recommend funding for Admin Asst II and Court Records Tech III positions for 6 months.)	158,193	52,443	52,443
5 Increase in other professional service for Year 1 of 5 to replace case management system. (Request will be funded through CIP.)	500,000	Yes. Funded in CIP.	Yes. Funded in CIP.
6 Increase other miscellaneous changes for fraud registry application/maintenance and arraignment notices/postage meter annual fee. (Recommended at higher amount based off more recent information.)	42,564	97,608	97,608
Request/Recommended/Approved	700,757	288,997	288,997
Budget (4/30)	7,074,772	6,663,012	6,663,012

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
State Court (03700)

	Requested	Recommended	Approved
Budget (4/30)	12,895,294	12,895,294	12,895,294
1 Reconciliation of personal services for remainder of year.	NA	50,058	50,058
2 Reconciliation of insurance and pension for remainder of year.	NA	77,650	77,650
3 Spread of salary adjustments.	NA	131,335	131,335
4 Increase overtime for Marshal's Office from \$20,000 to \$32,000 due to holidays, weather, lost work days, and defunded positions. (Not recommended.)	12,000	0	0
5 Fund three vacant defunded positions - Probation Officer, 2- Deputy Marshal Seniors with training and equipment. (Recommend funding for 4 months for Marshalls only.)	140,502	53,792	53,792
Request/Recommended/Approved	152,502	312,835	312,835
Budget (4/30)	13,047,796	13,208,129	13,208,129

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Solicitor (03800)

	Requested	Recommended	Approved
Budget (4/30)	5,824,369	5,824,369	5,824,369
1 Reconciliation of personal services for remainder of year.	NA	169,272	169,272
2 Reconciliation of insurance and pension for remainder of year.	NA	47,897	47,897
3 Spread of salary adjustments.	NA	64,666	64,666
4 Increase personal services to the 2014 adopted budget amount and fund part-time position. (Not recommended, but funding adjusted in Items 1 and 2 to handle filled positions.)	242,321	0	0
Request/Recommended/Approved	242,321	281,835	281,835
Budget (4/30)	6,066,690	6,106,204	6,106,204

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
District Attorney (03900)

	Requested	Recommended	Approved
Budget (4/30)	11,795,196	11,795,196	11,795,196
1 Reconciliation of personal services for remainder of year.	NA	226,000	226,000
2 Reconciliation of insurance, FICA and pension for remainder of year.	NA	170,000	170,000
3 Spread of salary adjustments.	NA	114,645	114,645
4 Position Issues. (Addressed in #1 & #2 above.)	256,000	Yes.	Yes.
5 Additional Purchased/Contracted Svcs. (Partially recommended.)	97,000	50,000	50,000
6 Additional Supplies. (Recommended.)	47,000	47,000	47,000
7 Additional Capital Outlays - 20 laptop computers. (Recommended.)	34,500	34,500	34,500
8 Creation of Public Integrity Unit. Effective Sept 1. Two Atty IV, two Investigator DA II, one Paralegal, one Admin Asst II. (Recommended)	194,945	194,945	194,945
Request/Recommended/Approved	629,445	837,090	837,090
Budget (7/31)	12,424,641	12,632,286	12,632,286

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Child Advocacy (04000)

	Requested	Recommended	Approved
Budget (4/30)	1,874,018	1,874,018	1,874,018
1 Reconciliation of personal services for remainder of year.	NA	54,109	54,109
2 Reconciliation of insurance and pension for remainder of year.	NA	2,365	2,365
3 Spread of salary adjustments.	NA	19,341	19,341
4 Fund filled defunded Paralegal position, fund \$12,298 for temporary appointment of interim supervisors, and fund \$43,000 for salaries/benefits shortfall. (Recommend temporary appointments for interim supervisors, other funding adjusted in Items 1 and 2.)	110,810	5,269	5,269
5 Increase professional services from \$7,000 to \$14,000 for expert witness/consultation fees, medical/other vital records acquisition, and child-client evaluations. (Recommendation based off newer information.)	7,000	16,717	16,717
6 Increase in telephone-wireless for cellular phones for new positions (Attorney III, Investigator, Paralegal) and associated costs for three smartphones and two tablets that were purchased Fall 2013. (Recommended.)	2,200	2,200	2,200
7 Increase mileage reimbursement from \$38,511 to \$48,511 due to new legal requirements for increase field investigations and client contact. (Recommended.)	10,000	10,000	10,000
8 Increase in office supplies to include three land lines phones for three new positions at \$158 each. (Recommended.)	8,955	8,955	8,955

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Child Advocacy (04000)

Requested Recommended Approved

9 Fund desktop computers and laptops for three new positions (Attorney III, Investigator, Paralegal) starting end of May 2014. (Recommend three laptops only.)	5,400	2,700	2,700
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Request/Recommended/ Approved	144,365	121,656	121,656
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Budget (4/30)	2,018,383	1,995,674	1,995,674
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FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Probate Court (04100)

	Requested	Recommended	Approved
Budget (4/30)	1,464,924	1,464,924	1,464,924
1 Reconciliation of personal services for remainder of year.	NA	20,087	20,087
2 Reconciliation of insurance and pension for remainder of year.	NA	33,032	33,032
3 Spread of salary adjustments.	NA	16,405	16,405
5 Increase legal fees to pay the Mental Health Hearing Office annual compensation. (Recommended.)	12,500	12,500	12,500
6 Increase computer equipment to replace 25 existing computer units, and a printer for marriage licenses. (Recommended.)	26,825	26,825	26,825
Request/Recommended/Approved	39,325	108,849	108,849
Budget (4/30)	1,504,249	1,573,773	1,573,773

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Medical Examiner (04300)

	Requested	Recommended	Approved
Budget (4/30)	2,403,957	2,403,957	2,403,957
1 Reconciliation of personal services for remainder of year. (Current amount adequate.)	NA	0	0
2 Reconciliation of insurance and pension for remainder of year.	NA	19,849	19,849
3 Spread of salary adjustments.	NA	14,308	14,308
4 Fund vacant defunded Forensic Technician. (Recommend funding for 6 months.)	43,654	21,890	21,890
5 Increase in miscellaneous services for medical waste pickup/disposal, biohazard chemical pickup/disposal, outside lab testing, and yearly maintenance/repair of histology equipment and microscopes. (Recommended.)	34,500	34,500	34,500
6 Increase in Computer Equipment for six computers (four replacements and two new computers) to support case management system and provide staff with access to the case management system from their desk. (Recommended.)	6,600	6,600	6,600
Request/Recommended/Approved	84,754	97,147	97,147
Budget (4/30)	2,488,711	2,501,104	2,501,104

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Public Defender (04500)

	Requested	Recommended	Approved
Budget (4/30)	6,955,884	6,955,884	6,955,884
1 Reconciliation of personal services for remainder of year.	NA	134,918	134,918
2 Reconciliation of insurance and pension for remainder of year.	NA	129,003	129,003
3 Spread of salary adjustments.	NA	71,263	71,263
4 Increase to cover salaries/benefits for current staff. (Recommend all current staff filled in 1&2 above. Also, fund vacant defunded Attorney, Investigator, and Asst Chief Public Defender starting August 1.)	529,897	161,674	161,674
5 Fund lease at 320 Church Street, Decatur starting June 1, 2014. (Recommended.)	237,204	237,204	237,204
6 Increase in training for continuing education for attorneys, investigators, and social workers to maintain certification. (Not recommended.)	6,240	0	0
7 Fund moving expenses to include 31 office cubicles, moving costs, IT equipment, fiber relocation, telecom equipment, voice/data wiring, key scan system, camera system, miscellaneous, and furniture. (Recommend in Calloway Building proceeds.)	274,000	Yes. In Calloway Project	Yes. In Calloway Project
8 Increase books and legal research tools for staff. (Not recommended.)	3,550	0	0
9 Fund 15 PCs. (Recommended.)	16,750	16,750	16,750
Request/Recommended/Approved	1,067,641	750,812	750,812
Budget (4/30)	8,023,525	7,706,696	7,706,696

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Police (04600)

	Requested	Recommended	Approved
Budget (4/30)	5,597,694	5,597,694	5,597,694
1 Reconciliation of personal services for remainder of year.	NA	276,500	276,500
2 Reconciliation of insurance, FICA and pension for remainder of year.	NA	98,700	98,700
3 Spread of salary adjustments.	NA	31,534	31,534
4 Animal Services contract. (Not Recommended.)	168,437	0	0
Request/Recommended/Approved	168,437	406,734	406,734
Budget (7/31)	5,766,131	6,004,428	6,004,428

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Magistrate Court (04800)

	Requested	Recommended	Approved
Budget (4/30)	2,513,389	2,513,389	2,513,389
1 Reconciliation of personal services for remainder of year.	NA	227,712	227,712
2 Reconciliation of insurance and pension for remainder of year. (Current funding adequate.)	NA	NA	NA
3 Spread of salary adjustments.	NA	12,601	12,601
4 No request from department.	NA	0	0
Request/Recommended/Approved	0	240,313	240,313
Budget (4/30)	2,513,389	2,753,702	2,753,702

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Fire (04900)

	Requested	Recommended	Approved
Budget (4/30)	8,780,272	8,780,272	8,780,272
1 Reconciliation of personal services for remainder of year. (Current funding is adequate.)	NA	NA	NA
2 Reconciliation of insurance, FICA and pension for remainder of year.	NA	21,900	21,900
3 Spread of salary adjustments.	NA	89,956	89,956
4 Budget-neutral moves between accounts. (Recommended.)	0	Yes	Yes
5 Fund 5 vacant, unfunded positions for 5 months: 4 Captains, 1 Asst Chief. (Recommended.)	194,000	161,667	161,667
Request/Recommended/Approved	194,000	273,523	273,523
Budget (7/31)	8,974,272	9,053,795	9,053,795

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Planning & Sustainability (05100)

	Requested	Recommended	Approved
Budget (4/30)	1,063,391	1,063,391	1,063,391
1 Reconciliation of personal services for remainder of year.	NA	97,886	97,886
2 Reconciliation of insurance and pension for remainder of year.	NA	10,389	10,389
3 Spread of salary adjustments.	NA	18,168	18,168
4 Transfer 3 positions from Econ. Dev: 1 Deputy COO Dev., 1 Admin. Coord. & 1 Proj. Mgr. II. (Recommended, effective 8/1.)	NA	167,180	167,180
Request/Recommended/Approved	0	293,623	293,623
Budget (4/30)	1,063,391	1,357,014	1,357,014

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Public Works Director (05500)

	Requested	Recommended	Approved
Budget (4/30)	273,704	273,704	273,704
1 Reconciliation of personal services for remainder of year.	NA	7,734	7,734
2 Reconciliation of insurance and pension for remainder of year.	NA	5,629	5,629
3 Spread of salary adjustments.	NA	4,521	4,521
4 No request from department.	NA	0	0
Request/Recommended/ Approved	0	17,884	17,884
Budget (4/30)	273,704	291,588	291,588

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Economic Development (05600)

	Requested	Recommended	Approved
Budget (4/30)	959,173	959,173	959,173
1 Reconciliation of personal services for remainder of year.	NA	54,157	54,157
2 Reconciliation of insurance and pension for remainder of year.	NA	28,857	28,857
3 Spread of salary adjustments.	NA	10,170	10,170
4 Fund project manager position transferred from Watershed in February. Fund shortfall in group insurance. (Rec: Both funded at correct amounts within #1 and #2.)	119,200	Yes.	Yes.
5 Fund \$48,500 for East Metro CID study. Fund \$30,000 for other projects. (Rec: Yes to CID. No to other projects.)	78,500	48,500	48,500
6 Reduce rental of equipment \$2,000 as not needed. (Accept reductions.)	(2,000)	(2,000)	(2,000)
7 Fund shortfall in telephone services of \$1,681. (Not recommended.)	1,681	0	0
8 Fund increase in internet service for all staff. (Not recommended.)	120	0	0
9 Increase transfer to Development Authority from \$130,596 to \$601,460 to comply with intergovernmental agreement. (Recommended.)	470,864	470,894	470,894
10 Fund shortfall in printing services of \$2,500 for permitting and business licenses efforts. (Not recommended.)	2,500	0	0
11 Fund shortfall in airfare by \$3,500 to visit permitting sites. (Not recommended.)	3,500	0	0

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Economic Development (05600)

	Requested	Recommended	Approved
12 Fund shortfall in traveling per diem of \$600 for visits to permitting sites. (Not recommended.)	600	0	0
13 Fund shortfall in miscellaneous travel of \$1,000 for visits to permitting sites. (Not recommended.)	1,000	0	0
14 Fund shortfall in training and conference fees of \$2,500 for undefined conferences. (Not recommended.)	2,500	0	0
15 Fund shortfall in other miscellaneous charges of \$4,500 for events concerning code enforcement and other operations. (Not recommended.)	4,500	0	0
16 Reduction in books and subscriptions of \$500 as not needed. (Reduction used to offset increases.)	(500)	(500)	(500)
17 Move Dep COO/Development, Admin Coor, and Proj Mgr II to Planning and Sustainability and \$15K	NA	(167,180)	(167,180)
18 Abolish three Econ Dev Sr after incumbents move to other positions. (Recommended Eff 8/1.)	NA	(108,353)	(108,353)
Request/Recommended/Approved	682,465	334,545	334,545
Budget (4/30)	1,641,638	1,293,718	1,293,718

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Library (06800)

	Requested	Recommended	Approved
Budget (4/30)	12,751,041	12,751,041	12,751,041
1 Reconciliation of personal services for remainder of year.	NA	259,000	259,000
2 Reconciliation of insurance and pension for remainder of year.	NA	190,500	190,500
3 Spread of salary adjustments.	NA	111,590	111,590
4 Correction of vehicle charges.	(29,400)	(29,400)	(29,400)
5 Additional auditing fees. (Recommended.)	5,200	5,200	5,200
6 Additional Position issues. (Recommended in #1 & #2.)	503,000	Yes.	Yes.
Request/Recommended/Approved	478,800	536,890	536,890
Budget (7/31)	13,229,841	13,287,931	13,287,931

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Cooperative Extension (06900)

	Requested	Recommended	Approved
Budget (4/30)	448,412	448,412	448,412
1 Reconciliation of personal services for remainder of year.	NA	119,121	119,121
2 Reconciliation of insurance and pension for remainder of year.	NA	27,199	27,199
3 Spread of salary adjustments.	NA	5,266	5,266
4 Fund personnel reductions to cover current filled positions. (Recommended in #1 and #2 above.)	203,000	Yes.	Yes.
Request/Recommended/Approved	203,000	151,586	151,586
Budget (4/30)	651,412	599,998	599,998

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Board of Health (07100)

	Requested	Recommended	Approved
Budget (4/30)	3,955,634	3,955,634	3,955,634
1 Reconciliation of personal services for remainder of year.	NA	NA	NA
2 Reconciliation of insurance and pension for remainder of year.	NA	NA	NA
3 Spread of salary adjustments.	NA	NA	NA
4 No requests from department.	NA	0	0
Request/Recommended/Approved	0	0	0
Budget (4/30)	3,955,634	3,955,634	3,955,634

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Community Service Board (07200)

	Requested	Recommended	Approved
Budget (4/30)	1,576,057	1,576,057	1,576,057
1 Reconciliation of personal services for remainder of year.	NA	NA	NA
2 Reconciliation of insurance and pension for remainder of year.	NA	NA	NA
4 Spread of salary adjustments.	NA	NA	NA
5 Restoration of prior year cuts 2009-2013. (Funding partially recommended for July through December.)	708,253	208,000	208,000
Request/Recommended/Approved	708,253	208,000	208,000
Budget (4/30)	2,284,310	1,784,057	1,784,057

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Dpt of Fam & Child Srvc (DFACS) (07400)

	Requested	Recommended	Approved
Budget (4/30)	1,278,220	1,278,220	1,278,220
1 Reconciliation of personal services for remainder of year.	NA	0	0
2 Reconciliation of insurance and pension for remainder of year.	NA	0	0
3 Spread of salary adjustments.	NA	0	0
4 No requests from agency.	0	0	0
Request/Recommended/Approved	0	0	0
Budget (7/31)	1,278,220	1,278,220	1,278,220

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Human Services (07500)

	Requested	Recommended	Approved
Budget (4/30)	4,238,586	4,238,586	4,238,586
1 Reconciliation of personal services for remainder of year.	NA	121,580	121,580
2 Reconciliation of insurance and pension for remainder of year.	NA	58,243	58,243
3 Spread of salary adjustments.	NA	16,748	16,748
4 Fund defunded vacant Administrative Assistant II position for 6 months. (Recommended.)	24,125	24,125	24,125
5 Fund new part-time position (Health & Wellness Coordinator) at the Lou Walker Senior Center. (Not recommended.)	14,793	0	0
Request/Recommended/Approved	24,125	220,696	220,696
Budget (4/30)	4,262,711	4,459,282	4,459,282

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Others (09100, 09000 & 09600)

	Original	Recommended	Approved
Budget (4/30)	NA	NA	NA
1 Reserve for COLA	1,753,710	0	0
2 Unemployment Comp	345,561	345,561	345,561
3 Auditing	300,000	300,000	300,000
4 Other Professional Svcs	415,000	415,000	415,000
5 Advertising	8,329	8,329	8,329
6 Other Misc	100,000	100,000	100,000
7 Books & Subscriptions	50,679	50,679	50,679
8 Risk Management Interfunds	1,138,165	1,138,165	1,138,165
9 Atlanta Regional Comm Dues	700,000	700,000	700,000
10 Pensioners' Insurance Match	6,718,325	6,718,325	6,718,325
11 Stormwater Fees	125,000	125,000	125,000
12 COPs Bond Interest	336,229	336,229	336,229
13 Interest on TANs	200,000	100,000	0
14 Recovery Zone Bonds Debt Svc	758,011	508,011	258,011
15 Repayment to Pension Fund (Early Retirement Leave Payout)	456,498	456,498	456,498
16 Organizational Effectiveness Study	0	500,000	500,000
17 Cityhood and Annexation Study	0	244,900	244,900
18 Reserve for Tax Allocation District (To be transferred to Capital Project after mid-year.)	2,113,668	2,113,668	2,113,668
Total Non-Departmental (09100)	15,519,175	14,160,365	13,810,365
1 Capital Contribution	6,000,000	6,000,000	6,000,000
2 Capital Contribution (Library HVAC vandalism issue.)	0	158,000	158,000
3 Capital Contribution (purchasing and contracting improvement system - possible splitting between funds.)	0	598,000	598,000
4 Capital Contribution (court case management - financing option.)	0	250,000	250,000
5 Capital Contribution (permitting system improvement - possible splitting between funds.)	0	308,330	308,330
Total Capital (09000)	6,000,000	7,314,330	7,314,330

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
General Fund (100)
Others (09100, 09000 & 09600)

	Original	Recommended	Approved
Non-Departmental and Capital	21,519,175	21,474,695	21,124,695
1 Budgetary Reserves	23,934,705	12,133,857	12,133,857
Reserve for Appropriation (Budgetary			
2 Reserve to be Used Going Forward	150,000	0	0
Instead of this Line.)			
Total Budgetary Reserves (09600)	24,084,705	12,133,857	12,133,857
Total Non-Dept, Capital and Reserves	45,603,880	33,608,552	33,258,552

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Fire Fund (270)
Fire (04900)

	Requested	Recommended	Approved
Budget (4/30)	49,225,685	49,225,685	49,225,685
1 Reconciliation of personal services for remainder of year. (Current funding is adequate.)	NA	NA	NA
2 Reconciliation of insurance and pension for remainder of year.	NA	547,500	547,500
3 Spread of salary adjustments.	NA	394,779	394,779
4 Budget-neutral moves between accounts. (Recommended.)	0	Yes	Yes
5 Fund 4 vacant, unfunded positions for 5 months: 2 Fire Investigators, 1 Equipment Repair Tech, 1 Office Assistant. (Recommended.)	126,500	126,500	126,500
Request/Recommended/Approved	126,500	1,068,779	1,068,779
Budget (7/31)	49,352,185	50,294,464	50,294,464

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Fire Fund (270)
Non-Dept and Reserves (09100 & 09600)

	Original	Recommended	Approved
Budget (4/30)	NA	NA	NA
1 Reserve for COLA	455,683	0	0
2 Unemployment Comp	44,663	44,663	44,663
3 Public Safety/Judicial Bldg Auth Debt Svc.	912,186	1,841,733	1,841,733
4 General Fund Interfunds	5,292,606	5,292,606	5,292,606
5 Risk Management Interfunds	275,075	275,075	275,075
6 Pensioners' Insurance Match	1,275,000	1,275,000	1,275,000
7 Stormwater Fees	11,000	11,000	11,000
8 Repayment to Pension Fund (Early Retirement Leave Payout)	137,094	137,094	137,094
Total Non-Departmental	8,403,307	8,877,171	8,877,171
1 Budgetary Reserves	2,422,729	1,146,644	1,146,644
Total Budgetary Reserves	2,422,729	1,146,644	1,146,644
Total Non-Departmental and Reserves	10,826,036	10,023,815	10,023,815

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Special Tax District - Designated Service (271)
Transportation (05400)

	Requested	Recommended	Approved
Budget (4/30)	3,021,991	3,021,991	3,021,991
1 Reconciliation of personal services for remainder of year.	NA	75,617	75,617
2 Reconciliation of insurance and pension for remainder of year.	NA	(91)	(91)
3 Spread of salary adjustments.	NA	17,248	17,248
4 No requests from department.	NA	NA	NA
Request/Recommended/ Approved	0	92,774	92,774
Budget (4/30)	3,021,991	3,114,765	3,114,765

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Special Tax District - Designated Service (271)
Roads and Drainage (05700)

	Requested	Recommended	Approved
Budget (4/30)	9,693,631	9,693,631	9,693,631
1 Reconciliation of personal services for remainder of year.	NA	435,529	435,529
2 Reconciliation of insurance and pension for remainder of year.	NA	(1,158)	(1,158)
3 Spread of salary adjustments.	NA	86,578	86,578
4 No request from department.	NA	0	0
Request/Recommended/ Approved	0	520,949	520,949
Budget (4/30)	9,693,631	10,214,580	#####

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Designated Fund (271)
Parks (06100)

	Requested	Recommended	Approved
Budget (4/30)	10,300,519	10,300,519	10,300,519
1 Reconciliation of personal services for remainder of year.	NA	337,633	337,633
2 Reconciliation of insurance and pension for remainder of year.	NA	81,011	81,011
3 Spread of salary adjustments.	NA	68,366	68,366
4 Restore funding for unfilled Admin Asst II, Courier, Asst Dir, and Park Maint Constr Sup for 6 mos. (Recommended for 5 mos.)	119,272	99,593	99,593
Request/Recommended/Approved	119,272	586,603	586,603
Budget (After Reconciliation)	10,419,791	10,887,122	10,887,122

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Designated Fund (271)
Non-Dept and Reserves (09100 & 09600)

	Original	Recommended	Approved
Budget (4/30)	NA	NA	NA
1 Reserve for COLA	174,221	0	0
2 Unemployment Comp	24,613	24,613	24,613
3 Public Safety/Judicial Bldg Auth Debt Svc.	103,608	209,189	209,189
4 General Fund Interfunds	5,574,725	5,574,725	5,574,725
5 Risk Management Interfunds	173,704	173,704	173,704
6 Pensioners' Insurance Match	2,160,000	2,160,000	2,160,000
7 Stormwater Fees	150,000	150,000	150,000
8 Repayment to Pension Fund (Early Retirement Leave Payout)	233,795	233,795	233,795
Total Non-Departmental	8,594,666	8,526,026	8,526,026
1 Budgetary Reserves	360,494	283,854	283,854
Total Budgetary Reserves	360,494	283,854	283,854
Total Non-Departmental and Reserves	8,955,160	8,809,880	8,809,880

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Special Tax District - Unincorporated (272)
C.E.O. - DeKalb County TV. (00161)

	Requested	Recommended	Approved
Budget (4/30)	365,612	365,612	365,612
1 Reconciliation of personal services for remainder of year.	NA	0	0
2 Reconciliation of insurance and pension for remainder of year.	NA	0	0
3 Spread of Salary Adjustments. Add 3 full-time and 2 part-time positions: 1 Audiovisual Production Coord. (FT), 2 Audiovisual Production	NA	0	0
4 Asst. (FT), 1 Audiovisual Production Asst.- Video Editor (PT), 1 Audiovisual Production Asst.- Engineer (PT). (Recommended.)	123,662	123,662	123,662
Request/Recommended/Approved	123,662	123,662	123,662
Budget (4/30)	123,662	489,274	489,274

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Unincorporated Fund (272)
Finance/Business License (02100)

	Requested	Recommended	Approved
Budget (4/30)	740,828	740,828	740,828
1 Reconciliation of personal services for remainder of year.	NA	17,502	17,502
2 Reconciliation of insurance and pension for remainder of year.	NA	(3,908)	(3,908)
3 Spread of salary adjustments.	NA	4,583	4,583
4 Increase for vacant defunded Administrative Assistant & Records Tech position. (Recommend funding for six months for positions.)	59,007	47,130	47,130
5 Increase temporary services through the end of 2014 to resolve address issues in Business License. (Not recommended.)	95,360	0	0
6 Increase in lease purchase of equipment for replacing current folder inserter machine and software in Business License. (Recommended.)	7,084	7,084	7,084
7 Funding for two vehicles in Business License due to recommendation from Fleet Management. (Recommended in lease purchase in vehicle fund.)	36,526	11,000	11,000
8 Transfer one Sr Auditor to BOC. (Recommended. Positions currently unfunded. Funding available in BOC.)	NA	Yes.	Yes.
9 Add two Accounting Technicians full-time and one part-time to replace staff moved to code enforcement to assist with business license workload. (Recommended.)	NA	49,502	49,502
Request/Recommended/Approved	197,977	132,893	132,893
Budget (4/30)	938,805	873,721	873,721

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Unincorporated Fund (272)
Recorder's Court (04700)

	Requested	Recommended	Approved
Budget (4/30)	3,704,635	3,704,635	3,704,635
1 Reconciliation of personal services for remainder of year. (Current funding adequate.)	NA	0	0
2 Reconciliation of insurance and pension for remainder of year. (Current funding adequate.)	NA	0	0
3 Salary Adjustments	NA	21,292	21,292
4 Increase part-time salaries for additional third judge. (Recommended.)	25,000	25,000	25,000
5 Increase temporary services to handle workload due to delays in implementing case management system. (Recommended partially with new funding, the rest move from other line items.)	250,000	210,000	210,000
6 Increase professional services for judges, interpreters, case management implementation support. (Recommended partially with new funding, the rest move from other line items.)	200,000	168,000	168,000
7 Increase postage to handle post-adjudication collection activities. (Recommended partially with new funding, the rest move from other line items.)	80,000	68,000	68,000
8 Increase operating supplies for dual language forms and projected overruns. (Recommended partially with new funding, the rest move from other line items.)	80,000	68,000	68,000
Request/Recommended/Approved	635,000	560,292	560,292
Budget (4/30)	4,339,635	4,264,927	4,264,927

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Special Tax District - Unincorporated Fund (272)
Planning & Sustainability (05100)

	Requested	Recommended	Approved
Budget (4/30)	3,877,604	3,877,604	3,877,604
1 Reconciliation of personal services for remainder of year. (Current funding adequate.)	NA	NA	NA
2 Reconciliation of insurance and pension for remainder of year.	NA	20,142	20,142
3 Spread of salary adjustments.	NA	19,208	19,208
4 Add 7 new vehicles and uniforms for new Code Enforcement Officers. (Recommended)	144,000	144,000	144,000
5 Fund laptops, desktops, printers and peripherals for 7 new Code Enforcement Officers and administrative staff added in February. (Recommended)	16,000	16,000	16,000
Request/Recommended/Approved	160,000	199,350	199,350
Budget (4/30)	4,037,604	4,076,954	4,076,954

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Unincorporated Fund (272)
Non-Dept and Reserves (09100 & 09600)

	Original	Recommended	Approved
Budget (4/30)	NA	NA	NA
1 Reserve for COLA	52,322	0	0
2 Unemployment Comp	7,743	7,743	7,743
3 General Fund Interfunds	2,701,147	2,701,147	2,701,147
4 Risk Management Interfunds	37,369	37,369	37,369
5 Pensioners' Insurance Match	445,000	445,000	445,000
6 Funds. (Transfer being handled through revenue.)	9,177,042	0	0
7 Repayment to Pension Fund (Early Retirement Leave Payout)	17,379	17,379	17,379
Total Non-Departmental	12,438,002	3,208,638	3,208,638
1 Budgetary Reserves	2,660,729	3,753,356	3,753,356
Total Budgetary Reserves	2,660,729	3,753,356	3,753,356
Total Non-Departmental and Reserves	15,098,731	6,961,994	6,961,994

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Police Fund (274)
Police (04600)

	Requested	Recommended	Approved
Budget (4/30)	98,928,582	98,928,582	98,928,582
1 Reconciliation of personal services for remainder of year. (Current funding is adequate.)	NA	NA	NA
2 Reconciliation of insurance and pension for remainder of year.	NA	609,700	609,700
3 Spread of salary adjustments.	NA	795,667	795,667
4 False Alarm Fee revenue collection costs by outside firm. (Recommended.)	105,000	105,000	105,000
5 Move funding internally to increase overtimes \$200,000.	NA	Yes.	Yes.
6 Reduce projected surplus in various operating categories.	NA	(620,000)	(620,000)
Request/Recommended/Approved	105,000	890,367	890,367
Budget (7/31)	99,033,582	99,818,949	99,818,949

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Police Fund (274)

Non-Departmental and Reserves (09100 & 09600)

	Original	Recommended	Approved
Budget (4/30)	NA	NA	NA
1 Reserve for COLA	915,195	0	0
2 Public Safety/Judicial Bldg Auth Debt Svc.	1,541,051	3,111,430	3,111,430
3 General Fund Interfunds	11,511,807	11,511,807	11,511,807
4 Risk Management Interfunds	411,484	411,484	411,484
5 Pensioners' Insurance Match	3,500,000	3,500,000	3,500,000
Total Non-Departmental	17,879,537	18,534,721	18,534,721
1 Budgetary Reserves	(43,898)	771,570	771,570
Total Budgetary Reserves	(43,898)	771,570	771,570
Total Non-Departmental and Reserves	17,835,639	19,306,291	19,306,291

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Development Fund (201)
Planning & Sustainability (05100)

	Requested	Recommended	Approved
Budget (4/30)	5,749,571	5,749,571	5,749,571
1 Reconciliation of personal services for remainder of year.	NA	0	0
2 Reconciliation of insurance and pension for remainder of year.	NA	19,394	19,394
3 Spread of salary adjustments.	NA	22,886	22,886
4 Add 1 Admin Asst to Development Services Division to support the Permit Improvement Project, for 6 months. (Not Recommended.)	29,902	0	0
5 Fund Telecheck Electronic Check Acceptance (ECA) service. (Not Recommended.)	30,708	0	0
6 Hansen Upgrade (Recommended in General Fund, to be spread between departments.)	159,000	Yes.	Yes.
7 Transfer \$389,368 from pensioners insurance to Development Fund Reserve. (Not Recommended.)	(389,368)	0	0
Request/Recommended/Approved	(169,758)	42,280	42,280
Budget (4/30)	5,579,813	5,791,851	5,791,851

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
P.E.G. Fund (203)
PEG Support Fund Cost Center (10203)

	Requested	Recommended	Approved
Budget (4/30)	1,985,066	1,985,066	1,985,066
1 Reconciliation of personal services for remainder of year. (Current funding is adequate.)	NA	0	0
2 Reconciliation of insurance and pension for remainder of year.	NA	(6,333)	(6,333)
3 Spread of salary adjustments.	NA	514	514
4 Establish proper reserve. Previous years, all funds budgeted.	NA	(1,239,909)	(1,239,909)
Request/Recommended/Approved	0	(1,245,728)	(1,245,728)
Mid-Year Budget	1,985,066	739,338	739,338

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Foreclosure Registry Fund (205)
Foreclosure Registry (05146)

	Requested	Recommended	Approved
Budget (4/30)	454,567	454,567	454,567
1 Reconciliation of personal services for remainder of year.	NA	0	0
2 Reconciliation of insurance and pension for remainder of year.	NA	9,957	9,957
3 Spread of salary adjustments.	NA	4,565	4,565
Request/Recommended/Approved	0	14,522	14,522
Budget (7/31)	454,567	469,089	469,089

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Street Light Fund (211)
Street Lights (05480)

	Requested	Recommended	Approved
Budget (4/30)	4,602,155	4,602,155	4,602,155
1 Reconciliation of personal services for remainder of year.	NA	0	0
2 Reconciliation of insurance and pension for remainder of year.	NA	(91)	(91)
3 Spread of salary adjustments.	NA	1,158	1,158
4 No request by department.	NA	0	0
Request/Recommended/Approved	0	1,067	1,067
Budget (7/31)	4,602,155	4,603,222	4,603,222

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Speed Humps Maintenance Fund (212)
Speed Humps (05700)

	Requested	Recommended	Approved
Budget (4/30)	339,682	339,682	339,682
1 Reconciliation of personal services for remainder of year.	NA	0	0
2 Reconciliation of insurance and pension for remainder of year.	NA	(1,158)	(1,158)
3 Spread of salary adjustments.	NA	2,447	2,447
4 No request from department.	NA	0	0
Request/Recommended/Approved	0	1,289	1,289
Budget (7/31)	339,682	340,971	340,971

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Emergency Telephone Fund (215)
Emergency Telephone Fund (02600)

	Requested	Recommended	Approved
Budget (4/30)	14,117,443	14,117,443	14,117,443
1 Reconciliation of personal services for remainder of year. (Current funding adequate.)	NA	0	0
2 Reconciliation of insurance, FICA and pension for remainder of year.	NA	(87,071)	(87,071)
3 Spread of salary adjustments.	NA	73,676	73,676
4 Adjust contribution to Public Safety/Judicial Bldg Authority debt service.	NA	1,109,985	1,109,985
5 Reduce projected surplus in Personal Svcs. to partially offset debt service increase.	NA	(500,000)	(500,000)
6 Reduce projected surplus in Maintenance to partially offset debt service increase.	NA	(609,985)	(609,985)
Request/Recommended/ Approved	0	(13,395)	(13,395)
Budget (7/31)	14,117,443	14,104,048	14,104,048

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Watershed Management Fund (511)
Finance (02100)

	Requested	Recommended	Approved
Budget (4/30)	7,410,790	7,410,790	7,410,790
1 Reconciliation of personal services for remainder of year. (Current funding adequate.)	NA	NA	NA
2 Reconciliation of insurance and pension for remainder of year.	NA	(36,543)	(36,543)
3 Spread of pay adjustment.	NA	44,512	44,512
4 No request from department.	NA	NA	NA
Request/Recommended/Approved	0	7,969	7,969
Budget (4/30)	7,410,790	7,418,759	7,418,759

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Watershed Operating Fund (511)
Watershed Management (08000)

	Requested	Recommended	Approved
Budget (4/30)	126,313,426	126,313,426	126,313,426
1 Reconciliation of personal services for remainder of year.	NA	0	0
2 Reconciliation of insurance and pension for remainder of year.	NA	(776,785)	(776,785)
3 Spread of salary adjustments.	NA	370,717	370,717
4 Add 3 full-time positions: 1 Financial Assistant, and 2 Accountants. (Recommended.)	90,562	90,562	90,562
6 Transfer of \$916,619 from Other Prof. Svcs to Transfer to General Fund for support of infrastructure environmental issues. (Recommended.)	NA	Yes	Yes
Request/Recommended/Approved	90,562	(315,506)	(315,506)
Budget (7/31)	126,403,988	125,997,920	125,997,920

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Sanitation Fund (541)
Finance (02100)

	Requested	Recommended	Approved
Budget (4/30)	249,634	249,634	249,634
1 Reconciliation of personal services for remainder of year.	NA	NA	NA
2 Reconciliation of insurance and pension for remainder of year.	NA	NA	NA
3 Adjustment for other positions.	NA	NA	NA
4 No request from department.	NA	NA	NA
Request/Recommended/Approved	0	0	0
Budget (4/30)	249,634	249,634	249,634

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Sanitation Operating Fund (541)
Sanitation (08100)

	Requested	Recommended	Approved
Budget (4/30)	68,424,810	68,424,810	68,424,810
1 Reconciliation of personal services for remainder of year. (Current funding adequate.)	NA	0	0
2 Reconciliation of insurance and pension for remainder of year.	NA	(426,835)	(426,835)
3 Spread of salary adjustments.	NA	295,785	295,785
4 Transfer of \$278,573 in Other Prof. Svcs to Transfer to General Fund (Law) for support of infrastructure environmental issues. (Recommended.)	NA	(278,573)	(278,573)
5 \$164,268 of additional funding in motorized equipment for the "NEAT" Program . (Recommend.)	NA	164,268	164,268
Request/Recommended/Approved	0	(245,355)	(245,355)
Budget (7/31)	68,424,810	68,179,455	68,179,455

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Airport Fund (551)
Airport Operations (08200)

	Requested	Recommended	Approved
Budget (4/30)	2,781,851	2,781,851	2,781,851
1 Reconciliation of personal services for remainder of year. (Current funding adequate.)	NA	0	0
2 Reconciliation of insurance and pension for remainder of year.	NA	(9,030)	(9,030)
3 Spread of salary adjustments.	NA	14,330	14,330
4 Fund part-time contracts administrator. (Recommended with decrease in reserve.)	33,000	33,000	33,000
5 Increase overtime due to winter storms. (Recommended with decrease in reserves.)	5,000	5,000	5,000
6 Carryforward Noise and Air Quality Study funding. (Recommended, amount was reserved but budget failed to carry forward.)	210,000	210,000	210,000
Request/Recommended/Approved	248,000	253,300	253,300
Budget (4/30)	3,029,851	3,035,151	3,035,151

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Stormwater Operating Fund (581)
Stormwater Mgmt. Operating (06701)

	Requested	Recommended	Approved
Budget (4/30)	23,269,396	23,269,396	23,269,396
1 Reconciliation of personal services for remainder of year. (Current funding adequate.)	NA	NA	NA
2 Reconciliation of insurance and pension for remainder of year.	NA	(119,934)	(119,934)
3 Spread of salary adjustments.	NA	52,833	52,833
4 Transfer of \$304,080 in Other Prof. Svcs to General Fund (Law) for support of infrastructure environmental issues.	NA	Yes.	Yes.
Request/Recommended/Approved	0	(67,101)	(67,101)
Budget (7/31)	23,269,396	23,202,295	23,202,295

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Vehicle Maintenance Fund (611)
Fleet Management (01200)

	Requested	Recommended	Approved
Budget (4/30)	33,900,000	33,900,000	33,900,000
1 Reconciliation of personal services for remainder of year. (Current funding adeqaute.)	NA	NA	NA
2 Reconciliation of insurance, FICA and pension for remainder of year.	NA	34,287	34,287
3 Spread of salary adjustments.	NA	90,056	90,056
4 Funding for 10% salary increase for all Fleet staff to reduce turnover, reduce vehicle downtime, reduce more expensive outside repairs. Not recommended.)	362,856	0	0
5 Funding for increase overtime needed while staffing reaches equilibrium. (Recommended)	58,625	58,625	58,625
6 Increase Maintenance (where outside repairs are charged) while staffing levels are low. (Recommended, as it agrees with Budget Office projections.)	400,000	672,800	672,800
7 Reduce pzrt of projected surpluses in diesel fuel and gasoline	NA	(472,742)	(472,742)
Request/Recommended/ Approved	821,481	383,026	383,026
Budget (7/31)	34,721,481	34,283,026	34,283,026

FY 2014 Mid-Year Reconciliation
 Department Sheet
 DeKalb County, Georgia
Vehicle Replacement (621)
Vehicle Replacement (01300)

	Requested	Recommended	Approved
Budget (4/30)	26,912,753	26,912,753	26,912,753
1 Reconciliation of personal services for remainder of year.	NA	NA	NA
2 Reconciliation of insurance and pension for remainder of year.	NA	NA	NA
3 Spread of salary adjustments.	NA	NA	NA
4 Funding for 21 early replacements approved in 1st Half 2014	NA	1,135,000	1,135,000
5 Lease/Purchase financing in #4 above	NA	(555,000)	(555,000)
6 Additions to Fleet - Sanitation - Funding was partially approved in Sanitation's 2014 Adopted Budget, but not in the Vehicle Replacement Fund. 14 units.	NA	1,035,920	1,035,920
7 Funding for 48 Police non-patrol vehicles originally deferred in 2014 adopted budget,	NA	1,509,500	1,509,500
8 Lease/Purchase financing in #7 above	NA	(1,509,500)	(1,509,500)
9 Funding for 4 administrative sedans for Fire - Plans Review program modifications approved in 2014 adopted budget.	NA	100,000	100,000
10 Lease/Purchase financing in #9 above	NA	(100,000)	(100,000)
Request/Recommended/Approved	0	1,615,920	1,615,920
Budget (7/31)	26,912,753	28,528,673	28,528,673

DEKALB COUNTY

ITEM NO.

BOARD OF COMMISSIONERS

HEARING TYPE
Public Hearing

BUSINESS AGENDA / MINUTES

ACTION TYPE
Resolution

MEETING DATE: July 8, 2014

SUBSTITUTE

SUBJECT: 2014 Budget Revision, Ad Valorem Tax Millage Rates

DEPARTMENT: Finance

PUBLIC HEARING: YES NO

ATTACHMENT: YES No

PAGES: 28

INFORMATION: Zachary Williams, COO
CONTACT: Gwen Brown-Patterson, CFO

PHONE NUMBER: (404) 371-2174

Deferred on June 24, 2014

PURPOSE:

1. To consider adjustments to the 2014 Budget and Revenue Anticipations;
2. To consider adoption of Ad Valorem Tax Millages Rates for DeKalb County;
3. To consider adoption of a Homestead Exemption applicable to County operational and maintenance taxes under the HOST program for 2014 using 80% of last year's HOST receipts; and
4. To consider adoption of Ad Valorem Tax Millage Rates for the DeKalb County Board of Education.
5. To approve the list of additional positions, deleted positions, and transferred positions.

NEED/IMPACT:

To revise the 2014 Revenue Anticipations and Expenditure Appropriations for various funds of DeKalb County and establish the 2014 Ad Valorem Tax Millage Rates of DeKalb County and the DeKalb County Board of Education.

RECOMMENDATION(S):

1. To approve adjustments to the 2014 Budget and Revenue Anticipations;
2. To approve adoption of Ad Valorem Tax Millages Rates for DeKalb County;
3. To approve adoption of a Homestead Exemption applicable to County operational and maintenance taxes under the HOST program for 2014 using 80% of last year's HOST receipts; and
4. To approve adoption of Ad Valorem Tax Millage Rates for the DeKalb County Board of Education.
5. To approve the list of additional positions, deleted positions, and transferred positions.

MID-YEAR 2014 BUDGET RESOLUTION

<u>TAX FUNDS</u>	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
<u>GENERAL FUND</u>			
Fund Balance Carried Forward	\$37,403,925		\$37,403,925
ANTICIPATED REVENUES:			
Taxes	\$206,413,531	\$9,424,504	\$215,838,035
Licenses and Permits	93,013		93,013
Intergovernmental	2,428,680	(420,552)	2,008,128
Charges for Services	34,180,817	626,050	34,806,867
Fines and Forfeitures	12,291,029	(2,014,233)	10,276,796
Miscellaneous	4,209,144		4,209,144
Other Financing Sources	2,444,789	1,500,000	3,944,789
TOTAL REVENUES	<u>\$262,061,003</u>	<u>\$9,115,769</u>	<u>\$271,176,772</u>
TOTAL FUNDING	<u>\$299,464,928</u>	<u>\$9,115,769</u>	<u>\$308,580,697</u>
EXPENDITURES:			
Chief Executive Officer	\$1,134,198	\$154,710	\$1,288,908
Board of Commissioners	3,120,454	22,000	3,142,454
Executive Assistant	977,346	87,884	1,065,230
Ethics Board	118,000	97,242	215,242
Law Department	2,978,248	1,797,564	4,775,812
Geographic Info Systems	1,868,933	240,839	2,109,772
Facilities Management	14,232,959	939,429	15,172,388
Purchasing	2,644,716	554,001	3,198,717
Human Resources & Merit System	3,184,563	15,057	3,199,620
Information Systems	18,465,927	926,345	19,392,272
Finance	5,627,588	882,807	6,510,395
Property Appraisal	4,172,407	316,034	4,488,441
Tax Commissioner	6,670,339	405,706	7,076,045
Registrar	3,780,174	(357,642)	3,422,532
Sheriff	74,952,669	1,433,457	76,386,126
Juvenile Court	8,696,478	295,279	8,991,757
Superior Court	8,213,498	418,226	8,631,724
Clerk of Superior Court	6,374,015	288,997	6,663,012
State Court	12,895,294	312,835	13,208,129
Solicitor - General	5,824,369	281,835	6,106,204
District Attorney	11,795,196	837,090	12,632,286
Child Advocate's Office	1,874,018	121,656	1,995,674
Probate Court	1,464,924	108,849	1,573,773
Medical Examiner	2,403,957	97,147	2,501,104
Public Defender	6,955,884	750,812	7,706,696
Police	5,597,694	406,734	6,004,428
Magistrate Court	2,513,389	240,313	2,753,702

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
Fire & Rescue Services	8,780,272	273,523	9,053,795
GENERAL FUND EXPENDITURES (cont.)			
Planning & Development	1,063,391	293,623	1,357,014
Public Works - Director	273,704	17,884	291,588
Economic Development	959,173	334,545	1,293,718
Library	12,751,041	536,890	13,287,931
Cooperative Extension	\$448,412	151,586	599,998
Public Health	3,955,634	0	3,955,634
Community Service Board	1,576,057	208,000	1,784,057
D F A C S	1,278,220	0	1,278,220
Human Services	4,238,586	220,696	4,459,282
Contributions to Capital Projects	6,000,000	1,314,330	7,314,330
Grants	(678)	0	(678)
CIP	(1)	0	(1)
Non - Departmental	15,519,175	(1,358,810)	14,160,365
TOTAL EXPENDITURES	<u>\$275,380,223</u>	<u>\$13,667,473</u>	<u>\$289,047,696</u>
RESERVES	<u>\$24,084,705</u>	<u>(\$4,551,704)</u>	<u>\$19,533,001</u>
TOTAL APPROPRIATIONS	<u>\$299,464,928</u>	<u>\$9,115,769</u>	<u>\$308,580,697</u>
<u>FIRE FUND</u>			
Fund Balance Carried Forward	<u>\$6,303,289</u>		<u>\$6,303,289</u>
ANTICIPATED REVENUES:			
Property Taxes	\$53,056,834	\$1,317,755	\$54,374,589
Licenses & Permits	670,296		670,296
Charges for Services	21,302		21,302
TOTAL REVENUE	<u>\$53,748,432</u>	<u>\$1,317,755</u>	<u>\$55,066,187</u>
TOTAL FUNDING	<u>\$60,051,721</u>	<u>\$1,317,755</u>	<u>\$61,369,476</u>
EXPENDITURES:			
Fire & Rescue Services	\$49,225,685	\$1,068,779	\$50,294,464
Non - Departmental	8,403,307	473,864	8,877,171
TOTAL EXPENDITURES	<u>\$57,628,992</u>	<u>\$1,542,643</u>	<u>\$59,171,635</u>
RESERVES	<u>\$2,422,729</u>	<u>(\$224,888)</u>	<u>\$2,197,841</u>
TOTAL APPROPRIATIONS	<u>\$60,051,721</u>	<u>\$1,317,755</u>	<u>\$61,369,476</u>

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
<u>DESIGNATED SERVICES</u>			
Fund Balance Carried Forward	(\$2,102,567)		(\$2,102,567)
ANTICIPATED REVENUES:			
Taxes	\$11,835,607	\$2,995,926	\$14,831,533
Charges for Services	891,068		891,068
Miscellaneous	259,737		259,737
Other Financing Sources	21,087,456	(1,784,500)	19,302,956
TOTAL REVENUES	\$34,073,868	\$1,211,426	\$35,285,294
TOTAL FUNDING	\$31,971,301	\$1,211,426	\$33,182,727
EXPENDITURES:			
Public Works - Transportation	\$3,021,991	92,774	3,114,765
Public Works - Roads & Drainage	9,693,631	520,949	10,214,580
Parks & Recreation	10,300,519	586,603	10,887,122
Non - Departmental	8,594,666	(68,640)	8,526,026
TOTAL EXPENDITURES	\$31,610,807	\$1,131,686	\$32,742,493
RESERVES	\$360,494	\$79,740	\$440,234
TOTAL APPROPRIATIONS	\$31,971,301	\$1,211,426	\$33,182,727
<u>UNINCORPORATED</u>			
Fund Balance Carried Forward	\$3,990,208		\$3,990,208
ANTICIPATED REVENUES:			
Taxes	\$30,805,314		\$30,805,314
Licenses and Permits	20,862,265		20,862,265
Fines and Forfeitures	21,749,811	(4,638,121)	17,111,690
Miscellaneous	(101,998)		(101,998)
Other Financing Sources	(53,518,190)	(2,039,040)	(55,557,230)
TOTAL REVENUES	\$19,797,202	(\$6,677,161)	\$13,120,041
TOTAL FUNDING	\$23,787,410	(\$6,677,161)	\$17,110,249
EXPENDITURES:			
C E O Office - Cable TV Support	\$365,612	\$123,662	\$489,274
Finance - Business License	740,828	132,893	873,721
Recorder's Court	3,704,635	560,292	4,264,927
Planning & Development- Zoning Analy	3,877,604	199,350	4,076,954
Non - Departmental	12,438,002	(9,229,364)	3,208,638
TOTAL EXPENDITURES	\$21,126,681	(\$8,213,167)	\$12,913,514
RESERVES	\$2,660,729	\$1,536,006	\$4,196,735

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
TOTAL APPROPRIATIONS	\$23,787,410	(\$6,677,161)	\$17,110,249
<u>HOSPITAL FUND</u>			
Fund Balance Carried Forward	(\$5,497,078)		(\$5,497,078)
ANTICIPATED REVENUES:			
Taxes	\$17,354,121	(\$200,883)	\$17,153,238
Investment Income	0	331,040	331,040
TOTAL REVENUES	\$17,354,121	\$130,157	\$17,484,278
TOTAL FUNDING	\$11,857,043	\$130,157	\$11,987,200
TOTAL EXPENDITURES	\$10,370,568	\$1,200,000	\$11,570,568
RESERVES	\$1,486,475	(\$1,069,843)	\$416,632
TOTAL APPROPRIATIONS	\$11,857,043	\$130,157	\$11,987,200
<u>POLICE SERVICES FUND</u>			
Fund Balance Carried Forward	\$13,377,995		\$13,377,995
ANTICIPATED REVENUES:			
Taxes	\$57,857,226	\$8,316,859	\$66,174,085
Licenses and Permits	1,027,952		1,027,952
Charges for Services	477,817		477,817
Miscellaneous	165,342		165,342
Other Financing Sources	43,857,889	(5,353,501)	38,504,388
TOTAL REVENUES	\$103,386,226	\$2,963,358	\$106,349,584
TOTAL FUNDING	\$116,764,221	\$2,963,358	\$119,727,579
TOTAL EXPENDITURES	\$116,808,119	\$1,545,551	\$118,353,670
RESERVES	(\$43,898)	\$1,417,807	\$1,373,909
TOTAL APPROPRIATIONS	\$116,764,221	\$2,963,358	\$119,727,579

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
<u>DEBT SERVICE FUND</u>			
Fund Balance Carried Forward	\$6,807,676		\$6,807,676
ANTICIPATED REVENUES:			
Taxes	\$1,442,010	(\$409,794)	\$1,032,216
TOTAL REVENUES	\$1,442,010	(\$409,794)	\$1,032,216
TOTAL FUNDING	\$8,249,686	(\$409,794)	\$7,839,892
TOTAL EXPENDITURES	\$1,208,533	\$2,590,600	\$3,799,133
RESERVES	\$7,041,153	(\$3,000,394)	\$4,040,759
TOTAL APPROPRIATIONS	\$8,249,686	(\$409,794)	\$7,839,892
<u>SPECIAL TAX DISTRICT - DEBT SERVICE FUND</u>			
Fund Balance Carried Forward	\$5,458,897		\$5,458,897
ANTICIPATED REVENUES:			
Taxes	\$26,470,313	(\$142,440)	\$26,327,873
TOTAL REVENUES	\$26,470,313	(\$142,440)	\$26,327,873
TOTAL FUNDING	\$31,929,210	(\$142,440)	\$31,786,770
TOTAL EXPENDITURES	\$27,733,969	(\$174,250)	\$27,559,719
RESERVES	\$4,195,241	\$31,810	\$4,227,051
TOTAL APPROPRIATIONS	\$31,929,210	(\$142,440)	\$31,786,770
TOTAL TAX FUNDS EXPENDITURE BUDGET	\$541,867,892	\$13,290,536	\$555,158,428
TOTAL TAX FUNDS RESERVES	\$42,207,628	(\$5,781,466)	\$36,426,162
TOTAL TAX FUNDS APPROPRIATIONS	\$584,075,520	\$7,509,070	\$591,584,590

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
<u>SPECIAL REVENUE FUNDS</u>			
<u>DEVELOPMENT FUND</u>			
Fund Balance Carried Forward	\$771,843	\$97,066	\$868,909
ANTICIPATED REVENUES:			
Licenses and Permits	\$5,061,400	135,000	\$5,196,400
Charges for Services	26,000		26,000
Investment Income	1,500		1,500
Miscellaneous	(7,200)		(7,200)
TOTAL REVENUES	\$5,081,700	\$135,000	\$5,216,700
TOTAL FUNDING	\$5,853,543	\$232,066	\$6,085,609
EXPENDITURES:			
Planning & Sustainability	\$5,749,571	\$42,280	\$5,791,851
TOTAL EXPENDITURES	\$5,749,571		\$5,791,851
RESERVES	\$103,972	\$189,786	\$293,758
TOTAL APPROPRIATIONS	\$5,853,543	\$189,786	\$6,085,609
<u>PUBLIC EDUCATION & GOVERNMENT ACCESS FUND</u>			
Fund Balance Carried Forward	\$1,959,338		\$1,959,338
ANTICIPATED REVENUES:			
Investment Income	\$10,000		\$10,000
Miscellaneous	145,000		145,000
TOTAL REVENUES	\$155,000		\$155,000
TOTAL FUNDING	\$2,114,338	\$0	\$2,114,338
TOTAL EXPENDITURES	\$1,985,066	(\$1,245,728)	\$739,338
RESERVES	\$129,272	\$1,245,728	\$1,375,000
TOTAL APPROPRIATIONS	\$2,114,338	\$0	\$2,114,338

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
<u>COUNTY JAIL FUND</u>			
Fund Balance Carried Forward	\$2,000		\$2,000
ANTICIPATED REVENUES:			
Intergovernmental	\$110,000		\$110,000
Fines and Forfeitures	807,288		807,288
TOTAL REVENUE	\$917,288		\$917,288
TOTAL FUNDING	\$919,288	\$0	\$919,288
TOTAL EXPENDITURES	\$919,288		\$919,288
RESERVES	\$0		\$0
TOTAL APPROPRIATIONS	\$919,288	\$0	\$919,288
<u>FORECLOSURE REGISTRY FUND</u>			
Fund Balance Carried Forward	\$939,147		\$939,147
ANTICIPATED REVENUES:			
Charges for Services	\$240,000		\$240,000
TOTAL REVENUES	\$240,000		\$240,000
TOTAL FUNDING	\$1,179,147	\$0	\$1,179,147
EXPENDITURES:	\$454,567	\$14,522	\$469,089
RESERVES	\$724,580	(\$14,522)	\$710,058
TOTAL APPROPRIATIONS	\$1,179,147	\$0	\$1,179,147
<u>HOTEL/MOTEL TAX FUND</u>			
Fund Balance Carried Forward	\$1,548,364		\$1,548,364
ANTICIPATED REVENUES:			
Taxes	\$4,000,000	469,106	\$4,469,106
TOTAL REVENUES	\$4,000,000	\$469,106	\$4,469,106
TOTAL FUNDING	\$5,548,364	\$469,106	\$6,017,470
EXPENDITURES:	\$5,011,135	\$943,224	\$5,954,359
RESERVES	\$537,229	(\$474,118)	\$63,111
TOTAL APPROPRIATIONS	\$5,548,364	\$469,106	\$6,017,470

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
<u>RENTAL MOTOR VEHICLE EXCISE TAX FUND</u>			
Fund Balance Carried Forward	\$779,799	(\$28,210)	\$751,589
ANTICIPATED REVENUES:			
Taxes	\$655,938		\$655,938
TOTAL REVENUES	\$655,938	\$0	\$655,938
TOTAL FUNDING	\$1,435,737	(\$28,210)	\$1,407,527
EXPENDITURES:			
	\$707,625		\$707,625
RESERVES	\$728,112	(\$28,210)	\$699,902
TOTAL APPROPRIATIONS	\$1,435,737	(\$28,210)	\$1,407,527
<u>VICTIM ASSISTANCE FUND</u>			
Fund Balance Carried Forward	\$51,056		\$51,056
ANTICIPATED REVENUES:			
Intergovernmental	\$380,000		\$380,000
Fines and Forfeitures	1,000,000		1,000,000
TOTAL REVENUES	\$1,380,000		\$1,380,000
TOTAL FUNDING	\$1,431,056	\$0	\$1,431,056
TOTAL EXPENDITURES	\$702,944		\$702,944
RESERVES	\$728,112		\$728,112
TOTAL APPROPRIATIONS	\$1,431,056	\$0	\$1,431,056
<u>RECREATION FUND</u>			
Fund Balance Carried Forward	\$37,409		\$37,409
ANTICIPATED REVENUES:			
Charges for Services	\$962,168		\$962,168
TOTAL REVENUE	\$962,168		\$962,168
TOTAL FUNDING	\$999,577	\$0	\$999,577
TOTAL EXPENDITURES	\$999,577	\$0	\$999,577
RESERVES	\$0		\$0

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
TOTAL APPROPRIATIONS	\$999,577	\$0	\$999,577
<u>LAW ENFORCEMENT CONFISCATED MONIES FUND</u>			
Fund Balance Carried Forward	\$6,790,146		\$6,790,146
ANTICIPATED REVENUES:			
Intergovernmental	1,133,671		1,133,671
TOTAL REVENUES	\$1,133,671		\$1,133,671
TOTAL FUNDING	\$7,923,817	\$0	\$7,923,817
EXPENDITURES:			
Sheriff	\$796,238		\$796,238
District Attorney	108,750		108,750
State Court Marshal	9,005		9,005
Public Safety - Police	6,409,824		6,409,824
Grants	600,000		600,000
Less Reserves	(2,375,766)		(2,375,766)
TOTAL - L.E.C.M. FUND	\$5,548,051	\$0	\$5,548,051
RESERVES	\$2,375,766		\$2,375,766
TOTAL APPROPRIATIONS	\$7,923,817	\$0	\$7,923,817
<u>JUVENILE SERVICES FUND</u>			
Fund Balance Carried Forward	\$223,524		\$223,524
ANTICIPATED REVENUES:			
Charges for Services	\$30,000		30,000
Investment Income	225		225
TOTAL REVENUES	\$30,225		\$30,225
TOTAL FUNDING	\$253,749	\$0	\$253,749
TOTAL EXPENDITURES	\$253,749		\$253,749
RESERVES	\$0		\$0
TOTAL APPROPRIATIONS	\$253,749	\$0	\$253,749

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
<u>DRUG ABUSE TREATMENT & EDUCATION FUND</u>			
Fund Balance Carried Forward	\$133,096		\$133,096
ANTICIPATED REVENUES:			
Fines and Forfeitures	\$130,000		\$130,000
Investment Income	125		125
TOTAL REVENUES	\$130,125		\$130,125
TOTAL FUNDING	\$263,221	\$0	\$263,221
TOTAL EXPENDITURES	\$149,872		\$149,872
RESERVES	\$113,349		\$113,349
TOTAL APPROPRIATIONS	\$263,221	\$0	\$263,221
<u>STREET LIGHT FUND</u>			
Fund Balance Carried Forward	\$2,223,526		\$2,223,526
ANTICIPATED REVENUES:			
Charges for Services	\$4,500,000		4,500,000
Investment Income	900		900
TOTAL REVENUES	\$4,500,900		\$4,500,900
TOTAL FUNDING	\$6,724,426	\$0	\$6,724,426
TOTAL EXPENDITURES	\$4,602,155	\$1,067	\$4,603,222
RESERVES	\$2,122,271	(\$1,067)	\$2,121,204
TOTAL APPROPRIATIONS	\$6,724,426	\$0	\$6,724,426
<u>EMERGENCY TELEPHONE SYSTEM FUND</u>			
Fund Balance Carried Forward	\$4,890,849		\$4,890,849
ANTICIPATED REVENUES:			
Investment Income	\$5,000		5,000
Miscellaneous	10,525,000		10,525,000
TOTAL REVENUES	\$10,530,000		\$10,530,000
TOTAL FUNDING	\$15,420,849	\$0	\$15,420,849
TOTAL EXPENDITURES	\$14,117,443	(\$13,395)	\$14,104,048
RESERVES	\$1,303,406	\$13,395	\$1,316,801

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
TOTAL APPROPRIATIONS	\$15,420,849	\$0	\$15,420,849
<u>SPEED HUMPS MAINTENANCE FUND</u>			
Fund Balance Carried Forward	\$1,357,255		\$1,357,255
ANTICIPATED REVENUES:			
Charges for Services	\$312,000		312,000
Investment Income	3,000		3,000
TOTAL REVENUES	\$315,000		\$315,000
TOTAL FUNDING	\$1,672,255	\$0	\$1,672,255
TOTAL EXPENDITURES	\$339,682	\$1,289	\$340,971
RESERVES	\$1,332,573	(\$1,289)	\$1,331,284
TOTAL APPROPRIATIONS	\$1,672,255	\$0	\$1,672,255
<u>ENTERPRISE FUNDS</u>			
<u>WATER & SEWERAGE OPERATING FUND</u>			
Fund Balance Carried Forward	\$28,164,720		\$28,164,720
ANTICIPATED REVENUES:			
Charges for Services	\$257,655,000		257,655,000
Investment Income	160,000		160,000
Miscellaneous	1,500,000		1,500,000
TOTAL REVENUES	\$259,315,000		\$259,315,000
TOTAL FUNDING	\$287,479,720	\$0	\$287,479,720
EXPENDITURES:			
Public Works - Water & Sewer	\$273,981,719	(\$7,969)	\$273,973,750
Finance - Revenue Collections	7,410,790	7,969	7,418,759
TOTAL EXPENDITURES	\$281,392,509		\$281,392,509
RESERVES	\$6,087,211		\$6,087,211
TOTAL APPROPRIATIONS	\$287,479,720	\$0	\$287,479,720

MID-YEAR 2014 BUDGET RESOLUTION

		<u>2014 Budget at</u> <u>May, 2014</u>	<u>2014 Mid-Year</u> <u>Amendment</u>	<u>2014 Mid-Year</u> <u>Recommendation</u>
<u>WATER & SEWERAGE SINKING FUND</u>				
Fund Balance Carried Forward		\$21,918,633		\$21,918,633
ANTICIPATED REVENUES:				
Miscellaneous	583114	\$583,114		583,114
Other Financing So	45784058	45,784,058	(137,695)	45,646,363
TOTAL REVENUES		\$46,367,172	(\$137,695)	\$46,229,477
TOTAL FUNDING		\$68,285,805	(\$137,695)	\$68,148,110
TOTAL EXPENDITURES		\$67,828,224	(\$263,228)	\$67,564,996
RESERVES		\$457,581	\$125,533	\$583,114
TOTAL APPROPRIATIONS		\$68,285,805	(\$137,695)	\$68,148,110
<u>SANITATION FUND</u>				
Fund Balance Carried Forward		\$11,037,207	(\$3,599,139)	\$7,438,068
ANTICIPATED REVENUES:				
Charges for Services		\$62,576,776		62,576,776
Investment Income		4,000		4,000
Miscellaneous		46,500		46,500
Other Financing Sources		147,143		147,143
TOTAL REVENUE		\$62,774,419		\$62,774,419
TOTAL FUNDING		\$73,811,626	(\$3,599,139)	\$70,212,487
EXPENDITURES:				
Public Works - Sanitation		\$72,594,810	(\$2,631,957)	\$69,962,853
Finance - Revenue Collections		249,634		249,634
TOTAL EXPENDITURES		\$72,844,444	(\$2,631,957)	\$70,212,487
RESERVES		\$967,182	(\$967,182)	\$0
TOTAL APPROPRIATIONS		\$73,811,626	(\$3,599,139)	\$70,212,487

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
<u>DEKALB - PEACHTREE AIRPORT</u>			
Fund Balance Carried Forward	\$7,867,263		\$7,867,263
ANTICIPATED REVENUES:			
Miscellaneous	\$5,071,400	222,755	5,294,155
TOTAL REVENUES	\$5,071,400	\$222,755	\$5,294,155
TOTAL FUNDING	\$12,938,663	\$222,755	\$13,161,418
EXPENDITURES			
Airport Operations	\$2,781,851	253,300	3,035,151.00
Transfer to Capital Projects	2,000,000		2,000,000
TOTAL EXPENDITURES	\$4,781,851	\$253,300	\$5,035,151
RESERVES	\$8,156,812	(\$30,545)	\$8,126,267
TOTAL APPROPRIATIONS	\$12,938,663	\$222,755	\$13,161,418
<u>STORMWATER UTILITY OPERATING FUND</u>			
Fund Balance Carried Forward	\$16,140,474		\$16,140,474
ANTICIPATED REVENUES:			
Charges for Services	\$14,750,000		14,750,000
Investment Income	12,000		12,000
TOTAL REVENUES	\$14,762,000		\$14,762,000
TOTAL FUNDING	\$30,902,474	\$0	\$30,902,474
EXPENDITURES:			
Stormwater Operations	\$23,269,396	(\$67,101)	23,202,295
TOTAL EXPENDITURES	\$23,269,396	(\$67,101)	\$23,202,295
RESERVES	\$7,633,078	\$67,101	\$7,700,179
TOTAL APPROPRIATIONS	\$30,902,474	\$0	\$30,902,474

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
<u>INTERNAL SERVICE FUNDS</u>			
<u>FLEET MAINTENANCE</u>			
Fund Balance Carried Forward	\$383,026		\$383,026
ANTICIPATED REVENUES:			
Intergovernmental	\$200,000		200,000
Charges for Services	33,100,000		33,100,000
Miscellaneous	600,000		600,000
TOTAL REVENUES	\$33,900,000		\$33,900,000
TOTAL FUNDING	\$34,283,026	\$0	\$34,283,026
EXPENDITURES:			
Public Works - Fleet Maintenance	\$33,900,000	\$383,026	\$34,283,026
TOTAL EXPENDITURES	\$33,900,000	\$383,026	\$34,283,026
RESERVES	\$383,026	(\$383,026)	\$0
TOTAL APPROPRIATIONS	\$34,283,026	\$0	\$34,283,026
<u>VEHICLE FUND</u>			
Fund Balance Carried Forward	\$24,318,261		\$24,318,261
ANTICIPATED REVENUES:			
Charges for Services	\$14,339,570	1,615,920	15,955,490
Investment Income	7,500		7,500
Other Financing Sources	500,000		500,000
TOTAL REVENUE	\$14,847,070	\$1,615,920	\$16,462,990
TOTAL FUNDING	\$39,165,331	\$1,615,920	\$40,781,251
TOTAL EXPENDITURES	\$26,912,753	\$1,615,920	\$28,528,673
RESERVES	\$12,252,578		\$12,252,578
TOTAL APPROPRIATIONS	\$39,165,331	\$1,615,920	\$40,781,251

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
<u>RISK MANAGEMENT</u>			
Fund Balance Carried Forward	\$11,585,528		\$11,585,528
ANTICIPATED REVENUES:			
Charges for Services	\$9,549,743		9,549,743
TOTAL REVENUE	\$9,549,743		\$9,549,743
TOTAL FUNDING	\$21,135,271	\$0	\$9,549,743
EXPENDITURES:			
Unemployment Compensation	\$500,000		\$500,000
Group Health & Life	550,000		550,000
Buildings & Contents	1,326,500		1,326,500
Boiler & Machinery	51,000		51,000
Non- Immunity Expenses	2,000,000		2,000,000
Vehicle	4,452,655		4,452,655
Airport Liability	6,588		6,588
Helicopter	150,000		150,000
Money & Securities	35,000		35,000
Loss Control	478,000		478,000
TOTAL EXPENDITURES	\$9,549,743		\$9,549,743
RESERVES	\$11,585,528		\$11,585,528
TOTAL APPROPRIATIONS	\$21,135,271	\$0	\$21,135,271
<u>WORKERS' COMPENSATION</u>			
Fund Balance Carried Forward	\$3,787,754		\$3,787,754
ANTICIPATED REVENUES:			
Charges for Services	\$2,846,562		2,846,562
TOTAL REVENUE	\$2,846,562		\$2,846,562
TOTAL FUNDING	\$6,634,316	\$0	\$2,846,562
TOTAL EXPENDITURES	\$6,288,000		\$6,288,000
RESERVES	\$346,316		\$346,316
TOTAL APPROPRIATIONS	\$6,634,316	\$0	\$6,634,316

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at May, 2014</u>	<u>2014 Mid-Year Amendment</u>	<u>2014 Mid-Year Recommendation</u>
<u>REVENUE BONDS LEASE PAYMENT FUNDS</u>			
<u>BUILDING AUTHORITY LEASE PAYMENTS</u>			
Fund Balance Carried Forward	(\$15,095)	(\$140,049)	(\$155,144)
ANTICIPATED REVENUES:			
Miscellaneous	\$3,748,648	(638,255)	3,110,393
TOTAL REVENUES	\$3,748,648	(\$638,255)	\$3,110,393
TOTAL FUNDING	\$3,733,553	(\$778,304)	\$2,955,249
TOTAL EXPENDITURES	\$3,733,553	(\$778,304)	\$2,955,249
RESERVES	\$0		\$0
TOTAL APPROPRIATIONS	\$3,733,553	(\$778,304)	\$2,955,249
<u>PUBLIC SAFETY AND JUDICIAL FACILITIES AUTHORITY LEASE PAYMENTS</u>			
Fund Balance Carried Forward	(\$3,046,655)		(\$3,046,655)
ANTICIPATED REVENUES:			
Miscellaneous	\$7,072,327	(800,000)	6,272,327
TOTAL REVENUES	\$7,072,327		\$6,272,327
TOTAL FUNDING	\$4,025,672	\$0	\$3,225,672
TOTAL EXPENDITURES	\$4,025,672	(\$922,071)	\$3,103,601
RESERVES	\$0	\$122,071	\$122,071
TOTAL APPROPRIATIONS	\$4,025,672	(\$800,000)	\$3,225,672
<u>URBAN REDEVELOPMENT AGENCY BONDS DEBT SERVICE</u>			
Fund Balance Carried Forward	(\$364,160)		(\$364,160)
ANTICIPATED REVENUES:			
Miscellaneous	\$1,515,477	(250,000)	1,265,477
TOTAL REVENUES	\$1,515,477	(\$250,000)	\$1,265,477
TOTAL FUNDING	\$1,151,317	(\$250,000)	\$1,265,477
TOTAL EXPENDITURES	\$1,151,317		\$1,151,317
RESERVES	\$0	(\$250,000)	(\$250,000)

MID-YEAR 2014 BUDGET RESOLUTION

	<u>2014 Budget at</u> <u>May, 2014</u>	<u>2014 Mid-Year</u> <u>Amendment</u>	<u>2014 Mid-Year</u> <u>Recommendation</u>
TOTAL APPROPRIATIONS	\$1,151,317	(\$250,000)	\$901,317

Attachment B

RESOLUTION TO LEVY TAXES
FOR THE YEAR 2014

BE IT RESOLVED by the Board of Commissioners of DeKalb County, Georgia, and it is hereby resolved by authority of same, that there be, and there is hereby levied, a tax for the year 2014 to provide funds for County government purposes enumerated as follows:

1. A Tax of \$1.67 per every \$1,000.00 of assessed valuation is levied on all taxable property in the **Unincorporated area** in said County and in any areas incorporated or annexed after February 6, 2006, for Bonded Indebtedness for the purpose of paying the Principal and Interest on the **Special Recreation Tax District and Special Transportation, Parks and Greenspace and Libraries Tax District General Obligation Bonds** of said County.
2. A Tax of \$9.03 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Atlanta** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.23); and to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.80).
3. A Tax of \$12.79 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Avondale Estates** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.23); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.80); to pay expenses of County, nonbasic police protection (0.62), street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (0.27), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.87).
4. A Tax of \$11.90 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Brookhaven** in said County, for General

Attachment B

- County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.23); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.80); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.87).
5. A Tax of \$12.36 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Chamblee** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.23) to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.80); to pay expenses of County nonbasic police protection (0.19), and street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (0.27), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.87).
 6. A Tax of \$14.63 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Clarkston** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.23); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.80); to pay expenses of County basic and nonbasic police protection (2.46) and street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (0.27), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.87).
 7. A Tax of \$9.58 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Decatur** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts,

Attachment B

Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.23); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.80); and to pay expenses of County nonbasic police protection (0.28), and street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (0.27), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended.

8. A Tax of \$12.17 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Doraville** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.23); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.80); to pay expenses of County street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (0.27), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.87).
9. A Tax of \$11.90 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Dunwoody** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.23); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.80); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.87).
10. A Tax of \$14.95 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Lithonia** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.23); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.80); to pay expenses of County

Attachment B

basic and nonbasic police protection (2.58); parks, recreational areas, programs and facilities, and street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (0.47), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.87).

11. A Tax of \$15.38 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Pine Lake** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.23); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.80); to pay expenses of County basic and nonbasic police protection (3.01), parks, recreational areas, programs and facilities, and street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (0.47) pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.87).
12. A Tax of \$12.61 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Stone Mountain** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.23); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.80); to pay expenses of County nonbasic police protection (0.44), street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (0.27) pursuant to the DeKalb County Special Service Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.87).
13. A Tax of \$19.54 per every \$1,000.00 of assessed valuation is levied on all taxable property within the **Unincorporated area** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph

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I of the Constitution of the State of Georgia (8.23); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.80); to pay expenses of County basic and nonbasic police protection (6.18), parks, recreational areas, programs and facilities, and street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (1.46), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.87). Pursuant to O.C.G.A. 33-8-8.3, \$26,046,015.12 received from the Insurance Premium Tax in 2013 will be expended for police protection, fire protection and other services in the unincorporated areas.

Adopted this 8th day of July 2014, by the DeKalb County Board of Commissioners.

LARRY JOHNSON
Presiding Officer
Board of Commissioners
DeKalb County, Georgia

Approved by the Chief Executive Officer of DeKalb County, this 8th day of July, 2014.

LEE MAY
Interim Chief Executive Officer
DeKalb County, Georgia

ATTEST:

BARBARA SANDERS
Clerk of the Chief Executive Officer and
Board of Commissioners,
DeKalb County, Georgia

APPROVED AS TO FORM:

O.V. BRANTLEY

Attachment B

County Attorney

Attachment B - Positions Transfers, Deletes, and Additions.

These positions are being transferred between departments and/or funds.

Fund	Dept	Title	Transfer To	Transfer From
General	Planning & Sustainability	Deputy COO Development	1	
		Administrative Coordinator	1	
		Project Manager II	1	
General	Economic Development	Deputy COO Development		1
		Administrative Coordinator		1
		Project Manager II		1
General	Executive Assistant	Call Center Operator	2	
General	Information Technology	Call Center Operator		2
General	Board of Commissioners	Sr. Auditor	2	
		Auditor	1	
General	Finance/Internal Audit	Sr. Auditor		1
		Auditor		1
Unincorporated	Finance/Business License	Sr. Auditor		1
Totals			8	8

All positions on this list are not funded or filled and have been vacant for more than 180 days.

These positions are being deleted.

Fund	Dept	Title	Number	Dept Total
General	01600 - INFORMATION TECH	CPU Manager	1	
		IS Database Manager	1	2
General	06900 - EXTENSION SERVICE	Departmental Microsystems Spec	1	1
General	07500 - HUMAN SERVICES	Information & Referral Spec	1	
		Bus Operator	1	2
General	05600 - ECONOMIC DEVELO	Economic Development Sr	3	3
Designated	05400 - PUBLIC WORKS - TR/	Construction Inspector	1	1
Designated	06100 - PARKS	Accounting Tech Senior	1	
		Recreation Center Director	1	
		Grounds Service Technician	5	
		General Maintenance Worker, Sr	1	
		Crew Worker	1	
		Crew Worker Senior	2	
		Equipment Operator	2	
		Equipment Operator Senior	1	
		Project Manager I	1	
		San Driver Crew Leader	1	16
Unincorporated.	05100 - PLANNING & SUSTA	Office Assistant	1	1
Fleet	01200 - FLEET MANAGEMEN	Accounting Tech Senior	1	
		Fleet Parts Transport Clerk	1	

Attachment B - Positions Transfers, Deletes, and Additions.

		Fleet Parts Technician	2	
		Fleet Service Technician I	1	
		Automotive Body Repair Worker	1	
		Fleet Service Technician IV	3	9
Fleet	01200 - FLEET MANAGEMEN	Accounting Tech Senior	1	
		Fleet Parts Transport Clerk	1	
		Fleet Parts Technician	2	
		Fleet Service Technician I	1	
		Automotive Body Repair Worker	1	
		Fleet Service Technician IV	3	9
Watershed	08000 - WATERSHED	Meter Mechanic	1	
		WQC Operator	1	
		WQC Operator Senior	2	4
			48	48

These full time positions are being added.

Fund	Dept	Title	Number	Dept Total
Watershed Oper	Watershed Management	Accountant	2	
		Financial Assistant	1	
Capital	Watershed Management	Assistant CIP Program Director	1	
		CIP Construction Manager	1	
		CIP Planning Manager	1	
		Sr Project Manager	1	
		Principal Engineer	1	
		CIP Program Support Coordinator	1	
		CIP Program Outreach Coordinator	1	
		CIP Comm and Admin Coor	1	
		CIP Design Manager	1	
		Cap. Mgt. Op. & Maint Coordinator	1	
		Construction Inspector	3	
		Administrative Assistant I	1	
		Receptionist	1	18
Unincorporated	CEO/DCTV	Audiovisual Production Coordinator	1	
		Audiovisual Production Assistant	2	3
General	Finance/Internal Audit	Special Programs Controller	1	
		Sr. Auditor	3	
Unincorporated	Finance/Business License	Accounting Technician - Full-Time	2	
Capital	Finance/Grants	Grants Coordinator	3	9
Capital	Purchasing	Contract Administrator	4	
		Contract Assistant	2	
		Contract Compliance Officer, Sr.	2	8

Attachment B - Positions Transfers, Deletes, and Additions.

General	Ethics Board	Integrity Officer	1	
		Administrative Assistant II	1	
		Investigator Principal	1	3
General	District Attorney	Attorney IV	2	
		Investigator DA II	2	
		Paralegal	1	
		Administrative Assistant II	1	6
Total Additions (Fulltime)			47	47

These part time positions are being added.

Fund	Dept	Title	Number	Dept Total
Unincorporated	CEO/DCTV	Video Editor - Part-Time	1	
		Audiovisual Production Assistant - Engineer - Part-Time	1	2
		Unincorporated Finance/Business License	Accounting Technician - Part-Time	1
Total Additions (Part-time)			3	3

These previous positions changes need to be modified from the February budget.

Fund	Dept	Title	Added Transfer To	Deleted Transfer From
General	Finance	Customer Service Rep	14	
Water & Sewer	Finance	Customer Service Rep		14

Note: The above change was inadvertently included and needs to be reversed.

General	Finance	Accountant	1	
		Accounting Tech Senior	1	
		Dep Dir Fin/Treasury Acct Svc	1	
		Revenue Collections Manager	1	
		Revenue Coll Supv Sr	1	
		Accounting Tech Senior	6	
		Courier	1	
		Parking Attendant	1	
		Parking Attendant Lead	1	
Water & Sewer	Finance	Accountant		1
		Accounting Tech Senior		1
		Dep Dir Fin/Treasury Acct Svc		1
		Revenue Collections Manager		1
		Revenue Coll Supv Sr		1
		Accounting Tech Senior		6
		Courier		1
Parking Attendant		1		

Attachment B - Positions Transfers, Deletes, and Additions.

		Parking Attendant Lead	1
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Note: The above change was what should have been included in the February budget instead of Customer Service Reps

General	Public Defender	Attorney III	1	
Grants	Public Defender	Attorney III		1

Note: Was omitted even though funding was included and it was recommended. Should be included.

Unincorporated	Parks	Administrative Assistant II	1	
General	Human Services	Administrative Assistant II		1

Note: Positions was not included in correct department. Should be transferred.

General	CEO	Office Assistant (Part-time)	1	
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Note: Duplicated in February budget. One position should be reversed.

Water & Sewer	Finance/Water Billing	Customer Service Rep	13	
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Note: Original budget had 20 positions. Should have been 13.

General	Human Services	Special Projects Coordinator	1	
General	Human Services	Grants Specialist.		1

Note: Wrong title used. Should be modified.

Sanitation	Sanitation	Crew Supervisor CDL (4815) Gr 24	4	
		Crew Worker Senior (4790) Gr 18	8	
		Equipment Operator Senior (4920) Gr 19	12	
		Accountant GR 25	1	
		Landfill Equipment Operators	4	
		Solid Waste Plant Supervisor	1	

Note: Was omitted even though funding was included and it was recommended. Should be included.



1701 Mountain Industrial Boulevard
Stone Mountain, GA 30083-1027
678-676-1200

Board of Education
Dr. Melvin Johnson, *Chair*
Mr. James L. 'Jim' McMahan, *Vice Chair*
Mr. David Campbell
Dr. Karen D. Carter
Mr. John W. Coleman
Dr. Michael A. Erwin
Mr. Thad Mayfield
Dr. Joyce Morley
Mr. Marshall D. Orson

Superintendent
Mr. Michael L. Thurmond

July 7, 2014

**DeKalb Board of Education
Tax Levy Resolution**

WHEREAS, the DeKalb County Board of Education is required by law to make annually a recommendation of the millage rate to be levied.

BE IT, THEREFORE, RESOLVED, that the DeKalb County Board of Education does hereby recommend the tax levy for the support and maintenance of education as follows:

Twenty-three and ninety-eight hundredths (23.98) mills on all taxable property located in the DeKalb County School District for the support and maintenance of education in said DeKalb School District.

BE IT FURTHER RESOLVED, that a certified copy of this resolution be forwarded to the Tax Commissioner of said County, with request that the levy of taxes for the calendar year 2014 shall include the tax herein recommended and that all sums derived there from be paid to the DeKalb County Board of Education.

Dr. Melvin Johnson
Chairperson, Board of Education
District 6

Mr. Michael L. Thurmond
Superintendent



Margaret C. Francois
7.7.2014