



Browns Mill Park

Frazier Rowe

Exchange Park

Dresden Park

Stone Mountain Park

Gresham Park



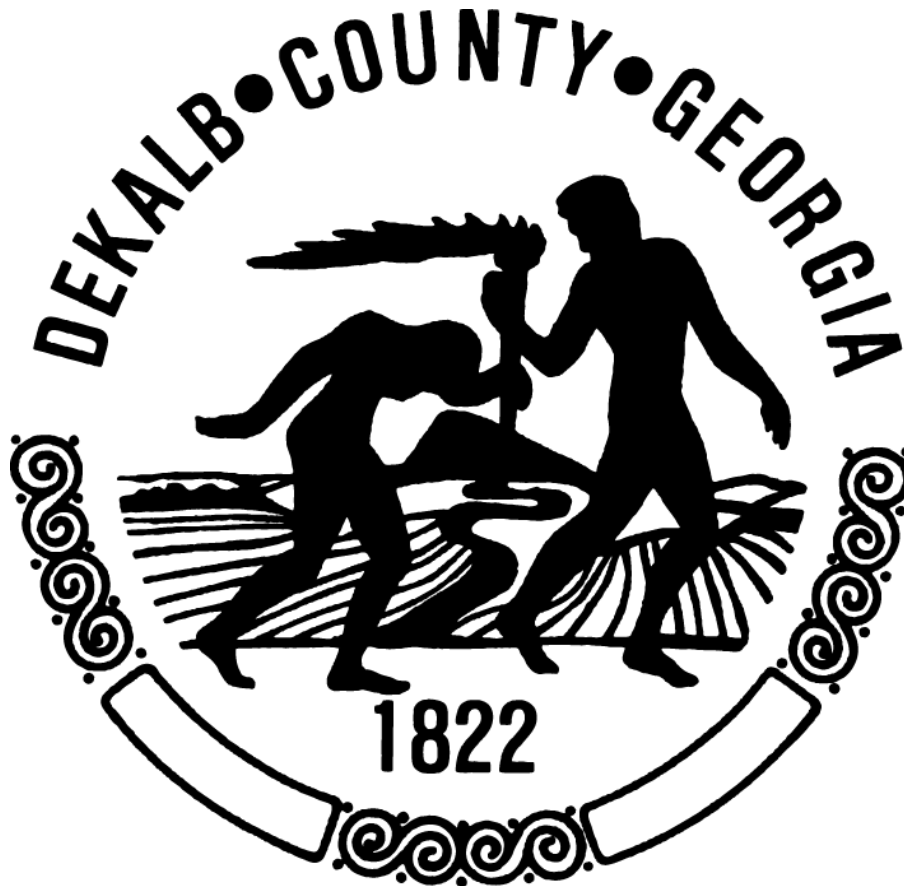
DeKalb County
GEORGIA

2017 DEKALB COUNTY, GEORGIA
ANNUAL BUDGET

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2017 Budget Document DeKalb County, Georgia

For the Fiscal Year Starting January 1, 2017



Chief Executive Officer Michael Thurmond
Commissioner Nancy Jester, District 1
Commissioner and Deputy Presiding Officer Jeff Rader, District 2
Commissioner Larry Johnson, District 3
Commissioner Steve Bradshaw, District 4
Commissioner Mereda Davis Johnson, District 5
Commissioner and Presiding Officer Kathie Gannon, District 6
Commissioner Gregory Adams, District 7

County Staff

Executive Assistant Zachary L. Williams

County Clerk Barbara Sanders

Director Office of Management and Budget J. Jay Vinicki

Deputy Director Office of Management and Budget Tanikia Jackson

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Communications Staff: Anastasia Martin

GIS Staff: Thomas Lucky

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to DeKalb County for its annual budget for the fiscal year beginning January 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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It's In DeKalb



Porter Sanford III Performing Arts & Community Center

History

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

Overview

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

Governmental Structure

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

County Services

DeKalb County provides the following services to virtually all areas of the county: fire and emergency medical protection (except Decatur and Atlanta), sewage collection and treatment, water supply and distribution,

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DeKalb County, Georgia

It's In DeKalb

refuse collection and disposal, library services, public health services, court services, and animal control service. DeKalb County provides the following services to unincorporated areas: police, highway construction and maintenance, building inspection, recreation facilities, and planning and land use services. The county government has 6,472 funded full-time positions. Through contractual arrangements, the county provides support to the Fulton-DeKalb Hospital Authority, which operates Grady Memorial Hospital and provides medical care to the indigent citizens of the county.

Transportation

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

Education

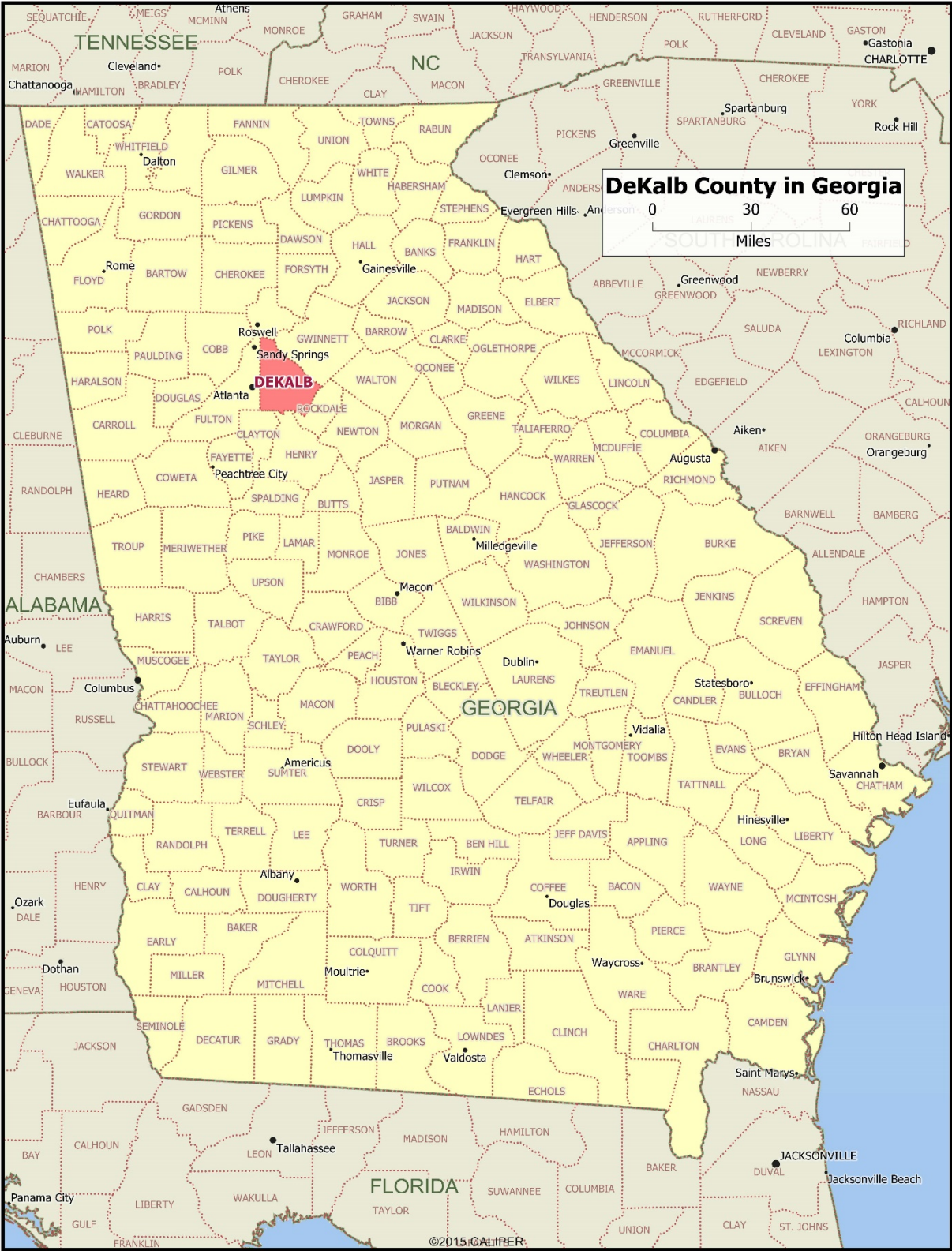
The DeKalb County Board of Education, the 3rd largest public school system in the state, provides primary and secondary education to 99,000 + students K-12 to students outside certain incorporated areas. There are 77 elementary schools, 19 middle schools, 22 high schools, 8 charter schools, and 9 other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

Healthcare

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



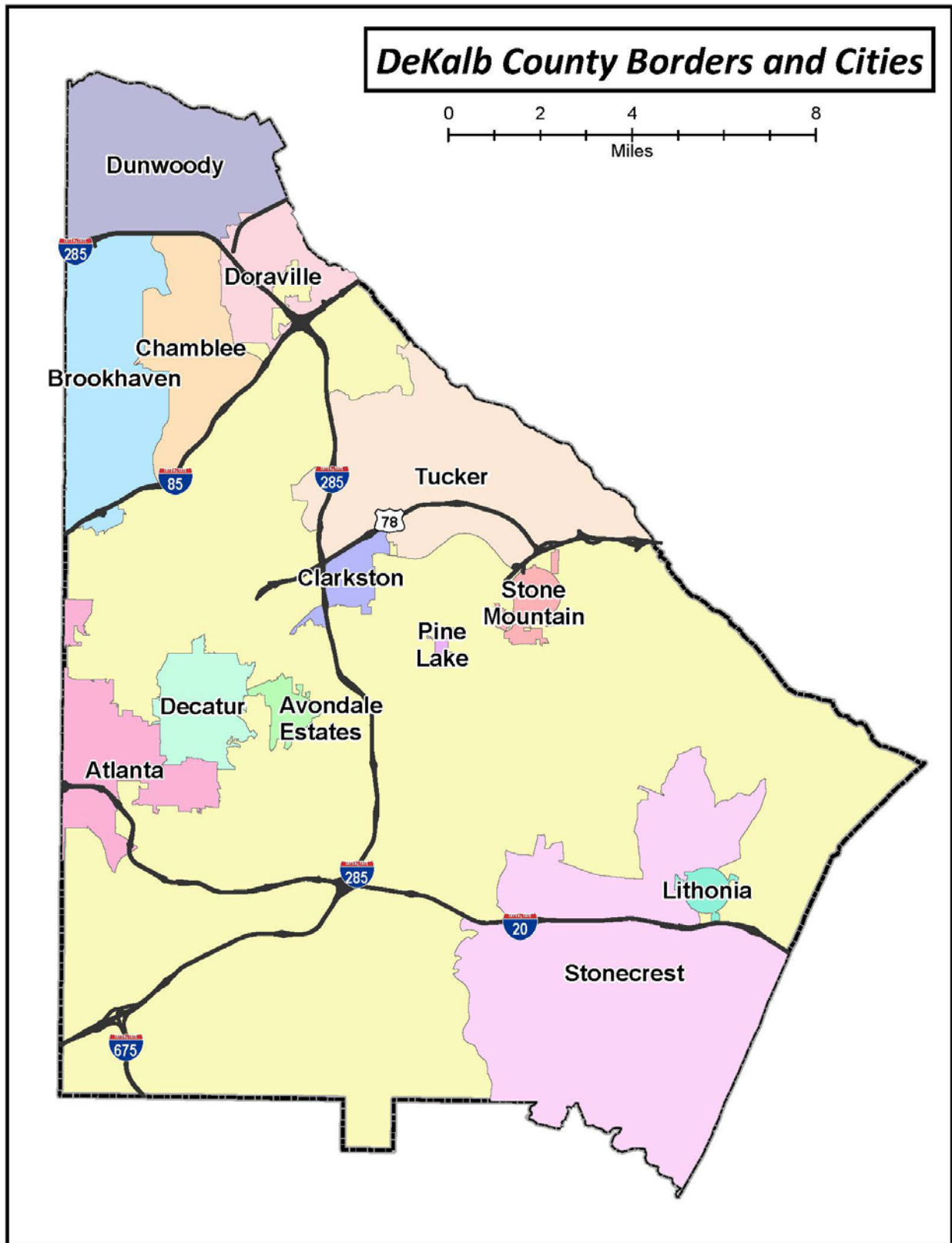
Porter Sanford III Performing Arts & Community Center

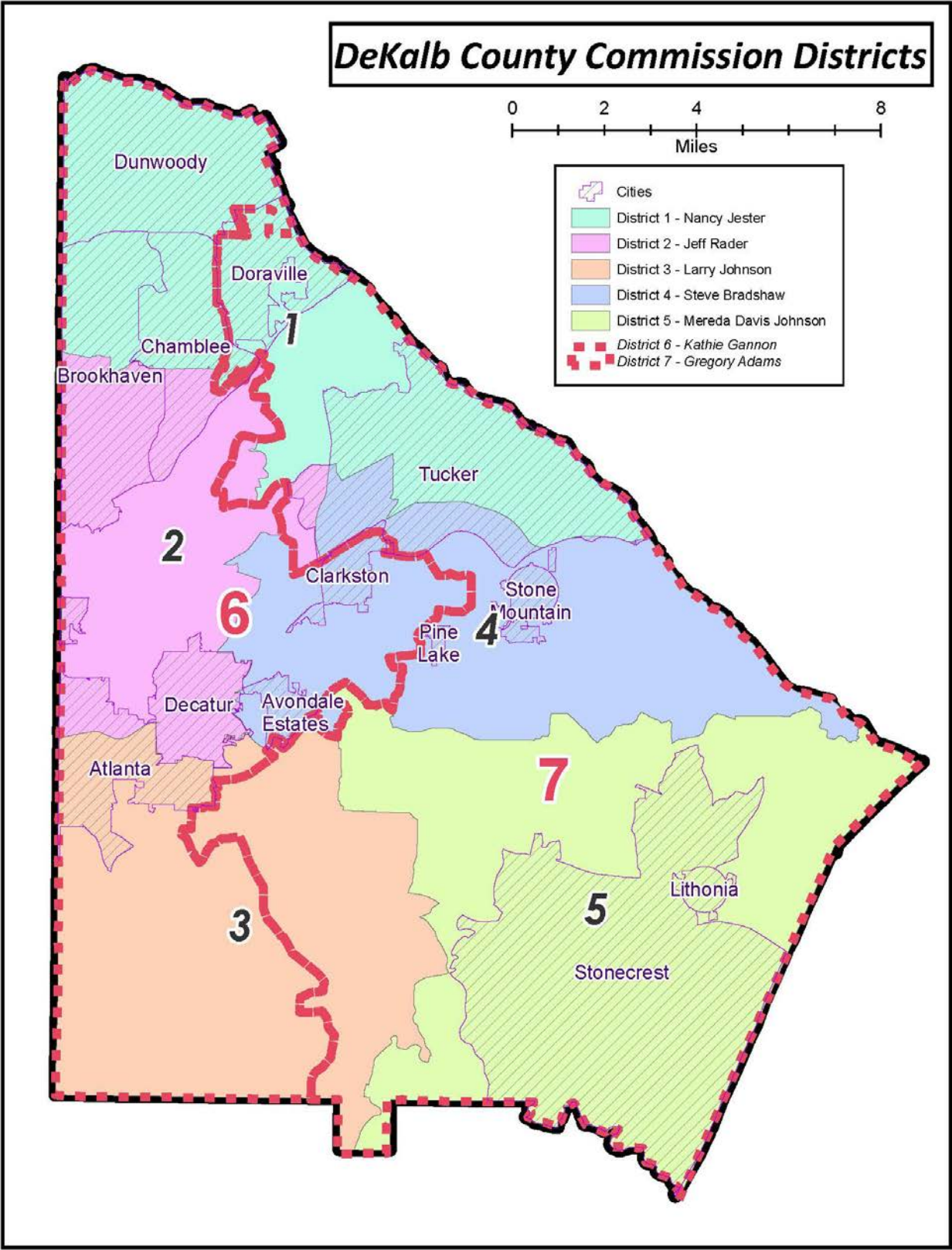


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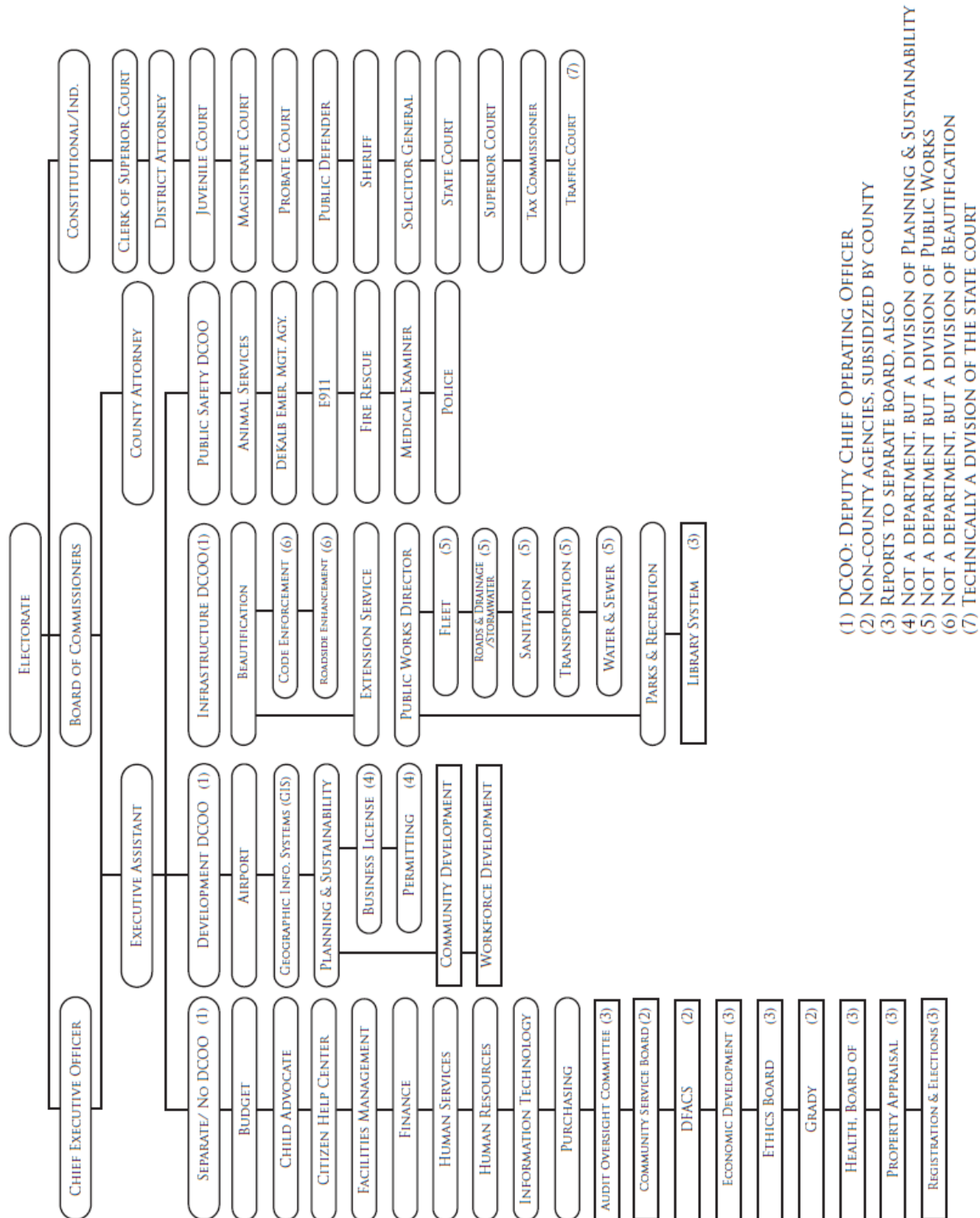
DeKalb County, Georgia

DeKalb County and Cities Map





Organizational Chart of DeKalb County, Georgia



Budget Message/Transmittal Letter

To: Citizens of DeKalb County
 CEO Michael Thurmond
 Members, Board of Commissioners

From: J. Jay Vinicki
 Budget Director

Date: February 28, 2017

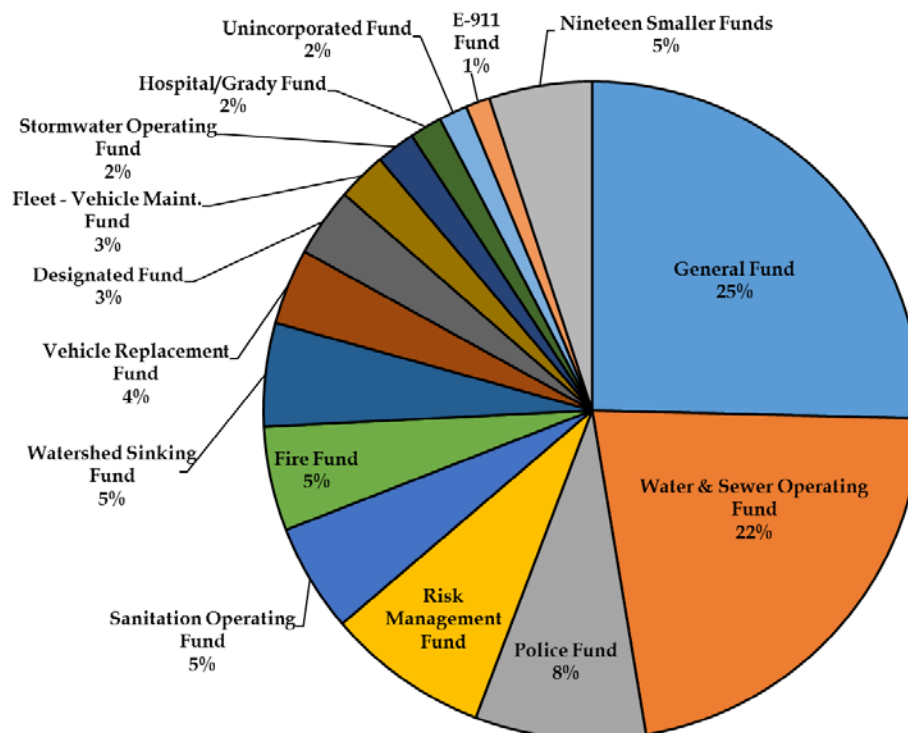
Re: 2017 Approved Budget

This document presents the Fiscal Year 2017 Annual Operating Budget as passed by the Board of Commissioners on February 28, 2017, which was the culmination of over six months' worth of work. Uniquely, it also was the work of three individual CEOs, as this was a transition year. Budget staff would like to thank Interim CEO Lee May and CEO Burrell Ellis for setting the groundwork at the beginning of the process, with the final recommendation to the Commission being from the new CEO Michael Thurmond. Highlights of the final budget include the following:

- Fully implements the \$17.2 million pay increases in FY16. Funding last year covered implementation for eight months. The previous amount mentioned covers the full year across all departments.
- Expands efforts to fight blight by adding \$2.6 million of storm water funding for remediation efforts from sediment and trash clogging the collection system.
- Initiates a program to overhaul the county's water billing system with an additional \$1.5 million towards staffing and system improvements.
- Invests in infrastructure with \$4.0 million towards road resurfacing efforts with \$1.4 million of sales tax funding and \$2.6 million from the unincorporated area revenue.
- Funds 20 additional police positions and 36 more fire positions above FY16 level at a cost of \$2.1 million.
- Increases transparency by adding \$600 thousand of body cameras to county police officers.
- Invests in our community with \$5.4 million for the Tobie Grant Intergeneration Center; \$400 thousand for Ellenwood Park; and \$100 thousand for Lou Walker.
- Preserves efforts toward Beautification by moving those efforts to the tax funded areas at \$5.4 million.
- Finances \$1.4 million as the first payment on the debt for the new animal shelter along with \$191 thousand for two additional animal control officers and operations.
- Dedicates \$983 thousand in capital maintenance toward park maintenance efforts.

- Adjusts expenditures to implement the recently approved service delivery strategy with the cities of DeKalb, moving all fire expenses to the Fire Fund (\$828 thousand revenue impact) and economic development to the Unincorporated Fund (\$500 revenue impact).

FY17 Operating Budgets by Fund (As Passed February 28, 2017)



Strategic Goals / Strategies

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

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

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

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

More recently, the county moved into an effort of linking budgetary requests to enumerated priorities. The list of priorities is as follows: Enhancing Public Safety, Enhancing Efficient Operations, Facilitating Jobs and Economic Growth, Increasing Neighborhood Empowerment, Ensuring Fiscal Integrity, and Investing in Employees.

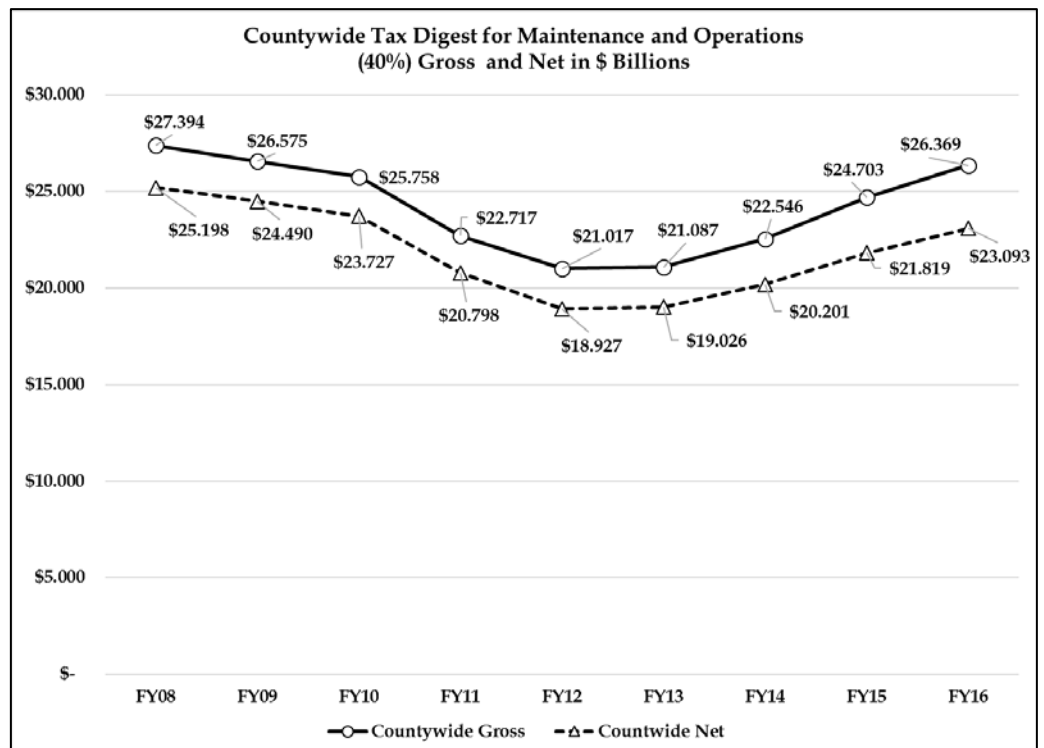
The incoming CEO has further clarified some specific goals within the FY17 budget: correct the ongoing water billing issues, fighting residential and commercial blight and combating youth unemployment. For the FY18 budget, the CEO anticipates revamping the strategic goal setting process.



Short-Term Factors

The budget for FY17 was approached conservatively compared to last year. The previous four years recorded county-wide digest growth back-to-back, which was the first time since FY08. FY17 could be the year the county's digest reaches its all-time high of a decade ago (\$27.4 billion gross).

The positive effects of growth in the tax digest on revenues have been partially offset by a growing amount of exempt property value. In FY08, the



“net” amount of the digest (the part that is taxable) was 92% of the “gross” or full value. Eight years later, only 88% of that value is taxable, so although the gross tax digest for FY16 was roughly equal to FY09, the net tax digest was only equal to the lower FY10 net digest.

As in past years, budget staff began the budget process with the goal of keeping millage rates stable from fund to fund; however, this goal has proven difficult, if not impossible, to achieve given the county’s divergent digests.

The core reason for this difficulty is when revenues from dedicated funding sources decline, services must be cut in areas funded by those sources or new revenues generated. Those dedicated areas are often the most critical areas of service. For example, this budget required an increase in the bond funds levies from 0.490 to 0.830 mills, along with an increase in the Fire Fund levy from 2.570 to 3.221 mills. The increase in the Fire millage was directly offset by a decrease in the General Fund millage, because the digests are close to equivalent value; however, the debt levies were offset through the rest of the tax rates.

The recent instability of revenue and in the tax funds creates a situation where shifting the rates for the various funds is one of the few tools available to maintain current service levels while keeping the total rate for the unincorporated area unchanged.

Tax Levy	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17 Proj
General	8.000	9.430	10.430	10.710	8.220	10.390	8.760	8.587
Police - Basic	2.920	4.500	3.570	3.490	5.160	4.220	5.480	4.449
Fire	2.460	2.700	3.290	2.820	2.870	2.750	2.570	3.221
Roads	0.280	0.250	0.160	0.390	0.970	1.050	1.900	2.113
Hospital	0.960	0.880	0.940	0.800	0.800	0.890	0.740	0.740
County-wide Debt	0.570	0.870	0.700	-	0.010	0.010	0.480	0.480
Police - Non-basic	0.120	1.440	0.260	0.760	1.020	0.470	0.470	0.470
Parks	0.180	0.200	0.140	0.320	0.490	0.400	0.400	0.400
Unincorporated Debt	1.370	0.940	1.720	1.920	1.670	0.630	0.010	0.350
Total	16.860	21.210	21.210	21.210	21.210	20.810	20.810	20.810

Revenue Assumptions and Trends

The first assumption for revenue is the initial fund balance for all funds for the start of FY17. These assumptions are created on estimates done in the latter part of the current fiscal year for each of the 34 operating funds. The current fiscal years unaudited actuals were used at the time of the proposal and adjusted for known major changes; the amounts shown as starting fund balances were preliminary when introduced and will remain that way until the books are closed for FY16. This year’s budget assumed a starting tax funds balance of \$60.8 million.

FY17 Approved	Starting Fund Balance	Revenue	Expenses	Ending Fund Balances	Months	One Month
General Fund (100)	42,399,039	310,936,713	329,397,787	23,937,965	0.87	27,449,816
Fire (270)	1,893,556	65,809,914	66,479,442	1,224,028	0.22	5,539,954
Designated (271)	4,113,925	41,910,771	43,902,731	2,121,965	0.58	3,658,561
Unincorporated (272)	2,942,627	16,200,291	18,260,335	882,583	0.58	1,521,695
Hospital (273)	(1,108,924)	21,760,064	20,651,140	-	-	1,720,928
Police (274)	9,672,264	104,432,567	108,810,866	5,293,965	0.58	9,067,572
Countywide Bond (410)	1,016,086	11,209,155	11,939,200	286,041	0.29	994,933
Unincorporated Bond (411)	(148,752)	7,160,142	6,829,788	181,602	0.32	569,149
All Tax Funds	60,779,821	579,419,617	606,271,289	33,928,149	0.67	50,522,607
Active Funds Only	61,021,411	539,290,256	566,851,161	33,460,506	0.71	47,237,597
Police/Desig/Uninc Funds	16,728,816	162,543,629	170,973,932	8,298,513	0.58	14,247,828

The second assumption was the growth of the property tax digest. As most of the nation has learned in the past several years, house values are no longer assured to steadily increase. Indexes of county home values were analyzed to estimate the increase in residential prices between January 2016 and late Fall.

The digest used to create this budget assumed a net growth of 1.85% for the county. There is now a problematic issue with appreciation of home values in DeKalb. It is the property tax freeze. Almost 1/12th of the digest is now exempt from taxation. This was primarily due to the increase assessed value of homes (not businesses or secondary properties) owned by citizens being prohibited from taxation.

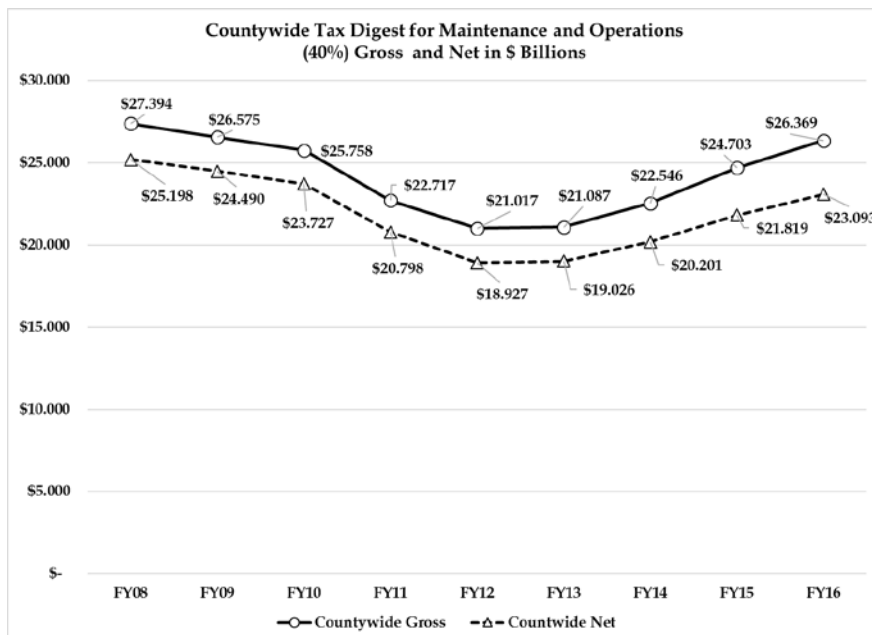
During the recession, house prices went down. If a house was resold the new frozen value was lower than the original frozen value. Preliminary data indicates that DeKalb may have hit a plateau where new digest values will only come through new construction or the sale of home. The estimated lost revenue from this effect is approaching \$20 million.

Narrative of the Budget Process

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

Target base levels for departments were determined by the financial health of their funds along with revenue estimates developed in the fall of 2016. The “base budget” was defined as maintaining the same level of services and staffing without the request of new positions, programs, and or initiatives. Those were asked for separately as “enhancements.”

Departments were advised that enhancement requests should be the lowest priorities of the department’s operations. All requests included a narrative justification and the operational impact if funding was not initially approved. In this book, those changes of service levels are included in the individual department sections.



Priorities and Issues

This budget, and its subsequent amendments were created with several priorities of this administration. They included:

- Taking proactive steps to create an FY17 budget to maintain a one month fund balance in each active tax fund;
- Continuing to strengthen the government’s fiscal condition, addressing longstanding customer service deficits in water billing and blight remediation, and strategically investing county resources to support job creation and economic development;
- Improving public safety despite the diverging tax digest and outside pressures on property values;
- Leveraging public investment opportunities in communities that have suffered from an underinvestment in quality of life funding.

Long Range Financial Plans

The FY17 Budget expanded on a long-range effort to improve financial planning in multiple areas. The first and primary area was preparing three-year forecasts for every tax fund. Some funds, especially those with debt, already have long-range forecasts; however, the county staff discovered an area of weakness in examining the Tax Funds.

The forecasts for the FY17 budget were built in multiple stages. The first stage being that of growth of the tax digest itself. Staff discussed and kept a conservative forecast for the next

three years. Staff also decided to segregate funds into county-wide and unincorporated areas, which allows for a more appropriate growth rate to each.

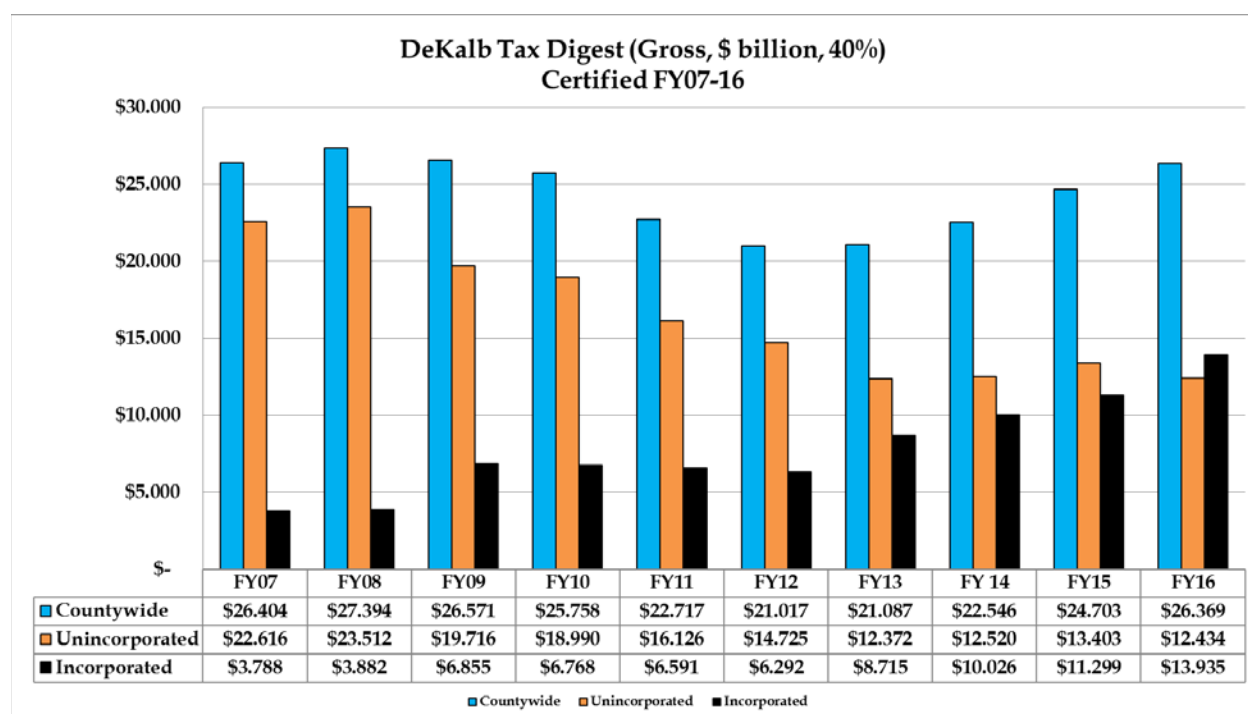
A rule was established to ensure revenue projections are not modified after they are set. This effort is to prevent “revenue tweaking” to gain a positive financial result. There are unique circumstances where revenues could change but only after discussions that the revised number was more appropriate.

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

Tax Digest History

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

The accompanying chart shows the historical tax digest for DeKalb County during this time. The estimated gross digest for 2017 is \$26.796 billion. While that is an increase of 1.6% from the previous year, it is still 2.2% less than the county's peak year of 2008, which was \$27.394 billion. This decrease is largely the effect of the recession that began in 2007.

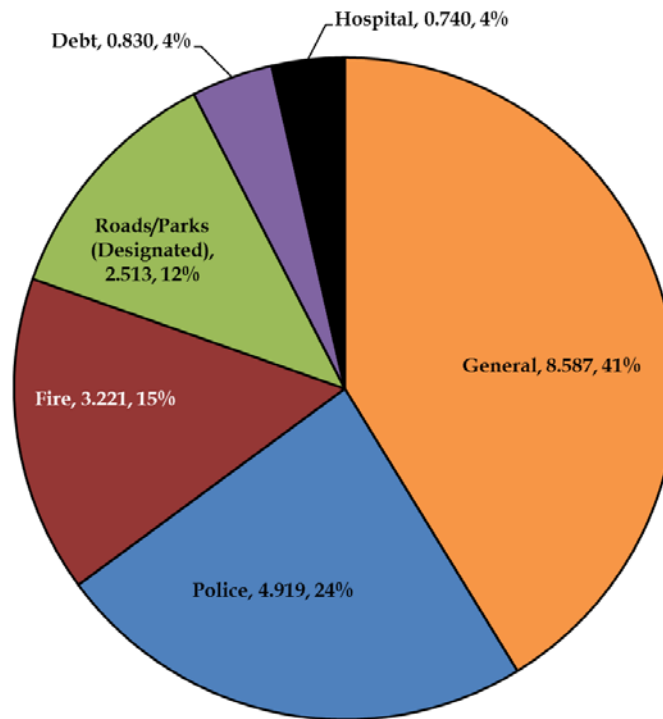


Aside from the economic downturn's effect on property values, the incorporations of Dunwoody, Brookhaven, Tucker and now Stonecrest have had a major influence on the unincorporated digest. A major factor creating a drag upon the digest is the property tax freeze. As more homesteaded properties regain value due to economic recovery, the property tax freeze erodes the value of the increase because the homestead value approaches and often surpasses the frozen value of the property. Consequently, the county is not receiving the benefit of the economic recovery. This prospect in turn limits the county's ability to provide additional services to the county's residents and visitors. The projected 2017 gross value, \$12.499 billion, of the unincorporated digest is 46.8% less than the peak of 2008 of \$23.512 billion.

Millage Rate History

The County's overall tax rate consists of taxes levied by the county, the school system, and until 2016 the state. If a property is within an incorporated area, then a city tax is also levied. Taxes are levied based on a 40% assessment of property's Fair Market Value (FMV). A millage rate (tax rate) is then applied which is a tax on every \$1,000 worth of property. (Example: \$200,000 house FMV has an assessed value of \$80,000 which is taxed at 3 mills is \$240.) DeKalb County also has a HOST (Homestead Option Sales Tax) where sales taxes are used to forgive a portion of the property tax bill. HOST only applies to homesteaded property and, also, does not apply to the school levy.

FY17 Proposed Millage Rate Breakdown (Unincorporated) Mills and %



Since 2007, the combined rate has increased from 39.300 mills to 44.190 mills. Most of that increase was from action by the county in 2011 in response to the economic downturn. For FY16, schools represent over half of the millage (53.5%) with the county having the remainder.

The county's rate has changed over the years, not only in the amount, but also in how it is distributed. In 2007, there were only six levies (General, Designated Services, Fire, Hospital, and two Bonds). Starting in 2011, the county broke out Police Services as its own tax rate out of the Designated Services Fund. This was to afford citizens clarity where Police taxes went into Police Services. Fiscal year (FY) 2013 brought a new service delivery strategy between the county and the cities. A new service delivery strategy was negotiated in 2016. This state requirement is a negotiated level of service provided by the county where cities can opt into or out of the tax and the service. Designated is still one tax; however, it has two parts – Roads and Parks. Police was broken into basic (ex: uniform patrol) and non-basic (ex: bomb squad).

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DeKalb County, Georgia

Millage Rate History

For FY 2017, the initial budget proposed a steady tax rate, which will be reexamined at mid-year once a certified digest is delivered. Of the total 20.81 rate, the General Fund was 42% of the total levy, Police at 29%, Fire at 12%, Designated at 11%, Hospital at 4%, and Debt at 2%.

History of DeKalb County Millage Rates

		FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17 Prop
Include (a.k.a. General Fund):												
General		7.540	7.990	8.000	8.000	9.430	10.430	10.710	8.220	10.390	8.760	8.587
Hospital		0.890	0.840	0.960	0.960	0.880	0.940	0.800	0.800	0.890	0.740	0.740
Combined Countywide Operational Rate		8.430	8.830	8.960	8.960	10.310	11.370	11.510	9.020	11.280	9.500	9.327
Include (except Decatur and Atlanta):												
Fire		2.610	2.540	2.460	2.460	2.700	3.290	2.820	2.870	2.750	2.570	3.221
Include County Bonds for everyone; Unincorporated if Unincorporated (exceptions for Dunwoody, Brookhaven, and Tucker):												
Unincorporated Debt Service		1.630	1.450	1.370	1.370	0.940	1.720	1.920	1.670	0.630	0.010	0.350
Countywide Debt Service		0.530	0.510	0.570	0.570	0.870	0.700	-	0.010	0.010	0.480	0.480
Atlanta	Old Special Tax District	-	-	-	-	-	-	-	-	-	-	-
Avondale	Old Special Tax District	2.140	2.100	2.120	-	-	-	-	-	-	-	-
Brookhaven	Old Special Tax District	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Old Special Tax District	0.870	0.850	0.860	-	-	-	-	-	-	-	-
Clarkston	Old Special Tax District	1.800	1.770	1.790	-	-	-	-	-	-	-	-
Decatur	Old Special Tax District	1.140	1.120	1.130	-	-	-	-	-	-	-	-
Doraville	Old Special Tax District	1.200	1.180	1.200	-	-	-	-	-	-	-	-
Dunwoody	Old Special Tax District	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Old Special Tax District	1.870	1.840	1.860	-	-	-	-	-	-	-	-
Pine Lake	Old Special Tax District	2.140	2.100	2.120	-	-	-	-	-	-	-	-
Stone Mountain	Old Special Tax District	1.600	1.580	1.590	-	-	-	-	-	-	-	-
Stonecrest	Old Special Tax District	-	-	-	-	-	-	-	-	-	-	-
Tucker	Old Special Tax District	-	-	-	-	-	-	-	-	-	-	-
Unincorporated	Old Special Tax District	2.870	2.740	2.460	-	-	-	-	-	-	-	-
Atlanta	Parks	-	-	-	-	-	-	-	-	-	-	-
Avondale	Parks	-	-	-	0.180	-	-	-	-	-	-	-
Brookhaven	Parks	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Parks	-	-	-	0.180	-	-	-	-	-	-	-
Clarkston	Parks	-	-	-	0.180	-	-	-	-	-	-	-
Decatur	Parks	-	-	-	0.180	-	-	-	-	-	-	-
Doraville	Parks	-	-	-	0.180	-	-	-	-	-	-	-
Dunwoody	Parks	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Parks	-	-	-	0.180	0.200	0.140	0.160	0.200	0.210	0.317	0.317
Pine Lake	Parks	-	-	-	0.180	0.200	0.140	0.160	0.200	0.210	0.317	0.317
Stone Mountain	Parks	-	-	-	0.180	-	-	-	-	-	-	-
Stonecrest	Parks	-	-	-	-	-	-	-	-	-	-	0.400
Tucker	Parks	-	-	-	-	-	-	-	-	-	0.400	0.400
Unincorporated	Parks	-	-	-	0.180	0.200	0.140	0.320	0.490	0.400	0.400	0.400
Atlanta	Roads	-	-	-	-	-	-	-	-	-	-	-
Avondale	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.528	-
Brookhaven	Roads	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	-	-
Clarkston	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.528	-
Decatur	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.528	-
Doraville	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.528	-
Dunwoody	Roads	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.528	-
Pine Lake	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.528	-
Stone Mountain	Roads	-	-	-	0.280	0.250	0.160	0.190	0.270	0.370	0.528	-
Stonecrest	Roads	-	-	-	-	-	-	-	-	-	-	2.113
Tucker	Roads	-	-	-	-	-	-	-	-	-	1.900	2.113
Unincorporated	Roads	-	-	-	0.280	0.250	0.160	0.390	0.970	1.050	1.900	2.113

Millage Rate History

DeKalb County, Georgia

History of DeKalb County Millage Rates

		FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17 Prop
Atlanta	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Avondale	Police - Basic	-	-	-	1.590	1.370	1.320	2.470	-	-	-	-
Brookhaven	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Police - Basic	-	-	-	0.380	-	-	-	-	-	-	-
Clarkston	Police - Basic	-	-	-	1.280	1.110	1.080	2.040	1.760	1.550	1.421	1.421
Decatur	Police - Basic	-	-	-	0.640	-	-	-	-	-	-	-
Doraville	Police - Basic	-	-	-	0.710	-	-	-	-	-	-	-
Dunwoody	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Police - Basic	-	-	-	1.340	1.160	1.130	2.120	2.050	1.620	1.498	1.498
Pine Lake	Police - Basic	-	-	-	1.590	1.370	1.320	2.470	2.390	1.920	1.803	1.803
Stone Mountain	Police - Basic	-	-	-	1.080	-	-	-	-	-	-	-
Stonecrest	Police - Basic	-	-	-	-	-	-	-	-	-	-	4.449
Tucker	Police - Basic	-	-	-	-	-	-	-	-	-	5.480	4.449
Unincorporated	Police - Basic	-	-	-	2.920	4.500	3.570	3.490	5.160	4.220	5.480	4.449
Atlanta	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Avondale	Police - Non-Basic	-	-	-	0.070	0.440	0.440	0.690	0.620	0.600	0.569	0.569
Brookhaven	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Police - Non-Basic	-	-	-	0.020	0.110	0.130	0.240	0.190	0.160	0.111	0.111
Clarkston	Police - Non-Basic	-	-	-	0.050	0.350	0.360	0.580	0.500	0.490	0.449	0.449
Decatur	Police - Non-Basic	-	-	-	0.030	0.180	0.200	0.330	0.280	0.260	0.207	0.207
Doraville	Police - Non-Basic	-	-	-	0.030	-	-	-	-	-	-	-
Dunwoody	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Police - Non-Basic	-	-	-	0.060	0.370	0.370	0.600	0.530	0.510	0.473	0.473
Pine Lake	Police - Non-Basic	-	-	-	0.070	0.440	0.440	0.690	0.620	0.600	0.569	0.569
Stone Mountain	Police - Non-Basic	-	-	-	0.050	0.300	0.310	0.500	0.440	0.420	0.376	0.376
Stonecrest	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	0.470
Tucker	Police - Non-Basic	-	-	-	-	-	-	-	-	-	0.470	0.470
Unincorporated	Police - Non-Basic	-	-	-	0.120	1.440	0.260	0.760	1.020	0.470	0.470	0.470
Total Unincorporated		16.070	16.070	15.820	16.860	21.210	21.210	21.210	21.210	20.810	20.810	20.810
Atlanta		8.960	9.340	9.530	9.530	11.180	12.070	11.510	9.030	11.290	9.980	9.807
Avondale		13.710	13.980	14.110	14.110	15.940	17.280	17.680	12.790	15.010	13.647	13.597
Brookhaven		-	-	-	-	-	-	16.250	13.570	14.670	12.560	13.378
Chamblee		12.440	12.730	12.850	12.850	14.240	15.650	14.760	12.360	14.570	12.661	13.139
Clarkston		13.370	13.650	13.780	13.780	15.590	16.960	17.140	14.430	16.450	14.948	14.898
Decatur		10.100	10.460	10.660	10.660	11.610	12.430	12.030	9.580	11.920	10.715	10.014
Doraville		12.770	13.060	13.190	13.190	14.130	15.520	14.520	12.170	14.410	13.078	13.028
Dunwoody		-	-	13.360	13.360	14.820	17.080	16.250	13.570	14.670	12.560	13.378
Lithonia		13.440	13.720	13.850	13.850	15.860	17.160	17.400	14.950	16.750	15.366	15.316
Pine Lake		13.710	13.980	14.110	14.110	16.140	17.420	17.840	15.380	17.140	15.767	15.717
Stone Mountain		13.170	13.460	13.580	13.580	14.430	15.830	15.020	12.610	14.830	13.454	13.404
Stonecrest		-	-	-	-	-	-	-	-	-	-	20.810
Tucker		-	-	-	-	-	-	-	-	-	20.810	20.810
Unincorporated		16.070	16.070	15.820	16.860	21.210	21.210	21.210	21.210	20.810	20.810	20.810
Average Incorporated		11.167	11.438	12.902	12.902	14.394	15.740	15.491	12.767	14.701	13.796	14.407
School Tax		22.980	22.980	22.980	22.980	22.980	23.980	23.980	23.980	23.730	23.380	23.380
State Tax		0.250	0.250	0.250	0.250	0.250	0.200	0.150	0.100	0.050	-	-
Unincorporated plus School/State		39.300	39.300	39.050	40.090	44.440	45.390	45.340	45.290	44.590	44.190	44.190

2017 ANNUAL BUDGET

DeKalb County, Georgia

Full-Time Filled & Funded Positions Schedule

Full-Time Filled & Funded Positions Schedule

Filled positions are reported as December 31st of each year. Please check department schedules for detailed explanations.

	FY14 Filled	FY15 Filled	FY16 Filled	FY17 Funded
TAX FUNDS				
100 -General				
Animal Services	-	-	18	22
Board Of Commissioners	28	32	32	34
Budget (OMB)	-	8	7	10
Chief Executive Officer	21	25	23	24
Child Advocate's Office	23	27	25	28
Citizens Help Center	-	-	-	2
Clerk of Superior Court	93	89	87	87
Communications	-	-	9	-
Community Service Board	-	-	-	-
Cooperative Extension	11	11	11	13
DEMA (DeKalb Emergency Management Agency)	-	-	1	1
District Attorney	152	162	134	143
Economic Development	1	-	-	-
Elections	17	14	14	15
Ethics Board	-	-	1	3
Executive Assistant	10	12	9	-
Facilities Management	44	47	43	49
Family And Children Services (DFACS)	-	-	-	-
Finance	90	76	71	69
Fire & Rescue Services	108	96	80	-
Geographic Information Systems	19	20	19	20
Health, Board of	-	-	-	-
Human Resources & Merit System	35	30	31	32
Human Services Department	18	27	29	31
Information Technology	78	79	69	71
Internal Audit Office	-	-	1	13
Juvenile Court	69	80	76	77
Law Department	24	27	26	30
Library	185	194	215	230
Magistrate Court	13	14	15	15
Medical Examiner	17	16	12	16
Non-Departmental	-	-	-	-
Planning & Sustainability	16	14	14	15
Police Services	47	46	22	24
Probate Court	21	23	22	25
Property Appraisal & Assessment	63	61	62	66
Public Defender	79	82	82	83
Public Works Director	2	5	5	6
Purchasing and Contracting	34	30	32	33
Sheriff	789	774	744	783
Solicitor General, State Court	81	87	85	84
State Court	171	184	183	186
Superior Court	81	82	84	85
Tax Commissioner	90	94	90	93
100 -GENERAL Total	2,530	2,568	2,483	2,518

Full-Time Filled & Funded Positions Schedule (continued)

	FY14 Filled	FY15 Filled	FY16 Filled	FY17 Funded
270 -FIRE				
Debt Service	-	-	-	-
Fire & Rescue Services	586	529	528	655
Non-Departmental	-	-	-	-
270 -FIRE Total	586	529	528	655
271 -DESIGNATED				
Debt Service	-	-	-	-
Non-Departmental	-	-	-	-
Parks	119	109	101	109
Roads And Drainage	125	119	123	131
Transportation	17	16	16	16
271 -DESIGNATED Total	261	244	240	256
272 -UNINCORPORATED				
Beautification	-	-	-	128
Economic Development	-	-	-	-
Non-Departmental	-	-	-	-
Planning & Sustainability.	49	64	61	19
Traffic Division (State Court)	-	46	49	52
272 -UNINCORPORATED Total	49	110	110	199
274 -POLICE				
Debt Service	-	-	-	-
Non-Departmental	-	-	-	-
Police Services	960	895	835	947
274 -POLICE Total	960	895	835	947
TAX FUNDS Total	4,386	4,346	4,196	4,575
SPECIAL REVENUE FUNDS				
201 - Development Fund: Planning & Sustainability	31	39	44	53
203 - PEG Support Fund: Chief Executive Officer	1	1	1	1
205 - Foreclosure Registry Fund: Beautification	-	-	-	-
205 - Foreclosure Registry Fund: Planning & Sustainability	6	7	4	-
206 - Victim Assistance Fund	-	-	-	-
207 - Recreation Fund	-	-	-	-
208 - Juvenile Court Fund	-	-	-	-
209 - Drug Abuse Treatment and Education Fund	-	-	-	-
211 - Street Light Fund: Transportation	1	1	-	1
212 - Speed Hump Maintenance Fund: Roads And Drainage	3	2	1	2
215 - Emergency Telephone System Fund: E-911	114	109	114	123
SPECIAL REVENUE FUND Total	156	159	164	180
ENTERPRISE FUNDS				
511 - W&S Operating Fund: Finance	82	70	41	71
511 - W&S Operating Fund: Watershed Management	610	565	599	730
541 - Sanitation Fund	646	614	623	617
551 - Airport Fund	23	21	22	23
581 - Stormwater Fund	89	86	82	119
ENTERPRISE FUNDS Total	1,450	1,356	1,367	1,560
INTERNAL SERVICES FUNDS				
621 - Vehicle Replacement Fund	-	-	-	-
631 - Risk Management Fund	-	-	-	13
632 - Workers Compensation Fund	-	-	-	3
611 - Fleet Management Fund	140	130	134	141
INTERNAL SERVICES FUNDS Total	140	130	134	157
Grand Total	6132	5991	5861	6472

Budget Plan and Process – Narrative

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

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

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

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

Revenue projections for a county as large as DeKalb are intricate. Different methods are used for each source of funding. For the largest source (property tax), multiple approaches are prepared from trend analysis to econometric approaches. The most widely used approach for smaller items are adjusted trend analyses where known modifications are sometimes factored into the calculations.

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

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

Budget Review and Analysis (October – December) – Budget requests were received from departments in October. Departments and elected officials generating revenue in the operating tax funds and the non-tax funds were required to submit a revenue request. Budget

staff reviews departmental requests and prepares makes recommendations to the CEO. The CEO reviews recommendations and makes modifications, if necessary.

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

The CEO meets with department directors to discuss budget requests as necessary. The department directors prepare presentations to explain their need for increased funding and the overall benefit to the stakeholders of the county. From this meeting, the CEO makes final determination of budget requests. The CEO submits a complete budget to the BOC by December 15.

Board of Commissioners Review and Adoption (December – February) – The BOC reviews the CEO recommended budget. The recommended budget is published in local newspapers, placed in public libraries, and a series of public hearings are conducted at various locations in the county in January for citizen information and input. The BOC utilizes their Finance, Audit, and Budget Committee as well as other committees to examine the budget and make recommendations to the full board. The Budget Resolution in conjunction with the Amendment Letter is the mechanism used to present and approve the budget in February. The Amendment Letter is a detailed explanation of changes to the adopted budget. The Amendment Letter incorporates new projected fund balances and last minute items.

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

Per the Official Code of Georgia Annotated (36-81-3 (b)),

Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government.

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

The budget staff calculates final millage rates based upon an adjusted budget and adjusted level of revenue and submits adjustments to CEO. The CEO reviews, makes modifications (if

necessary), and submits a mid-year budget to the BOC. The amended budget is advertised to the public and is adopted by the BOC in July.




































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

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

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

The starting fund balance for each fund will be equivalent to undesignated, unreserved amounts in that fund. All funds designated or reserved will be budgeted as appropriations as to present a true picture of the health of the fund. For the budget passed on February 28, 2017, estimated starting fund balances were used with the plan to adjust to actual amount at mid-year after the 2016 audit is completed.

Budget Planning and Implementation Process

Internal Budget Preparation	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Evaluate and review 2016 budget process												
Develop and test improvements for 2016 budget cycle and update training materials												
Conduct budget training sessions and kickoff meeting												
Distribute salary projections and interfund charges to elected officials/department heads												
Department Budget Preparation												
Department heads/elected officials submit program enhancements and operating/capital improvement plan (CIP) budget requests												
Budget Review and Analysis												
Audit, review and analyze program enhancements and CIP requests												
Review initial revenue anticipation												
Conduct capital committee meetings												
Prepare and submit operating budget recommendations to Chief Executive Officer (CEO)												
CEO submits recommended budget to Board of Commissioners (BOC)												
BOC Review and Adoption												
Boc reviews recommendation budget												
CEO and BOC hold public hearings and publish recommended budget in newspaper												
BOC adopts operating budget												
Mid-Year Review												
Review final property tax digest and fund balance												
Department heads/elected officials submit amended budget request												
Calculate final millage rates, analyze budget requests, and submit adjustments to CEO												
CEO submits amended budget to BOC												
CEO and BOC holds public hearings and publishes amended budget in newspaper												
BOC reviews and adopts amended budget												

Fiscal Policies

Operating Budget Policies

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

whose assets will be used only for such purposes consistent with the provisions of these operating budget policies.

Capital Budget Policies

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

Reserve Fund Policies

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

Revenue Administration Policies

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

Collections Policies

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

Accounting, Auditing, and Financial Reporting

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

Debt Policies

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

9. DeKalb County will consider the purchase of bond insurance or other forms of credit enhancement if the savings exceed the cost.
10. DeKalb County will conduct competitive sales for all issues unless circumstances dictate otherwise. Negotiated sales may be considered if one or more of the following criteria exists:
 - A. extremely large issue size
 - B. complexity of financing structure
 - C. timeliness of marketing and closure
 - D. market volatility
 - E. comparatively lesser credit rating

Investment Policies

1. DeKalb County will maintain a prudent but aggressive program of investing all funds under the direction of the Governing Authority.
2. The investment program will be operated based on a formally adopted Investment Policy, which will include the following:
 - A. Legality - all investments comply with federal, state, and local laws.
 - B. Safety - principal is protected from loss with secure investment practices and collateralization.
 - C. Liquidity - investments are readily convertible to cash when needed without losses.
 - D. Yield or Return on Investment - earnings are maximized within the confines of A, B, and C above.
3. The investment program will use a competitive selection process for investments except when use of the state investment pool is appropriate. Investments will be placed only with "qualified" financial institutions.
4. The investment program will provide for a system of internal control over investments and timely financial reporting over investing activities.

Other Policies

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

Procurement Policies

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

Note: As of passage of the FY17 budget, the Board of Commissioners has initiated a review of all fiscal policies.

Operating Funds

Operating Funds Definition

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

All Operating Funds Combined – Financials by Common Objects Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 185,373,818	\$ 291,002,377	\$ 340,064,547	\$ 242,548,682
31 - Taxes	\$ 441,682,272	\$ 470,706,030	\$ 448,700,448	\$ 476,448,302
32 - Licenses and Permits	\$ 28,291,616	\$ 26,641,324	\$ 24,376,140	\$ 25,138,289
33 - Intergovernmental	\$ 2,400,690	\$ 2,641,567	\$ 2,006,792	\$ 2,045,432
34 - Charges for Services	\$ 415,375,772	\$ 473,945,852	\$ 465,861,138	\$ 477,134,198
35 - Fines and Forfeitures	\$ 27,449,748	\$ 19,823,886	\$ 19,011,276	\$ 19,652,230
36 - Investment Income	\$ 338,842	\$ 463,001	\$ 946,008	\$ 11,196
37 - Contributions	\$ 750	\$ 0	\$ 48,000	\$ 0
38 - Miscellaneous	\$ 24,426,465	\$ 24,933,633	\$ 24,960,979	\$ 27,460,975
39 - Other Fin. Sources	\$ 73,341,236	\$ 152,187,511	\$ 250,673,399	\$ 81,600,378
40 - Payroll Deductions	\$ 95,220,743	\$ 88,858,351	\$ 87,371,812	\$ 93,000,000
Revenue Total	\$ 1,108,528,133	\$ 1,260,201,154	\$ 1,323,955,991	\$ 1,202,491,000
51 - Salaries & Benefits	\$ 410,925,460	\$ 431,882,797	\$ 434,436,036	\$ 480,223,241
52 - Purch / Contr Svcs	\$ 104,048,493	\$ 105,930,432	\$ 106,541,452	\$ 145,416,239
53 - Supplies	\$ 73,854,037	\$ 73,481,720	\$ 69,287,460	\$ 85,830,239
54 - Capital Outlays	\$ (9,428,973)	\$ 32,053,491	\$ 19,241,604	\$ 53,184,642
55 - Interfund Charges	\$ 99,332,343	\$ 104,970,325	\$ 105,415,384	\$ 112,075,809
56 - Depreciation	\$ 324	\$ 0	\$ 28,882,011	\$ 0
57 - Other Costs	\$ 47,413,044	\$ 64,843,004	\$ 50,329,359	\$ 49,993,731
58 - Debt Service	\$ 105,664,440	\$ 68,922,269	\$ 91,891,712	\$ 101,807,956
61 - Other Fin. Uses	\$ 131,655,493	\$ 240,189,022	\$ 368,152,548	\$ 174,576,035
70 - Retirement Svcs	\$ 1,125,215	\$ 1,146,561	\$ 951,427	\$ 1,277,821
71 - Payroll Liabilities	\$ 93,518,401	\$ 87,540,577	\$ 74,919,932	\$ 93,000,000
99 - Holding Accounts	\$ 0	\$ 0	\$ 0	\$ 0
Expense Total	\$ 1,058,108,278	\$ 1,210,960,197	\$ 1,350,048,925	\$ 1,297,385,713
Fund Balance - Ending	\$ 235,793,674	\$ 340,243,335	\$ 313,971,614	\$ 147,653,969
Gain/(Use) of Fund Balance	\$ 50,419,856	\$ 49,240,957	\$ (26,092,933)	\$ (94,894,713)
Adopted Budget				\$ 1,445,039,682

Fund Structure

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

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

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

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

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

- Public Education & Government Access – Accounts for funds received from cable franchises.
- Recreation – Operated to provide recreation and cultural arts programs on a fee for service basis.
- Rental Motor Vehicle Excise Tax – Accounts for a special excise tax on the rental of motor vehicles. These funds are designated by law for use in the promoting industry, trade, commerce, and tourism. Revenues would be dedicated to (1) making the lease payments to the Development Authority of DeKalb County to amortize the indebtedness for the arts center, and (2) for other appropriate expenditures.
- Speed Hump - This revenue is a special assessment levied against properties benefiting from speed humps.
- Street Light – Accounts for funds in street light districts. Revenue is from special assessments and is used to pay utilities for petitioned street lights.
- Victim Assistance – Accounts for funds received under 1995 Georgia Law imposing a 5% penalty on criminal fines and designated for use in Victim Assistance Programs.
- Alternate Dispute Resolution and Law Library Funds – Are funds specifically managed by the Courts of the County and are not annually appropriated. They appear in the Comprehensive Annual Financial Report.

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

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

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

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

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

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

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

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

DeKalb County, Georgia Fund Structure

Tax Funds (\$640,199,438)

- General
- Special Tax District - Designated Services
- Special Tax District - Unincorporated
- Hospital
- Police Services

Special Revenue Funds (\$51,352,256)

- County Jail
- Development
- Drug Abuse Treatment
- E-911
- Foreclosure Registry
- Grants -In-Aid
- Hotel / Motel Tax
- Juvenile Services
- Public Education & Govt Access
- Recreation
- Rental Motor Vehicle Excise Tax
- Revenue Bonds Lease Payments
- Speed Hump
- Street Light
- Urban Redevelopment Agency
- Victim Assistance

Internal Service Funds (\$210,778,788)

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

Enterprise Funds (\$536,586,173)

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

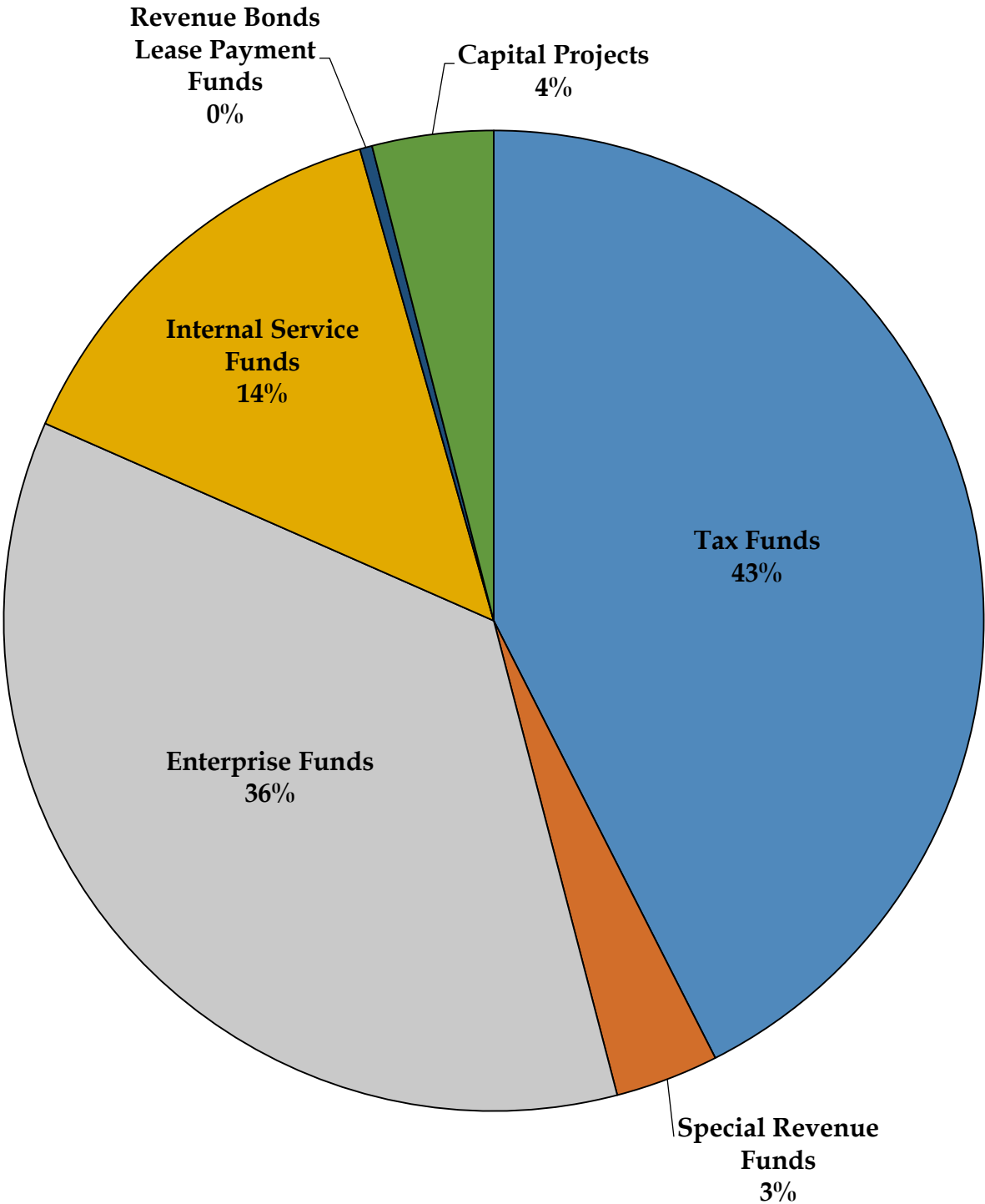
Revenue Bonds Lease Payment Funds (\$6,123,027)

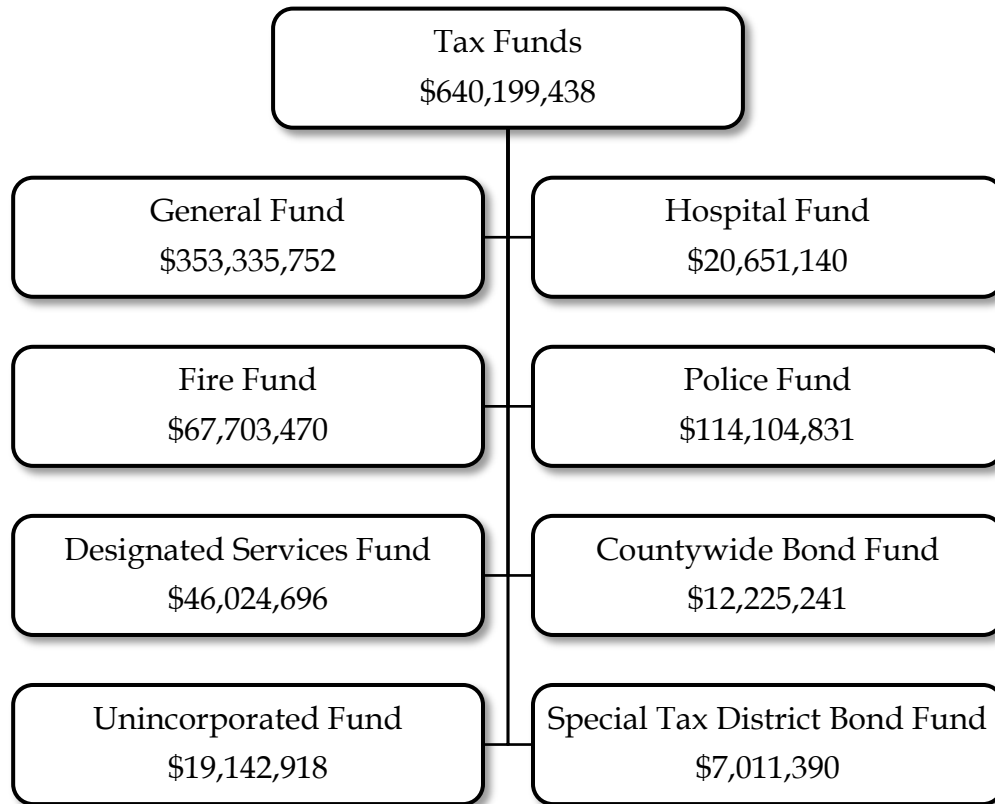
- Building Authority (Juvenile) Lease Payments
- Public Safety & Judicial Facility Authority
- Urban Redevelopment Agency Bonds Debt Seervice

Capital Projects (\$499,032,725)

- General Obligation Bonds
- Certificates of Participaton
- Capital Projects
- Greenspace Program
- HOST Capital
- Renewal & Extension
- Construction
- W&S Capital Projects
- Airport Capital Projects
- Sanitation Capital Projects
- Stormwater Capital Projects

Fund Structure



Tax Funds

Tax Funds

Tax Funds Definition

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

Even though there are other operating funds, which equal the Tax Funds in value, some individuals call the Tax Funds the budget of the county. All Operating Funds combined should be considered the true operating budget for the county.

All Tax Funds Combined – Financials by Common Objects Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 42,056,875	\$ 43,870,772	\$ 56,997,465	\$ 60,779,821
31 - Taxes	\$ 435,027,444	\$ 463,675,088	\$ 441,190,641	\$ 470,390,139
32 - Licenses and Permits	\$ 22,021,912	\$ 19,500,069	\$ 16,540,993	\$ 17,590,039
33 - Intergovernmental	\$ 1,547,738	\$ 1,771,138	\$ 1,225,244	\$ 1,307,432
34 - Charges for Services	\$ 51,740,268	\$ 48,335,473	\$ 52,944,623	\$ 51,968,278
35 - Fines and Forfeitures	\$ 25,847,910	\$ 17,812,140	\$ 17,117,714	\$ 17,785,730
36 - Investment Income	\$ 70,768	\$ 162,832	\$ 377,639	\$ 0
37 - Contributions	\$ 750	\$ 0	\$ 48,000	\$ 0
38 - Miscellaneous	\$ 604,693	\$ 4,569,012	\$ 5,927,143	\$ 6,214,529
39 - Other Fin. Sources	\$ 1,650,845	\$ 14,534,926	\$ 177,473,154	\$ 14,163,470
Revenue Total	\$ 538,512,328	\$ 570,360,677	\$ 712,845,150	\$ 579,419,617
51 - Salaries & Benefits	\$ 312,563,889	\$ 323,366,508	\$ 329,591,242	\$ 358,627,652
52 - Purch / Contr Svcs	\$ 65,173,879	\$ 65,938,367	\$ 63,921,103	\$ 79,308,134
53 - Supplies	\$ 21,245,609	\$ 22,488,731	\$ 24,334,768	\$ 28,058,131
54 - Capital Outlays	\$ 883,794	\$ 1,167,760	\$ 2,478,921	\$ 2,098,603
55 - Interfund Charges	\$ 42,812,111	\$ 51,746,559	\$ 50,841,737	\$ 55,796,828
57 - Other Costs	\$ 34,454,263	\$ 43,208,962	\$ 32,422,847	\$ 24,439,401
58 - Debt Service	\$ 33,196,582	\$ 33,120,671	\$ 19,084,615	\$ 29,790,520
61 - Other Fin. Uses	\$ 6,007,113	\$ 15,125,527	\$ 200,382,419	\$ 27,155,320
70 - Retirement Svcs	\$ 870,766	\$ 892,112	\$ 773,741	\$ 996,700
Expense Total	\$ 517,208,005	\$ 557,055,197	\$ 723,831,393	\$ 606,271,289
Fund Balance - Ending	\$ 63,361,198	\$ 57,176,252	\$ 46,011,222	\$ 33,928,149
Gain/(Use) of Fund Balance	\$ 21,304,323	\$ 13,305,479	\$ (10,986,243)	\$ (26,851,672)
Adopted Budget				\$ 640,199,438

Note: Starting/ending fund balance for FY2014 will differ due to change from modified cash basis of accounting to modified accrual basis.

General Fund - Description

The General Fund is the largest Tax Fund, representing about half of the expenditures. Departments funded by the General Fund are county-wide operations, such as the Sheriff, Information Technology, Facilities Management, State Court, and District Attorney. The General Fund also has a planned use of fund balance for capital and one-time costs.

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 21,003,546	\$ 24,083,108	\$ 50,915,736	\$ 42,399,039
31 - Taxes	\$ 221,146,133	\$ 264,711,693	\$ 229,931,090	\$ 239,994,247
32 - Licenses and Permits	\$ 250	\$ 1,750	\$ 1,000	\$ 0
33 - Intergovernmental	\$ 1,551,217	\$ 1,771,138	\$ 1,225,244	\$ 1,307,432
34 - Charges for Services	\$ 50,032,790	\$ 46,452,001	\$ 51,105,487	\$ 50,080,545
35 - Fines and Forfeitures	\$ 9,044,850	\$ 8,854,178	\$ 9,022,519	\$ 9,582,854
36 - Investment Income	\$ 60,498	\$ 135,548	\$ 375,080	\$ 0
38 - Miscellaneous	\$ 297,158	\$ 4,110,893	\$ 5,461,587	\$ 5,709,528
39 - Other Fin. Sources	\$ 2,208,025	\$ 1,677,664	\$ 4,772,160	\$ 4,262,107
Revenue Total	\$ 284,340,922	\$ 327,714,865	\$ 301,894,167	\$ 310,936,713
51 - Salaries & Benefits	\$ 177,347,492	\$ 187,877,635	\$ 197,339,269	\$ 201,280,809
52 - Purch / Contr Svcs	\$ 54,480,496	\$ 58,345,736	\$ 56,269,962	\$ 69,181,935
53 - Supplies	\$ 12,349,075	\$ 15,808,816	\$ 14,332,309	\$ 16,920,081
54 - Capital Outlays	\$ 816,295	\$ 1,124,847	\$ 2,196,117	\$ 1,915,801
55 - Interfund Charges	\$ (5,080,040)	\$ 1,552,687	\$ 5,475,371	\$ 5,938,434
57 - Other Costs	\$ 16,018,702	\$ 17,092,752	\$ 10,477,172	\$ 11,117,449
58 - Debt Service	\$ 1,905,250	\$ 3,369,978	\$ 2,260,935	\$ 4,055,344
61 - Other Fin. Uses	\$ 9,872,418	\$ 15,027,156	\$ 25,305,954	\$ 18,499,436
70 - Retirement Svcs	\$ 482,498	\$ 503,843	\$ 505,407	\$ 488,498
Expense Total	\$ 268,192,186	\$ 300,703,450	\$ 314,162,497	\$ 329,397,787
Fund Balance - Ending	\$ 37,152,281	\$ 51,094,523	\$ 38,647,405	\$ 23,937,965
Gain/(Use) of Fund Balance	\$ 16,148,736	\$ 27,011,415	\$ (12,268,331)	\$ (18,461,074)
Adopted Budget				\$ 353,335,752

Note: Starting/ending fund balance for FY2014 will differ due to change from modified cash basis of accounting to modified accrual basis.

Fire Fund - Description

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 4,472,793	\$ 1,008,091	\$ 1,022,967	\$ 1,893,556
31 - Taxes	\$ 53,191,131	\$ 56,040,710	\$ 51,901,621	\$ 64,980,033
34 - Charges for Services	\$ 616,671	\$ 756,868	\$ 636,370	\$ 674,833
36 - Investment Income	\$ (3,423)	\$ 0	\$ 0	\$ 0
38 - Miscellaneous	\$ (47,625)	\$ 43,139	\$ 12,650	\$ 13,799
39 - Other Fin. Sources	\$ 0	\$ 0	\$ 0	\$ 141,249
Revenue Total	\$ 53,756,754	\$ 56,840,717	\$ 52,550,640	\$ 65,809,914
51 - Salaries & Benefits	\$ 38,293,507	\$ 40,448,197	\$ 39,135,579	\$ 50,361,350
52 - Purch / Contr Svcs	\$ 2,656,715	\$ 1,504,950	\$ 1,512,943	\$ 1,418,684
53 - Supplies	\$ 1,402,067	\$ 1,515,100	\$ 2,219,201	\$ 1,925,412
54 - Capital Outlays	\$ 25,811	\$ 11,914	\$ 252,602	\$ 164,302
55 - Interfund Charges	\$ 12,061,966	\$ 12,011,676	\$ 10,509,841	\$ 12,200,325
57 - Other Costs	\$ 1,201,665	\$ 1,181,909	\$ 12,000	\$ 12,000
61 - Other Fin. Uses	\$ 0	\$ 15,000	\$ 382,774	\$ 260,275
70 - Retirement Svcs	\$ 137,094	\$ 137,094	\$ 137,094	\$ 137,094
Expense Total	\$ 55,778,825	\$ 56,825,841	\$ 54,162,035	\$ 66,479,442
Fund Balance - Ending	\$ 2,450,723	\$ 1,022,967	\$ (588,428)	\$ 1,224,028
Gain/(Use) of Fund Balance	\$ (2,022,071)	\$ 14,876	\$ (1,611,395)	\$ (669,528)
Adopted Budget				\$ 67,703,470

Note: Starting/ending fund balance for FY2014 will differ due to change from modified cash basis of accounting to modified accrual basis.

Designated Services Fund - Description

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

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ (211,854)	\$ 1,298,897	\$ 404,644	\$ 4,113,925
31 - Taxes	\$ 15,470,714	\$ 18,834,004	\$ 27,566,098	\$ 31,395,201
34 - Charges for Services	\$ 696,021	\$ 687,832	\$ 737,986	\$ 762,900
36 - Investment Income	\$ (9,373)	\$ 4,017	\$ 0	\$ 0
37 - Contributions	\$ 750	\$ 0	\$ 48,000	\$ 0
38 - Miscellaneous	\$ 208,871	\$ 276,167	\$ 160,730	\$ 173,994
39 - Other Fin. Sources	\$ 14,859,154	\$ 12,978,199	\$ 13,271,980	\$ 9,578,676
Revenue Total	\$ 31,226,136	\$ 32,780,219	\$ 41,784,794	\$ 41,910,771
51 - Salaries & Benefits	\$ 17,860,375	\$ 17,764,343	\$ 17,558,157	\$ 18,809,391
52 - Purch / Contr Svcs	\$ 2,317,383	\$ 3,061,248	\$ 1,939,482	\$ 2,732,440
53 - Supplies	\$ 4,133,556	\$ 3,230,902	\$ 5,266,165	\$ 5,444,180
54 - Capital Outlays	\$ 4,479	\$ 2,353	\$ 9,682	\$ 1,500
55 - Interfund Charges	\$ 2,659,736	\$ 6,607,505	\$ 10,545,307	\$ 10,966,038
57 - Other Costs	\$ 2,364,387	\$ 2,859,259	\$ 375,000	\$ 375,000
61 - Other Fin. Uses	\$ 0	\$ 35,000	\$ 4,724,894	\$ 5,340,387
70 - Retirement Svcs	\$ 233,795	\$ 113,861	\$ 113,861	\$ 233,795
Expense Total	\$ 29,573,710	\$ 33,674,472	\$ 40,532,548	\$ 43,902,731
Fund Balance - Ending	\$ 1,440,572	\$ 404,644	\$ 1,656,889	\$ 2,121,965
Gain/(Use) of Fund Balance	\$ 1,652,426	\$ (894,253)	\$ 1,252,245	\$ (1,991,960)
Adopted Budget				\$ 46,024,696

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Unincorporated Fund - Description

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

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ (2,731,899)	\$ 2,474,893	\$ 1,694,706	\$ 2,942,627
31 - Taxes	\$ 33,098,540	\$ 31,197,384	\$ 32,535,082	\$ 4,835,983
32 - Licenses and Permits	\$ 21,379,018	\$ 19,049,316	\$ 16,113,411	\$ 17,162,039
35 - Fines and Forfeitures	\$ 16,803,060	\$ 8,957,962	\$ 8,095,195	\$ 8,202,876
36 - Investment Income	\$ 19,843	\$ 0	\$ 2,559	\$ 0
38 - Miscellaneous	\$ 12,645	\$ 25,449	\$ (27,435)	\$ 47,208
39 - Other Fin. Sources	\$ (59,482,923)	\$ (49,055,535)	\$ (43,158,764)	\$ (14,047,815)
Revenue Total	\$ 11,830,182	\$ 10,174,576	\$ 13,560,048	\$ 16,200,291
51 - Salaries & Benefits	\$ 5,236,024	\$ 6,378,253	\$ 7,353,001	\$ 12,402,657
52 - Purch / Contr Svcs	\$ 1,362,849	\$ 1,667,979	\$ 1,106,147	\$ 2,295,338
53 - Supplies	\$ 174,615	\$ 147,661	\$ 178,466	\$ 318,240
54 - Capital Outlays	\$ (11,633)	\$ 4,603	\$ 10,412	\$ 3,000
55 - Interfund Charges	\$ 3,753,993	\$ 2,285,055	\$ 2,036,782	\$ 2,853,455
57 - Other Costs	\$ 394,016	\$ 438,832	\$ 1,527,711	\$ 0
61 - Other Fin. Uses	\$ (2,320,468)	\$ 15,000	\$ 968,071	\$ 370,266
70 - Retirement Svcs	\$ 17,379	\$ 17,380	\$ 17,379	\$ 17,379
Expense Total	\$ 8,606,774	\$ 10,954,763	\$ 13,197,970	\$ 18,260,335
Fund Balance - Ending	\$ 491,509	\$ 1,694,706	\$ 2,056,784	\$ 882,583
Gain/(Use) of Fund Balance	\$ 3,223,408	\$ (780,187)	\$ 362,079	\$ (2,060,044)
Adopted Budget				\$ 19,142,918

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Hospital Fund - Description

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ (6,054,164)	\$ (1,049,132)	\$ 1,179,954	\$ (1,108,924)
31 - Taxes	\$ 16,804,602	\$ 20,359,234	\$ 17,358,499	\$ 17,930,130
36 - Investment Income	\$ (9,196)	\$ 0	\$ 0	\$ 0
39 - Other Fin. Sources	\$ 0	\$ 0	\$ 0	\$ 3,829,934
Revenue Total	\$ 16,795,406	\$ 20,359,234	\$ 17,358,499	\$ 21,760,064
52 - Purch / Contr Svcs	\$ 60,706	\$ 9,157	\$ 700	\$ 250,000
57 - Other Costs	\$ 11,247,673	\$ 18,120,291	\$ 19,911,029	\$ 12,934,952
58 - Debt Service	\$ (8,012)	\$ 700	\$ 0	\$ 7,466,188
Expense Total	\$ 11,300,367	\$ 18,130,148	\$ 19,911,729	\$ 20,651,140
Fund Balance - Ending	\$ (559,125)	\$ 1,179,954	\$ (1,373,276)	\$ 0

Gain/(Use) of Fund Balance	\$ 5,495,039	\$ 2,229,086	\$ (2,553,230)	\$ 1,108,924
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Adopted Budget	\$ 20,651,140
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Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Police Fund - Description

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 13,389,000	\$ 5,118,515	\$ (2,977,086)	\$ 9,672,264
31 - Taxes	\$ 65,474,642	\$ 58,966,218	\$ 70,325,861	\$ 92,885,248
32 - Licenses and Permits	\$ 642,645	\$ 449,003	\$ 426,582	\$ 428,000
33 - Intergovernmental	\$ (3,479)	\$ 0	\$ 0	\$ 0
34 - Charges for Services	\$ 394,786	\$ 438,771	\$ 464,780	\$ 450,000
36 - Investment Income	\$ (9,307)	\$ 18,626	\$ 0	\$ 0
38 - Miscellaneous	\$ 133,645	\$ 113,365	\$ 319,612	\$ 270,000
39 - Other Fin. Sources	\$ 43,655,317	\$ 38,934,598	\$ 34,306,324	\$ 10,399,319
Revenue Total	\$ 110,288,249	\$ 98,920,580	\$ 105,843,158	\$ 104,432,567
51 - Salaries & Benefits	\$ 73,826,491	\$ 70,898,080	\$ 68,205,235	\$ 75,773,445
52 - Purch / Contr Svcs	\$ 4,294,822	\$ 1,348,947	\$ 3,091,869	\$ 2,929,737
53 - Supplies	\$ 3,186,296	\$ 1,786,251	\$ 2,338,626	\$ 3,450,218
54 - Capital Outlays	\$ 48,842	\$ 24,043	\$ 10,109	\$ 14,000
55 - Interfund Charges	\$ 29,416,456	\$ 29,289,636	\$ 22,274,435	\$ 23,838,576
57 - Other Costs	\$ 3,227,820	\$ 3,515,919	\$ 119,934	\$ 0
61 - Other Fin. Uses	\$ (1,544,837)	\$ 33,371	\$ 1,921,132	\$ 2,684,956
70 - Retirement Svcs	\$ 0	\$ 119,934	\$ 0	\$ 119,934
Expense Total	\$ 112,455,891	\$ 107,016,181	\$ 97,961,340	\$ 108,810,866
Fund Balance - Ending	\$ 11,221,358	\$ (2,977,086)	\$ 4,904,733	\$ 5,293,965
Gain/(Use) of Fund Balance	\$ (2,167,642)	\$ (8,095,601)	\$ 7,881,819	\$ (4,378,299)
Adopted Budget				\$ 114,104,831

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

County-wide Bond Fund - Description

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

County-wide Bond Fund (Fund 410) - Financials by Common Objects Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 6,410,000	\$ 3,293,107	\$ 1,685,582	\$ 1,016,086
31 - Taxes	\$ 752,086	\$ 618,284	\$ 10,744,106	\$ 11,209,155
36 - Investment Income	\$ 3,763	\$ 3,041	\$ 0	\$ 0
39 - Other Fin. Sources	\$ 411,273	\$ 0	\$ 0	\$ 0
Revenue Total	\$ 1,167,122	\$ 621,325	\$ 10,744,106	\$ 11,209,155
52 - Purch / Contr Svcs	\$ 0	\$ 350	\$ 0	\$ 250,000
58 - Debt Service	\$ 3,749,355	\$ 2,228,500	\$ 11,606,169	\$ 11,689,200
Expense Total	\$ 3,749,355	\$ 2,228,850	\$ 11,606,169	\$ 11,939,200
Fund Balance - Ending	\$ 3,827,767	\$ 1,685,582	\$ 823,520	\$ 286,041
Gain/(Use) of Fund Balance	\$ (2,582,234)	\$ (1,607,525)	\$ (862,063)	\$ (730,045)
Adopted Budget				\$ 12,225,241

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Special Tax District Bond Fund - Description

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

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 5,779,452	\$ 7,643,295	\$ 3,070,962	\$ (148,752)
31 - Taxes	\$ 29,089,594	\$ 12,947,561	\$ 828,283	\$ 7,160,142
36 - Investment Income	\$ 17,964	\$ 1,600	\$ 0	\$ 0
39 - Other Fin. Sources	\$ 0	\$ 10,000,000	\$ 168,281,454	\$ 0
Revenue Total	\$ 29,107,558	\$ 22,949,160	\$ 169,109,737	\$ 7,160,142
52 - Purch / Contr Svcs	\$ 908	\$ 0	\$ 0	\$ 250,000
58 - Debt Service	\$ 27,549,988	\$ 27,521,493	\$ 5,217,511	\$ 6,579,788
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 167,079,594	\$ 0
Expense Total	\$ 27,550,896	\$ 27,521,493	\$ 172,297,105	\$ 6,829,788
Fund Balance - Ending	\$ 7,336,113	\$ 3,070,962	\$ (116,405)	\$ 181,602
Gain/(Use) of Fund Balance	\$ 1,556,662	\$ (4,572,332)	\$ (3,187,368)	\$ 330,354
Adopted Budget				\$ 7,011,390

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Tax Funds - Revenue

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

Taxes

As the name implies, Tax Funds are those funds which are primarily supported by taxes. Taxes include ad valorem taxes on real estate and motor vehicles, Homestead Option Sales Taxes (HOST), business taxes such as the Life and Property and Casualty Insurance Tax and Bank Shares Taxes, and Motor Vehicle Title Taxes. For 2016, taxes contributed 81.02% of the total revenue to the Tax Funds.

Real Property Taxes

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

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Real Property Taxes - Current Year	214,665,110	252,761,648	246,911,586	269,992,203
Real Property Taxes - Prior Year	13,784,168	8,251,676	7,985,656	8,276,845
Total Real Property Taxes	228,449,278	261,013,324	254,897,242	278,269,048

Personal Property Taxes

Ad valorem taxes on Business Personal Property are also authorized by O.C.G.A. § 48-5-3: Taxable Property. Personal Property Taxes are collected on the assessed value of business personal property as of January 1 of each year. Included in this category are aircraft, boats, and tangible business personal property. Business personal property consists of items that are used in the normal course of business that is movable and not permanently affixed to real estate such as furniture & fixtures, machinery & equipment, computer equipment and inventory.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Personal Property Taxes - Current Year	25,399,692	26,190,968	23,899,465	22,935,428
Personal Property Taxes - Prior Year	467,065	568,183	538,206	531,826
Total Personal Property Taxes	25,866,756	26,759,151	24,437,671	23,467,254

Public Utility Taxes

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

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Public Utility Taxes	6,837,567	7,800,346	1,337,618	7,257,732

Motor Vehicle Taxes

Motor Vehicle Taxes are comprised of two different types based upon when the vehicle was purchased. For vehicles purchased on or before March 1, 2013, an ad valorem tax is collected each year that the vehicle is owned. The FY16 unaudited number was \$8.8 million. This tax is collected under the authorization of Chapter 5, Title 48, Article 10. For vehicles purchased after March 1, 2013, a Title Ad Valorem Tax is collected at the time of purchase instead. This tax is only paid when a vehicle is initially purchased. This tax is collected under O.C.G.A § 48-5C-1. Also, the state is supposed to “true up” the ad valorem taxes so that the amount received by the county equals the amount received in 2012.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Motor Vehicle Ad Valorem Taxes	16,890,147	12,372,649	8,811,013	8,145,332
Motor Vehicle Title Taxes	4,924,390	2,952,046	321,231	321,231
Motor Vehicle TAVT True Up	12,316,208	18,201,682	17,400,738	19,203,695
Total Motor Vehicle Taxes	34,130,744	33,526,377	26,532,982	27,670,258

HOST: Homestead Option Sales Taxes

Host Sales Taxes are collected under the authority of Title 48 (Revenue and Taxation), Chapter 8 (Sales and Use Taxes), Article 2A: O.C.G.A. § 48-8-100 – 48-8-109. Sales taxes are levied on the retail purchase, retail sale, rental, storage, use, or consumption of tangible personal property and services within DeKalb County. Currently, the sales tax levy is 7¢: 1¢ for MARTA, 1¢ for the Board of Education, 4¢ for the State, and 1¢ for DeKalb County.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
HOST Sales tax	98,140,100	93,137,783	90,531,441	90,901,150

The HOST Sales Tax was originally started in 1997 to provide homestead property tax relief. Each year the DeKalb County Board of Commissioners determines the split between homeowner tax relief and capital improvements as part of the mid-year budget.

In 2017, the Georgia General Assembly considered legislation for DeKalb County to hold a referendum to establish a Special Purpose Local Option Sales Tax (SPLOST) for capital projects. Allied with this legislation would be an equalized HOST (E-HOST) to replace the current HOST. As of the time of this writing, the referendums on both issues has not been held. For each item to become effective, both items must be approved.

Life & Property & Casualty Taxes

This type of tax is assessed on life insurance companies under O.C.G.A § 33-8-8 8.1. This tax is imposed on each life insurance company doing business in the state and based upon the gross direct premiums collected from policies insuring persons residing within the unincorporated areas of DeKalb County. This tax is levied at the rate of one percent of the life insurance premiums collected within DeKalb County. For 2017, this revenue is being receipted in the Special Tax District (STD) – Police Fund (274). It was previously receipted in the STD – Unincorporated Fund (272). Per the enabling legislation, this funding can only be used for the following services within the unincorporated area of the county: 1) police protection, 2) fire protection, 3) garbage and solid waste collection, 4) curbs, sidewalks, and street lights, and 5) such other services for the primary benefit of the unincorporated areas of the county.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Life & Property & Casualty Taxes	28,685,724	26,449,871	27,254,946	27,254,946

Licenses & Permits

For 2016, Licenses & Permits contributed 3.04% of the total revenue to the Tax Funds. Business License – General represents the largest source of revenue with the License & Permits category. Other minor license contributions are made to the Tax Funds for the sale of alcohol, adult entertainment, cable TV, and animal license fees.

Business License General

Business Licenses are regulatory fees imposed on each business within Unincorporated DeKalb for both revenue and regulation. Anyone who carries on a business without procuring this license is guilty of a misdemeanor. This license is calculated based on gross receipts and number of employees. The occupation tax, as known as the business license, is imposed per O.C.G.A § 38-13-9.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Business License - General	12,701,453	11,535,515	12,429,009	12,406,718

Charges for Services

For 2016, Charges for Services contributed 9.72% of the total revenue to the Tax Funds. The General Administrative Charges are the major contributor to Charges for Services. Other minor contributors are False Alarm Fees, Parks & Recreation Fees, Senior Center Fees, and Probation Fees.

General Fund Administrative Charge

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

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
General Administrative Charge	21,008,181	30,460,884	35,153,100	35,153,099
Facilities Management Charge	4,098,768			
Fire Marshall Charges	616,669	756,858	636,370	674,833
Information Systems Charges	11,261,176	77,402	418,129	209,745
GIS Charges	375,852	8,520		
Total General Administrative Charges	52,574,660	31,303,664	66,904,698	72,858,533

Note: In FY15, the overall method to calculate Information Systems Charges was incorporated into the General Administrative Charge in a county-wide overhaul.

Fines and Forfeitures

For 2016, Fines and Forfeitures contributed 3.14% of the total revenue to the Tax Funds. Records Court revenues were replaced by State Court – Traffic Division revenues in 2015. They are the major Fines and Forfeitures contributor. Other minor revenue items are Clerk of Superior Court, State Court, and Probate Court.

Recorders Court / State Court – Traffic Division

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

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

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Recorders Court	14,992,975	4,409,834	-663	
Recorders Court - Court Costs	1,810,085	389,270	425	
State Court - Traffic Division		4,158,858	7,535,202	7,970,836
State Court Costs			319,768	246,496
	16,803,060	8,957,962	7,854,731	8,217,332

Miscellaneous

For 2016, Miscellaneous contributed 1.09% of the total revenue to the Tax Funds. Rental of real estate is the major contributor to miscellaneous revenue. Miscellaneous revenues are an assortment of revenues that do not easily fit into other categories, such as the Porter Sanford Performing Arts Center, miscellaneous telephones (fees generated on local prisoner phone calls), bus shelters (revenue from advertisements of MARTA bus shelters), and true other miscellaneous revenue.

Other Financing Sources

For 2015, Other Financing Sources contributed 1.69% of the total revenue to the Tax Funds.

Transfers To/From

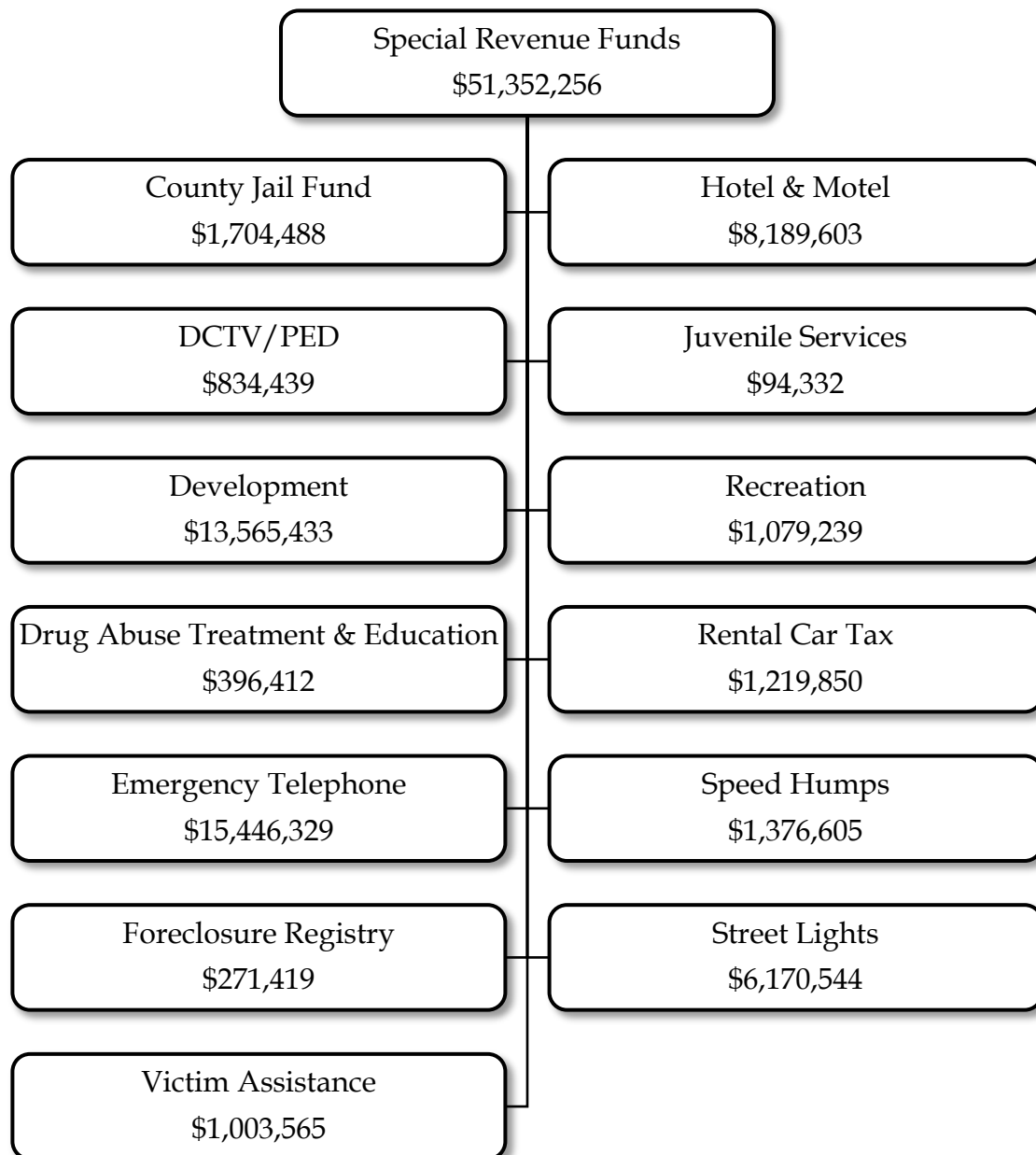
This is the mechanism for transferring revenue to one fund from another fund. It is typically used to repay loans made from one fund to another and to transfer revenue from one fund to another fund. Any revenues exceeding what is necessary for the operations of the Special Tax District - Unincorporated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

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Transfer from STD-DS Fund	-19,153,622	-12,978,199	-11,528,780	-7,078,677
Transfer from STD-Unincorporated Fund	58,514,471	51,912,797	46,432,910	17,378,364
Transfer from Police Services Fund	-43,655,317	-38,934,598	-32,588,692	-8,839,222
	(4,294,468)	-	2,315,438	1,460,465

During 2016, the 2006 Transportation, Special Transportation, Parks & Greenspace and Libraries bonds were refinanced resulting in \$143.4 million in bond proceeds and \$24.9 million as a premium on the sale of the bonds. These amounts were deducted from the category of Other Financing Sources in calculating revenues for 2016. This action resulted in a one-time receipt of revenue of \$143.4 million in

bond proceeds and \$24.9 million in premium on the sale of bonds. Although this revenue would normally be shown as part of the Transfers To /From category, it is believed that it distorts the actual revenues received.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Revenue Bond Proceeds			143,355,000	
Premium on Sales of Bonds	411,273		24,926,454	
	411,273	-	168,281,454	-

Special Revenue Funds

Special Revenue Funds

Special Revenue Fund - Description

The Special Revenue Funds include budgets for specific programs or activities. They are established as separate funds either by state law or by Board of Commissioners' action. Special revenue funds can be thought of as dedicated revenue for dedicated purposes.

Special Revenue Funds – Financials by Common Objects Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 16,204,474	\$ 15,196,948	\$ 18,997,802	\$ 18,429,647
31 - Taxes	\$ 6,654,828	\$ 7,030,942	\$ 7,509,808	\$ 6,058,163
32 - Licenses and Permits	\$ 6,269,704	\$ 7,141,255	\$ 7,835,147	\$ 7,548,250
33 - Intergovernmental	\$ 631,580	\$ 685,917	\$ 565,038	\$ 538,000
34 - Charges for Services	\$ 5,720,371	\$ 6,470,320	\$ 6,481,325	\$ 6,367,000
35 - Fines and Forfeitures	\$ 1,601,838	\$ 2,011,746	\$ 1,887,945	\$ 1,866,500
36 - Investment Income	\$ 12,561	\$ 9,725	\$ 0	\$ 1,196
38 - Miscellaneous	\$ 8,890,820	\$ 10,913,863	\$ 10,168,053	\$ 10,543,500
Revenue Total	\$ 29,781,703	\$ 34,263,770	\$ 34,447,316	\$ 32,922,609
51 - Salaries & Benefits	\$ 11,866,757	\$ 11,259,524	\$ 12,314,864	\$ 14,301,133
52 - Purch / Contr Svcs	\$ 4,548,630	\$ 2,435,159	\$ 3,573,892	\$ 5,599,530
53 - Supplies	\$ 4,950,484	\$ 5,620,117	\$ 4,338,461	\$ 5,769,748
54 - Capital Outlays	\$ 406,046	\$ 24,060	\$ 460,640	\$ 370,344
55 - Interfund Charges	\$ 2,188,390	\$ 925,215	\$ 1,737,128	\$ 1,749,061
57 - Other Costs	\$ 2,856,826	\$ 3,046,460	\$ 2,590,126	\$ 4,990,108
58 - Debt Service	\$ 0	\$ 705,375	\$ 0	\$ 0
61 - Other Fin. Uses	\$ 5,300,103	\$ 6,422,384	\$ 8,274,810	\$ 10,573,816
70 - Retirement Svcs	\$ 24,622	\$ 24,622	\$ 24,622	\$ 37,347
Expense Total	\$ 32,141,859	\$ 30,462,916	\$ 33,314,542	\$ 43,391,087
Fund Balance - Ending	\$ 13,844,318	\$ 18,997,802	\$ 20,130,575	\$ 7,961,169
Gain/(Use) of Fund Balance	\$ (2,360,156)	\$ 3,800,853	\$ 1,132,773	\$ (10,468,478)
Adopted Budget				\$ 51,352,256

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Development Fund - Description

The development fund is comprised of revenue received for building permits, land development permits, trade permits, and other permitting and development activities. This fund was created to ensure transparency and accountability to all stakeholders involved in land development and permitting in DeKalb County. As a special revenue fund, the development fund can only be allocated to expenses that are directly related to services associated with processing and issuance of permits. These expenses include, but are not limited to technology, plan review, inspections, training, and administrative overhead. The development fund balance will remain healthy this year.

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 786,764	\$ 2,077,969	\$ 4,855,885	\$ 5,773,683
32 - Licenses and Permits	\$ 6,269,704	\$ 7,141,255	\$ 7,835,147	\$ 7,548,250
34 - Charges for Services	\$ 20,377	\$ 353,005	\$ 464,292	\$ 250,000
36 - Investment Income	\$ 3,560	\$ 2,258	\$ 0	\$ 0
38 - Miscellaneous	\$ 150	\$ 10,944	\$ (4,245)	\$ (6,500)
Revenue Total	\$ 6,293,790	\$ 7,507,462	\$ 8,295,194	\$ 7,791,750
51 - Salaries & Benefits	\$ 2,196,050	\$ 2,284,787	\$ 2,952,180	\$ 4,135,129
52 - Purch / Contr Svcs	\$ 209,438	\$ 214,521	\$ 746,854	\$ 1,226,899
53 - Supplies	\$ 28,963	\$ 29,632	\$ 34,598	\$ 164,274
54 - Capital Outlays	\$ 36,678	\$ 21,335	\$ 0	\$ 41,309
55 - Interfund Charges	\$ 2,035,891	\$ 840,387	\$ 1,642,076	\$ 1,587,574
57 - Other Costs	\$ 484,415	\$ 527,654	\$ 0	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 800,346	\$ 1,894,633	\$ 247,490
70 - Retirement Svcs	\$ 10,884	\$ 10,884	\$ 10,884	\$ 18,839
Expense Total	\$ 5,002,319	\$ 4,729,547	\$ 7,281,225	\$ 7,421,514
Fund Balance - Ending	\$ 2,078,234	\$ 4,855,885	\$ 5,869,854	\$ 6,143,919
Gain/(Use) of Fund Balance	\$ 1,291,471	\$ 2,777,916	\$ 1,013,969	\$ 370,236
Adopted Budget	\$ 13,565,433			

Note: Starting/ending fund balance for FY2014 will differ due to change from modified cash basis of accounting to modified accrual basis.

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

This fund, established in 1997, provides funding for maintaining, upgrading, and replacing the government television infrastructure, which includes capital and facility improvements for public education and government access cable television channels. The primary source of revenue is from fees paid to the County by cable television franchisees. This fund will continue to slowly use fund balance on a planned schedule.

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 1,944,866	\$ 1,733,933	\$ 1,632,106	\$ 744,439
36 - Investment Income	\$ 1,876	\$ 1,236	\$ 0	\$ 0
38 - Miscellaneous	\$ 90,310	\$ 86,352	\$ 62,347	\$ 90,000
Revenue Total	\$ 92,186	\$ 87,588	\$ 62,347	\$ 90,000
51 - Salaries & Benefits	\$ 50,462	\$ 62,809	\$ 58,542	\$ 60,395
52 - Purch / Contr Svcs	\$ 150,635	\$ 81,868	\$ 129,978	\$ 315,116
53 - Supplies	\$ 22,849	\$ 38,938	\$ 52,403	\$ 150,607
54 - Capital Outlays	\$ 79,172	\$ 5,800	\$ 15,480	\$ 72,435
55 - Interfund Charges	\$ 0	\$ 0	\$ 0	\$ 30,104
Expense Total	\$ 303,118	\$ 189,415	\$ 256,403	\$ 628,657
Fund Balance - Ending	\$ 1,733,933	\$ 1,632,106	\$ 1,438,050	\$ 205,782
Gain/(Use) of Fund Balance	\$ (210,932)	\$ (101,828)	\$ (194,056)	\$ (538,657)
Adopted Budget				\$ 834,439

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

County Jail Fund - Description

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 2,000	\$ 0	\$ 337,579	\$ 434,988
33 - Intergovernmental	\$ 131,960	\$ 135,284	\$ 121,122	\$ 118,000
35 - Fines and Forfeitures	\$ 1,006,218	\$ 1,235,919	\$ 1,168,121	\$ 1,151,500
Revenue Total	\$ 1,138,178	\$ 1,371,202	\$ 1,289,243	\$ 1,269,500
53 - Supplies	\$ 0	\$ 0	\$ (158)	\$ 0
61 - Other Fin. Uses	\$ 1,140,178	\$ 1,033,624	\$ 1,289,401	\$ 1,704,488
Expense Total	\$ 1,140,178	\$ 1,033,624	\$ 1,289,243	\$ 1,704,488
Fund Balance - Ending	\$ 0	\$ 337,579	\$ 337,579	\$ 0
Gain/(Use) of Fund Balance	\$ (2,000)	\$ 337,579	\$ 0	\$ (434,988)
Adopted Budget				\$ 1,704,488

Foreclosure Registry Fund - Description

The purpose of this fund, established in 2011, is to protect neighborhoods from blighted conditions through the lack of adequate maintenance and security of properties that are foreclosed or where ownership has been transferred after foreclosure. Creditors or mortgagees who have foreclosed on real property must pay to the county a registration fee, which funds the monitoring of foreclosed properties. The Foreclosure Registry Fund will have a planned use of fund balance as the number of properties under it decrease.

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 927,005	\$ 677,030	\$ 473,016	\$ 141,419
34 - Charges for Services	\$ 192,800	\$ 210,070	\$ 147,825	\$ 130,000
38 - Miscellaneous	\$ 0	\$ 0	\$ (100)	\$ 0
Revenue Total	\$ 192,800	\$ 210,070	\$ 147,725	\$ 130,000
51 - Salaries & Benefits	\$ 368,173	\$ 376,377	\$ 428,957	\$ 0
52 - Purch / Contr Svcs	\$ 66,211	\$ 35,625	\$ 27,395	\$ 43,485
53 - Supplies	\$ 8,838	\$ 1,008	\$ 4,920	\$ 4,652
54 - Capital Outlays	\$ 1,000	\$ 1,075	\$ 341	\$ 5,000
55 - Interfund Charges	\$ (1,248)	\$ 0	\$ 0	\$ 4,777
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 0	\$ 200,000
Expense Total	\$ 442,975	\$ 414,084	\$ 461,613	\$ 257,914
Fund Balance - Ending	\$ 676,830	\$ 473,016	\$ 159,128	\$ 13,505
Gain/(Use) of Fund Balance	\$ (250,175)	\$ (204,014)	\$ (313,888)	\$ (127,914)
Adopted Budget				\$ 271,419

Note: Starting/ending fund balance for FY2014 will differ due to change from modified cash basis of accounting to modified accrual basis.

Victim Assistance Fund - Description

This fund, established in 1995, allows DeKalb County to assess an additional 5% penalty upon criminal offense fines to fund victim assistance programs. When this fund was created, the Superior Court and State Court were required to assess an additional 5% penalty to every fine and forfeiture for victim assistance programs. Effective July 1, 1997, the Recorder's Court was added to the courts already collecting this assessment for victim assistance programs. The Criminal Justice Coordinating Council of Georgia approves the use of funds for victim assistance projects at the local level.

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 51,056	\$ 49,999	\$ 283,347	\$ 83,565
33 - Intergovernmental	\$ 499,621	\$ 550,633	\$ 443,916	\$ 420,000
35 - Fines and Forfeitures	\$ 350,120	\$ 483,577	\$ 500,820	\$ 500,000
Revenue Total	\$ 849,741	\$ 1,034,210	\$ 944,736	\$ 920,000
52 - Purch / Contr Svcs	\$ 16,888	\$ 17,863	\$ 20,171	\$ 25,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 49,000
61 - Other Fin. Uses	\$ 833,910	\$ 783,000	\$ 749,347	\$ 929,565
Expense Total	\$ 850,798	\$ 800,863	\$ 769,518	\$ 1,003,565
Fund Balance - Ending	\$ 49,999	\$ 283,347	\$ 458,565	\$ 0
Gain/(Use) of Fund Balance	\$ (1,057)	\$ 233,348	\$ 175,219	\$ (83,565)
Adopted Budget				\$ 1,003,565

Recreation Fund - Description

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

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

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 27,627	\$ (40,990)	\$ 13,365	\$ 236,937
34 - Charges for Services	\$ 945,308	\$ 904,106	\$ 910,854	\$ 842,300
36 - Investment Income	\$ (171)	\$ 127	\$ 0	\$ 0
38 - Miscellaneous	\$ 1,418	\$ 9,386	\$ 4,389	\$ 0
Revenue Total	\$ 946,555	\$ 913,619	\$ 915,243	\$ 842,300
51 - Salaries & Benefits	\$ 994,596	\$ 734,972	\$ 601,094	\$ 795,589
52 - Purch / Contr Svcs	\$ 4,152	\$ 48,968	\$ 13,269	\$ 41,050
53 - Supplies	\$ 17,783	\$ 75,323	\$ 77,308	\$ 242,598
Expense Total	\$ 1,016,531	\$ 859,263	\$ 691,672	\$ 1,079,237
Fund Balance - Ending	\$ (42,349)	\$ 13,365	\$ 236,937	\$ 0
Gain/(Use) of Fund Balance	\$ (69,976)	\$ 54,356	\$ 223,572	\$ (236,937)
Adopted Budget				\$ 1,079,237

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Juvenile Services Fund - Description

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 220,246	\$ 115,729	\$ 30,384	\$ 45,332
34 - Charges for Services	\$ 27,219	\$ 21,920	\$ 49,974	\$ 49,000
36 - Investment Income	\$ 135	\$ 117	\$ 0	\$ 0
Revenue Total	\$ 27,354	\$ 22,037	\$ 49,974	\$ 49,000
52 - Purch / Contr Svcs	\$ 131,870	\$ 100,415	\$ 33,279	\$ 92,332
61 - Other Fin. Uses	\$ 0	\$ 6,967	\$ 1,747	\$ 2,000
Expense Total	\$ 131,870	\$ 107,382	\$ 35,026	\$ 94,332
Fund Balance - Ending	\$ 115,729	\$ 30,384	\$ 45,332	\$ 0
Gain/(Use) of Fund Balance	\$ (104,516)	\$ (85,345)	\$ 14,948	\$ (45,332)
Adopted Budget				\$ 94,332

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Drug Abuse Treatment and Education (DATE) Fund - Description

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 132,240	\$ 219,847	\$ 197,224	\$ 181,412
35 - Fines and Forfeitures	\$ 245,500	\$ 292,251	\$ 219,003	\$ 215,000
36 - Investment Income	\$ 221	\$ 168	\$ 0	\$ 0
Revenue Total	\$ 245,721	\$ 292,419	\$ 219,003	\$ 215,000
52 - Purch / Contr Svcs	\$ 130,870	\$ 288,179	\$ 222,813	\$ 305,080
53 - Supplies	\$ 27,244	\$ 26,863	\$ 12,002	\$ 0
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 91,332
Expense Total	\$ 158,115	\$ 315,042	\$ 234,815	\$ 396,412
Fund Balance - Ending	\$ 219,847	\$ 197,224	\$ 181,412	\$ 0
Gain/(Use) of Fund Balance	\$ 87,607	\$ (22,623)	\$ (15,812)	\$ (181,412)
Adopted Budget				\$ 396,412

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Street Lights Fund - Description

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 2,555,666	\$ 2,149,466	\$ 1,406,674	\$ 1,374,544
34 - Charges for Services	\$ 4,251,842	\$ 4,680,720	\$ 4,614,321	\$ 4,795,700
36 - Investment Income	\$ 1,663	\$ 282	\$ 0	\$ 300
38 - Miscellaneous	\$ 0	\$ 0	\$ 766	\$ 0
Revenue Total	\$ 4,253,506	\$ 4,681,003	\$ 4,615,087	\$ 4,796,000
51 - Salaries & Benefits	\$ 108,561	\$ 113,465	\$ 34,127	\$ 81,533
52 - Purch / Contr Svcs	\$ 0	\$ 150	\$ 200	\$ 0
53 - Supplies	\$ 4,661,938	\$ 5,310,179	\$ 4,014,659	\$ 4,790,775
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 1,266,825
Expense Total	\$ 4,770,499	\$ 5,423,794	\$ 4,048,987	\$ 6,139,133
Fund Balance - Ending	\$ 2,038,673	\$ 1,406,674	\$ 1,972,774	\$ 31,411
Gain/(Use) of Fund Balance	\$ (516,993)	\$ (742,791)	\$ 566,100	\$ (1,343,133)
Adopted Budget				\$ 6,170,544

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Speed Humps Fund - Description

The Speed Humps Maintenance Fund, established in the 2002 budget, includes revenues and expenses associated with the county's Speed Hump Maintenance Program. This includes the county's appropriation of a \$25 annual maintenance fee charged within the Speed Hump Districts. These funds help support required maintenance for the Speed Hump Maintenance Program.

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 1,367,512	\$ 1,415,204	\$ 1,522,798	\$ 1,075,709
34 - Charges for Services	\$ 276,346	\$ 296,422	\$ 289,818	\$ 300,000
36 - Investment Income	\$ 1,374	\$ 835	\$ 0	\$ 896
Revenue Total	\$ 277,720	\$ 297,257	\$ 289,818	\$ 300,896
51 - Salaries & Benefits	\$ 222,664	\$ 188,596	\$ 179,340	\$ 181,682
52 - Purch / Contr Svcs	\$ (108)	\$ 0	\$ 0	\$ 45,900
53 - Supplies	\$ 0	\$ 1,066	\$ 9,568	\$ 101,074
55 - Interfund Charges	\$ 22,947	\$ 0	\$ 0	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 500,000	\$ 0
Expense Total	\$ 245,503	\$ 189,662	\$ 688,907	\$ 328,656
Fund Balance - Ending	\$ 1,399,729	\$ 1,522,798	\$ 1,123,710	\$ 1,047,949
Gain/(Use) of Fund Balance	\$ 32,217	\$ 107,595	\$ (399,089)	\$ (27,760)
Adopted Budget	\$ 1,376,605			

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Emergency Telephone Fund (E-911) - Description

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

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 5,896,450	\$ 4,047,682	\$ 5,487,830	\$ 4,986,329
34 - Charges for Services	\$ 6,479	\$ 4,077	\$ 4,241	\$ 0
36 - Investment Income	\$ 2,807	\$ 4,024	\$ 0	\$ 0
38 - Miscellaneous	\$ 8,798,943	\$ 10,807,181	\$ 10,104,896	\$ 10,460,000
Revenue Total	\$ 8,808,229	\$ 10,815,282	\$ 10,109,137	\$ 10,460,000
51 - Salaries & Benefits	\$ 7,926,250	\$ 7,498,519	\$ 8,060,624	\$ 9,046,805
52 - Purch / Contr Svcs	\$ 3,134,049	\$ 1,645,091	\$ 1,670,306	\$ 2,798,793
53 - Supplies	\$ 182,869	\$ 137,107	\$ 133,162	\$ 315,768
54 - Capital Outlays	\$ 289,196	\$ (4,150)	\$ 444,819	\$ 251,600
55 - Interfund Charges	\$ 130,800	\$ 84,828	\$ 95,052	\$ 126,606
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 228,000	\$ 2,883,621
70 - Retirement Svcs	\$ 13,738	\$ 13,738	\$ 13,738	\$ 18,508
Expense Total	\$ 11,676,902	\$ 9,375,134	\$ 10,645,701	\$ 15,441,701
Fund Balance - Ending	\$ 3,027,777	\$ 5,487,830	\$ 4,951,266	\$ 4,628

Gain/ (Use) of Fund Balance	\$ (2,868,673)	\$ 1,440,149	\$ (536,564)	\$ (4,981,701)
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Adopted Budget	\$ 15,446,329
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Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Hotel/Motel Fund - Description

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

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 1,519,358	\$ 2,072,205	\$ 2,159,559	\$ 2,789,603
31 - Taxes	\$ 6,046,111	\$ 6,404,607	\$ 6,760,658	\$ 5,400,000
Revenue Total	\$ 6,046,111	\$ 6,404,607	\$ 6,760,658	\$ 5,400,000
57 - Other Costs	\$ 2,372,411	\$ 2,518,806	\$ 2,590,126	\$ 3,582,951
61 - Other Fin. Uses	\$ 3,326,016	\$ 3,798,447	\$ 3,611,682	\$ 4,606,652
Expense Total	\$ 5,698,427	\$ 6,317,253	\$ 6,201,808	\$ 8,189,603
Fund Balance - Ending	\$ 1,867,042	\$ 2,159,559	\$ 2,718,410	\$ 0
Gain/(Use) of Fund Balance	\$ 347,684	\$ 87,354	\$ 558,851	\$ (2,789,603)
Adopted Budget				\$ 8,189,603

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Rental Car Tax Fund - Description

This fund allows for a 3% tax levy (effective January 1, 2007) on the rental of motor vehicles to promote industry, trade, commerce, and tourism within the County. The revenues of this tax will be dedicated to making the lease payments to the Development Authority to pay the indebtedness for the construction and furnishings of the Porter Sanford Performing Arts Center (scheduled payoff December 2017) and for other appropriate expenditures. This levy does not have to be renewed annually. This fund has a small planned use of fund balance, which may be covered by federal funding later in the year.

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 773,685	\$ 678,874	\$ 598,034	\$ 561,687
31 - Taxes	\$ 608,718	\$ 626,336	\$ 749,149	\$ 658,163
36 - Investment Income	\$ 1,096	\$ 678	\$ 0	\$ 0
Revenue Total	\$ 609,813	\$ 627,014	\$ 749,149	\$ 658,163
52 - Purch / Contr Svcs	\$ 704,625	\$ 2,478	\$ 709,625	\$ 705,875
58 - Debt Service	\$ 0	\$ 705,375	\$ 0	\$ 0
Expense Total	\$ 704,625	\$ 707,853	\$ 709,625	\$ 705,875
Fund Balance - Ending	\$ 678,874	\$ 598,034	\$ 637,559	\$ 513,975
Gain/(Use) of Fund Balance	\$ (94,812)	\$ (80,839)	\$ 39,524	\$ (47,712)
Adopted Budget				\$ 1,219,850

Special Revenue Funds – Revenue

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

County Jail Fund

This fund accounts for monies received under the 1989 Georgia Law (O.C.G.A. § 15-21-94) which imposes a 10% penalty on fines and forfeited bonds in certain cases to be used for constructing and operating jails. If a municipality has contracted with DeKalb County to provide jail services, then that municipality contributes to the County Jail Fund. In 2016, the following line items accounted for 96.60% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Local Operating Grants	131,960	135,284	121,122	118,000
State Court	107,674	735,084	873,745	217,500
Recorders Court	591,603	230,924		626,500
Sheriff	278,908	251,175	250,570	280,000

Development Fund

This fund accounts for monies received from development fees. These monies are used to fund the Planning and Sustainability Department to develop and revise the County's plans for long-term land use, transportation systems, and public facilities development; assist in economic development projects; provide demographic information, tax maps, and zoning ordinance; and to administer the County's zoning ordinance and related matters. In 2016, the following line items accounted for 93.25% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Certificates of Occupancy	165,175	165,177	127,817	156,060
Development Permits	240,724	359,353	375,210	208,100
Inspection Fee - Building	3,625,202	4,067,360	4,594,239	5,177,250
Inspection Fee - Electrical	865,659	1,212,023	1,341,586	736,950
Inspection Fee - Heating & Air	556,288	597,123	729,771	476,945
Inspection Fee - Plumbing	743,305	664,028	566,484	732,700

Drug Abuse Treatment & Education Fund

The revenue for this fund is collected under the 1990 Georgia Law (O.C.G.A. § 15-21-100) which imposes additional penalties equal to 50% of the original fine for selected code violations. The monies are to be used for drug abuse treatment and education programs relating to controlled substances, alcohol, and marijuana for drug court. In 2016, the following line items accounted for 100% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
DUI Participation	245,500	292,251	219,003	215,000
Interest on Investments	221	168		

Emergency Telephone Fund

This fund accounts for monies collected through user telephone billings and used for certain emergency 911 telephone system expenses. These fees are imposed in accordance with O.C.G.A. § 46-5-133 and the creation of this fund is authorized by O.C.G.A. § 46-5-134. The fees collected per month cannot exceed \$1.50 per subscriber in the area served by the 9-1-1 system. As the E-911 operator staffing is paid out of this revenue, the current cap is causing strains on the funds. In 2016, the following line items accounted for 99.96% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Telephone Commissions - Wired	3,555,222	4,195,545	4,274,184	3,580,000
Telephone Commissions - Wireless	3,088,015	4,746,565	4,182,991	5,360,000
Telephone Commissions - VOIP	521,188	311,454	2,174	
Other Miscellaneous Revenue	1,634,518	1,553,616	1,645,547	1,520,000

Foreclosure Registry Fund

The revenue for this fund is derived from two major sources. The first source is the registration of foreclosed property per DeKalb County Ordinance Article IV, Section 18-100. A one-time fee of \$100 per property is currently collected to protect neighborhoods from becoming blighted through a lack of adequate maintenance and security. The second source is revenue derived from the registration of vacant property per DeKalb County Ordinance Article IV, Section 18-1116. In 2016, the following line items accounted for 100% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Foreclosure Registry Fees	116,900	86,770	59,150	65,000
Vacant Property Fees	75,900	123,300	88,675	65,000

Grants-In-Aid Fund

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

Hotel/Motel Tax Fund

This fund accounts for an excise tax on rooms, lodgings, and accommodations within the unincorporated areas of the County for promoting, attracting, stimulating, and developing conventions and tourism in accordance with by O.C.G.A. § 48-13-51. The County currently levies an 8% excise tax. In 2016, the following line items accounted for 100% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Hotel / Motel Fund	6,046,111	6,404,607	6,760,658	5,400,000

Juvenile Services Fund

This fund operates under a 1990 Georgia law which allowed supervision fees (O.C.G.A. § 15-11-37) to be charged for certain probation services and to be used only for specified juvenile services such as housing in non-secure residential facilities, educational and tutorial services, counseling and diagnostic testing or any other service or program needed to meet the best interests, development and rehabilitation of a child. In 2016, the following line items accounted for 99.47% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Supervision Fees	27,219	21,920	49,974	49,000

Public Education & Government Access (PEG) Fund

This fund provides for capital and facility improvements for public education and government access cable television channels and is funded by revenue from fees paid to the County by cable television franchisees. In 2016, the following line items accounted for 100.00% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
P.E.G. Contribution	90,310	86,352	62,347	90,000

Recreation Fund

This fund was established in 1975 to enable the County to provide recreational and cultural art programs to the public on a fee-for-service basis. Administrative responsibility for the fund has been delegated by the Board of Commissioners to the Recreation, Parks, and Cultural Affairs department. If enough people are interested in a program to cover the operating cost of the program, then the program proceeds. In 2016, the following line items accounted for 99.52% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Parks & Recreation Program	945,308	904,106	910,806	842,300

Rental Motor Vehicle Excise Tax

This fund accounts for a special three percent excise tax on the rental of motor vehicles allowed under O.C.G.A. § 48-13-90. These funds are designated by law for use in promoting industry,

trade, commerce, and tourism. Revenues within DeKalb are dedicated to making the lease payments to the Development Authority of DeKalb County to amortize the indebtedness for the Porter Sanford III Performing Arts & Community Center and for other appropriate maintenance and operation expenses or security and public safety expenditures associated with the above facility. In 2016, the following line items accounted for 100.00% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Rental Motor Vehicles Excise Tax	608,718	626,336	749,149	658,163

Speed Humps Fund

The County has established an annual maintenance fee of \$25 to cover the costs of installation and maintenance of traffic calming devices. This fund handles that assessment. It is authorized by Section 17-128 (c) of the County Code. In 2016, the following line items accounted for 100.00% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Speed Hump Assessments	276,346	296,422	289,818	300,000

Street Light Fund

This fund accounts for all revenues and expenditures associated with existing and new street light districts within the County. Citizens petition the Board of Commissioners requesting street lights within a subdivision. Street light assessment fees are based upon the actual cost to the County to install and operate the streetlights. This fee is levied on the annual property tax assessment. In 2016, the following line items accounted for 100.00% of the fund's revenue.

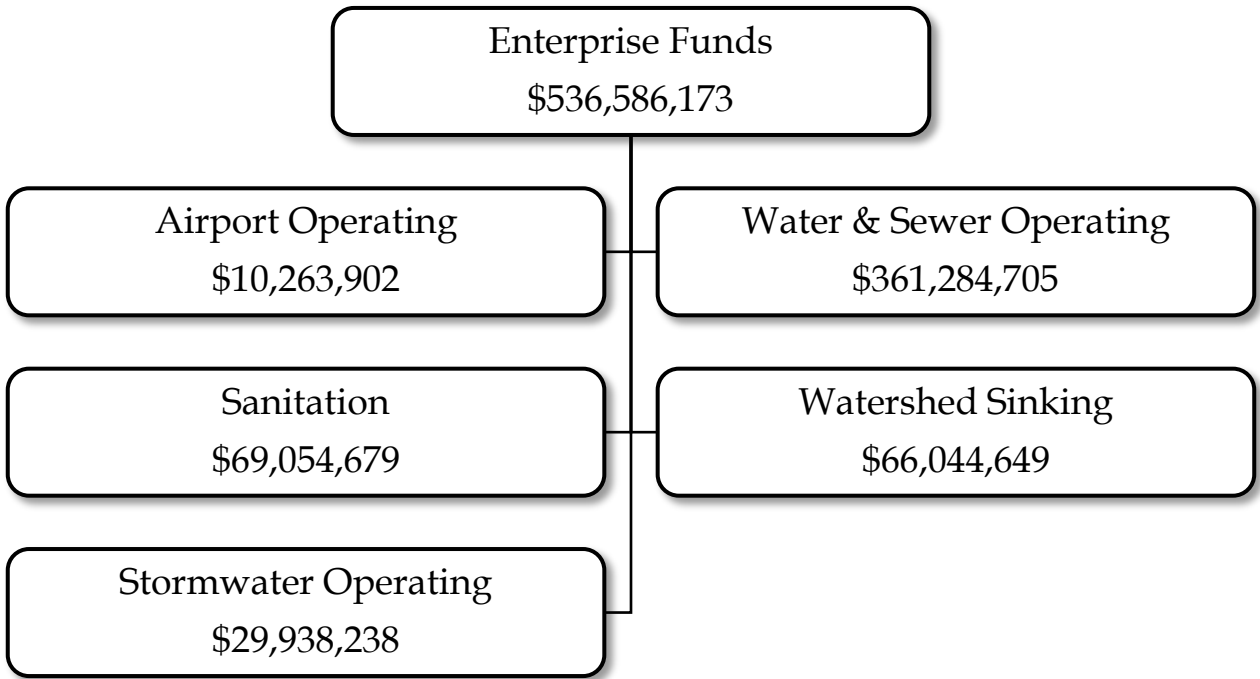
	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Street Light Assessments	4,251,842	4,680,720	4,614,321	4,795,700

Victim Assistance Fund

This fund DeKalb County's 5% penalty assessment imposed upon criminal offense fines to fund victim assistance programs (O.C.G.A § 15-21-131). The Board of Commissioners issued a directive that the victim assistance programs administered by the District Attorney and Solicitor General be funded first with any additional funding capacity devoted to eligible non-profit organizations. In 2016, the following line items accounted for 100% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Local Operating Grants	499,621	550,633	443,916	420,000
Victim Assistance Fines	350,120	483,577	500,820	500,000

Enterprise Funds



Enterprise Funds

Enterprise Funds Definition

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

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

All Enterprise Funds Combined - Financials by Common Objects Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 99,110,217	\$ 185,918,144	\$ 209,804,730	\$ 119,984,298
34 - Charges for Services	\$ 299,350,701	\$ 343,818,465	\$ 342,945,007	\$ 344,516,042
35 - Fines and Forfeitures	\$ 0	\$ 0	\$ 5,617	\$ 0
36 - Investment Income	\$ 229,412	\$ 277,514	\$ 568,369	\$ 10,000
38 - Miscellaneous	\$ 4,978,360	\$ 6,335,875	\$ 5,777,512	\$ 5,538,925
39 - Other Fin. Sources	\$ 69,862,213	\$ 67,273,363	\$ 71,599,016	\$ 66,536,908
Revenue Total	\$ 374,420,686	\$ 417,705,217	\$ 420,895,521	\$ 416,601,875
51 - Salaries & Benefits	\$ 77,601,488	\$ 88,878,445	\$ 84,023,527	\$ 95,876,270
52 - Purch / Contr Svcs	\$ 25,944,849	\$ 27,507,184	\$ 28,403,718	\$ 46,640,595
53 - Supplies	\$ 27,691,719	\$ 31,802,698	\$ 28,359,831	\$ 38,539,640
54 - Capital Outlays	\$ 737,461	\$ 702,992	\$ 1,000,562	\$ 4,451,162
55 - Interfund Charges	\$ 48,755,763	\$ 45,721,079	\$ 42,019,874	\$ 43,805,723
56 - Depreciation	\$ 324	\$ 0	\$ 0	\$ 0
57 - Other Costs	\$ 9,299,567	\$ 17,647,446	\$ 15,067,103	\$ 18,511,024
58 - Debt Service	\$ 65,678,286	\$ 30,757,225	\$ 66,415,684	\$ 67,267,973
61 - Other Fin. Uses	\$ 120,348,277	\$ 150,603,329	\$ 156,775,319	\$ 136,746,899
70 - Retirement Svcs	\$ 198,232	\$ 198,232	\$ 121,469	\$ 212,030
99 - Holding Accounts	\$ 0	\$ 0	\$ 0	\$ 0
Expense Total	\$ 376,255,967	\$ 393,818,631	\$ 422,187,087	\$ 452,051,316
Fund Balance - Ending	\$ 97,274,936	\$ 209,804,730	\$ 208,513,163	\$ 84,534,857
Gain/(Use) of Fund Balance	\$ (1,835,280)	\$ 23,886,586	\$ (1,291,567)	\$ (35,449,441)
Adopted Budget				\$ 536,586,173

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Airport Operating Fund - Description

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 7,954,584	\$ 8,513,831	\$ 7,266,486	\$ 5,242,902
34 - Charges for Services	\$ 4,705	\$ 3,000	\$ 0	\$ 0
36 - Investment Income	\$ 13,334	\$ 11,650	\$ 0	\$ 0
38 - Miscellaneous	\$ 5,105,410	\$ 5,422,555	\$ 5,103,280	\$ 5,021,000
Revenue Total	\$ 5,123,448	\$ 5,437,204	\$ 5,103,280	\$ 5,021,000
51 - Salaries & Benefits	\$ 1,326,938	\$ 1,385,730	\$ 1,399,265	\$ 1,516,027
52 - Purch / Contr Svcs	\$ 276,167	\$ 156,860	\$ 84,075	\$ 184,804
53 - Supplies	\$ 474,270	\$ 475,055	\$ 445,792	\$ 566,699
55 - Interfund Charges	\$ 545,251	\$ 453,808	\$ 415,178	\$ 412,031
57 - Other Costs	\$ 193,182	\$ 203,284	\$ 83,582	\$ 83,582
61 - Other Fin. Uses	\$ 2,000,000	\$ 4,005,000	\$ 4,532,208	\$ 4,000,000
70 - Retirement Svcs	\$ 4,812	\$ 4,812	\$ 4,812	\$ 5,027
Expense Total	\$ 4,820,619	\$ 6,684,549	\$ 6,964,912	\$ 6,768,170
Fund Balance - Ending	\$ 8,257,413	\$ 7,266,486	\$ 5,404,853	\$ 3,495,732
Gain/(Use) of Fund Balance	\$ 302,829	\$ (1,247,345)	\$ (1,861,633)	\$ (1,747,170)
Adopted Budget				\$ 10,263,902

Sanitation Operating Fund – Description

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 10,743,756	\$ 10,526,054	\$ 2,364,426	\$ 4,122,613
34 - Charges for Services	\$ 64,229,161	\$ 63,973,837	\$ 64,333,468	\$ 64,902,066
36 - Investment Income	\$ 630	\$ 0	\$ 0	\$ 0
38 - Miscellaneous	\$ 184,475	\$ 59,210	\$ 29,223	\$ 30,000
39 - Other Fin. Sources	\$ 0	\$ 552,857	\$ 4,322,643	\$ 0
Revenue Total	\$ 64,414,265	\$ 64,585,904	\$ 68,685,335	\$ 64,932,066
51 - Salaries & Benefits	\$ 29,532,130	\$ 35,944,846	\$ 33,100,069	\$ 33,946,235
52 - Purch / Contr Svcs	\$ 5,255,937	\$ 6,398,012	\$ 3,667,835	\$ 4,674,759
53 - Supplies	\$ 4,625,654	\$ 3,574,006	\$ 2,651,916	\$ 2,823,475
54 - Capital Outlays	\$ 58,889	\$ 16,743	\$ 26,391	\$ 42,000
55 - Interfund Charges	\$ 23,305,648	\$ 23,966,493	\$ 24,266,062	\$ 24,641,558
57 - Other Costs	\$ 1,526,464	\$ 1,488,604	\$ 0	\$ 27,961
58 - Debt Service	\$ 0	\$ 11,888	\$ 930,384	\$ 1,223,324
61 - Other Fin. Uses	\$ 1,893,564	\$ 1,270,177	\$ 223,697	\$ 1,585,936
70 - Retirement Svcs	\$ 76,763	\$ 76,763	\$ 0	\$ 89,431
Expense Total	\$ 66,275,050	\$ 72,747,533	\$ 64,866,354	\$ 69,054,679
Fund Balance - Ending	\$ 8,882,972	\$ 2,364,426	\$ 6,183,406	\$ 0
Gain/(Use) of Fund Balance	\$ (1,860,784)	\$ (8,161,629)	\$ 3,818,981	\$ (4,122,613)

Adopted Budget	\$ 69,054,679
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Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Stormwater Operating Fund – Description

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

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 17,391,262	\$ 16,691,053	\$ 15,094,336	\$ 14,963,892
34 - Charges for Services	\$ 12,924,588	\$ 14,640,222	\$ 14,556,633	\$ 14,964,346
36 - Investment Income	\$ 15,718	\$ 5,978	\$ 0	\$ 10,000
38 - Miscellaneous	\$ 0	\$ 0	\$ 2,990	\$ 0
Revenue Total	\$ 12,940,305	\$ 14,646,200	\$ 14,559,623	\$ 14,974,346
51 - Salaries & Benefits	\$ 5,102,127	\$ 5,374,428	\$ 5,343,985	\$ 5,417,780
52 - Purch / Contr Svcs	\$ 1,290,481	\$ 2,668,192	\$ 3,432,922	\$ 6,454,528
53 - Supplies	\$ 1,193,168	\$ 1,173,690	\$ 1,874,005	\$ 4,456,706
54 - Capital Outlays	\$ 7,568	\$ 280	\$ 8,761	\$ 10,396
55 - Interfund Charges	\$ 7,859,840	\$ 4,021,326	\$ 1,748,519	\$ 6,063,537
61 - Other Fin. Uses	\$ 120,451	\$ 3,005,000	\$ 1,743,200	\$ 2,500,000
Expense Total	\$ 15,573,635	\$ 16,242,917	\$ 14,151,391	\$ 24,902,947
Fund Balance - Ending	\$ 14,757,932	\$ 15,094,336	\$ 15,502,568	\$ 5,035,291
Gain/(Use) of Fund Balance	\$ (2,633,330)	\$ (1,596,717)	\$ 408,232	\$ (9,928,601)
Adopted Budget				\$ 29,938,238

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Water and Sewer Fund – Description

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

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

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 50,882,981	\$ 96,979,974	\$ 95,643,805	\$ 95,654,891
34 - Charges for Services	\$ 222,192,248	\$ 265,201,406	\$ 264,054,906	\$ 264,649,630
35 - Fines and Forfeitures	\$ 0	\$ 0	\$ 5,617	\$ 0
36 - Investment Income	\$ 199,336	\$ 257,595	\$ 566,057	\$ 0
38 - Miscellaneous	\$ (822,642)	\$ 603,126	\$ 609,368	\$ 487,925
39 - Other Fin. Sources	\$ 2,339,435	\$ 0	\$ 305,432	\$ 492,259
Revenue Total	\$ 223,908,377	\$ 266,062,126	\$ 265,541,380	\$ 265,629,814
51 - Salaries & Benefits	\$ 41,640,294	\$ 46,173,441	\$ 44,180,208	\$ 54,996,228
52 - Purch / Contr Svcs	\$ 19,122,264	\$ 18,284,120	\$ 21,218,886	\$ 35,326,504
53 - Supplies	\$ 21,398,626	\$ 26,579,946	\$ 23,388,118	\$ 30,692,760
54 - Capital Outlays	\$ 671,004	\$ 685,970	\$ 965,410	\$ 4,398,766
55 - Interfund Charges	\$ 17,045,025	\$ 17,279,452	\$ 15,590,116	\$ 12,688,597
56 - Depreciation	\$ 324	\$ 0	\$ 0	\$ 0
57 - Other Costs	\$ 7,579,921	\$ 15,955,558	\$ 14,983,521	\$ 18,399,481
61 - Other Fin. Uses	\$ 116,334,262	\$ 142,323,152	\$ 150,276,214	\$ 128,660,963
70 - Retirement Svcs	\$ 116,657	\$ 116,657	\$ 116,657	\$ 117,572
99 - Holding Accounts	\$ 0	\$ 0	\$ 0	\$ 0
Expense Total	\$ 223,908,377	\$ 267,398,295	\$ 270,719,130	\$ 285,280,871
Fund Balance - Ending	\$ 50,882,981	\$ 95,643,805	\$ 90,466,055	\$ 76,003,834
Gain/(Use) of Fund Balance	\$ (0)	\$ (1,336,169)	\$ (5,177,750)	\$ (19,651,057)
Adopted Budget				\$ 361,284,705

Watershed Sinking Fund – Description

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

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 12,137,633	\$ 53,207,232	\$ 89,435,677	\$ 0
36 - Investment Income	\$ 395	\$ 2,292	\$ 2,312	\$ 0
38 - Miscellaneous	\$ 511,118	\$ 250,984	\$ 32,651	\$ 0
39 - Other Fin. Sources	\$ 67,522,778	\$ 66,720,506	\$ 66,970,941	\$ 66,044,649
Revenue Total	\$ 68,034,291	\$ 66,973,782	\$ 67,005,904	\$ 66,044,649
58 - Debt Service	\$ 65,678,286	\$ 30,745,337	\$ 65,485,300	\$ 66,044,649
Expense Total	\$ 65,678,286	\$ 30,745,337	\$ 65,485,300	\$ 66,044,649
Fund Balance - Ending	\$ 14,493,638	\$ 89,435,677	\$ 90,956,281	\$ 0
Gain/(Use) of Fund Balance	\$ 2,356,005	\$ 36,228,445	\$ 1,520,604	\$ 0
Adopted Budget				\$ 66,044,649

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Enterprise Funds – Revenue

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

Airport Fund

This fund accounts for all revenue generated at DeKalb-Peachtree (PDK) airport. Revenue typically comes from the lease of hangars, tie-downs sites, shop space and fixed-base operators as well as commissions on fuel, rental cars, and restaurants. Airport revenue is collected as authorized in Chapter 6 – Aviation, Article III – DeKalb Peachtree Airport. It is used to continue the operations of PDK. In 2016, the following line items accounted for 96.21% of the fund's revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Air Ground Lease Fixed Base	2,172,116	2,586,520	2,364,367	2,200,000
Air Ground Lease Corporate Hanger	289,405	340,050	348,323	340,000
Air Ground T-Hanger	335,553	588,978	646,959	325,000
Air Commercial Fuel Fixed Base	1,365,272	851,246	714,922	1,171,000
Land Ground Leases	618,184	587,153	835,344	680,000

Sanitation Fund

This fund accounts for monies received by the operation of the county's sanitation facilities. Revenues are collected under the authority of Chapter 22 – Solid Waste of the County's Code of Ordinances. These revenues are generated by the collection of solid waste fees from both residents and commercial business. In addition, the County maintains a landfill where disposal tipping charges are collected. The Sanitation Department also receives monies from recycling. The department sells natural gas and electricity which is generated from the landfill. In 2016, the following line items accounted for 84.93% of the fund's revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Sanitation - Residential Assessment Fees	42,524,783	41,829,569	41,878,512	44,220,066
Sanitation - Commercial Fees	14,806,763	15,999,846	15,854,330	14,500,000
Sanitation - Recycling Service	465,207	103,304	225,291	500,000
Sanitation - Sale of Electricity	1,118,543	239,019		1,000,000
Sanitation - Sale of Natural Gas	26,622	212,818	375,195	36,000

Stormwater Fund

This fund accounts for monies collected for stormwater services and facilities via a charge of \$4.00 per equivalent residential unit (ERU) for the impervious surfaces on that property. All single detached dwelling lots are charged at the rate of one ERU. All other properties are charged for the multiple values of ERUs. These fees are imposed in accordance with DeKalb County Ordinance Section 25-365 and the creation of this utility is authorized by DeKalb County Ordinance Section 25-362. In 2016, the following line items accounted for 99.98% of the fund's revenue.

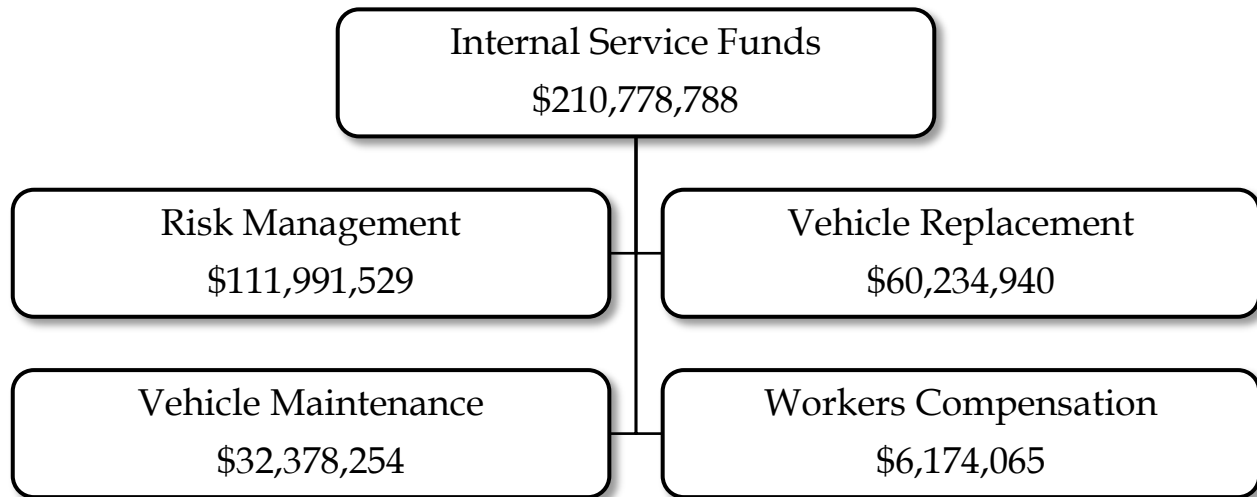
	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Stormwater Fees	12,924,588	14,640,222	14,556,633	14,964,346

Water & Sewer Fund

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

The County water and sewer system was established by Chapter 25 – Water, Sewers and Sewage Disposal of the DeKalb County, Georgia Code of Ordinances. Water charges are specified in Article II. – County Water System, Division 4. – Rates and Charges while sewer charges are authorized in Article IV. – Sewers and Sewage Disposal, Division 6. – Rates and Charges. In 2016, the following line items accounted for 93.50% of the fund's revenue.

	FY13 Audited	FY14 Audited	FY15 Unaud	FY16 Budget
Water - Commodity Usage	73,102,282	62,969,502	67,861,085	67,022,764
Water - Readiness to Serve Charge	6,809,841	7,370,899	4,902,206	5,220,159
Sewer - Commodity Usage	116,239,322	164,662,005	165,356,631	166,967,072
Water - Readiness to Serve Charge	13,442,699	15,139,592	10,171,935	10,555,997

Internal Services Funds

Internal Services Funds

Internal Service Funds Definition

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

All Internal Service Funds Combined – Financials by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 27,996,397	\$ 42,574,624	\$ 50,581,101	\$ 42,395,910
33 - Intergovernmental	\$ 221,372	\$ 184,513	\$ 216,511	\$ 200,000
34 - Charges for Services	\$ 58,564,431	\$ 75,321,593	\$ 63,490,183	\$ 74,282,878
36 - Investment Income	\$ 24,099	\$ 12,819	\$ 0	\$ 0
38 - Miscellaneous	\$ 481,630	\$ 243,630	\$ 543,567	\$ 0
39 - Other Fin. Sources	\$ 1,159,387	\$ 5,495,633	\$ 1,601,228	\$ 900,000
40 - Payroll Deductions	\$ 95,220,743	\$ 88,858,351	\$ 87,371,812	\$ 93,000,000
Revenue Total	\$ 155,671,662	\$ 170,116,539	\$ 153,223,301	\$ 168,382,878
51 - Salaries & Benefits	\$ 8,893,326	\$ 8,378,319	\$ 8,506,403	\$ 11,418,186
52 - Purch / Contr Svcs	\$ 8,376,119	\$ 10,048,082	\$ 10,642,138	\$ 12,249,136
53 - Supplies	\$ 19,966,226	\$ 13,570,174	\$ 12,254,401	\$ 13,462,720
54 - Capital Outlays	\$ (11,456,274)	\$ 30,158,679	\$ 15,301,480	\$ 46,264,533
55 - Interfund Charges	\$ 5,576,079	\$ 6,577,472	\$ 10,816,645	\$ 10,724,197
56 - Depreciation	\$ 0	\$ 0	\$ 28,882,011	\$ 0
57 - Other Costs	\$ 802,387	\$ 940,136	\$ 249,284	\$ 2,053,198
58 - Debt Service	\$ 0	\$ 426,489	\$ 373,567	\$ 300,000
61 - Other Fin. Uses	\$ 0	\$ 4,438,540	\$ 2,720,000	\$ 100,000
70 - Retirement Svcs	\$ 31,595	\$ 31,595	\$ 31,595	\$ 31,744
71 - Payroll Liabilities	\$ 93,518,401	\$ 87,540,577	\$ 74,919,932	\$ 93,000,000
Expense Total	\$ 125,707,858	\$ 162,110,062	\$ 164,697,455	\$ 189,603,714
Fund Balance - Ending	\$ 57,960,200	\$ 50,581,101	\$ 39,106,946	\$ 21,175,074
Gain/(Use) of Fund Balance	\$ 29,963,803	\$ 8,006,476	\$ (11,474,154)	\$ (21,220,836)
Adopted Budget				\$ 210,778,788

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Risk Management Fund (Fund 631) - Description

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 12,568,368	\$ 10,043,660	\$ 12,569,740	\$ 8,911,529
34 - Charges for Services	\$ 4,542,636	\$ 11,919,346	\$ 9,099,527	\$ 10,080,000
38 - Miscellaneous	\$ 153,116	\$ 10,632	\$ 198,332	\$ 0
39 - Other Fin. Sources	\$ 0	\$ 0	\$ 750,000	\$ 0
40 - Payroll Deductions	\$ 95,221,446	\$ 88,858,351	\$ 87,371,812	\$ 93,000,000
Revenue Total	\$ 99,917,198	\$ 100,788,328	\$ 97,419,671	\$ 103,080,000
51 - Salaries & Benefits	\$ 75,410	\$ 127,021	\$ (638,727)	\$ 1,263,501
52 - Purch / Contr Svcs	\$ 3,896,348	\$ 5,363,634	\$ 5,318,086	\$ 6,607,670
53 - Supplies	\$ 2,136	\$ 2,114	\$ 5,334	\$ 5,000
55 - Interfund Charges	\$ 388,888	\$ 1,124,016	\$ 2,080,244	\$ 2,500,000
57 - Other Costs	\$ 159,518	\$ 239,886	\$ 249,284	\$ 300,000
61 - Other Fin. Uses	\$ 0	\$ 3,865,000	\$ 0	\$ 0
71 - Payroll Liabilities	\$ 93,518,401	\$ 87,540,577	\$ 74,919,932	\$ 93,000,000
Expense Total	\$ 98,040,702	\$ 98,262,248	\$ 81,934,153	\$ 103,676,171
Fund Balance - Ending	\$ 14,444,864	\$ 12,569,740	\$ 28,055,258	\$ 8,315,358
Gain/(Use) of Fund Balance	\$ 1,876,496	\$ 2,526,080	\$ 15,485,518	\$ (596,171)
Adopted Budget	\$ 111,991,529			

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Vehicle Maintenance Fund (Fund 611) - Description

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

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 1,020,022	\$ (255,192)	\$ 119,031	\$ 1,008,254
33 - Intergovernmental	\$ 221,372	\$ 184,513	\$ 216,511	\$ 200,000
34 - Charges for Services	\$ 31,486,726	\$ 27,686,599	\$ 30,530,012	\$ 31,170,000
38 - Miscellaneous	\$ 88,185	\$ 106,307	\$ 165,019	\$ 0
40 - Payroll Deductions	\$ (703)	\$ 0	\$ 0	\$ 0
Revenue Total	\$ 31,795,580	\$ 27,977,419	\$ 30,911,542	\$ 31,370,000
51 - Salaries & Benefits	\$ 8,817,915	\$ 8,251,298	\$ 9,145,130	\$ 9,900,600
52 - Purch / Contr Svcs	\$ 3,806,655	\$ 4,232,123	\$ 4,987,195	\$ 5,282,966
53 - Supplies	\$ 19,965,392	\$ 13,568,060	\$ 12,249,067	\$ 13,457,720
54 - Capital Outlays	\$ 14,772	\$ 4,919	\$ 3,369	\$ 15,655
55 - Interfund Charges	\$ 421,829	\$ 464,951	\$ 3,102,980	\$ 2,564,597
57 - Other Costs	\$ 642,869	\$ 700,250	\$ 0	\$ 116,718
61 - Other Fin. Uses	\$ 0	\$ 350,000	\$ 0	\$ 0
70 - Retirement Svcs	\$ 31,595	\$ 31,595	\$ 31,595	\$ 31,744
Expense Total	\$ 33,701,026	\$ 27,603,196	\$ 29,519,336	\$ 31,370,000
Fund Balance - Ending	\$ (885,424)	\$ 119,031	\$ 1,511,237	\$ 1,008,254
Gain/(Use) of Fund Balance	\$ (1,905,447)	\$ 374,223	\$ 1,392,206	\$ 0
Adopted Budget	\$ 32,378,254			

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Vehicle Replacement Fund (Fund 621) - Description

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 21,986,093	\$ 39,113,522	\$ 35,880,419	\$ 32,302,062
34 - Charges for Services	\$ 15,981,974	\$ 26,006,244	\$ 19,160,644	\$ 27,032,878
36 - Investment Income	\$ 24,099	\$ 12,819	\$ 0	\$ 0
38 - Miscellaneous	\$ 113,283	\$ 0	\$ 129,631	\$ 0
39 - Other Fin. Sources	\$ 1,159,387	\$ 1,630,633	\$ 851,228	\$ 900,000
Revenue Total	\$ 17,278,743	\$ 27,649,696	\$ 20,141,503	\$ 27,932,878
52 - Purch / Contr Svcs	\$ 0	\$ 62,352	\$ 0	\$ 0
53 - Supplies	\$ (1,302)	\$ 0	\$ 0	\$ 0
54 - Capital Outlays	\$ (11,471,046)	\$ 30,153,760	\$ 15,298,111	\$ 46,248,878
55 - Interfund Charges	\$ 9,057	\$ 16,658	\$ 6,739	\$ 234,600
56 - Depreciation	\$ 0	\$ 0	\$ 28,882,011	\$ 0
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 1,500,000
58 - Debt Service	\$ 0	\$ 426,489	\$ 373,567	\$ 300,000
61 - Other Fin. Uses	\$ 0	\$ 223,540	\$ 1,970,000	\$ 100,000
Expense Total	\$ (11,463,290)	\$ 30,882,799	\$ 46,530,427	\$ 48,383,478
Fund Balance - Ending	\$ 50,728,126	\$ 35,880,419	\$ 9,491,494	\$ 11,851,462
Gain/(Use) of Fund Balance	\$ 28,742,033	\$ (3,233,103)	\$ (26,388,924)	\$ (20,450,600)
Adopted Budget				\$ 60,234,940

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Workers Compensation Fund (Fund 632) - Description

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

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

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ (7,578,087)	\$ (6,327,365)	\$ 2,011,911	\$ 174,065
34 - Charges for Services	\$ 6,553,095	\$ 9,709,404	\$ 4,700,000	\$ 6,000,000
38 - Miscellaneous	\$ 127,046	\$ 126,691	\$ 50,585	\$ 0
39 - Other Fin. Sources	\$ 0	\$ 3,865,000	\$ 0	\$ 0
Revenue Total	\$ 6,680,141	\$ 13,701,095	\$ 4,750,585	\$ 6,000,000
51 - Salaries & Benefits	\$ 0	\$ 0	\$ 0	\$ 254,085
52 - Purch / Contr Svcs	\$ 673,115	\$ 389,973	\$ 336,857	\$ 358,500
55 - Interfund Charges	\$ 4,756,305	\$ 4,971,846	\$ 5,626,682	\$ 5,425,000
57 - Other Costs	\$ 0	\$ 0	\$ 0	\$ 136,480
61 - Other Fin. Uses	\$ 0	\$ 0	\$ 750,000	\$ 0
Expense Total	\$ 5,429,420	\$ 5,361,819	\$ 6,713,539	\$ 6,174,065
Fund Balance - Ending	\$ (6,327,365)	\$ 2,011,911	\$ 48,957	\$ 0
Gain/(Use) of Fund Balance	\$ 1,250,721	\$ 8,339,276	\$ (1,962,954)	\$ (174,065)
Adopted Budget				\$ 6,174,065

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Internal Service Funds – Revenue

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

Risk Management Fund

This fund pays for the various private insurance and self-insurance claims, premiums, and reserves of the county. These monies are used to abate the risk inherent in the operation of the county. Revenues are generated by interfund charges to various departmental budgets. All operations of the Finance Department's Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, paragraph (f) – Risk Management. In 2016, the following categories accounted for 99.03% of the fund's revenue which is made up of both the county contributions and the employee contributions as well as charges for liability services to tax funds and enterprise funds. These categories contain the payments for each of the insurance products that the county offers to employees and retirees as well as self-insurance for property and casualty coverage.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Charges for Services (self insurance)	4,542,636	11,919,346	9,099,527	10,080,000
Payroll Deductions and Matches	95,221,446	88,858,351	87,371,812	93,000,000

Vehicle Maintenance Fund

This fund covers the cost of maintaining county vehicles by the Fleet Maintenance Division of the Public Works Department per DeKalb County Code, Appendix A – Departments of County Government, Article I – Executive Departments, Section 11 – Public Works, paragraph (f) – Fleet maintenance. When service is performed on a vehicle, the owning department is charged for these services. Also, each department with vehicles is charged via an annual interfund transfer. In 2016, the following line item accounted for 98.77% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Vehicle Maintenance Charges	31,486,726	27,686,533	30,530,012	31,170,000

Vehicle Replacement Fund

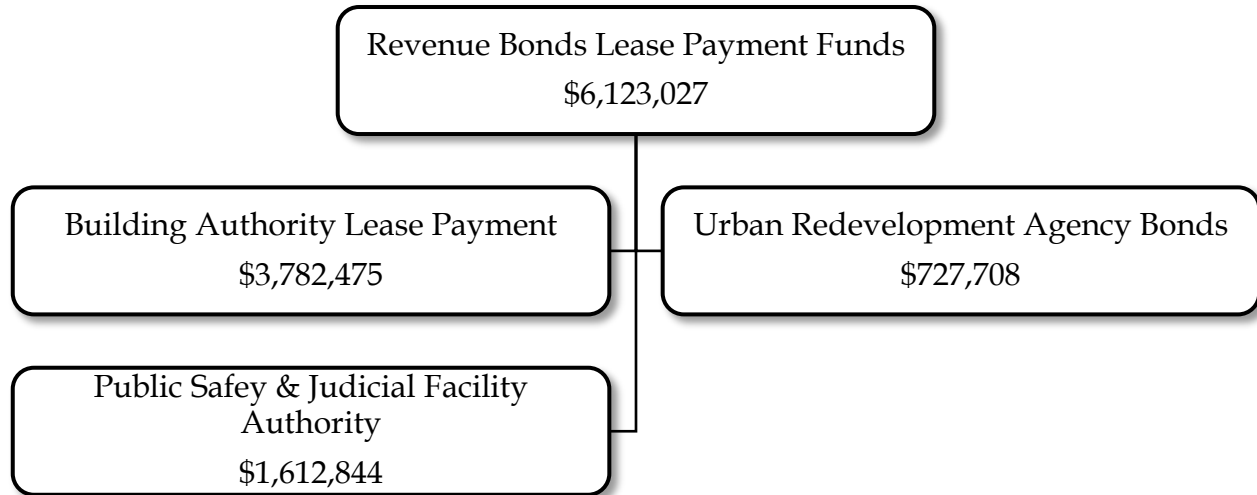
This fund ensures that adequate monies are maintained for the purchase of replacement vehicles at the end of their useful life that were originally purchased by the fund per DeKalb County Code, Appendix A – Departments of County Government, Article I – Executive Departments, Section 11 – Public Works, paragraph (f) – Fleet Maintenance. In 2016, the following line items accounted for 92.87% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Vehicle Replacement Charges	14,833,680	25,839,720	19,080,640	

Workers' Compensation Fund

This fund accounts for all transactions related to the county's Workers' Compensation Fund. Prior to 2004, this fund was reported as part of the Risk Management Fund. All workers' compensation operations of Finance's Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, paragraph (f) – Risk Management. In 2016, the following line items accounted for 100% of the fund's revenue.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Workmans Compensation Insurance	6,553,095	9,709,404	4,700,000	6,000,000
Workers Compensation - Recovery	127,046	126,691	50,585	
Transfer from Insurance Fund		3,865,000		

Revenue Bonds Lease Funds

Revenue Bonds Lease Funds

Revenue Bond Lease Funds Definition

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

Building Fund (Fund 412)

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 5,856	\$ 175,059	\$ 1,344,190	\$ 53,721
R 36 - Investment Income	\$ 1,683	\$ 0	\$ 0	\$ 0
38 - Miscellaneous	\$ 3,110,397	\$ 2,704,715	\$ 2,382,504	\$ 3,728,754
39 - Other Fin. Sources	\$ 0	\$ 23,745,000	\$ 0	\$ 0
Revenue Total	\$ 3,112,080	\$ 26,449,715	\$ 2,382,504	\$ 3,728,754
E 52 - Purch / Contr Svcs	\$ 3,916	\$ 574	\$ 0	\$ 6,000
58 - Debt Service	\$ 2,938,960	\$ 1,800,768	\$ 3,672,682	\$ 3,722,754
61 - Other Fin. Uses	\$ 0	\$ 23,479,243	\$ 0	\$ 0
Expense Total	\$ 2,942,877	\$ 25,280,584	\$ 3,672,682	\$ 3,728,754
Fund Balance - Ending	\$ 175,059	\$ 1,344,190	\$ 54,012	\$ 53,721
Gain/(Use) of Fund Balance	\$ 169,203	\$ 1,169,131	\$ (1,290,178)	\$ 0
Adopted Budget	\$ 3,782,475			

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Public Safety & Judicial Authority Fund (Fund 413)

The Public Safety and Judicial Facilities Authority Revenue Bonds were sold on December 1, 2004. The purpose of this bond was to finance the acquisition, construction, development and equipping of public safety and judicial facilities. This bond was sold under the authority of the War on Terrorism Local Assistance Act (O.C.G.A. Section 36-75-1, the Revenue Bond Law (O.C.G.A. Section 36-82-60, and the Resource Recovery Development Authorities Law. These facilities consisted of a police headquarters building, a fire headquarters building, a public safety equipment maintenance facility, a centralized warehouse, and several fire stations and police precinct stations. Revenue in the form of a lease payment is budgeted in the Fire Fund, Police Fund, and E911 funds based on the square footage of each operation. The 2015 budget was decreased due to the anticipation of refinancing the original 2004 bonds in 2015. It is anticipated that the 2015 debt service will be paid from the refinancing of bond proceeds.

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 0	\$ 3,177,670	\$ 2,265,683	\$ 656,699
36 - Investment Income	\$ 320	\$ 0	\$ 0	\$ 0
38 - Miscellaneous	\$ 6,272,344	\$ 0	\$ 0	\$ 956,145
39 - Other Fin. Sources	\$ 0	\$ 40,573,642	\$ 0	\$ 0
Revenue Total	\$ 6,272,664	\$ 40,573,642	\$ 0	\$ 956,145
52 - Purch / Contr Svcs	\$ 1,100	\$ 1,066	\$ 600	\$ 1,612,844
58 - Debt Service	\$ 3,093,601	\$ 1,364,563	\$ 1,608,421	\$ 0
61 - Other Fin. Uses	\$ 0	\$ 40,120,000	\$ 0	\$ 0
Expense Total	\$ 3,094,701	\$ 41,485,629	\$ 1,609,021	\$ 1,612,844
Fund Balance - Ending	\$ 3,177,963	\$ 2,265,683	\$ 656,662	\$ 0
Gain/(Use) of Fund Balance	\$ 3,177,963	\$ (911,987)	\$ (1,609,021)	\$ (656,699)
Adopted Budget				\$ 1,612,844

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Urban Redevelopment Agency Fund (Fund 414)

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 0	\$ 89,160	\$ 73,578	\$ 248,586
36 - Investment Income	\$ 0	\$ 110	\$ 0	\$ 0
38 - Miscellaneous	\$ 88,220	\$ 166,537	\$ 162,200	\$ 479,122
39 - Other Fin. Sources	\$ 668,791	\$ 564,948	\$ 0	\$ 0
Revenue Total	\$ 757,011	\$ 731,595	\$ 162,200	\$ 479,122
58 - Debt Service	\$ 757,011	\$ 747,178	\$ 736,744	\$ 726,709
Expense Total	\$ 757,011	\$ 747,178	\$ 736,744	\$ 726,709
Fund Balance - Ending	\$ 0	\$ 73,578	\$ (500,966)	\$ 999
Gain/(Use) of Fund Balance	\$ 0	\$ (15,582)	\$ (574,543)	\$ (247,587)
Adopted Budget				\$ 727,708

Note: Starting/ending fund balance for FY14 will differ due to change from modified cash basis of accounting to modified accrual basis.

Revenue Bond Funds - Revenue

This group of funds consists of bond payments for revenue bonds. These bonds were sold for the construction and equipping of various buildings around the County. Revenue is received in the form of rental of real estate payments from an originating source which in turn are then expended as debt service payments for principal and interest.

Building Fund

This fund is used to make principal and interest payments for DeKalb County's Juvenile Justice Center. The fund's revenue is received from the General Fund in the form of Rental of Real Estate payments. In 2013, the 2003 Building Fund Revenue Bonds were refinanced. In 2015, the 2005 Building Fund Revenue Bonds were refinanced. These funds are authorized in the 2013 and 2015 Bond Resolutions. In 2016, 100% of the revenue was received as rental of real estate payments and bond proceeds.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Rental of Real Estate	3,110,397	2,704,715	2,382,504	3,728,754
Revenue Bond Proceeds		23,745,000		

Public Safety & Judicial Fund

This fund is used to make principal and interest payments for DeKalb County's Public Safety and Judicial buildings. The fund's revenue is received from the Fire Fund, Police Fund, Transportation and E911 Fund based upon the square footage that each department occupies. The revenue is received in the form of Rental of Real Estate payments from each fund. In 2015, the 2004 Public Safety & Judicial Revenue Bonds were refinanced. These funds are authorized in the 2015 bond resolution. In 2016, the departments did not receive an assessment due to the structure of the 2015 refinancing and the existing fund balance. The fund balance was sufficient to pay the expenditures of the fund.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Rental of Real Estate	15,642	6,272,344	-	-
Revenue Bond Proceeds		36,395,000	-	-

Urban Redevelopment Agency Fund

This fund is used to make principal and interest payments for the renovation of Records Court and Magistrate Court as well as a new police precinct and a neighborhood justice protection center. The fund's revenue is received from the General Fund in the form of rental of real estate payments and from the IRS in the form of an interest payment rebate. In 2016, 100.00% of the revenue was received as in these two categories.

	FY14 Audited	FY15 Audited	FY16 Unaud	FY17 Budget
Rental of Real Estate		-	736,744	479,122
Other Miscellaneous Revenue	88,220	166,537	162,200	-
Transfer from General Fund	668,791	564,948	-	-

Airport - DeKalb Peachtree Airport (PDK)

Airport - Mission Statement

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

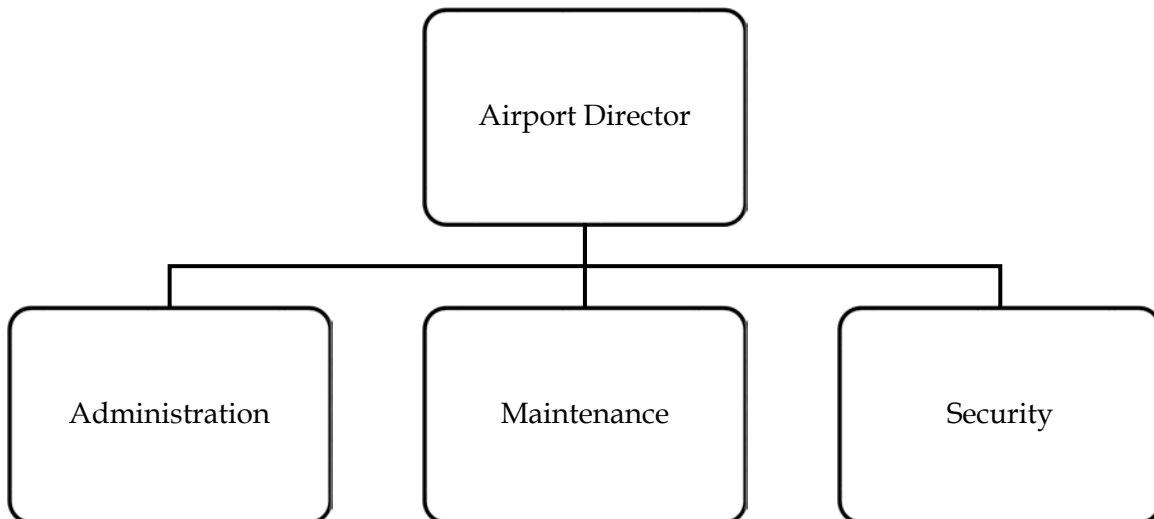
Airport - Description



PDK is located on a part of old Camp Gordon, a World War I Army training base. The airport lies on 700+ acres of land in the northeastern part of DeKalb County. The airport currently is home to three fixed-wing and one helicopter-fixed based operators and hosts 125 aviation-related tenants. There are about 590 various aircrafts based on the field.

The DeKalb County Fire Department operates Fire Station #15 on airport property. The airport is classified as a general aviation reliever airport for the Atlanta metropolitan area. A reliever airport is a general aviation airport which reduces air carrier airport congestion by providing service for smaller general aviation aircraft. The term "general aviation" encompasses the entire spectrum of aircraft and aircraft related businesses and services. PDK is partially surrounded by residential communities; therefore, all operators are strongly encouraged not to fly between the hours of 11 p.m. and 6 a.m. local time. Aero-medical and emergency operations are exempt from this request.

Airport - Organizational Chart



Airport - Financials (Airport Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 7,954,584	\$ 8,513,831	\$ 7,266,486	\$ 5,242,902
34 - Charges for Services	\$ 4,705	\$ 3,000	\$ -	\$ -
36 - Investment Income	\$ 13,334	\$ 11,650	\$ -	\$ -
38 - Miscellaneous	\$ 5,105,410	\$ 5,422,555	\$ 5,103,280	\$ 5,021,000
Revenue Total	\$ 5,123,448	\$ 5,437,204	\$ 5,103,280	\$ 5,021,000
51 - Salaries & Benefits	\$ 1,326,938	\$ 1,385,730	\$ 1,399,265	\$ 1,516,027
52 - Purch / Contr Svcs	\$ 276,167	\$ 156,860	\$ 84,075	\$ 184,804
53 - Supplies	\$ 474,270	\$ 475,055	\$ 445,792	\$ 566,699
55 - Interfund Charges	\$ 545,251	\$ 453,808	\$ 415,178	\$ 412,031
57 - Other Costs	\$ 193,182	\$ 203,284	\$ 83,582	\$ 83,582
61 - Other Fin. Uses	\$ 2,000,000	\$ 4,005,000	\$ 4,532,208	\$ 4,000,000
70 - Retirement Svcs	\$ 4,812	\$ 4,812	\$ 4,812	\$ 5,027
Expense Total	\$ 4,820,619	\$ 6,684,549	\$ 6,964,912	\$ 6,768,170
Fund Balance - Ending	\$ 8,257,413	\$ 7,266,486	\$ 5,404,853	\$ 3,495,732
Gain/(Use) of Fund Balance	\$ 302,829	\$ (1,247,345)	\$ (1,861,633)	\$ (1,747,170)
Adopted Budget				\$ 10,263,902

Airport - Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
08210 - Administration	\$ 4,142,105	\$ 5,779,270	\$ 6,238,171	\$ 5,962,215
08220 - Maintenance	\$ 678,515	\$ 793,678	\$ 726,741	\$ 805,955
Expense Total	\$ 4,820,619	\$ 6,572,948	\$ 6,964,912	\$ 6,768,170

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

Airport - Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	23	21	23	23
Filled / Funded	23	21	22	23

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Airport - Goals and Objectives

Goal #1: Construction of Engineered Materials & Arrestor System (EMAS) for runway 21L.

Objective #1A: Complete installation of EMAS.

Objective #1B: Relocate localizer.

Goal #2: Rubber Renewal and remarking of runway 3R/21L.

Objective #2A: Remove runway rubber.

Objective #2B: Remark runway.

Goal #3: Installation of Runway light-emitting diode (LED) guard lights.

Objective #3A: Install 21 inground guard lights.

Objective #3B: Replace seven existing elevated runway guard lights with LEDs.

Airport - Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Installation of Engineered Materials & Arresting System (EMAS) (% completed)	10%	30%	50%	90%
Rehabilitation of North and Northeast Ramps (% completed)	10%	50%	80%	100%
Develop and maintain sustainable neighborhoods and communities; Good Neighbor Day Open House and Airshow	100%	100%	100%	100%
Complete Emory air quality study (% completed)	80%	100%	100%	100%
T-Hanger and Tie-Down Occupancy (% occupied)	95%	95%	95%	95%
Accounts Receivable Collection (% collected)	95%	95%	95%	95%

Airport - Points of Interest

- Annually, PDK hosts Good Neighbor Day which includes an open house of the airport, an airshow, and numerous aircrafts on static display. The 2016 PDK Good Neighbor Day occurred on May 14. The 2017 event is scheduled for June 10 and commemorates the 100 year anniversary of Camp Gordon - DeKalb-Peachtree Airport.
- The \$6 million construction of a new 42K square feet corporate hangar was completed in 2016.
- The north & northeast ramp pavement improvement project began in December 2016, with an estimated completion date for the first quarter of 2017.
- The airport conducted a request for proposal to build the first EMAS in the state of Georgia. The BOC awarded the construction of this project for \$7.3 million. Installation of the EMAS will help slow or stop an aircraft that overruns the runway.



Corporate Hangar



Ramp Rehabilitation



Engineered Material and Arresting System (EMAS)

Animal Services

Animal Services - Mission Statement

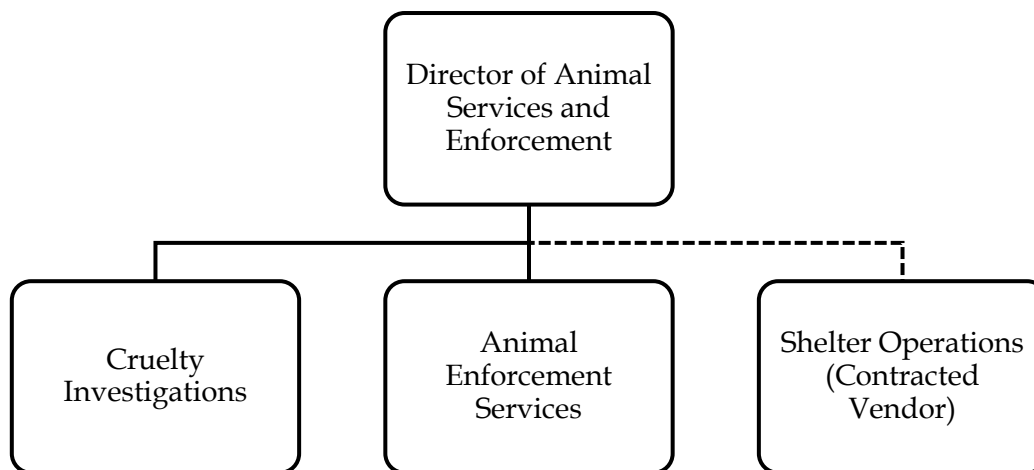
Animal Services is committed to providing efficient, proactive, and compassionate response to mitigate citizens' animal issues and to strictly enforce ordinances and state statutes pertaining to animal welfare and public safety.

Animal Services - Description

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

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

Animal Services - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ 1,134,656	\$ 1,359,036
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 2,154,690	\$ 2,151,908
53 - Supplies	\$ -	\$ -	\$ 98,935	\$ 184,610
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 2,000
55 - Interfund Charges	\$ -	\$ -	\$ 176,757	\$ 229,178
57 - Other Costs	\$ -	\$ -	\$ -	\$ 159,081
Expense Total	\$ -	\$ -	\$ 3,565,039	\$ 4,085,813

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

Animal Services – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
04210 - Animal Services	\$ -	\$ -	\$ 3,565,039	\$ 4,085,813
Expense Total	\$ -	\$ -	\$ 3,565,039	\$ 4,085,813

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

Animal Services– Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	NA	NA	38	38
Filled / Funded	NA	NA	18	22

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Animal Services– Goals and Objectives

Goal #1: Promote dog bite prevention through educational outreach programs.

Objective #1A: Conduct ten dog bite prevention programs for school aged children.

Goal #2: Increase presence in areas with high complaints.

Objective #2A: Review 2016 complaints to determine problem areas of complaints.

Objective #2B: Allocate one patrol staff person to increase presence in problematic areas.

Goal #3: Coordinate with Code Compliance to conduct one area sweep.

Objective #3A: Identify and resolve 20 compliance cases in an area sweep.

Animal Services - Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Animal intake to shelter	7,669	7,497	8,245	7,800
Percentage change in animal intake over previous year	N/A	-2%	10%	-5%
Animals adopted	1,943	2,353	2,559	2,300
Percentage animals adopted	25%	31%	31%	29%
Animals transferred to rescue	3,005	2,647	2,879	2,850
Percentage animals transferred to rescue	39%	35%	35%	37%
Animals returned to owner	932	882	1,021	950
Percentage returned to owner	12%	12%	12%	12%
Animals euthanized	1,379	1,087	748	800
Percentage animals euthanized	18%	14%	9%	10%
Animal control complaints	13,110	11,617	10,115	11,000
Percentage change in complaints over previous year	N/A	-11%	-13%	9%
Animal control citations issued	1,421	1,033	1,029	1,050
Percentage change in citations over previous year	N/A	-27%	0%	2%

Animal Services- Points of Interest

- Animal Services' FY17 budget includes a transfer of \$159K to the Police Fund to support the salaries of two sworn police officers dedicated to criminal animal cruelty investigations.
- A new animal shelter is scheduled to open in the summer of 2017. The total construction cost is \$8.66M originally funded in the FY2015 budget. The shelter construction is funded through certificates of participation (COPs) financing.

Beautification

Beautification - Mission Statement

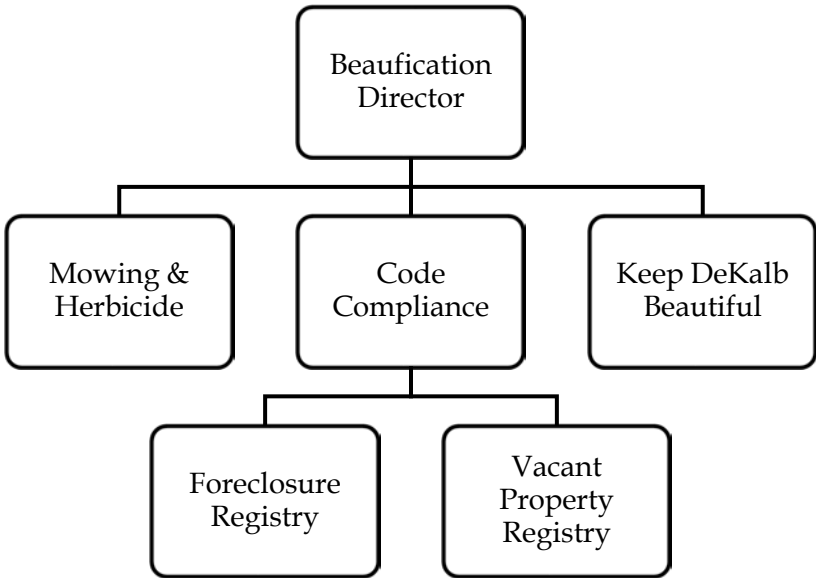
To improve the aesthetics of DeKalb County through improved landscaping and maintenance of rights-of-way and the removal of public nuisances through education, empowerment, and enforcement.

Beautification- Description

The Beautification Unit is an active steward, protecting and enhancing the natural beauty and assets of our community. We promote and foster a beautiful, safe and healthy community by ongoing enforcement of property standards and the management and maintenance of the county’s streets and roadways. The Beautification Unit will provide central coordination of its business units (Code Compliance, Mowing & Herbicide, and Keep DeKalb Beautiful) to develop and implement a unified beautification strategy. Beautification utilizes existing personnel, expertise, and equipment with a refined focus on beautification and policy realignment to improve the appearance and general aesthetics of the streets, business corridors, and residential communities throughout the county.

The Beautification Unit was created in 2017 by combining functions that were previously part of the Department of Planning & Sustainability and the Sanitation Department.

Beautification - Organizational Chart



Beautification – Financials (Unincorporated Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ -	\$ 7,301,473
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ 378,268
53 - Supplies	\$ -	\$ -	\$ -	\$ 181,328
55 - Interfund Charges	\$ -	\$ -	\$ -	\$ 1,027,065
Expense Total	\$ -	\$ -	\$ -	\$ 8,888,134

Note: Prior to FY17, the functions in Beautification – Unincorporated Fund were budgeted in Sanitation – Sanitation Fund and Planning & Sustainability – Unincorporated Fund/Foreclosure Registry Fund.

Beautification – Financials (Foreclosure Registry Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ 43,485
53 - Supplies	\$ -	\$ -	\$ -	\$ 4,652
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 5,000
55 - Interfund Charges	\$ -	\$ -	\$ -	\$ 4,777
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 200,000
Expense Total	\$ -	\$ -	\$ -	\$ 257,914

Note: Prior to FY17, the functions in Beautification – Foreclosure Registry Fund were budgeted in Planning & Sustainability – Foreclosure Registry Fund.

Beautification – Financials (Unincorporated Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
05810 - KDB	\$ -	\$ -	\$ -	\$ 4,931,640
05820 - Code Comp.	\$ -	\$ -	\$ -	\$ 3,956,494
Expense Total	\$ -	\$ -	\$ -	\$ 8,888,134

Note: Prior to FY17, the functions in Keep DeKalb Beautiful (05810) and Code Compliance (05820) were budgeted in Sanitation – Sanitation Fund and Planning & Sustainability – Unincorporated Fund/Foreclosure Registry Fund respectively.

Beautification – Financials (Foreclosure Registry Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
05830 - Foreclosure Reg.	\$ -	\$ -	\$ -	\$ 257,914
Expense Total	\$ -	\$ -	\$ -	\$ 257,914

Note: Prior to FY17, the functions in Beautification – Foreclosure Registry Fund were budgeted in Planning & Sustainability – Foreclosure Registry Fund. All positions previously budgeted in the Foreclosure Registry Fund were transferred to the Unincorporated Fund in FY17.

Beautification- Positions (Unincorporated Fund)

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	NA	NA	NA	144
Filled / Funded	NA	NA	NA	128

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed. All positions previously budgeted in the Foreclosure Registry Fund were transferred to the Unincorporated Fund in FY17.

Beautification- Goals and Objectives

Goal #1: Develop programs to perform proactive assessments via patrol teams/taskforces to actively pursue the correction of existing violations.

Objective #1A: Conduct quarterly comprehensive neighborhood sweeps with an emphasis within key commercial zones.

Objective #1B: Conduct quarterly commercial corridor sweeps within targeted commercial zones as identified by the Economic Development Strategic Plan.

Objective #1C: Conduct one multi-family property sweep per month.

Objective #1D: Conduct one hotel/motel sweep per month.

Objective #1E: Conduct one county-wide sign sweep per month.

Objective #1F: Obtain 50% compliance rate of the Vacant Property Registry by December 31, 2017.

Objective #1G: Inspect 100% of vacant residential properties along select commercial corridors based on the Economic Development Strategic Plan.

Goal #2: Develop an enhanced schedule with a robust service reach to ensure county-wide coverage.

Objective #2A: Enhance Code Enforcement on field coverage, and expand service delivery times to include earlier start and end times, Saturday coverage, as well as evening and off-hour coverage. During the peak violation season, and with daylight savings time as a variable, this flexible schedule offers staff a greater opportunity to interact with the community, and provide the residents with enhanced service.

Objective #2B: Enhance and expand Clean Communities Crews (litter abatement) and Roadside Enhancement Crews (mowing and herbicide) service delivery times to include Saturday and off-hour coverage.

Goal #3: Improve efficiencies in the in-rem demolition program, and develop a comprehensive county-wide property abatement program and eviction management system.

Objective #3A: Demolish 25 houses by December 31, 2017.

Objective #3B: Develop a comprehensive abatement program and effectuate the successful abatement of 15 properties by December 31, 2017.

Objective #3C: Develop a strategy to manage the eviction process in coordination with the county's Marshal Office and introduce legislation to better manage the placement of curbside items during evictions.

Objective #3D: Utilize Registry Officers to conduct inspections on abatement and in rem cases.

Goal #4: Improve quality of place by promoting healthy attractive neighborhoods, commercial areas, and transportation corridors and thoroughfares in DeKalb County to promote economic development, reduce crime rates, and improve community health and well-being.

Objective #4A: Conduct two neighborhood clean-up events in each county commission district.

Objective #4B: Increase litter removal by 50% over existing service levels.

Objective #4C: Increase county-wide mowing activity by 25% over existing service levels.

Objective #4D: Launch a pilot electronic surveillance and litter enforcement program in conjunction with the DeKalb County Police Department.

Goal #5: Promote civic pride, economic development, and crime prevention by increasing participation with DeKalb's "Adopt-A-Programs" (This includes the Adopt-A-Road, Adopt-A-Spot, and Adopt-A-MARTA Stop Programs).

Objective #5A: Increase participation by residents, businesses and civic organizations in all programs by 20% throughout the county.

Objective #5B: Conduct a comprehensive assessment of the overall appearance of the community and report the findings via the Community Appearance Index.

Beautification - Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Inspections performed	22,000	20,300	33,248	41,560 (Est)
Service requests received	12,265	11,865	14,534	18,167 (Est)
Warning notices issued	5,380	8,890	6,824	8,530 (Est)
Properties brought into compliance	10,734	12,680	14,242	17,802 (Est)
Citations issued	5,844	4,200	6,154	7,692 (Est)
Illegal dumpsites serviced	19	222	860	1,290 (Est)
Trash collected (tons)	102	234	618	927 (Est)
Miles mowed	2,817	2,899	3,243	4,864 (Est)

Beautification- Points of Interest

- The Beautification Unit was created as a separate budget entity in FY17 by combining the functions of code compliance, mowing and herbicide application, Keep DeKalb Beautiful, and the administration of the foreclosure and vacant property registries. These functions were previously the responsibility of the Department of Planning & Sustainability and the Sanitation Department.
- The Beautification Unit will have key responsibility in the implementation of major initiatives and action plans to eliminate blight throughout the county in FY17. These include:
 - Operation Clean Sweep
 - Targeted area enforcement sweeps
 - Litter Awareness Month proclamation and activities



Board of Commissioners (BOC)

Board of Commissioners - Mission Statement

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

Board of Commissioners - Description

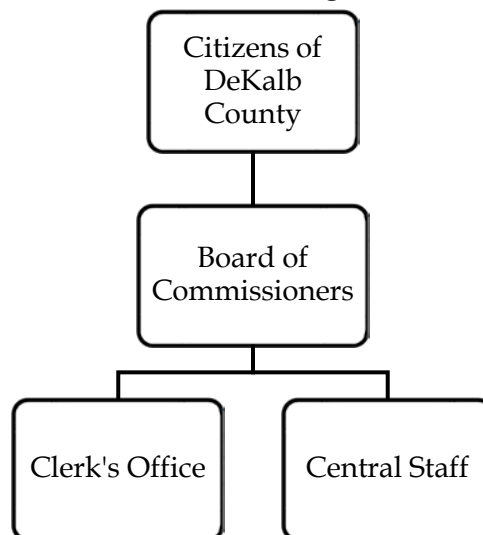
The Board of Commissioners serves as the legislative branch of DeKalb County government. The BOC is comprised of seven part-time commissioners, each elected to a four-year term. DeKalb County is divided into five commission districts as well as two "super districts," one on the east end of the county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

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

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

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

Board of Commissioners - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 1,899,171	\$ 1,975,044	\$ 2,190,149	\$ 3,085,286
52 - Purch / Contr Svcs	\$ 422,704	\$ 302,460	\$ 265,519	\$ 425,924
53 - Supplies	\$ 63,184	\$ 43,087	\$ 75,269	\$ 44,544
54 - Capital Outlays	\$ 2,938	\$ 10,445	\$ 14,149	\$ 13,747
55 - Interfund Charges	\$ -	\$ 37	\$ 350	\$ -
57 - Other Costs	\$ -	\$ -	\$ 325	\$ -
Expense Total	\$ 2,387,997	\$ 2,331,074	\$ 2,545,761	\$ 3,569,501

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
00201 - District 1	\$ 211,491	\$ 174,915	\$ 207,004	\$ 317,982
00202 - District 2	\$ 247,966	\$ 263,545	\$ 278,405	\$ 317,982
00203 - District 3	\$ 208,342	\$ 184,487	\$ 216,888	\$ 317,982
00204 - District 4	\$ 275,401	\$ 277,820	\$ 285,161	\$ 317,982
00205 - District 5	\$ 37,334	\$ 100,839	\$ 248,522	\$ 317,982
00206 - District 6	\$ 236,147	\$ 256,002	\$ 256,439	\$ 317,982
00207 - District 7	\$ 210,135	\$ 196,164	\$ 73,308	\$ 317,982
00210 - BOC Administration	\$ 555,912	\$ 465,136	\$ 590,605	\$ 810,289
00211 - Clerk's Office	\$ 405,270	\$ 412,165	\$ 389,428	\$ 533,338
Expense Total	\$ 2,387,997	\$ 2,331,074	\$ 2,545,761	\$ 3,569,501

Board of Commissioners – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	35	36	37	37
Filled / Funded	28	32	32	34

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Board of Commissioners – Goals and Objectives

Goal #1: Adopt the annual operating budget and millage rates in accordance with state law.

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

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

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

Goal #2: Elect a Presiding Officer and Deputy Presiding Officer in accordance with the Organizational Act.

Objective #2A: The board elects a Presiding Officer and a Deputy Presiding Officer at the first regular meeting of each calendar year.

Objective #2B: The Presiding Officer appoints chairpersons and members of the various committees.

Goal #3: Facilitate constituent engagement within the democratic process on the local level.

Objective #3A: The Board of Commissioners has elected to hold three evening meetings at various locations within DeKalb County to accommodate all residents.

Board of Commissioners – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Constituent Complaints Resolved	700	661	653	700
Preliminary Inquiries Fielded	350	383	441	400
Legislative Request Responses	210	308	403	400
Media Inquiries Fielded	1,000	2,113	2,703	2,000
Media Request Responses	300	415	362	300
External Organizational Inquiries	200	278	489	400
External Organizational Requests	50	60	62	40
Community Townhalls	30	10	17	20
Community Activities and Events	75	90	23	30

Board of Commissioners – Points of Interest

- The BOC holds regular meetings on the 2nd and 4th Tuesdays of each month. The Committee of the Whole meets on the 1st and 3rd Tuesdays, when it hears presentations related to matters currently before the board and sets the agenda for the regular meetings.
- Regular meetings of the BOC are televised on DeKalb County Television (locally, channel 23) and via the channel's various streaming media.

Budget (Office of Management and Budget, OMB)

Budget - Mission Statement

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

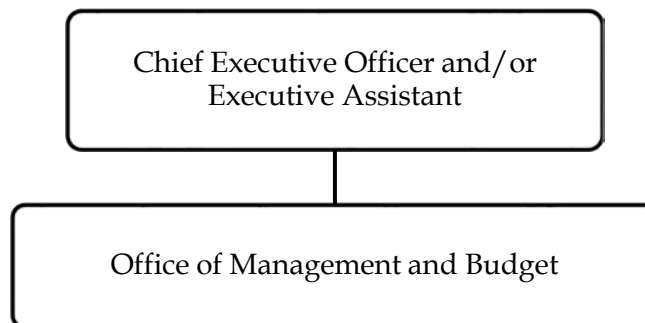
Budget - Description

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

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

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

Budget- Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ -	\$ 558,034	\$ 877,631	\$ 1,067,062
52 - Purch / Contr Svcs	\$ -	\$ 32,352	\$ 23,952	\$ 54,617
53 - Supplies	\$ -	\$ 4,577	\$ 7,591	\$ 10,000
54 - Capital Outlays	\$ -	\$ 13,203	\$ 1,479	\$ 8,000
Expense Total	\$ -	\$ 608,166	\$ 910,653	\$ 1,139,679

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
02210 - Budget (OMB)	\$ -	\$ 608,166	\$ 910,653	\$ 1,139,679
Expense Total	\$ -	\$ 608,166	\$ 910,653	\$ 1,139,679

Budget – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	-	12	10	10
Filled / Funded	-	8	7	10

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Budget – Goals and Objectives

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

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

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

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

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

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

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

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

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

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

Budget – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Receive GFOA Distinguish Budget Award	Yes	Yes	Yes	Yes (Goal)
100% positive vote of February Budget	Yes, 6-0	No, pass 4-2	No, pass 4-2-1	Yes, 7-0 (Goal)
100% positive vote on mid-year tax rate.	No, pass 4-2	No, pass 4-3	No, pass 5-1	Yes, 7-0 (Goal)
Average rating for staff of 4.5/5 or better (workshop usefulness).	NA	NA	4.63	4.5 (Goal)
Average rating of 4.5/5 or better (staff prepared for workshops.)	NA	NA	4.76	4.5 (Goal)
Reduction in budget amendments process by 10% through clarification of need.	305	378	365	329

Budget – Points of Interest

- The Office of Management and Budget (OMB or Budget) was created by act in the February 2015 Budget. It was authorized with 13 positions and \$954K for a partial year. OMB started with eight filled positions. The FY16 budget authorizes and funds 10 positions, with eight positions currently filled.
- OMB anticipates working with the Innovation & Technology Department, in the implementation of Oracle's budgeting application "Hyperion".
- OMB is actively assisting with the re-launch of OpenGov. This reporting tool is schedule to go on-line by the end of the year and will provide updated financial data to citizens.

Chief Executive Officer

Chief Executive Officer - Mission Statement

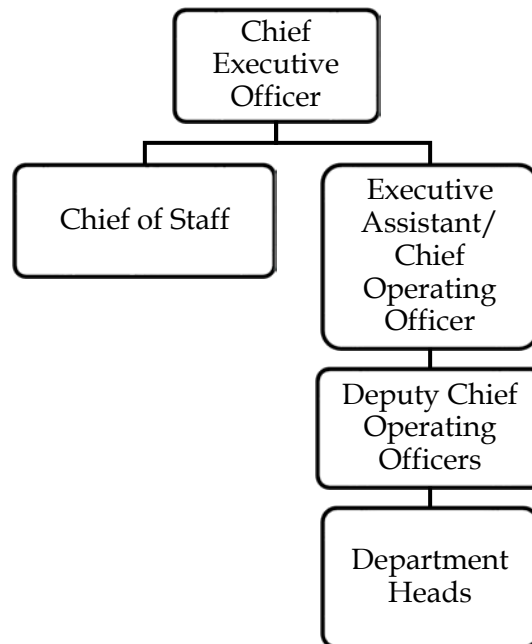
The mission of the Chief Executive Officer (CEO) is to encourage the growth of DeKalb County and promote and develop the prosperity and well-being of all its citizens, businesses and stakeholders by ensuring the efficient and effective delivery of public services county-wide.

Chief Executive Officer - Description

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

The CEO's Office also includes the Executive Assistant/Chief Operating Officer (COO), who is charged with providing professional day-to-day management of the county, as well as the Public Information Office, which issues press releases, responds to media inquiries, and manages DeKalb County Television (DCTV) and the Public Education and Government Access (PEG) fund.

Chief Executive Officer - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 2,483,131	\$ 2,445,594	\$ 2,805,506	\$ 2,863,773
52 - Purch / Contr Svcs	\$ 256,941	\$ 391,557	\$ 402,666	\$ 943,738
53 - Supplies	\$ 28,532	\$ 27,046	\$ 28,482	\$ 61,727
54 - Capital Outlays	\$ 1,702	\$ -	\$ 13,236	\$ 7,500
55 - Interfund Charges	\$ (373,936)	\$ (524,263)	\$ 16,942	\$ 9,516
Expense Total	\$ 2,396,371	\$ 2,339,934	\$ 3,266,832	\$ 3,886,254

Note: The Office of the Executive Assistant and Communications were budgeted separately from the CEO's Office in FY14-FY16 and FY16 respectively. These figures combine the actuals from those departments in FY14-FY16 with the actuals for the CEO's Office to present consistent expenditures for historical comparisons.

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 50,462	\$ 62,809	\$ 58,542	\$ 60,395
52 - Purch / Contr Svcs	\$ 150,635	\$ 81,868	\$ 129,978	\$ 315,116
53 - Supplies	\$ 22,849	\$ 38,938	\$ 52,403	\$ 150,607
54 - Capital Outlays	\$ 79,172	\$ 5,800	\$ 15,480	\$ 72,435
55 - Interfund Charges	\$ -	\$ -	\$ -	\$ 30,104
Expense Total	\$ 303,118	\$ 189,415	\$ 256,403	\$ 628,657

Note: The Public Education and Government Access (PEG) Fund was part of the Communications budget in FY16. These figures combine the actuals from FY16 with the actuals from all other years to present consistent expenditures for historical comparisons.

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
00110 - CEO	\$ 812,248	\$ 472,337	\$ 762,783	\$ 447,958
00112 - Operations	\$ 248,000	\$ 28,722	\$ 13,855	\$ 25,296
00114 - Staff	\$ 235,912	\$ 293,289	\$ 284,947	\$ 310,914
00120 - Exec. Assistant	\$ 778,834	\$ 1,242,139	\$ 1,283,925	\$ 1,703,031
00140 - Comm. Rel.	\$ 12,363	\$ -	\$ -	\$ -
00150 - Public Info.	\$ 299,813	\$ 180,404	\$ 863,334	\$ 1,209,479
00160 - Off. of Proc. Imp	\$ 9,201	\$ 123,043	\$ 57,989	\$ 189,576
Expense Total	\$ 2,396,371	\$ 2,339,934	\$ 3,266,832	\$ 3,886,254

Note: The Office of the Executive Assistant and Communications were budgeted separately from the CEO's Office in FY14-FY16 and FY16 respectively. These figures combine the actuals from those departments in FY14-FY16 with the actuals for the CEO's Office to present consistent expenditures for historical comparisons.

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
00170 - PEG Fund Suppc \$	303,118	\$ 189,415	\$ 256,403	\$ 628,657
Expense Total	\$ 303,118	\$ 189,415	\$ 256,403	\$ 628,657

Note: In FY17, the PEG Fund budget was moved from cost center 10203 to cost center 00170. The figures for FY14-FY16 actuals present expenditures from cost center 10203 to provide consistent figures for historical comparisons.

Positions (General Fund)

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	29	32	35	31
Filled / Funded	21	25	23	24

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Positions (PEG Fund)

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	1	1	1	1
Filled / Funded	1	1	1	1

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Chief Executive Officer - Goals and Objectives

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

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

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

Objective #2A: Operation Clean Sweep

Objective #2B: Water billing/CIP/consent decree/sewer capacity

Objective #2C: SPLOST

Objective #2D: Comprehensive blight reduction strategy

Objective #2E: Comprehensive public safety strategy

Objective # 2F: Youth employment initiative.

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

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

Chief Executive Officer – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Constituent issues resolved	N/A	N/A	N/A	N/A
Community engagement opportunities	N/A	N/A	N/A	N/A
Employee morale opportunities	N/A	N/A	N/A	N/A
Collaborative partnerships created	N/A	N/A	N/A	N/A

Note: A new administration began in January 2017, and performance measures were created for the CEO's Office were altered for FY17.

Chief Executive Officer – Points of Interest

- The FY17 budget recombines the Executive Assistant's Office and the Communications Office under the CEO's Office. These functions were removed from the CEO's budget in the FY14 and FY16 budgets respectively under previous administrations.

Child Advocacy Center

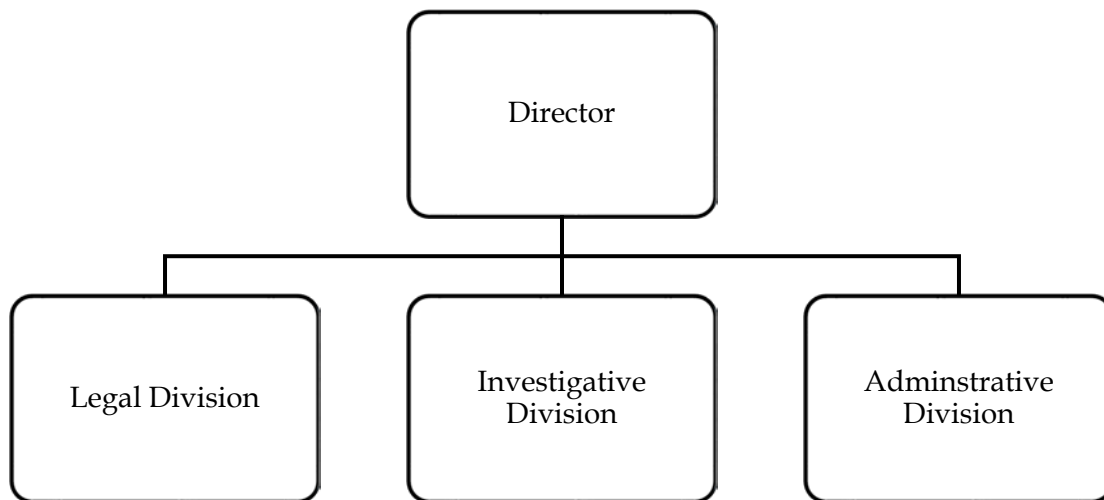
Child Advocacy Center - Mission Statement

The mission of the DeKalb County Child Advocacy Center is to provide legal representation and ongoing advocacy for children in foster care. Our goal is to protect the legal rights of child-clients, advocate for resources that improve their well-being and provide them with permanent, safe, and stable homes.

Child Advocacy Center - Description

The Child Advocacy Center (CAC) represents the legal rights and best interests of abused and neglected children in all dependency matters. The CAC attorneys, investigators, and support staff investigate allegations of abuse and litigate dependency cases that are brought before the Juvenile Court. Child-clients are primarily in foster care and may reside in foster and group homes, residential treatment facilities, or with other care givers. Approximately 45% of department's workload is conducted outside of the office.

Child Advocacy Center - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 1,730,700	\$ 2,032,029	\$ 2,346,896	\$ 2,525,394
52 - Purch / Contr Svcs	\$ 139,041	\$ 216,225	\$ 178,942	\$ 179,812
53 - Supplies	\$ 15,955	\$ 26,637	\$ 18,278	\$ 21,069
54 - Capital Outlays	\$ 2,574	\$ 2,634	\$ 7,259	\$ -
55 - Interfund Charges	\$ 2,377	\$ 936	\$ 4,953	\$ 5,129
Expense Total	\$ 1,890,647	\$ 2,278,461	\$ 2,556,328	\$ 2,731,404

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
04010 - Child Advocate's Office	\$ 1,890,647	\$ 2,278,461	\$ 2,556,328	\$ 2,731,404
Expense Total	\$ 1,890,647	\$ 2,278,461	\$ 2,556,328	\$ 2,731,404

Child Advocacy Center – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	24	26	28	28
Filled / Funded	23	27	25	28

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Child Advocacy Center – Goals and Objectives

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

Objective#1A: Improve effectiveness and efficiency of department's litigation service delivery to children and youth in foster care via workload re-organization and caseload re-distribution to better align with attorneys' level of experience and expertise.

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

Goal #2: Use Geographic Information Systems (GIS) technology to track child-client mobility and increase efficiency of fieldwork efforts and case-management service delivery.

Objective #2A: Track child-clients' placement data to more strategically deploy department's fieldwork resources. Modify service-delivery protocol to reflect new norm of 54% of child-clients being placed outside of DeKalb County.

Objective #2B: Track child-clients' school placement changes to monitor educational stability and focus advocacy efforts around correlation between academic delays and multiple school changes.

Goal #3: Increase community-based resources for child-clients via targeted recruitment of volunteers, interns and legal fellows.

Objective #3A: Administer survey to department staff regarding volunteer utilization.

Objective #3B: Implement recruitment campaign to include sending personal letters to prospective volunteers.

Child Advocacy Center - Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Child welfare hearings	2,286	3,115	3,311	3,290
Child welfare cases handled	1,160	1,375	1,567	1,470
Child-client interviews conducted	4,159	6,187	5,876	5,926
Case actions documented	48,640	55,244	42,964	44,198
Miles covered conducting field investigations	67,657	74,505	88,930	94,184
Appeals handled	5 (2 Amicus)	4	1	3
Cases closed - clients achieving permanency	511	588	628	527
Stakeholder meetings/efforts	530	466	446	495
Volunteer-intern hours/comp. value	5,315/\$42,520	4,947/\$54,417	2,716/\$38,024	2,510/\$33,000

Child Advocacy Center - Points of Interest

- The CAC's active caseload of children in foster care has exceeded that of all other jurisdictions in Georgia since 2013. Since its inception, the department has represented more than 15,000 abused and neglected children.
- In 2016, the CAC represented 1,470 child-clients and conducted 3,290 child welfare hearings. A drastic shortage in foster homes in DeKalb County has resulted in 54% of the department's child-clients being placed out-of-county. The rise in out-of-county placements has significantly increased the department's field monitoring and investigations workload as miles logged rose by 20% from 2014-2015 and increased an additional 6% from 2015 to 2016.
- In 2017, the CAC intends to use GIS mapping to increase efficiency of field work efforts. An analysis of placement data indicates that 20% of department's child-clients are placed 30 or more miles from the office.

Citizen Help Center (311)

Citizen Help Center - Mission Statement

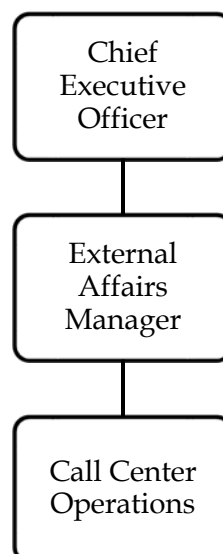
The DeKalb County Citizen Help Center strives to bring the county closer to citizens by providing customer service that is efficient, timely and proactive in delivery. We work to deliver rapid and convenient access to county information and services. Collaborating with our partners, it is our vision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

Citizen Help Center - Description

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

The Citizen Help Center was budgeted within the Executive Assistant/Chief Operating Officer budget prior to 2016. During the economic downturn of 2008, 311 funding was eliminated.

Citizen Help Center - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ 27,583	\$ 138,367
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 103,804	\$ 235,370
53 - Supplies	\$ -	\$ -	\$ 94	\$ 5,000
57 - Other Costs	\$ -	\$ -	\$ -	\$ 9,000
Expense Total	\$ -	\$ -	\$ 131,481	\$ 387,737

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
07801 - Citizen Help Ctr	\$ -	\$ -	\$ 131,481	\$ 387,737
Expense Total	\$ -	\$ -	\$ 131,481	\$ 387,737

Citizen Help Center – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	NA	NA	6	6
Filled / Funded	NA	NA	-	2

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Citizen Help Center – Goals and Objectives

Goal #1: Reduce operational costs.

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

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

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

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

Objective #2B: Integrate a multichannel communication platform that provides 24-hour access to the county for citizens.

Objective #2C: Relieve citizen frustration and free up county resources by resolving citizen concerns in fewer contacts.

Objective #2D: Improve service request tracking capabilities to better analyze citizen needs for service.

Objective #2E: Provide a central point of information sharing and data for internal stakeholders in outlining metrics, creating benchmarks, and obtaining details on citizen issues.

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

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

Objective #3B: Optimize performance through integration of county systems to maximize opportunities for automation.

Objective #3C: Develop performance measures to support implementation of a results based accountability mode.

Objective #3D: Develop enterprise standards and eliminate shadow and duplicate systems by creating a single front-end CRM tool.

Citizen Help Center - Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Additional departments onboarded in 311	0	0	3	5
Number of calls routed to citizen contact center	67,412	67,598	68,500	90,000
Number of service requests documented in contact center	29,650	45,062	60,000	80,000
Percentage of calls answered within 30 seconds or less	93%	93%	95%	95%
Call abandonment rates	NA	NA	NA	5%
Number of employees trained	0	0	3	12
Retention rate of contact center staff	NA	NA	NA	40%
Percentage of issues resolved upon first contact	NA	NA	NA	70%
Percentage of citizens rating the contact center "satisfactory"	NA	NA	NA	TBD
Dashboards developed for reporting capabilities in tracking response times	0	0	0	2

Citizen Help Center - Points of Interest

- The Citizen Help Center transitioned to a temporary personnel only staffing model in 2016. The 2017 budget includes funding for two full-time positions to provide training and supervision to the temporary employees.
- The Citizen Help Center is currently undergoing a reorganization.

Clerk of Superior Court

Clerk of Superior Court - Mission Statement

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

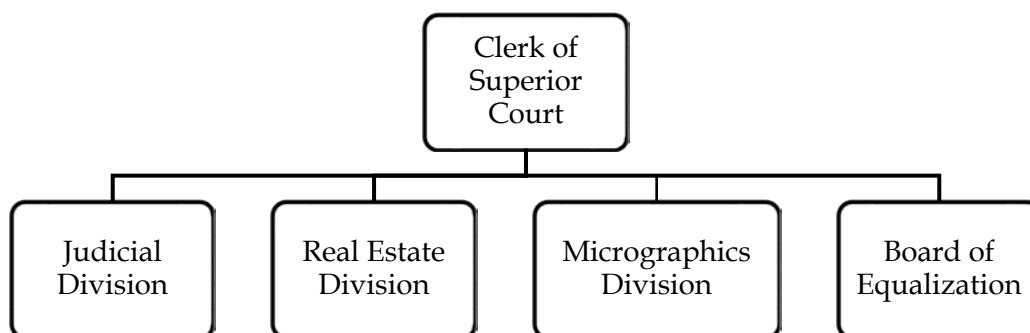
Clerk of Superior Court - Description

The Office of Clerk of Superior Court is a constitutionally held office mandated by the Georgia Constitution, Official Code of Georgia Annotated, and the Uniform Rules of Court. The Clerk is responsible for filing, recording, and maintaining court records for public inspection, including records pertaining to general civil cases, domestic civil cases, domestic violence cases, criminal indictments, accusations, warrants, real and personal property located in DeKalb County. The Office of the Clerk of Superior Court supports Superior Court judges and Magistrate Court judges.

The Office of the Clerk has a Judicial Division responsible for the management and preservation of records relating to civil and criminal actions as well as adoptions and appeals to the Georgia Supreme and Court of Appeals. The Administration Division is comprised of accounting, budget, and human resources. The Clerk issues and revokes notary commissions, liens, FIFA's (fieri facias), trade names, and limited partnerships.

The Real Estate Division is responsible for filing, indexing, and verifying all documents relating to real and personal property located in DeKalb County, and is responsible for collection of intangible taxes and transfer taxes. The Archive Division is responsible for duplicating, indexing, and verifying all records in accordance with Georgia law. The Micrographics Division is responsible for converting microfilm to digital image. The Office of Clerk is a federal passport agent. The Clerk is the statutory administrator of the Board of Equalization, which facilitates property appeals in DeKalb County.

Clerk of Superior Court - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 5,291,674	\$ 5,838,742	\$ 6,316,672	\$ 6,366,798
52 - Purch / Contr Svcs	\$ 847,358	\$ 1,138,379	\$ 977,806	\$ 1,122,643
53 - Supplies	\$ 176,849	\$ 113,229	\$ 111,799	\$ 110,386
54 - Capital Outlays	\$ 4,201	\$ 6,531	\$ 8,570	\$ 12,000
57 - Other Costs	\$ 11,024	\$ -	\$ 11,206	\$ 11,206
61 - Other Fin. Uses	\$ -	\$ 537,782	\$ -	\$ -
Expense Total	\$ 6,331,105	\$ 7,634,664	\$ 7,426,052	\$ 7,623,033

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
03601 - Clerk of Superior Court	\$ 5,973,992	\$ 7,237,216	\$ 6,959,083	\$ 7,163,832
03610 - Clerk of Superior Court	\$ 1,421	\$ 156	\$ 8	\$ -
03611 - Clerk of Superior Court	\$ 355,693	\$ 397,291	\$ 466,961	\$ 459,201
Expense Total	\$ 6,331,105	\$ 7,634,664	\$ 7,426,052	\$ 7,623,033

Clerk of Superior Court – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	89	90	90	90
Filled / Funded	93	89	87	87

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Clerk of Superior Court – Goals and Objectives

Goal #1: Finalize Phase 3 implementation of the Odyssey case management system.

Objective #1A: Allow processing of all court documents, notices, calendars, hearings, transcripts, orders, and sentences electronically, as well as create efficiencies through inter-governmental electronic exchanges.

Objective #1B: Continue to establish an integrated justice interface through Odyssey with judicial partners - Sheriff, District Attorney, Solicitor, Police, and Public Defender. Allows the District Attorney, defendants, and judges the capability of signing documents in open court that are then applied to the case and the signed documents can be accessed online instantly.

Goal #2: Provide electronic filing (e-file) documents for criminal, civil, trade names, and real estate plats mandated by legislation effective January 1, 2017.

Objective #2A: Provide web-based access to all public documents.

Objective #2B: Generate additional revenue through e-filing process. Continue to provide hourly document turn-around.

Goal #3: Provide e-filing of real-estate documents, pursuant to Georgia Code 15-6-67.

Objective #3A: Make available public access terminal allowing access to e-file portal. Objective

#3B: Establish easy access for citizen hearings and Board of Equalization hearings.

Clerk of Superior Court – Performance Measures

Performance Measures	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Est/Goal
Criminal counts	9,887	7,183	8,279	8,428
Criminal cases processed	5,365	3,315	4,442	4,581
Criminal cases disposed	5,542	4,900	5,118	5,286
Criminal defendants	4,781	3,895	4,428	4,452
Probation revocations	1,483	1,488	1,435	1,503
Civil cases processed	11,289	12,947	13,464	13,250
Estimated pages intake (judicial)	585,300	565,590	592,416	584,000
Real estate instrument recorded	168,574	173,330	185,939	194,753
Real estate pages assigned	518,116	580,535	638,176	652,289
Criminal Fines & Fees	\$ 2,945,827	\$ 10,436,629	\$ 11,738,516	\$ 10,790,000

Clerk of Superior Court – Points of Interest

- Continued implementing a new case management system (Odyssey) which eliminates manual processes, increases efficiencies, moves the county to paperless environments, and allows constituents to have faster access to essential court information.
 - Via Odyssey, implemented mandatory electronic filing for civil cases, effective 12/31/16.
- Commenced accepting credit cards as a form of payment effective 1/1/2016.
- Implemented new anti-fraud banking processes for real estate transactions.
- Held two free notary-training classes for public, trained approximately 400 notaries.
- Relocated Board of Equalization to new office space, Manuel J. Maloof Annex, 1300 Commerce Drive, Decatur.
- Implemented mandatory electronic filing through County Document Imaging Management System for all plats (real estate) pursuant to House Bill 1004, effective 1/1/17.

Communications

Effective with the adoption of the FY17 budget, the Communications Office was recombined with the CEO's Office. The historical information is presented here for informational purposes. Please see CEO on page 107 for FY17 budget information.

Communications – Financials (General Fund) by Common Object Groups

		FY16 Unaud
51 - Salaries & Benefits	\$	817,014
52 - Purch / Contr Svcs	\$	16,091
53 - Supplies	\$	1,201
55 - Interfund Charges	\$	7,144
Expense Total	\$	841,449

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

		FY14 Actual		FY15 Actual		FY16 Unaud
51 - Salaries & Benefits	\$	50,462	\$	62,809	\$	58,542
52 - Purch / Contr Svcs	\$	150,635	\$	81,868	\$	129,978
53 - Supplies	\$	22,849	\$	38,938	\$	52,403
54 - Capital Outlays	\$	79,172	\$	5,800	\$	15,480
Expense Total	\$	303,118	\$	189,415	\$	256,403

Communications – Financials (General Fund) by Cost Center

		FY16 Unaud
00610 - Communications	\$	304,091
00620 - DCTV	\$	537,358
Expense Total	\$	841,449

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

		FY14 Actual		FY15 Actual		FY16 Unaud
10203 - PEG Support Fund	\$	303,118	\$	189,415	\$	256,403
Expense Total	\$	303,118	\$	189,415	\$	256,403

Communications (General Fund) – Positions

Full-Time Positions	FY16
Authorized	11
Filled / Funded	9

Note: FY16 are filled as of 12/31.

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

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

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Community Development

Community Development – Mission Statement

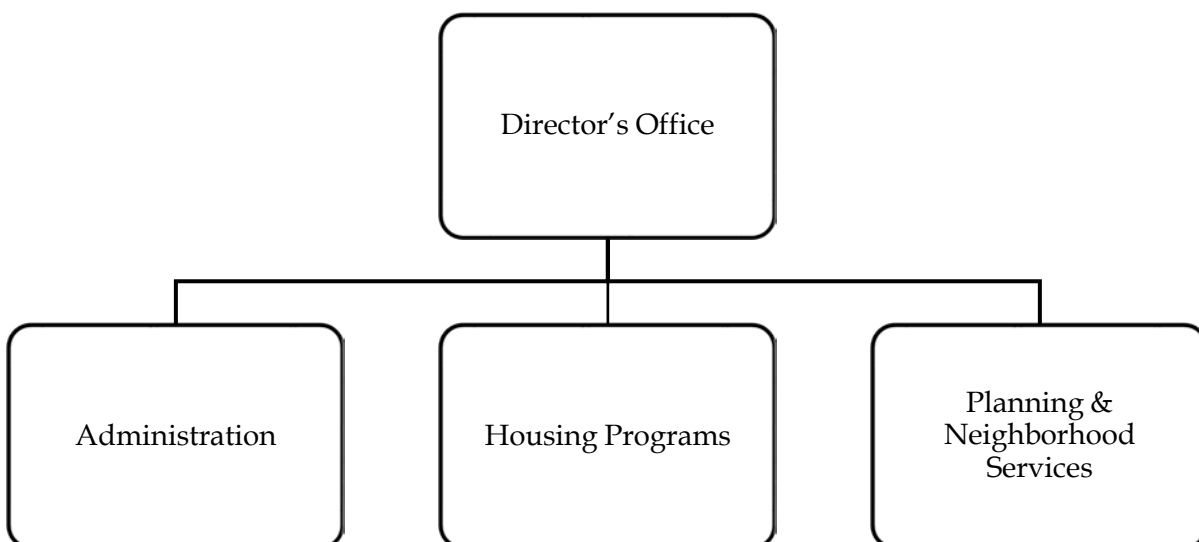
The mission of the Community Development Department is to develop viable urban communities principally benefiting low-to-moderate income persons. We work collaboratively with nonprofit agencies, governmental entities at all levels, the business community, the faith community, residents and schools to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

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

Community Development – Description

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

Community Development – Organizational Chart



Community Development - Financials

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

Community Development - Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Rental units constructed	NA	NA	90	100
Housing and support services to low-income and homeless men, women and children	NA	NA	2,546	3,000
Overnight-emergency shelter and transitional housing beds added	NA	NA	229	250
Homelessness prevention and rapid rehousing	NA	NA	334	400
Public service activities other than low-moderate income housing benefit	NA	NA	3,500	4,000
# of families provided quality affordable child care programs	NA	NA	500	500
# of youth provided services	NA	NA	350	400
# of services provided to income eligible senior citizens and refugees	NA	NA	317	400
# of households assisted for foreclosure prevention and homebuyer education	NA	NA	2,100	2,000
Completion of public facilities to benefit low-to-moderate income persons	NA	NA	1	2

Community Development - Points of Interest

- The Department of Housing and Urban Development awarded DeKalb County in 2016, a total of \$7,179,295 in entitlement funding: \$4,739,475 through the Community Development Block Grant Program, \$427,116 through the Emergency Solutions Grant (formerly the Emergency Shelter Grant) and \$1,648,443 through the HOME Investment Partnership Program. Additionally, the county now continues to administer and manage activities associated with program income generated by activities from the Neighborhood Stabilization Program. Appropriations for FY17 have not been released.

Community Service Board (CSB)

Community Service Board - Mission Statement

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



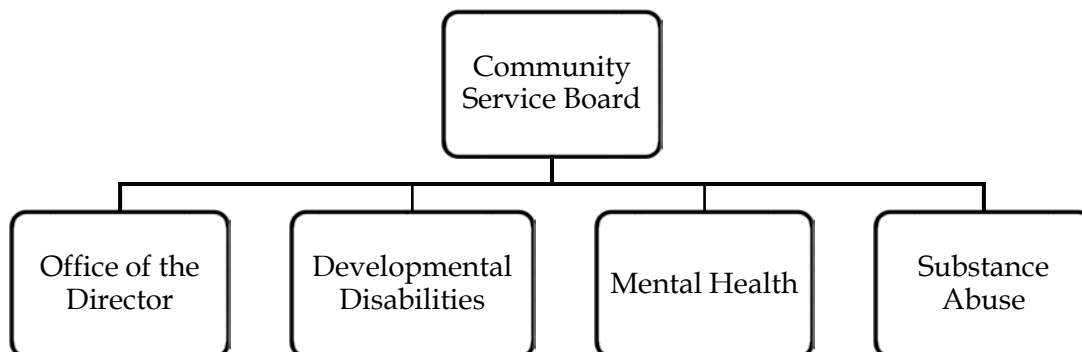
Community Service Board - Description

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

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

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

Community Service Board - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
57 - Other Costs	\$ 1,784,057	\$ 1,984,057	\$ 1,984,057	\$ 2,084,057
Expense Total	\$ 1,784,057	\$ 1,984,057	\$ 1,984,057	\$ 2,084,057

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
07201 - Community Srv Board	\$ 1,784,057	\$ 1,984,057	\$ 1,984,057	\$ 2,084,057
Expense Total	\$ 1,784,057	\$ 1,984,057	\$ 1,984,057	\$ 2,084,057

Community Service Board – Goals and Objectives

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

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

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

Goal #2: Promote innovation and best practices in services.

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

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

Goal #3: Improve the health status of clients.

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

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

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

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

Community Service Board – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Total clients	8,345	8,532	8,623	8,795
Clients served by				
Jail Services & DUI Program	222	224	224	228
DeKalb County Drug Court	134	117	117	117
Mobile Response Unit	2,097	2,065	2,239	2,284
Crisis Services	1,510	1,534	2,226	2,271
Mental Health Outpatient	5,415	6,146	5,918	6,036
Psychosocial Rehabilitation	197	196	196	200
Addictive Diseases	616	434	582	594
Child & Adolescent	225	208	240	245
Developmental Disability Day Services	240	231	222	226
Veterans Services	256	1,481	1,326	1,353
Residential	158	214	219	223

Community Service Board – Points of Interest

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

Contributions to Capital Projects

Contributions to Capital Projects - Description

The Contributions to Capital Projects unit is used for the county contribution to Homestead Option Sales Tax (HOST) capital outlays. Capital contributions from other fund categories, such as the Enterprise Funds, are accounted for in their respective funds. Tax funded contributions are in each respective fund's Non-Departmental unit. Prior to FY15, some general tax funded capital projects were included in this are on an inconsistent basis.

The HOST outlays (Now, the only item in this department like structure.) are generally used for road paving projects in conjunction with matching funds from the Georgia Department of Transportation's Local Maintenance and Improvement Grant program. The county match is generally funded from the portion of HOST proceeds designated for capital projects. The general capital projects, which are no longer budgeted in this entity, have been those not funded by bonds or other long-term financing and have usually been technology-related, such as Innovation & Technology projects or public safety communications upgrades. See the non-departmental section for the general fund for the current year's contribution amounts.

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
61 - Other Fin. Uses	\$ 6,598,000	\$ 5,499,980	\$ 4,891,824	\$ 1,393,050
Expense Total	\$ 6,598,000	\$ 5,499,980	\$ 4,891,824	\$ 1,393,050

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
09002 - Contribution To CIP	\$ 6,598,000	\$ 5,499,980	\$ 4,891,824	\$ 1,393,050
Expense Total	\$ 6,598,000	\$ 5,499,980	\$ 4,891,824	\$ 1,393,050

Contributions to Capital Projects - Points of Interest

- Amounts available from HOST receipts have decreased steadily in recent years due to city incorporations and the resulting changes in how the HOST proceeds are divided.
- In FY17, the county anticipates collecting \$1.39M in HOST proceeds, a capital outlay contribution is dedicated to the re-pavement of roads.

Cooperative Extension Service

Cooperative Extension Service - Mission Statement

The mission of the University of Georgia Cooperative is to enrich the lives of its constituents through educational programming in areas such as agriculture and the environment; youth programming and development; and food and health.

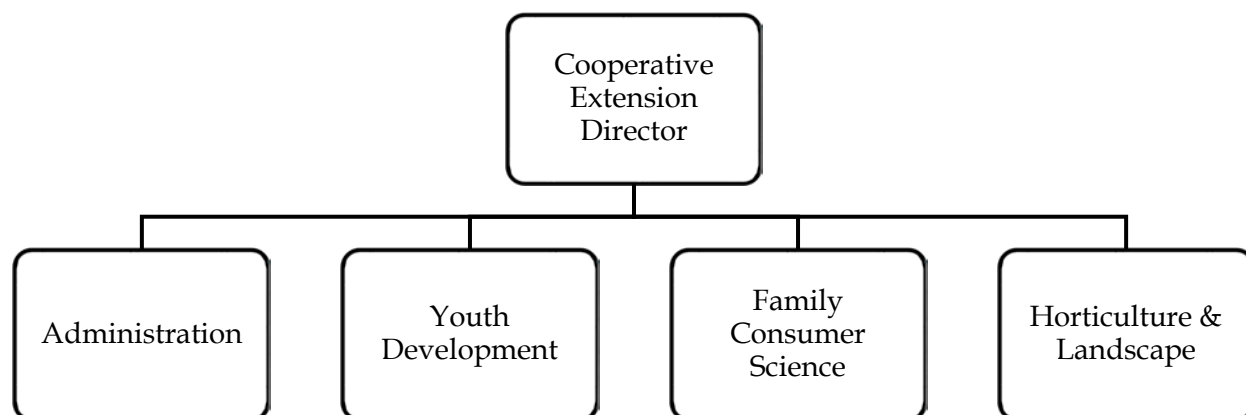
Cooperative Extension Service - Description

DeKalb County Cooperative Extension works collaboratively with the county and other governmental entities, non-profit organizations, schools and the faith-based community to create healthy and sustainable individuals, families, and communities. Cooperative Extension helps the citizens of DeKalb become healthier, more productive, and environmentally responsible.

County extension agents educate the citizens of DeKalb in the areas of health, nutrition, chronic disease prevention, financial management, housing education, food safety, parenting education, water conservation, lawn and tree care, yard waste management, tree protection, environmental education, positive youth development, violence prevention, life skills and workforce development.

County extension agents provide educational services through group contacts and one-on-one consultations. One-on-one consultations include handling client samples (water, soil insect, weed, etc.), office consultations, consumer calls, mail, internet, emails, and site visits. Group contacts are made at public training programs (childcare provider, food safety and personal care home provider trainings), on site clinics, exhibits, educational workshops and programs and through media including radio, TV newsletters, and newspaper articles.

Cooperative Extension - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 467,513	\$ 504,018	\$ 642,369	\$ 737,310
52 - Purch / Contr Svcs	\$ 44,870	\$ 42,608	\$ 43,381	\$ 69,881
53 - Supplies	\$ 17,072	\$ 27,598	\$ 48,251	\$ 58,328
55 - Interfund Charges	\$ 9,342	\$ 18,010	\$ 13,721	\$ 25,466
57 - Other Costs	\$ 11,354	\$ 722	\$ 844	\$ 21,300
Expense Total	\$ 550,151	\$ 592,956	\$ 748,565	\$ 912,285

Cooperative Extension – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
06901 - Administration	\$ 277,605	\$ 324,461	\$ 420,595	\$ 420,906
06910 - Youth Program	\$ 117,146	\$ 105,569	\$ 146,892	\$ 176,945
06930 - Family & Consumer Sc	\$ 27,151	\$ 30,999	\$ 55,554	\$ 154,462
06935 - Horticulture & Lands	\$ 128,249	\$ 131,926	\$ 125,520	\$ 159,972
06940 - Community Dev.&Prog	\$ -	\$ -	\$ 3	\$ -
Expense Total	\$ 550,151	\$ 592,956	\$ 748,565	\$ 912,285

Cooperative Extension – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	13	14	14	14
Filled / Funded	11	11	11	13

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Cooperative Extension – Goals and Objectives

Goal #1: To create a healthier DeKalb.

Objective #1A: Utilize the DeKalb mobile farmers market to provide fresh produce to citizens in DeKalb County. This includes *Health Rocks!* educational programming and reaching 1,500 students.

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

Goal #2: Create more sustainable communities.

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

Objective #2B: Provide educational workshops and technical assistance for landscape professionals.

Objective #2C: Sustain our communities by providing young people opportunities for healthy lifestyle education and civil engagement in their community.

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

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

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

Cooperative Extension – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Youth reached by programs	22,221	30,500	12,415	15,000
Participants in workshops and classes	27,950	25,000	36,834	30,000
Educational workshops and classes	1,947	1,600	1,619	1,500
Plant, soil, insects, and other samples processed	911	1,000	900	1,000
Publications distributed	35,445	30,000	23,757	20,000
Number of volunteers	1,139	1,200	1,624	1,200
Site and home visits performed	727	500	611	500
Responses to telephone and email requests for information	28,471	30,000	34,009	30,000
Grants and contracts	197,820	200,000	209,364	150,000
Professional development opportunities provided	10	12	13	10

Cooperative Extension – Points of Interest

- In 2016 the Cooperative Extension sold more than 35,000 pounds of fresh produce, visited 11 communities, and served 5,567 direct customers potentially reaching 93,000 county residents through the Fresh on DeK Mobile Market.
- DeKalb Expanded Food Nutrition Education Program (EFNEP) provided nutrition education to 608 EFNEP participants while reaching 2,428 families with 2,861 direct contact hours.
- DeKalb County Cooperative Extension conducted 86 chronic disease prevention classes to help 1,342 people improve their nutrition and increase their physical activity.
- DeKalb County 4-H Youth Development team provided college campus experiences for 78 youths through three college tours.
- A total of 1,574 youth enrolled and participated in several 4-H activities provided by DeKalb County 4-H Youth Development.
- Cooperative Extension provided over 140 programs in the areas of horticulture and natural resources for over 5,000 residents of DeKalb County.
- Agents published approximately 50 articles through media outlets potentially reaching over 500,000 readers.
- An estimated 20,254 volunteer hours was logged in 2016, a \$400,017 averted cost to DeKalb County Government and the Board of Education.
 - Two hundred and forty DeKalb Extension Master Gardner Volunteers committed 16,084 hours assisting Cooperative Extension with creating more sustainable communities for DeKalb County citizens.
 - Fifty-four DeKalb County School Master Gardener Leaders dedicated 4,170 hours in educating students and parents in after-school, outdoor education programs.

County Jail Fund

County Jail Fund - Mission Statement

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

County Jail Fund - Description

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

County Jail Fund - Organizational Chart

The Sheriff's Department utilizes this fund with some additional management of the funding through the Office of Management and Budget. Please check their respective organizational charts for details of each one's operation.

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
53 - Supplies	\$ -	\$ -	\$ (158)	\$ -
61 - Other Fin. Uses	\$ 1,140,178	\$ 1,033,624	\$ 1,289,401	\$ 1,704,488
Expense Total	\$ 1,140,178	\$ 1,033,624	\$ 1,289,243	\$ 1,704,488

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
10204 - County Jail Fund	\$ 640,630	\$ 1,033,624	\$ 1,289,243	\$ 1,704,488
Expense Total	\$ 640,630	\$ 1,033,624	\$ 1,289,243	\$ 1,704,488

County Jail Fund - Goals and Objectives

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

Debt Function

Debt Function – Mission Statement

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

Debt Function – Description

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

Debt Function – Credit Agency Ratings

The three main credit agencies have given DeKalb County the following ratings as of December 31, 2016:

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

Debt Function – Legal Debt Limit

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

DeKalb County, Georgia**Computation of Legal Debt Margin (Unaudited)****December 31, 2016****(in thousands of dollars)**

Assessed Value	\$	26,240,000
Debt Limit - 10% of assessed value		2,624,000
Amount of Debt Applicable to Debt Limit:		
Total bonded debt, including premiums		186,280
Total reserve for general bond debt		4,759
Less:		
Total debt applicable to debt limit		191,039
Legal Debt Margin	\$	<u>2,437,720</u>

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

Debt Function – Direct and Overlapping Debt

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

DeKalb County, Georgia Computation of Direct and Overlapping Debt (unaudited) December 31, 2016 (in thousands of dollars)			
Category of Debt	Total Amount Outstanding (000s)	% Applicable to the County ³	Amount of Debt Applicable to DeKalb County
Direct Debt ² :			
DeKalb County General Obligation Bonds	186,280	100%	186,280
Fulton-DeKalb Hospital Authority - County portion only	28,955	100%	28,955
DeKalb County Building Authority	27,810	100%	27,810
DeKalb County Public Safety and Judicial Facilities Authority	36,395	100%	36,395
DeKalb County Urban Redevelopment Authority	6,085	100%	6,085
Development Authority of DeKalb County -Performing Arts Ctr	675	100%	675
ACCG Certificates of Participation 2013	25,000	100%	25,000
DeKalb County Capital Leases	13,440	100%	13,440
Total Direct Debt	324,640	100%	324,640
Overlapping Debt:			
DeKalb County Board of Education ¹			
General Obligation Bonds	33,300	100%	33,300
Capital Leases	16,117	100%	16,117
	49,417		49,417
City of Decatur ¹			
General Obligation Bonds	108,752	100%	108,752
Notes Payable	3,692	100%	3,692
Capital Leases	793	100%	793
Guaranteed Revenue Bonds	48,654	100%	48,654
Certificates of Participation	2,965	100%	2,965
	164,856		164,856
City Schools of Decatur ¹			
General Obligation Bonds	1,840	100%	1,840
Certificates of Participation 2010	8,860	100%	8,860
Certificates of Participation 2014	17,440	100%	17,440
	26,300		26,300
City of Atlanta ¹			
General Obligation Bonds	395,623	4.75% ³	18,792
APSJFA Revenue Bonds	33,681	4.75%	1,600
SWMA Revenue Bonds	10,980	4.75%	522
Intergovernmental Agreements	343,455	4.75%	16,314
Notes Payable	4,016	4.75%	191
Capital Leases	19,261	4.75%	915
Certificates of Participation	36,889	4.75%	1,752
Other	53,759	4.75%	2,554
	897,664		42,639
Atlanta Public Schools ¹			
Certificates of Participation (ERS, Inc.)	84,490	4.75%	4,013
Capital Leases	2,114	4.75%	100
	86,604		4,114
City of Dunwoody ²			
Guaranteed Revenue Bonds	11,356	100%	11,356
	11,356		11,356
Total Overlapping Debt	1,236,197		270,721
Total Direct and Overlapping Debt	1,560,837		595,361
Total Per Capita Direct and Overlapping Debt			\$ 821.19

¹ As of June 30, 2016

² As of December 31, 2016

³ Calculation of City of Atlanta overlapping percentages

	A.V. (000s)	% of A.V.
City of Atlanta in Fulton	23,568,241	94.41%
City of Atlanta in DeKalb	1,395,380	5.59%
	24,963,621	100.00%

⁴ Based on estimated 2016 population of 725,000

\$69,755,000 of GO bonds were issued by City of Decatur on 02/24/2016

Includes the refunded bonds which no longer be outstanding as of the issuance of the series 2016 bonds

Source: DeKalb County Department of Finance as of December 31, 2016

Debt Service – Miscellaneous Tax Funds

Debt Service – Misc. Tax Funds - Description

The Tax Funds have several ongoing debt service funding obligations, which are now paid from a Debt Service Miscellaneous department within the four funds bearing these obligations to increase transparency. Prior to FY16, these payments were paid from the Non-Departmental entities. (The General Fund began paying Building Authority debt service from this department in FY15.)

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
52 - Purch / Contr Svcs	\$ 0	\$ 2,704,715	\$ 2,382,504	\$ 3,728,754
58 - Debt Service	\$ 0	\$ 0	\$ 2,074,715	\$ 4,055,344
Expense Total	\$ 0	\$ 2,704,715	\$ 4,457,219	\$ 7,784,098

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
09360 - Debt Service - Gen Func	\$ 0	\$ 2,704,715	\$ 2,382,504	\$ 3,728,754
09370 - Gen Fund Other	\$ 0	\$ 0	\$ 2,074,715	\$ 4,055,344
Expense Total	\$ 0	\$ 2,704,715	\$ 4,457,219	\$ 7,784,098

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

- On 9/8/2016, \$12.49 million in Certificate of Placement (COPs) bonds were sold via private placement.
- The bonds were part of the Association of County Commissioners (ACCG) COPs public purpose project program.
- The bonds will be used to construct the new Animal Shelter being built next to the DeKalb Peachtree Airport.
- The bonds have a 10-year repayment life.

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 0	\$ 280,941
Expense Total	\$ 0	\$ 0	\$ 0	\$ 280,941

Debt Service – Misc. Tax Funds – Financials (Fire Fund) by Cost Center*Note: Prior to FY16, payments for most debt occurred in Non-Departmental.*

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
09375 - Debt Service - Fire Fund	\$ 0	\$ 0	\$ 0	\$ 280,941
Expense Total	\$ 0	\$ 0	\$ 0	\$ 280,941

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 0	\$ 31,534
Expense Total	\$ 0	\$ 0	\$ 0	\$ 31,534

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
09380 - Debt Service - Designate	\$ 0	\$ 0	\$ 0	\$ 31,534
Expense Total	\$ 0	\$ 0	\$ 0	\$ 31,534

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
52 - Purch / Contr Svcs	\$ 0	\$ 0	\$ 0	\$ 474,532
Expense Total	\$ 0	\$ 0	\$ 0	\$ 474,532

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
09385 - Debt Service - Police Fun	\$ 0	\$ 0	\$ 0	\$ 474,532
Expense Total	\$ 0	\$ 0	\$ 0	\$ 474,532

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

DeKalb Emergency Management Agency (DEMA)

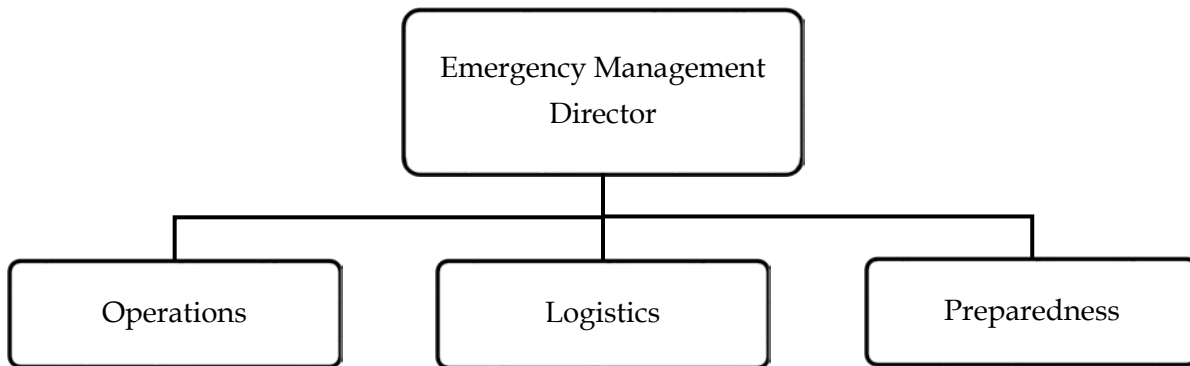
Emergency Management - Mission Statement

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

Emergency Management - Description

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

Emergency Management - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ 17,834	\$ 85,021
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 102,404	\$ 162,889
53 - Supplies	\$ -	\$ -	\$ 9,389	\$ 19,800
54 - Capital Outlays	\$ -	\$ -	\$ 13,428	\$ 22,000
55 - Interfund Charges	\$ -	\$ -	\$ -	\$ 20,800
61 - Other Fin. Uses	\$ -	\$ -	\$ 122,500	\$ 110,500
Expense Total	\$ -	\$ -	\$ 265,555	\$ 421,010

Note: DEMA became a separate department in 2016.

Emergency Management – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
04410 - Emergency Management	\$ -	\$ -	\$ 265,555	\$ 421,010
Expense Total	\$ -	\$ -	\$ 265,555	\$ 421,010

Emergency Management – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	-	-	1	1
Filled / Funded	-	-	1	1

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Emergency Management – Goals and Objectives

Goal #1: Improve community preparedness; increase citizen, community, and business awareness of emergency.

Objective #1A: Teach six Citizen Emergency Response Team (CERT) classes.

Objective #1B: Reach out to the refugee community, by providing information on emergency planning at least quarterly.

Goal #2: Update and carry out Continuity of Operations Plan (COOP) in county wide exercises.

Objective #2A: Hold COOP planning for the courts and sheriff's departments and include them in our plans.

Objective #2B: Contract the company Bold Planning to exercise our COOP plans county-wide.

Goal #3: Update emergency management ordinances.

Objective #3A: Submit updated ordinances to Georgia Emergency Management Agency for review and approval.

Objective #3B: Prepare agenda items for consideration by the Board of Commissioners.

Emergency Management – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
# of drills and exercises	NA	20	26	20
Community emergency response team classes	NA	12	5	8
Volunteer hours	NA	NA	2,585	2,600

Emergency Management – Points of Interest

- DEMA is increasing community outreach programs and has had eight citizen preparedness classes at different venues, such as Claremont Oaks Senior Center, elementary school career day and church events.
- Completed five exercises in the first quarter of 2017.
- 665 volunteer hours were logged for the first quarter of 2017.
- Participated in two tabletop exercises (activity where key personnel discuss and assign emergency management roles and responsibilities) in March.
- Building a tabletop exercise for DeKalb Peachtree Airport.
- In 2016, increased social media presence through technology initiatives such as registration to the Next Door app; posting relevant data to Twitter, Facebook, and Snap Chat; and the creation of a quick response (QR) Code for DEMA.

District Attorney

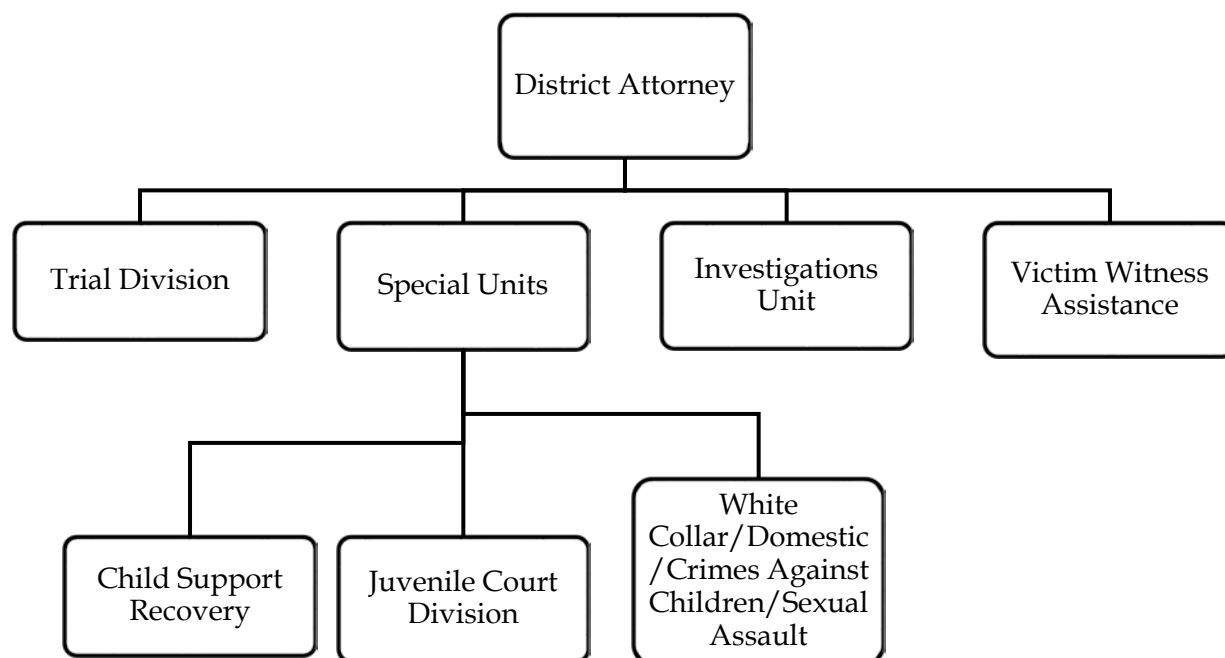
District Attorney - Mission Statement

The DeKalb County District Attorney's Office mission is to protect citizens, engage in crime prevention measures and work to provide peace of mind to county residents.

District Attorney - Description

The DeKalb County District Attorney's Office focuses on the gathering of documents and evidence; running of criminal history and driving records; victim contact; investigation of cases; drafting and filing of accusations and indictments; making sentencing recommendations; attending bond hearings and arraignments, plea negotiations, motion hearings, bench and jury trials in ten Divisions of Superior Court and four divisions of Juvenile Court; attending preliminary hearings, mental health court, and trials in Magistrate Court; providing training to local law enforcement, counseling and community agencies; and participating in diversionary calendars.

District Attorney - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 10,735,693	\$ 11,391,830	\$ 12,264,952	\$ 12,584,927
52 - Purch / Contr Svcs	\$ 744,704	\$ 961,971	\$ 712,629	\$ 844,117
53 - Supplies	\$ 194,159	\$ 195,153	\$ 168,354	\$ 197,296
54 - Capital Outlays	\$ 77,595	\$ 19,185	\$ 7,975	\$ 13,893
55 - Interfund Charges	\$ 188,063	\$ 319,880	\$ 320,229	\$ 311,710
61 - Other Fin. Uses	\$ 725,103	\$ 745,023	\$ 862,738	\$ 971,763
Expense Total	\$ 12,665,317	\$ 13,633,041	\$ 14,336,878	\$ 14,923,706

District Attorney – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
03910 - District Attorney	\$ 10,706,792	\$ 10,976,674	\$ 11,767,553	\$ 11,877,457
03920 - Child Support Recovery	\$ 3,693	\$ 1,470	\$ 2,283	\$ -
03925 - Board Of Equalization	\$ 100	\$ -	\$ -	\$ -
03930 - Victim/Witness Assist.	\$ 541,077	\$ 1,139,176	\$ 1,006,072	\$ 1,369,999
03940 - Solicitor Juvenile Court	\$ 1,413,655	\$ 1,515,720	\$ 1,560,970	\$ 1,676,250
Expense Total	\$ 12,665,317	\$ 13,633,041	\$ 14,336,878	\$ 14,923,706

District Attorney – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	133	132	143	143
Filled / Funded	152	162	134	143

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

District Attorney – Goals and Objectives

A new District Attorney assumed office in January 2017 and is reviewing the goals and objectives for the office.

District Attorney – Performance Measures

A new District Attorney assumed office in January 2017 and is reviewing the performance measures for the office.

District Attorney – Points of Interest

- In FY16, eleven double-filled positions were converted to full-time authorized positions.

Drug Abuse Treatment and Education Fund (DATE)

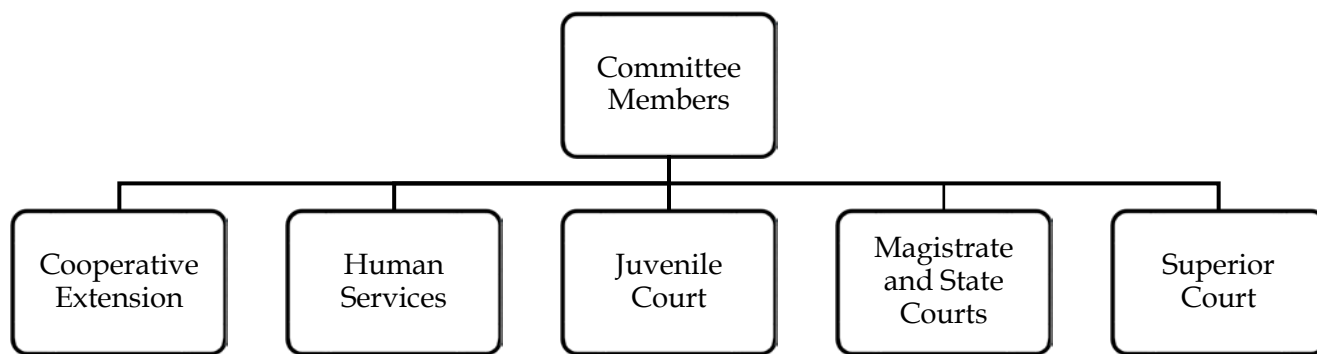
Drug Abuse Treatment and Education Fund - Mission Statement

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

Drug Abuse Treatment and Education Fund - Description

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

Drug Abuse Treatment and Education Fund - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
52 - Purch / Contr Svcs	\$ 130,870	\$ 288,179	\$ 222,813	\$ 305,080
53 - Supplies	\$ 27,244	\$ 26,863	\$ 12,002	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 91,332
Expense Total	\$ 158,115	\$ 315,042	\$ 234,815	\$ 396,412

DATE Fund – Financials (DATE Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
02562 - Coop Extension - Youth	\$ 8,558	\$ 481	\$ 13,138	\$ 91,332
02565 - Juvenile/Rebound Drug	\$ 37,960	\$ 46,587	\$ 29,772	\$ 46,930
02566 - Magistrate/Diversion Tr	\$ 25,699	\$ 49,254	\$ 30,095	\$ 54,900
02567 - Superior/Adult Felony I	\$ 58,546	\$ 117,791	\$ 62,794	\$ 70,300
02570 - State Court DUI Court	\$ 27,352	\$ 100,929	\$ 75,457	\$ 78,000
02577 - Superior Court Adult Fe	\$ -	\$ -	\$ 23,558	\$ 28,850
02576 - Police Department	\$ -	\$ -	\$ -	\$ 26,100
Expense Total	\$ 158,115	\$ 315,042	\$ 234,815	\$ 396,412

DATE Fund – Goals and Objectives

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

DATE Fund – Points of Interest

- The committee recommended the following allocations for 2017: Magistrate Court/Misdemeanor Mental Health Court (\$54,900), State Court/Driving under the Influence Court (\$78,000), Superior Court/Adult Felony Drug Court (\$70,300), Superior Court/Adult Felony Mental Health Court (\$28,850), Juvenile Court/Juvenile Drug Court (\$46,930), and Superior Court/Adult Felony Veterans Court (\$26,100).

Economic Development

Economic Development - Mission Statement

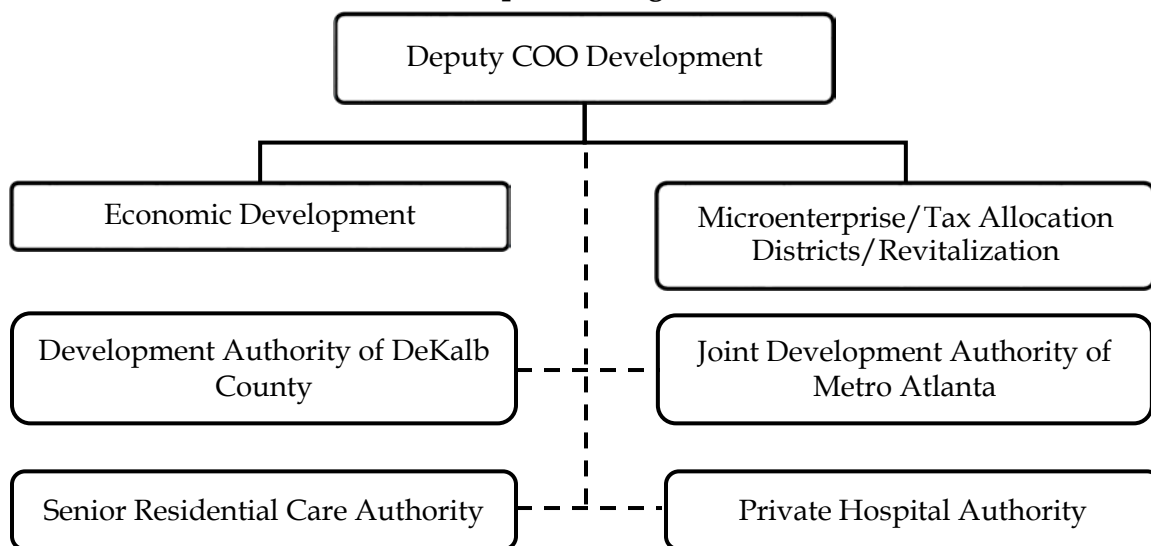
DeKalb County is dedicated to creating quality jobs and increasing the tax base by attracting, expanding, and retaining businesses with an emphasis on balanced growth and sustainable practices. The county works closely with local and regional partners, including the Development Authority of DeKalb County,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

Economic Development - Description

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

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

Economic Development - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 514,051	\$ 47,173	\$ 7,603	\$ -
52 - Purch / Contr Svcs	\$ 686,991	\$ 761,542	\$ 961,342	\$ 1,000,000
53 - Supplies	\$ 5,347	\$ 42	\$ -	\$ -
57 - Other Costs	\$ -	\$ -	\$ 200,000	\$ -
61 - Other Fin. Uses	\$ -	\$ -	\$ 200,000	\$ -
Expense Total	\$ 1,206,389	\$ 808,756	\$ 1,368,945	\$ 1,000,000

Economic Development – Financials (General/Unincorporated Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
05610 - Economic Dev	\$ 1,206,389	\$ 808,756	\$ 1,368,945	-
05611 - Economic Dev	-	-	-	\$ 1,000,000
Expense Total	\$ 1,206,389	\$ 808,756	\$ 1,368,945	\$ 1,000,000

Economic Development – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	-	-	-	-
Filled / Funded	-	-	-	-

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

*As the economic arm to the county, Decide DeKalb has approximately eleven employees that provide support and advance the goals and objectives of the DeKalb County government.

Economic Development – Goals and Objectives

Goal #1: Overhaul Permitting and Business License Operations.

Objective #1A: Implement e-Plans for land development permits and planning applications.

Objective #1B: Complete upgrade to Hansen 8.4.

Goal #2: Advance Hotel/Motel and Multifamily Housing Task Forces.

Objective #2A: Complete Phase II of the Multifamily Housing Task Force.

Objective #2B: Bring targeted hotels and motels into compliance with county codes and regulations.

Objective #2C: Implement legislative changes: Hotel/Motel Ordinance, Business License Ordinance, International Property Maintenance Code.

Economic Development – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Total capital investment	N/A	N/A	\$488M	\$400M
Total new and retained jobs	N/A	N/A	4,800	3,000
Revenue generated through We DeKalb program	N/A	N/A	\$56,000	\$75,000

Economic Development – Points of Interest

- DeKalb County is currently overhauling the technology used to perform plan review, inspections, and issue building permits, land development permits, and zoning applications. The County will implement an electronic plan review and upgrade the Hansen software system.
- In October, 2016 DeKalb Development Services launched ePlans to allow all building permit applicants to submit their plans electronically. This new electronic plan review process is saving applicants time and money while increasing staff efficiency. In 2017, the County will go live with ePlans for Land Development permits and Zoning applications.
- The County is also upgrading the permitting software system. This upgrade will automate manual processes while enabling greater online capabilities for applicants, such as online business license renewals.
- The Multi-Family Housing Task Force and the Hotel/Motel Task Force bring together multiple departments to collaboratively address egregious cases of negligent ownership and deterioration at apartment complexes and hotels/motels. The task force oversees intervention from initial inspection through the court process, and work to higher quality of life for residents, property owners, and the surrounding community.

Elections (Also Registrar & Elections)

Elections - Mission Statement

The mission of the DeKalb County Board of Registration & Elections is to conduct all elections in accordance with county, state, and federal laws and ensure all eligible citizens are registered to vote in their respective precincts.

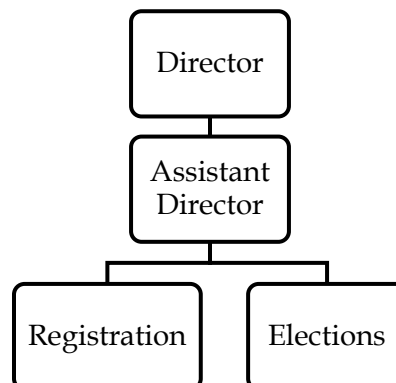
Elections - Description

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

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

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

Elections - Organizational Chart



Elections - Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 2,338,068	\$ 1,313,351	\$ 3,346,348	\$ 1,764,132
52 - Purch / Contr Svcs	\$ 407,361	\$ 409,976	\$ 1,035,787	\$ 553,855
53 - Supplies	\$ 82,588	\$ 29,858	\$ 222,913	\$ 99,000
54 - Capital Outlays	\$ 16,924	\$ 32,504	\$ 24,234	\$ 36,234
55 - Interfund Charges	\$ 25,945	\$ 2,679	\$ 7,245	\$ 12,299
Expense Total	\$ 2,870,885	\$ 1,788,368	\$ 4,636,527	\$ 2,465,520

Elections - Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
02910 - Registrar	\$ 946,058	\$ 997,081	\$ 1,527,410	\$ 1,318,062
02920 - Elections	\$ 855,405	\$ 436,932	\$ 1,284,032	\$ 781,376
02922 - Election Workers	\$ 1,069,423	\$ 354,355	\$ 1,825,085	\$ 366,082
Expense Total	\$ 2,870,885	\$ 1,788,368	\$ 4,636,527	\$ 2,465,520

Elections - Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	14	14	24	15
Filled / Funded	17	14	14	15

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Elections - Goals and Objectives

Goal #1: Conduct one county-wide election and municipal elections for 11 cities within the county plus the possibility of two elections for the proposed City of Stonecrest.

Objective #1A: Provide sufficient election equipment to minimize wait for voters to less than a half hour for early voting and on Election Day.

Objective #1B: Manage temporary staffing to provide quality services and to operate within budget restraints.

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

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

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

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

Objective #3A: Recruit, hire and train over 1,000 poll officials for the county-wide and municipal elections.

Objective #3B: Hire and train election workers to support Election Day. Workers will be train to answer telephone questions, process absentee ballots and tabulation of votes.

Objective #3C: Have well-trained and sufficient staffing, so that the telephone wait time is less than five minutes, processing of absentee ballots is completed by 9 p.m. and election tabulations are completed by midnight.

Elections – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Registered voters	470,243	484,671	518,947	490,000
New registered voters	41,025	20,183	80,121	35,000
Registered cards scanned	83,125	85,446	84,996	75,000
Name and address changed	38,298	65,263	111,769	60,000
Deletions and transfers	60,621	28,173	50,624	25,000
Total # of precincts	189	189	189	189
Total # of countywide elections	3	1	4	1
Total # municipal/special elections	3	16	3	12
Total # poll workers trained	2,756	957	4,076	1,300
Voter turnout (yearly elections combined)%	53%	14%	76%	15%

Elections – Points of Interest

- The Election's budget decreased significantly because 2017 is a non-presidential election year.
- Plan to conduct additional special federal election in Congressional District 6 which includes 43 precincts.

Ethics Board

Ethics Board - Mission Statement

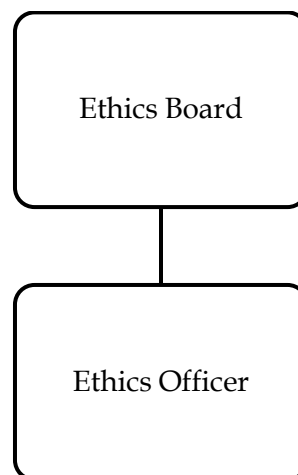
The mission of the Board of Ethics is to increase citizen confidence in government by providing a mechanism to investigate questions involving the integrity of actions taken by public officials.

Ethics Board - Description

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

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

Ethics Board - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ 144,248	\$ 382,369
52 - Purch / Contr Svcs	\$ 70,641	\$ 128,879	\$ 72,799	\$ 118,660
53 - Supplies	\$ -	\$ -	\$ 600	\$ 1,000
54 - Capital Outlays	\$ -	\$ -	\$ 1,178	\$ 2,000
Expense Total	\$ 70,641	\$ 128,879	\$ 218,825	\$ 504,029

Ethics Board – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
00701 - Board of Ethics	\$ 70,641	\$ 128,879	\$ 218,825	\$ 504,029
Expense Total	\$ 70,641	\$ 128,879	\$ 218,825	\$ 504,029

Ethics Board – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	3	3	2	3
Filled / Funded	-	-	1	3

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Ethics Board – Performance Measures

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

Ethics Board – Points of Interest

- The Ethics Board can fine ethics violators up to \$1,000 per violation and refer their cases for prosecution to include six months' imprisonment. The Board's jurisdiction includes elected and appointed officials, all government employees, and contractors.
- On March 8, 2016, the Board of Commissioners approved the appointment of a new ethics officer to serve for a period not to exceed six years. This is a full-time salaried position with responsibilities of ethics training and education, accepting ethics complaints, and monitoring government behavior.

Executive Assistant (Also Chief Operating Officer)

Effective with the adoption of the FY17 budget, the Executive Assistant's Office was recombined with the CEO's Office. The historical information is presented here for informational purposes. Please see CEO on page 107 for FY17 budget information.

Executive Assistant – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud
51 - Salaries & Benefits	\$ 626,429	\$ 1,005,654	\$ 1,006,726
52 - Purch / Contr Svcs	\$ 147,997	\$ 223,686	\$ 242,007
53 - Supplies	\$ 4,513	\$ 12,019	\$ 21,499
54 - Capital Outlays	\$ 1,702	\$ -	\$ 13,236
Expense Total	\$ 780,641	\$ 1,241,359	\$ 1,283,469

Executive Assistant – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud
00410 - Executive Assistant	\$ 780,641	\$ 1,241,359	\$ 1,283,469
Expense Total	\$ 780,641	\$ 1,241,359	\$ 1,283,469

Executive Assistant – Positions

Full-Time Positions	FY14	FY15	FY16
Authorized	14	15	11
Filled / Funded	10	12	9

Note: FY14-FY16 are filled as of 12/31.

Facilities Management

Facilities Management - Mission Statement

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

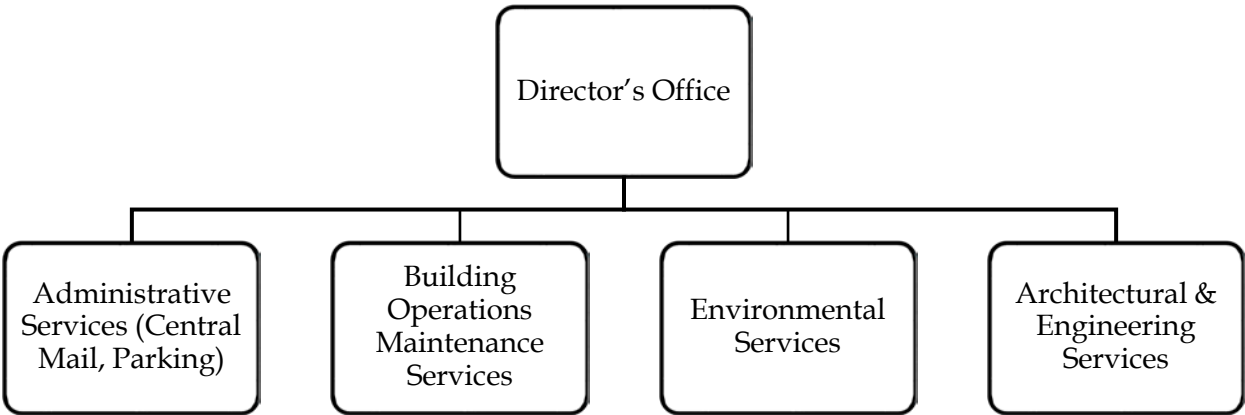
Facilities Management - Description

The Facilities Management Department provides services through four divisions: Administration, Architectural and Engineering, Building Operations and Maintenance, and Environmental Services. County facilities supported and serviced by these four divisions include administrative offices, fire stations, police precincts, courts, libraries, health centers, parks and recreation centers, performing arts and community centers, and senior centers.

The Administration Division manages all county-parking facilities, manages county real estate, and manages county central mail operation. The Architectural and Engineering Division provides architectural and engineering support for master planning of existing and proposed facilities and parks. In addition, this division provides management for facility construction, demolition, and renovation projects.

The Environmental Services Division keeps approximately 51 county owned and leased buildings clean and free from insects and other pests using multiple contractors and a small number of county staff. This division also assists county departments in minor departmental moves and relocations, removal of surplus equipment and furniture, and maintains a surplus warehouse. The Building Operations and Maintenance Division is responsible for providing complete building functionality management, building repairs, and maintenance services including structural and non-structural systems, electrical, plumbing, and HVAC (heating, ventilating, and air conditioning) systems.

Facilities Management - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 3,194,446	\$ 4,531,095	\$ 3,466,735	\$ 3,459,329
52 - Purch / Contr Svcs	\$ 5,343,959	\$ 5,020,223	\$ 4,613,077	\$ 6,270,534
53 - Supplies	\$ 4,194,450	\$ 4,824,094	\$ 3,522,671	\$ 4,566,665
54 - Capital Outlays	\$ -	\$ -	\$ 5,183	\$ 3,000
55 - Interfund Charges	\$ (329,448)	\$ 680,651	\$ 572,752	\$ 665,841
58 - Debt Service	\$ 1,270,081	\$ 1,315,603	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ 1,064,744	\$ -	\$ -
Expense Total	\$ 13,673,488	\$ 17,436,410	\$ 12,180,418	\$ 14,965,369

Facilities Management – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
01110 - Administration	\$ 488,702	\$ 895,072	\$ 838,684	\$ 274,975
01120 - General Maintenance &	\$ 5,848,114	\$ 7,378,440	\$ 4,938,906	\$ 6,532,677
01130 - Environmental Services	\$ 908,621	\$ 1,871,124	\$ 1,730,081	\$ 1,945,951
01140 - Utilities And Insurance	\$ 5,902,316	\$ 6,751,588	\$ 4,239,522	\$ 5,831,326
01160 - Security	\$ -	\$ (83)	\$ -	\$ -
01170 - Architectural & Engineer	\$ 525,735	\$ 540,267	\$ 433,225	\$ 380,440
Expense Total	\$ 13,673,488	\$ 17,436,410	\$ 12,180,418	\$ 14,965,369

Facilities Management – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	58	63	63	63
Filled / Funded	44	47	43	49

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Facilities Management – Goals and Objectives

Goal #1: Enhance public safety.

Objective #1A: Install backflow preventers.

Objective #1B: Renovate pools.

Goal #2: Ensure efficient operations.

Objective #2A: Replace rooftop units.

Objective #2B: Retrofit lighting at all parking decks, ballfields, tennis courts, and the Gregory A. Adams Juvenile Justice Center.

Objective #2C: Install permanent electrical feed for temporary chillers on exterior of highly used buildings.

Objective #2D: Repair and replace HVAC equipment according to Facilities Assessment Study.

Objective #2E: Maintain, repair and replace roofs, plumbing, electrical, and carpentry on county buildings according to Facilities Assessment Study.

Facilities Management – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Number of new backflow preventers installed.	0	13	66	62
Number of new backflow preventers repaired.	1	6	10	7
Number of backflow preventers tested.	33	12	230	172
Number of building automation systems upgrades.	3	7	12	18
Number of upgrades of obsolete HVAC units.	8	15	49	18

Facilities – Points of Interest

- Completed Callaway Building sale and lease related relocations by the end of lease term of April 28, 2016.
 - Board of Equalization moved to 1300 Commerce Drive, Maloof Annex.
 - Conflict Defender moved to 4380 Memorial Drive.
 - Information Technology (IT) moved to Bobby Burgess Building.
 - IT Data Center moved to 1300 Commerce Drive.
 - IT Communication Hub moved to 556 McDonough Drive.
 - Mail Room moved to 1300 Commerce Drive, 1st Floor.
 - Property Appraiser moved to 1300 Commerce Drive, Maloof Annex.
 - Public Defender moved to 320 Church Street.
- Completed facility assessment report (June 2016).
- The Board of Commissioners (BOC) approved a contract for the construction of a new 33,400 square foot animal shelter facility.
- Completed parking improvements (additional parking) at DeKalb-Atlanta Senior Center.
- Completed electrical and building infrastructure above ground fueling facility at West Exchange.
- Received approval from the BOC for the final Clark Harrison building sale and lease agreement at the August 23, 2016 BOC meeting. Completed sale and closing at the Clark Harrison on December 15, 2016.
- Completed related relocations from the Clark Harrison Building sale and lease by closing time on December 15.
 - Code Enforcement moved to 1807 Candler Road.
 - Community Development moved to 3486 Covington Highway.
 - Facilities Management moved to 1300 Commerce Drive.
 - Geographic Information System moved from sixth floor to fourth floor.
 - Parks & Recreation moved to 1950 West Exchange Place.
 - Planning Development moved from fifth floor to fourth floor.
- Opened North DeKalb Senior Center on December 1, 2016.



North DeKalb Senior Center construction

Family and Children Services (DFACS), Department of

Family and Children Services - Mission Statement

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

Family and Children Services - Description

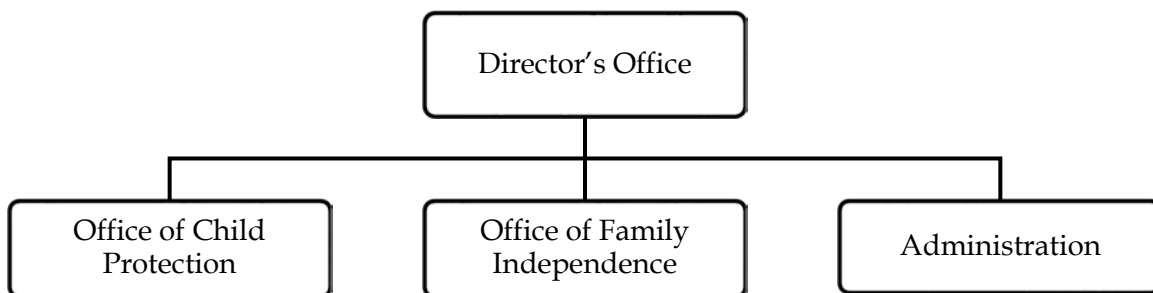
The Department of Family and Children Services (DFACS) consists of three units: The Office of Child Protection, The Office of Family Independence, and Administration.

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

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

The Administration area supports the other programs of the organization by supplying accounting and payroll functions.

Family and Children Services - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
57 - Other Costs	\$ 1,261,720	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220
Expense Total	\$ 1,261,720	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
07420 - General Assistance	\$ 286,648	\$ 303,148	\$ 303,148	\$ 303,148
07430 - Child Welfare	\$ 264,088	\$ 288,096	\$ 288,096	\$ 288,096
07440 - Administration	\$ 710,984	\$ 686,976	\$ 686,976	\$ 686,976
Expense Total	\$ 1,261,720	\$ 1,278,220	\$ 1,278,220	\$ 1,278,220

Family and Children Services – Goals and Objectives

Goal #1: Develop and maintain sustainable neighborhoods and communities

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

Objective #1B: Increase the number of children who gain permanency with relatives by 15% for the next year.

Goal #2: Ensure customers receive timely and accurate benefits

Objective #2A: The Economic Support Specialist will ensure that cases have been interviewed and requested verification has been received and processed in a timely manner.

Goal #3: Provide excellent customer service to all customers requiring agency assistance

Objective #3A: Management will monitor the flow of customers and benefit applications as volumes increase to ensure adequate staff is available to assist customers.

Family and Children Services – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Est/Goal
General Assistance	3,693	3,743	3,810	3,800
Child Welfare Cases	8,098	8,421	7,253	7,300
Medicaid, TANF, Food Stamp Cases	122,453	123,486	113,202	131,000
Child Care Cases	11,781	10,575	11,812	10,960

Note: TANF - Temporary Assistance for Needy Families

Family and Children Services – Points of Interest

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

Finance

Finance - Mission Statement

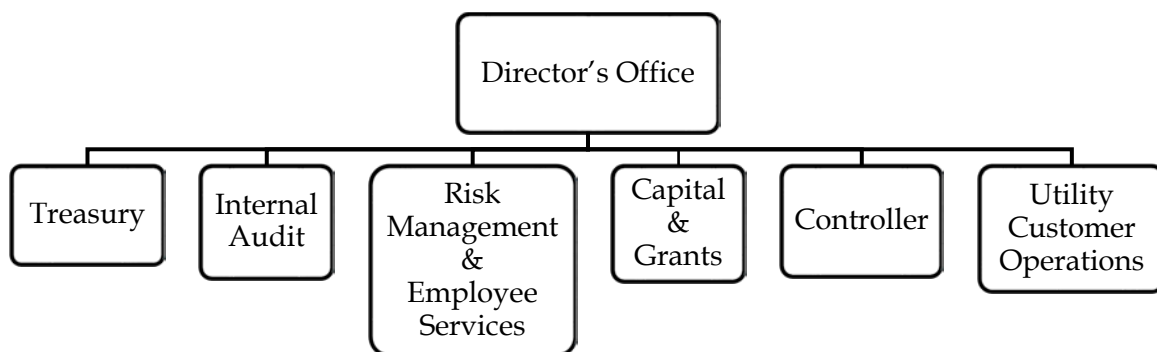
The mission of the Department of Finance is to administer the fiscal affairs of DeKalb County.

Finance - Description

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

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

Finance - Organizational Chart



Finance – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 5,888,981	\$ 6,196,880	\$ 6,027,869	\$ 5,711,106
52 - Purch / Contr Svcs	\$ 519,773	\$ 801,651	\$ 1,141,604	\$ 1,075,797
53 - Supplies	\$ 152,138	\$ 69,344	\$ 77,406	\$ 119,549
54 - Capital Outlays	\$ 5,222	\$ 11,352	\$ 70,248	\$ 65,626
55 - Interfund Charges	\$ (812,467)	\$ (943,968)	\$ 20,083	\$ 23,836
61 - Other Fin. Uses	\$ 250,000	\$ 200,000	\$ 205,500	\$ 205,500
Expense Total	\$ 6,003,648	\$ 6,335,259	\$ 7,542,709	\$ 7,201,414

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 3,652,205	\$ 3,785,553	\$ 3,033,628	\$ 4,421,458
52 - Purch / Contr Svcs	\$ 1,366,945	\$ 2,863,447	\$ 3,868,468	\$ 6,262,132
53 - Supplies	\$ 71,908	\$ 76,389	\$ 120,524	\$ 150,513
54 - Capital Outlays	\$ 31,120	\$ 22,820	\$ 5,068	\$ 65,361
55 - Interfund Charges	\$ 1,699,293	\$ 899,732	\$ 264,346	\$ 285,667
Expense Total	\$ 6,821,471	\$ 7,647,942	\$ 7,292,034	\$ 11,185,131

Finance – Financials (Sanitation Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
55 - Interfund Charges	\$ 318,684	\$ 255,106	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ -	\$ 223,697	\$ -
Expense Total	\$ 318,684	\$ 255,106	\$ 223,697	\$ -

Note: Beginning in FY17, Sanitation billing is handled internally by the Sanitation Department.

Finance – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
02110 - Office Of The Director	\$ 1,280,527	\$ 1,166,394	\$ 823,281	\$ 975,086
02120 - Accounting Services	\$ 775,955	\$ 328,889	\$ 1,533,767	\$ 1,734,301
02122 - Treasury	\$ -	\$ 914,835	\$ 798,742	\$ 1,052,632
02124 - Records And Microfilm	\$ 222,505	\$ 246,929	\$ 328,623	\$ 457,876
02130 - Revenue Collections - G	\$ 384,663	\$ 205,476	\$ 205,500	\$ 205,500
02140 - Internal Audit	\$ 450,927	\$ 701,961	\$ 974,686	\$ 1,169,557
02150 - Budget & Grants	\$ 948,330	\$ 716,873	\$ 551,111	\$ 586,939
02160 - Risk Management	\$ 1,940,741	\$ 2,053,902	\$ 2,326,999	\$ 1,019,523
Expense Total	\$ 6,003,648	\$ 6,335,259	\$ 7,542,709	\$ 7,201,414

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
02132 - Revenue Collections - W	\$ 6,821,471	\$ 7,647,942	\$ 7,292,034	\$ 11,185,131
Expense Total	\$ 6,821,471	\$ 7,647,942	\$ 7,292,034	\$ 11,185,131

Sanitation Finance- Financials (Sanitation Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
02133 - Revenue Collections - S	\$ 318,684	\$ 255,106	\$ 223,697	\$ -
Expense Total	\$ 318,684	\$ 255,106	\$ 223,697	\$ -

Finance – Positions (General Fund)

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	95	84	89	79
Filled / Funded	90	76	71	69

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Finance – Positions (Water & Sewer Operating Fund)

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	100	164	153	153
Filled / Funded	82	70	41	71

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Finance – Goals and Objectives

Goal #1: Reduce the number of days to produce the CAFR.

Objective #1A: Reconcile balance sheet account prior to year-end.

Objective #1B: Develop proactive stance in analytical review.

Goal #2: Report reimbursement requests and financial reports to Grants and Capital on a timely basis.

Objective #2A: Monitor and audit draw requests.

Objective #3B: Validate expenditures and allowable costs per federal and state agencies.

Goal #3: Bill all water, sewer, and miscellaneous accounts accurately and timely.

Objective #3A: Resolve all audit and billing issues timely.

Objective #3B: Bill and collect on a minimum of 93% of water and sewer accounts on time.

Goal #4: Increase the percentage of transactions through the Automatic Clearing House (ACH).

Objective #3A: Increase percentage of vendor payments through ACH.

Objective #3B: Transition employee reimbursements to ACH.

Objective #4C: Increase percentage of workers' compensation payments through ACH.

Finance – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Number or internal audits (includes business license audits)	56	100	70	40
Number of days to produce CAFR	180	284	NA	180
Number of workers compensation claims	675	600	598	600
Percent of vendors enrolled in ACH	NA	54%	70%	75%
Average number of days to enter new hire	NA	21	14	10
Number of paychecks not remitted via electronic funds transfer. (Goal is 59% reduction.)	NA	10,584	3,120	2,400
Number of secure destructions in the records center (goal: 10% increase)	3,100	3,200	3,520	4,000

Finance – Points of Interest

- Issued a Tax Anticipation Note (TAN) of \$90.0 million for FY2016, continuing a steady annual reduction from the 2012 TAN of \$157 million. Moody's Investors Services (Moody's) assigned the 2016 TAN a "MIG 1" rating and Fitch Ratings assigned the "F1+" rating, both of which are highest ratings available for this category.
- Issued \$12,490,000 of Association County Commissioners of Georgia Leasing Program Certificates of Participation to purchase land and construct an animal control facility.
- Refinanced General Obligation Bonds for Special Transportation, Parks & Greenspace, and Libraries for \$168,281,454. The ratings were "AA" - from Fitch and "Aa3" from Moody's respectively.
- Received the Government Finance Officers' Association Certificate of Achievement for excellence in financial reporting for the past 41 years.
- Utilizing a project management approach, the department successfully submitted the 2016 CAFR and Schedule of Expenditures of Federal Awards and reduced overall audit findings and management points by 25 percent.
- The department is transforming the customer experience for the utility billing (Water & Sewer, commercial sanitation, airport, etc.) operations.
 - The call center has improved the speed of answer of the inbound call such that approximately 80% of the calls are answered within 60 seconds.
 - The call center is now open from 7:00AM to 7:00PM from Monday to Friday (excluding holidays) to serve county customers during times that are more convenient.
 - Improved water and sewer bill payment options were expanded to 70+ satellite payment locations (Kroger, Citgo, Walmart, etc.) around the county that provide additional payment options for customers.

Fire Rescue

Fire Rescue - Mission Statement

DeKalb County Fire Rescue Department exists to provide our community with the highest level of life and property protection, risk reduction, emergency response, with a commitment to superior customer service, professionalism, and safety.

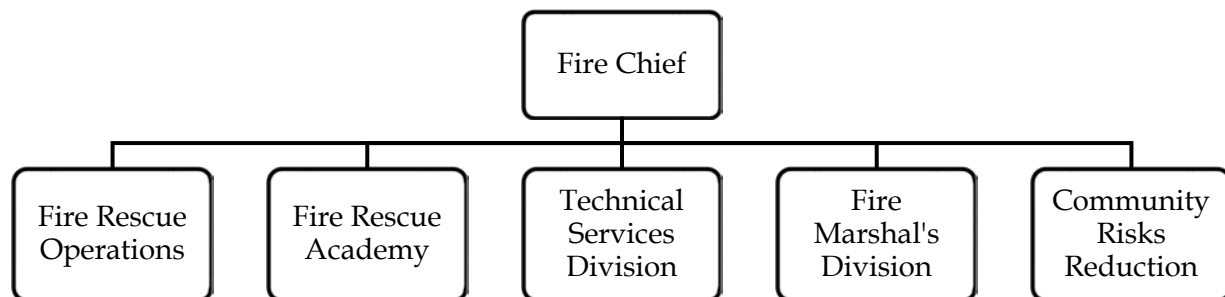
Fire Rescue - Description

The Fire Rescue Department provides emergency response to medical and fire emergencies, hazardous materials incidents, technical rescue, aircraft distress, tactical emergencies, and special weapons and tactics medic operations. The department provides rapid deployment to emergencies, fire inspections, and investigations, and support activities of administration, training, and station maintenance.

The Department also manages a Fire Rescue Academy, Technical Services Division, and Fire Marshal's Division. The Fire Rescue Academy is responsible for all basic training of fire recruits, advanced in-service training of fire personnel and the continual development of course material. The Technical Services Division support Fire Rescue services through the management of information, budget, maintenance, vehicle, and equipment. The Fire Marshal's Division is responsible for the enforcement of all fire codes. This division responds to all complaints of fire hazards and reviews all site plans for compliance with the fire code. These functions are supported by 26 fire stations and utilize 54 emergency response units. Other programs provided by Fire Rescue include fire administration, arson investigations, and public education regarding fire prevention, fire safety, and injury prevention.

Fire Rescue's funding comes from the county's Fire Fund. One ambulance unit is funded through the General Fund. Personnel are certified emergency medical technicians and are qualified to operate advanced life support systems, providing immediate life saving techniques. All rescue personnel must meet qualifications as established by state agencies.

Fire Rescue - Organizational Chart



Fire Rescue – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 7,508,068	\$ 6,817,567	\$ 6,204,461	\$ -
52 - Purch / Contr Svcs	\$ 67,260	\$ 113,222	\$ 49,900	\$ -
53 - Supplies	\$ 52,797	\$ 36,248	\$ 91,442	\$ -
54 - Capital Outlays	\$ -	\$ 142,768	\$ 116,750	\$ -
55 - Interfund Charges	\$ 304,803	\$ 833,781	\$ 489,492	\$ -
61 - Other Fin. Uses	\$ -	\$ 102,000	\$ -	\$ 141,249
Expense Total	\$ 7,932,928	\$ 8,045,586	\$ 6,952,045	\$ 141,249

Fire Rescue – Financials (Fire Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 38,248,843	\$ 40,403,533	\$ 39,108,351	\$ 50,334,127
52 - Purch / Contr Svcs	\$ 621,717	\$ 1,497,717	\$ 1,512,943	\$ 1,137,743
53 - Supplies	\$ 1,414,607	\$ 1,515,100	\$ 2,219,251	\$ 1,925,412
54 - Capital Outlays	\$ 25,811	\$ 11,914	\$ 252,602	\$ 164,302
55 - Interfund Charges	\$ 6,631,589	\$ 6,235,392	\$ 5,287,789	\$ 6,879,704
Expense Total	\$ 46,942,567	\$ 49,663,656	\$ 48,380,937	\$ 60,441,288

Fire Rescue – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
04930 - Rescue Services	\$ 7,932,928	\$ 7,911,444	\$ 6,876,935	\$ 141,249
04935 - DeKalb Emergency Mgt	\$ -	\$ 134,143	\$ 75,110	\$ -
Expense Total	\$ 7,932,928	\$ 8,045,586	\$ 6,952,045	\$ 141,249

Fire Rescue – Financials (Fire Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
04922 - Training	\$ 7,176	\$ 131	\$ 30	\$ -
04923 - Administration	\$ 10,480	\$ 19,523	\$ 21,769	\$ 42,356
04925 - Operations	\$ 46,078,289	\$ 49,643,800	\$ 48,359,138	\$ 60,398,932
04930 - Rescue Services	\$ -	\$ 202	\$ -	\$ -
04942 - Interfund Support	\$ 846,622	\$ -	\$ -	\$ -
Expense Total	\$ 46,942,567	\$ 49,663,656	\$ 48,380,937	\$ 60,441,288

Fire Rescue (General Fund) – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	140	140	140	-
Filled / Funded	108	96	80	-

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Fire Rescue (Fire Fund) – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	648	650	650	790
Filled / Funded	586	529	528	655

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Fire Rescue – Goals and Objectives

Goal #1: Reduce response time.

Objective #1A: Reduce turnout time by 5%.

Objective #1B: New security initiatives to be implemented at fire stations in the county.

Goal #2: Improve fire prevention outreach.

Objective #2A: Develop company level inspection programs.

Objective #2B: Inspect 80% of all businesses.

Goal #3: Improve community outreach.

Objective #3A: Develop company level outreach programs.

Objective #3B: Increase number of educational interactions by 3%.

Fire Rescue – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Fire incidents	2,221	1,965	2,402	2,474
Medical incidents	48,531	48,150	49,412	50,894
Total apparatus responses	104,013	106,616	113,344	116,744
Turnout time at 90th percentile - fire	NA	120 sec	154 sec	80 sec
Turnout time at 90th percentile - medical	NA	125 sec	137 sec	60 sec
Travel time at 90th percentile - fire	NA	553 sec	698 sec	480 sec
Travel time at 90th percentile - medical	NA	599 sec	588 sec	240 sec
Building inspections	13,624	10,400	10,373	10,684
Building plans received	3,928	5,291	3,486	3,591
Arson investigations	316	268	328	338

Fire Rescue – Points of Interest

- Implemented a new incident reporting system that will aid in reporting accurate data.
- Thirty-six employees actively participating in the tuition reimbursement program.
- Implemented new turnout gear initiative for operations personnel.
- Station 7 renovation project completed. Renovations included bathrooms, showers, toilets, stalls, apparatus bay, bunk room repairs, painting, new flooring, locker rooms, and captain's office.
- Purchased 686 winter coats for personnel in 2016, anticipates to purchase 100 more by the end of 2017.
- For the FY17 budget, all fire cost moved from the General Fund to the Fire Fund totaling \$8.5 million. As, required for certification, one ambulance unit will remain in the General Fund.

- The FY17 budget, includes \$162,500 for 29 Toughbooks and docking stations, as a capital project.



Fire Station 7

Fleet Management

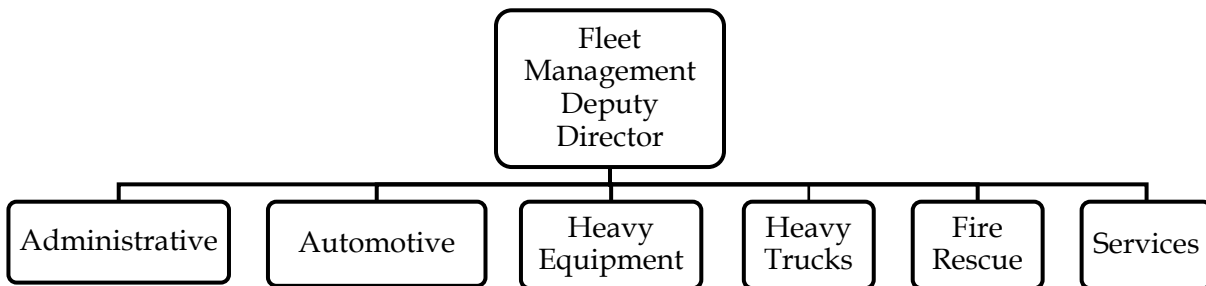
Fleet Management – Mission Statement

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

Fleet Management – Description

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

Fleet Management – Organizational Chart



Fleet Management – Financials (Vehicle Maintenance Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
00 - Default	\$ (258)	\$ -	\$ -	\$ -
51 - Salaries & Benefits	\$ 8,817,915	\$ 8,251,298	\$ 9,145,130	\$ 9,900,600
52 - Purch / Contr Svcs	\$ 3,806,655	\$ 4,232,123	\$ 4,987,195	\$ 5,282,966
53 - Supplies	\$ 19,965,392	\$ 13,568,060	\$ 12,249,067	\$ 13,457,720
54 - Capital Outlays	\$ 14,772	\$ 4,919	\$ 3,369	\$ 15,655
55 - Interfund Charges	\$ 421,494	\$ 464,907	\$ 3,102,980	\$ 2,564,597
57 - Other Costs	\$ 642,869	\$ 700,250	\$ -	\$ 116,718
61 - Other Fin. Uses	\$ -	\$ 350,000	\$ -	\$ -
70 - Retirement Svcs	\$ 31,595	\$ 31,595	\$ 31,595	\$ 31,744
Expense Total	\$ 33,700,434	\$ 27,603,152	\$ 29,519,336	\$ 31,370,000

Fleet Management – Financials (Vehicle Maintenance Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
01210 - Fleet Maintenance	\$ 33,700,433	\$ 27,567,460	\$ 29,464,011	\$ 31,353,969
01220 - Motor Pool	\$ 1	\$ 35,693	\$ 55,325	\$ 16,031
Expense Total	\$ 33,700,434	\$ 27,603,152	\$ 29,519,336	\$ 31,370,000

Fleet Management – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	152	152	152	154
Filled / Funded	140	130	134	141

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Fleet Management – Goals and Objectives

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

Objective #1A: To maintain a 95% in-service rate.

Objective #1B: To complete 97% of preventive maintenance and inspections monthly.

Goal #2: To support public safety and other departments with vehicle and equipment maintenance, repairs and fuel to ensure departments can meet the needs of DeKalb citizens.

Objective #2A: Relocate fueling sites for propane and maintain availability for county use.

Objective #2B: Continue to support alternative fuels in areas where feasible to reduce cost and environmental impacts.

Goal #3: Attract and retain employees through education and training.

Objective #3A: Increase training, so employees can be proficient in new technology and industry standards.

Objective #3B: Employ certified technicians and make available continuing education resources.

Fleet Management - Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Fleet availability percentage	95%	95%	94%	95%
Preventive maintenance compliance	97%	97%	94%	95%
Vehicles per technician	35	39	45	40
Miles per active vehicle (millions)	31	31	30	30
Parts inventory in stock percentage	96	96	98	98
Number of training hours (annually)	3,392	2,700	2,321	2,500

Fleet Management - Points of Interest

- The number of vehicles in the county fleet has remained flat in recent years, in the range of 3,000-3,200, with a 350 unit increase in 2015. The number of Police Department vehicles has increased from 543 in January, 2007, to 1,184 in March, 2016.
- Diesel fuel consumption has decreased from a high of 2.6M gallons in 2008 to 1.6M in 2015. This is due, in part, to increased use of compressed natural gas in the Sanitation Department, and in part to an increased focus on efficiencies in fuel consumption and vehicle use.
- Gasoline consumption has decreased from 2.1M gallons in 2008 to 1.85M in 2015. This is mainly due to efficiency and reduction of use in some departments.
- FY17 budget includes \$195,000 for capital improvements:
 - \$25,000 for upgrade of fuel pump dispensers. The current dispensers are obsolete and have many mechanical functions, which will be replaced with digital functions in the newer dispensers that are more reliable and efficient. This is the first phase, replacing five of the 25 current dispensers.
 - \$50,000 for upgrade of the veeder-root tank monitoring system. The system monitors fuel volume, temperature, and condensate.
 - \$120,000 for upgrade of the Fuelmaster systems. The Fuelmaster systems manages and reports from the veeder-root tank monitoring system.

Geographic Information Systems (GIS)

Geographic Information Systems - Mission Statement

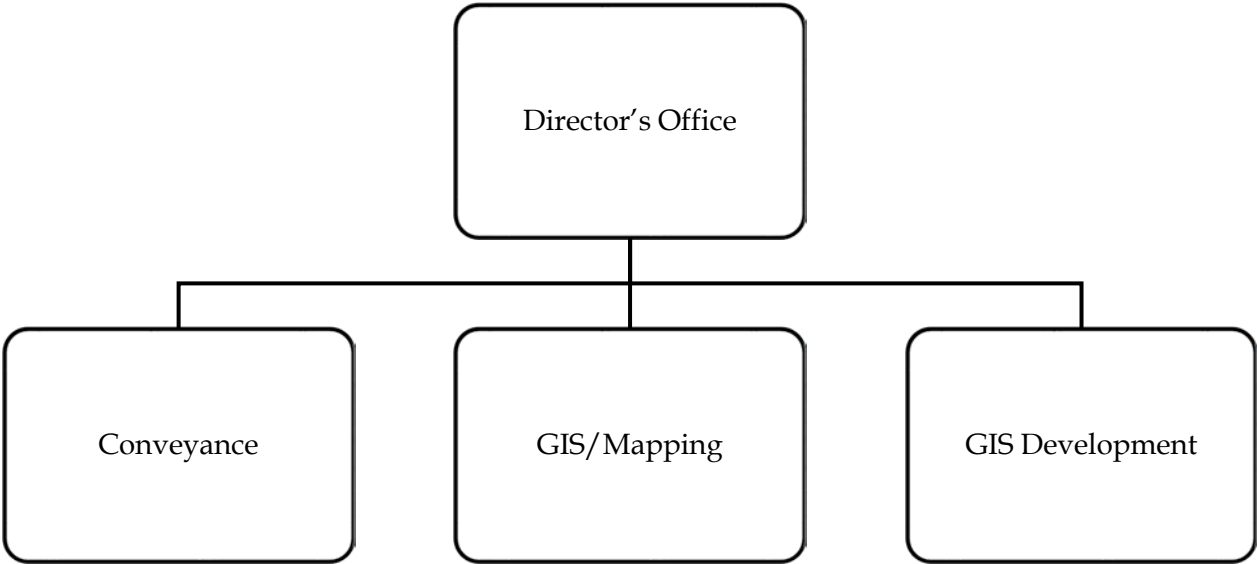
To develop an enterprise Geographic Information System (GIS), extending geospatial capabilities, through desktop, web-based, and mobile applications.

Geographic Information System - Description

The GIS Department provides county mapping functions and databases used for planning and zoning, property records, parks, transportation, traffic and accident analysis, elections administration, public safety (police and fire), public utilities (watershed), economic development, environmental and natural resource management.

GIS data is also integrated with other county systems such as property appraisal and tax billing systems, building permit system, code enforcement, fire marshal, business licensing and E911 system. In addition, a standardized address system is in place and integrates with county business applications.

Geographic Information System - Organizational Chart



Geographic Information Systems – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 1,380,201	\$ 1,547,482	\$ 1,677,288	\$ 1,784,813
52 - Purch / Contr Svcs	\$ 69,109	\$ 95,589	\$ 226,052	\$ 453,274
53 - Supplies	\$ 18,947	\$ 19,948	\$ 44,952	\$ 31,639
54 - Capital Outlays	\$ 260,549	\$ 254,931	\$ 290,085	\$ 343,291
55 - Interfund Charges	\$ 2,522	\$ 396	\$ -	\$ 4,777
61 - Other Fin. Uses	\$ 121,256	\$ 153,000	\$ -	\$ -
Expense Total	\$ 1,852,584	\$ 2,071,346	\$ 2,238,377	\$ 2,617,794

Geographic Information Systems – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
00801 - G.I.S.	\$ 915,445	\$ 964,587	\$ 1,198,102	\$ 1,510,989
00803 - G.I.S. - Property Mapping	\$ 937,138	\$ 1,106,759	\$ 1,040,275	\$ 1,106,805
Expense Total	\$ 1,852,584	\$ 2,071,346	\$ 2,238,377	\$ 2,617,794

Geographic Information Systems – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	23	23	23	23
Filled / Funded	19	20	19	20

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Geographic Information Systems – Goals and Objectives

Goal #1: Extend GIS & Environmental Systems Research Institute (ESRI) enterprise implementation.

Objective #1A: Add GeoEvent extension to support real-time executive dashboards.

Objective #1B: Develop and migrate to new GIS system architecture.

Objective #1C: Integrate with new Hansen cloud-based system using Representational State Transfer services.

Goal #2: Increase GIS web presence.

Objective #2A: Expand mobile solutions (tablets, phones).

Objective #2B: Create an open data portal.

Objective #2C: Introduce a City Works Cloud deployment to support mobile workforce.

Goal #3: Create better operational efficiencies.

Objective #3A: Re-establish Enterprise GIS steering committee.

Objective #3B: Centralize GIS data and user application access.

Geographic Information Systems – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Number of parcels conveyed	27,714	31,140	26,669	26,500
Number of deeds entered	26,070	25,441	22,241	25,250
Total deeds read	22,955	25,441	23,220	25,250
GIS revenue collections (maps, data, property)	112,157	533,514	1,217,611	500,000
GIS walk-in customers	2,250	2,470	2,427	2,300
Active users within pictometry	400	405	401	430
Number of GIS mapping/data requests	645	471	402	375
Number of online apps	2	4	8	12
Quarterly newsletter	4	4	4	4

Geographic Information Systems – Points of Interest

- Upgraded software and added the GIS Neighborhood Visualization Suite, a decision-support interactive web-tool that will allow users to visualize a variety of information based on spatial disparities such as employment, transportation and public health data.
- Created the GIS Site Selector App. The Site Selector Application helps business owners and corporations search for and locate available buildings and sites, and combine their property search with key community and business demographic information.
- As part of expanding the use of Enterprise GIS, DeKalb County has upgraded its GIS 10.3x deployment to the 10.5 release.
- Collected over one million dollars in revenue from the sale of maps, surplus property, easement, GIS data, and road abandonments.
- Development of a new GIS infrastructure to meet objectives based on analyzing requirements and considering ESRI best practices.

Grady Memorial Hospital

Grady/Hospital Fund - Mission Statement

From the day Grady opened in 1892, their mission has been to care for those in need. Grady improves the health of the community by providing quality, comprehensive healthcare in a compassionate, culturally competent, ethical, and fiscally responsible manner. Grady maintains its commitment to the underserved of Fulton and DeKalb counties, while also providing care for residents of metro Atlanta and Georgia. Grady leads through its clinical excellence, innovative research, and progressive medical education and training.



Grady/Hospital Fund - Description

DeKalb County contributes to Grady Memorial Hospital for the treatment of indigent DeKalb County residents. This subsidy provides for payments for the operation of Grady. Also, within this area is DeKalb County's portion of the Fulton-DeKalb Hospital Authority Series 2013 Refunding Revenue Bonds for \$41,380,000. In 2012, Fulton County refinanced their portion of the series 2003 bonds.

Debt Function – Fulton-DeKalb Hospital Authority Bonds

Bond Series	Obligates	Purpose	Initial Obligation	Outstanding Obligations as of 12/31/2015
2013	Revenue	Refunding Series 2003 FDHA bonds which were issued to refund the Series 1993 revenue certificates	41,380,000	35,945,000

Grady Memorial Hospital - Financials (Hospital Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ (6,054,164)	\$ (1,049,132)	\$ 1,179,954	\$ (1,108,924)
31 - Taxes	\$ 16,804,602	\$ 20,359,234	\$ 17,358,499	\$ 17,930,130
36 - Investment Income	\$ (9,196)	\$ -	\$ -	\$ -
39 - Other Fin. Sources	\$ -	\$ -	\$ -	\$ 3,829,934
Revenue Total	\$ 16,795,406	\$ 20,359,234	\$ 17,358,499	\$ 21,760,064
52 - Purch / Contr Svcs	\$ 60,706	\$ 9,157	\$ 700	\$ 250,000
57 - Other Costs	\$ 11,247,673	\$ 18,120,291	\$ 19,911,029	\$ 12,934,952
58 - Debt Service	\$ (8,012)	\$ 700	\$ -	\$ 7,466,188
Expense Total	\$ 11,300,367	\$ 18,130,148	\$ 19,911,729	\$ 20,651,140
Fund Balance - Ending	\$ (559,125)	\$ 1,179,954	\$ (1,373,276)	\$ 0
Gain/(Use) of Fund Balance	\$ 5,495,039	\$ 2,229,086	\$ (2,553,230)	\$ 1,108,924
Adopted Budget				\$ 20,651,140

Grady Memorial Hospital - Financials (Hospital Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
09510 - Hospital Fund	\$ 11,300,474	\$ 18,123,148	\$ 19,911,729	\$ 20,651,140
Expense Total	\$ 11,300,474	\$ 18,123,148	\$ 19,911,729	\$ 20,651,140

Health Board

Health Board - Mission Statement

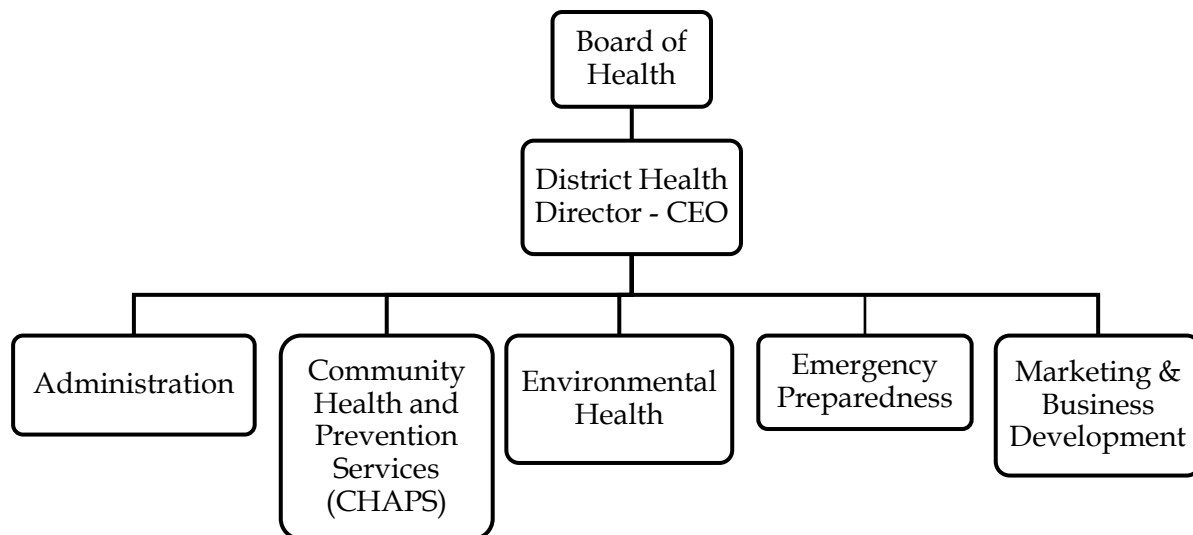
The mission of the DeKalb County Board of Health (DCBOH) is to protect, promote, and improve the health of those who work, live, and play in DeKalb County.

Health Board - Description

The FY2017 budget request supports workforce development, which includes recruitment and retention, fiscal sustainability and programs and services to promote healthy, thriving children within the county. Environmental Health provides services designed to protect the community from potential public health and environmental health threats. Some of the services/activities include: review and inspection of food service plans, swimming pool plans, hotel/motel plans and septic system plans; foodborne illness surveillance; prevention activities for West Nile virus, rabies and lead poisoning. The Community Health and Prevention Services (CHAPS) division works to improve the health and wellbeing of the citizens in the county. The emphasis is on prevention, working with others to address the health care needs of the county. CHAPS offer a variety of health care services including clinical care and outreach and case management. Services include child and youth programs, dental, human immunodeficiency/acquired immunodeficiency (HIV) syndrome, refugee, and immunization.



Health Board - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
57 - Other Costs	\$ 3,910,721	\$ 4,055,636	\$ 4,155,634	\$ 4,255,634
Expense Total	\$ 3,910,721	\$ 4,055,636	\$ 4,155,634	\$ 4,255,634

Health Board – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
07101 - County Contribution	\$ 3,581,085	\$ 4,055,636	\$ 4,155,634	\$ 4,255,634
07105 - EPSDT - County	\$ 329,636	\$ -	\$ -	\$ -
Expense Total	\$ 3,910,721	\$ 4,055,636	\$ 4,155,634	\$ 4,255,634

Note: EPSDT – Early Periodic Screening, Diagnosis and Treatment

Health Board – Goals and Objectives

Goal #1: To sustain and enhance health care services that decrease health disparities and promote positive health outcomes, provide access and / or linkage to primary care systems which allows DeKalb residents to access and utilize care effectively; provide care and services needed to promote healthy growth and development; develop a comprehensive adult health program for women and men at the DCBOH; improve customer service in all services of the DCBOH; and provide programs that will help decrease morbidity and mortality, infectious and chronic diseases and injury.

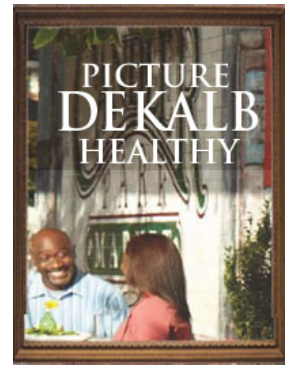
Objective #1A: To ensure that all direct care services are delivered by well-trained staff who can manage and facilitate all aspects of care.

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

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

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

Objective #1E: Immediately initiate investigations of infectious disease outbreaks, respond to food borne illness complaints and notifiable disease reports within 24 hours, maintain after hours on-call team. Publish and distribute reports, fact sheets, and information regarding health and injury prevention among DeKalb County residents.



Goal #2: Continue the integration process of the Technical Services and the Food Protection programs as part of a comprehensive 5-year internal reorganization plan.

Objective #2A: Continue the Department of Public Health (DPH) Information Technology Environmental Health system conversion.

Objective #2B: Increase collaboration with other DeKalb County government agencies in matters related to public health nuisances and vector control.

Objective #2C: Assess training needs of Environmental Health staff and provide opportunities for cross-training, as requested.

Objective #2D: Initiate Environmental Health emergency preparedness activities related to West Nile and Zika viruses.

Objective #2E: Increase funding for training in support of current environmental health programs.

Health Board – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Est/Goal
Total Patient Encounters	194,467	136,737	167,935	167,000
Clinical Dental Visits	4,487	4,656	4,422	4,500
STD/HIV Services, Patients Served	10,689	14,447	11,587	12,500
Immunizations, Patients Served	39,008	39,241	35,262	38,000
WIC Average Monthly Caseload	24,819	22,830	23,560	23,740
Family Planning, Patients Served	9,723	5,169	2,856	5,900
Food Service Program	32,340	31,112	31,315	32,000
On-Site Sewage Disposal	6,605	6,642	6,571	6,600
Rodent Control Activities	4,736	4,775	2,917	1,800
Swimming Pool Activities	998	9,533	9,222	9,000
Radon Testing	1,697	1,693	1,680	1,700
West Nile Virus, Number of Contacts	17,269	20,931	16,875	20,000
Bodycrafting Establishments	241	251	245	250

Health Board – Points of Interest

- In March 2016, the BOH received accreditation from the Public Health Accreditation Board.

Hotel / Motel Tax

Hotel / Motel - Mission Statement

The purpose of the Hotel/Motel Tax is to promote tourism efforts in the county.

Hotel / Motel Tax - Description

The Hotel/Motel Tax is assessed on rooms and lodging within unincorporated DeKalb County. The Departments of Finance and Planning & Sustainability manage the administration of these funds. The Hotel/Motel budget accounts for transactions involving DeKalb County's original Hotel/Motel Tax of 2%. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to 8%. This excise tax is used to promote tourism, conventions, and trade shows. In addition, funds can be expended for "tourism product development" which is the creation or expansion of physical attractions which improve the destination appeal to visitors, support visitors' experience, and are used by visitors. Such expenditures may include capital costs and operating costs. Currently, the 8% is allocated as follows: 3% for County operations, 1.5% for tourist-related products, and 3.5% for promotion of tourism.



DeKalb County contracts with the DeKalb County Convention and Visitors Bureau (also known as Discover DeKalb), an independent 501(c)6 organization, to promote tourism, conventions, and trade shows.

Hotel / Motel Tax - Financials (Hotel / Motel Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 1,519,358	\$ 2,072,205	\$ 2,159,559	\$ 2,789,603
31 - Taxes	\$ 6,046,111	\$ 6,404,607	\$ 6,760,658	\$ 5,400,000
Revenue Total	\$ 6,046,111	\$ 6,404,607	\$ 6,760,658	\$ 5,400,000
57 - Other Costs	\$ 2,372,411	\$ 2,518,806	\$ 2,590,126	\$ 3,582,951
61 - Other Fin. Uses	\$ 3,326,016	\$ 3,798,447	\$ 3,611,682	\$ 4,606,652
Expense Total	\$ 5,698,427	\$ 6,317,253	\$ 6,201,808	\$ 8,189,603
Fund Balance - Ending	\$ 1,867,042	\$ 2,159,559	\$ 2,718,410	\$ 0
Gain/(Use) of Fund Balance	\$ 347,684	\$ 87,354	\$ 558,851	\$ (2,789,603)
Adopted Budget				\$ 8,189,603

Hotel / Motel Tax - Financials (Hotel / Motel Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
10275 - Hotel / Motel Tax Fund	\$ 5,698,427	\$ 6,317,253	\$ 6,201,808	\$ 8,189,603
Expense Total	\$ 5,698,427	\$ 6,317,253	\$ 6,201,808	\$ 8,189,603

Hotel / Motel Tax – Points of Interest

- The creation of new cities has reduced the number of hotels in unincorporated DeKalb.
- With a decrease in the number of hotels, there is a decreased amount of tax money collected.

Human Resources and Merit System

Human Resources - Mission Statement

The mission of the Human Resources Department (HR) is to provide a diverse, professional and motivated workforce through continuous training and development, and consistent and fair administration of policies and procedures.

Human Resources - Description

The Human Resources Department contributes to the county's efforts to provide the best level of service to operate a financially sound and efficient government. HR strives to be a forward looking, strategic business partner that maximizes the effectiveness of its human capital by attracting, retaining, and developing a diverse and competent workforce that enables County agencies to achieve their business needs. The department has oversight responsibility for organization and employee development; employee and management relations; policy development and administration; employee information systems and data management; occupational health; and provides human resources services and operational department support to include recruitment and selection, classification and compensation, performance management, and other related services.

Human Resources - Organizational Chart



Human Resources – Financials by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 2,161,907	\$ 2,387,157	\$ 2,642,406	\$ 2,885,281
52 - Purch / Contr Svcs	\$ 687,706	\$ 879,465	\$ 696,537	\$ 896,149
53 - Supplies	\$ 24,780	\$ 48,228	\$ 14,091	\$ 45,300
54 - Capital Outlays	\$ 4,354	\$ 1,501	\$ 1,695	\$ 5,000
55 - Interfund Charges	\$ 4,170	\$ 5,120	\$ 6,714	\$ 6,504
Expense Total	\$ 2,882,916	\$ 3,321,471	\$ 3,361,443	\$ 3,838,234

Human Resources – Financials by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
01510 - Human Resources & Merit	\$ 2,112,443	\$ 2,248,054	\$ 2,504,361	\$ 2,768,545
01520 - Employee Health Clinic	\$ 441,110	\$ 551,416	\$ 409,073	\$ 505,592
01525 - Training & Development	\$ 329,363	\$ 522,000	\$ 448,009	\$ 564,097
Expense Total	\$ 2,882,916	\$ 3,321,471	\$ 3,361,443	\$ 3,838,234

Human Resources – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	29	30	32	32
Filled / Funded	35	30	31	32

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Human Resources – Goals and Objectives

Goal #1: Improve efficiency in Human Resources operations.

Objective #1A: Streamline HR processes and increase productivity through technology enhancements, enabling HR Professionals to better serve as business consultants/ partners to customer departments.

Objective #1B: Maintain operation within allocated resources.

Objective #1C: Create a culture of continuous learning and pursuit of professional certifications.

Goal #2: Establish DeKalb County as a competitive employer.

Objective #2A: Manage selection, training and graduation of second annual Employee Leadership Development Program (Bright Futures).

Objective #2B: Establish parameters to identify and actively recruit top performing executives and senior managers, saving the County \$20K-30K per initiative.

Objective #2C: Identify and recommend opportunities to retain top talent.

Objective#2D: Develop and implement training programs to strengthen employee skills and knowledge, with a focus on managers/supervisors.

Objective#2E: Utilize pay-for-performance strategy and expand non-merit status to motivate employees and drive quality performance and results.

Goal #3: Demonstrate Investing in Employees, and Promote and Sustain a Culture of Employee Recognition and Wellness.

Objective #3A: Contribute to improving county-wide employee morale through HR sponsored events.

Objective #3B: Advocate services offered through Employee Assistance Program (EAP).

Objective#3C: Ensure occupational compliance policies and programs contribute to better awareness of health and wellness.

Goal #4: Provide Quality Customer Service with a Focus on Results.

Objective #4A: Communicate customer service strategy and expectations to HR team and how they relate to County objectives.

Objective #4B: Measure effectiveness of HR services using a customer service survey and use feedback for improvement.

Objective #4C: Recruit, develop and contribute to retaining a quality workforce that will enhance each department's ability to achieve desired results.

Human Resources – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Employees attaining minimum 6-8 hours of customer service training	0%	60%	0%	60%
Supervisors acknowledging employee improved performance post customer service training	0%	50%	0%	50%
Executive branch employees evaluated	14%	60%	11%	60%
HR professionals nationally certified	55%	65%	84%	65%
Average days from request to fill position to start date	23	51	52	51
Employee turnover rate	11%	11%	15%	15%
Percentage of exit interviews conducted	23%	20%	19%	20%
Disciplinary actions upheld upon appeal	93%	90%	57%	90%
HR Policy Council meetings conducted	4	4	4	4
HR onsite visits to worksites	297	184	198	180

Human Resources – Points of Interest

- The Human Resources Department supported the adoption and implementation of the pay & class study including phase I, which provided funding for pay increases for five departments (Watershed, Police, E-911, Fire, Sanitation) effective May 2016, and phase II, which provided funding for pay increases for all remaining departments was approved in September 2016 with pay adjustments retroactive to May 2016. All current employees hired prior to January 1, 2014 received a minimum 4% pay increase and any eligible employee whose salary was below the minimum of the new pay range for their position received an increase to the minimum.
- In 2016, HR implemented Taleo recruiting and onboarding system, an integrated, state of the art recruiting and performance management tool that integrates with PeopleSoft.
- The inaugural class of the Leadership Development/Bright Futures program graduated July 21, 2016 including 19 graduates of Emerging Executives track and 20 graduates of the Aspiring Managers track. The second class started September 2016.

- Only three Human Resources employees held professional certifications in January 2011. Since that time, 15 employees have obtained professional certifications. Currently 88% of HR professional staff are certified.



2016 Aspiring Managers Inaugural Class Graduates



2016 Emerging Executives Inaugural Class Graduates

Human Services

Human Services - Mission Statement

The mission of the DeKalb County Human Services Department is to ensure the provision of integrated, programmatically sound, and fiscally responsible services addressing the needs of families, individuals, youth and DeKalb County senior residents, to promote the physical and emotional well-being of individuals and families, and to encourage economic self-sufficiency.

Human Services - Description

The Department of Human Services consists of five units: Office of Senior Affairs, Administrative Office, Office of Youth Services, Lou Walker Senior Center (LWSC) and Central Senior Center.

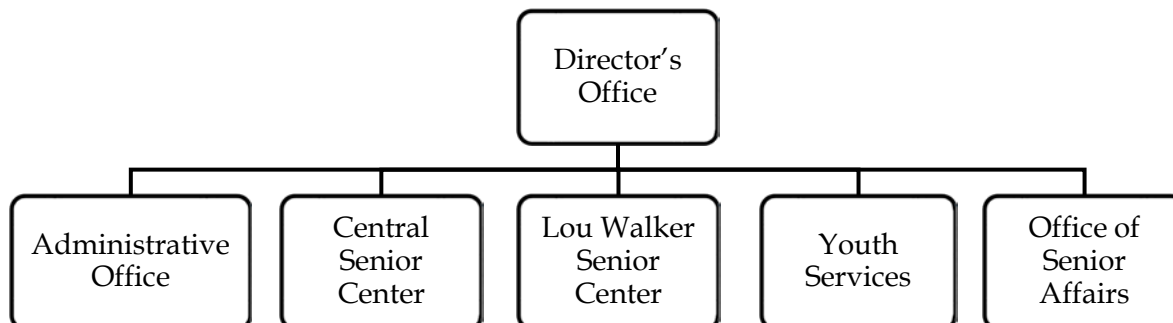
The primary objective of the Office of Senior Affairs is to assist DeKalb County residents, 55 years and older and person with disabilities, age in place appropriately. The office serves as the county-based aging/nutrition services provider and is the "gateway" to senior services providing case management, information and referral, congregate and home delivered meals, in-home service, transportation, volunteer services, and neighborhood senior center programming.

The Administrative Office manages the county's human services grant process, reviews various grant proposals from nonprofit and community organizations. Funding is derived from federal, state, and local agencies and is procured through a competitive process.

The Office of Youth Services coordinates county-wide youth services including the Teen Pregnancy Task Force and DeKalb Youth Commission, targeting specific issues that impact DeKalb County youths.

The Lou Walker and Central Senior Centers are both innovative multipurpose facilities for active adults age 55 and older offering classes, programs and services that introduce vibrant, mentally stimulating, physically challenging and fun opportunities, designed to inform and maximize healthier choices so that older adults can live extended and happy lives in their own community as long as possible.

Human Services - Organizational Chart



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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 1,417,495	\$ 1,974,635	\$ 2,228,285	\$ 2,439,443
52 - Purch / Contr Svcs	\$ 686,070	\$ 806,735	\$ 1,105,595	\$ 1,401,124
53 - Supplies	\$ 43,500	\$ 66,810	\$ 86,572	\$ 89,293
54 - Capital Outlays	\$ -	\$ 2,553	\$ -	\$ -
55 - Interfund Charges	\$ 13,707	\$ 122,293	\$ 134,480	\$ 23,880
57 - Other Costs	\$ 25,000	\$ 3,279	\$ 109	\$ -
61 - Other Fin. Uses	\$ 1,402,802	\$ 1,329,000	\$ 1,317,808	\$ 1,317,808
Expense Total	\$ 3,588,574	\$ 4,305,305	\$ 4,872,848	\$ 5,271,548

Human Services – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
07510 - Administration	\$ 1,351,496	\$ 1,177,366	\$ 1,039,440	\$ 1,204,660
07520 - Lou Walker Senior Cent	\$ 655,736	\$ 629,312	\$ 1,083,036	\$ 1,211,170
07530 - Senior Citizens	\$ 1,581,342	\$ 1,889,640	\$ 1,861,768	\$ 1,806,556
07540 - Central Center	\$ -	\$ 107,400	\$ 340,287	\$ 375,527
07550 - Office of Youth Services	\$ -	\$ 501,587	\$ 548,317	\$ 673,635
Expense Total	\$ 3,588,574	\$ 4,305,305	\$ 4,872,848	\$ 5,271,548

Human Services – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	22	30	32	32
Filled / Funded	18	27	29	31

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Human Services – Goals and Objectives

Goal #1: Promote positive youth development.

Objective #1A: Strengthen and maintain existing youth programs and establish new programs.

Objective #1B: Evaluate existing Office of Youth Services programs.

Goal #2: Enhance technology accessibility and usability for LSWC members.

Objective #2A: Members will be taught how to register for classes using the on-line registration.

Objective #2B: 25% of seniors will use the on-line registration feature by June 30, 2017.

Goal #3: Assist DeKalb County seniors by providing quality services.

Objective #3A: Provide meals, transportation, in-home services, and case management services to eligible DeKalb County seniors.

Objective #3B: Increase the number of seniors that receive services by at least 10% by June 2017.

Human Services – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
# of registered members	3,000	1,719	2,154	2,175
# of classes offered	154	154	154	154
Grant applications reviewed	64	-	52	80
Monitoring visits for non-profit org	49	50	49	52
Contacts for DeKalb senior link line	11,253	11,058	12,700	13,000
Unduplicated senior clients served	3,827	4,787	2,098	2,148
# of meals provided to seniors	91,795	106,399	123,727	125,000
# of case management hours to seniors	5,202	5,514	6,591	6,500
# of transportation trips to seniors	39,507	32,100	30,574	30,000
Units delivered to DeKalb senior population	158,345	172,565	202,641	202,600

Human Services – Points of Interest

- The FY17 budget includes \$100,000 for capital repairs at the Lou Walker Senior Center (LWSC).
- The LWSC currently serves 25% more members than it did in January 2016. Membership increased from 1,722 to 2,154 for FY17.
- Improved collections and data management resulted in a 29% increase in revenue from membership fees, above the 2016 budgeted figures (budgeted \$139,680, actual \$180,790) at LWSC.
- In 2016, volunteers had given 9,440 hours of service to LWSC and the community, far exceeding the 5,000 hours target.
- Forty-one non-profit agencies received county funding to continue providing services in the community.
- The Office of Senior Affairs provided 65,600 meals to frail and home-bound seniors living in the county.
- The Office of Senior Affairs provided 52,200 meals to seniors through the county's four neighborhood senior centers (DeKalb Atlanta, Lithonia, North DeKalb, and South DeKalb Senior Centers).
- The Office of Senior Affairs provided 38,500 hours of personal care and in-home services to frail and home bound seniors.
- The Office of Youth Services and the City of Decatur Housing Authority presented kids 8-13 years with our Safe Kids bike rodeo, completed with a challenge course that included a figure 8, pedestrian crosswalk and a snake trail.



Central DeKalb Seniors



DeKalb Youth Commission

Innovation and Technology

Innovation and Technology - Mission Statement

The Department of Innovation and Technology (DoIT) will deliver world class solutions to provide citizens, the business community and county staff with convenient access to appropriate technology and services.

Innovation and Technology - Description

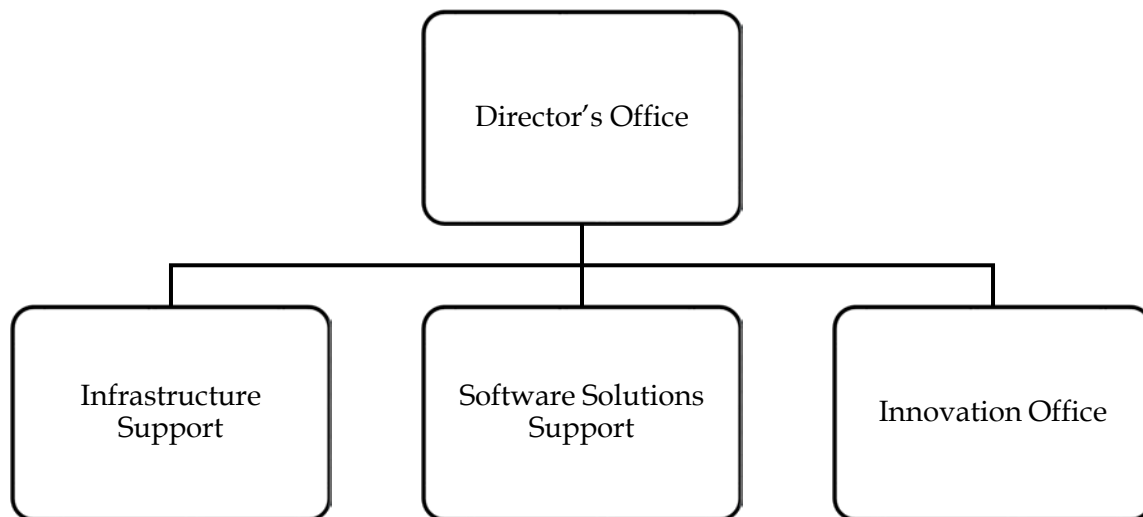
The Innovation and Technology Department is the central managing department for all computer, software, network, telecommunications, information technology (IT) strategic planning, and IT security functions.

Telecommunications and infrastructure functions include upgrade and maintenance of the county's data and voice networks, management of local and long distance telephone services, and administration of wireless networking, devices, and contracts.

The department develops specifications for desktop and mobile computing and provides help desk support for those devices. The management of application, file, and print servers balances security, performance, capacity, and economies of licensing to ensure an effective and safe computing environment for the county's internal and public information customers.

Information technology projects are planned, implemented, and managed for internal and public-facing applications, ranging from financial management and procurement, to court case management, property appraisal and taxation, and public safety applications, to name only a subset.

Innovation and Technology - Organizational Chart



Innovation and Technology – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 6,883,779	\$ 6,932,960	\$ 7,303,964	\$ 7,619,783
52 - Purch / Contr Svcs	\$ 10,557,654	\$ 10,879,596	\$ 11,740,491	\$ 13,244,425
53 - Supplies	\$ 108,709	\$ 124,461	\$ 113,321	\$ 154,969
54 - Capital Outlays	\$ 150,644	\$ 461,551	\$ 1,125,829	\$ 1,013,200
55 - Interfund Charges	\$ 26,075	\$ 38,901	\$ 31,398	\$ 31,061
61 - Other Fin. Uses	\$ -	\$ 1,921,898	\$ -	\$ -
Expense Total	\$ 17,726,862	\$ 20,359,367	\$ 20,315,003	\$ 22,063,438

Innovation and Technology – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
01605 - Administration	\$ 14,002,001	\$ 16,932,132	\$ 20,308,397	\$ 22,063,438
01610 - Operations	\$ -	\$ (3,900)	\$ -	\$ -
01620 - Telecommunications	\$ 3,724,861	\$ 3,431,135	\$ 6,606	\$ -
Expense Total	\$ 17,726,862	\$ 20,359,367	\$ 20,315,003	\$ 22,063,438

Innovation and Technology – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	97	169	79	77
Filled / Funded	78	79	69	71

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Innovation and Technology – Goals and Objectives**Goal #1: Ensure Efficient Operations**

Objective #1A: Provide world class solutions and services that meet end user needs.

Objective #1B: Resolve service issues on the first call or visit.

Goal #2: Ensure Fiscal Integrity

Objective #2A: Deliver IT projects at or below budget.

Objective #2B: Deliver IT projects within specified timelines.

Goal #3: Invest in employees

Objective #3A: Ensure appropriate hours of technical and professional training for IT staff.

Objective #3B: Deploy collaboration tools that enable employees to be more productive.

Innovation and Technology – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
End user customer satisfaction (1-5 scale)	N/ A	4.35	4.7	5
First call resolution rate	45%	75%	75%	75%
Service requests completed within service level agreement parameters	87%	90%	90%	90%
IT projects delivered at or under budget	100%	100%	100%	100%
IT projects delivered within timeline	90%	95%	100%	100%
Network resources availability (uptime)	99.97%	99.98%	99.98%	99.98%
Email system availability (uptime)	99.97%	99.98%	99.98%	99.98%
Devices can use county website	N/ A	100%	100%	100%
IT security newsletters	N/ A	12	12	12
Technical and professional IT staff training hours	N/ A	N/ A	3,200	3,350

Innovation and Technology – Points of Interest

- The capital improvement program for FY2017 includes \$957K for personal computer replacements.

Internal Audit

Internal Audit - Mission Statement

To provide objective information on the operations of government programs, assist managers in carrying out their responsibilities, and help ensure full transparency and accountability to the public.

Internal Audit- Description

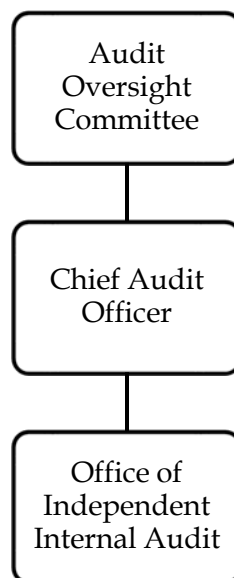
The Office of Independent Internal Audit (OIIA) was established in accordance with House Bill 599, enacted by the Georgia General Assembly, signed into Law on May 12, 2015, and subsequently approved by DeKalb voters in a referendum in November 2015.

The OIIA consists of the Chief Audit Executive (CAE) and those assistants, employees, and personnel as deemed necessary by the CAE for the efficient and effective administration of the affairs of the office, and over whom the CAE has the sole authority to appoint, employ and remove.

The OIIA has the authority to conduct financial and performance audits of departments, offices, boards, activities, agencies and programs of the county, to independently and objectively determine and assess compliance, governance, fiscal adherence, efficiency, effectiveness and equity in government.

The OIIA is completely independent and not subject to control or supervision of the Chief Executive, the Commission, or any other official, employee, department, or agency of the County government. The position of the CAE is nonpartisan.

Internal Audit - Organizational Chart



Internal Audit – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ 45,917	\$ 1,045,523
52 - Purch / Contr Svcs	\$ -	\$ -	\$ 36,044	\$ 236,668
53 - Supplies	\$ -	\$ -	\$ 7	\$ 50,000
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 26,000
57 - Other Costs	\$ -	\$ -	\$ 2,900	\$ 10,000
Expense Total	\$ -	\$ -	\$ 84,868	\$ 1,368,191

Internal Audit – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
00510 - OIIA	\$ -	\$ -	\$ 84,868	\$ 1,368,191
Expense Total	\$ -	\$ -	\$ 84,868	\$ 1,368,191

Internal Audit- Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	NA	NA	1	13
Filled / Funded	NA	NA	1	13

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Internal Audit- Goals and Objectives

The OIIA is still in the process of developing goals and objectives for their office.

Internal Audit - Performance Measures

The OIIA is still in the process of developing and capturing performance measure data.

Internal Audit- Points of Interest

- The DeKalb County Board of Commissioners approved the hiring of the Chief Audit Executive in August 2016.
- The FY17 budget for Internal Audit provided full-year funding for four full-time positions and six months of funding for nine full-time positions and two part-time intern positions.

Juvenile Court

Juvenile Court - Mission Statement

The mission of the DeKalb County Juvenile Court is to protect the best interests of the child and the community, to restore the lives of children who have been neglected or abused, to redirect children who have been found in violation of the law to become law-abiding, productive citizens, and to support keeping children in their homes whenever possible.

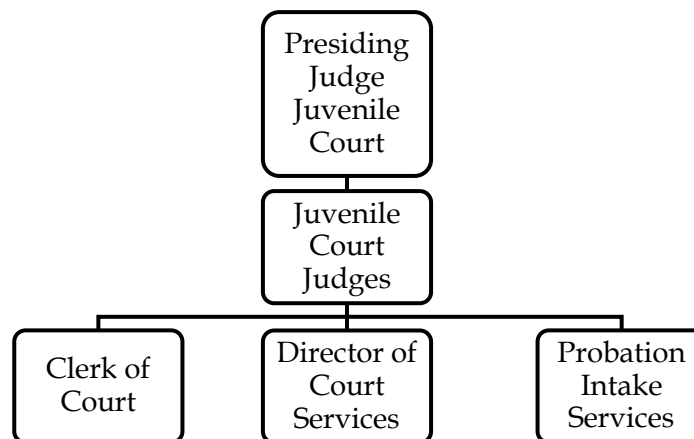
Juvenile Court - Description

The Juvenile Court has jurisdiction over juvenile matters concerning children alleged to be delinquent, in need of services, or dependent. It also has jurisdiction over juvenile traffic offenses and special matters transferred to the Court from Superior and Probate Courts. There are four full-time judges.

The Probation Division screens children referred to the Court for further detention and processes charges. This division also assesses, prepares social histories for, and supervises children who are placed on probation by the Court. The Clerk's Division is responsible for maintaining all original records for the Court as well as preparing and submitting required paperwork and records to appellate courts. The Administrative Division provides support for the entire Court, including grants management and computer services to support the court's operations.

The Juvenile Services Fund accounts for funds received under a 1990 Georgia law which allows supervision fees (O.C.G.A. §15-11-37) to be charged for certain probation services. Juvenile Court uses these fees to provide housing in non-secure residential facilities, educational and tutorial services, counseling and diagnostic testing, mediation, transportation to and from court ordered services, truancy intervention, restitution programs, job development or work experience programs, community services, and any other service or program needed to meet the best interests, development, and rehabilitation of a child.

Juvenile Court - Organizational Chart



Juvenile Court – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 4,982,912	\$ 5,208,573	\$ 5,784,097	\$ 6,119,350
52 - Purch / Contr Svcs	\$ 4,127,173	\$ 1,545,040	\$ 1,349,970	\$ 1,105,229
53 - Supplies	\$ 100,216	\$ 72,887	\$ 57,196	\$ 72,339
54 - Capital Outlays	\$ 81,157	\$ 5,246	\$ (37,955)	\$ -
55 - Interfund Charges	\$ 72,127	\$ 8,730	\$ 6,344	\$ 7,055
61 - Other Fin. Uses	\$ 8,497	\$ -	\$ -	\$ -
Expense Total	\$ 9,372,082	\$ 6,840,476	\$ 7,159,652	\$ 7,303,973

Juvenile Services Fund – Financials (Juvenile Services Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
52 - Purch / Contr Svcs	\$ 131,870	\$ 100,415	\$ 33,279	\$ 92,332
61 - Other Fin. Uses	\$ -	\$ 6,967	\$ 1,747	\$ 2,000
Expense Total	\$ 131,870	\$ 107,382	\$ 35,026	\$ 94,332

Juvenile Court – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
03410 - Administration	\$ 7,263,170	\$ 4,609,454	\$ 4,674,841	\$ 4,647,527
03420 - Probation Services	\$ 2,108,912	\$ 2,231,022	\$ 2,484,811	\$ 2,656,446
Expense Total	\$ 9,372,082	\$ 6,840,476	\$ 7,159,652	\$ 7,303,973

Juvenile Services Fund – Financials (Juvenile Services Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
03425 - Juvenile Services	\$ 131,870	\$ 107,382	\$ 35,026	\$ 94,332
Expense Total	\$ 131,870	\$ 107,382	\$ 35,026	\$ 94,332

Juvenile Court – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	89	88	88	88
Filled / Funded	69	80	76	77

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Juvenile Court – Goals and Objectives

Goal #1: The court will expand and enhance its partnership with DeKalb County School System to provide school-based probation programs that are designed to develop better probation programs that address offenders' needs and reduce recidivism by improving probation success rates.

Objective #1A: Increase the number of probation officers in every high school within DeKalb County.

Objective #1B: Reduce truancy and assist the schools with developing programs to improve educational outcomes and graduation rates.

Goal #2: The court will develop and implement programs that will generate savings in public revenue, increase the effectiveness of current criminal justice investments, and improve public safety/offender accountability.

Objective #2A: Provide more alternatives to detention.

Objective #2B: Provide more oversight of youth in the community.

Goal #3: The court will assist the Department of Juvenile Justice with developing a system to eliminate costly transporting of juveniles that are being held at the Regional Youth Detention Center by implementing possible video conferencing.

Objective #3A: Reduce the number of cases that are reset due to failure to transport youth to court.

Objective #3B: Reduce transportation cost, become more efficient, and provide more accessibility of the youth to court proceedings and public defenders for conferences.

Goal #4: The court will continue to partner with community-based programs and with new and innovative community programs and counseling services.

Objective #4A: Support the pro-social needs of the youth.

Objective #4B: Assist in the youth's physical, mental, and emotional development.

Goal #5: The court will continue to offer training in customer service, court administration, technology advancement, probation services, and judicial leadership.

Objective #5A: Ensure that employees are equipped with the knowledge, skills, and ability to perform their duties.

Objective #5B: Ensure that all court employees are provided with ongoing training opportunities related to juvenile justice, court operations, judicial proceedings, and records management.

Juvenile Court - Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Delinquent charges	3,631	2,979	2,957	3,252
Unruly charges	1,464	1,198	1,013	1,088
Deprived charges	1,555	1,352	1,047	1,443
Traffic charges	263	402	320	519
Special proceedings	140	157	143	136
Truancy citations	475	303	232	237
Status offenses	1,494	1,090	1,402	897
Warrants issued	829	731	777	854

Juvenile Court – Points of Interest

- Established Board of Directors for the newly formed non-profit 501(c)(3), DeKalb County Juvenile Justice Council, Inc.
- Formed a Grants Division.
- Created a Memorandum of Understanding for court appointed attorneys regarding invoicing procedures to reduce the backlog of late invoices being processed outside of the budget cycle.
- Updated security cameras and intercoms throughout the building for security purposes.
- Created a collection division within the probation division that emphasized the collection of supervision fees that ultimately led to a 50% increase in supervision fees within a nine-month period.

Law

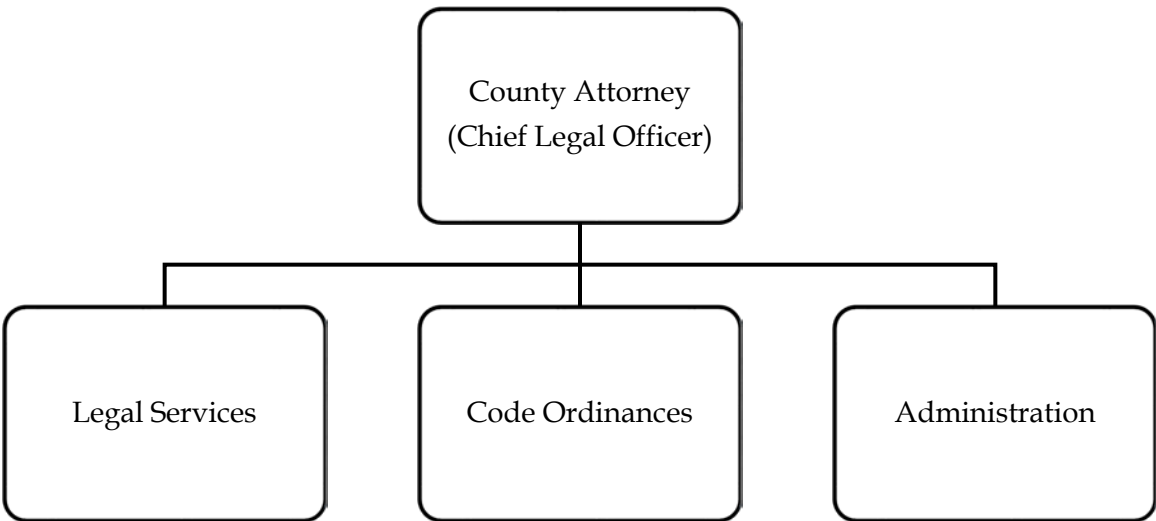
Law - Mission Statement

To deliver high quality, cost beneficial legal services to the Chief Executive Officer, Board of Commissioners, DeKalb County Departments, Elected Officials, and related organizations as needed. The Law Department strives to take a proactive, professional approach with the county governing authority and their staffs to create an environment that successfully anticipates legal issues and establishes the best way to efficiently and timely resolve those issues and county needs.

Law - Description

The Law Department is responsible for the legal affairs of the county government under the direction of the County Attorney, who serves as the Chief Legal Officer of DeKalb County. As the primary Legal Advisor to the Chief Executive Officer, Board of Commissioners, County Elected Officials, Board of Health, and the county departments, the County Attorney is responsible for administering all legal services, managing and coordinating all litigation matters, providing legal advice/opinions on matters of county business and the creation and interpretation of ordinances, representing the county's legal position with other jurisdictions and entities, reviewing all contracts to which the county is party, reviewing all legislation pertinent to the affairs of county government, representing the county in all court cases including responsibility for associated trial research and preparation, and prosecuting development code violations.

Law - Organizational Chart



Law - (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 2,796,601	\$ 3,056,582	\$ 3,233,726	\$ 3,653,541
52 - Purch / Contr Svcs	\$ 955,287	\$ 641,705	\$ 1,038,546	\$ 1,167,337
53 - Supplies	\$ 64,875	\$ 61,703	\$ 83,974	\$ 85,558
54 - Capital Outlays	\$ 8,832	\$ 25,773	\$ 5,272	\$ 7,750
Expense Total	\$ 3,825,595	\$ 3,785,763	\$ 4,361,518	\$ 4,914,186

Law - (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
00310 - Law Department	\$ 3,232,629	\$ 3,375,220	\$ 3,437,710	\$ 3,787,151
00311 - Infrastructure Support	\$ 592,966	\$ 410,543	\$ 923,807	\$ 1,127,035
Expense Total	\$ 3,825,595	\$ 3,785,763	\$ 4,361,518	\$ 4,914,186

Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	25	27	28	30
Filled / Funded	24	27	26	30

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Law - Goals and Objectives

Goal #1: Win or settle a majority of litigation files.

Objective #1A: Win or settle at least 90% of litigation files.

Goal #2: Promptly respond to written requests for legal opinions and requests to draft ordinances.

Objective #2A: Respond to written requests for legal opinions and requests to draft ordinances within 30 days of receipt, on average.

Goal #3: Promptly review contracts.

Objective #3A: Review contracts within 20 days of receipt, on average.

Law – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Total files pending	1,430	1,395	1,412	1,500
Total files opened	1,315	1,393	1,354	1,450
Total files closed	1,125	1,115	1,089	1,250
Legal opinions and ordinances requested	250	259	216	250
Litigation files opened	417	417	325	375
Litigation files closed	311	384	292	400
Tax appeals opened	129	156	103	110*
Tax appeals closed	195	121	118	110**
Demands (claims received)	172	147	120	150
Contracts & agenda	445	445	581	600

* Out of Total Litigation Files Opened

** Out of Total Litigation Files Closed

Law – Points of Interest

- More than 30 litigation wins and favorable outcomes in court cases.
- Drafted and provided legal assistance in revising the county's Local Small Business Enterprise ordinances.
- Assisted with revocation of licenses for non-compliant nightclub.
- Secured final order in Brannon Hills in Rem Civil Action.
- Provided legal assistance in recovering approximately \$300,000 in past due water bills from commercial enterprises.
- Reviewed and revised the county's contract for body cameras for law enforcement personnel.

Library

Library - Mission Statement

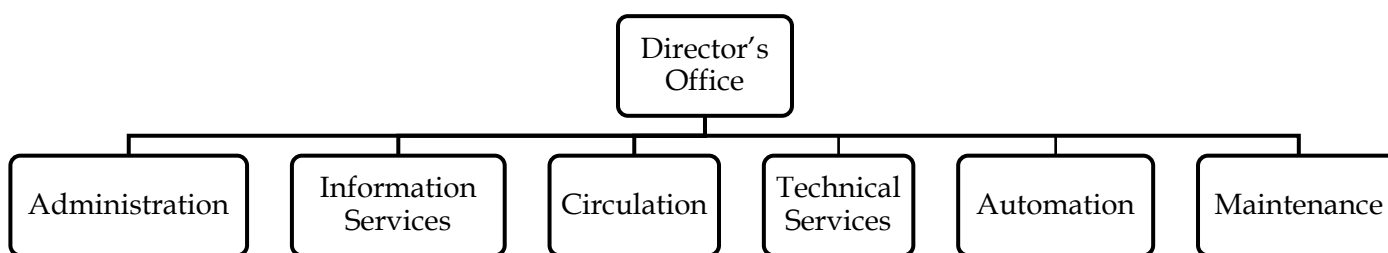
DeKalb County Public Library is a place to grow. The Library enlightens and enriches the people of DeKalb County by providing responsive, dynamic services that meet the changing informational needs of a diverse population. Through a trained, service-oriented staff, partnership, and ready access to both print and electronic resources, the Library is committed to superior service that promotes a strong, literate DeKalb community and enhances the quality of life.

Library - Description

DeKalb County Public Library provides information, educational resources, recreational reading, literacy services and literary programs to DeKalb County residents through its system of 22 branch libraries and online virtual eBranch. Services to the public are supported by the Library's Administration and Processing Center, located on Kensington Road. The Library offers a collection of nearly one million books, magazines, newspapers, music CDs, DVDs, eBooks, audiobooks and electronic resource databases.

The Library employs a highly trained staff of professional librarians supported by paraprofessional staff to locate materials and answer reference questions using electronic and print resources. Library staff also plan, provide and implement a large variety of programs to meet the needs of Library branch communities. Programs include things such as story times specifically designed to build and foster early literacy skills, job searching classes, computer classes and open labs, book discussions, cultural events and exhibits and author talks presented by the Georgia Center for the Book. The Library also supports a network of over 900 personal computers and offers extensive electronic resources accessible inside and outside the Library through the Library's website. Additionally, the Library offers numerous public meeting spaces, including multi-purpose rooms, small study spaces, and two theater-style auditoriums. The Library Board of Trustees sets all fines and fees.

Library - Organizational Chart



Library – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 10,443,117	\$ 10,788,004	\$ 11,977,380	\$ 14,833,589
52 - Purch / Contr Svcs	\$ 30,136	\$ 47,396	\$ 3	\$ 70,400
53 - Supplies	\$ 700,000	\$ 1,100,000	\$ 1,156,854	\$ 756,854
55 - Interfund Charges	\$ 16,340	\$ 28,891	\$ 32,514	\$ 32,338
57 - Other Costs	\$ 1,834,296	\$ 1,836,240	\$ 1,836,240	\$ 1,836,240
61 - Other Fin. Uses	\$ -	\$ 250,000	\$ -	\$ -
Expense Total	\$ 13,023,889	\$ 14,050,531	\$ 15,002,991	\$ 17,529,421

Library – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
06810 - Administration	\$ 3,498,015	\$ 3,852,754	\$ 3,985,820	\$ 4,323,213
06820 - Information Services	\$ 4,185,024	\$ 4,264,146	\$ 4,773,168	\$ 6,038,207
06830 - Circulation	\$ 2,863,806	\$ 2,824,958	\$ 3,193,381	\$ 4,162,137
06840 - Technical Services	\$ 1,272,872	\$ 1,664,672	\$ 1,730,228	\$ 1,397,858
06850 - Automation	\$ 324,505	\$ 332,400	\$ 342,271	\$ 362,553
06860 - Maintenance & Operation	\$ 879,668	\$ 1,111,601	\$ 978,123	\$ 1,245,453
Expense Total	\$ 13,023,889	\$ 14,050,531	\$ 15,002,991	\$ 17,529,421

Library – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	227	227	230	230
Filled / Funded	185	194	215	230

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Library – Goals and Objectives

Goal #1: Continue to increase the acquisition of new, up-to-date and in-demand library materials and resources for patrons.

Objective #1A: Fill holes in collection and address patron dissatisfaction with breadth and depth of collection.

Objective #1B: Continue to increase system circulation and reduce wait times for high-demand items.

Objective #1C: Continue to explore and add digital content as it becomes affordable and sustainable.

Goal #2: Improve patron experience accessing library resources through improved automation.

Objective #2A: Increase patron access to library resources through the selection and migration to a new Integrated Library System.

Objective #2B: Institute Wi-Fi printing at branches.

Objective #2C: Apply for a grant to replace computer cabling at older branches.

Goal #3: Enhance the Library's role as a place for lifelong learning.

Objective #3A: Expand reach of 1,000 books before kindergarten early childhood learning initiative to head start programs throughout the county.

Objective #3B: Explore programming opportunities in the areas of advancing community conversations around a variety of social justice topics.

Goal #4: Create Library's next strategic plan.

Objective #4A: Work with various stakeholders to assess Library's position and determine the focus for the next three years.

Library - Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
In-library computer use (not wireless)	871,154	846,130	919,475	1,400,000
In-library print materials use	450,303	399,880	423,800	360,000
Materials checked out	2,916,460	2,698,947	2,701,980	2,750,000
Electronic materials checked out	74,862	108,608	156,939	215,000
Patron visits (walk in)	2,765,884	2,570,907	2,628,748	2,650,000
Professionalism and courtesy survey rating	4.76	4.67	4.70	4.70
Programs provided by library	4,913	4,887	5,416	4,900
Programs provided by library - attendance	103,811	109,407	120,093	110,000
Registered users (increase due to 3 yr state standard)	164,520	163,243	204,341	203,000

Library - Points of Interest

- Added 111 operating hours to the Library's Hours of Operation as a result of funding to hire 36 additional positions. New hours went into effect on 1/3/2017.
- New fiber Wide Area Network (WAN) built out and brought online mid-year for exclusive use of library system. New WAN doubled previous capacity and improved stability, providing a foundation for the library to move forward on some other tech-related initiatives. Funding for WAN and related equipment comes from state and federal sources.
- Launched 1,000 books before kindergarten early literacy initiative. Initial partners include DeKalb County Board of Health and DeKalb Head Start. Funding provided by the DeKalb Library Foundation.
- Ellenwood library ground breaking December, 2016.
- Signed up more than 8,000 new patrons for the Your Card is Your Key Library card campaign, partnered with DeKalb County School System.
- Hosted two traveling exhibits, launched Seed Library, hosted more than 100 author visits through the Georgia Center for the Book, and raised nearly \$150,000 in private donations through the DeKalb Library Foundation.
- The FY17 budget includes \$1,000,000 as a capital project to purchase library books and materials.

Magistrate Court

Magistrate Court - Mission Statement

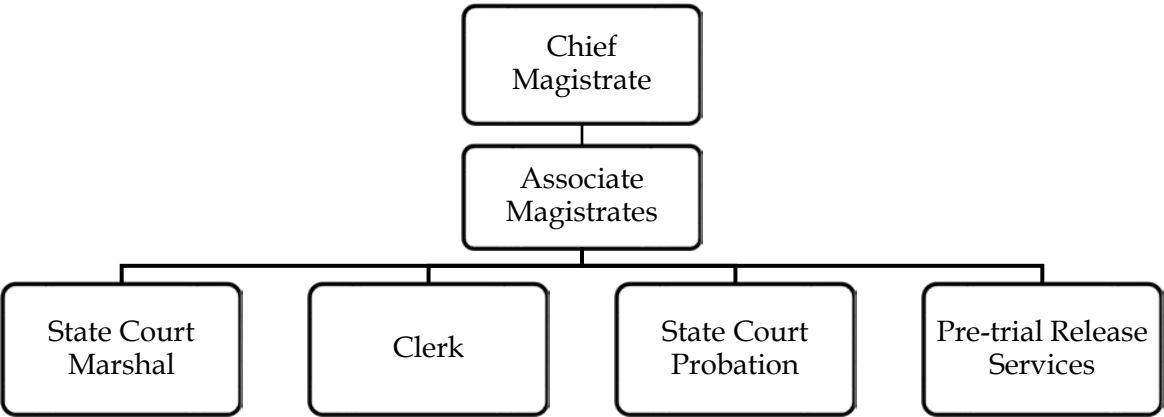
The mission of Magistrate Court is to ensure that the constitutional and statutory rights of all litigants, witnesses, and members of the public are fulfilled in an efficient and timely manner.

Magistrate Court - Description

The Magistrate Court of DeKalb County, under the direction of the Chief Magistrate Judge, Berryll A. Anderson, presides over the application for and issuance of arrest and search warrants. Judges in the Criminal Division set bonds for defendants charged with misdemeanors and certain felony offenses. The judges preside at preliminary hearings to determine whether there is probable cause to justify the case being committed for trial in a court of competent jurisdiction. The Criminal Division serves the public 16 hours per day, seven days a week and is available to receive and review warrant applications from county, city, and other public law enforcement agencies 24 hours per day, seven days a week. The Court hears civil cases where the value of the claim does not exceed \$15,000. Magistrate Court offers a simplified process which by statute moves at a faster pace than other trial courts, and is designed to allow litigants to pursue small claims without being represented by an attorney.

Pre-Trial Services serves the Superior Court, State Court, and Magistrate Court by interviewing indigent defendants who are unable to post bond to leave jail pending trial where a cash bond has been imposed by a judge. The staff in Pre-Trial Services provides supervision of those defendants when they are released from jail, which reduces tax payers’ costs associated with maintaining such individuals at the county jail.

Magistrate Court - Organizational Chart



Magistrate Court – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 2,635,374	\$ 3,105,368	\$ 3,139,153	\$ 3,303,908
52 - Purch / Contr Svcs	\$ 92,091	\$ 93,828	\$ 153,453	\$ 212,291
53 - Supplies	\$ 43,789	\$ 39,429	\$ 40,153	\$ 56,200
54 - Capital Outlays	\$ 2,467	\$ 11,677	\$ 13,111	\$ 12,940
55 - Interfund Charges	\$ 12,704	\$ 12,276	\$ 8,654	\$ -
57 - Other Costs	\$ 2,335	\$ 1,425	\$ 9,033	\$ 3,000
61 - Other Fin. Uses	\$ -	\$ -	\$ -	\$ 10,000
Expense Total	\$ 2,788,759	\$ 3,264,004	\$ 3,363,556	\$ 3,598,339

Magistrate Court – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
04810 - Magistrate Court	\$ 2,788,759	\$ 3,264,004	\$ 3,363,556	\$ 3,598,339
Expense Total	\$ 2,788,759	\$ 3,264,004	\$ 3,363,556	\$ 3,598,339

Magistrate Court – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	16	16	16	16
Filled / Funded	13	14	15	15

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Magistrate Court – Goals and Objectives

Goal #1: Review pre-trial detention bail practices for indigent misdemeanor defendants in order to ensure that there is meaningful consideration of the ability to pay and alternative methods of assuring appearance in light of the decision of a federal court in Georgia and the stated position of the Department of Justice.

Objective #1A: Ensure criminal histories are run and available for all court calendars where bond is considered and thereby improve the quality of information available for judges' consideration of bond pre-trial.

Objective #1B: Establish calendar to provide secondary opportunity for bond review for non-violent indigent defendants who remain in jail because of the inability to post bond.

Goal #2: Implement use of new Odyssey case management system in Pre-Trial Services in the first quarter of 2017.

Objective #2A: Train staff to maximize use of new case management system to improve the level of service and efficiency.

Objective #2B: Fully utilize new case management system to improve all business processes and prepare for integration with other justice partners.

Goal #3: Expand electronic filing following the pilot program in 2016.

Objective #3A: Expand use of guides and files following the 2017 pilot program in Magistrate Court Civil.

Magistrate Court - Performance Measures

Performance Measures	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Est/Goal
Civil Suits (including dispossessionary actions)	46,929	43,964	43,579	44,000
Garnishments	3,793	3,812	2,869	3,000
Warrant Applications	3,321	2,374	1,232	2,300
Arrest & Search Warrants	18,641	21,122	20,636	21,000
Ordinance cases	0	4,762	10,231	12, 258
Pre-trial defendants referrals	32,939	31,480	28,551	34,000
Diversion Treatment Referrals	256	136	-	-
Diversion Treatment Graduates	26	26	17	-
Misdemeanor Mental Health Court referrals	N/A	N/A	207	204
Misdemeanor Mental Health Court graduates	N/A	N/A	-	18

Magistrate Court - Points of Interest

- Completed successful implementation of a new case management system, Odyssey Case Manager.
- Expanded electronic filing to dispossessionary filings in Magistrate Court resulting in an improved service for plaintiffs and expanding the time available for defendants to file their answers. This expands the time available for court filings to be made from 8:30 am to 5:00 pm to 24 hours per days. Filings made before 11:59 am are filed with the date of submission regardless of when the pleading is processed in the Clerk's office.
- Overhauled the Diversion Treatment Court in 2016 and re-established that court as the Misdemeanor Mental Health Court to provide therapeutic justice and an opportunity for offenders whose mental health condition is the primary cause of their criminal conduct to receive restorative services, e.g. counseling and treatment.

Medical Examiner

Medical Examiner - Mission Statement

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

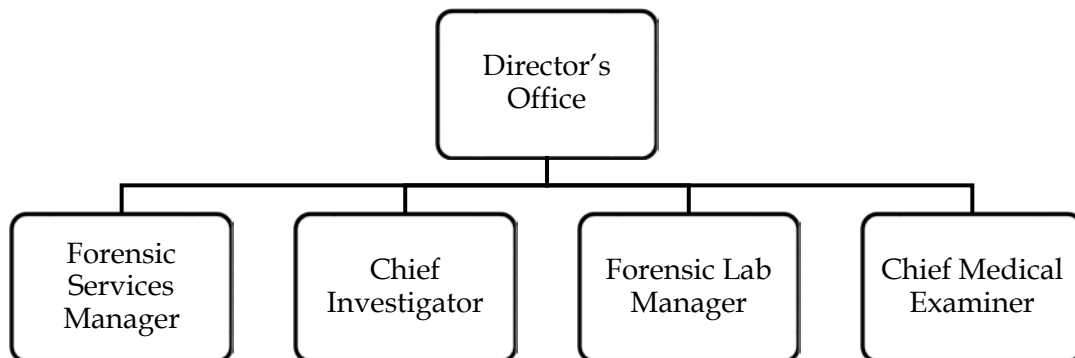
Medical Examiner - Description

The Medical Examiner performs investigations, also known as inquires, into deaths that are required by law to be reported to the DeKalb County Medical Examiner, and which fall under the jurisdiction of the Georgia Death Investigation Act. The DeKalb Medical Examiner's Office handles all deaths in the incorporated and unincorporated areas of DeKalb County, regardless of municipality except for those occurring on state property.

A medical examiner's inquiry is required on all deaths that come within the purview of the law, and this investigation must start immediately. The following criteria require that the Medical Examiner be notified. Death:

- Due to violence
- By suicide or casualty
- Suddenly, when in apparent good health
- When unattended by a physician
- In any suspicious or unusual manner with particular attention to those persons 16 years and under
- After birth, but before seven years of age if the death is unexpected and unexplained
- When an inmate of a state hospital or a state or county penal institute
- After having been admitted to a hospital in an unconscious state and without regaining consciousness within 24 hours of admission

Medical Examiner - Organizational Chart



Medical Examiner – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 1,298,659	\$ 1,298,766	\$ 1,228,193	\$ 1,302,902
52 - Purch / Contr Svcs	\$ 892,745	\$ 917,612	\$ 983,306	\$ 949,415
53 - Supplies	\$ 103,752	\$ 114,421	\$ 132,929	\$ 133,916
54 - Capital Outlays	\$ 14,378	\$ -	\$ 17,902	\$ 48,300
55 - Interfund Charges	\$ 65,497	\$ 132,732	\$ 88,920	\$ 115,859
Expense Total	\$ 2,375,031	\$ 2,463,532	\$ 2,451,250	\$ 2,550,392

Medical Examiner – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
04310 - Medical Examiner	\$ 2,375,031	\$ 2,463,532	\$ 2,451,250	\$ 2,550,392
Expense Total	\$ 2,375,031	\$ 2,463,532	\$ 2,451,250	\$ 2,550,392

Medical Examiner – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	20	20	20	20
Filled / Funded	17	16	12	16

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Medical Examiner – Goals and Objectives

Goal #1: Improve operational efficiency.

Objective #1A: Acquisition and implementation of technology within the investigative and laboratory divisions.

Objective #1B: Review and amend policies and procedures to eliminate unnecessary functions and practices.

Goal #2: Upgrade deteriorating facility.

Objective #2A: Acquisition of histology equipment.

Objective #2B: Replacement of forensic laboratory main autopsy doors.

Goal #3: Implement employee incentives.

Objective #3A: Create training and educational opportunities for all departmental employees.

Medical Examiner – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Reported deaths and applicable death scenes are properly and thoroughly investigated without significant errors.	1,650	1,774	1,727	1,727
Respond to reported deaths within 15 minutes upon notifications.	98%	98%	98%	98%
Medical Examiner reports completed within 30 - 60 days.	97%	97%	94%	97%
Medical Examiner's investigative summaries completed within 30 to 60 days of the reported death.	97%	97%	94%	96%
Death certificates completed within 60 days of accepted jurisdiction of the reported death.	97%	98%	94%	96%
Maintaining sufficient pathology staffing to ensure no physician exceeds a total of 325 postmortem examinations.	3	2	2	3
Forensic death investigative personnel attains a minimum of 20 hours of certification and training during the calendar year.	90%	90%	100%	100%
Disposition of remains with 30 days of accepted jurisdiction.	75%	80%	70%	80%
Reduction in on-the-job injuries.	4	1	-	-

Medical Examiner – Points of Interest

- Replaced aging histology equipment to continue operational efficiency.
- Filled opened investigative positions, which enhances public safety.
- Collaborated with the DeKalb District Attorney's Office and DeKalb Police to address child related cases.
- Collaboration with Metro Atlanta Medical Examiners to examine technology possibilities to increase operational efficiencies.
- Continued cooperation with the Heroin Working Group to address the growing heroin epidemic.

Non-Departmental

Non-Departmental - Description

The Non-Departmental departments are in five of the eight Tax Funds. They are entities created to account for transactions in those funds that are not operational in nature, are not controllable by operating departments, or pertain to more than one operating department in a way that is not rationally allocable.

Non-Departmental - Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 1,329,156	\$ 236,037	\$ 117,072	\$ 117,067
52 - Purch / Contr Svcs	\$ 2,024,879	\$ 1,994,261	\$ 463,947	\$ 2,433,670
53 - Supplies	\$ (3,185,719)	\$ 55,288	\$ 354,744	\$ -
55 - Interfund Charges	\$ (285,545)	\$ 1,138,164	\$ 1,275,492	\$ 1,699,064
57 - Other Costs	\$ 7,178,025	\$ 7,922,651	\$ 994,997	\$ 1,604,730
58 - Debt Service	\$ 635,169	\$ 2,054,376	\$ 180,400	\$ -
61 - Other Fin. Uses	\$ -	\$ 2,553,688	\$ 17,549,117	\$ 13,974,390
70 - Retirement Svcs	\$ 456,498	\$ 472,843	\$ 472,765	\$ 456,498
Expense Total	\$ 8,152,464	\$ 16,427,308	\$ 21,408,534	\$ 20,285,419

Non-Departmental - Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
09110 - General	\$ 8,156,600	\$ 16,381,001	\$ 21,408,054	\$ 20,285,419
09112 - Parks Bonds Administra	\$ (4,137)	\$ 46,307	\$ 480	\$ -
Expense Total	\$ 8,152,464	\$ 16,427,308	\$ 21,408,534	\$ 20,285,419

Non-Departmental (General Fund) - Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Average Authorized	1	1	1	-
Average Filled / Funded	1	1	-	-

Non-Departmental (General Fund) - Points of Interest

The following capital projects were included in the General Fund Non-Departmental Capital Contribution: Tobie Grant Intergenerational (Phase 2) \$5,386,000; Library Books / Materials \$1,000,000; IT - County-wide PC Replacement \$957,300; Tax Allocation District Reserve \$795,155; Sheriff - Jail Safety \$688,600; Clerk of Court - Case Management System \$537,782; Property Appraisal - Software \$464,271; State Court - Equipment Replacement (Marshal's Radios) \$235,000; State Court - Equipment Replacement (Probation Radios) \$33,600.

Non-Departmental – Financials (Fire Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 44,664	\$ 44,664	\$ 27,228	\$ 27,223
52 - Purch / Contr Svcs	\$ 2,034,998	\$ 7,234	\$ -	\$ -
55 - Interfund Charges	\$ 5,430,377	\$ 5,776,284	\$ 5,222,052	\$ 5,320,621
57 - Other Costs	\$ 1,201,665	\$ 1,181,909	\$ 12,000	\$ 12,000
61 - Other Fin. Uses	\$ -	\$ 15,000	\$ 382,774	\$ 260,275
70 - Retirement Svcs	\$ 137,094	\$ 137,094	\$ 137,094	\$ 137,094
Expense Total	\$ 8,848,798	\$ 7,162,185	\$ 5,781,148	\$ 5,757,213

Non-Departmental – Financials (Fire Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
09115 - Fire	\$ 8,848,798	\$ 7,162,185	\$ 5,781,148	\$ 5,757,213
Expense Total	\$ 8,848,798	\$ 7,162,185	\$ 5,781,148	\$ 5,757,213

Non-Departmental (Fire Fund) – Points of Interest

The following capital projects were included in the Fire Fund Non-Departmental Capital Contribution.: 29 of 58 Toughbook laptop computers (CAD System Upgrade) \$162,500; Hansen / Project Dox Year 3/5 Funding \$97,775.

Non-Departmental – Financials (Designated Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 24,612	\$ 24,612	\$ 15,000	\$ 15,002
52 - Purch / Contr Svcs	\$ 240,722	\$ 1,121	\$ -	\$ -
55 - Interfund Charges	\$ 5,661,735	\$ 3,826,524	\$ 6,067,332	\$ 6,121,788
57 - Other Costs	\$ 2,139,387	\$ 2,357,370	\$ 150,000	\$ 150,000
61 - Other Fin. Uses	\$ -	\$ 35,000	\$ 4,724,894	\$ 5,340,387
70 - Retirement Svcs	\$ 233,795	\$ 113,861	\$ 113,861	\$ 233,795
Expense Total	\$ 8,300,251	\$ 6,358,488	\$ 11,071,087	\$ 11,860,972

Non-Departmental – Financials (Designated Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
09120 - Designated Services	\$ 8,300,251	\$ 6,358,488	\$ 11,071,087	\$ 11,860,972
Expense Total	\$ 8,300,251	\$ 6,358,488	\$ 11,071,087	\$ 11,860,972

Non-Departmental (Designated Fund) – Points of Interest

The following capital projects were included in the Designated Fund Non-Departmental Capital Contribution: R&D - Road Resurfacing (Local Maintenance and Improvement Grant (LMIG) Match) \$2,606,950; Transport - LaVista Rd Sidewalks \$400,000; Ellenwood Park (Phase 1/2) \$400,000; Parks - Redan Playground Renovations \$375,000; Transport - Flat Shoals Sidewalks \$350,000; Transport - Church Street Multi-use Trail \$250,000; Parks - Midway Park Field House, Playground, & Pavilion Renovation \$240,500; Parks - Browns Mill Aquatics Synthetic Turf Replacement \$160,000; Transport - Flakes Mill Rd Traffic Signal Installation \$150,000; Parks - Athletic Field Irrigation & Fertilization \$135,000; Transport -

Briarcliff Rd Corridor Study \$100,000; Lou Walker (Phase ½) \$100,000; Parks - NH Scott Pavilion & Roadway Renovations \$37,500; Parks Deferred Maintenance \$35,437.

Non-Departmental – Financials (Unincorporated Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 7,740	\$ 7,740	\$ 4,716	\$ 4,720
55 - Interfund Charges	\$ 2,719,866	\$ 1,434,648	\$ 1,723,620	\$ 1,740,689
57 - Other Costs	\$ 411,979	\$ 438,832	\$ 1,527,711	\$ -
61 - Other Fin. Uses	\$ -	\$ 15,000	\$ 913,577	\$ 370,266
70 - Retirement Svcs	\$ 17,379	\$ 17,380	\$ 17,379	\$ 17,379
Expense Total	\$ 3,156,964	\$ 1,913,600	\$ 4,187,003	\$ 2,133,054

Non-Departmental – Financials (Unincorporated Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
09130 - Unincorporated	\$ 3,156,964	\$ 1,913,600	\$ 4,187,003	\$ 2,133,054
Expense Total	\$ 3,156,964	\$ 1,913,600	\$ 4,187,003	\$ 2,133,054

Non-Departmental (Unincorporated Fund) – Points of Interest

The following capital projects were included in the Unincorporated Fund Non-Departmental Capital Contribution: Year 2 of 5 for Project Dox / Hansen \$ 370,266.

Non-Departmental – Financials (Police Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ -	\$ 51,665
52 - Purch / Contr Svcs	\$ 3,482,483	\$ (93,262)	\$ -	\$ -
55 - Interfund Charges	\$ 11,717,881	\$ 10,584,108	\$ 8,651,304	\$ 9,064,299
57 - Other Costs	\$ 3,227,820	\$ 3,214,919	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ 15,000	\$ -	\$ 600,000
70 - Retirement Svcs	\$ -	\$ 119,934	\$ -	\$ 119,934
Expense Total	\$ 18,428,184	\$ 13,840,699	\$ 8,651,304	\$ 9,835,898

Non-Departmental – Financials (Police Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
09140 - Police Services	\$ 18,428,184	\$ 13,840,699	\$ 8,651,304	\$ 9,835,898
Expense Total	\$ 18,428,184	\$ 13,840,699	\$ 8,651,304	\$ 9,835,898

Non-Departmental (Police Fund) – Points of Interest

The following capital projects were included in the Police Fund Non-Departmental Capital Contribution: Body Cameras \$600,000.

Parks and Recreation

Parks and Recreation - Mission Statement

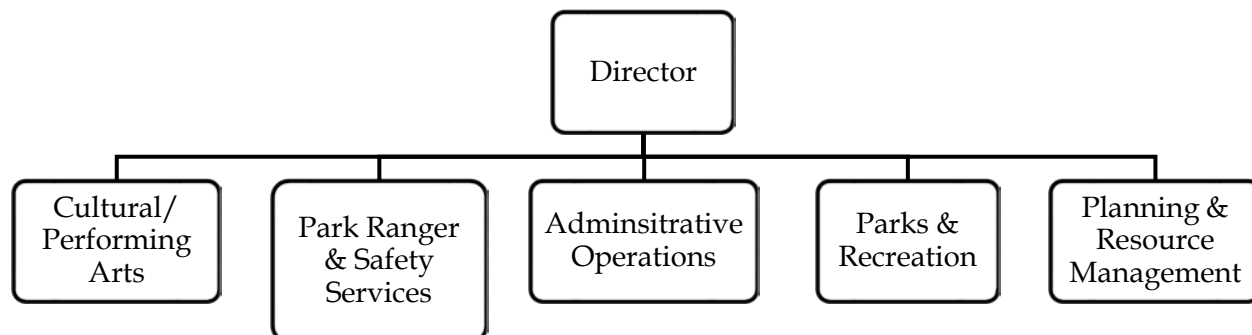
The Recreation, Parks & Cultural Affairs Department's mission is to provide safe parks and facilities that enhance the quality of life and cultural experiences for those visiting the park system.

Parks and Recreation - Description

The Department of Recreation, Parks & Cultural Affairs works with community, business and government leaders, as well as citizens of DeKalb County, to create signature parks and recreational facilities. The park system includes 112 parks consisting of approximately 6,590 acres of parkland and open space, 92 ball fields, 84 playgrounds, 77 tennis courts, 54 pavilions, 11 recreational facilities, 9 aquatic facilities, 2 golf courses, and 1 performing arts center.

The Recreation Fund provides a variety of year-round programs on a fee-for-service basis. The recreation fund was established in 1975 to assist with the operating cost of programs that convene at athletic, aquatic, and recreational facilities. The fee-based program generates revenue for recreational activities. These activities consist of drama, dance, swim lessons, basketball, and other programs based on community interest.

Parks and Recreation - Organizational Chart



Parks and Recreation – Financials (Designated Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 7,810,085	\$ 8,472,337	\$ 8,200,151	\$ 8,337,460
52 - Purch / Contr Svcs	\$ 1,483,895	\$ 1,441,869	\$ 1,566,189	\$ 2,049,070
53 - Supplies	\$ 683,362	\$ 495,391	\$ 761,765	\$ 550,264
54 - Capital Outlays	\$ 4,479	\$ 573	\$ 9,252	\$ -
55 - Interfund Charges	\$ 699,365	\$ 1,592,835	\$ 1,347,974	\$ 1,420,856
57 - Other Costs	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Expense Total	\$ 10,906,186	\$ 12,228,004	\$ 12,110,330	\$ 12,582,650

Parks and Recreation – Financials (Designated Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
06101 - Administration	\$ 818,482	\$ 1,307,656	\$ 1,267,597	\$ 1,270,909
06102 - Special Populations	\$ 41,624	\$ 12,563	\$ 9,372	\$ 12,754
06103 - Summer Programs	\$ 275,731	\$ 742,140	\$ 279,482	\$ 492,781
06104 - Recreation Division Adm	\$ 519,310	\$ 534,204	\$ 442,062	\$ 503,558
06105 - Recreation Centers	\$ 1,929,048	\$ 2,078,992	\$ 2,583,122	\$ 2,147,869
06110 - Mystery Valley Golf Cou	\$ 1,511	\$ 1,208	\$ 986	\$ -
06111 - Sugar Creek Golf Cours	\$ 8,318	\$ 4,674	\$ 4,111	\$ -
06113 - Planning & Developmer	\$ 448,628	\$ 493,319	\$ 453,625	\$ 480,946
06114 - Aquatics	\$ 537,392	\$ 493,687	\$ 453,323	\$ 441,060
06115 - Division Administration	\$ 923,660	\$ 1,033,132	\$ 1,100,380	\$ 1,354,362
06116 - District I Service Center	\$ 1,105,773	\$ 1,261,968	\$ 1,160,438	\$ 1,358,139
06117 - District II Service Cente	\$ 1,096,871	\$ 1,181,017	\$ 1,126,424	\$ 1,199,877
06118 - District III Service Cente	\$ 1,612,405	\$ 1,722,893	\$ 1,684,847	\$ 1,893,184
06119 - Support Service	\$ 18,587	\$ 28,420	\$ 30,763	\$ 34,590
06120 - Horticulture & Forestry	\$ 18,790	\$ 22,267	\$ 19,050	\$ 26,713
06121 - Planning & Developmer	\$ 3,780	\$ 16,027	\$ 10,908	\$ 8,529
06126 - Natural Resource Mana	\$ 192,888	\$ 230,634	\$ 190,013	\$ 172,169
06128 - Marketing And Promoti	\$ 52,596	\$ 55,680	\$ 247,524	\$ 234,437
06130 - Cultural Affairs	\$ 480,227	\$ 355,877	\$ 417,393	\$ 363,613
06132 - Youth Athletics	\$ 584,551	\$ 278,780	\$ 265,408	\$ 320,723
06136 - Little Creek Horse Farm	\$ 236,015	\$ 372,866	\$ 363,503	\$ 266,437
Expense Total	\$ 10,906,186	\$ 12,228,004	\$ 12,110,330	\$ 12,582,650

Parks and Recreation – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	136	131	133	133
Filled / Funded	119	109	101	109

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Recreation Fund - Financials (Recreation Fund) by Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 994,596	\$ 734,972	\$ 601,094	\$ 795,589
52 - Purch / Contr Svcs	\$ 4,152	\$ 48,968	\$ 13,269	\$ 41,050
53 - Supplies	\$ 17,783	\$ 75,323	\$ 77,308	\$ 242,598
Expense Total	\$ 1,016,531	\$ 859,263	\$ 691,672	\$ 1,079,237

Recreation Fund - Financials (Recreation Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
06204 - Therapeutic Rec Program	\$ 432	\$ -	\$ 432	\$ -
06214 - Briarwood Rec Center	\$ -	\$ -	\$ 34	\$ -
06215 - Lucious Sanders Rec Ce	\$ 4,919	\$ 4,701	\$ -	\$ -
06219 - Gresham Rec Center	\$ 1,695	\$ 2,667	\$ -	\$ -
06221 - N H Scott Rec Center	\$ 819	\$ 2,161	\$ -	\$ -
06222 - Midway Rec Center	\$ 5,267	\$ 2,534	\$ -	\$ -
06224 - Tucker Rec Center	\$ 31,224	\$ 34,219	\$ 1,231	\$ -
06225 - Special Events	\$ 75	\$ 75	\$ -	\$ -
06226 - Brownsmill Rec Center	\$ 17,720	\$ 10,787	\$ -	\$ 2,857
06230 - Playground Day Camp	\$ 909,997	\$ 785,606	\$ 663,703	\$ 902,113
06234 - Summer Swim Lessons	\$ 8,078	\$ 2,276	\$ -	\$ -
06236 - DeKalb Swim League	\$ -	\$ -	\$ -	\$ 40,000
06242 - Hamilton Rec Center	\$ 3,976	\$ 1,904	\$ -	\$ -
06255 - Adult Softball	\$ 13,333	\$ 10,064	\$ 9,335	\$ 23,421
06257 - Youth Sports	\$ 17,783	\$ 2,270	\$ 16,936	\$ 110,846
06258 - Adult Volleyball	\$ 213	\$ -	\$ -	\$ -
06260 - Administrative Support	\$ 1,000	\$ -	\$ -	\$ -
Expense Total	\$ 1,016,531	\$ 859,263	\$ 691,672	\$ 1,079,237

Parks and Recreation - Goals and Objectives

Goal #1: Improve service delivery.

Objective #1A: Provide recreational programs to promote positive experiences to enhance quality of life.

Objective #1B: Present a positive image, clean facilities, and well maintained park properties.

Goal #2: Enhance public safety.

Objective #2A: Ensure the safety of customers who use park services and facilities.

Objective #2B: Provide safe parks and well-maintained recreation facilities for public use.

Goal #3: Develop and maintain sustainable neighborhoods.

Objective #3A: Increase volunteer opportunities and participation.

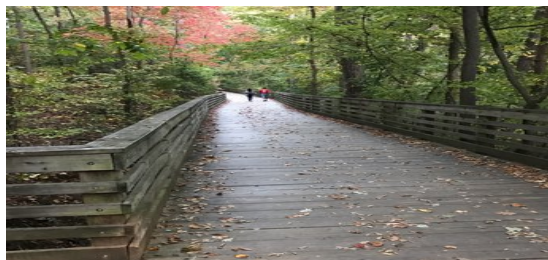
Objective #3B: Continue to increase partnerships with community-based organizations.

Parks and Recreation – Performance Measures

Performance Measures	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Est/Goal
Number of summer camp participants	63,005	63,231	51,920	65,000
Number of visitors to aquatic facilities	8150	8263	52,844	55,000
Number of community assistance groups	2	43	47	50
Summer food program – breakfast served	72,258	78,042	63,777	70,000
Summer food program – lunch served	113,098	132,587	100,409	135,000
Number of visitors to Porter Sanford Arts Center	58,490	62,789	68,503	68,000
Number of pavilion reservations	290	310	325	350
Number of contract sites maintained	150	150	165	86
Number of rounds at Sugar Creek Golf Course	10,600	10,854	10,470	12,000
Number of rounds at Mystery Valley Golf Course	36,230	34,054	32,208	36,000

Parks and Recreation – Points of Interest

- Parks and Recreation construction projects completed:
 - Brookside Park and Dog Park (May 2016).
 - Fork Creek Mountain Park playground (July 2016).
 - Football field at Gresham Park for Southeastern Conference Good Works Day (December 2016).
 - Playground at Bouldercrest Park (January 2017).
 - Netball court at Wade Walker Park (December 2016).
 - Improvements to Browns Mill football field (March 2017).
- Worked with Atlanta Hawks Foundation to construct an outdoor basketball court at Gresham Park (September 2016).
- Installed new ADA (American with Disability Act) compliant paved trails at Frazier Rowe Park (August 2016).
- Received Park Pride Grants at Chapel Hill, John Homestead, and DeKalb Memorial Park equaling \$102K.
- Added four Friends of Park groups with Park Pride for a total of 46 active groups.
- Springbrook Park earned the Rosalynn Carter Butterfly Garden Recognition.
- Recreation Division implemented the following special events:
 - Martin Luther King Jr. Essay/Drawing Contest
 - Father Daughter Dance
 - 5K Neon Fun Run
 - Poetry Slam
 - Annual kickball tournament



South Peachtree Creek Trail at Mason Mill Park

Planning and Sustainability

Planning & Sustainability - Mission Statement

Planning and Sustainability's mission is to enhance quality of life of residents, create a safe and sustainable community, and preserve the county's natural and built environments.

Planning & Sustainability - Description

The Planning and Sustainability Department consists of three divisions: Planning Services, Development Services, and Administration.

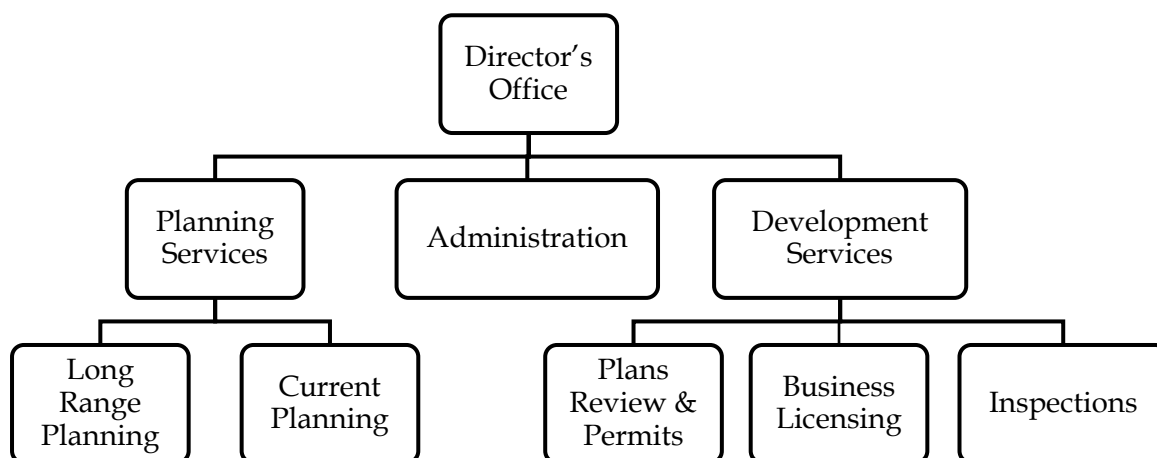
The Planning Services Division is comprised of two sections, Long Range Planning and Current Planning. Long Range Planning is responsible for policy recommendations and programs to guide the county's growth, including preparation of the county's comprehensive plan, comprehensive transportation plan, and service delivery strategy. Current Planning supports the implementation of the county-wide comprehensive plan through zoning, rezoning, subdivisions, special land use permits, text amendments, variances, plat reviews, and historic preservation and urban design/overlay districts.

The Administration Division supports overall department programs and services and advises the CEO, Board of Commissioners, and other departments.

The Development Services Division is comprised of three sections: Plans Review & Permits, Business Licensing, and Inspections. The division reviews applications for and issues trade permits (electrical, plumbing, mechanical), structural plans, sign permits, land disturbance permits and inspections, and issues certificates of occupancy. Business Licensing reviews applications for and issues business and alcohol licenses as well as processing bank franchise fees, cable franchise fees, excise taxes, hotel/motel excise tax receipts and disbursements.

Long Range Planning and Planning Administration are budgeted in the General Fund. Current Planning and Business Licensing are budgeted in the Unincorporated Special Tax District, and the Development Services Division is budgeted in the Development Fund.

Planning & Sustainability - Organizational Chart



Planning & Sustainability - Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 1,261,280	\$ 1,431,310	\$ 1,499,390	\$ 1,644,063
52 - Purch / Contr Svcs	\$ 99,767	\$ 73,969	\$ 101,069	\$ 106,320
53 - Supplies	\$ 8,656	\$ 3,467	\$ 13,113	\$ 17,109
54 - Capital Outlays	\$ 1,019	\$ 1,608	\$ -	\$ 4,000
55 - Interfund Charges	\$ 301	\$ 2,424	\$ 3,594	\$ 5,518
Expense Total	\$ 1,371,023	\$ 1,512,778	\$ 1,617,166	\$ 1,777,010

Planning & Sustainability - Financials (Development Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 2,073,886	\$ 2,284,787	\$ 2,952,180	\$ 4,135,129
52 - Purch / Contr Svcs	\$ 209,438	\$ 214,521	\$ 746,854	\$ 1,226,899
53 - Supplies	\$ 29,070	\$ 29,632	\$ 34,598	\$ 164,274
54 - Capital Outlays	\$ 36,678	\$ 21,335	\$ -	\$ 41,309
55 - Interfund Charges	\$ 2,014,842	\$ 814,036	\$ 1,626,678	\$ 1,587,574
57 - Other Costs	\$ 484,415	\$ 527,654	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ 800,346	\$ 1,894,633	\$ 247,490
70 - Retirement Svcs	\$ 10,884	\$ 10,884	\$ 10,884	\$ 18,839
Expense Total	\$ 4,859,214	\$ 4,703,195	\$ 7,265,827	\$ 7,421,514

Planning & Sustainability - Financials (Unincorporated Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 2,626,931	\$ 3,527,370	\$ 4,077,314	\$ 1,440,456
52 - Purch / Contr Svcs	\$ 142,267	\$ 282,453	\$ 245,428	\$ 187,663
53 - Supplies	\$ 45,033	\$ 56,907	\$ 105,903	\$ 35,853
54 - Capital Outlays	\$ (11,633)	\$ 3,851	\$ 1,824	\$ 3,000
55 - Interfund Charges	\$ 527,157	\$ 305,158	\$ 309,525	\$ 85,701
57 - Other Costs	\$ (17,963)	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ -	\$ 54,494	\$ -
Expense Total	\$ 3,311,792	\$ 4,175,738	\$ 4,794,488	\$ 1,752,673

Note: Code Compliance was moved from Planning & Sustainability to Beautification in the FY17 budget.

Planning & Sustainability - Financials (Foreclosure Registry Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
00 - Default	\$ (200)	\$ -	\$ -	\$ -
51 - Salaries & Benefits	\$ 368,173	\$ 376,377	\$ 428,957	\$ -
52 - Purch / Contr Svcs	\$ 66,211	\$ 35,625	\$ 27,395	\$ -
53 - Supplies	\$ 8,838	\$ 1,008	\$ 4,920	\$ -
54 - Capital Outlays	\$ 1,000	\$ 1,075	\$ 341	\$ -
55 - Interfund Charges	\$ (1,248)	\$ -	\$ -	\$ -
Expense Total	\$ 442,775	\$ 414,084	\$ 461,613	\$ -

Note: All Foreclosure Registry activities were moved from Planning & Sustainability to Beautification in the FY17 budget.

Planning & Sustainability - Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
05110 - Development Admin.	\$ 470	\$ 1,980	\$ 978	\$ -
05115 - Planning Admin.	\$ 682,409	\$ 905,679	\$ 1,012,284	\$ 1,141,354
05140 - Structural Inspections	\$ -	\$ 700	\$ -	\$ -
05145 - Code Compliance	\$ 1,995	\$ 5,165	\$ 1,426	\$ -
05150 - Permits & Zoning	\$ 2,222	\$ -	\$ -	\$ -
05170 - Long Range Planning	\$ 683,925	\$ 599,023	\$ 602,477	\$ 635,656
05180 - Zoning Analysis	\$ -	\$ 232	\$ -	\$ -
Expense Total	\$ 1,371,023	\$ 1,512,778	\$ 1,617,166	\$ 1,777,010

Planning & Sustainability - Financials (Development Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
05110 - Development Admin.	\$ 2,612,145	\$ 1,948,820	\$ 4,238,073	\$ 3,266,951
05115 - Planning Admin.	\$ 3,481	\$ 251	\$ 342	\$ -
05130 - Land Development	\$ 457,520	\$ 620,704	\$ 668,240	\$ 794,303
05140 - Structural Inspections	\$ 988,811	\$ 976,328	\$ 1,131,540	\$ 1,533,935
05150 - Permits & Zoning	\$ 766,733	\$ 1,125,152	\$ 927,214	\$ 1,251,844
05160 - Env Plans Rev./Inspect.	\$ 30,524	\$ 32,155	\$ 300,419	\$ 574,481
Expense Total	\$ 4,859,214	\$ 4,703,410	\$ 7,265,827	\$ 7,421,514

Planning & Sustainability – Financials (Unincorporated Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
05145 - Code Compliance	\$ 2,167,421	\$ 2,658,305	\$ 3,265,988	\$ -
05146 - Foreclosure Registry Prc	\$ 1,366	\$ 2,956	\$ -	\$ -
05180 - Zoning Analysis	\$ 1,143,001	\$ 989,220	\$ 960,114	\$ 1,049,576
05181 - Business Licenses	\$ 6	\$ 525,257	\$ 568,385	\$ 703,097
Expense Total	\$ 3,311,792	\$ 4,175,738	\$ 4,794,488	\$ 1,752,673

Note: Code Compliance was moved from Planning & Sustainability to Beautification in the FY17 budget.

Planning & Sustainability – Financials (Foreclosure Registry Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
05146 - Foreclosure Registry	\$ 443,944	\$ 412,514	\$ 461,087	\$ -
05147 - Vacant Property Reg.	\$ (1,169)	\$ 1,571	\$ 526	\$ -
Expense Total	\$ 442,775	\$ 414,084	\$ 461,613	\$ -

Note: All Foreclosure Registry activities were moved from Planning & Sustainability to Beautification in the FY17 budget.

Planning & Sustainability (General Fund) – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	19	18	21	21
Filled / Funded	16	14	14	15

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Planning & Sustainability (Development Fund) – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	39	42	54	55
Filled / Funded	31	39	44	53

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Planning & Sustainability (Unincorporated Fund) – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	54	72	83	21
Filled / Funded	49	64	61	19

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Planning & Sustainability (Foreclosure Registry Fund) – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	10	9	9	-
Filled / Funded	6	7	4	-

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Planning & Sustainability – Goals and Objectives

Goal #1: To stimulate quality and innovative development inclusive of public participation.

Objective #1A: Complete 100% of the Memorial Drive Overlay project by December 2017.

Goal #2: Maintain and implement the comprehensive plan to improve the quality of life.

Objective #2A: Use the policies identified in the comprehensive plan to support recommendations in land use amendments and zoning cases on a bi-monthly basis.

Goal #3: Implement an efficient and streamlined permitting operation.

Objective #3A: Reduce lobby wait time in the permit center to 30 minutes or less for 85% of customers.

Objective #3B: 1. Improvement of technology to allow for digital plan submission and review by June 2017.

Objective #3C: Complete 100% of Hansen 8 update by September 2017.

Goal #4: Invest in employees to increase staff productivity.

Objective #4A: Reach 85% certification of permit technicians within 6 months.

Objective #4B: Plan reviewers shall obtain 90% of all required certifications by December 2017.

Goal #5: Increase the local tax base through support of business creation and expansion.

Objective #5A: Complete 90% of all trades inspection requests within 48 hours.

Objective #5B: Complete 95% of land development permit application reviews within ten business days.

Objective #5C: Complete 90% of the film permit requests within one week.

Objective #5D: Implement sustainable cashiering system for handling funds by December 2017.

Goal #6: Stimulate quality and innovative development inclusive of public participation.

Objective #6A: Assist the neighborhood office with the update of the neighborhood registry by June 2017 and host a community involvement seminar by December 2017.

Objective #6B: Enhance community awareness and involvement through improved methods of public notice and participation; utilize the new website to inform the public of upcoming meeting agendas for transparency.

Planning & Sustainability – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Land use amendments processed	9	7	17	11
Comprehensive plan implementation projects and maps	20	20	50	75
Intergovernmental agreements, Department of Community Affairs Service Delivery Strategy update forms, and maps completed	10	5	500	150
Livable Center Initiative (LCI) applications and projects managed, overlay districts, annexation reports, small area planning, and special projects	10	10	11	15
Number of Development(s) of Regional Importance (DRI) annual and midterm development reports prepared	2	1	4	5
Number of external research requests for county data and maps	90	85	110	90
Number of transportation grants prepared	N/A	15	11	2
Number of future land use map meetings (based on land use amendments)	5	3	15	5
Building permits issued	4,035	4,050	3,443	2,755
Building inspections performed	10,811	10,750	9,138	7,311
Structural plans reviewed	2,814	3,100	2,635	2,108
Electrical inspections conducted	15,004	16,500	14,025	11,220
HVAC permits issued	3,030	3,350	2,848	2,279
Plumbing permits issued	3,348	3,700	3,145	2,516
Sign permits issued	354	390	332	266
Board of Appeal variances processed	88	83	85	68
New business licenses issued	1,200	1,216	2,280	2,000

Planning & Sustainability – Points of Interest

- The 2016 – 2035 Comprehensive Plan was adopted in 2016.
- The Memorial Drive Overlay Project commenced with a target completion date of December 2017.
- E-Plan submittals and reviews were made available online through Project-Dox.
- The Lawrenceville Highway Vision Plan and Medline Livable Center Initiatives (LCI) were completed in 2016.
- A tracking sheet and guidelines were developed for Late Night Establishments (LNE), and Planning & Sustainability coordinated the renewal process for LNE business licenses.
- Code Compliance and the administration of the Foreclosure and Vacant Property Registries were transferred from Planning & Sustainability to the Beautification Unit in the FY17 budget.

Police

Police - Mission Statement

The DeKalb County Police Department's mission is to protect the peaceful against the lawless, ensure justice, and safeguard lives and property while serving with a commitment to the constitutional rights afforded to all people.

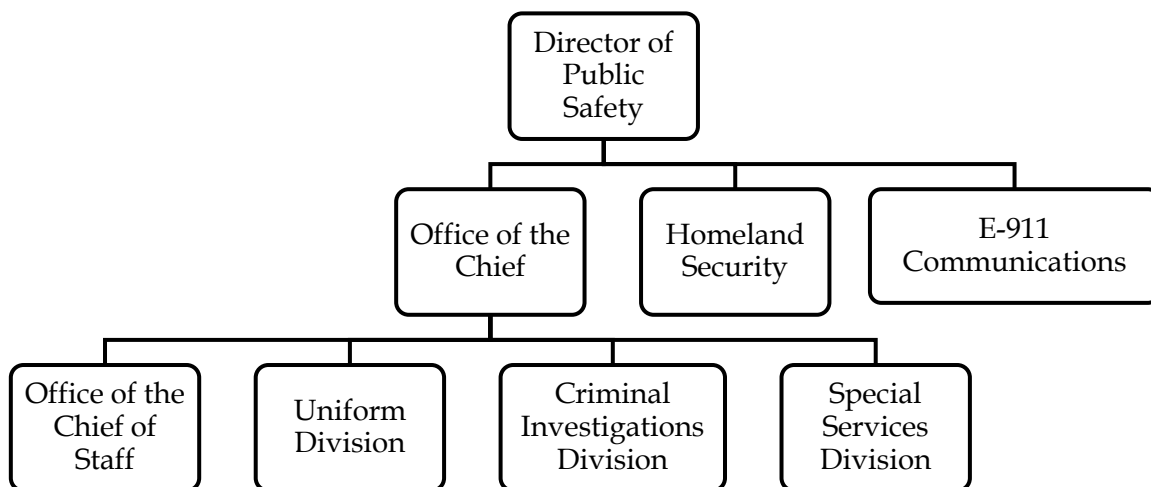
DeKalb County E-911 Communications is committed to the delivery of effective and efficient police, fire, and emergency medical services through teamwork, training, and technology.

Police - Description

The Police Department is comprised of four distinct divisions. The divisions are the Office of the Chief which includes the Office of the Chief of Staff; Uniform Division; Criminal Investigations Division; and the Special Services Division. The Department reports to the Deputy Chief Operating Officer for Public Safety, also referred to as the Director of Public Safety.

The departmental budget also incorporates the funding for E-911 Communications and Homeland Security, which report directly to the Director of Public Safety. The budget is divided among three funds: The Director of Public Safety is budgeted in the General Fund; Office of the Chief, Office of the Chief of Staff, Homeland Security, Uniform Division, and Criminal Investigations Division are budgeted in the Police Services Fund; Special Services Division's budget is in both the General Fund and the Police Services Fund; E-911 Communications is budgeted in the Emergency Telephone System Fund.

Police - Organizational Chart



Police – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 2,668,885	\$ 2,934,971	\$ 1,820,156	\$ 1,881,097
52 - Purch / Contr Svcs	\$ 5,838,301	\$ 6,148,709	\$ 1,965,570	\$ 5,283,305
53 - Supplies	\$ 1,169,797	\$ 301,089	\$ 179,788	\$ 1,050,580
54 - Capital Outlays	\$ (9,592)	\$ 5,920	\$ -	\$ 7,200
55 - Interfund Charges	\$ (5,421,671)	\$ (2,802,226)	\$ 186,683	\$ 215,633
57 - Other Costs	\$ (17,621)	\$ -	\$ -	\$ -
Expense Total	\$ 4,228,099	\$ 6,588,462	\$ 4,152,198	\$ 8,437,815

Note: Animal Services was removed from the Police – General Fund budget in 2016.

Police – Financials (Police Services Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 73,826,491	\$ 70,898,080	\$ 68,205,235	\$ 75,721,780
52 - Purch / Contr Svcs	\$ 812,339	\$ 1,442,209	\$ 3,091,869	\$ 2,455,205
53 - Supplies	\$ 3,186,296	\$ 1,786,251	\$ 2,338,626	\$ 3,450,218
54 - Capital Outlays	\$ 48,842	\$ 24,043	\$ 10,109	\$ 14,000
55 - Interfund Charges	\$ 15,060,575	\$ 18,705,528	\$ 13,623,131	\$ 14,774,277
57 - Other Costs	\$ -	\$ 301,000	\$ 119,934	\$ -
61 - Other Fin. Uses	\$ 429,163	\$ 18,371	\$ 1,921,132	\$ 2,084,956
Expense Total	\$ 93,363,706	\$ 93,175,482	\$ 89,310,036	\$ 98,500,436

Police/E911– Financials (Emergency Telephone System Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 7,926,250	\$ 7,498,519	\$ 8,060,624	\$ 9,046,805
52 - Purch / Contr Svcs	\$ 3,134,049	\$ 1,645,091	\$ 1,670,306	\$ 2,798,793
53 - Supplies	\$ 187,069	\$ 137,107	\$ 133,162	\$ 315,768
54 - Capital Outlays	\$ 289,196	\$ (4,150)	\$ 444,819	\$ 251,600
55 - Interfund Charges	\$ 130,800	\$ 84,828	\$ 95,052	\$ 126,606
61 - Other Fin. Uses	\$ -	\$ -	\$ 228,000	\$ 2,883,621
70 - Retirement Svcs	\$ 13,738	\$ 13,738	\$ 13,738	\$ 18,508
Expense Total	\$ 11,681,102	\$ 9,375,134	\$ 10,645,701	\$ 15,441,701

Police – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
04601 - Directors Office	\$ 221,416	\$ 239,557	\$ 303,981	\$ 350,395
04602 - Administrative Services	\$ 2,229,543	\$ 4,406,039	\$ 2,829,797	\$ 3,412,272
04604 - Communications	\$ 3,625,157	\$ 2,977,943	\$ 794,843	\$ 4,418,203
04607 - Crossing Guards	\$ 14	\$ 79	\$ -	\$ -
04609 - Firing Range	\$ 143,115	\$ 182,605	\$ 145,368	\$ 239,094
04616 - Animal Control	\$ 3,617,429	\$ 3,751,103	\$ 77,257	\$ 13,074
04641 - Interfund Support - Ger	\$ (5,607,804)	\$ (4,969,164)	\$ -	\$ 4,777
04660 - Assistant Director	\$ (771)	\$ 300	\$ (156)	\$ -
04603 - Telecommunications	\$ -	\$ -	\$ 1,109	\$ -
Expense Total	\$ 4,228,099	\$ 6,588,462	\$ 4,152,198	\$ 8,437,815

Note: Animal Services was removed from the Police – General Fund budget in 2016.

Police – Financials (Police Services Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
04655 - Records	\$ 1,512,315	\$ 1,332,427	\$ 1,372,136	\$ 1,747,187
04660 - Assistant Director	\$ 2,181,401	\$ 2,414,774	\$ 2,402,854	\$ 1,751,391
04661 - Service Support	\$ 1,154,901	\$ 1,642,926	\$ 3,007,035	\$ 2,611,390
04662 - Internal Affairs	\$ 822,627	\$ 893,801	\$ 755,959	\$ 1,003,801
04663 - Criminal Investigation I	\$ 11,267,020	\$ 11,658,799	\$ 10,603,505	\$ 12,203,402
04664 - Special Operations Unit	\$ 9,551,769	\$ 10,725,923	\$ 10,021,267	\$ 10,788,303
04665 - Training	\$ 2,479,591	\$ 2,857,127	\$ 3,500,348	\$ 3,363,251
04667 - Uniform Division	\$ 53,710,053	\$ 50,676,049	\$ 48,518,186	\$ 54,770,181
04668 - Precincts	\$ 99,315	\$ 110,913	\$ 82,784	\$ 125,643
04669 - Intelligence / Permits	\$ 2,797,504	\$ 1,125,426	\$ 1,167,200	\$ 1,286,454
04676 - Recruiting & Backgroun	\$ 853,017	\$ 905,353	\$ 742,997	\$ 877,455
04677 - Homeland Security	\$ 820,125	\$ 892,442	\$ 840,413	\$ 959,941
04679 - Intelligence-Led Policing	\$ -	\$ 1,934,748	\$ 1,823,848	\$ 1,990,986
04681 - Crime Scene	\$ 832,658	\$ 1,199,272	\$ 1,234,977	\$ 1,447,149
04693 - Interfund Support	\$ 5,281,411	\$ 4,805,500	\$ 3,236,526	\$ 3,573,902
Expense Total	\$ 93,363,706	\$ 93,175,482	\$ 89,310,036	\$ 98,500,436

Police/E911 – Financials (Emergency Telephone System Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
02646 - E-911 Wired	\$ 11,681,102	\$ 9,379,284	\$ 10,645,701	\$ 15,441,701
02647 - E-911 Wireless	\$ -	\$ (4,150)	\$ -	\$ -
Expense Total	\$ 11,681,102	\$ 9,375,134	\$ 10,645,701	\$ 15,441,701

Police (General Fund) – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	63	63	26	26
Filled / Funded	47	46	22	24

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Police (Police Services Fund) – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	1,232	1,232	1,230	1,229
Filled / Funded	960	895	835	947

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

E-911 Communications (Emergency Telephone System Fund) – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	208	208	208	208
Filled / Funded	114	109	114	123

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Police – Goals and Objectives

Goal #1: Reduce violent and property crimes.

Objective #1A: Reduce violent crime by 5%.

Objective #1B: Reduce property crime by 5%.

Goal #2: Ensure proper staffing.

Objective #2A: Reduce police attrition by 5%.

Objective #2B: Outfit and distribute 75 take-home vehicles to sworn personnel.

Goal #3: Continue implementation of 21st century policing initiatives.

Objective #3A: Implement body-worn cameras.

Objective #3B: Increase community outreach programs.

E-911 Communications – Goals and Objectives

Goal #1: Acquire a next generation compliant E-911 phone system.

Objective #1A: Release request for proposal (RFP) for new E-911 phone system.

Objective #1B: Conduct a phone system site audit to document current system versus next generation technology.

Goal #2: Fully staff 911 Operator positions.

Objective #2A: Hire 28 911 Operators to fill current vacancies.

Objective #2B: Reduce attrition of current 911 Operators.

Goal #3: Implement new computer aided dispatch (CAD) system.

Objective #3A: Work with awarded vendor to meet all project milestones.

Objective #3B: Go live with new system.

Police & E-911 Communications- Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Violent crimes	2,702	3,007	2,736	2,599
Property crimes	15,755	15,627	15,331	14,565
Traffic fatalities	55	63	67	65
Complaints against officers	250	225	203	187
Cases cleared	5,173	4,722	4,095	4,054
Management training hours	4,768	4,000	2,336	2,359
911 calls received	1,111,264	1,151,745	1,136,005	1,116,726
Emergency calls dispatched - Police	690,993	485,442	498,933	504,005
Emergency calls dispatched - Fire	93,937	112,029	127,741	48,845
Alarm responses	67,451	58,212	53,938	48,845

Police – Points of Interest

- The Safe Summer Initiative which included partnerships with faith-based communities was created and implemented in 2016.
- In 2016, 353 sworn officers received training in crisis intervention to facilitate reduction in criminal activity by and increase resource availability to the mentally ill.
- Violent crime was reduced by 9% and property crime was reduced by 3% in 2016.
- Initial outfitting of vehicles and officers for body worn camera program began in 2016.
- Active Law Enforcement Rapid Response Training was provided to 664 officers in 2016.

*Body worn camera***E-911 Communications – Points of Interest**

- The replacement project for the CAD system began in 2016 with a tentative go live date of November 2017.
- The replacement project for the 911 phone system began in 2016 with a tentative go live date of summer 2017.
- Renovations were completed at the Bobby Burgess Building to provide for a training center and backup E-911 center.

Probate Court

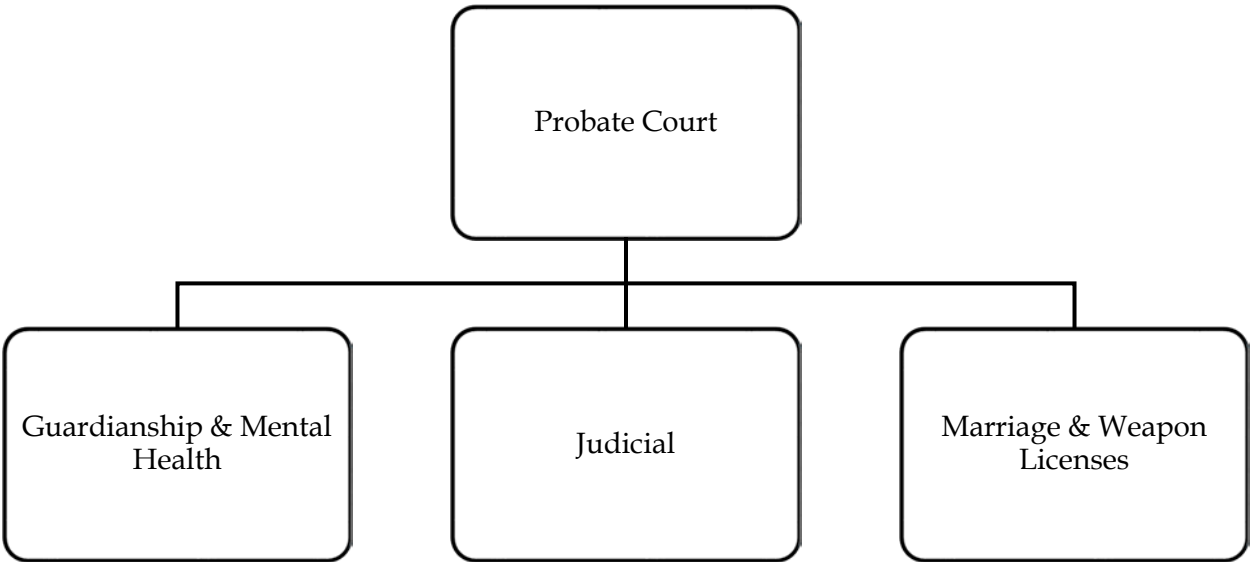
Probate Court - Mission Statement

The Probate Court strives to serve the citizens of DeKalb County while enforcing the law.

Probate Court - Description

The Judge of the Probate Court is elected by popular vote for a term of four years. The Probate Court has jurisdiction of estates in DeKalb County. This includes the probate of wills, administration of estates, the granting of year's support orders (tax, debt, and inheritance advantages to survivors), the appointment of guardians/conservators of both minor and incapacitated adults, and hearing disputes in any of these areas. Further, the Probate Court's jurisdiction includes the holding of civil commitment hearings to determine if a patient should remain involuntarily hospitalized. All marriage licenses and weapon licenses are issued and recorded in this office. The Probate Court has other miscellaneous functions that include the issuance of fireworks permits, certificates of residency, veterans' licenses, and peddlers' licenses.

Probate Court - Organizational Chart



Probate Court – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 1,379,242	\$ 1,473,027	\$ 1,538,446	\$ 1,796,164
52 - Purch / Contr Svcs	\$ 76,277	\$ 87,961	\$ 121,044	\$ 104,028
53 - Supplies	\$ 23,570	\$ 24,637	\$ 31,241	\$ 32,450
54 - Capital Outlays	\$ 34,800	\$ 9,983	\$ -	\$ 19,000
57 - Other Costs	\$ 4,090	\$ 7,674	\$ 796	\$ 1,000
Expense Total	\$ 1,517,978	\$ 1,603,282	\$ 1,691,528	\$ 1,952,642

Probate Court – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
04110 - Probate Court	\$ 1,517,978	\$ 1,603,282	\$ 1,691,528	\$ 1,952,642
Expense Total	\$ 1,517,978	\$ 1,603,282	\$ 1,691,528	\$ 1,952,642

Probate Court – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	24	24	24	25
Filled / Funded	21	23	22	25

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Probate Court – Goals and Objectives

Goal #1: Implement Odyssey case management system.

Objective #1A: Streamline workflow.

Objective #1B: Optimize file management.

Objective #1C: Provide technology-enhanced service to the public.

Goal #2: Provide better customer service.

Objective #2A: Accept payment of filing fees by credit card.

Objective #2B: Provide easier access to fingerprinting for weapon carry applicants.

Goal #3: Conduct local court study to determine how to improve overall efficiency.

Objective #3A: Review court operations including processing of case files, record retention, and accounting.

Objective #3B: Review physical space and identify any needed changes.

Probate Court – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Wills probated, petitions filed, and administrations/guardianships filed	11,602	11,430	4,811	5,510
Emergency hospitalization orders issued	311	285	312	325
Marriage licenses issued	4,416	4,981	6,291	6,100
Marriage license certified copies issued	10,414	7,791	8,822	8,400
Annual conservatory/executor returns audited	1,034	805	613	625
First time weapon license	3,873	5,401	6,129	6,410
Renewal weapon license	1,661	1,482	1,669	1,620
Commitment hearings/orders issued	267	265	285	330

Probate Court – Points of Interest

- Started planning migration from current case management systems into a common application shared by other judicial offices.
- Renovated and expanded marriage and weapons office areas in 2016 to accommodate the volume of applicants in waiting area.

Property Appraisal & Assessment

Property Appraisal & Assessment Mission Statement

The Property Appraisal & Assessment Department is responsible for the annual valuation of all taxable real and personal property in DeKalb and producing a timely, equitable, and acceptable tax digest that meets all the state statutes and legal requirements of the Georgia Department of Revenue.

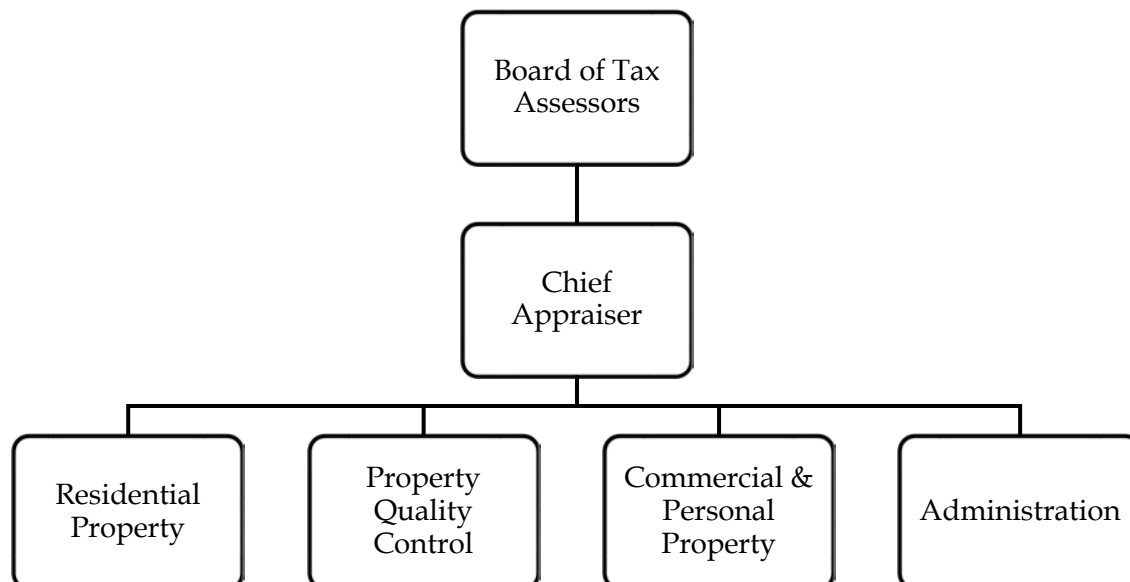
Property Appraisal & Assessment Description

This department discovers, identifies, and classifies all property within DeKalb County. Property is divided into the following classifications: residential, commercial, personal, and exempt. Under the umbrella of the State of Georgia's Title 48 (Revenue and Taxation), Chapter 5 (Ad Valorem Taxation of Property), the department prepares an assessment of the value of all property within the confines of the county whether it is in incorporated or unincorporated DeKalb.

The department is organized by the type of property assessed: the Residential Property Division is responsible for all residential property; the Commercial and Personal Property Division is responsible for the valuation of all non-residential property; and the Property Quality Control division audits department data entry for accuracy, prepares the Board of Tax Assessors submission for the annual digest certification by the Department of Revenue and responds to inquiries regarding property tax maps, zoning, inactivation, and exemptions.

Appeals are heard by the Boards of Equalization which determines the property value. If the owner continues to dispute the valuation, they can appeal to Superior Court. Another avenue for non-homesteaded real property valued at more than \$1 million is through a Hearing Officer. Once again, an appeal to Superior Court is available if the valuation is disputed by the owner. The last avenue is through binding arbitration with the loser paying the costs of arbitration.

Property Appraisal & Assessment Organizational Chart



Property Appraisal & Assessment – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 3,845,743	\$ 4,268,386	\$ 4,418,618	\$ 4,772,074
52 - Purch / Contr Svcs	\$ 440,385	\$ 381,950	\$ 463,532	\$ 596,998
53 - Supplies	\$ 28,597	\$ 42,141	\$ 85,739	\$ 93,250
54 - Capital Outlays	\$ 66,522	\$ 3,453	\$ 0	\$ 0
55 - Interfund Charges	\$ 482	\$ 8,591	\$ 43,075	\$ 79,496
Expense Total	\$ 4,381,729	\$ 4,704,520	\$ 5,010,965	\$ 5,541,818

Property Appraisal & Assessment – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
02710 - Property Appraisal & Assessment	\$ 4,381,729	\$ 4,704,520	\$ 5,010,965	\$ 5,541,818
Expense Total	\$ 4,381,729	\$ 4,704,520	\$ 5,010,965	\$ 5,541,818

Property Appraisal & Assessment – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	66	66	66	66
Filled / Funded	63	61	62	66

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Property Appraisal & Assessment – Goals and Objectives

Goal #1: To gain approval of the prior year tax digest from the Georgia Department of Revenue.

Objective #1A: Prepare the county digest, in proper form, for submission to Department of Revenue by mid-June each year.

Objective #1B: Obtain final approval of the current year's digest which comes in the summer of the following year.

Goal #2: Update property characteristics through the Street Level Imagery Project to include photos and sketches.

Objective #2A: Provide sound appraisals using the most accurate data available.

Objective #2B: Ensure appraisals rest on a solid foundation and provide verification of characteristics.

Goal #3: Perform all functions necessary to compile the 2017 Tax Digest by July 1, 2017.

Objective 3A: Complete reassessment by due date to ensure adequate time for mailing notices.

Objective 3B: Allow adequate time for appeals to be filed by taxpayers to be received by late June to early July.

Property Appraisal & Assessment – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Taxable Parcels (Real Estate)	230,600	230,346	231,615	232,000
Exempt Parcels	5,400	5,058	5,002	4,900
Public Utility	278	157	156	157
Taxable Personal Property Freeport	480	465	442	450
Appeals Received	10,000	16,743	12,514	12,000
Appeals to Board of Equalization	6,000	8,241	7,000	7,000
Total Value Loss on Appeal (Fair Market Value)	864,020,738	97,888,902	470,621,638	966,440,700
New Real Estate Parcels	70	331	937	295

Property Appraisal & Assessment – Points of Interest

- Phase I of the Street Level Imagery Project completed. Imagery has been collected and will be utilized in the review of property characteristics.
- Phase II of the project received funding in FY17 for \$464,271. This phase will be to convert all sketches of improvements to digital format allowing for functional improvement.
 - The digital sketches will then be compared to aerial photography to identify those sketches which reflect considerable variations.
 - All parcels with variation will then be visited to update dimensions.
- Phase III will be considered for future Capital Improvement Project funding. This phase reviews the street level imagery to determine if building characteristics are correct and updates the database to include these characteristics. The anticipated cost of this phase of the project is \$477,129.
- Three positions were added in FY17: Appraiser IV, Computer Aided Mass Appraisal (CAMA) Modeler, and Property Quality Control Coordinator.
- A budget enhancement was approved to purchase the Morningstar Commercial Data Services for \$8,000. This data will provide support in defending the appraisal revaluation of commercial properties including offices and apartment complexes. It is renewed annually.



Left to right: Residential, Commercial, Personal Property

Public Defender

Public Defender - Mission Statement

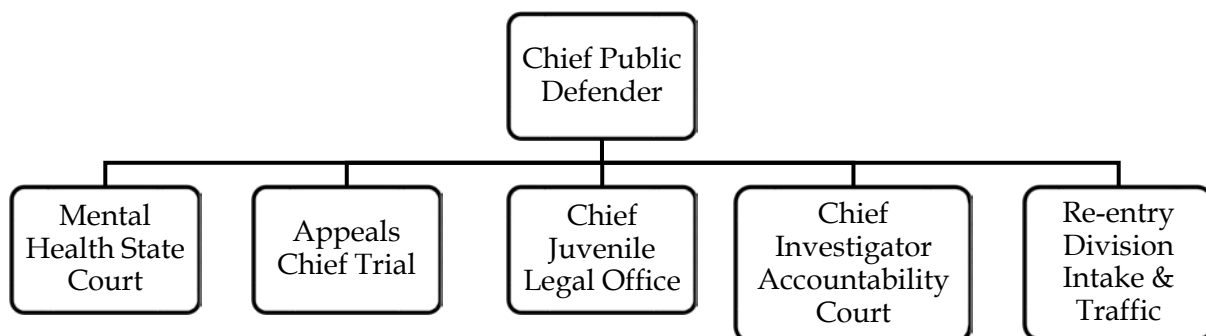
The Law Office of the Public Defender provides high quality, client-centered legal representation to those unable to afford an attorney in all criminal cases in DeKalb County.

Public Defender - Description

The Public Defender's Office was created in 1969 to comply with the United States Supreme Court rulings requiring the provision of attorneys to persons charged in criminal cases. We provide this service in all the courts including Superior Court, State Court, Juvenile Court, Magistrate Court, Traffic Division of State Court, all Treatment Courts, all Accountability Courts, all Diversion Programs, and all Appellate Courts. In order to provide excellent legal representation to our clients, we recognize the need to have dedicated units and that these units be supported with resources and specialized training. In addition to having a dedicated Juvenile Division, we also have the following units in our Adult Division:

- SB440 - represent children charged as adults
- Mental Health - represent clients who suffer from serious mental illness issues
- Accountability Courts - represent clients in Drug Courts, DUI Courts, Mental Health Courts, Anti-recidivism Court, and Veteran's Court
- Appellate - represent clients in their appeals
- Complex Litigation - represent clients in high profile cases, white collar cases, and major felonies such as homicide and rape
- Cases involving children - represent clients charged with major felony offenses in which the alleged victim is a child
- Second Chances - litigate collateral consequences of criminal convictions so that our clients can be successful members of their community
- Early Representation Division - represent clients charged with felony offenses prior to the case being accused or indicted
- State Court Division - represent clients accused of misdemeanor offenses
- Superior Court Division - represent clients accused of felony offenses
- Traffic Division - represent clients accused of ordinance and traffic violations

Public Defender - Organizational Chart



Public Defender – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 7,144,297	\$ 7,796,679	\$ 8,127,436	\$ 8,488,777
52 - Purch / Contr Svcs	\$ 436,890	\$ 659,917	\$ 717,085	\$ 743,703
53 - Supplies	\$ 75,885	\$ 106,656	\$ 93,162	\$ 82,437
54 - Capital Outlays	\$ 11,154	\$ 8,555	\$ 5,226	\$ 11,550
55 - Interfund Charges	\$ 36,827	\$ 108,731	\$ 83,761	\$ 86,747
Expense Total	\$ 7,705,054	\$ 8,680,538	\$ 9,026,670	\$ 9,413,214

Public Defender – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
04510 - Public Defender	\$ 7,705,054	\$ 8,680,538	\$ 9,026,670	\$ 9,413,214
Expense Total	\$ 7,705,054	\$ 8,680,538	\$ 9,026,670	\$ 9,413,214

Public Defender – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	79	82	85	85
Filled / Funded	79	82	83	83

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Public Defender – Goals and Objectives

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

Objective #1A: Conduct case file reviews.

Objective #1B: Have sufficient resources and compensation to attract and retain high quality professionals in all positions.

Goal #2: Develop programs that help reduce the rate of recidivism.

Objective #2A: Expand our second chances program.

Objective #2B: Work collaboratively with other departments to develop a Center for Family Success.

Goal #3: Increase our efficiency in managing our high caseloads.

Objective #3A: Collaborate with other departments to implement electronic discovery/filing systems and implement the Pokket app which will help coordinate services to our clients.

Objective #3B: Restructure existing personnel to ensure that clients receive prompt, thorough, and excellent representation.

Public Defender – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Felony cases	5,296	5,004	4,069	4,200
Misdemeanor cases	3,359	3,212	2,960	3,200
Juvenile cases	1,835	1,492	1,388	1,500
Traffic division cases	2,153	4,307	2,329	3,000
Felony revocations	1,695	1,583	1,085	1,300
Misdemeanor revocations	992	658	498	525
Juvenile revocations	121	102	103	125
Appeals	19	21	20	20
Miscellaneous cases	134	177	163	180
Juvenile children in need of services cases	62	41	47	50

Public Defender – Points of Interest

- In 2016, the Public Defender's Office collaborated with the District Attorney, Superior Court Clerk and Sheriff for DeKalb County's first record restriction (eligible records on person's official criminal history report that are restricted from public view and are only accessible to law enforcement for criminal justice purposes) day.
- Collaborated with Atlanta Legal Aid in providing services, case management and housing to our clients who suffers from severe mental illness.
- Assisted with the implementation of the new Felony Mental Health Court and Veterans Court and continue to provide staffing for these programs.
- Involved in community outreach, by presenting at forums, conferences, schools, churches and many various organizations.
- Served as board members for several nonprofit organizations, coached and judged at mock trial and moot court competitions.
- Chief Public Defender was honored as the recipient of the 2016 American Constitution Society's Legal Legend Award.

Public Works Director

Public Works Director - Mission Statement

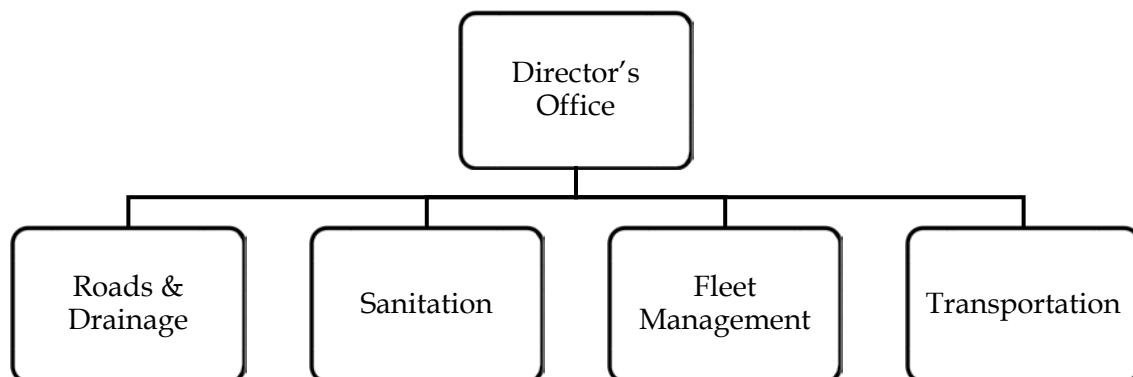
Provides oversight and leadership support for basic infrastructure services to county citizens.

Public Works Director - Description

The Director's Office oversees four divisions: Fleet Management, Roads & Drainage, Sanitation, and Transportation.

The Fleet Division provides preventive maintenance and repair services to maintain a highly functional, efficient, and economical fleet operation to support DeKalb County departments. The Roads & Drainage Division maintains all county paved and unpaved roads, bridges and drainages structures, storm water drainage system, administers the citizen's drainage program, obtains parcels, tracts of land and easements necessary to complete scheduled state and county construction projects. The Sanitation Division collects, transports, and disposes of all solid waste generated in the unincorporated areas of DeKalb County and cities within DeKalb for which an agreement has been executed, for both commercial and residential customers, and manages the county's landfill and composting operations. The Transportation Division improves safety and efficiency of existing transportation infrastructure and traffic safety for the benefit of the citizens of DeKalb County.

Public Works Director - Organizational Chart



Public Works Director - Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 356,011	\$ 327,645	\$ 405,129	\$ 586,222
52 - Purch / Contr Svcs	\$ 8,201	\$ 11,706	\$ 12,303	\$ 69,680
53 - Supplies	\$ 92	\$ 3,834	\$ 3,187	\$ 6,500
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 3,400
55 - Interfund Charges	\$ 2,216	\$ -	\$ 2,684	\$ 72,996
Expense Total	\$ 366,519	\$ 343,185	\$ 423,302	\$ 738,798

Public Works Director - Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
05510 - Public Works - Directors	\$ 366,519	\$ 343,185	\$ 423,302	\$ 738,798
Expense Total	\$ 366,519	\$ 343,185	\$ 423,302	\$ 738,798

Public Works Director - Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	3	7	8	7
Filled / Funded	2	5	5	6

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Public Works Director - Goals and Objectives

Goal #1: Continue to expand and enhance the infrastructure group by focusing on project management, mutual resources, environmental management, and coordinate maintenance management (CMM).

Objective #1A: Reduce equipment maintenance and repair costs. Reduce fleet size and fuel consumption.

Objective #1B: Cooperate with other infrastructure group departments to implement the development of satellite operations sites and an implementation of a shared CMM System.

Objective #1C: Complete infrastructure group capital projects on time and under budget.

Goal #2: Continue to develop technical and managerial skills and leadership abilities in the staff.

Objective #2A: Continue to work towards reducing the "silo" approach to operating the department.

Objective #2C: Continue to hold semi-annual retreats for department wide contacts to update strategic goals.

Purchasing and Contracting

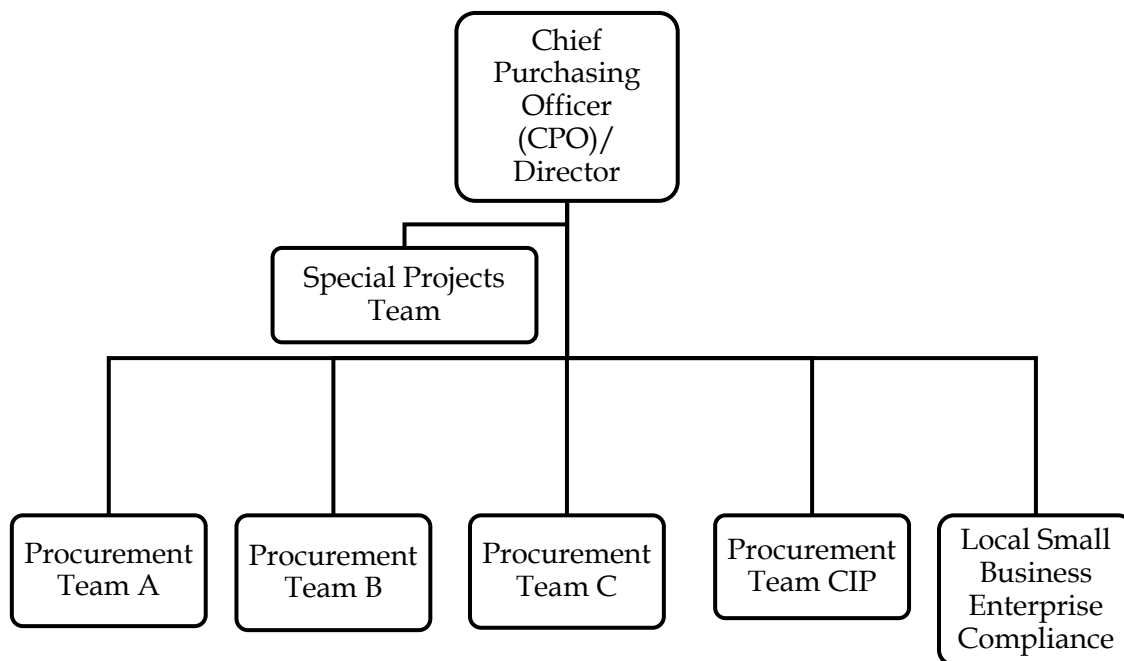
Purchasing and Contracting - Mission Statement

The Purchasing and Contracting Department is committed to providing exceptional customer service while delivering procurement services that satisfies our customers' needs through an open, fair and transparent process.

Purchasing and Contracting - Description

The Purchasing and Contracting Department provides centralized procurement utilizing six procurement methods: competitive sealed bids, competitive sealed proposals, informal purchases, sole source purchases, emergency purchases, cooperative purchases, meet our service level agreements with user departments, maintain supplier data file, conduct public bid openings, maintain annual and formal contracts, administer county-wide oracle e-procurement training, and oversee Local Small Business Enterprise (LSBE) Ordinance: certifications and compliance.

Purchasing and Contracting - Organizational Chart



Purchasing and Contracting – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
00 - Default	\$ -	\$ -	\$ -	\$ -
51 - Salaries & Benefits	\$ 2,519,407	\$ 2,451,484	\$ 2,585,040	\$ 2,925,694
52 - Purch / Contr Svcs	\$ 133,918	\$ 240,364	\$ 357,025	\$ 365,925
53 - Supplies	\$ 44,185	\$ 126,032	\$ 16,970	\$ 21,024
54 - Capital Outlays	\$ 14,115	\$ 4,751	\$ 2,908	\$ -
55 - Interfund Charges	\$ 108,139	\$ 9,486	\$ -	\$ -
Expense Total	\$ 2,819,764	\$ 2,832,117	\$ 2,961,943	\$ 3,312,643

Purchasing and Contracting – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
01410 - General	\$ 912,110	\$ 680,777	\$ 880,981	\$ 913,162
01430 - Central Services	\$ 277,293	\$ 135,900	\$ 25	\$ -
01440 - Contracts	\$ 466,260	\$ 7,674	\$ 4,882	\$ -
01450 - Contract Compliance	\$ 319,366	\$ 196,351	\$ 130,430	\$ 272,204
01460 - Procurement	\$ 844,735	\$ 1,811,415	\$ 1,945,624	\$ 2,127,277
Expense Total	\$ 2,819,764	\$ 2,832,117	\$ 2,961,943	\$ 3,312,643

Purchasing and Contracting – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	47	36	36	36
Filled / Funded	34	30	32	33

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Purchasing and Contracting – Goals and Objectives

Goal #1: Provide fiscal accountability.

Objective #1A: Obtain full staffing of positions identified as necessary to carry out defined objectives effectively and efficiently.

Objective #1B: Invest in employee training, departmental development, and leadership/management training.

Goal #2: Adequately provide timely equipment, supplies, and services.

Objective #2A: Increase value of Request for Proposal and Invitation to Bids.

Objective #2B: Eliminate unavailability and expirations of necessary contracts.

Goals #3: Establish cohesive relationships.

Objective #3A: Establish and support on-going internal and external customer training.

Objective #3B: Deliver two-way channels (Oracle, emails, meetings, telephone, correspondences, etc.) to exchange and disseminate information required to produce effective and efficient work results.

Purchasing and Contracting – Performance Measures

Performance Measures	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Est/Goal
Contracts completed within Service Level Agreements (SLA)	n/a	n/a	45%	60%
Increase of solicitations meeting SLA	n/a	n/a	47%	70%
Average number of days to fully execute contracts	n/a	n/a	129	90

Purchasing and Contracting – Points of Interest

- Employees attended over a dozen outreach events to inform local small business enterprise (LSBE) vendors of opportunities within the county.
- Received the Excellence in Procurement Award from U.S. Communities.
- The Board of Commissioners approved the revised LSBE Ordinance on September 27.
- Name changed from LSBE Ordinance to DeKalb First Ordinance.
- Creation of LSBE Review Panel that consists of three county personnel (Chief Operating Officer, Chief Procurement Officer, and Department Director).
 - Match lowest price: Second lowest supplier with 20% LSBE participation offered to match lowest supplier with only good faith effort mentor-protégé participation required for projects over \$5M.
 - Mandatory LSBE meeting: required all primary contractors to attend in person or via teleconference.
- Launched Oracle iSupplier portal in November 2016. Oracle iSupplier is a self-service application that facilitates online supplier registration, paperless bid submission, electronic invoicing, and payment and communication through a secure web portal.

Rental Motor Vehicle Tax

Rental Motor Vehicle Tax – Mission Statement

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

Rental Motor Vehicle Tax - Description

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

These funds are currently dedicated to making the lease payments to the DeKalb County Development Authority for the Porter Sanford III Performing Arts & Community Center. The terms of the lease are for the lease payments to service the Series 2006 bonds. These bonds were sold to acquire, construct and equip the Porter Sanford III Performing Arts & Community Center. If there are insufficient funds to pay debt service from this excise tax, the Community Development Department transfers sufficient funds in order to pay the debt service. These bonds will be retired on December 1, 2017.

Rental Motor Vehicle Tax – Organizational Charts

This fund is overseen by Finance and Planning. Please see their respective charts.

Rental Motor Vehicle – Financials (Rental Motor Vehicle Tax Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Fund Balance Forward	\$ 773,685	\$ 678,874	\$ 598,034	\$ 561,687
31 - Taxes	\$ 608,718	\$ 626,336	\$ 749,149	\$ 658,163
36 - Investment Income	\$ 1,096	\$ 678	\$ -	\$ -
Revenue Total	\$ 609,813	\$ 627,014	\$ 749,149	\$ 658,163
52 - Purch / Contr Svcs	\$ 704,625	\$ 2,478	\$ 709,625	\$ 705,875
58 - Debt Service	\$ -	\$ 705,375	\$ -	\$ -
Expense Total	\$ 704,625	\$ 707,853	\$ 709,625	\$ 705,875
Fund Balance - Ending	\$ 678,874	\$ 598,034	\$ 637,559	\$ 513,975
Gain/(Use) of Fund Balance	\$ (94,812)	\$ (80,839)	\$ 39,524	\$ (47,712)
Adopted Budget				\$ 1,219,850

Rental Motor Vehicle – Financials (Rental Motor Vehicle Tax Fund Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
00005 - Nondepartmental Rever \$	-	\$ 705,375	\$ -	\$ -
10280 - Rental Motor Vehicle Ex \$	704,625	\$ 2,478	\$ 709,625	\$ 705,875
Expense Total	\$ 704,625	\$ 707,853	\$ 709,625	\$ 705,875

Rental Motor Vehicle Tax – Points of Interest

- The creation of new cities has reduced the number of rental car companies in unincorporated DeKalb, indirectly decreasing the amount of excise tax funds collected.
- The last debt service payment of \$705,375 will end December 1, 2017.
- Future proceeds from this tax that were originally designated for debt service will be re-programmed in 2018 within the context of the originating legislation.



Porter Sanford III Performing Arts Center

Risk Management Fund

Risk Management Fund - Mission Statement

The mission of the Risk Management Fund is to provide insurance coverage for group health and life, buildings, boilers, machinery, airport liability, police helicopters, and loss control.

Risk Management Fund - Description

The Risk Management Fund includes the following coverages: unemployment insurance; group health and life; building and contents; boiler and machinery; various floaters; monies, securities, and blanket bond; airport liability insurance; police helicopters; and loss control. In addition, funds for the defense of claims brought against the county, its officers, and employees.

Risk Management works with a national consultant to develop programs to help mitigate the rising cost of employee health care. The strategy includes contracting with a private provider to handle the administration of claims processing for group health, and provide stop-loss coverage. This protects the county against catastrophic claims. Health Maintenance Organization options are also available for all employees and retirees. In addition to having both self-funded and fully insured plans, the county recently created a wellness program to better manage healthcare costs and improve employee productivity.

Risk Management Fund - Organizational Chart

The Finance Department manages this fund. See their organizational chart.

Risk Management Fund - Financials (Risk Management Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 75,410	\$ 127,021	\$ (638,727)	\$ 1,263,501
52 - Purch / Contr Svcs	\$ 3,896,348	\$ 5,363,634	\$ 5,318,086	\$ 6,607,670
53 - Supplies	\$ 2,136	\$ 2,114	\$ 5,334	\$ 5,000
55 - Interfund Charges	\$ 388,888	\$ 1,124,016	\$ 2,080,244	\$ 2,500,000
57 - Other Costs	\$ 159,518	\$ 239,886	\$ 249,284	\$ 300,000
61 - Other Fin. Uses	\$ -	\$ 3,865,000	\$ -	\$ -
71 - Payroll Liabilities	\$ 93,518,401	\$ 87,540,577	\$ 74,919,932	\$ 93,000,000
Expense Total	\$ 98,040,702	\$ 98,262,248	\$ 81,934,153	\$ 103,676,171

Risk Management Fund - Financials (Risk Management Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
01015 - Unemployment Compei	\$ 159,518	\$ 239,886	\$ 249,284	\$ 300,000
01020 - Group Health & Life	\$ 93,518,401	\$ 87,540,577	\$ 74,159,439	\$ 93,000,000
01025 - Other	\$ 4,362,783	\$ 10,481,786	\$ 7,525,430	\$ 10,376,171
Expense Total	\$ 98,040,702	\$ 98,262,248	\$ 81,934,153	\$ 103,676,171

Risk Management Fund - Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	-	-	-	13
Filled / Funded	-	-	-	13

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Risk Management Fund - Goals and Objectives

Goal #1: To provide coverages for unemployment, group health and life, buildings, boilers, machinery, airport liability, police helicopters, and loss control.

Risk Management Fund - Points of Interest

- The FY17 budget transferred 13 positions from the General Fund Finance Department to the Risk Management Fund. The eventual goal is to create true internal service departments and not have to reallocate costs via the indirect method
- For FY15 and FY16, the salaries and benefits common object group represents expenses of the wellness program. A revenue transaction in FY16 (unaudited) was misclassified as an expenditure credit of \$761K, causing a credit balance. This will be corrected in the FY16 audit adjustments.

Roads and Drainage

Roads & Drainage - Mission Statement

Roads and Drainage Division of Public works is responsible for performing all needed repairs, maintenance, construction and upgrades to the county's roadway system, including bridges, drainage structures and traffic control devices.

Roads & Drainage - Description

The division has four functional areas: administration, stormwater, construction, and speed humps.

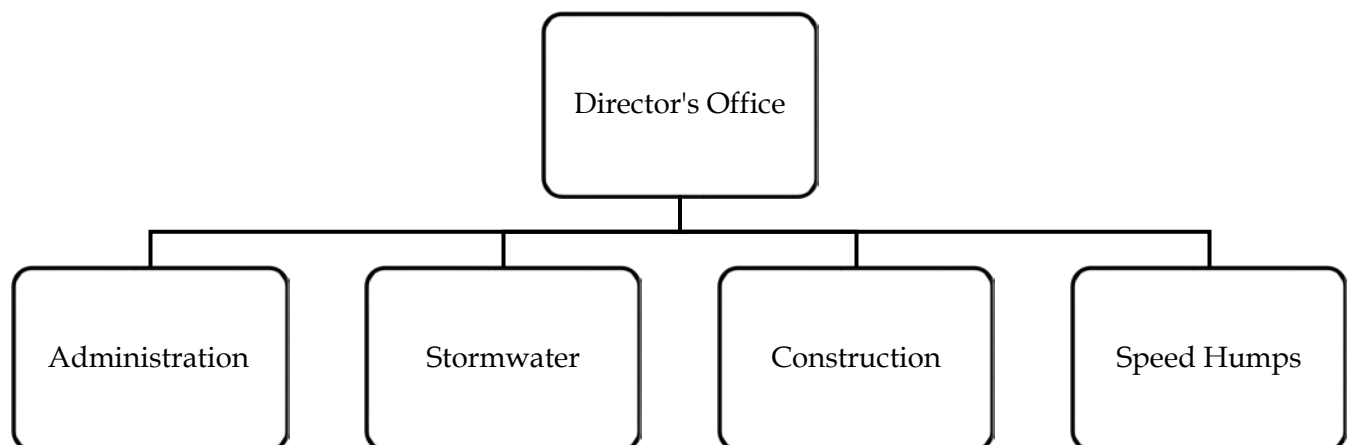
The Administrative section controls and manages all operational areas of the division including: Board of Commissioners' agenda items, project lists and reporting, Georgia Department of Transportation (GDOT) Local Maintenance & Improvement Grant (LMIG) resurfacing contracts, all State/Federal contracts, personnel actions, roadway rating documents, project budgetary documents, municipality agreements and communications with citizens, commissioners and other departments.

The Stormwater Unit responsibilities include, but are not limited to, the development and maintenance of the Stormwater Utility database, determination of Stormwater Utility fees and the administration of the Stormwater Utility fee credits.

The Construction Unit is responsible for construction of new sidewalks and road projects; speed hump installation; bridge maintenance and upgrades; and retention pond maintenance.

The Speed Hump Unit is accounted for in a separate fund and accounts for all revenue and expense associated with the speed hump maintenance program.

Roads & Drainage - Organizational Chart



Roads & Drainage - Financials (Designated Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 8,612,155	\$ 7,922,948	\$ 8,011,601	\$ 9,065,272
52 - Purch / Contr Svcs	\$ 328,119	\$ 965,261	\$ 207,247	\$ 330,727
53 - Supplies	\$ 2,263,376	\$ 1,783,596	\$ 3,620,765	\$ 3,829,836
54 - Capital Outlays	\$ -	\$ (2,220)	\$ -	\$ -
55 - Interfund Charges	\$ (4,030,172)	\$ 1,074,908	\$ 3,043,636	\$ 3,335,566
57 - Other Costs	\$ -	\$ 276,889	\$ -	\$ -
Expense Total	\$ 7,173,478	\$ 12,021,383	\$ 14,883,250	\$ 16,561,401

Roads & Drainage - Financials (Speed Humps Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 222,664	\$ 188,596	\$ 179,340	\$ 181,682
52 - Purch / Contr Svcs	\$ (108)	\$ -	\$ -	\$ 45,900
53 - Supplies	\$ -	\$ 1,066	\$ 9,568	\$ 101,074
55 - Interfund Charges	\$ 22,947	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ -	\$ -	\$ 500,000	\$ -
Expense Total	\$ 245,503	\$ 189,662	\$ 688,907	\$ 328,656

Roads & Drainage - Financials (Designated Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
05705 - Administration	\$ 390,040	\$ 677,524	\$ 486,337	\$ 671,799
05735 - Maintenance	\$ 809,110	\$ 1,096,178	\$ 1,323,208	\$ 1,472,957
05740 - Road Maintenance	\$ 224,843	\$ 4,173,916	\$ 6,433,439	\$ 6,847,421
05745 - Support Services	\$ 1,388,567	\$ 1,408,909	\$ 1,642,671	\$ 1,798,237
05750 - Drainage Maintenance	\$ 31,273	\$ 67,294	\$ 51,931	\$ -
05755 - Storm Water Management	\$ 6,234	\$ (872)	\$ 15,096	\$ -
05760 - Traffic Operations	\$ 740,147	\$ 743,635	\$ 731,009	\$ 859,786
05764 - Speed Humps	\$ 137,486	\$ 139,134	\$ 139,498	\$ 148,895
05766 - Signals	\$ 2,589,079	\$ 2,831,503	\$ 3,114,499	\$ 3,277,372
05767 - Signs & Paint	\$ 856,698	\$ 884,162	\$ 945,563	\$ 1,484,934
Expense Total	\$ 7,173,478	\$ 12,021,383	\$ 14,883,250	\$ 16,561,401

Roads & Drainage - Financials (Speed Humps Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
05770 - Speed Humps	\$ 245,503	\$ 189,662	\$ 688,907	\$ 328,656
Expense Total	\$ 245,503	\$ 189,662	\$ 688,907	\$ 328,656

Roads & Drainage - Positions (Designated Fund)

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	169	169	169	169
Filled / Funded	125	119	123	131

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Roads & Drainage - Positions (Speed Humps Fund)

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	3	3	3	3
Filled / Funded	3	2	1	2

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Roads & Drainage - Goals and Objectives

Goal #1: Resurface 20 miles of county roads under GDOT LMIG resurfacing program.

Objective #1A: Request GDOT funding for the LMIG program.

Objective #1B: Request local matching funds for the LMIG program.

Goal #2: Upgrade 30 Traffic Signals.

Objective #2A: Ensure purchasing awards contracts to upgrade traffic signals.

Objective #2B: Conduct test of all signals before they are activated.

Goal #3: Clean 850 retentions ponds (basins used to manage stormwater runoff)

Objective #3A: Prepare a list of retention ponds that were not cleaned recently

Objective #3B: Develop a schedule for contractors and county crews to clean ponds.

Roads & Drainage - Performance Measures

Performance Measures	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY17 Goal/Est
Road Resurfaced (miles by county crew)	12	10	10	12
Road Resurfaced (miles by GDOT LMIG Program)	20	18	20	25
Patching by County Crews (tons)	22,000	20,000	20,000	20,000
Road Striped (miles)	111	130	140	145
Signal Upgrades	30	25	30	30
New Signals Installation	4	4	4	5
New School Flashers	1	1	1	2
Road Intersections Designed	3	4	4	0
Traffic Signs Fabricated	2,331	2,159	2,600	2,650

Roads & Drainage - Points of Interest

- The county leveraged \$4.4 million in GDOT funding and dedicated \$4 million in tax funds for unincorporated road resurfacing projects – The county resurfaced 35 miles in 2016 and anticipates resurfacing 35 miles of roadway in 2017.

Sanitation

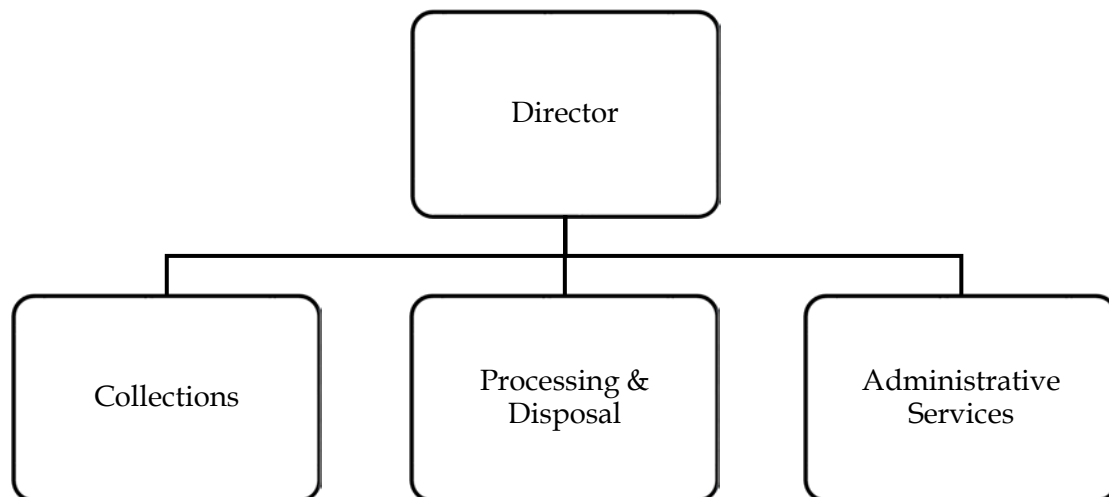
Sanitation - Mission Statement

Sanitation's mission is to provide an efficient, cost-effective, and sustainable integrated solid waste management program through refuse, recyclable materials, yard trimmings collection, processing, and disposal services for residents and businesses in unincorporated DeKalb County, and the cities of Brookhaven, Dunwoody, Lithonia, and Tucker, with a sustained focus on customer service excellence.

Sanitation - Description

The DeKalb County Sanitation Division operates as a self-sustaining enterprise fund. The division collects, processes, and disposes solid waste, recyclable materials, yard trimmings, and bulky and special collection items from residential and commercial customers. The department's Administration Division is comprised of personnel/payroll service, customer service, communication services, and accounting services. Residential and Commercial Field Services operation consists of the animal crematory, five residential services collection lots, special collections/grappler services, commercial services, and commercial support, processing and disposal - three transfer stations, Seminole Road landfill, roll-off container services, and grappler services.

Sanitation - Organizational Chart



Sanitation – Financials (Sanitation Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 29,532,130	\$ 33,460,355	\$ 33,100,069	\$ 33,946,235
52 - Purch / Contr Svcs	\$ 5,255,937	\$ 6,398,012	\$ 3,667,835	\$ 4,674,759
53 - Supplies	\$ 4,625,654	\$ 3,574,006	\$ 2,652,520	\$ 2,823,475
54 - Capital Outlays	\$ 58,889	\$ 16,743	\$ 26,391	\$ 42,000
55 - Interfund Charges	\$ 22,986,964	\$ 23,711,387	\$ 24,266,062	\$ 24,641,558
57 - Other Costs	\$ 1,526,464	\$ 1,488,604	\$ -	\$ 27,961
58 - Debt Service	\$ -	\$ 11,888	\$ 930,384	\$ 1,223,324
61 - Other Fin. Uses	\$ 1,783,398	\$ 1,270,177	\$ -	\$ 1,585,936
70 - Retirement Svcs	\$ 76,763	\$ 76,763	\$ -	\$ 89,431
Expense Total	\$ 65,846,200	\$ 70,007,936	\$ 64,643,261	\$ 69,054,679

Sanitation – Financials (Enterprise Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
08105 - Administration	\$ 11,491,584	\$ 11,355,659	\$ 10,558,859	\$ 11,720,477
08106 - Keep DeKalb Beautiful	\$ 320,680	\$ 479,115	\$ 505,220	\$ 1
08110 - North Transfer Station	\$ 85,577	\$ 103,672	\$ 291	\$ -
08112 - Seminole Compost Facil	\$ 3,422,240	\$ 3,876,487	\$ 269,099	\$ -
08115 - Exchange Park Plant	\$ -	\$ 92	\$ -	\$ -
08120 - Central Transfer Station	\$ 6,891,641	\$ 6,766,291	\$ 6,095,636	\$ 7,170,946
08123 - East Transfer Station	\$ (254)	\$ 351	\$ -	\$ -
08125 - North Residential	\$ 4,293,421	\$ 4,431,386	\$ 6,945,019	\$ 7,507,601
08126 - North Special Collectior	\$ 2,729,584	\$ 2,816,283	\$ (198,301)	\$ -
08130 - Central Residential	\$ 4,128,669	\$ 4,267,229	\$ 12,280,410	\$ 16,116,689
08131 - Central Special Collectic	\$ 2,773,190	\$ 2,786,564	\$ 57,910	\$ -
08133 - East Residential	\$ 4,746,735	\$ 4,332,359	\$ 99,587	\$ -
08134 - East Special Collection	\$ 2,161,496	\$ 2,199,594	\$ 272,760	\$ -
08135 - South Residential	\$ 4,847,310	\$ 4,896,497	\$ 6,226,396	\$ 7,051,405
08136 - South Special Collection	\$ 2,860,646	\$ 2,701,606	\$ 325,911	\$ -
08138 - Mowing & Herbicide	\$ 3,181,783	\$ 2,904,931	\$ 3,823,336	\$ -
08139 - Roll-Off Services	\$ -	\$ 248	\$ -	\$ -
08140 - Commercial Support	\$ 975	\$ 2,439	\$ 1,610	\$ -
08142 - Central Commercial	\$ 5,151,115	\$ 6,517,468	\$ 7,906,215	\$ 8,664,178
08143 - South Commercial	\$ -	\$ 150	\$ -	\$ -
08144 - East Commercial	\$ 288	\$ 2,117	\$ 445	\$ -
08145 - Seminole Landfill	\$ 6,751,862	\$ 9,560,097	\$ 9,471,864	\$ 10,823,382
08150 - Revenue Collection	\$ 7,656	\$ 7,299	\$ 996	\$ -
Expense Total	\$ 65,846,200	\$ 70,007,936	\$ 64,643,261	\$ 69,054,679

Sanitation – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	730	728	728	641
Filled / Funded	646	614	623	617

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Eighty-seven positions were transferred into Beautification - Unincorporated Fund in 2017.

Sanitation – Goals and Objectives

Goal #1: Deliver exceptional solid waste collection and management services.

Objective #1A: Provide one-time per week solid waste, recycling, and yard debris collection.

Provide collection of bulky items.

Objective #1B: Answer a minimum of 90% of total calls received in the call center.

Goal #2: Redevelop Ward Lake.

Objective #2A: Apply and obtain all required environmental permits.

Objective #2B: Maintain compliance with all permit conditions.

Goal #3: Invest in employees and being a good neighbor.

Objective #3A: Cross-train for intradepartmental promotions. Expand in-house commercial driver license training program.

Objective #3B: Expand gas collection and control system for methane gas and odors.

Sanitation – Performance Measures

Performance Measures	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Est/Goal
Cost per ton to collect residential solid waste	\$ 137	\$ 140	\$ 135	\$ 135
Cost per ton to collect special items	\$ 135	\$ 132	\$ 130	\$ 130
Cost per ton to collect commercial waste	\$ 59	\$ 60	\$ 58	\$ 58
Cost per ton to transfer solid waste	\$ 28	\$ 27	\$ 25	\$ 25
Cost per ton to process compost	\$ 53	\$ 52	\$ 50	\$ 50
Cost per ton to dispose of solid waste	\$ 12	\$ 13	\$ 12	\$ 12
Percentage municipal solid waste recycled	60%	65%	65%	65%
Number of calls received / answered	-	220,194	228,276	200,000
Number of new recycling residents	-	8,955	10,271	15,000
Total collected on delinquent accounts	-	\$ 1,993,330	\$ 1,865,787	\$ 2,000,000

Sanitation – Points of Interest

- Effective April 18, 2016, only county-provided green garbage roll carts, blue recycling roll carts, blue recycling bins and blue recycling bags were approved for garbage and recycling collection service.
- Implemented phase two of DeKalb County School District recycling program – addition of 34 schools.
- Plan to implement county-wide glass recycling program that includes sort-separation to yield high-quality glass.
- Plan to phase out use of 18-gallon recycling bins and blue recycling bags to 35-gallon blue recycling roll carts.



DeKalb County recycling pick-up.

Sheriff's Office

Sheriff's Office - Mission Statement

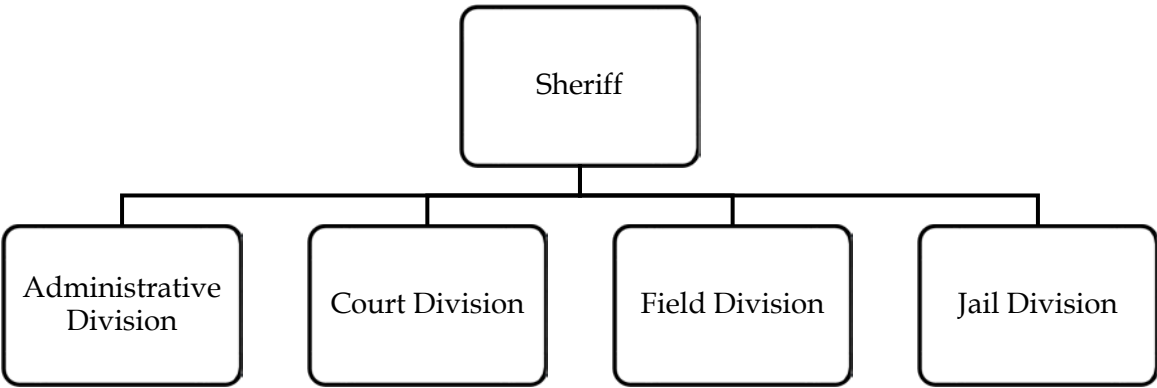
The DeKalb County Sheriff's Office is committed to managing the jail facility, court services, field division (processing warrants), and providing quality services in an efficient and effective manner.

Sheriff's Office - Description

The Office of the Sheriff is the executive arm of the overall agency and is responsible for planning, organizing, directing, and controlling the activities of the DeKalb County Sheriff's Headquarters and Jail. The Office of Professional Standards conducts investigations. The Public Information Office provides information to the media, community, and employees. The Office of Accreditation reviews practices and formalizes procedures. The Office of Labor Relations and Legal Affairs establishes standards and procedures whereby employees may resolve disputes or complaints. The Office of Special Projects serves as the Sheriff's point of contact for complaints and time sensitive projects. The Office of Training is responsible for conducting state required training. The Fiscal Management Sections supervises the allocation of resources.

The Administrative Division provides administrative services for all divisions in the department. The Field Division serves all writs, processes, or other orders of the courts, and executes criminal arrest warrants, transports all prisoners for medical treatment or custodial detention, and mental patients under court order. The Jail Division receives all persons who are arrested in DeKalb County on charges by any law enforcement agency and houses prisoners. The Court Division provides security for the judges, counselors, prisoners, and the public assembled in court, maintains order in the courts, transport inmates and sequesters jurors and witnesses during trials.

Sheriff's Office - Organizational Chart



Sheriff's Office - Financials (General) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 52,633,025	\$ 56,559,205	\$ 57,144,409	\$ 57,747,583
52 - Purch / Contr Svcs	\$ 13,179,379	\$ 15,113,317	\$ 14,572,193	\$ 16,115,642
53 - Supplies	\$ 7,472,866	\$ 7,438,631	\$ 6,644,425	\$ 7,975,285
54 - Capital Outlays	\$ -	\$ 3,662	\$ 164,478	\$ -
55 - Interfund Charges	\$ 955,937	\$ 1,733,359	\$ 1,414,791	\$ 1,659,163
57 - Other Costs	\$ 5,815	\$ 1,840	\$ -	\$ 1,262
61 - Other Fin. Uses	\$ -	\$ -	\$ 489	\$ 60,000
Expense Total	\$ 74,247,021	\$ 80,850,014	\$ 79,940,785	\$ 83,558,935

Sheriff's Office - Financials (General) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
03201 - Sheriff's Office	\$ 2,627,980	\$ 2,920,718	\$ 3,240,718	\$ 3,069,419
03205 - Administrative Division	\$ 1,510,514	\$ 1,697,762	\$ 1,958,744	\$ 2,374,102
03210 - Field Division	\$ 11,206,656	\$ 11,697,530	\$ 10,791,798	\$ 10,639,660
03220 - Jail	\$ 47,724,984	\$ 52,535,770	\$ 52,524,668	\$ 56,008,120
03223 - Jail Inmate Services	\$ 35,515	\$ 6,314	\$ 409	\$ 118,903
03230 - Courts	\$ 11,141,372	\$ 11,991,921	\$ 11,423,994	\$ 11,348,731
03207 - Community Relations	\$ -	\$ -	\$ 454	\$ -
Expense Total	\$ 74,247,021	\$ 80,850,014	\$ 79,940,785	\$ 83,558,935

Sheriff's Office - Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	856	856	856	856
Filled / Funded	789	774	744	783

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Sheriff's Office - Goals and Objectives

Goal #1: Increase the use of technology to improve efficiencies in workflow and operations.

Objective #1A: Implement a new and improved jail management system.

Objective #1B: Automate the work order management system for facility maintenance.

Goal #2: Expand the program and services provided for inmates.

Objective #2A: Increase inmate participation in the general educational development program.

Objective #2B: Reestablish the training programs that provide inmates skills to be productive in the workforce such as floor tech, HVAC (heating, ventilation, and air conditioning), and electrical training.

Goal #3: Increase staff development to hire and retain the most qualified staff.

Objective #3A: Expand the number of in-house training classes to reach the vast majority of employees in the most economic format.

Objective #3B: Offer the tuition reimbursement program for Sheriff's Office personnel with similar requirements as the DeKalb County plan.

Sheriff's Office - Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Inmates received	33,123	30,686	28,790	30,000
Inmate days in jail	918,661	801,083	676,533	800,000
Average daily population	2,525	2,205	1,936	2,200
Inmate visits to in-house medical unit	25,228	27,080	22,212	27,000
Arrests	2,438	2,838	3,128	2,900
Arrests - Fugitive Unit	1,195	592	531	830
Transports to mental facilities	631	763	1,047	640
Regular court hours	254,553	251,986	227,367	230,000
Overtime court hours	26,645	27,738	20,092	19,650
Visitors screen for courthouse entrance	1,379,729	1,351,448	1,312,182	1,351,460

Sheriff - Points of Interest

- The 2017 budget includes \$688,600 for the replacement of fire pump, boilers, transport gates, chillers, HVAC, and inmate washer/dryers.

Solicitor General

Solicitor General - Mission Statement

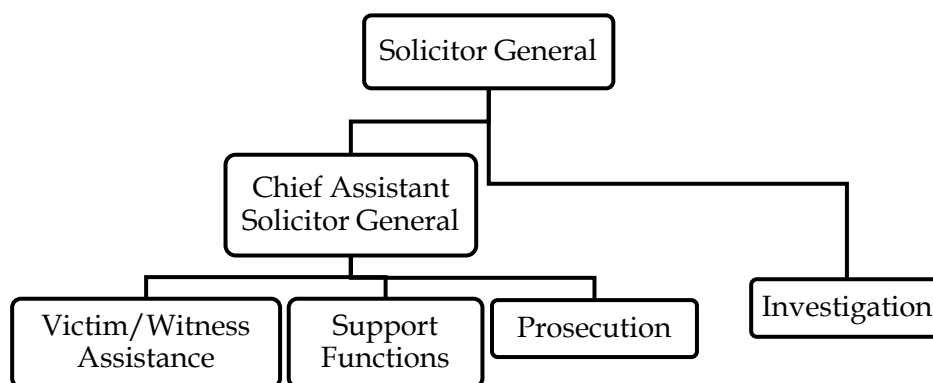
The mission of the Solicitor-General's Office is to prosecute misdemeanor crimes committed in DeKalb County, Georgia in a diligent, fair, just, and efficient manner while maintaining the highest ethical standards and ensuring that justice prevails for victims, defendants, and citizens of DeKalb County.

Solicitor General - Description

The Solicitor General is elected by popular vote for a four-year term. The Solicitor-General's Office is responsible for prosecuting misdemeanor crimes committed in DeKalb County, Georgia. The Solicitor represents the State of Georgia in all misdemeanor and ordinance criminal court proceedings in State and Magistrate Court, including arraignments, calendar calls, jail plea calendars, bond hearings, probation revocations, bench trials, jury trials, and other preliminary and post-conviction hearings. To meet this mandate, the Office retrieves documents from arresting agencies; secures criminal histories and driving records; contacts victims and witnesses and provides support services; investigates cases by gathering evidence, executing search warrants and interviewing witnesses; makes appropriate charging decisions and files formal accusations; compiles and provides discovery to defendants.

The Solicitor serves subpoenas and procures the presence of witnesses at hearings; negotiates pleas and makes sentencing recommendations; responds to requests for record restrictions and information releasable under the Open Records Act; files and responds to appeals to higher courts; manages diversion programs; trains local law enforcement agencies and prosecutors around the State of Georgia. Moreover, the Solicitor collaborates with other public safety stakeholders to provide services to the community; responds to citizens' requests for assistance; and conducts community outreach to educate citizens about domestic violence, driving under the influence, educational neglect, and other misdemeanor crimes that affect their lives.

Solicitor General - Organizational Chart



Solicitor General - Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 5,518,666	\$ 6,378,792	\$ 6,862,982	\$ 7,065,580
52 - Purch / Contr Svcs	\$ 153,502	\$ 175,320	\$ 177,645	\$ 149,855
53 - Supplies	\$ 70,199	\$ 81,349	\$ 84,499	\$ 92,356
54 - Capital Outlays	\$ 1,702	\$ 15,498	\$ -	\$ -
55 - Interfund Charges	\$ 73,728	\$ 182,395	\$ 118,207	\$ 123,849
61 - Other Fin. Uses	\$ 86,137	\$ -	\$ 129,145	\$ 124,541
Expense Total	\$ 5,903,934	\$ 6,833,354	\$ 7,372,478	\$ 7,556,181

Solicitor General - Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
03810 - Solicitor - State Court	\$ 4,918,577	\$ 5,837,313	\$ 6,350,014	\$ 6,537,951
03815 - Solicitor - Victim Assistance	\$ 688,797	\$ 670,125	\$ 679,832	\$ 659,915
03816 - Solicitor - General Pre-Trial	\$ 296,560	\$ 325,916	\$ 342,632	\$ 358,315
Expense Total	\$ 5,903,934	\$ 6,833,354	\$ 7,372,478	\$ 7,556,181

Solicitor General - Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	75	85	84	84
Filled / Funded	81	87	85	84

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Solicitor General - Goals and Objectives

Goal #1: Transition to new technology to remain current and, where possible, improve efficiencies in operations.

Objective #1A: Transition personnel and operations from Banner to Odyssey without an interruption in services.

Objective #1B: Replace outdated computers with current computers so that operations are not interrupted.

Objective #1C: Utilize Tracker's capabilities to expedite victim contact.

Solicitor General - Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Total cases received	12,360	10,978	11,285	11,000
Accusations filed	11,181	10,461	10,791	10,000
No accusations drawn	1,376	1,221	497	1,000
Driving under the influence and traffic prosecution	3,739	4,953	3,984	3,500
Jury trials	73	135	101	100
Pleas	8,025	7,953	4,635	8,000
Educational neglect	482	62	232	500
Pre-Trial diversion	2,845	3,123	3,186	3,300
Special Victims Unit	4,478	4,561	5,432	5,000
State Court Traffic Division cases processed	N/A	120,324	111,104	102,844

Solicitor General - Points of Interest

- Successfully transitioned to new technology with the implementation of Odyssey, a software for county courts.

State Court

State Court - Mission Statement

The mission of the State Court is to provide a fair and impartial tribunal for the citizens of DeKalb County and other litigants, for the timely resolution of all civil cases in which jurisdiction is not exclusive to Superior Court, and misdemeanors.

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

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

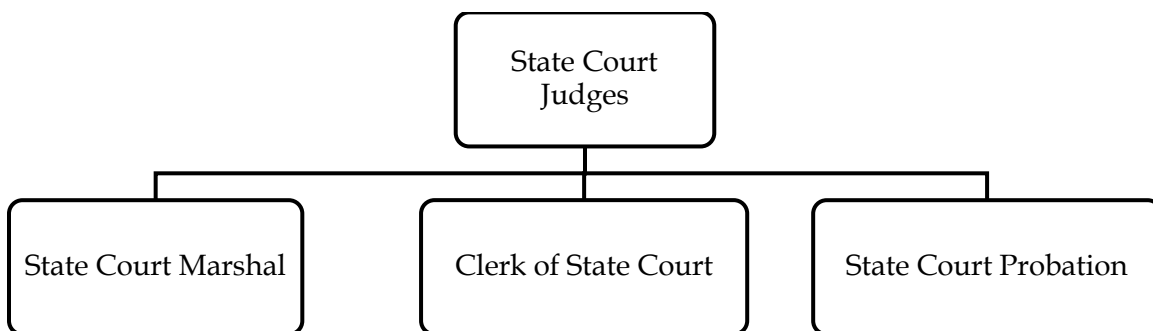
State Court - Description

The State Court was created in 1951. The Court has jurisdiction within the boundaries of DeKalb County. The State Court has seven jury trial divisions each presided over by judges who serve four year terms and are elected in a county-wide, non -partisan election. Four judges are assigned to the Traffic Division and are elected to serve four year terms.

State Court Probation and the Marshal's Office are the other constituent entities within the State Court, together with the State Court Clerk's Office. Each of these offices serve and support all judges in the court.

The Clerk's Office is responsible for all records filed in the State Court, collecting civil filing and service fees and costs, receiving garnishment monies, and disbursement of criminal fines and fees, civil costs, and garnishment monies, paying witness fees and coordinating the provision of interpreter's services for non-English speaking litigants and users of American Sign language. The Clerk serves the Magistrate Court in the same manner. The Marshal Office serves, executes or levies all processes, executions, warrants or summary processes of any kind issued by the DeKalb County State and Magistrate Courts. State Court Probation supervises defendants placed on probation for misdemeanor offenses and collects fines, fees, and restitution from said probationers.

State Court - Organizational Chart



State Court – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 11,419,354	\$ 12,213,229	\$ 13,484,725	\$ 13,947,506
52 - Purch / Contr Svcs	\$ 838,767	\$ 816,471	\$ 951,999	\$ 1,010,825
53 - Supplies	\$ 265,037	\$ 355,821	\$ 408,849	\$ 365,305
54 - Capital Outlays	\$ 5,853	\$ 14,174	\$ 120,446	\$ 9,070
55 - Interfund Charges	\$ 208,171	\$ 412,803	\$ 399,432	\$ 452,466
57 - Other Costs	\$ 7,045	\$ -	\$ -	\$ -
61 - Other Fin. Uses	\$ 11,832	\$ 99,333	\$ 26,833	\$ 31,554
Expense Total	\$ 12,756,058	\$ 13,911,830	\$ 15,392,285	\$ 15,816,726

State Court – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
03701 - Judge Wong	\$ 506,600	\$ 514,999	\$ 554,688	\$ 578,344
03702 - Judge Hydrick	\$ 565,721	\$ 571,122	\$ 614,174	\$ 612,727
03703 - Judge Purdom	\$ 498,134	\$ 504,344	\$ 549,433	\$ 615,457
03704 - Judge Panos	\$ 611,811	\$ 623,192	\$ 653,096	\$ 640,331
03706 - Judge Lopez	\$ 573,554	\$ 588,801	\$ 644,264	\$ 654,850
03707 - Judge Gordon	\$ 596,880	\$ 586,796	\$ 613,460	\$ 616,692
03710 - State & Magistrate Courts	\$ 4,044,478	\$ 4,327,952	\$ 4,902,328	\$ 4,785,211
03712 - State Court - DUI Court	\$ 305,338	\$ 276,250	\$ 366,462	\$ 349,007
03715 - Probation	\$ 1,947,981	\$ 2,319,465	\$ 2,602,181	\$ 2,836,285
03720 - Marshal	\$ 2,621,587	\$ 3,149,732	\$ 3,287,598	\$ 3,495,547
03705 - Judge Jacobs	\$ 483,975	\$ 449,178	\$ 604,601	\$ 632,275
Expense Total	\$ 12,756,058	\$ 13,911,830	\$ 15,392,285	\$ 15,816,726

State Court – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	182	188	189	189
Filled / Funded	171	184	183	186

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

State Court – Goals and Objectives

Goal #1: The Clerk's Office will expand electronic filing and maximize functionality of new case management system.

Goal #2: The Marshal's Office will implement an email notification system for scheduled events for landlords.

Objective #2A: Enhance customer service.

Objective #2B: Streamline operations in Marshal's Office.

Goal #3: State Court Probation will implement an online and mobile base payment system to collect court ordered fines and fees.

Objective #3A: Increase and track revenue collected and distributed to General Fund.

Objective #3B: Reduce monthly in person supervision contact with low risk offenders from office contact to pay only supervision.

State Court – Performance Measures

Performance Measures	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Est/Goal
Civil actions	4,292	4,047	4,356	4,480
Criminal actions	12,474	11,584	11,071	11,709
Personal property foreclosures and abandoned vehicle liens	35	38	16	30
Garnishment actions	1,104	984	795	961
Dispossession actions	108	40	87	78
State Court Probation cases rec'vd	8,051	12,254	12,903	14,686
Fine and fees collected by State Ct Probation	\$ 3,061,404	\$ 3,772,776	\$ 4,303,859	\$ 5,298,566
Evictions executed by Marshal's office	10,430	10,137	10,500	11,000
Process served for State Ct & Magistrate Ct	13,431	14,547	15,110	15,635

State Court – Points of Interest

- Successfully completed implementation of new case management system, Odyssey Case Manager.
- Expanded electronic filing of civil cases in State Court. This expands the time available for court filings from 8:30 am to 5:00 pm to 24 hours per day. Filings made before 11:59 am are filed with the date of submission.
- Digitized departmental forms for electronic signatures.
- Co-hosted the National Constables and Marshals Conference.
- Upgraded case management system to enhance the accuracy of data entry and fine collections.

Stormwater

Stormwater - Mission Statement

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

Stormwater - Description

The Stormwater Utility Fund was established in 2003. The Fund includes the county's appropriation for the annual stormwater fee charged to residents and commercial property owners. This fee is collected by the Tax Commissioner as part of the yearly property tax billing process. This Fund is used to maintain the county's stormwater infrastructure and meet federal requirements for water initiatives and address flood plains.

Stormwater - Organizational Chart

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

Stormwater - Financials (Enterprise) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 5,102,127	\$ 4,950,040	\$ 5,343,985	\$ 5,417,780
52 - Purch / Contr Svcs	\$ 1,405,481	\$ 2,668,192	\$ 3,432,922	\$ 6,454,528
53 - Supplies	\$ 1,193,168	\$ 1,173,690	\$ 1,874,005	\$ 4,456,706
54 - Capital Outlays	\$ 7,568	\$ 280	\$ 8,761	\$ 10,396
55 - Interfund Charges	\$ 7,859,840	\$ 4,021,326	\$ 1,748,519	\$ 6,063,537
61 - Other Fin. Uses	\$ -	\$ 3,005,000	\$ 1,743,200	\$ 2,500,000
Expense Total	\$ 15,568,184	\$ 15,818,529	\$ 14,151,391	\$ 24,902,947

Stormwater - Financials (Enterprise) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
06701 - Stormwater Admin	\$ 15,568,184	\$ 15,818,529	\$ 14,151,391	\$ 22,255,358
06702 - Street/Drain Maint	\$ -	\$ -	\$ -	\$ 2,647,589
Expense Total	\$ 15,568,184	\$ 15,818,529	\$ 14,151,391	\$ 24,902,947

Stormwater - Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	104	104	109	120
Filled / Funded	89	86	82	119

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Stormwater – Goals and Objectives

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

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

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

Goal #2: Repair 15,500 linear feet of stormwater pipe.

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

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

Goal #3: Continue to monitor the stormwater utility fee in

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

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

Stormwater – Performance Measures

Performance Measures	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY 2017 Goal/Est
Drainage Structures Built/Replaced	1,198	1,200	1,200	1,200
Citizens Drainage Projects (tons)	7,986	8,000	8,500	8,500
Citizens Drainage Projects (linear feet)	308	325	350	350
Retention Ponds Cleaned	737	750	850	850
Pipe Installed/ Replaced (Linear Feet)	15,306	15,500	15,500	15,060
Sidewalks Repaired (linear feet)	2,185	1,900	2,242	2,100
Sidewalks Installed (linear feet)	2,813	825	1,675	1,780

Stormwater – Points of Interest

- Ensure that the National Pollutant Discharge Elimination System (NPDES) and other federal and state reports are submitted on time.
- Continue to provide over \$25,000 of materials to county residents to address drainage problems as part of the citizen's drainage program.
- The FY17 budget set aside \$2.6M in existing funding to ensure storm drains are free from debris (grass clippings and litter) as part of Operation Clean Sweep. The budget includes funds to hire staff and equipment to address continual maintenance of retention ponds.

Superior Court

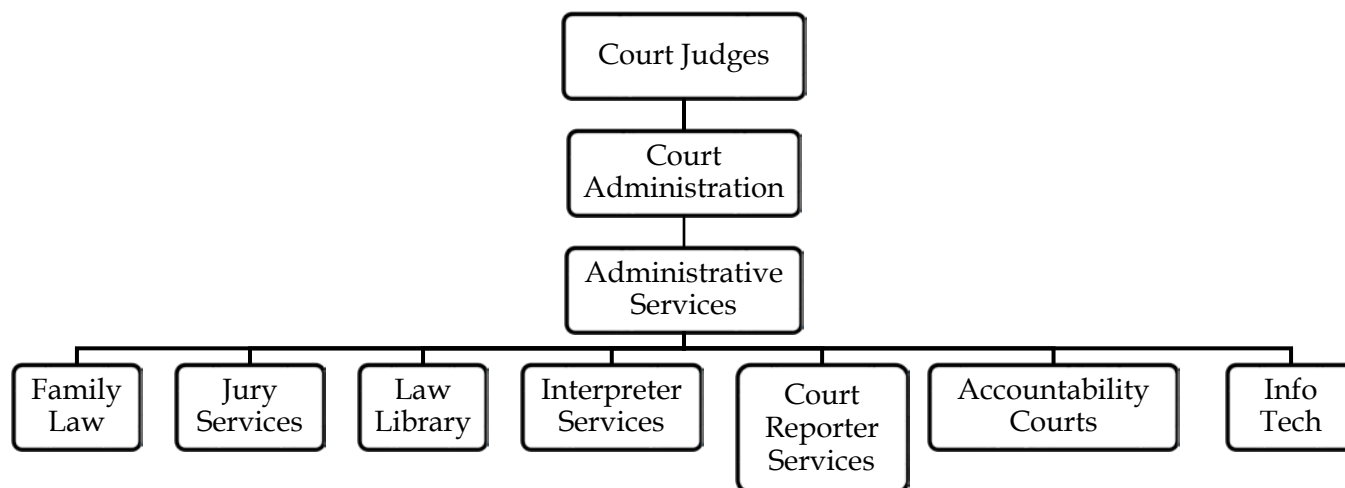
Superior Court - Mission Statement

To provide an independent, accessible and responsive forum for the just resolution of legal disputes and criminal matters in a manner that preserves the rule of law and protects the rights of all parties. Acting expeditiously and in a manner that instills public trust and confidence that the court operates fairly, efficiently and effectively.

Superior Court - Description

The Superior Court is the highest court of original jurisdiction in the State of Georgia. The court has exclusive jurisdiction over specific civil and criminal matters including cases involving title to land, equity, declaratory judgments, habeas corpus, mandamus, quo warranto, prohibition, adoptions, divorce, custody, child support and criminal felonies. The court is authorized to review rulings, and in some cases, correct errors, made by lower courts by issuing certiorari. The court also administers programs which enhance and insure that the court's purpose and rulings are carried out in a manner that meets the needs of the citizens of DeKalb County while following the rule of law. These programs include a seminar for families in transition, the family law information center and felony accountability courts which provide sentencing alternatives for defendants in need of treatment for drug addiction and mental health issues.

Superior Court - Organizational Chart



Superior Court – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 5,933,398	\$ 6,310,591	\$ 6,637,250	\$ 7,021,555
52 - Purch / Contr Svcs	\$ 2,248,664	\$ 2,306,007	\$ 2,362,042	\$ 2,552,537
53 - Supplies	\$ 99,288	\$ 128,017	\$ 116,755	\$ 115,954
54 - Capital Outlays	\$ 29,201	\$ 30,098	\$ 71,334	\$ 56,100
61 - Other Fin. Uses	\$ -	\$ 5,760	\$ -	\$ -
70 - Retirement Svcs	\$ 26,000	\$ 31,000	\$ 32,642	\$ 32,000
Expense Total	\$ 8,336,550	\$ 8,811,472	\$ 9,220,023	\$ 9,778,146

Superior Court – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
03510 - Judge #1	\$ 421,975	\$ 444,539	\$ 447,312	\$ 478,973
03515 - Judge #2	\$ 396,638	\$ 397,519	\$ 446,010	\$ 452,396
03520 - Judge #3	\$ 433,488	\$ 406,581	\$ 357,051	\$ 373,230
03530 - Judge #4	\$ 402,414	\$ 394,441	\$ 427,279	\$ 454,523
03535 - Judge #5	\$ 412,593	\$ 430,198	\$ 456,937	\$ 467,594
03540 - Judge #6	\$ 406,598	\$ 409,149	\$ 429,681	\$ 459,205
03545 - Judge #7	\$ 394,376	\$ 405,566	\$ 427,096	\$ 454,674
03550 - Judge #8	\$ 370,872	\$ 318,531	\$ 358,793	\$ 438,628
03555 - Judge #9	\$ 379,604	\$ 402,125	\$ 415,522	\$ 425,300
03560 - Judge #10	\$ 412,513	\$ 440,350	\$ 458,100	\$ 473,647
03565 - Senior Judge	\$ 109,126	\$ 120,070	\$ 123,582	\$ 131,399
03580 - Administration	\$ 1,733,592	\$ 2,194,105	\$ 2,284,423	\$ 2,520,536
03581 - Court Reporters	\$ 696,600	\$ 769,250	\$ 769,994	\$ 758,201
03582 - Jury Management	\$ 1,149,088	\$ 974,263	\$ 1,126,817	\$ 1,188,227
03583 - Seminar For Divorcing Parents	\$ 30,935	\$ 30,535	\$ 32,023	\$ 35,875
03585 - Alimony / Support Programs	\$ -	\$ 25	\$ -	\$ -
03587 - Dispute Resolution	\$ 479,443	\$ 580,396	\$ 573,917	\$ 568,996
03590 - Grand Jury	\$ 106,695	\$ 93,829	\$ 85,486	\$ 96,742
Expense Total	\$ 8,336,550	\$ 8,811,472	\$ 9,220,023	\$ 9,778,146

Superior Court – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	94	96	96	96
Filled / Funded	81	82	84	85

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Superior Court – Goals and Objectives

Goal #1: Full implementation of new case management software for increase efficiency.

Objective #1A: Obtain necessary customization of case assignment system and reports.

Objective #1B: Optimize the functionality of the electronic filing system pertaining to plea hearings and sentencing.

Goal #2: Upgrade courtroom evidence presentation systems to provide most efficient utilization of space and time.

Objective #2A: Replace courtroom wiring to support current technology and wireless connectivity.

Objective #2B: Replace obsolete evidence presentation equipment to enhance courtroom efficiency.

Goal #3: Develop educational sessions and expand media services for court users for enhanced accessibility.

Objective #3A: Identify subject matter areas and experts to develop workshops and educational materials for court users.

Objective #3B: Obtain funding and space for enhanced media services for court users.

Superior Court – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Civil & domestic case filings	13,500	11,986	12,728	13,500
Civil & domestic case dispositions	18,596	17,361	12,759	13,750
Felony case filings	6,432	4,940	4,370	5,448
Felony case dispositions	6,847	6,044	5,483	6,300
Jury trials	127	117	124	140
Parenting seminar participants	1,202	1,331	1,160	1,250
Referrals to dispute resolution center	2,467	2,653	2,698	2,700
Family law ctr-- child support document assistance	1,077	1,089	965	1,000
Family law ctr-- consultations & packets	4,452	3,397	3,516	4,500

Superior Court – Points of Interest

- A Felony Mental Health Court was established and began operating in January 2016; the program is serving felony defendants with severe and persistent mental illness.
- Planning was initiated in 2016 for the development of a Felony Veterans Court to provide services to veterans who enter the criminal justice system with felony charges.
- Evidence presentation systems were upgraded in five Superior Court courtrooms.
- Developed electronic check-in system for the Family Law Information Center.
- Initiated clean-up and revitalization of the Courthouse exterior and grounds.
- The FY17 budget includes \$50,000 for architectural design of large courtroom.

Tax Commissioner

Tax Commissioner - Mission Statement

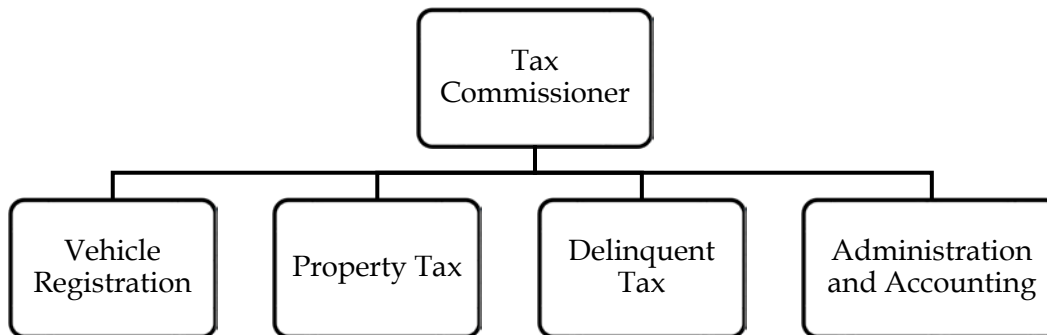
The Office of the Tax Commissioner exists under the Georgia Constitution. The Tax Commissioner will faithfully fulfill the duties and responsibilities required under general laws to receive homestead exemption applications, prepare an annual ad valorem tax digest, to issue annual property tax statements, to serve as the county tag agent in the registration and titling of motor vehicles, to collect property taxes and fees, to issue and levy executions for delinquent taxes, to fully account for and pay over all taxes and fees to the various levying authorities, to inform and assist the public in understanding taxpayer obligations, and to administer fair and uniform collection practices while providing the highest possible level of quality services to the citizens and businesses of DeKalb County.

Tax Commissioner - Description

The Office of the Tax Commissioner processes homestead and special exemptions; updates property, taxpayer and payment data to billing and records system; compiles an annual tax digest for approval by the State; calculates and issues annual property tax statements; collects real, personal, public utility, motor vehicle, mobile home, timber, heavy duty equipment taxes along with fees for car tags and titles, insurance lapses, residential sanitation, stormwater utility, streetlights, speed humps and parking districts.

The Offices also issue motor vehicle title applications, collect state motor vehicle sales tax, temporary permits, license plates and renewal decals; updates vehicle owner payment data to state vehicle registration database; administers compliance for vehicle insurance and emissions; maintains general ledger and provides detailed accounting of vehicle registration sales, adjustments, collections, refunds and disbursements to the county governing authority, schools, cities, community improvement districts (CID) and the state; provides weekly, monthly, and ad hoc reporting to all levying authorities and provides same information to news organizations, taxpayers, and other organizations as requested; provides data to the county governing authority, schools, cities and CID for their annual audits; prepares reporting for schools and final annual accounting reports to the state.

Tax Commissioner - Organizational Chart



Tax Commissioner – Financials (General Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 5,287,488	\$ 5,544,664	\$ 5,616,525	\$ 6,169,384
52 - Purch / Contr Svcs	\$ 1,304,963	\$ 1,373,058	\$ 1,451,638	\$ 1,974,636
53 - Supplies	\$ 84,984	\$ 97,055	\$ 89,111	\$ 92,789
54 - Capital Outlays	\$ 27,984	\$ 25,291	\$ 132,098	\$ 163,000
55 - Interfund Charges	\$ 13,555	\$ 21,878	\$ 16,103	\$ 18,253
57 - Other Costs	\$ 842	\$ 962	\$ 1,297	\$ 1,800
Expense Total	\$ 6,719,816	\$ 7,062,907	\$ 7,306,772	\$ 8,419,862

Tax Commissioner – Financials (General Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
02810 - Tax Collections & Recor	\$ 1,225,171	\$ 1,287,713	\$ 1,287,605	\$ 1,400,675
02820 - Motor Vehicle Tax	\$ 3,020,262	\$ 3,097,241	\$ 3,372,147	\$ 3,755,253
02821 - Motor Vehicle Tempora	\$ 46,652	\$ 82,746	\$ 113,261	\$ 67,012
02825 - Motor Vehicle Security	\$ 102,284	\$ 178,260	\$ 175,488	\$ 177,602
02830 - Delinquent Tax Admini	\$ 1,109,006	\$ 1,245,340	\$ 1,112,419	\$ 1,259,989
02840 - Tax Administration / A	\$ 1,216,441	\$ 1,171,607	\$ 1,245,853	\$ 1,759,331
Expense Total	\$ 6,719,816	\$ 7,062,907	\$ 7,306,772	\$ 8,419,862

Tax Commissioner – Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	107	107	107	107
Filled / Funded	90	94	90	93

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Tax Commissioner – Goals and Objectives

Goal #1: Build sustainable long-term management and staff Personnel

Objective #1A: Attract and hire qualified candidates through various marketing sources.

Objective #1B: Redeploy personnel; develop and implement training modules.

Goal #2: Increase efficiency and effectiveness of taxpayer access.

Objective #2A: Sustain and enhance taxpayer payment options via web portals, phone and optical character recognition technology.

Objective #2B: Evaluate office and personnel accessibility for better service delivery results.

Goal #3: Educate the public.

Objective #3A: Attend or sponsor community meetings and school visits.

Objective #3B: Attend or sponsor county and municipal events.

Objective #3C: Continue providing “Understanding Your Tax Bill Seminar” created in 2016.

Objective #3D: Enhance web presence for social media communication and exposure.

Tax Commissioner – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Annual Property Tax Receivables Billed	\$763,733,902	\$859,956,104	\$864,637,334	\$873,283,707
Annual Property Tax Receivables Collected	\$739,202,406	\$832,608,684	\$840,336,123	\$848,739,484
Percentage of Property Tax Collected as of 12/31 of the Current Tax Year	96.79%	96.82%	97.19%	97.19%
Delinquent Taxes (Prior Year) Collected as of 12/31 of the Current Tax Year	\$ 35,052,309	\$ 28,542,297	\$ 29,556,166	\$ 29,851,728
Number of Property Tax Accounts Billed	257,532	261,752	263,364	261,800
Number of Homestead Applications Received	9,718	11,069	9,437	10,000
Motor Vehicle Ad Valorem Taxes Collected	\$ 40,317,650	\$ 28,366,971	\$ 20,187,975	\$ 16,150,380
Motor Vehicle Title Ad Valorem Taxes	\$ 97,512,470	\$111,980,269	\$114,810,964	\$115,385,019
Number of Motor Vehicle Registered	515,529	571,674	526,399	540,000
Number of Motor Vehicle Titles Issued	84,852	89,930	82,844	85,000
Number of Delinquent Tax Executions Issued	10,600	11,160	13,421	14,000

Tax Commissioner – Points of Interest

- Two positions were combined to create a new Assistant Tax Commissioner position.
- \$194K was allocated to increase security measures at all three Tax Commissioner's offices. Included in this enhancement was the replacement of the unarmed security guards with POST-certified armed officers and to install airport-style security detectors.
- Approximately \$319K was appropriated above the 2016 budget for title searches, people searches, and bankruptcy filings (\$200K); an increase in the mail service contract (\$30K); bank service charges for services (\$69.6K) and training to increase Information Technology and other skill levels (\$19.2K).

Traffic Division of State Court

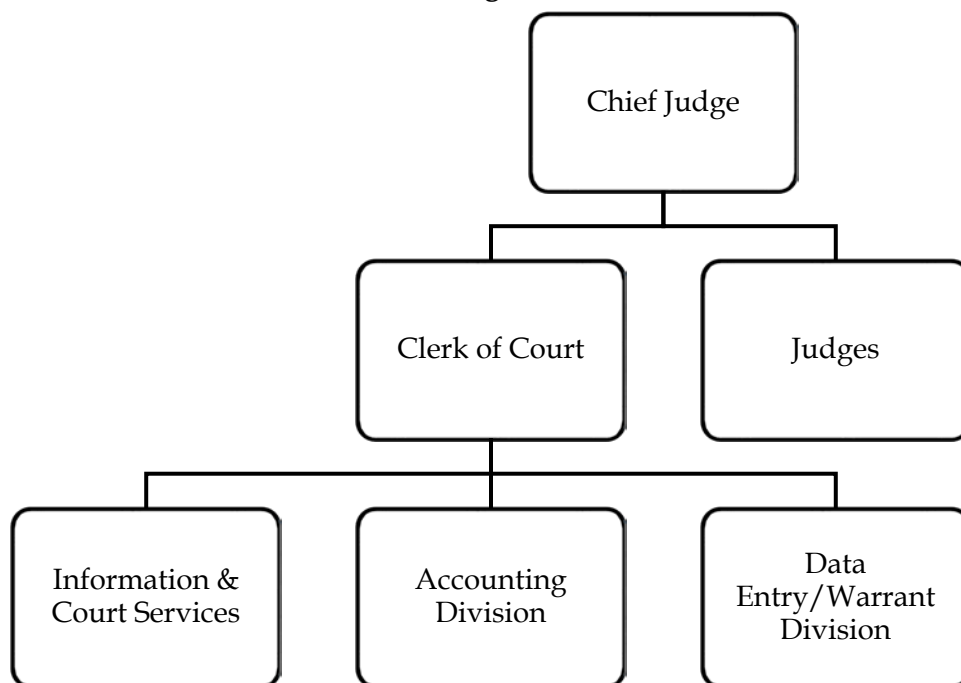
Traffic Court - Mission Statement

The mission of the State Court's Traffic Division is to provide a fair and impartial tribunal for the citizens of DeKalb County and the State of Georgia, for the timely resolution of all traffic cases promptly, courteously, and in an efficient manner.

Traffic Court - Description

House Bill 300 created the State Court's Traffic Division during the 2015 session of the Georgia General Assembly. The Traffic Division replaced Recorders' Court that was abolished by House Bill 301. The State Court has jurisdiction within unincorporated DeKalb County. There are four judges assigned to the Traffic Division that are elected and serve four year terms. State Court Probation and the Marshal's Office are the other constituent entities within the State Court, together with the State Court Clerk's Office also serve and support this division of the court.

Traffic Court - Organizational Chart



Traffic Court – Financials (Unincorporated Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	- \$	1,388,149	\$ 3,270,971	\$ 3,656,008
52 - Purch / Contr Svcs	- \$	346,535	\$ 861,755	\$ 729,407
53 - Supplies	- \$	40,455	\$ 72,701	\$ 101,059
54 - Capital Outlays	- \$	752	\$ 8,588	-
Expense Total	- \$	1,775,890	\$ 4,214,016	\$ 4,486,474

Traffic Court – Financials (Unincorporated Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
03711 - Traffic Division	- \$	1,446,325	\$ 3,144,292	\$ 2,987,894
03716 - Traffic Division A	- \$	77,107	\$ 230,526	\$ 366,271
03717 - Traffic Division B	- \$	76,357	\$ 232,741	\$ 353,160
03718 - Traffic Division C	- \$	93,770	\$ 383,520	\$ 425,989
03719 - Traffic Division D	- \$	82,331	\$ 222,936	\$ 353,160
Expense Total	- \$	1,775,890	\$ 4,214,016	\$ 4,486,474

Traffic Court – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	-	53	54	57
Filled / Funded	-	46	49	52

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Traffic Court – Goals and Objectives

Goal #1: To maintain customer service delivery to an acceptable standard while managing a significant increase in the volume of citations.

Goal #2: To cross train Clerk's office staff so that each deputy clerk can perform the three fundamentals functions associated with the operation of the Clerk's center, i.e. data entry, call center, and cashing. This will create a more flexible workforce.

Traffic Court – Performance Measures

Performance Measures	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Est/Goal
State Court Traffic citations filed	N/A	104,307	100,873	134,436
State Court Traffic citations disposed	N/A	-	55,436	51,036
Call Center-Interactive voice response calls	N/A	173,460	136,928	142,356
Call Center-Deputy Clerks Calls Handled	N/A	89,011	71,469	80,268

Traffic Court – Points of Interest

- On March 3, 2015, the Governor signed into law the bills that established the Traffic Division of the State Court of DeKalb County and abolished Recorder's Court, effective July 1, 2015.

Transportation

Transportation - Mission Statement

The mission of the Public Works Transportation Division is to improve the safety and efficiency of existing transportation infrastructure and traffic safety for the benefit of the citizens of DeKalb County.

Transportation - Description

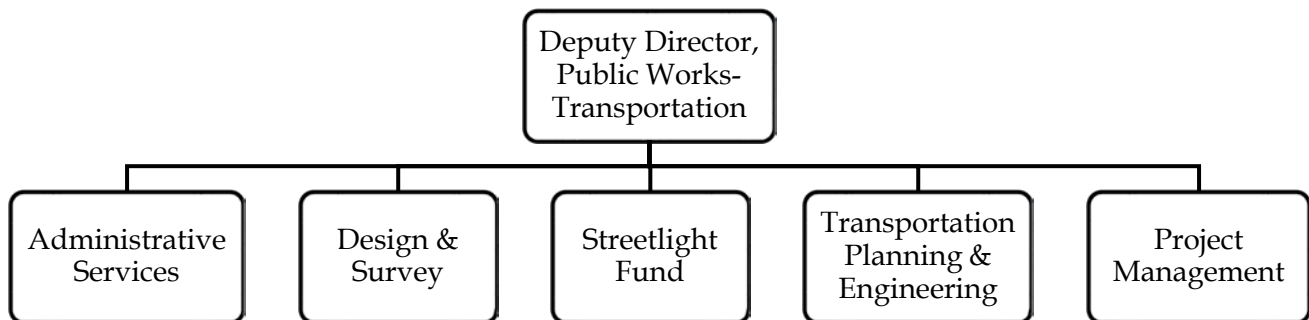
The Transportation Division of the Public Works Department is responsible for the management of some Homestead Option Sales Tax projects, Georgia Department of Transportation (GDOT) projects, as well as major DeKalb County infrastructure projects in support of DeKalb County roadways and thoroughfares.

The division has a project management unit, which is responsible for the development of internal construction projects. The construction unit inspects the work of major utility companies, GDOT projects, and other county-implemented projects.

The land acquisition unit provides right-of-way easements for Community Development, Sanitation, Watershed Management, Development and GDOT projects. The transportation planning and engineering unit is responsible for the timely and comprehensive support to the citizens of DeKalb County and the monitoring, study, evaluation, authorization, and installation of traffic control devices within DeKalb County rights-of-way.

The division oversees all revenues and expenses associated with the Street Light Fund within the county's street light districts. The division is also responsible for petitions from citizens requesting street lights within subdivisions, verification of property, identification of locations, design, and location of proposed lighting fixtures. Street lights are installed by utility companies to ensure compliance with code. Street light assessment fees are based upon the annual cost of the county to operate the streetlights, divided by the total footage in the streetlight district.

Transportation - Organizational Chart



Transportation – Financials (Designated Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 1,413,523	\$ 1,344,446	\$ 1,331,405	\$ 1,391,657
52 - Purch / Contr Svcs	\$ 242,941	\$ 648,462	\$ 154,133	\$ 321,109
53 - Supplies	\$ 1,186,453	\$ 951,558	\$ 883,635	\$ 1,064,080
54 - Capital Outlays	\$ -	\$ 4,000	\$ 430	\$ 1,500
55 - Interfund Charges	\$ 48,807	\$ 113,239	\$ 86,366	\$ 87,828
Expense Total	\$ 2,891,725	\$ 3,061,705	\$ 2,455,969	\$ 2,866,174

Street Light Fund – Financials (Street Light Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 108,561	\$ 113,465	\$ 34,127	\$ 81,533
52 - Purch / Contr Svcs	\$ -	\$ 150	\$ 200	\$ -
53 - Supplies	\$ 4,661,938	\$ 5,310,179	\$ 4,014,659	\$ 4,790,775
57 - Other Costs	\$ -	\$ -	\$ -	\$ 1,266,825
Expense Total	\$ 4,770,499	\$ 5,423,794	\$ 4,048,987	\$ 6,139,133

Transportation – Financials (Designated Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
05407 - Administrative Svcs	\$ 321,106	\$ 327,846	\$ 358,857	\$ 383,648
05410 - Engineering Oper	\$ 1,375,906	\$ 108,084	\$ 36,853	\$ -
05415 - Design & Survey	\$ 363,705	\$ 339,874	\$ 327,383	\$ 343,985
05425 - Construction Mgmt	\$ 50,494	\$ 121,813	\$ 122,097	\$ 126,876
05430 - Land Acquisition	\$ 154,444	\$ 136,181	\$ 149,319	\$ 163,649
05445 - Support Services	\$ 845	\$ 908	\$ 761	\$ -
05460 - Traffic Eng Admin	\$ 577,310	\$ 1,980,739	\$ 1,432,833	\$ 1,809,850
05462 - Traffic Calming	\$ 7,378	\$ 18,522	\$ 12,993	\$ 12,111
05465 - Traffic Lights	\$ 16,436	\$ -	\$ -	\$ -
05466 - Signals	\$ 2,978	\$ 1,280	\$ 519	\$ 11,107
05467 - Signs & Paint	\$ 21,123	\$ 26,458	\$ 14,353	\$ 14,948
Expense Total	\$ 2,891,725	\$ 3,061,705	\$ 2,455,969	\$ 2,866,174

Street Light Fund – Financials (Street Light Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
05480 - Streetlights	\$ 4,770,499	\$ 5,423,794	\$ 4,048,987	\$ 6,139,133
Expense Total	\$ 4,770,499	\$ 5,423,794	\$ 4,048,987	\$ 6,139,133

Transportation – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	26	27	27	27
Filled / Funded	17	16	16	16

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Street Light – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	1	1	1	1
Filled / Funded	1	1	-	1

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Transportation – Goals and Objectives

Goal #1: Improve safety and operations on DeKalb County roadways by implementing projects in the current regional Transportation Improvement Program.

Objective #1A: Utilize on-call design firms to meet plan development schedules set by GDOT and Atlanta Regional Commission.

Objective #1B: Seek additional state and federal funding to cover at least 80% of anticipated construction costs.

Goal #2: Maintain an experienced work force in all areas of responsibility by training existing employees.

Objective #2A: Provide training necessary for all employees to achieve or maintain relevant professional certifications.

Objective #2B: Provide additional training to address recommendations in the organizational efficiency study for additional use of geographic information system and Oracle enterprise asset management application.

Transportation – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Percentage of projects that meet fiscal year targets as set in the Regional Transportation Improvement Program	66	80	80	80
Number of professional licenses and certification amongst staff	23	14	14	14
Distribution of professional licenses and certifications amongst staff (in percentages)	54	44	59	60
Percentage of staff receiving additional training to address recommendations of the Organizational Efficiency Study	N/A	-	29	40

Transportation – Points of Interest

- With a county investment of \$1.25 million, the Transportation Division is seeking to complete funding for the Church Street Trail project (which includes a bridge over I-285), South Stone Mountain Lithonia Road bike lanes and sidewalk (from downtown Stone Mountain to Rockbridge Road), and the extension of Lithonia Industrial Boulevard from I-20 to Woodrow Road. The funds for Lithonia Industrial Boulevard are helping to leverage over \$4,200,000 in GDOT funds for the project. The funds for the South Stone Mountain Lithonia Road project are helping to leveraging \$3,377,000 in GDOT funds.
- Additional funds will be needed in 2018 to complete the following projects that are leveraging GDOT funds:
 - Flat Shoals Road Sidewalks from 2nd Avenue to Whites Mill Road
 - Henderson Road Sidewalks from LaVista Road to Henderson Mill Road
 - Rockbridge Road Improvements from Allgood Rd. to Rowland Rd.
 - Salem Road Sidewalks east of Panola Road
 - Panola Road Improvements from Fairington Road to Browns Mill Road
 - South River Trail Phase V from Panthersville Road to Waldrop Road
 - Tucker Streetscape Phase 2 (1st Avenue, 2nd Street, 4th Street, and Lynburn Drive)

Vehicle Replacement

Vehicle Replacement - Mission Statement

The mission of the Vehicle Replacement Fund is to provide stable capital funding for the regular replacement of vehicles.

Vehicle Replacement - Description

Additions to the fleet are authorized by the Board of Commissioners, either in the annual budget, or by way of regular meeting agenda items. The user department budgets for and expends the purchase price of the vehicle in the current fiscal year. When the vehicle is placed into service, the department is charged a monthly replacement charge, which is calculated on an expected-life amortization, plus an additional percentage charge for future inflation and lease financing costs. Once the amortization is complete for the class of vehicle, the charge ends.

A vehicle is not necessarily replaced when the replacement charge ends. The Fleet Management Department holds annual meetings with using departments to determine which vehicles should be replaced in the coming year, basing the decision on safety, efficiency, and economy. Metrics such as miles, repair costs, cost of downtime, and age are considered in the determination. If the vehicle is replaced, the vehicle replacement charge begins again when the replacement vehicle is placed into service.

During the budgeting process the budget office evaluates the list of proposed replacement vehicles based on the fiscal position of the using departments and the level of reserves in the fund, and determines if the entire list will be recommended for replacement or if some replacements will be recommended deferred.

A vehicle may be replaced earlier than the completion of the amortization due to a total-loss accident, an unusually high repair expense history, or external factors, such as availability of parts. Authorization for early replacements is obtained electronically through the budget director (or designee). One purpose of the fund is to maintain sufficient reserves for early replacements.

If the administration and the Board of Commissioners determine that fiscal conditions favor lease-purchase financing of that budget year's vehicle replacements, the Vehicle Replacement Fund pays the interest costs, which are recovered by a percentage charge added to the replacement charge.

When vehicles are retired from county service, they are sold via an annual surplus auction. The fund retains the proceeds of the auction for vehicles, which are used to supplement reserves.

Vehicle Replacement - Organizational Chart

Fleet Management manages the assets of this fund. Please see their organizational chart.

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

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
52 - Purch / Contr Svcs	\$ -	\$ 62,352	\$ -	\$ -
53 - Supplies	\$ (1,302)	\$ -	\$ -	\$ -
54 - Capital Outlays	\$ (11,471,046)	\$ 30,153,760	\$ 15,298,111	\$ 46,248,878
55 - Interfund Charges	\$ 9,057	\$ 16,658	\$ 6,739	\$ 234,600
56 - Depreciation	\$ -	\$ -	\$ 28,882,011	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 1,500,000
58 - Debt Service	\$ -	\$ 448,280	\$ 373,567	\$ 300,000
61 - Other Fin. Uses	\$ -	\$ 223,540	\$ 1,970,000	\$ 100,000
Expense Total	\$ (11,463,290)	\$ 30,904,591	\$ 46,530,427	\$ 48,383,478

Vehicle Replacement – Financials (Vehicle Replacement Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
01310 - Vehicle Replacement	\$ (11,463,290)	\$ 30,904,591	\$ 46,530,427	\$ 45,200,600
01320 - Vehicle Additions To Flk	\$ -	\$ -	\$ -	\$ 3,182,878
Expense Total	\$ (11,463,290)	\$ 30,904,591	\$ 46,530,427	\$ 48,383,478

NOTE: FY14 numbers are distorted because of a loan program instituted the year before.

Vehicle Replacement – Goals and Objectives

Due to the interconnected relationship with the Fleet Management Department, the two departments share the same goals. Please refer to the Fleet Management Department goals.

Vehicle Replacement – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Size of fleet	3,377	3,568	3,750	3,794
Vehicle additions	173	191	182	44
Vehicles replacement approved	183	165	278	181
Surplus auction proceeds	\$1,159,387	\$1,630,633	\$851,228	\$900,000
Ending fund balance (adj. for unusual items)	\$22,719,113	\$31,502,053	\$37,790,545	\$11,851,462

Vehicle Replacement – Points of Interest

- For 2017, the budget replacement schedule includes \$28.6 million for additions and replacement of 230 vehicles.
- FY17 capital budget includes \$100,000 for grading of surplus storage lot.

Victim Assistance Fund

Victim Assistance Fund - Mission Statement

The mission of the Victim Assistance Fund is to account for funds approved by the Criminal Justice Coordinating Council of Georgia for victim assistance programs.

Victim Assistance Fund - Description

In 1995, the Victim Assistance Fund was established. This fund consists of DeKalb County's appropriation of an additional 5% penalty assessment imposed upon criminal offense fines (O.C.G.A § 15-21-131). Effective July 1, 1997, the Recorder's Court, now the Traffic Division of State Court, was added to the courts already collecting this assessment for victim assistance programs. The Board of Commissioners (BOC) issued a directive that costs associated with the District Attorney's and Solicitor's victim assistance programs should receive funding first, and any remaining dollars will be allocated to fund the victim assistance programs.

Victim Assistance Fund - Organizational Chart

The Office of Management and Budget manages this fund with oversight from the departments that use its resources. Please see the respective organizational charts.

Victim Assistance Fund - Financials (Victim Assistance Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
52 - Purch / Contr Svcs	\$ 16,888	\$ 17,863	\$ 20,171	\$ 25,000
57 - Other Costs	\$ -	\$ -	\$ -	\$ 49,000
61 - Other Fin. Uses	\$ 833,910	\$ 783,000	\$ 749,347	\$ 929,565
Expense Total	\$ 850,798	\$ 800,863	\$ 769,518	\$ 1,003,565

Victim Assistance Fund - Financials (Victim Assistance Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
03101 - Victim Assistance	\$ 850,798	\$ 800,863	\$ 769,518	\$ 1,003,565
Expense Total	\$ 850,798	\$ 800,863	\$ 769,518	\$ 1,003,565

Victim Assistance Fund - Goals and Objectives

Goal #1: To provide funds to eligible agencies for programs to assist crime victims.

Victim Assistance Fund - Points of Interest

- A disbursement of \$362,000 in funding was awarded to the following agencies in 2016: Atlanta Legal Aid Society, Inc. (\$21,323), Caminar Latino (\$25,337), Center for Pan Asian (\$18,813), Day League (\$19,435), Georgia Center for Child Advocacy (\$22,094), International Women's House, Inc. (20,769), Jewish Family & Career Services (\$18,837), Raksha, Inc. (\$21,123), Safe Haven Transitional, Inc. (\$19,769), and Women Moving On, Inc. (\$175,000). Funding to the agencies is based on the BOC approval date.

Watershed Management, Department of (DWM)

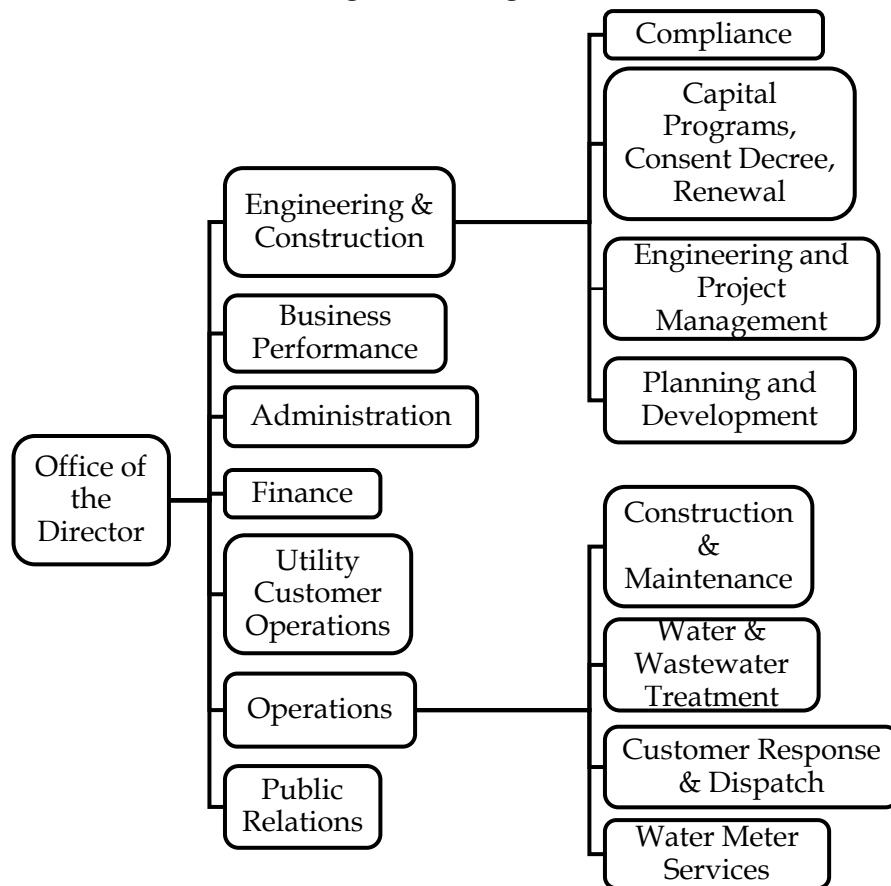
Watershed Management - Mission Statement

The mission of the Department of Watershed Management (DWM) is to provide reliable quality safe drinking water in adequate supply to our customers and collect, convey and treat wastewater.

Watershed Management - Description

Watershed Management, plus the positions funded and assigned to the Finance's Revenue Collections Division, support the directives of the department to: (1) Water treatment quality that meets or exceeds the federal and state requirements and convey potable water with sufficient pressure to customers through the operation and maintenance of over 3,000 miles of water distribution pipelines; (2) Wastewater collection and treatment that meets or exceeds the permitted discharge limitation requirements originating from customers through the operation and maintenance of 2,600 miles of sewer/force mains and 66 lift stations; (3) Compliance with federal and state regulations for drinking water production, wastewater treatment, and bio-solids management; and (4) Management of the \$1.345 billion Capital Improvement Plan for system enhancements and consent decree compliance as approved by the Board of Commissioners.

Watershed Management - Organizational Chart



Watershed Management – Financials (Enterprise Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 37,988,089	\$ 38,986,116	\$ 41,146,580	\$ 50,574,770
52 - Purch / Contr Svcs	\$ 17,907,752	\$ 15,257,776	\$ 17,240,923	\$ 29,064,372
53 - Supplies	\$ 21,414,032	\$ 24,275,058	\$ 23,268,137	\$ 30,542,247
54 - Capital Outlays	\$ 639,884	\$ 663,149	\$ 960,342	\$ 4,333,405
55 - Interfund Charges	\$ 15,345,732	\$ 16,379,719	\$ 15,325,770	\$ 12,402,930
56 - Depreciation	\$ 324	\$ -	\$ -	\$ -
57 - Other Costs	\$ 7,579,921	\$ 15,955,558	\$ 14,983,521	\$ 18,399,481
61 - Other Fin. Uses	\$ 115,971,913	\$ 142,323,152	\$ 150,276,214	\$ 128,660,963
70 - Retirement Svcs	\$ 116,657	\$ 116,657	\$ 116,657	\$ 117,572
99 - Holding Accounts	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 216,964,304	\$ 253,957,186	\$ 263,318,145	\$ 274,095,740

Watershed Management Finance – Financials (Enterprise Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ 3,652,205	\$ 3,785,553	\$ 3,033,628	\$ 4,421,458
52 - Purch / Contr Svcs	\$ 1,366,945	\$ 2,863,447	\$ 3,868,468	\$ 6,262,132
53 - Supplies	\$ 71,908	\$ 76,389	\$ 120,524	\$ 150,513
54 - Capital Outlays	\$ 31,120	\$ 22,820	\$ 5,068	\$ 65,361
55 - Interfund Charges	\$ 1,699,293	\$ 899,732	\$ 264,346	\$ 285,667
Expense Total	\$ 6,821,471	\$ 7,647,942	\$ 7,292,034	\$ 11,185,131

Watershed Management Sinking Fund – Financials (Enterprise Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
58 - Debt Service	\$ 65,738,354	\$ 52,490,353	\$ 65,485,300	\$ 66,044,649
Expense Total	\$ 65,738,354	\$ 52,490,353	\$ 65,485,300	\$ 66,044,649

Watershed Management – Financials (Enterprise Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
08001 - Director's Office	\$ 5,432,886	\$ 6,357,699	\$ 4,708,303	\$ 8,070,199
08002 - Admin & Fiscal Control	\$ 10,030,300	\$ 10,794,184	\$ 9,693,050	\$ 10,490,445
08003 - Warehouse	\$ 1,381,156	\$ 1,133,421	\$ 1,149,761	\$ 2,248,770
08004 - Collection Services	\$ 1,247,046	\$ 1,267,623	\$ 2,218,250	\$ 3,751,062
08005 - Revenue Collections	\$ 20,922	\$ 71,302	\$ 28,861	\$ 171,714
08006 - Debt Services	\$ 67,522,778	\$ 66,720,506	\$ 66,970,941	\$ 66,044,649
08007 - Reserve & Transfer To R & E	\$ 48,497,135	\$ 75,502,646	\$ 82,982,669	\$ 62,238,615
08009 - Goba positioning system, Geograph	\$ 2,301,935	\$ 2,065,562	\$ 1,698,106	\$ 2,297,724
08010 - Eng Design/Survey/Land Acq	\$ 3,220	\$ 6,324	\$ 60	\$ -
08015 - Information Technology Support	\$ 538,903	\$ 1,184,130	\$ 552,041	\$ 1,423,023
08018 - Planning and Engineering	\$ 9	\$ 121	\$ -	\$ -
08019 - Filtration and Treatment, Admin & S	\$ 217,761	\$ 68,823	\$ 6,515	\$ 10,010
08020 - Production and Maintenance, Admin	\$ 271,735	\$ 310,118	\$ 291,135	\$ 407,204
08021 - Water Production Operations	\$ 8,113,945	\$ 8,252,352	\$ 6,381,875	\$ 8,232,149
08022 - Water Maintenance	\$ 3,619,528	\$ 3,625,494	\$ 3,144,367	\$ 4,703,671
08023 - Water Laboratory	\$ 850,097	\$ 703,863	\$ 743,024	\$ 1,164,120
08024 - Sewer Lab Admin & Supervision	\$ 241,547	\$ 226,130	\$ 239,405	\$ 322,941
08025 - Sewer Laboratory	\$ 596,460	\$ 725,553	\$ 626,827	\$ 748,760
08026 - Sewer Monitoring	\$ 535,525	\$ 567,789	\$ 529,406	\$ 346,686
08028 - Water Pollution Control (WPC) Sna	\$ 7,352,296	\$ 7,394,319	\$ 7,513,839	\$ 10,137,236
08029 - Collection System	\$ 424,888	\$ 636,325	\$ 658,430	\$ 1,114,424
08030 - WPC Pole Bridge Creek Plant	\$ 3,009,174	\$ 3,253,586	\$ 2,819,288	\$ 7,793,016
08032 - WPC Pole Bridge Maintenance	\$ 1,209,697	\$ 1,506,518	\$ 725,616	\$ 1,984,728
08033 - WPC Facilities Maintenance	\$ 3,519,975	\$ 3,928,429	\$ 4,863,636	\$ 5,743,978
08034 - WPC Plants Operated By Others	\$ 4,741,145	\$ 12,902,722	\$ 14,730,927	\$ 18,000,000
08035 - Construction and Maintenance Div 1	\$ 4,252,827	\$ 7,878,469	\$ 12,879,517	\$ 12,590,336
08036 - Technical Services	\$ 2,832,702	\$ 3,178,242	\$ 3,712,472	\$ 5,907,188
08037 - District 1 - Maintenance	\$ 9,231,347	\$ 6,922,712	\$ 10,610,090	\$ 13,101,938
08038 - Construction	\$ 10,825,518	\$ 9,250,429	\$ 8,622,121	\$ 9,218,219
08040 - District 2 - Maintenance	\$ 10,629,880	\$ 10,928,322	\$ 10,590,196	\$ 14,333,860
08041 - District 3 - Maintenance	\$ 6,796,681	\$ 4,944,716	\$ 853,731	\$ 1,471,663
08042 - Compliance	\$ 2,208,227	\$ 2,453,877	\$ 2,762,911	\$ 2,018,742
08045 - Watershed Protection	\$ 2,267	\$ 30,963	\$ 10,775	\$ 1,838,483
08050 - Capitalization Account	\$ (1,495,211)	\$ (836,081)	\$ -	\$ (3,829,813)
Expense Total	\$ 216,964,304	\$ 253,957,186	\$ 263,318,145	\$ 274,095,740

Watershed Management Finance – Financials (Enterprise Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
02132 - Revenue Collections - W	\$ 6,821,471	\$ 7,647,942	\$ 7,292,034	\$ 11,185,131
Expense Total	\$ 6,821,471	\$ 7,647,942	\$ 7,292,034	\$ 11,185,131

Watershed Management Sinking Fund – Financials (Enterprise Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
08098 - Sinking Fund	\$ 65,738,354	\$ 52,490,353	\$ 65,485,300	\$ 66,044,649
Expense Total	\$ 65,738,354	\$ 52,490,353	\$ 65,485,300	\$ 66,044,649

Watershed Management – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	684	681	728	730
Filled / Funded	610	565	599	730

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Watershed Management Finance – Positions

Full-Time Positions	FY14	FY15	FY16	FY17 Budget
Authorized	100	164	153	153
Filled / Funded	82	70	41	71

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Watershed Management – Goals and Objectives

Goal #1: Enhance public safety through providing safe drinking water and reducing sanitary sewer spills.

Objective #1A: Meet or exceed all safe drinking water regulatory compliance requirements.

Objective #1B: Complete a cost and performance evaluation and trial using a liquid lime product as part of the corrosion control plan for the distribution system.

Objective #1C: Complete evaluation, purchase, and initiate installation of a new ozone generator to improve disinfection performance and reduction of disinfection by-products.

Objective #1D: Successfully complete consent decree program, with full compliance with the requirements.

Objective #1E: Improve investigation, reporting and response to sewer spills.

Objective #1F: Recruit and retain qualified staff for critical positions supporting the department's objective and goals.

Objective #1G: Finalize and gain BOC adoption for an expansion of the Fat, Oils and Grease (FOG) Ordinance to include other generators of FOG that contribute to sewer spills (FOG contributes to 57% of documented sewer spills).

Objective #1H: Finalize and gain BOC adoption of a new surcharge rate to be levied for over strength waste discharges (i.e. waste consisting of oil and grease exceeding 100 mg/l).

Objective #1I: Initiate a one year residential grease collection pilot program as part of the FOG Program to reduce sanitary sewer spills.

Goal #2: Facilitate jobs and economic development.

Objective #2A: Clean, inspect and assess a minimum of 500 miles of sanitary sewer mains.

Objective #2B: Clean and inspect 7,200 sewer manholes.

Objective #2C: Implement closed circuit television at least 50 miles of sewer lines.

Objective #2D: Prepare and gain BOC adoption for a sanitary sewer private lateral pilot grant program.

Objective #2E: Expand the toilet rebate program through approval of the BOC to include other water conservation appliances and other types of residences and businesses and revise to a water conservation rebate program.

Goal #3: Promote fiscal integrity.

Objective #3A: Reduce change orders and budget increases for individual CIP projects by 10% through proactive project management.

Objective #3B: Identify a minimum of \$1.5 million dollars in revenue from unmetered or illicit connections. Effectiveness will be monitored through revenue protection section.

Goal #4: Ensure efficient operations by implementing best practices.

Objective #4A: Integrate process based leadership at the executive management and supervisor level.

Objective #4B: DWM Finance will analyze and generate budget to actual financial results on both capital and operations revenue and expenditure by the 25th business day following each month end close.

Objective #4C: Develop and implement improved workflow management to dispatch crews to job sites through scheduling. Effectiveness will be monitored utilizing global positioning system.

Objective #4D: Develop and implement a minimum of three business cases demonstrating performance improvements while implementing cost savings.

Objective #4E: Coordinate between post development compliance programs and billing to ensure water service is not activated for non-compliant properties. Effectiveness will be established through a clear, documented procedure ensuring code violations related to water distribution or wastewater collection on private property are corrected prior to new service initiation.

Objective #4F: Maintain an annual debt service ratio of at least 1.5X and a stable credit rating from the rating agencies.

Object #4G: Implement new contract and invoicing compliance Standard Operating Procedures (SOP) by the end of the third quarter of 2017.

Goal #5: Promote employee development and create a more efficient workforce.

Objective #5A: Continue to implement and administer a training program based upon the consent decree and other departmental needs.

Objective #5B: Provide National Association of Sewer and Service Companies certification training to a minimum of 20 employees.

Objective #5C: Continue with bi-monthly lunch and learns that provide professional development hours for employees.

Objective #5D: Have DWM employees present at five or more regional or national conferences.

Goal #6: Develop and maintain sustainable neighborhoods and communities.

Objective #6A: Achieve a five percent increase in attendance over 2016 in the number of workshops, forums, publications and citizens' communications

Objective #6B: Fulfill 100% educational needs based on the consent decree and other departmental needs.

Watershed Management – Performance Measures

Performance Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Goal/Est
Water pumped (billions of gallons).	24.77	24.65	26.32	24.25
Plant capacity (Georgia Environmental Protection Division permitted, millions of gallons).	128	128	128	128
Daily average consumption (millions of gallons).	67.00	66.67	72.11	66.44
Gallons of wastewater treated (millions).	12,146	12,911	11,975.45	12,344.00
Average gallons of wastewater treated per day (millions).	33.30	35.46	32.81	33.81
Laboratory samples tested/analyzed.	97,048	100,000	116,222.00	110,000.00
Customer complaints.	518	466	118	120

Watershed Management – Points of Interest

- Fully integrated separate Engineering and Construction Management groups into a single cohesive unit called the Office of Engineering and Construction Management Services.
- Established a Regulatory Compliance Division in the Office of Engineering and Construction Management Services.
- Combined construction inspection services to streamline functions.
- Combined post compliance functions.
- Implemented tuition reimbursement program.
- Implemented Lunch and Learn program.
- Completed emergency action plans for the Scott Candler Reservoirs including identifying locations of likely inundation for notification and future partnering.
- Entered Drought Level II Response with the associated planning, enforcement and reporting.
- Collaborated with DeKalb Emergency Management Agency on the county emergency operations planning and initiated department wide ongoing review of continuity of operations plans.
- Attended Career Day at The Champion Theme Middle School in DWM's effort to form a partnership with local DeKalb County Schools.
- Established a formal process for requesting, logging, and tracking change request to projects.
- Completed the review of the updated DWM design standards manual.
- Fleetwood Road - (sewer) open and cut 400 linear feet of 24" Dip, missing within/along creek bank.
- LaVista Road - (water) emergency removal and replace 16" water line segment with installation of new 10' & 16" valves. Grout filled 1,500 linear feet of abandon 16" line.
- Warren Rd - (sewer) Aerial replacement of 325 linear feet 24" along creek bank.
- Developed new procedure using Sewer Action Plans (SAP) that enable new development to continue and at the same time remain in compliance with the consent decree. A total of 57 SAPs were approved in 2016.
- Columbia Drive lift station improvements project achieved completion prior to December 31, 2016. The lift station was decommissioned and replaced with a new gravity sanitary sewer system saving capital costs and long-term operations and maintenance.
- The Stonecrest sanitary sewer improvements project (Lithonia 1 pump station) achieved substantial completion in December 2016. Substantial completion meets the consent decree

requirement for the upgrade and replacement of the Lithonia 1 and 2 sewer lift stations. Completion is scheduled for June 30, 2017.

- The consent decree requirements for the Honey Creek Pump Station (engineering design services) were satisfied for 2016.
- Saved \$3M at Snapfinger Phase II on constructability review.
- Updated the DWM Finance Division standard operating and desk procedures.
- Added a contract compliance unit within the Finance Division to serve as compliance liaison between Watershed, Purchasing and Compliance.
- Implemented the sanitary sewer flow monitoring program utilizing in-house resources which eliminated the need of a \$1.2 million contract and will generate a minimum of \$800,000 in annual savings.
- Developed business cases aimed at reducing costs in operations. These business cases include:
 - Interactive training expo - 264 DeKalb County employees attended an expo that allowed vendors from many national suppliers to offer live demonstrations and interactive training workshops with a total deferred cost of over \$260K. The employees could gain Continuing Education Unit credits for attending.
 - DWM is re-establishing the land application process at Polebridge Wastewater Treatment Plant allowing the department to save in outsourcing the operation as well as utilizing the hay product for various operational purposes such as erosion control, landscaping, and other county departmental uses. FY17 budget includes \$2.5 million for the restart of the land application process in-house.
 - DWM has implemented an electronic work flow for all leave and comp-time requests resulting in approximately \$5,000 in saving on paper costs.

Workers' Compensation Fund

Workers' Compensation Fund - Mission Statement

The mission of the Workers' Compensation Fund is to provide coverage for workers' compensation Self-funded and Self-Administered Programs.

Workers' Compensation Fund - Description

In 2004, the Risk Management Fund components began reporting as two separate individual funds. They were separate into the Workers' Compensation and Group Life & Health (commonly called Risk Management) components. This was to delineate available fund balances.

In 2015, the County started tracked incurred but not reported claims as expenses to comply with auditing requirements.

Workers' Compensation Fund - Organizational Chart

The Finance Department manages this fund. Please see their organizational chart.

Workers' Compensation Fund - Financials (Workers Comp Fund) by Common Object Groups

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ -	\$ 254,085
52 - Purch / Contr Svcs	\$ 673,115	\$ 389,973	\$ 336,857	\$ 358,500
55 - Interfund Charges	\$ 4,756,305	\$ 4,971,846	\$ 5,626,682	\$ 5,425,000
57 - Other Costs	\$ -	\$ -	\$ -	\$ 136,480
61 - Other Fin. Uses	\$ -	\$ -	\$ 750,000	\$ -
Expense Total	\$ 5,429,420	\$ 5,361,819	\$ 6,713,539	\$ 6,174,065

Workers' Compensation Fund - Financials (Workers Compensation Fund) by Cost Center

	FY14 Actual	FY15 Actual	FY16 Unaud	FY17 Budget
Expense Total	\$ 5,429,420	\$ 5,361,819	\$ 6,713,539	\$ 6,174,065

Workers' Compensation Fund - Positions

	FY14	FY15	FY16	FY17 Budget
Full-Time Positions				
Authorized	-	-	-	4
Filled / Funded	-	-	-	3

Note: FY14-FY16 are filled as of 12/31; FY17 are as passed.

Workers' Compensation Fund - Goals and Objectives

Goal #1: To provide coverage for workers' compensation self-funded and self-administered program.

Workers' Compensation Fund - Points of Interest

- The FY17 budget transferred three positions from the General Fund - Finance Department to the Workers' Compensation Fund. The eventual goal is to create true internal service departments and not have to reallocate costs via the indirect method.
- A position approved and funded in the FY16 budget was not filled in FY16, and is not funded in FY17.

WorkSource DeKalb

WorkSource DeKalb - Mission Statement

The mission of WorkSource DeKalb (WSD) is to provide workforce investment activities through statewide and local investment systems that increase employment, retention, and earnings of participants.

WorkSource DeKalb - Description

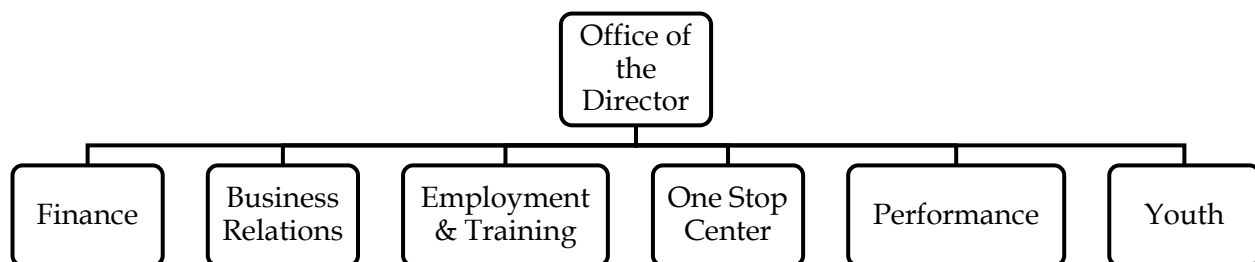
WorkSource DeKalb is a county department that is 100% federally funded by the U.S. Department of Labor. Prior to 2017, it was called DeKalb Workforce Development. WSD serves the unemployed and underemployed citizens of DeKalb County by providing work readiness programs, services, and activities that garner sustainable wages. WSD is governed by the Workforce Innovation & Opportunity Act (WIOA) that amends the Workforce Investment Act of 1998 and Adult Education & Family Literacy Act, the Wagner-Peyser Act, and the Rehabilitation Act Amendments of 1998.

WorkSource DeKalb administers various employment/training programs for adults, dislocated workers, and youth ages 14-24. Supportive services defined by WIOA are career and training services that are deemed reasonable and necessary to enable each participant in the program. Training Services for Adults & Dislocated Workers include occupational skills training through Individual Training Accounts and work-based training services.

Training services include work experience, customized training, incumbent worker training, On-the-Job Training, and other employer-based training that enables a participant to participate in authorized WIOA activities. This is in consultation with One-Stop Partners and other community service providers.

Youth Services promote youth development through year-round employment and training activities for economically disadvantaged youth. Activities include occupational skills training, academic tutoring, academic enrichment activities, leadership development, mentoring, and internships.

WorkSource DeKalb - Organizational Chart



WorkSource DeKalb – Financials

WorkSource DeKalb is 100% federally funded and its financials are separate from the operating budget. It is presented here for reference.

WorkSource DeKalb – Goals and Objectives

Goal #1: The goal is to increase occupational skill attainment by participants, improve the quality of the workforce, reduce welfare dependency, and enhance the productivity and competitiveness of the Nation.

WorkSource DeKalb – Points of Interest

- DeKalb Workforce Development rebranded as WorkSource DeKalb effective September 2016. It provides the same job placement and education services alongside a co-branded identity with WorkSource Georgia.
- The Georgia Department of Economic Development's Workforce Division, which administers the Georgia Workforce Innovation and Opportunity Act, launched WorkSource Georgia earlier in 2016. The initiative is the first unified brand ever associated with Georgia's workforce system, which targets job seekers, workforce development practitioners, education leaders, and citizens at large. The brand's tagline "Connecting Talent with Opportunity" promotes the state's and DeKalb's workforce development efforts.
- WorkSource was awarded the State's Go Build Georgia Grant for \$56,000. Go Build Georgia is designed to introduce and prepare aspiring young professionals for employment opportunities in skilled trades.
- WorkSource received \$250,000 from General Fund for DeKalb Works, a summer internship program that pairs more than 300 DeKalb residents ages 14 to 24 with private and public sector employers.



Capital Improvement Projects

Capital Improvement Projects Description

A capital project is "any project in excess of \$25,000 with an estimated useful life of five years or greater." Capital projects are typically undertaken to preserve or replace infrastructure and public facilities, improve delivery of services, improve economically depressed areas, and improve areas with low to moderate income households. Majority of the county's capital projects are prioritized and selected based on a five-year Capital Improvement Plan (CIP), submitted by each department to the Finance Department.

The county has fourteen general capital project funds. They are as follows: 2006 Bond Issue for Library, Parks and Transportation, 2001 Bond Issue for Parks, 1993 Capital Projects (which includes all projects funded from other revenue sources), the Homestead Option Sales Tax (HOST) Capital Projects Fund, the Building Authority-Juvenile Court, Public Safety and Judicial Facilities Authority, Urban Redevelopment Agency and the Environmental Protection Agency for the Brownfields Revolving Loan. Other capital projects funds include Water and Sewer, Sanitation, the DeKalb-Peachtree Airport and Stormwater Utility.

The function of these capital projects funds is to provide a mechanism whereby appropriations and expenditures for multi-year capital projects can be accounted for separately and distinctly from other county funds.

Capital Improvement Projects –Funding Sources

Funding Source	Appropriation	Revenue	Balance
ALLIANCE TO IMPROVE EMORY VILLAGE	\$40,000	-	\$40,000
ARTHUR BLANK FOUNDATION	\$375,000	\$238,247	\$136,753
ATLANTA GAS & LIGHT	\$1,200,000	-	\$1,200,000
ATLANTA REGIONAL COMMISSION	\$168,000	\$158,760	\$9,240
BUILDING AUTHORITY-JUVENILE COURT	\$49,792,559	\$49,740,752	\$51,807
CITY OF CHAMBLEE	\$591,105	\$590,825	\$280
CITY OF CLARKSTON	\$100,000	\$52,699	\$47,301
CITY OF DORAVILLE	\$702,770	\$700,353	\$2,417
CITY OF LITHONIA	\$141,106	\$100,171	\$40,934
COPS BONDS PROCEEDS	\$12,490,000	\$5,477,210	\$7,012,790
DEKALB COUNTY (CIP)	319,704,918	221,422,198	98,282,719
DEKALB COUNTY SCHOOL BOARD	\$620,000	\$613,101	\$6,899
DEPT OF HOUSING & URBAN DEV.	\$15,426,184	\$13,806,355	\$1,619,829
DEPT OF TRANSPORTATION	\$41,463,507	\$28,551,493	\$12,912,014
EMORY UNIVERSITY	\$66,000	\$65,889	\$111
ENVIROMENTAL PROTECTION AGENCY	\$900,000	\$778,739	\$121,261
FEDERAL AVIATION ADMINISTRATION	\$20,205,247	\$16,926,814	\$3,278,433
FUQUA DEVELOPMENT, LP	\$100,000	-	\$100,000
G.O. BONDS	\$157,967,264	\$136,601,355	\$21,365,909
GA DEPT OF NATURAL RESOURCES	\$75,000	(\$136,912)	\$211,912
GA DEPT OF TRANSPORTATION	\$61,010,072	\$18,668,096	\$42,341,976
GA EMERGENCY MGMT AGENCY	\$5,354,333	\$3,331,702	\$2,022,630
GA ENVIORONMENTAL FINANCE AUTH	\$6,025,000	\$5,995,754	\$29,246
GA REGIONAL TRANS ADMIN	\$1,500,000	\$1,214,091	\$285,909
LPA GROUP INC.	\$1,549,815	-	\$1,549,815
MARTA- TRANSPORTATION	\$3,111,148	\$1,465,715	\$1,645,433
PARKS BONDS	\$47,388,964	\$34,047,269	\$13,341,695
PRIVATE DONATIONS	\$555,000	\$533,813	\$21,187
RECOVERY ZONE ECONOMIC DEV BONDS	\$46,203,942	\$44,592,166	\$1,611,777
THE SEMBLER COMPANY	\$187,000	\$78,487	\$108,513
TRAFFIC SIGN CONTRACTOR DONATION	\$811,713	\$716,659	\$95,054
URBAN REDEVELOPMENT BOND	\$6,945,000	\$4,928,513	\$2,016,487
W&S BOND FUND	\$735,656,111	\$543,843,592	\$191,812,519
W&S RENEWAL & EXTENSION	\$584,926,956	\$489,278,401	\$95,648,555
YOUTH MEN CHRISTIAN ASSOCIATION	\$2,911,264	\$2,849,945	\$61,319
Grand Total	\$2,126,264,977	\$1,627,232,252	\$499,032,725

Capital Improvement Projects – Expenditures by Fund

Fund	Appropriation	Expenditures	Balance
314 2001 G.O. BONDS	\$47,763,964	\$34,285,516	\$13,478,448
315 2006 G.O. BONDS	\$161,664,868	\$141,011,766	\$20,653,102
330 HOST CAPITAL PROJECTS	\$43,379,139	\$34,542,575	\$8,836,564
350 CAPITAL IMPROVEMENT PRJ	\$268,009,862	\$157,562,298	\$110,447,564
351 COPS PROJECTS	\$12,490,000	\$5,477,210	\$7,012,790
355 BUILDING AUTHORITY - JUV CT	\$49,792,559	\$49,740,752	\$51,807
356 URBAN REDEVELOPMENT AGCY	\$6,945,000	\$4,928,513	\$2,016,487
357 HUD SECTION 108 LOAN	\$13,999,790	\$12,474,630	\$1,525,160
358 EPA BROWNFIELDS LOAN FUND	\$900,000	\$778,739	\$121,261
512 WATERSHED MGMT REV BOND	\$802,470,021	\$600,532,008	\$201,938,013
513 WATERSHED MGMT R&E	\$564,341,988	\$477,182,151	\$87,159,837
542 SANITATION CAPITAL PROJECTS	\$51,337,057	\$43,444,017	\$7,893,040
552 AIRPORT CAPITAL PROJECTS	\$75,029,185	\$45,686,697	\$29,342,489
582 STORMWATER MGMT PROJECTS	\$28,141,544	\$19,585,381	\$8,556,163
Total	\$2,126,264,977	\$1,627,232,252	\$499,032,725

Impact of Capital Investments on Operating Budget

For FY17, the county invested \$26.5 million in capital projects. The estimated operating impact for each project are listed below, for the next five years:

Category	Project Description	FY17 Project Cost	Operating Cost Description	2017 Operating Cost	2018 Operating Cost	2019 Operating Cost	2020 Operating Cost	2021 Operating Cost
Roads								
	Road resurfacing	\$ 4,000,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Church street - trail	\$ 250,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Flakes Mill rd - traffic signal	\$ 150,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Flat shoals sidewalk	\$ 350,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Lavista rd sidewalk	\$ 400,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Briarcliff rd corridor study	\$ 100,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Roads	\$ 5,250,000		\$ -	\$ -	\$ -	\$ -	\$ -
Technology								
	Court management system	\$ 537,782	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Desktop hardware	\$ 957,300	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Imagery project	\$ 464,271	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Motorola radios	\$ 268,600	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Hansen project	\$ 826,787	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Toughbooks & docking stations	\$ 162,500	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Police officer body cameras	\$ 600,000	Data storage & admin	\$ 400,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
	E-911 CAD system upgrade	\$ 2,714,483	System maintenance	\$ 395,000	\$ 667,109	\$ 680,451	\$ 694,060	\$ 707,942
	Total Technology	\$ 6,531,723		\$ 795,000	\$ 1,467,109	\$ 1,480,451	\$ 1,494,060	\$ 1,507,942
Parks/Library								
	Library - books and materials	\$ 1,000,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Ellenwood park	\$ 400,000	Maintenance	\$ 3,287	\$ 3,287	\$ 3,287	\$ 3,287	\$ 3,287
	Parks - deferred maintenance	\$ 35,437	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Browns Mill aquatics	\$ 160,000	Minor patching	\$ 500	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,500
	Redan playground renovation	\$ 375,000	Mulch and repairs	\$ 5,000	\$ 10,000	\$ 15,000	\$ 20,000	\$ 25,000
	Athletic field irrigation	\$ 135,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Midway park	\$ 240,500	Preventative maint, mulch, repair at building and pavilion	\$ 5,500	\$ 10,000	\$ 15,000	\$ 20,000	\$ 25,000
	NH Scott pavilion	\$ 37,500	Repairs	\$ 500	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,500
	Total Parks/Library	\$ 2,383,437		\$ 14,787	\$ 25,287	\$ 36,287	\$ 47,287	\$ 58,287
Facilities Maintenance								
	Jail repairs	\$ 688,600	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Lou Walker senior ctr repairs	\$ 100,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Tobie Grant intergenerational ctr	\$ 5,386,000	Personnel & supplies	\$ -	\$ -	\$ 315,906	\$ 315,906	\$ 315,906
	Defund Tucker library project	\$ (350,000)	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Airport infrastructure	\$ 4,000,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Facilities Maintenance	\$ 9,824,600		\$ -	\$ -	\$ 315,906	\$ 315,906	\$ 315,906
Other Projects								
	Replace of sanitation gas wells	\$ 1,500,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Fuel master system	\$ 120,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Veeter root system	\$ 50,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Fuel pump dispensers	\$ 25,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Fleet storage lot	\$ 100,000	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Non-Department (reserve)	\$ 795,155	NA	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Other Projects	\$ 2,590,155		\$ -	\$ -	\$ -	\$ -	\$ -
	Grand Total	\$ 26,579,915		\$ 795,000	\$ 1,467,109	\$ 1,796,357	\$ 1,809,966	\$ 1,823,848

2001 G.O. Bonds – Parks**2001 G.O. Bonds - Parks Description**

In March 2001, the citizens of DeKalb County approved a Special Recreation Tax District General Obligation Bond issued in the amount of \$125,000,000 to provide for the acquisition of land for additional parks and natural areas, the preservation of green space, the protection of clean water, the improvement of existing parks and development of new facilities to be located in the unincorporated portion of DeKalb County.

2001 G.O. Bonds – Parks (Fund 314) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
ARTHUR BLANK FOUNDATION	\$375,000	\$238,247	\$136,753
PARKS BONDS	\$47,388,964	\$34,047,269	\$13,341,695
Grand Total	\$47,763,964	\$34,285,516	\$13,478,448

2001 G.O. Bonds – Parks (Fund 314) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
80314 CIP - 2001 G.O. BONDS - PARKS	\$47,763,964	\$34,285,516	\$13,478,448
Grand Total	\$47,763,964	\$34,285,516	\$13,478,448

2001 G. O. Bonds – Parks Points of Interest

- The allocation of funding was distributed by commissioner's district for acquisition, development and county wide projects. The bond funded positions have been phased out and the administration of these projects is funded by the Parks department.

2001 G.O. Parks Bonds Projects

2001 G.O. Parks Bonds Projects Description

The 2001 bond referendum approved funding for the Parks Department to manage projects relating to acquisitions, parks, athletic fields, repairing, renovation, and construction of recreation centers, youth sports, association facilities, and swimming pools. Some projects secured funding from private donations.

2001 G.O. Parks Bonds Projects – Financials - Expenditures by Project (Cost Ctr 80314)

Project	Project Name	Appropriation	Expenditures	Balance
100116	DIST.5- COMP DEV REDAN DEV	\$750,000	\$730,897	\$19,103
100131	DIST.6-BRIARWOOD REC DEV	\$60,023	\$58,882	\$1,141
100147	DIST.6-BOULDERCREST DEV	\$242,469	\$236,924	\$5,545
100149	DIST.6-FORK CRK MT PARK DEV	\$200,000	\$187,680	\$12,320
100156	DIST.6-CONSTITUTION LAKES DEV	\$60,200	\$51,500	\$8,700
100173	DIST.7-DEVELOPMENT	\$425,662	\$0	\$425,662
100176	DIST.7-MEADOWDALE PRK DEV	\$700,703	\$691,700	\$9,003
100177	DIST.7-FLAT SHOALS DEV	\$1,524,602	\$1,511,904	\$12,698
100489	CTY- WIDE TENNIS CEN DEV.	\$345,564	\$319,032	\$26,532
100492	CTY-WIDE MAIN LAND ACQUIS.	\$2,042,575	\$835,344	\$1,207,232
100493	CTY-WIDE MAIN LAND DEVELOPMENT	\$8,134,795	\$8,133,294	\$1,501
100498	CTY-WIDE POOL RENV BRI WD DEV.	\$50,032	\$45,128	\$4,904
100505	CTY.WIDE MEM.DR.KENSING.ACQ.	\$5,102,284	\$5,096,284	\$6,000
100509	CTY.WIDE-DUE DILIGENCE-ACQ.	\$485,000	\$480,657	\$4,343
100514	CTY.WIDE-PERIM.MULITI.TRL.ACQ.	\$150,000	\$83,820	\$66,180
100581	DIST.2 LAVISTA PARK DEV.	\$327,456	\$323,976	\$3,480
100582	DIST.2 BRIARWOOD DEV.	\$120,000	\$111,910	\$8,090
100585	DIST.2 DEVELOPMENT	\$159,935	\$5,152	\$154,783
100586	DIST.2 OLMSTEAD DEV.	\$530,000	\$511,450	\$18,550
100592	DIST.2-MAIN LAND ACQUISITION	\$2,639,833	\$73,458	\$2,566,375
100596	DIST.3 CONSTITUTION DEV.	\$148,500	\$140,000	\$8,500
100598	DIST.3 DEKALB MEMORIAL DEV.	\$36,500	\$11,930	\$24,570
100599	DIST.3 DEVELOPMENT DEV.	\$43,676	\$4,135	\$39,541
100600	DIST.3 EXCHANGE PARK DEV.	\$254,400	\$248,638	\$5,762
100601	DIST.3 GRESHAM PARK DEV.	\$564,466	\$323,989	\$240,477
100602	DIST.3 LONGDALE PARK DEV.	\$263,130	\$63,130	\$200,000
100603	DIST.3 NH SCOTT(MARK TRL) DEV.	\$1,000,000	\$988,187	\$11,813
100604	DIST.3 MIDWAY PARK DEV.	\$239,400	\$188,589	\$50,811

Project	Project Name	Appropriation	Expenditures	Balance
100613	DIST.3-MAIN LAND ACQUISITION	\$307,250	\$0	\$307,250
100622	DIST.4 TOBIE GRANT DEV.	\$35,000	\$7,500	\$27,500
100623	DIST.4 WADE WALKER DEV.	\$3,536,772	\$3,459,251	\$77,521
100629	DIST.4-MAIN LAND ACQUISITION	\$2,703,850	\$0	\$2,703,850
100632	DIST.5-MAIN LAND ACQUISITION	\$105,882	\$0	\$105,882
100644	DIST.6-MAIN LAND ACQUISITION	\$379,766	\$15,807	\$363,959
100646	DIST.6-PER. MULTI-PURPOSE ACQ	\$150,000	\$83,820	\$66,180
100651	DIST.7-MAIN LAND ACQUISITION	\$526,843	\$2,500	\$524,343
100655	DISTRICT 4 DEVELOPMENT	\$213,994	\$2,000	\$211,994
100762	PARKS BOND-PROGRAM ADMIN.	\$3,090,532	\$2,948,484	\$142,048
101437	DIST.2-BRIAR-ARMSTRONG.DEV	\$75,000	\$70,607	\$4,393
101490	CTY-WIDE LITTLE HORSE-DEV	\$150,000	\$135,500	\$14,500
101493	CTY-WIDE GEN.PARK IMPR.-DEV	\$506,204	\$493,698	\$12,506
101528	DIST.3-GLEN EMER.ROCK-DEV	\$125,000	\$103,247	\$21,753
101943	CTY-WIDE HIGH PRIOR MAIN-DEV	\$715,473	\$713,170	\$2,303
102159	DIST. 2 OLMSTEAD-DEEPPDENE	\$415,606	\$400,000	\$15,606
102179	CTY-WIDE PARK POOL RPRS	\$1,037,390	\$1,033,676	\$3,714
102352	DIST-4 HAIRSTON PRK EXP II	\$432,006	\$427,006	\$5,000
102458	DIST 1 SMOKE RISE MULTI	\$1,024,053	\$1,019,760	\$4,293
102459	DIST 1 HENDERSON PARK	\$549,000	\$469,345	\$79,655
102544	DIST. 2 CALLANWOLDE ART CTR	\$672,958	\$476,913	\$196,045
103288	BOULDERCREST DONATION	\$30,000	\$24,444	\$5,556
103431	3661 N. DECATUR ROAD	\$230,000	\$224,099	\$5,901
103504	KITREDGE PARK DEVELOPMENT	\$150,000	\$147,513	\$2,487
103513	CHAPEL HILL PARK DEVELOPMENT	\$50,000	\$24,650	\$25,350
103773	LAVISTA RAVINE	\$38,000	\$22,090	\$15,910
103783	FARRINGTON PARK IMPRMNTS	\$27,438	\$24,038	\$3,400
103824	DIST 6 BROOKSIDE PARK	\$173,102	\$124,233	\$48,868
104126	FORK CREEK MOUNTAIN PARK	\$100,000	\$76,991	\$23,009
104161	FRAIZER ROWE PARK	\$37,193	\$36,093	\$1,100
104189	DIST. 3 FORK CREEK MTN PARK	\$15,000	\$2,737	\$12,263
104301	DIST. 7 JOHNS HOMESTEAD	\$22,250	\$2,250	\$20,000
104357	ROHOBOTH SCHOOL PROPERTY	\$530,000	\$0	\$530,000
104364	GEORGE LUTHER DOT	\$1,746,168	\$0	\$1,746,168
104365	DIST. 3 COUNTY LINE 11	\$65,000	\$0	\$65,000
104490	SCOTT CIRCLE LAST	\$300,000	\$256,504	\$43,496
104493	DIST. 2 BRIARLAKE CATHEY	\$40,000	\$0	\$40,000

2017 ANNUAL BUDGET

DeKalb County, Georgia

2001 G.O. Bonds – Parks

Project	Project Name	Appropriation	Expenditures	Balance
104536	DIST 7-ARABIA MTN TRL	\$80,000	\$0	\$80,000
104564	DONZI/SOUTH RIVER TRL	\$451,029	\$0	\$451,029
104565	LAVISTA RD FRAIZER ROWE	\$325,000	\$0	\$325,000
Grand Total		\$47,763,964	\$34,285,516	\$13,478,448

2001 G. O. Bonds - Points of Interest

- 2001 G.O. bonds have constantly supported the county's position to provide programs and services that improve the lives of everyday citizens.

2006 G.O. Bonds – Transportation, Parks & Libraries

2006 G.O. Bonds – Transportation, Parks & Libraries Description

In November 2005, DeKalb County residents approved a \$230,000,000 bond referendum. The referendum included approximately \$98,000,000 dedicated to park acquisitions and developments, \$54,540,000 for the acquisition of land to build new libraries, including the renovation and expansion of existing libraries, replacement of libraries and facility upgrade. Also, included was \$80,299,815 for construction, renovation and equipment for transportation projects.

2006 G.O. Bonds – Transportation, Parks & Libraries (Fund 315) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
DEKALB COUNTY (CIP)	\$4,503,808	\$3,483,264	\$1,020,544
GA DEPT OF TRANSPORTATION	\$282,532	\$247,027	\$35,506
G.O. BONDS	\$153,967,264	\$134,431,530	\$19,535,735
YOUTH MEN CHRISTIAN ASSOCIATION	\$2,911,264	\$2,849,945	\$61,319
Grand Total	\$161,664,868	\$141,011,766	\$20,653,102

2006 G.O. Bonds – Transportation, Parks & Libraries (Fund 315) – Financials - Expenditures by

<u>Departments</u>			
Cost Center	Appropriation	Expenditures	Balance
80454 CIP - TRANSPORTATION	\$9,765,589	\$7,626,867	\$2,138,722
80461 CIP - PARKS/GREENSPACE	\$91,942,701	\$83,511,322	\$8,431,380
80468 CIP - BONDS-LIBRARIES	\$59,956,579	\$49,873,578	\$10,083,000
Grand Total	\$161,664,868	\$141,011,766	\$20,653,102

2006 G. O. Bonds – Points of Interest

- Since the implementation of this program, over \$35 million in interest has been appropriated to various projects. Transportation and Library have expended over 90% of their allocated funding and are seeking funding to continue the completion of various projects.
- In 2015, the BOC approved the re-allocation of the remaining funds into prioritized projects based on the current BOC list of recommendations.

2006 G.O. Bonds – Libraries Projects

2006 G.O. Bonds – Libraries Projects Description

The citizens of DeKalb County approved the General Obligation (G.O.) Bond issue in the amount of \$54,000,000 for the acquisition of land to build new libraries, the renovation and expansion of existing libraries, replacement of libraries and facilities upgrades. Since the implementation of the program, over \$9,000,000 in interest appropriation has been added to the program.

2006 G.O. Bonds – Libraries Projects – Financials - Expenditures by Project (Cost Ctr 80468)

Project	Project Name	Appropriation	Expenditures	Balance
101892	NEW LIBRARIES	\$14,339,064	\$10,406,010	\$3,933,054
101893	REPLACEMENT LIBRARIES	\$28,962,470	\$23,770,816	\$5,191,654
101926	LIBRARY EXPANSIONS	\$15,180,363	\$15,169,184	\$11,179
102372	FIBER NETWK SYS WIDE	\$533,287	\$513,095	\$20,192
104224	D6-ELNWD MATERIAL&SUPPLIES	\$200,000	\$963	\$199,037
104225	D5-LIBRARIES IMPROVEMENTS	\$200,000	-	\$200,000
104453	ELLENWOOD	\$541,395	\$13,511	\$527,884
Grand Total		\$59,956,579	\$49,873,578	\$10,083,000

2006 G.O. Bonds – Libraries Projects – Points of Interest

- During the 2015 mid-year budget process the Board of Commissioners approved the construction of a Wade Walker library.
- In 2014, Community Development Block Grant funds for \$200,000 were approved to assist with the replacement of the Scott Candler library.
- The operation and staffing of the new and expanded libraries projects have increased the operation budget by \$7 million.

2006 G.O. Bonds – Parks/Greenspace Projects

2006 G.O. Bonds – Parks/Greenspace Projects Description

In November 2005, DeKalb County residents approved a \$233,000,000 bond referendum with approximately \$98,000,000 dedicated to parks for land acquisitions and development of existing county parks.

2006 G.O. Bonds – Parks/Greenspace Projects – Financials - Expenditures by Project (Cost Ctr 80461)

Project	Project Name	Appropriation	Expenditures	Balance
101880	MAJ PARK DEV PRGM	\$40,498,951	\$38,985,416	\$1,513,534
101881	NEIG PRK DV PRG	\$11,834,597	\$11,537,273	\$297,324
101883	DAM RENOVATIONS	\$2,056,932	\$819,742	\$1,237,190
101884	DEKALB ARTS CTR	\$3,248,150	\$3,243,439	\$4,711
101885	PH.IV BELTWY PATH	\$3,641,985	\$2,452,093	\$1,189,893
101886	LAND ACQUIS.PROJECTS	\$23,644,580	\$23,628,885	\$15,696
103128	PLAYGROUND & PARK IMPROVMENT	\$669,255	\$565,603	\$103,651
103129	SPRINKLER SYSTEM REPAIR	\$300,000	\$298,906	\$1,094
103130	ATLTHETIC FIELDS RENOVATIONS	\$449,977	\$438,009	\$11,968
103283	ADA UPGRADES	\$135,991	\$120,334	\$15,657
103284	WADING POOLS	\$737,415	\$485,170	\$252,245
103285	WADE WALKER TENNIS COURT	\$238,700	\$226,864	\$11,836
103287	RESTROOM UPGRADES	\$241,169	\$237,076	\$4,093
104227	D4-WADE WALKER IMPROVEMENTS	\$1,000,000	\$94,999	\$905,001
104228	D1-MASON MILL MACLOVE REPAIR	\$100,000	-	\$100,000
104229	D5- REDAN TENNIS CT	\$140,000	-	\$140,000
104230	D7-MISTERY VLLY CRT BARN CONST	\$100,000	\$69,187	\$30,813
104231	D7-PORTER SANFORD IMPROVEMENTS	\$500,000	\$4,990	\$495,010
104232	D2-MEDLOCK BALL FIELD IMP	\$250,000	\$149,078	\$100,922
104233	D3- EXCHANGE ATHLETIC FAC IMP	\$600,000	-	\$600,000
104234	D3-GRSHAM PLYGRND,CONS, RSTRMS	\$400,000	\$131,031	\$268,969
104235	D6- FORK CREEK IMPRV	\$300,000	-	\$300,000
104236	D1-HENDERSON PARK IMPROVEMENTS	\$725,000	\$21,675	\$703,325
104246	D1-COMM PARK-BRIAR FOREST	\$130,000	\$1,552	\$128,448
Grand Total		\$91,942,701	\$83,511,322	\$8,431,380

2006 G.O. Bonds – Parks/Greenspace Projects – Points of Interest

- The DeKalb County Parks Bond and Greenspace Program utilizes a multi-million-dollar fund established for the preservation of Greenspace. DeKalb County citizens dedicated more than \$248 million for Greenspace acquisitions and park developments when they passed a bond referendum in 2001 and again 2006.

2006 G.O. Bonds - Transportation Projects

2006 G.O. Bonds - Transportation Projects Description

The citizens of DeKalb County approved the General Obligation (G.O.) Bond issue in the amount of \$80,299,815 for the acquisition, construction, renovation and equipping of various transportation projects. Since the implementation of the program, over \$9,000,000 in interest appropriation has been added to the program.

2006 G.O. Bonds - Transportation Projects - Financials - Expenditures by Project (Cost Ctr 80454)

Project	Project Name	Appropriation	Expenditures	Balance
101930	INTERSECTION IMPROVEMENTS '06	\$7,260,589	\$7,225,083	\$35,506
104237	D1-SIDWLKS FLR KNL OVERLK FOST	\$275,000	\$16,122	\$258,878
104238	D2-LAVISTA RD SIDEWLKS	\$320,000	\$31,932	\$288,068
104239	D2-BRAIRCLIFF SIDEWALKS	\$100,000	\$8,037	\$91,963
104240	D5-CLVLAND RD RCKSRNG HWY155	\$560,000	\$130,437	\$429,563
104241	D5-SNPFNG WDS TO SSHELL BRK RD	\$150,000	\$20,933	\$129,067
104243	D5- CROSWALK KLNDIKE -COVINGTN	\$125,000	-	\$125,000
104244	D7-ROCKBRIDGE TO WDE WALKER PK	\$250,000	\$115,391	\$134,609
104245	D7-ROCKBRIDGE N/SDESHN GAPS	\$150,000	\$56,530	\$93,470
104247	D5-MEADOW GLAZE LN RESURF	\$75,000	-	\$75,000
104412	DW SIDEWALKS 7.12.16	\$500,000	\$22,403	\$477,597
Grand Total		\$9,765,589	\$7,626,867	\$2,138,722

2006 G.O. Bonds - Transportation Projects - Points of Interest

- The remaining 2006 G.O. Bonds projects are the result of a reallocation of funds approved by the Board of Commissioners in December 2015. Most work on these projects is anticipated to be completed by on-call contractors during 2017.

Airport Capital Projects

Airport Capital Projects Description

The Airport is a self-supporting enterprise. Any county funds required to meet its capital obligations comes from the Airport Enterprise Fund.

Airport Capital Projects (Fund 552) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
DEKALB COUNTY (CIP)	\$38,073,866	\$19,828,397	\$14,245,469
DEPT OF TRANSPORTATION	\$16,750,072	\$8,931,486	\$7,818,586
FEDERAL AVIATION ADMINISTRATION	\$20,205,247	\$16,926,814	\$3,278,433
Grand Total	\$75,029,185	\$45,686,697	\$29,342,489

Airport Capital Projects (Fund 552) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
88210 CIP - AIRPORT	\$75,029,185	\$45,686,697	\$29,342,489
Grand Total	\$75,029,185	\$45,686,697	\$29,342,489

Airport Projects – Financials - Expenditures by Project (Cost Ctr 88210)

Project	Project Name	Appropriation	Expenditures	Balance
100433	AIRPORT-01-FAA/DOT-PAVE.PROJ.	\$1,946,111	\$1,874,772	\$71,340
100434	AIRPORT-03-FAA/DOT/RWAY SAFE	\$705,166	\$607,136	\$98,030
100435	AIRPORT-03-FAA/DOT/TAXI REHAB.	\$1,637,054	\$1,539,709	\$97,346
100437	AIRPORT-DOT-TAXI K REHAB	\$140,000	\$124,167	\$15,833
100439	AIRPORT-ENVIRON.STUDIES	\$607,623	\$428,583	\$179,040
100440	AIRPORT-FAA/LAND ACQ.(NCP8)	\$3,703,602	\$1,838,205	\$1,865,397
100441	AIRPORT-GROUNDS/FAC. REPAIR	\$3,791,619	\$2,125,969	\$1,665,650
100442	AIRPORT-MAINTEN. FACILITY	\$403,043	\$309,238	\$93,806
100443	AIRPORT-MASTER PLAN	\$1,817,358	\$513,211	\$1,304,147
100444	AIRPORT-NOISE MONITOR.SYS.	\$1,090,000	\$1,076,220	\$13,780
100445	AIRPORT-OBJECT FREE ZONE	\$2,448,984	\$1,921,607	\$527,377
100446	AIRPORT-RUBBER REMOVAL	\$2,083,090	\$712,799	\$1,370,291
100447	AIRPORT-RUNWAY-TAXI REPAIR	\$35,918,754	\$19,551,066	\$16,367,687
100449	AIRPORT-T SHED HANGARS	\$9,768,731	\$9,767,479	\$1,252
100450	AIRPORT-TREE OBSTRUCT. REMOVE	\$150,186	\$149,643	\$543
101167	AIRPORT-02-FAA/DOT PAVE.PROJ.	\$1,670,230	\$1,496,067	\$174,164
101547	AIRPORT-RESERVE FOR APPROP.	\$3,147,634	\$1,650,828	\$1,496,806
100442	2017 CIP Transfer	\$4,000,000	-	\$4,000,000
Grand Total		\$75,029,185	\$45,686,697	\$29,342,489

Airport Projects – Points of Interest

- FY2017 BOC approved \$4 million be transferred from operations to reinvest in capital needs.
- The \$6 million construction of a new 42K square feet corporate hangar was completed in 2016.
- The north & northeast ramp pavement improvement project began in December 2016, with an estimated completion date for the first quarter of 2017.
- The airport conducted a request for proposal to build the first EMAS in the state of Georgia. The BOC awarded the construction of this project for \$7.3 million. Installation of the EMAS will help slow or stop an aircraft that overruns the runway.

Building Authority – Juvenile Court Projects

Building Authority-Juvenile Court Projects Description

In 2003, the county established the DeKalb County Building Authority, which consisted of a five-member board for issuing revenue bonds for a new Juvenile Court and related facilities. The first bond issue of \$15,000,000 was for Phase I: land acquisition, architectural and engineering design, and construction of a 500-car parking deck. The second issue of \$35,000,000 financed the remainder of the project, including the costs of construction and equipping the Juvenile Court. The bond projects are now completed.

Building Authority-Juvenile Court Projects (Fund 355) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
BUILDING AUTHORITY-JUVENILE COURT	\$49,792,559	\$49,740,752	\$51,807
Grand Total	\$49,792,559	\$49,740,752	\$51,807

Building Authority-Juvenile Court Projects (Fund 355) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
80355 - BUILDING AUTHORITY – JUV. CT.	\$49,792,559	\$49,740,752	\$51,807
Grand Total	\$49,792,559	\$49,740,752	\$51,807

Building Authority Juvenile Court Projects – Financials - Expenditures by Project (Cost Ctr 80355)

Project	Project Name	Appropriation	Expenditures	Balance
100462	BUILDING AUTHORITY.-JUV.CT.	\$49,792,559	\$49,740,752	\$51,807
Grand Total		\$49,792,559	\$49,740,752	\$51,807

Building Authority Juvenile Court Projects – Points of Interest

- The project is completed and staff will identify additional expenditures to zero out the remaining balance per the bond resolution.

EPA Brownfield Loan Projects

EPA Brownfield Loan Projects Description

The U. S. Environmental Protection Agency (EPA) awarded DeKalb County a Brownfields Revolving Loan Fund grant in the amount of \$900,000. The grant will be used to capitalize a revolving loan fund from which DeKalb County is authorized to provide loans and subgrants to clean up sites contaminated with hazardous substances and petroleum, as well as to support community outreach activities, monitor, and enforce institutional controls.

EPA Brownfield Loan Projects (Fund 358) – Financials - Funding Sources

Funding Source	Appropriation	Expenditures	Balance
ENVIRONMENTAL PROTECTION AGENCY	\$900,000	\$778,739	\$121,261
Grand Total	\$900,000	\$778,739	\$121,261

EPA Brownfield Loan Projects (Fund 358) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
88358 – EPA BROWNFIELDS LOAN FUND	\$900,000	\$778,739	\$121,261
Grand Total	\$900,000	\$778,739	\$121,261

EPA Brownfield Loan Projects – Financials - Expenditures by Project (Cost Ctr 88358)

Project	Project Name	Appropriation	Expenditures	Balance
103771	BRWNFLDS CLEAN COOP AGRMNT	\$900,000	\$778,739	\$121,261
Grand Total		\$900,000	\$778,739	\$121,261

EPA Brownfield Loan – Points of Interest

- The intergovernmental agreement has authorized the county to partner up with the Development Authority of DeKalb County to establish and administer the revolving loan fund.

Capital Projects - General**Capital Projects - General Description**

Capital projects are funded through various sources listed below and sometimes require a match from the county General Fund contribution to the Capital Improvement Program (CIP) or from private donations, local and federal governmental agencies and the county Enterprise Funds.

Capital Projects - General (Fund 350) - Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
ALLIANCE TO IMPROVE EMORY VILLAGE	\$40,000	-	\$40,000
ATLANTA REGIONAL COMMISSION	\$168,000	\$158,760	\$9,240
DEKALB COUNTY (CIP)	\$195,056,674	\$131,380,699	\$63,675,976
DEKALB COUNTY SCHOOL BOARD	\$620,000	\$613,101	\$6,899
DEPT OF HOUSING & URBAN DEV.	\$1,426,394	\$1,331,725	\$94,669
DEPT OF TRANSPORTATION	\$9,022,075	\$5,551,064	\$3,471,011
EMORY UNIVERSITY	\$66,000	\$65,889	\$111
FUQUA DEVELOPMENT	\$100,000	-	\$100,000
GA DEPT OF NATURAL RESOURCES	\$75,000	(\$136,912)	\$211,912
GA DEPT OF TRANSPORTATION	\$51,957,858	\$12,912,473	\$39,045,385
GA REGIONAL TRANS ADMIN	\$1,500,000	\$1,214,091	\$285,909
G.O. BONDS	\$4,000,000	\$2,169,825	\$1,830,175
MARTA- TRANSPORTATION	\$2,611,148	\$1,051,112	\$1,560,037
PRIVATE DONATIONS	\$555,000	\$533,813	\$21,187
TRAFFIC SIGNAL CONTRACTOR DONATION	\$811,713	\$716,659	\$95,054
Grand Total	\$268,009,862	\$157,562,298	\$110,447,564

Capital Projects - General (Fund 350) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
80362 - MEDICAL EXAMINER -MORGUE	\$130,000	-	\$130,000
80603 - HOST CAPITAL OUTLAY	\$94,829,051	\$58,280,104	\$36,548,947
80668 - LIBRARY	\$5,479,028	\$256,955	\$5,222,073
80801 - GIS	\$4,268,383	\$3,833,527	\$434,857
81110 - FACILITIES MANAGEMENT	\$19,392,591	\$12,233,396	\$7,159,194
81111 - CALLAWAY BUILDING LEASE	\$5,281,351	\$4,870,202	\$411,150
81210 - FLEET MAINTENANCE	\$1,086,468	\$685,253	\$401,215
81610 - INNOVATION & TECHNOLOGY	\$36,093,424	\$31,997,721	\$4,095,703
82160 - FINANCE	\$450,000	\$206,813	\$243,188
82710 - PROPERTY APPRAISAL	\$1,314,271	\$378,078	\$936,193
83205 - SHERIFF	\$2,687,881	-	\$2,687,881
83610 - CLERK SUPERIOR COURT	\$2,113,346	\$1,484,662	\$628,684
83720 - STATE COURT	\$268,600	-	\$268,600
84602 - POLICE	\$5,214,483	\$1,754,694	\$3,459,789
84925 - FIRE & RESCUE	\$2,269,505	\$1,933,345	\$336,160
85110 - PLANNING & DEVELOPMENT	\$4,535,930	\$1,194,480	\$3,341,450
85405 - TRANSPORTATION	\$30,399,519	\$17,518,387	\$12,881,132
85610 - ECONOMIC DEVELOPMENT	\$68,000	\$61,160	\$6,840
85705 - ROADS & DRAINAGE	\$38,628,739	\$20,516,988	\$18,111,752
86101 - PARKS & RECREATION	\$3,247,031	\$246,761	\$3,000,270
86901 - EXTENSION SERVICE	\$71,137	\$64,296	\$6,841
89110 - NON-DEPARTMENTAL	\$9,981,123	\$7,635	\$9,973,488
89700 - COMMUNITY DEVELOPMENT	\$200,000	\$37,843	\$162,157
Grand Total	\$268,009,862	\$157,562,298	\$110,447,564

Capital Projects - General - Points of Interest

- The 2017 tax funded capital projects budget was approved for \$17,711,686.

Callaway Lease Projects

Callaway Lease Projects Description

The county agreement with the Urban Development Agency of Decatur agreement terms stipulated the county sell the Callaway Building to the Redevelopment Agency for the sum of \$5,089,300 or \$25/per square foot of land, whichever was greater and to lease the building back for a period (up to a maximum of 30 months) at the following rates: First year- \$250,000, second year- \$300,000 and \$25,000 per month for the last 6 months of said lease.

Callaway Lease Projects - Financials - Expenditures by Project (Cost Ctr 81111)

Project	Project Name	Appropriation	Expenditures	Balance
103724	Callaway Building Lease	\$5,281,351	\$4,870,202	\$411,150
Grand Total		\$5,281,351	\$4,870,202	\$411,150

Callaway Lease Projects - Points of Interest

- In April 2016, all DeKalb County tenants vacated the Callaway Building.

Clerk of Superior Court Projects

Clerk of Superior Court Projects Description

The Clerk of Superior Court maintains records for the Superior Court. This project will facilitate the upgrades and replacement of their mainline system used by the Clerk's Office; which is crucial for recording, scanning, and indexing the department's documents.

Clerk of Superior Court Projects - Financials - Expenditures by Project (Cost Ctr 83610)

Project	Project Name	Appropriation	Expenditures	Balance
103857	IMAGING EQUIPMENT	\$2,113,346	\$1,484,662	\$628,684
Grand Total		\$2,113,346	\$1,484,662	\$628,684

Clerk of Superior Court Projects - Points of Interest

- The 2017 budget includes \$537,782 for replacement of 15-year old case management system (five-year project, year 3 of 5). The replacement of this system will allow the Clerk of Superior Court to support the Windows 7 operating system and exchange electronic data with other courts. The new case management system will create operating efficiencies; however, an estimated cost saving has not been determined.

Community Development Projects

Community Development Projects Description

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

Community Development Projects - Financials - Expenditures by Project (Cost Ctr 89700)

Project	Project Name	Appropriation	Expenditures	Balance
104314	LOU WALKER- IMPROVEMENTS	\$200,000	\$37,843	\$162,157
Grand Total		\$200,000	\$37,843	\$162,157

Community Development Projects - Points of Interest

- The Board approved an additional \$100K in 2017 toward the Lou Walker facility.

Economic Development Projects

Economic Development Projects Description

The County has received several Livable Centers Initiative grants (LCI) from the Atlanta Regional Commission (ARC) for studying development opportunities in various areas of the county.

Economic Development Projects - Financials - Expenditures by Project (Cost Ctr 85610)

Project	Project Name	Appropriation	Expenditures	Balance
101361	ECON.DEV-ARC/LCI-KENSING.MARTA	\$68,000	\$61,160	\$6,840
Grand Total		\$68,000	\$61,160	\$6,840

Extension Service Projects

Extension Service Projects Description

In June 2001, the Board of Commissioners approved the sale of property at 1440 Carter Road, the former site of the Extension Service Food & Nutrition Office Building. The approved property sale proceeds of \$81,000 are designated for the renovation of the Extension Service's Environmental Education Center.

Extension Service Projects - Financials - Expenditures by Project (Cost Ctr 86901)

Project	Project Name	Appropriation	Expenditures	Balance
100669	EXT.SERV.-RENOV.ENVIR.ED.CTR.	\$71,137	\$64,296	\$6,841
Grand Total		\$71,137	\$64,296	\$6,841

Extension Service Projects - Points of Interest

- Extension service projects have effectively been completed and all remaining funds will be used for ongoing maintenance needs.

Facilities Management Projects

Facilities Management Projects Description

The Facilities Management capital projects consist of repairs and renovations to county facilities and maintenance of all roofs and heating, ventilation, and air-conditioning systems. These projects improve the infrastructure by enhancing the value and the safety of county buildings.

Facilities Management Projects – Financials - Expenditures by Project (Cost Ctr 81110)

Project	Project Name	Appropriation	Expenditures	Balance
100687	FM-LIFECYCLE	\$3,954,641	\$3,885,505	\$69,136
101914	TRINITY PARKING DECK	\$943,499	\$821,279	\$122,220
102616	COURTHOUSE RENOVATIONS	\$2,900,000	\$2,477,484	\$422,516
102816	PARKING FACS REPAIR & RENOVNS	\$2,049,871	\$363,724	\$1,686,147
103885	CAPITAL SPACE STUDY	\$446,322	\$380,903	\$65,419
103927	HARIK MODULAR TRAILER	\$100,000	\$98,519	\$1,481
103992	BUILDING PRESERVATION	\$78,000	\$8,500	\$69,500
104001	GENERAL MAINTENANCE	\$277,258	\$235,229	\$42,029
104035	BACKFLOW PREVENTERS	\$350,000	\$296,916	\$53,084
104039	FACILITIES MATER PLAN	\$800,000	\$577,816	\$222,184
104143	CAMP ROAD DEMOLITION	\$3,000,000	\$2,971,363	\$28,638
104289	PARKING FACS REPAIR-LANIER SOL	\$1,000	\$0	\$1,000
104310	PROJECT MANAGEMENT	\$200,000	\$27,180	\$172,820
104416	HVAC-MEMORIAL DRIVE	\$42,000	\$34,100	\$7,900
104418	W. EXCHNG EQUIP RPLCM PWR UNT	\$250,000	\$54,878	\$195,122
104465	LITHONIA SENIOR CTR	\$4,000,000	\$0	\$4,000,000
Grand Total		\$19,392,591	\$12,233,396	\$7,159,184

Facilities Management Projects – Points of Interest

- The Plumbing Division's installation of backflow prevention devices are on target to be completed by June 2017
- Camp Road demolition work has been completed in 2016.
- Project# 104300 (Tucker Library Renovation) was approved to be de-funded in the 2017 budget cycle. The appropriation was transferred to Property Appraisal department's project #104045
- Parking revenue will be used to re-surface and stripe several parking lots and perform structural repair work at Trinity Parking in next 12 months.

Finance Projects

Finance Projects Description

The Finance department capital projects includes: 1) Surplus Shed for the accounting of surplus items; 2) Upgrade of the Oracle R12 financial system.

Finance Projects - Financials - Expenditures by Project (Cost Ctr 82160)

Project	Project Name	Appropriation	Expenditures	Balance
104000	ORACLE R12 FINANCIAL INTEGRATE	\$450,000	\$206,813	\$243,188
Grand Total		\$450,000	\$206,813	\$243,188

Fire Department Projects

Fire Department Projects Description

The Department of Fire & Rescue Services provides fire protection as well as emergency medical services to the citizens of DeKalb County. Capital projects included construction, maintenance, and repair of fire stations.

Fire Department Projects - Financials - Expenditures by Project (Cost Ctr 84925)

Project	Project Name	Appropriation	Expenditures	Balance
100673	FIRE-BURN BUILDING	\$498,250	\$489,864	\$8,386
102303	FIRE FACILITIES REPAIR	\$450,686	\$346,399	\$104,287
103626	FIRE STATION NO. 3	\$1,158,068	\$1,097,082	\$60,986
104584	CAD SYSTEM UPGRADE	\$162,500	-	\$162,500
Grand Total		\$2,269,505	\$1,933,345	\$336,160

Fire Department Projects - Points of Interest

- The Fire Capital Funds have completed all open projects; remaining balances will be transferred over to other eligible and approved projects.
 - Fire Station No. 3- The construction of Fire Station No. 3 was funded with Community Development Block Grant funds and was completed in the third quarter of 2015, occupancy of the building and operations of Fire Rescue began at the same time.
- The Board appropriated \$162K for the purchase of Toughbooks and docking stations, this action is part of the need to upgrade the county's CAD system.

Fleet Management Projects

Fleet Management Projects Description

The Fleet Management capital projects consist of the underground fuel tank and petroleum fuel tank projects, which are needed to meet federal and state requirements for environmental protection.

Fleet Management Projects - Financials - Expenditures by Project (Cost Ctr 81210)

Project	Project Name	Appropriation	Expenditures	Balance
100682	FLEET-PETROLEUM FUEL TANKS	\$26,858	\$20,908	\$5,950
100683	FLEET-UNDERGROUND FUEL TANKS	\$389,592	\$388,617	\$976
100684	FLEET-UNDERGROUND STOR.TANKS	\$197,558	\$196,965	\$593
104069	EMERGENCY GENERATOR	\$177,460	\$78,763	\$98,697
104581	2017 CIP TRANSFER	\$25,000	-	\$25,000
Grand Total		\$1,086,468	\$685,253	\$401,215

Fleet Management Projects - Points of Interest

- The Board approved \$295,000 for:
 - Upgrade to fuel pump dispenser \$25K;
 - Upgrade to Fuelmaster systems \$120K;
 - Upgrades to veeter root system \$50K;
 - And, the grading of a surplus storage lot \$100K

Geographic Information Systems Projects

Geographic Information Systems Projects Description

The Geographic Information System (GIS) Department is responsible for the development of an integrated GIS, which will link computer maps to information about the sites and facilities that the maps depict. The department is responsible for managing multi-departmental GIS projects such as imagery libraries, base map, standardized street name and sites address databases, and property ownership database and boundaries. The department is responsible for definition of mapping and database standards and ensuring compliance with standards and schedules. The department provides technical guidance to departments developing spatial data in the definition of GIS project scopes, preparation of requests for proposals, GIS specifications and quality assurance on data. Assistance is provided to departments with writing mapping specifications, purchasing hardware and software, training staff, customizing software, and production of special projects. In 2004, the department received approval of two projects in the capital improvement projects fund that are critical to the development of the county's information technology infrastructure.

Geographic Information Systems Projects - Financials - Expenditures by Project (Cost Ctr 80801)

Project	Project Name	Appropriation	Expenditures	Balance
100697	GIS-BASE MAPPING UPDATE	\$1,717,180	\$1,547,774	\$169,406
100698	GIS-ZONING, LANDUSE, PROP.MAP.	\$1,630,862	\$1,365,914	\$264,949
102412	PICTOMETRY IMAGERY	\$920,341	\$919,839	\$502
Grand Total		\$4,268,383	\$3,833,527	\$434,857

HOST Projects**HOST Projects Description**

On March 18, 1997, the DeKalb County voters approved a sales tax referendum. The Homestead Option Sales Tax (HOST) increased the sales tax by one cent effective July 1, 1997. The additional revenue provided up to 100% homestead exemption for owner occupied dwellings and up to 20% of the sales tax revenue for capital improvement projects beginning in 1999. The revenue collected in the initial 18 months of the tax could be used for any purpose. The Board of Commissioners (BOC) decided to use the initial revenue for capital expenditures. The HOST revenue estimates for DeKalb County were based on the sales tax revenue collections of the Metropolitan Atlanta Rapid Transit Authority (MARTA). The initial revenue estimate for the first 18 months was \$133,445,400. The BOC appropriated \$26 million in 1997 (estimated to be four months of anticipated receipts). The actual total receipts for 1997 were \$19,554,622.

HOST Projects - Financials - Expenditures by Project (Cost Ctr 80603)

Project	Project Name	Appropriation	Expenditures	Balance
100095	HOST-ROCKBRIDGE RD. SWALKS	\$184,489	\$155,270	\$29,218
100100	HOST MA LOCAL INITIAT	\$375,100	\$371,780	\$3,320
100115	HOST-GDOT/LAV RD IMPR	\$3,734,245	\$2,846,381	\$887,864
100121	HOST BIKE/PED TRLS(S.FRK)	\$4,622,660	\$3,160,186	\$1,462,474
100123	HOST Deshon/Rockbridge Rd	\$185,548	\$180,508	\$5,040
100124	HOST-HAYDEN QU RD @ TURNER	\$8,470,593	\$619,370	\$7,851,223
100127	HOST-CENTRAL DR @ RAYS RD	\$116,343	\$106,573	\$9,769
100138	HOST-EVANS MIL RD REL @ I-20	\$5,897,657	\$239,859	\$5,657,798
100163	HOST-PANOLA RD THOMPSON	\$3,375,000	\$3,149,183	\$225,817
100166	HOST-YOUNG RD. & MEADOWBK CH	\$226,671	\$208,526	\$18,145
100170	HOST-ROADWAY STRIPING	\$200,000	\$147,094	\$52,906
100175	HOST- ARTERIAL PANOLA	\$4,877,950	\$4,851,407	\$26,543
100415	19 COUNTY-WIDE SIDEWALKS	\$5,450,000	\$4,439,559	\$1,010,441
100431	ADA/PED SAFETY UPGRADES	\$325,000	\$279,284	\$45,716
100463	CANDLER RD STREETSCAPES-PH II	\$3,486,751	\$3,439,663	\$47,088
100665	EMORY VILLAGE STREETSCAPE	\$2,131,000	\$2,075,019	\$55,981
100699	GUARD RAIL INSTALLATION	\$189,599	\$167,059	\$22,540
100743	MEMORIAL DRIVE STREETSCAPES	\$3,816,347	\$3,784,648	\$31,698
100755	NORTHLAKE AREA PED IMPR	\$100,000	-	\$100,000
100758	PANOLA ROAD AT I-20	\$224,544	\$141,616	\$82,928
100761	PANTHERSVILLE AT OAKVALE	\$199,933	\$191,792	\$8,142
100787	SCHOOL SIGNAGE SAFETY	\$150,000	\$143,147	\$6,853
100795	STEPHENSON ROAD CORRIDOR	\$205,319	\$204,248	\$1,071
100799	STREET LIGHTING SAFETY	\$50,000	\$40,736	\$9,264
100800	TRAFFIC & INTER CONT DESIGN	\$1,866,567	\$1,862,282	\$4,284

2017 ANNUAL BUDGET

DeKalb County, Georgia

Capital Projects - General

Project	Project Name	Appropriation	Expenditures	Balance
100801	TRAFFIC SIGNALIZATION	\$2,475,000	\$2,069,103	\$405,897
100805	UPGRADE TRAFFIC OPS CTR	\$70,000	\$30,880	\$39,120
100812	WELLBORN / S STONE MTN LITH RD	\$863,924	\$636,913	\$227,011
101343	GDOT-ATLANTA DECATUR TRAIL	\$800,000	\$684,626	\$115,374
101549	ROCKBRIDGE RD.-SCENIC CORR.	\$3,694,400	\$470,787	\$3,223,613
101550	KLONDIKE BIKE/PED	\$1,117,527	\$967,193	\$150,334
101551	LOCAL MATCH-GDOT SYS.OPS.	\$803,750	\$567,339	\$236,411
101552	ATL-TO-STONE MT.PERIM.COL.BIKE	\$250,000	\$244,652	\$5,348
101587	COVINGTON HWY. SIDEWALKS	\$1,406,110	\$1,214,536	\$191,574
101590	N.AVENUE-CHURCH ST.-RAILROAD	\$30,000	-	\$30,000
101592	TRAFFIC STUDY-S.STONE MT.	\$30,000	\$16,200	\$13,800
101944	GLENWOOD PHASE 1	\$1,400,000	\$1,145,383	\$254,617
101945	FLAKES MILL @ SOUTH RIVER	\$475,000	\$473,878	\$1,122
101946	TURNER HILL PKY TO MCDANIEL	\$1,125,000	\$1,083,261	\$41,739
101947	GLENWOOD ROAD PHASE 2 (PE)	\$400,000	\$349,607	\$50,393
101949	STONE MOUNTAIN LITHONIA TRL	\$6,434,821	\$1,634,394	\$4,800,427
102172	COVINGTON HWY PI# 0008288	\$380,000	\$88,766	\$291,234
102225	LTIHONIA IND. BLVD. PH. 1-3	\$8,600,384	\$5,080,621	\$3,519,763
102227	MISC. SIDEWALK EXT	\$1,000,000	\$996,680	\$3,320
102270	RAINBOW DRIVE SIDEWALKS	\$2,228,486	\$2,072,195	\$156,291
102375	NORTHLAKE STREETSCAPES, PH 2	\$2,725,969	\$1,145,423	\$1,580,546
102376	N. INDAN CREEK @ MEMORIAL COLL	\$389,376	\$386,242	\$3,134
102377	MEMORIAL DR @ MEM COLLEG DR	\$537,466	\$509,655	\$27,811
102378	EMERGENCY BRIDGE	\$1,200,000	\$607,722	\$592,278
102379	WARRANTED SIGNAL LOCATIONS	\$500,000	\$303,107	\$196,893
102494	MORELAND AVE. STREETSCPS	\$399,178	\$219,795	\$179,383
102496	LAVISTA/OAKGROVE	\$2,900,000	\$2,122,317	\$777,683
102600	RESERVE FOR FUTURE PROJECTS	\$31,979	-	\$31,979
103417	STONECREST AREA IMPROVMENTS	\$16,731	\$5,061	\$11,670
103535	PATH PRJ MATCHING FUNDS	\$100,000	\$62,725	\$37,275
103668	MISC. SIDEWALK & SAFETY PRJS	\$520,255	\$152,015	\$368,240
104567	GDOT KEY RD/ CONSTIT RD BRG	\$1,328,000	-	\$1,328,000
Grand Total		\$94,829,051	\$58,280,104	\$36,548,947

HOST Projects - Points of Interest

- DeKalb County has leveraged funding from the Georgia Department of Transportation for the South Stone Mountain sidewalk and bike lane project, Rockbridge Road improvement project, South Fork Peachtree Creek Trail project, and Northlake area streetscapes.

Innovation & Technology Projects

Innovation & Technology Projects Description

The capital projects budget for the Innovation & Technology Department includes funding for acquisition of equipment and major system upgrades. These areas have proven to be the most critical to the county's infrastructure and day-to-day operations.

Innovation & Technology Projects - Financials - Expenditures by Project (Cost Ctr 81610)

Project	Project Name	Appropriation	Expenditures	Balance
100717	IS-2002 CTIP PURCHASES	\$800,000	\$797,366	\$2,634
100718	IS-2003 CTIP PURCHASES	\$565,175	\$544,539	\$20,636
100722	IS-COMBINED BILLING	\$955,000	\$893,145	\$61,856
100723	IS-CONSOLIDATED PURCHASE	\$2,388,074	\$2,322,718	\$65,356
100726	IS-I-NET PHASE II & III	\$2,845,121	\$2,813,188	\$31,933
100730	IS-PROP. APPRAIS. SYSTEM	\$250,000	\$248,543	\$1,457
101325	IS-NETWORK BACKUP STOR.	\$401,636	\$391,563	\$10,073
101327	IS-IMAGINING-RECORDER'S COURT	\$594,177	\$591,436	\$2,741
101908	AIX CONSOLIDATION HARDWARE	\$350,000	\$345,589	\$4,411
101911	TAX ASSESSOR SYSTEM(COLORADO)	\$500,000	\$465,203	\$34,797
102194	INTRGRT CRIMINAL JUSTICE SYS	\$500,000	\$470,320	\$29,680
102195	IS SAMS CONVERSION	\$400,000	\$379,460	\$20,540
102197	IS WINDOW SERVER	\$200,000	\$198,266	\$1,734
102198	IS GE CAP TAX ASS/CLERK SUP	\$4,326,837	\$4,322,223	\$4,614
102418	IS CONSULTING SERVICES	\$5,200,000	\$5,181,542	\$18,458
103079	OASIS - MAINFRAME MIGR.	\$3,295,625	\$3,246,727	\$48,898
103309	IS - TYLER CAMA	\$2,000,055	\$1,865,658	\$134,397
103314	IS - DATACENTER / SWITCHES	\$2,000,000	\$1,968,074	\$31,926
103781	MIGRATION MICROSOFT OFFICE 365	\$1,194,510	\$1,160,528	\$33,983
103799	APPLICATION SUPPORT	\$205,490	\$8,342	\$197,148
103886	IS ORACLE ADV PROCUREMENT SU.	\$2,250,000	\$1,984,742	\$265,258
104048	R12 FINANCIAL REPORTING	\$1,025,000	-	\$1,025,000
104133	IS RELOCATION PROJECT	\$145,000	\$120,869	\$24,131
104336	2015-014 SFTWARE & PC REPLMT	\$1,900,000	\$981,249	\$918,751
104337	2015-011 SFTWARE: TY ODY	\$560,604	\$64,020	\$496,584
104338	2015-013 WEBSTE REDESIGN	\$235,000	\$96,250	\$138,750
104339	2015-024 SOL: TRK / ODY INTF	\$200,000	-	\$200,000
104340	2015-028 MAG CT - SFTWR	\$256,120	\$102,800	\$153,320
104419	FINANCE (UCO) VIRTUAL	\$550,000	\$433,362	\$116,638
Grand Total		\$36,093,424	\$31,997,721	\$4,095,703

Innovation & Technology Projects - Points of Interest

- The capital improvement program for FY2017 includes \$957K for personal computer replacements.

Libraries Projects

Libraries Projects Description

Funding has been provided from the General Fund for projects to expand Library facilities, general maintenance and to replace computers. In 2014, the Board of Commissioners approved funding for repairs of the heating, ventilating and air conditioning system.

<u>Libraries Projects - Financials - Expenditures by Project (Cost Ctr 80668)</u>				
Project	Project Name	Appropriation	Expenditures	Balance
102192	PC REFRESH PROGRAM	\$229,028	\$216,041	\$12,987
104031	PARKING DECK-DECATUR	\$250,000	\$40,914	\$209,086
104148	WADE WALKER LIBRARY	\$4,000,000	-	\$4,000,000
104307	2017 CIP (BOOKS & MTRL)	\$1,000,000	-	\$1,000,000
Grand Total		\$5,479,028	\$256,955	\$5,222,073

Libraries Projects - Points of Interest

- The 2017 budget includes one million in funding for books and materials for the county wide library system.

Medical Examiner Projects

Medical Examiner Projects Description

The Medical Examiner performs investigations of all deaths that are required by law in the incorporated and unincorporated areas of DeKalb County. All capital project funding will address the purchase of specialized equipment, technology solutions that will either replace or enhance existing software systems, and maintenance or improvement of their facility.

Medical Examiner – Financials - Expenditures by Project (Cost Ctr 80362)

Project	Project Name	Appropriation	Expenditures	Balance
104328	SECURITY FENCE	\$130,000	-	\$130,000
Grand Total		\$130,000	-	\$130,000

Medical Examiner Projects – Points of Interest

- The Board of Commissioners approved \$130,000 in the 2016 budget for a security fence of the facility area.

Non-Departmental Projects

Non-Departmental Projects Description

The Non-Departmental department was activated in 2014 to account for capital projects that are assets to the county overall service delivery to the citizens and employees of the county.

Non-Departmental Projects - Financials - Expenditures by Project (Cost Ctr 89110)

Project	Project Name	Appropriation	Expenditures	Balance
104027	TOURISM PRODUCT	\$786,300	-	\$786,300
104041	AVONDALE TAD	\$1,483,786	-	\$1,483,786
104248	KENSINGTON TAD	\$564,364	-	\$564,364
104249	BRIARCLIFF TAD	\$860,670	-	\$860,670
104359	TOBIE GRANT INTERGENERATIONAL CTR	\$6,286,000	\$7,635	\$6,278,365
Grand Total		\$9,981,123	\$7,635	\$9,973,488

Non-Departmental Projects - Points of Interest

- The Board of Commissioners appropriated \$795 thousand from the Tax Allocation District (TAD) fund for capital improvement in those areas.
- An additional \$5,386,000 was approved in the 2017 budget for Tobie Grant Intergenerational Center

Parks Projects

Parks Projects Description

The Parks & Recreation capital projects program is responsible for the improvement of existing parks and athletic fields, the acquisition and development of new park lands, the repairing, renovation and construction of recreation centers, youth sports association facilities, and swimming pools. Most of the park development, facility renovation, and swimming pool construction is contracted out to private companies, while much of the design and minor construction is accomplished in-house.

Parks Projects - Financials - Expenditures by Project (Cost Ctr 86101)

Project	Project Name	Appropriation	Expenditures	Balance
100767	PARKS-DNR/HIDDEN ACRES PARK	\$75,000	-\$136,912	\$211,912
104179	ARABIA MT HRTGE AREA WY SGNA	\$563,700	\$0	\$563,700
104317	DEFERRED MAINTENANCE	\$1,808,331	\$334,173	\$1,474,158
104318	ELLENWOOD SITE DEV	\$800,000	\$49,500	\$750,500
Grand Total		\$3,247,031	\$246,761	\$3,000,270

Parks Projects - Points of Interest

- Additional funding was allocated in 2017 for Ellenwood and deferred maintenance
 - Replacement of synthetic turf at Browns Mill Aquatics for \$160K
 - Playground renovation at Redan park \$375K
 - The irrigation and fertilization of Athletic Field for \$135K
 - Renovation of a pavilion, field house and playground at Midway Park for \$240,500
 - Roadway and pavilion renovation at NH Scott for \$37,500
 - Deferred maintenance at various location for \$35,437
 - Ellenwood \$400K

Planning Projects

Planning Projects Description

The Planning capital projects provides for potential growth and redevelopment in areas across the county. Projects include upgrades to permitting system and Livable Center Initiative (LCI) studies conducted at various locations in the county.

Planning Projects – Financials - Expenditures by Project (Cost Ctr 85110)

Project	Project Name	Appropriation	Expenditures	Balance
103119	CDBG SUPPLM KENSINGTON LCI/TOD	\$33,500	\$21,290	\$12,210
103345	ARC/LCI-STONECREST	\$125,000	\$122,000	\$3,000
103530	ARC-MEDLINE LCI	\$30,000	\$26,450	\$3,550
103945	PERMITTING SYSTEM IMPRVMTS	\$3,426,295	\$1,024,740	\$2,401,555
104311	TECHNOLOGY PROJECT DOX	\$921,135	-	\$921,135
Grand Total		\$4,535,930	\$1,194,480	\$3,341,450

Planning Projects – Points of Interest

- The Board of Commissioners approve \$826,787 towards phase three of Hansen ProjectDox (contribution were derived from the Development, Water & Sewer, Fire, and Unincorporated Funds)

Police Projects

Police Projects Description

The Police capital projects include the renovation of existing police stations and precincts, firing range improvements, and upgrades for technology equipment.

Police Projects - Financials - Expenditures by Project (Cost Ctr 84602)

Project	Project Name	Appropriation	Expenditures	Balance
102362	CDBG SOUTH PRECINCT BLDG	\$1,900,000	\$1,754,694	\$145,306
104420	COMPUTER AID DISPATCH SYS	\$2,714,483	-	\$2,714,483
104578	UNIFORM BODY CAMERAS	\$600,000	-	\$600,000
Grand Total		\$5,214,483	\$1,754,694	\$3,459,789

Police Projects - Points of Interest

- An appropriation of \$2.7M is approved in 2017 for upgrades to the CAD system. Additionally, \$600K is set aside to offset the cost in purchasing body cameras for police officers.

Property Appraisal Projects

Property Appraisal Projects Description

The Property Appraisal & Assessment Department is responsible for the annual valuation of all taxable real and personal property in DeKalb County. The department produces a timely, equitable, and acceptable tax digest for DeKalb County that meets all the state statutes and legal requirements of the Georgia Department of Revenue. Capital improvement projects include the acquisition of system software and hardware.

Property Appraisal Projects – Financials - Expenditures by Project (Cost Ctr 82710)

Project	Project Name	Appropriation	Expenditures	Balance
104045	IMAGE DATABASE	\$1,314,271	\$378,078	\$936,193
Grand Total		\$1,314,271	\$378,078	\$936,193

Property Appraisal Projects Points of Interest

- The Board of Commissioners approved to fund phase two of the imaging project in the amount of \$464,271. This phase will be to convert all sketches of improvements to digital format allowing for functional improvement.
 - The digital sketches will then be compared to aerial photography to identify those sketches which reflect considerable variations.
 - All parcels with variation will then be visited to update dimensions.

Roads & Drainage Projects

Roads & Drainage Projects Description

The Roads and Drainage (R & D) capital projects are utilized for paving and re-paving roads, drainage improvements, providing for necessary utility relocations, and making improvements to departmental operating facilities. Traditionally, funding for these improvements has been appropriated in the capital projects fund, from revenues sources that include general fund, Metropolitan Atlanta Rapid Transit Authority (MARTA), Georgia Department of Transportation (GDOT) and transfers from other funds.

Roads & Drainage Projects - Financials - Expenditures by Project (Cost Ctr 85705)

Project	Project Name	Appropriation	Expenditures	Balance
100316	R & D SPEED HUMPS PROGRAM	\$286,297	\$243,126	\$43,171
101340	HAZARD MITIGATION-3-14-00	\$96,100	-	\$96,100
102213	LARP CONTRIBUTIONS	\$27,304,518	\$19,868,171	\$7,436,347
103934	LMIG 2014	\$2,150,000	\$116,385	\$2,033,615
103935	TUCKER & ST MTN CID	\$200,000	\$173,560	\$26,441
103936	E. DECATUR GRNWAY TRL	\$100,000	\$115,746	-\$15,746
104294	2016 ROAD RESURFACING	\$3,991,824	-	\$3,991,824
104369	SPEED HUMPS MAINTENANCE	\$500,000	-	\$500,000
102213	2017 LMIG Road Resurfacing	\$4,000,000	-	\$4,000,000
Grand Total		\$38,628,739	\$20,516,988	\$18,111,752

Roads & Drainage Projects - Points of Interest

- Four million is dedicated as a match to LMIG funding in 2017.

Sheriff Projects

Sheriff Projects Description

The Sheriff's Office operates the jail in a safe, secure and cost-effective manner; and, offers programs necessary to assist inmates' successful reintegration into the community. All capital improvement needs will address the purchase of specialized equipment, technology upgrades, and maintenance or improvement of their facility.

Sheriff - Financials - Expenditures by Project (Cost Ctr 83205)

Project	Project Name	Appropriation	Expenditures	Balance
104033	SECURITY ACCESS CONTROL	\$200,000	-	\$200,000
104366	FIRE ALARM MEMORIAL FACTY	\$1,799,281	-	\$1,799,281
104580	PREVENTIVE MAINTENANCE	\$688,600	-	\$688,600
Grand Total		\$2,687,881	-	\$2,687,881

Sheriff Projects - Points of Interest

- The Board of Commissioners approved the funding for a security access control system at the courthouse, a request for proposal is scheduled before the end of third quarter with an estimated project start-time in fourth quarter. The 2016 budget includes \$100,000 for phase one of the fire alarm system upgrade project, with an additional \$1.6 million allocated at mid-year.
- 2017 approved an appropriation of \$688K for the repair and or replacement of fire pumps, boilers, transport gates, chillers, HVAC, and inmate washer/dryers.

State Court Projects

State Court Projects Description

The State Court was created in 1951. The Court has jurisdiction within the boundaries of DeKalb County. The State Court has seven jury trial divisions each presided over by judges who serve four year terms and are elected in a county-wide, non-partisan election. Four judges are assigned to the Traffic Division and are elected to serve four year terms.

State Court Probation and the Marshal's Office are the other constituent entities within the State Court, together with the State Court Clerk's Office. Each of these offices serve and support all judges in the court.

The Clerk's Office is responsible for all records filed in the State Court, collecting civil filing and service fees and costs, receiving garnishment monies, and disbursement of criminal fines and fees, civil costs, and garnishment monies, paying witness fees and coordinating the provision of interpreter's services for non-English speaking litigants and users of American Sign language. The Clerk serves the Magistrate Court in the same manner. The Marshal Office serves, executes or levies all processes, executions, warrants or summary processes of any kind issued by the DeKalb County State and Magistrate Courts. State Court Probation supervises defendants placed on probation for misdemeanor offenses and collects fines, fees, and restitution from said probationers.

State Court- Financials - Expenditures by Project (Cost Ctr 83720)

Project	Project Name	Appropriation	Expenditures	Balance
103857	PROBATION (RADIOS)	\$33,600	-	\$33,600
TBD	MARSHALS (RADIOS)	\$235,000	-	\$235,000
Grand Total		\$268,600	-	\$268,600

State Court Projects - Points of Interest

- In preparation of the CAD system upgrade, the Board of Commissioners approved \$268,600 in the 2017 budget for the purchase of Motorola radios for the office of Probation and Marshal's.

Transportation Projects**Transportation Projects Description**

The Transportation capital projects are utilized for constructing new roads, obtaining right-of-way for road improvements, installing traffic signals, bridge improvements, providing for necessary utility relocations, and making improvements to departmental operating facilities. Traditionally, funding for improvements has been appropriated in the capital projects fund, from revenue sources such as MARTA (Metropolitan Atlanta Rapid Transit Authority), State contracts, and transfers from other funds. However, most of the funding for transportation projects since 1997 has occurred within the Homestead Option Sales Tax capital projects fund and through Georgia Department of Transportation (GDOT).

Transportation Projects - Financials - Expenditures by Project (Cost Ctr 85405)

Project	Project Name	Appropriation	Expenditures	Balance
100300	TS/DOT/WINTERS CHAPEL-OAKCLIFF	\$83,011	\$79,206	\$3,805
100301	TS/NO. DECATUR RD & LAWR	\$30,903	\$15,598	\$15,305
100302	TS/CHAM TCKR RD & CUM	\$15,268	\$10,591	\$4,677
100303	TS/E. PONCE DE LEON @ RAYS	\$16,539	\$9,917	\$6,622
100304	TS/ROCKBRIDGE RD	\$85,298	\$10,700	\$74,598
100305	TS/E PONCE DE LEON / SCOTT	\$263,971	\$44,400	\$219,572
100306	TS/P'TREE IND P'TREE RD	\$284,412	\$208,900	\$75,512
100308	TS/SR124/RK CHAPEL RD @ PLEA	\$17,024	-	\$17,024
100309	TS/SR124/RK CHAPEL RD @ MADD	\$41,223	-	\$41,223
100320	TS/E PONCE DE LEON AVE @ I	\$10,084	-	\$10,084
100321	TS/D'TWN DECATUR SIG SYS	\$40,438	-	\$40,438
100323	TS/E PONCE DE LEON AVE @	\$29,024	-	\$29,024
100325	TS/TRAF IMPR/MARTA/REARR FAC/	\$120,465	-	\$120,465
100330	TS/TRAF SIGNAL UPGRD	\$811,713	\$716,659	\$95,054
100332	TS/CANDL RD SIGNAL SYS	\$145,622	\$62,156	\$83,466
100336	TS/PANOLA RD / I-20 SIG SYS	\$91,193	\$49,207	\$41,986
100337	TS/N DRUID HILLS RD SIGN	\$110,053	-	\$110,053
100343	TS/WES CHAPEL RD & I-20 SIGN	\$103,938	\$47,145	\$56,793
100346	TS/CHAM DUNWDY SIGNAL SYS	\$51,115	\$17,296	\$33,819
100348	TS/EQUIPMENT-TRAFFIC SIGNALS	\$1,420,185	\$1,117,282	\$302,903
100464	CANDLER STREETSCAPES - PH 1	\$860,759	\$844,007	\$16,753
100473	CHAM DUNWOODY STREETSCAPE	\$1,444,820	\$1,435,630	\$9,190
100715	INTERSECTION/SIDEWALK MATERIAL	\$340,104	\$298,463	\$41,641
100738	LITHONIA IND BLVD - PHASE II	\$2,342,910	\$2,056,417	\$286,493
100741	LYNWOOD PARK REVITALIZATION	\$164,826	\$143,504	\$21,322
100797	STONE MTN / ATLANTA TRAIL	\$800,000	\$611,487	\$188,513

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Capital Projects - General

Project	Project Name	Appropriation	Expenditures	Balance
101188	INTERSEC.CO.V. HWY@PHILLIPS	\$110,261	-	\$110,261
101190	TRANS. MAJOR R.O.W. PURCHASES	\$212,796	\$212,799	-\$3
101207	GDOT-STONE MT. INDUST.PARK	\$116,320	\$67,116	\$49,204
101234	TS/LAVISTA RD. SIGN.SYST.	\$16,384	-	\$16,384
101237	TS/CHAM.TUCKER/I-285	\$129,091	\$126,623	\$2,468
101245	TSI/LAVISTA ROAD	\$236,648	\$217,029	\$19,620
101335	DOT-COVINGTON-EVANS MILL	\$35,395	-	\$35,395
101402	TRANS.-ROAD IMPROV.RESERVE	\$35,153	-	\$35,153
101503	S.RIV.GREENWAY TRL.	\$3,505,000	\$2,427,726	\$1,077,274
101969	WIDNG BOLDCST I285 T LINECRST	\$765,475	\$405,910	\$359,565
101971	SW KENGTN FM REDN TO MEMORIAL	\$400,000	-	\$400,000
101973	SOUTH RIVER TRL III	\$1,152,736	\$1,061,047	\$91,689
101974	STONE MOUNTAIN TRL VI	\$600,000	-	\$600,000
102083	COVINGTON HWY @ SCARBRGH	\$388,821	\$363,110	\$25,712
102133	SAFETY ACTION PLAN	\$191,875	\$86,825	\$105,051
102171	ROCKBRIDGE RD PRJ 0008401	\$2,000,000	\$679,015	\$1,320,985
102237	COVENTRY QUITE ZONE	\$50,000	\$38,432	\$11,568
102334	TS/MEMORIAL DR MARTA BRT	\$576,593	\$413,997	\$162,596
102819	PARK AVE- NEW P'TR-BUFORD	\$350,000	-	\$350,000
102953	BROOKHAVEN LCI PEDSTRN SFTY	\$570,000	\$64,675	\$505,325
103230	TRAFFIC SIGNLS FOR SR8 & SR141	\$190,000	\$150,811	\$39,189
103334	GDOT ROW BUFORD HWY	\$9,950	-	\$9,950
103337	SHOAL CREEK TRL PH1	\$300,000	-	\$300,000
103338	TWN BRTHRS LK TO ATL STN MT TL	\$100,000	-	\$100,000
103342	LAKE HEARN/PERIMTR SUMMIT PKY	\$3,270,504	\$3,188,859	\$81,645
103620	MARTA BUFORD TRFFIC SGNL CNTRL	\$793,779	\$332,220	\$461,560
103665	N. DRUID HILLS OFF SYSM SFETY	\$397,820	\$97,728	\$300,092
103930	SCOTT BLVD PEDESTAN IMPRVMNTS	\$60,000	-	\$60,000
104295	NORTHLAKE AREA SIDEWALKS	\$270,000	\$3,003	\$266,997
104296	SDWLKS@FLATSHALS/HNDRSN & SLMN	\$400,000	-	\$400,000
104296	2017 FLAT SHOALS [SIDEWALKS]	\$350,000	-	\$350,000
104297	LITHONIA IND BLVD EXT PH3	\$200,000	-	\$200,000
104303	RESERVE- SIDEWALKS	\$450,000	-	\$450,000
104428	FUQUA -MEDLOCK AREA IMPRVMNT	\$40,000	-	\$40,000
104436	GDOT ROW 40 TRAFFIC LIGHT	\$829,000	-	\$829,000
104437	COVENTRY RD QUITE ZN DIST 2&6	\$189,365	\$15,697	\$173,668
104438	CR5160/N. DRUID @SPRNG CK	\$64,000	-	\$64,000

Project	Project Name	Appropriation	Expenditures	Balance
104439	SR 42/MRLND SR54 CNNT CR5188	\$160,000	-	\$160,000
104440	CVNGTN TRL KNSNGTN MARTA	\$80,000	-	\$80,000
104441	S. RVR TRL ENTNCHMT CRK	\$52,000	-	\$52,000
104443	GDOT Clifton Bike and Ped	\$100,000	-	\$100,000
104448	N.DRID HLLS @ CSX BRDG STUDY	\$20,000	-	\$20,000
104449	MORELAND AVE STUDY	\$6,979	-	\$6,979
104450	S. RIVER TRL TO FLTN CO STUDY	\$13,990	-	\$13,990
104451	MORELAND AVE SCOPING STUDY	\$18,400	-	\$18,400
104456	GDOT LAWRENCEVILLE & MONTREAL	\$150,000	-	\$150,000
104463	COVINGTON TRAIL SCOPING STUDY	\$29,081	-	\$29,081
104589	BRIACLIFF RD CORRIDOR STUDY	\$100,000	-	\$100,000
104590	CHURCH ST [MULTI-USE TRAIL]	\$250,000	-	\$250,000
104591	FLAKES MILL RR [SIGNAL INSTALL]	\$150,000	-	\$150,000
104588	LAVISTA RD [SIDEWALKS]	\$400,000	-	\$400,000
Grand Total		\$30,399,519	\$17,518,387	\$12,881,132

Transportation Projects - Points of Interest

- With a county investment of \$1.25 million, the Transportation Division is seeking to complete funding for the Church Street Trail project (which includes a bridge over I-285), South Stone Mountain Lithonia Road bike lanes and sidewalk (from downtown Stone Mountain to Rockbridge Road), and the extension of Lithonia Industrial Boulevard from I-20 to Woodrow Road. The funds for Lithonia Industrial Boulevard are helping to leverage over \$4,200,000 in GDOT funds for the project. The funds for the South Stone Mountain Lithonia Road project are helping to leveraging \$3,377,000 in GDOT funds.
- Additional funds will be needed in 2018 to complete the following projects that are leveraging GDOT funds:
 - Flat Shoals Road Sidewalks from 2nd Avenue to Whites Mill Road
 - Henderson Road Sidewalks from LaVista Road to Henderson Mill Road
 - Rockbridge Road Improvements from Allgood Rd. to Rowland Rd.
 - Salem Road Sidewalks east of Panola Road
 - Panola Road Improvements from Fairington Road to Browns Mill Road
 - South River Trail Phase V from Panthersville Road to Waldrop Road
 - Tucker Streetscape Phase 2 (1st Avenue, 2nd Street, 4th Street, and Lynburn Drive)

Certificates of Participation Projects

Certificates of Participation Projects Description

In 2016, the County issued Certificates of Participation (COPS) to fund the acquisition, construction, and equipping of an animal shelter. The building consists of approximately 33,440 square feet and will be located at 3280 Chamblee Dunwoody Road, adjacent to the county owned Peachtree DeKalb Airport. The space features a 1,300-square foot clinic and will hold approximately 450 animals.

Certificates of Participation Projects (Fund 351) – Financials – Funding Sources

Funding Source	Appropriation	Expenditures	Balance
COPS BONDS PROCEEDS	\$12,490,000	\$5,477,210	\$7,012,790
Grand Total	\$12,490,000	\$5,477,210	\$7,012,790

Certificates of Participation Projects (Fund 351)– Financials - Expenditures by Department

Cost Center	Appropriation	Expenditures	Balance
80351 – COPS 1995 SERIES	\$12,490,000	\$5,477,210	\$7,012,790
Grand Total	\$12,490,000	\$5,477,210	\$7,012,790

Certificates of Participation Projects – Financials - Expenditures by Project (Cost Ctr 80351)

Project	Project Name	Appropriation	Expenditures	Balance
104414	ANIMAL SHELTER COP BOND	\$10,499,000	\$5,477,210	\$5,021,790
104460	COPS ANML SHLT LND PUCHSE	\$1,991,000	-	\$1,991,000
Grand Total		\$12,490,000	\$5,477,210	\$7,012,790

HOST Capital Projects

HOST Capital Projects Description

On March 18, 1997, the DeKalb County voters approved a sales tax referendum. The Homestead Option Sales Tax (HOST) increased the sales tax by one cent effective July 1, 1997. The additional revenue provides up to 100% Homestead Exemption for owner occupied dwellings and up to 20% of the sales tax revenue for capital improvement projects beginning in 1999. The revenue collected in the initial 18 months of the tax could be used for any purpose. The Board of Commissioners (BOC) decided to use the initial revenue for capital expenditures. The HOST revenue estimates for DeKalb County were based on the sales tax revenue collections of the Metropolitan Atlanta Rapid Transit Authority (MARTA). An amendment to the Homestead Option Sales Tax (HOST) Ordinance DeKalb County Code, Sections 2-117 through 2-129, allowed HOST funds for capital outlay projects to be included in the normal budgetary process as long as the funds are used for capital projects that are approved by the governing board. Prior to this amendment, HOST funds were distributed evenly among the five commission districts.

HOST Capital Projects (Fund 330) - Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
DEKALB COUNTY (CIP)	\$16,868,283	\$14,550,433	\$2,317,849
DEPT OF TRANSPORTATION	\$15,691,360	\$14,068,942	\$1,622,418
GA DEPT OF TRANSPORTATION	\$8,769,682	\$5,508,596	\$3,261,086
MARTA- TRANSPORTATION	\$500,000	\$414,604	\$85,396
THE LPA GROUP INC.	\$1,549,815	-	\$1,549,815
Grand Total	\$43,379,139	\$34,542,575	\$8,836,564

HOST Capital Projects (Fund 330) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
80330 CIP - HOST	\$43,379,139	\$34,542,575	\$8,836,564
Grand Total	\$43,379,139	\$34,542,575	\$8,836,564

HOST Projects - Financials - Expenditures by Project (Cost Ctr 80330)

Project	Project Name	Appropriation	Expenditures	Balance
100194	D1 MERCER U DR @ N FRK	\$9,362	\$7,498	\$1,865
100234	D3-GLNWD AVE SDWLKS	\$6,245,995	\$3,373,198	\$2,872,797
100235	D1 TCKER MN ST STRTSCAPE	\$4,090,000	\$2,410,808	\$1,679,192
100237	D1 WNTRS CHPL @ DNWDY CLB	\$207,042	\$204,565	\$2,477
100241	D1 TILLY MILL RD-W	\$704,000	\$399,802	\$304,198
100263	D3-FELL RD @ IDLEWD RD	\$45,000	\$36,202	\$8,798
100284	D5-STRIPING	\$58,994	\$37,820	\$21,173
100287	D5-COCK @ BORING RD	\$762,572	\$721,947	\$40,625
100376	IS-TELEPHONE SYS.UPGRADE	\$1,637,569	\$1,562,555	\$75,013
100739	LITHONIA STREETSCAPE	\$1,899,921	\$1,149,883	\$750,037
100778	PROGRAM MGM SERVICES	\$2,196,102	\$2,193,994	\$2,109

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HOST Capital Projects

100793	SNAPFINGER ROAD WIDENING	\$2,189,315	\$639,118	\$1,550,197
101269	D2-DRESDEN DRIVE N	\$273,780	\$272,941	\$839
101291	D4-STEVENSON@S.DESHON	\$131,177	\$115,498	\$15,679
101297	PERIMETER CID	\$20,699,360	\$19,494,003	\$1,205,357
101306	LYNWOOD PARK IMP./OSBORN	\$1,021,802	\$926,500	\$95,302
102019	DWNTWN LITHONIA STREETCPE	\$1,196,000	\$996,242	\$199,758
Grand Total		\$43,379,139	\$34,542,575	\$8,836,564

HOST Capital Outlay Projects – Points of Interest

- Most HOST projects do not have a direct financial impact on the operating budget. However, sidewalk installation, intersection improvements, upgrading traffic signals, and street resurfacing projects have significant non-financial impact on the county. Sidewalks improve the county's infrastructure, satisfy Americans with Disabilities Act guidelines, and promote pedestrian safety. Intersection projects improve the county's infrastructure, and promote safer driving conditions. The additional funding has been from the State of Georgia Department of Transportation to continue the funding of various projects.

HUD Section 108 Loan Projects

HUD Section 108 Loan Projects Description

In October 2008, the Board of Commissioners approved the acceptance of the Housing and Urban Development (HUD) 108 Section Loan that allowed the county to fund the construction of three capital improvement projects- The South DeKalb Community/Senior Center, the North DeKalb Community/Senior Center, and the Central DeKalb Senior Center.

HUD Section 108 Loan Projects (Fund 357) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
DEPT OF HOUSING & URBAN DEV.	\$13,999,790	\$12,474,630	\$1,525,160
Grand Total	\$13,999,790	\$12,474,630	\$1,525,160

HUD Section 108 Loan Projects (Fund 357) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
80389 CIP - HUD SECTION 108 LOAN	\$13,999,790	\$12,474,630	\$1,525,160
Grand Total	\$13,999,790	\$12,474,630	\$1,525,160

HUD Section 108 Loan Projects – Financials - Expenditures by Project (Cost Ctr 80389)

Project	Project Name	Appropriation	Expenditures	Balance
103433	N. DEKALB COMMUNITY CT	\$4,682,025	\$3,323,398	\$1,358,627
103434	CENTRAL DEKALB SR CENTER	\$5,251,983	\$5,123,931	\$128,052
103441	S. DEKALB SR COMMUNITY	\$4,065,782	\$4,027,301	\$38,481
Grand Total		\$13,999,790	\$12,474,630	\$1,525,160

HUD Section 108 Loan Projects – Points of Interest

- The Central DeKalb Senior Center held its grand opening, February 2, 2015. South DeKalb Senior Center opened in the fall of 2015.

Sanitation Capital Projects

Sanitation Capital Projects Description

The Sanitation Department is a self-supporting enterprise. Any county funds required to meet its capital obligations are from the Sanitation Fund.

Sanitation Capital Projects (Fund 542) - Financials - Funding Sources (Cost Ctr 88105)

Funding Source	Appropriation	Revenue	Balance
ATLANTA LIGHT & GAS	\$1,200,000	-	\$1,200,000
DEKALB COUNTY (CIP)	\$44,137,057	\$37,442,262	\$6,688,794
GA ENVIRONMENTAL FINANCE AUTH	\$6,000,000	\$5,995,754	\$4,246
Grand Total	\$51,337,057	\$43,444,017	\$7,893,040

Sanitation Capital Projects (Fund 542) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
88105 CIP - SANITATION	\$51,337,057	\$43,444,017	\$7,893,040
Grand Total	\$51,337,057	\$43,444,017	\$7,893,040

Sanitation Projects - Financials - Expenditures by Project (Cost Ctr 88105)

Project	Project Name	Appropriation	Expenditures	Balance
100483	CRYMES LANDFILL	\$1,775,000	\$770,446	\$1,004,554
102204	SEMINOLE LAND ENGINEERING	\$4,494,276	\$4,460,625	\$33,651
102205	SEMINOLE LAND MONITORING	\$5,981,877	\$5,980,221	\$1,656
102360	CLOSURE 2A CELL	\$18,216,035	\$17,877,625	\$338,410
102937	CNG FUELING STATION	\$11,669,870	\$7,911,962	\$3,757,908
103009	STIMULUS ADMIN	\$200,000	\$45,977	\$154,023
104100	RESID CLCTN CNTAINRIZATN	\$6,000,000	\$5,995,754	\$4,246
104329	WARD LAKE REDEVELOPMENT	\$1,500,000	\$401,408	\$1,098,592
104586	GAS WELL REPLACEMENTS	\$1,500,000	-	\$1,500,000
Grand Total		\$51,337,057	\$43,444,017	\$7,893,040

Stormwater Management Capital Projects

Stormwater Management Capital Projects Description

The Stormwater Utility Capital Improvement Program Fund is a self-supporting enterprise. Any funds required to meet its capital obligations come from the Stormwater assessment fee. In 2005, the fund was created and \$10,000,000 was transferred from the Stormwater Utility Fund.

Stormwater Management Capital Projects (Fund 582) - Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
CITY OF CLARKSTON	\$100,000	\$52,699	\$47,301
CITY OF CHAMBLEE	\$591,105	\$590,825	\$280
CITY OF DORAVILLE	\$702,770	\$700,353	\$2,417
CITY OF LITHONIA	\$141,106	\$100,171	\$40,934
DEKALB COUNTY (CIP)	\$21,065,231	\$14,731,143	\$6,334,088
GA. EMERGENCY MANAGEMENT AGENCY	\$5,354,333	\$3,331,702	\$2,022,630
THE SEMBLER COMPANY	\$187,000	\$78,487	\$108,513
Grand Total	\$28,141,544	\$19,585,381	\$8,556,163

Stormwater Management Capital Projects (Fund 582) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
86701 CIP - STORMWATER UTILITY	\$28,141,544	\$19,585,381	\$8,556,163
Grand Total	\$28,141,544	\$19,585,381	\$8,556,163

Stormwater Management Projects - Financials - Expenditures by Project (Cost Ctr 86701)

Project	Project Name	Appropriation	Expenditures	Balance
101647	STORMWATER-RESERVE FOR APPROP.	\$42,555	\$14,444	\$28,111
101648	REHAB-STORWATER PIPES & STRUC.	\$2,280,000	\$2,109,049	\$170,951
101649	STORM DRAIN. SYSTEM CONSTR.	\$500,000	\$471,905	\$28,095
101650	STORM.MGMT.FAC. PHASE 1	\$262,609	\$229,152	\$33,457
101689	STMWATER-FEMA FPH MATCH	\$1,076,977	\$257,530	\$819,447
101743	JACKSON SQ FEMA PDMC10/25/2005	\$2,656,518	\$2,408,634	\$247,884
101902	MATCH/ENGINEERS STDY	\$1,306,500	\$1,274,225	\$32,275
102041	DORAVILLE DRAINAGE PRJS	\$702,770	\$700,353	\$2,417
102057	DREW VALLEY AREA STRMWTR FAC.	\$1,088,119	\$1,035,175	\$52,943
102121	FEMA PDMC-PJ-04-GA-2006-002	\$1,700,613	\$1,399,578	\$301,034
102147	GANSBR FEMA- RFCPJ2006	\$175,000	\$4,855	\$170,145
102151	FEMA FMAPJ04GAFY2006-005 3HOMS	\$972,350	\$937,082	\$35,268
102224	SEMBLER STREAM BANK STABIZATN	\$187,000	\$78,487	\$108,513
102338	4 HMSGEMA PDMC-PJ04GA-07-006	\$197,083	\$196,416	\$667
102340	9 N.FORK PEH CRK GEMA FMAPJ407	\$794,019	\$736,700	\$57,318

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Stormwater Management Capital Projects

Project	Project Name	Appropriation	Expenditures	Balance
102442	11-HUNTNG, SCOTT& RIDERWOOD	\$912,863	\$486,382	\$426,481
102499	CITY LITHONIA	\$141,106	\$100,171	\$40,934
102669	TWIN BROTHERS LAKE FLOODPLN	\$400,000	\$374,407	\$25,593
102673	CITY OF CLARKSTON	\$100,000	\$52,699	\$47,301
102723	CORPS OF ENG (ARRA) PARTICIPAT	\$1,303,900	\$797,254	\$506,646
102757	PINE LAKE WATERSED IMPROVMNT	\$140,000	\$1,348	\$138,653
102965	CTY OF CLARKSTON LAKE IMPRVMNT	\$315,000	\$286,118	\$28,882
103068	HMGP-1686-0009	\$1,605,400	\$536,341	\$1,069,059
103361	GEMA-PDMC-PJ-04-GA-2010-001	\$2,375,160	\$2,023,663	\$351,497
104163	FMA-PJ-04-GA-2013-002	\$739,650	\$257,089	\$482,561
104164	FMA-PJ-04-GA-2014-003	\$900,000	\$550,436	\$349,564
104167	MAINTENANCE & REPAIR SW FACS	\$3,000,000	-	\$3,000,000
Grand Total		\$28,141,544	\$19,585,381	\$8,556,163

Stormwater Management Projects - Points of Interest

- Stormwater capital fund receives funding from local municipalities and other agencies that enters an inter-governmental agreement with DeKalb County to provide stormwater related services.
- Georgia Emergency Management Agency awarded the county \$1.3 million to assist in the elimination of flood zone properties and create green space initiatives.

Urban Redevelopment Agency Projects

Urban Redevelopment Agency Projects Description

The Urban Redevelopment Agency Bonds Payments Fund is a separate fund specifically designated to pay principal and interest on the Urban Redevelopment Agency of DeKalb County, Georgia revenue bond issue (\$7,945,000). Payments are made from the fund for principal and interest requirements, paying agent and other fees for certain projects within an urban development area designated recovery zones. The U. S. Government subsidizes 45% of the interest payment.

Urban Redevelopment Agency Projects (Fund 356) - Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
URBAN REDEVELOPMENT BOND	\$6,945,000	\$4,928,513	\$2,016,487
Grand Total	\$6,945,000	\$4,928,513	\$2,016,487

Urban Redevelopment Agency Projects (Fund 356) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
80356 - POLICE	\$2,269,749	\$291,303	\$1,978,446
80357 - RECORDERS COURT	\$4,675,251	\$4,637,210	\$38,041
Grand Total	\$6,945,000	\$4,928,513	\$2,016,487

Urban Redevelopment Authority Police Projects - Financials - Expenditures by Project (Cost Ctr 80356)

Project	Project Name	Appropriation	Expenditures	Balance
103038	URA-N. POLICE PRECINCT RELO	\$2,073,128	\$147,590	\$1,925,538
103621	ANIMAL SERVICES CENTER	\$196,621	\$143,712	\$52,908
Grand Total		\$2,269,749	\$291,303	\$1,978,446

Urban Redevelopment Authority Recorders Court Projects - Financials - Expenditures by Project (Cost Ctr 80357)

Project	Project Name	Appropriation	Expenditures	Balance
103035	URA-RECORDERS COURT RENO	\$4,675,251	\$4,637,210	\$38,041
Grand Total		\$4,675,251	\$4,637,210	\$38,041

Urban Redevelopment Agency - Points of Interest

- The county activated the Urban Redevelopment Agency to issue its revenue bonds to finance specified urban redevelopment projects in the county. The Board of Commissioners authorized the sale of these bonds on December 7, 2010, and the bonds were sold on December 9th through private placement. The projects are to renovate Recorders Court (\$4,045,000); acquire and construct the North Police Precinct (\$2,900,000) and a neighborhood justice protection center (\$1,000,000).

Watershed Management Construction Projects

Watershed Management Construction Projects Description

Watershed Management Construction Projects Fund was created in 1990 to track expenditures made from the proceeds of the 1990, 1993, and 2011 Revenue Bond issues, and local government contributions associated with construction projects. Payments from the Construction Fund were made in accordance with the bond resolution and local government agreements. State law requires that capital project funds be portrayed as project-length rather than annual budgets. Consequently, the budget for this fund is no longer adopted as part of the county's annual budget process.

To finance the cost of the capital improvements program (CIP), it has been necessary to raise water and sewer rates each year by 13% for the years 2012, 2013, and 2014, which amounted to increase of \$8 to \$10 per month for the average household each year.

Watershed Construction projects are funded in three categories/cost center:

- 1) Watershed Management Bonds (cost center 88051) – created in 1990, these bond proceeds are used for construction projects.
- 2) Watershed Management Recovery Zone Revenue (cost center 88052) – funds designated for Stonecrest Sanitary Sewer improvement and Lower Crooker Creek Lift Station.
- 3) 2011A Water & Sewer Revenue (cost center 88053) - funds designated for water and sewer pipes upgrades, relating to the consent decree program.

Watershed Management Construction Projects (Fund 512) - Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
RCVRY ZONE ECONOMIC DEV BND	\$46,203,942	\$44,592,166	\$1,611,777
WATER & SEWER BOND FUND	\$712,203,222	\$528,125,037	\$184,078,184
WATER & SEWER R&E FUND	\$44,062,857	\$27,814,804	\$16,248,052
Grand Total	\$802,470,021	\$600,532,008	\$201,938,013

Watershed Management Construction Projects (Fund 512) - Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
88051 - WATER & SEWER BONDS	\$383,398,542	\$355,094,610	\$28,303,932
88052 - WTRSHD MGMT RCVRY BND	\$23,101,971	\$22,296,803	\$805,888
88053 - 2011 WATER & SEWER BONDS	\$395,969,508	\$223,141,315	\$172,828,193
Grand Total	\$802,470,021	\$600,532,008	\$201,938,013

Watershed Management Bonds Projects

Watershed Bonds Projects Description

Watershed Management Construction Fund was created in 1990 to account for expenditures made from the proceeds of the 1990, 1993 and 2011 Revenue Bond issues, and local government contributions associated with the construction projects. Payments from the Construction Fund are made in accordance with the bond resolution and local government agreements. State law requires that capital project funds be portrayed as project-length rather than annual budgets. Consequently, the budget for this fund is no longer adopted as part of the county's annual budget process.

Watershed Bonds Projects – Financials - Expenditures by Project (Cost Ctr 88051)

Project	Project Name	Appropriation	Expenditures	Balance
100019	FILTER PLANT EXPANSION	\$169,662,878	\$169,596,788	\$66,090
100021	FILTER PLANT RESERVOIRS	\$49,424,697	\$49,382,416	\$42,280
100053	RAW WATER PUMP STATION & LINE	\$58,966,850	\$57,875,844	\$1,091,006
100056	ROADHAVEN ANNEX BUILDING	\$2,758,551	\$2,706,076	\$52,475
100068	SEWER REN - INTERGOVERNMTL	\$9,000,000	\$8,781,608	\$218,392
100069	SEWER REN - SNAPFINGER	\$20,335,703	\$19,050,305	\$1,285,398
102021	SOUTHEAST LIFT STATIONS	\$10,000,000	\$9,482,892	\$517,108
102252	RESERVE - APPROPRIATION	\$5,000	-	\$5,000
102460	SNAPFINGER ROTARY PRESS	\$4,500,000	\$4,084,672	\$415,328
102461	SNAPFINGER SAFETY REPAIRS	\$940,000	\$771,474	\$168,526
102604	COMPREHENSIVE SSES PROG	\$2,058,309	\$2,004,298	\$54,011
102789	GDOT IMPROV	\$2,500,000	\$2,487,564	\$12,436
102941	SYSTEM ASS & REHAB RZEDB-STNCRST SNTARY SWR	\$1,468,840	\$1,125,802	\$343,038
103046	IMPRV	\$49,400,290	\$27,744,871	\$21,655,419
104356	INTEREST EARNING	\$2,377,425	-	\$2,377,425
Grand Total		\$383,398,542	\$355,094,610	\$28,303,932

Watershed Management Bonds Projects – Points of Interest

- The county has recently adopted the 2011 Master Bond Resolution. This bond (Series 2011A/B) will finance the acquisition, construction and equipping of certain improvements to the county's water and sewerage system.
- The capital cost associated with the operation of the water & sewer system will be impacted by the consent decree issued by the U.S. Attorney General and the Environmental Protection Agency. This consent decree and settlement agreement mandates that DeKalb improve its sewer system and clean up the South River, Snapfinger Creek and the South Fork Creek

Watershed Management Recovery Zone Revenue Bonds Projects

Watershed Management Recovery Zone Revenue Bonds Projects Description

The American Recovery and Reinvestment Act of 2009 authorize the issuance of Recovery Zone Economic Development Bonds (RZEDB) by counties to finance certain types of projects within designated recovery zones. In 2010, the Board of Commissioners approved RZEDB in the amount of \$28,404,000 for Stonecrest sanitary sewer improvements and Lower Crooker Creek Lift Station.

Watershed Recovery Zone Revenue Bonds Projects - Financials - Expenditures by Project **(Cost Ctr 88052)**

Project	Appropriation	Expenditure	Balance
103046 - RZEDB-STNCRST SNTARY SWR	\$ 23,101,971	\$ 22,296,083	\$ 805,888
Project Total	\$ 23,101,971	\$ 22,296,083	\$ 805,888

Watershed Recovery Zone Revenue Bonds Projects - Points of Interest

- The personnel and operating cost to implement this program will be absorbed through this funding.

Watershed Management 2011 Series A Revenue Bonds Projects

Watershed Management 2011 Series A Revenue Bonds Projects Description

Watershed Management 2011 Revenue Bond issues relates to construction projects. The county's treatment plants, as well as thousands of miles of water and sewer pipes, have required significant repairs and upgrades. Extensive work has been necessary to address aged conditions, satisfy tightening federal and state regulations for water and wastewater.

Watershed Management 2011 Series A Revenue Bonds Projects – Financials - Expenditures by Project (Cost Ctr 88053)

Project	Project Name	Appropriation	Expenditures	Balance
103253	HYPOCHLORITE GEN. (CONSTR.)	\$3,963,000	\$3,452,566	\$510,434
103254	N. SHALLOWFORD RD BP ST	\$3,621,417	\$3,147,098	\$474,319
103255	TILLY MILL BOOSTER PUMPING	\$1,699,327	\$1,236,972	\$462,355
103256	WATER REUSE PROJECTS PLN.	\$500,000	-	\$500,000
103257	SCOTT BLVD WATER REPL PH 1	\$10,031,123	\$179,259	\$9,851,864
103258	CANDLER RD. WATER MAIN REPL	\$6,469,343	\$6,010,461	\$458,882
103259	CLEAR WELLS & PUMPING ST	\$6,726,615	\$3,216,437	\$3,510,178
103260	PIPE BURSTING (2012-13)	\$15,966,149	\$1,373,492	\$14,592,657
103261	MANHOLE REH (2012-13)	\$6,284,500	\$3,111,246	\$3,173,254
103262	CLOSED-CIRCUIT TV INSP	\$16,752,867	\$11,436,082	\$5,316,785
103263	RELINING	\$23,489,635	\$5,886,172	\$17,603,463
103264	WATER HYDR MODELING	\$3,500,000	-	\$3,500,000
103265	WATERWASTE HYDR MODELING	\$3,970,526	\$2,139,285	\$1,831,241
103266	SEW MAP & MANHOLE INSP STUDY	\$15,100,000	\$9,999,520	\$5,100,480
103267	SNAPFINGER WWTP EXP - PH 1	\$10,652,456	\$10,602,207	\$50,249
103268	SNAPFINGER WWTP EXP - PH 2	\$68,419,451	\$48,052,641	\$20,366,810
103269	POLE BRIDGE WWTP EXP - CONSTR	\$3,863,161	\$1,151,566	\$2,711,595
103270	ROADHAVEN BLDG FUND	\$6,945,997	\$2,148,152	\$4,797,845
103271	ORACLE BILLING SYS	\$11,510,401	\$814,518	\$10,695,883
103272	ABESTOS CEMENT (A/C) LINE REPL	\$60,075,883	\$29,300,439	\$30,775,444
103273	ABESTOS CEMENT LINE REPL - 1 P	\$8,999,368	\$8,470,518	\$528,850
103274	SNAPFINGER WWTP CONST MGMT	\$10,278,218	\$5,760,997	\$4,517,221
103618	LIFT STATION UPGRADES	\$1,206,875	\$32,148	\$1,174,728
104070	CITY OF ATL - WW SVCS/CLEAN	\$60,311,697	\$59,407,038	\$904,659
104073	LIFT STATION UPGRADE/REHAB	\$3,712,277	\$3,191,587	\$520,690
104079	REPLACE GLENWOOD WTR MAIN	\$3,164,089	\$100,305	\$3,063,784
104080	VULNERABILITY ASSESS-STUDY	\$100,000	-	\$100,000
104081	WATER SYSTEM SECURITY D&I	\$100,000	-	\$100,000
104082	W/S RELO-ADJ FOR ROADWAY	\$2,160,000	\$418,797	\$1,741,203

2017 ANNUAL BUDGET

DeKalb County, Georgia

Watershed Management Bonds Projects

Project	Project Name	Appropriation	Expenditures	Balance
104083	WATER RESOURCE MGMT PLAN	\$1,275,000	-	\$1,275,000
104084	WW SYS SEC DESIGN & INST	\$120,000	-	\$120,000
104085	LOWER CROOKED CRK LIFT CST	\$130,466	-	\$130,466
104086	HONEY CRK LIFT STA UPG CST	\$16,769,668	\$2,501,813	\$14,267,855
104087	SEWER CLEANING EQUIPMENT	\$1,250,000	-	\$1,250,000
104088	SEPTIC TANK ELIM PROGRAM	\$350,000	-	\$350,000
104098	SNAPFINGER WWTP EXP CST	\$4,000,000	-	\$4,000,000
104151	WATER SER LINE RENEW-ANN CST	\$2,500,000	-	\$2,500,000
Grand Total		\$395,969,508	\$223,141,315	\$172,828,193

Watershed Management 2011 Series A Revenue Bonds Projects – Points of Interest

- In 2017, work continues on Columbia Drive Lift Station, Stonecrest sanitary sewer system improvements. Lithonia No. 1 pump station, Priority Areas Sewer Assessment and Rehab Program and Ongoing Sewer Assessment and Rehabilitation Program.

Watershed Management Renewal & Extension Projects

Watershed Management Renewal & Extension Projects Description

Watershed Management Renewal and Extension (R & E) accounts for funds in excess of operating and debt service requirements used to renew or extend the current system. Renewal and Extension funds are used for replacements, additions, extensions and improvements of the water system. It pays for obligations relating to any engineering studies, surveys or plans and specifications pertaining to future development or expansion of the system. State Law requires that capital project funds be portrayed as project-length rather than annual budgets. Consequently, the budget for this fund is no longer adopted as part of the county's annual budget process.

The Renewal and Extension Projects are funded in three categories/cost centers:

- 1) Renewal & Extension (cost center 88061) – cover cost for water and sewer system upgrades. Funds projects for engineering studies, water meter replacement and sewer improvements.
- 2) Capital & Grants Personnel (cost center 88062) – Funds personnel in the Capital & Grants department. Personnel maintain the capital budget for the Consent Decree.
- 3) Purchasing & Contracting Personnel (cost center 88063) – Funds personnel in the Purchasing department that assist in the bidding process and contracts for outside services relating to the Consent Decree.

Watershed Management Renewal & Extension Projects (Fund 513) – Financials - Funding Sources

Funding Source	Appropriation	Revenue	Balance
GA ENVIRONMENTAL FINANCE AUTH	\$25,000	-	\$25,000
WATER & SEWER BOND FUND	\$23,452,889	\$15,718,555	\$7,734,334
WATER & SEWER R&E FUND	\$540,864,099	\$461,463,596	\$79,400,503
Grand Total	\$564,341,988	\$477,182,151	\$87,159,837

Watershed Management Renewal & Extension Projects (Fund 513) – Financials - Expenditures by Departments

Cost Center	Appropriation	Expenditures	Balance
88061 CIP - WATER & SEWER R & E	\$561,878,808	\$475,215,920	\$86,662,888
88062 CIP - CAPITAL & GRANTS	\$264,380	\$157,422	\$106,958
88063 CIP - PURCHASING & CONTRACTS	\$2,198,800	\$1,808,809	\$389,991
Grand Total	\$564,341,988	\$477,182,151	\$87,159,837

Watershed Management Renewal & Extension - Points of Interest

- The Purchasing and Capital & Grants projects were set up in 2013 to track personnel cost (in other departments) relating to the Consent Decree program.

Watershed Management Renewal & Extension Projects

Watershed Management Renewal & Extension Projects Description

Watershed Management Renewal and Extension projects includes replacements, additions, extensions and improvements relating to engineering studies, surveys or plans and specifications pertaining to future development or expansion of the water system.

Watershed Management Renewal & Extension Projects – Financials - Expenditures by Project (Cost Ctr 88061)

Project	Project Name	Appropriation	Expenditures	Balance
100001	ANNUAL ENGINEERING CONTRACT	\$47,824,187	\$42,070,691	\$5,753,496
100002	ANNUAL SEWER CST CONTRACT	\$4,257,369	\$4,207,453	\$49,916
100003	ANNUAL WATER CST CONTRACT	\$21,860,751	\$20,918,321	\$942,430
100010	COUNTY MAIN RENEWALS	\$29,479,586	\$29,305,290	\$174,296
100022	FIRELINES	\$6,103,955	\$5,896,089	\$207,866
100023	GDOT IMPROVEMENTS	\$12,719,445	\$12,310,615	\$408,829
100026	HOST PROJECTS DESIGN	\$128,816	\$104,940	\$23,876
100029	ISIS EQUIPMENT/CONTRACTS	\$11,700,000	\$11,462,932	\$237,068
100033	LIFT STATION EXPANSIONS	\$1,211,789	\$717,612	\$494,177
100038	MANHOLE RAISING CONTRACT	\$19,876,776	\$17,607,384	\$2,269,393
100040	MISC SEWER INSPECTIONS	\$4,967,954	\$4,527,651	\$440,303
100041	MISC WATER INSPECTIONS	\$770,685	\$373,570	\$397,116
100046	OPER EQUIP - REPLACEMENT	\$25,394,109	\$18,501,921	\$6,892,189
100055	RESERVE FOR APPROPRIATION	\$31,097,845	-	\$31,097,845
100057	ROADHAVEN RENOVATIONS	\$1,663,584	\$1,658,939	\$4,645
100065	SEWER REHAB - INTERGOVERNMTL	\$25,115,641	\$25,022,042	\$93,599
100066	SEWER REHAB - POLE BRIDGE	\$10,456,260	\$10,407,904	\$48,356
100067	SEWER REHAB - SNAPFINGER	\$56,653,402	\$56,368,025	\$285,377
100070	SEWER SERVICE LINES	\$17,677,007	\$17,340,489	\$336,518
100071	SEWER SYSTEM SURVEY	\$8,499,723	\$8,488,149	\$11,574
100076	SUBDIVISIONS & WATER MAIN EXT	\$11,346,636	\$10,973,518	\$373,118
100086	WATER METER INSTALLATIONS	\$39,730,669	\$38,258,187	\$1,472,482
100087	WATER METER REPLACEMENTS	\$66,155,880	\$58,118,917	\$8,036,963
100089	WATER SERVICE LINE RENEWALS	\$26,759,601	\$25,674,633	\$1,084,968
102607	SEWER SYSTEM MODELING	\$7,088,727	\$6,652,264	\$436,463
102608	ESEMENT CLEARING & MAINTENANCE	\$4,100,000	\$1,771,944	\$2,328,056
102906	CITY OF ATL - RENW & EXT	\$21,459,764	\$21,010,723	\$449,040
102907	SYSTEM ASSESS & REH	\$8,063,646	\$7,513,388	\$550,258
103049	WATERSHED IMPROVEMENT PROJECTS	\$4,626,852	\$1,020,928	\$3,605,924
103153	FIRE HYD REPAIR & REPL	\$6,503,359	\$3,865,668	\$2,637,691

Project	Project Name	Appropriation	Expenditures	Balance
103154	TANK REPAIR & PAINTING	\$2,383,650	\$814,800	\$1,568,850
103370	P&C ADMIN SUPPORT	\$890,000	\$888,357	\$1,643
103658	SCOTT CANDLER FILTER PLT	\$3,000,000	\$938,260	\$2,061,740
103730	MCCURDY BLDG FUND	\$944,779	\$596,398	\$348,381
103731	CIP INSURANCE	\$10,330,730	\$5,074,516	\$5,256,214
103775	G&A COST ALLOCATION	\$1,017,648	\$661,497	\$356,151
103845	CTY PERSONNEL DWM	\$2,736,726	\$2,575,106	\$161,620
104025	DUNWOODY TANK FILL VALVE	\$2,012,666	\$13,002	\$1,999,665
104192	Smoke Testing	\$4,265,591	\$1,503,797	\$2,761,794
104424	Water Audit Implementation	\$3,000	-	\$3,000
104549	Watermain Repairs	\$1,000,000	-	\$1,000,000
Grand Total		\$561,878,808	\$475,215,920	\$86,662,888

Watershed Management Renewal & Extension Projects – Points of Interest

- The department designed and implemented plans to replace the existing 24-inch concrete water transmission main with a new 36-inch ductile iron transmission main from Candler Road at Interstate 20 to Memorial Drive at Beech Drive. This project has included the replacement of six-inch concrete service mains along with new eight-inch ductile iron pipe.
- The county is continuing to make improvement to the water system. Projects will continue to be funded as the need arises.

Watershed Management Capital Personnel Projects

Watershed Management Capital Personnel Projects Description

The Capital Personnel Project was created to account for personnel that manages and assists with capital projects for the Water & Sewer department. In 2013, it was decided that personnel should be budgeted and tracked within a separate project.

Watershed Capital Personnel Projects - Financials - Expenditures by Project (Cost Ctr 88062)

Project	Project Name	Appropriation	Expenditures	Balance
103896	CAPITAL & GRANTS PERSONNEL	\$239,380	\$157,422	\$81,958
104541	BIOGAS FEASIBILITY STUDY	\$25,000	-	\$25,000
Grand Total		\$264,380	\$157,422	\$106,958

Watershed Management Capital Personnel Projects - Points of Interest

- Additional personnel may increase funding in the future.

Watershed Management Purchasing Personnel Projects

Watershed Management Purchasing Personnel Projects Description

The Purchasing Personnel Project was created to account for personnel that assist with procurement (capital projects) needs for the Water & Sewer department. In 2014, it decided that personnel should be budgeted and tracked within a separate project.

Watershed Management Purchasing Personnel Projects - Financials - Expenditures by Project (Cost Ctr 88063)

Project	Project Name	Appropriation	Expenditures	Balance
103894	P & C PERSONNEL	\$2,198,800	\$1,808,809	\$389,991
Grand Total		\$2,198,800	\$1,808,809	\$389,991

Watershed Management Purchasing Personnel Projects - Points of Interest

- Additional personnel may increase funding in the future.

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Budget Resolution

RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2016 FOR EACH FUND OF DEKALB COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN EACH FUND AS EXPENDITURES, ADOPTING SEVERAL ITEMS OF REVENUE ANTICIPATION, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS.

WHEREAS, the Chief Executive Officer of DeKalb County has presented a proposed 2017 budget to the Board of Commissioners of DeKalb County which outlines the County's financial plan for said fiscal year, and,

WHEREAS, the budget lists proposed expenditures for the fiscal year 2017, proposes certain levies and charges to finance these expenditures for the fiscal year 2017 and lists the anticipated revenues to be derived there from, and,

NOW, THEREFORE, BE IT RESOLVED that this budget is hereby approved and the items of revenues shown in the budget for each fund in the amounts anticipated are adopted and that the amounts shown in the budget for each fund as proposed expenditures are hereby appropriated to the departments named in each fund; and

BE IT FURTHER RESOLVED that the expenditures shall not exceed the appropriations authorized by this budget or amendments thereto provided; however, that expenditures for the fiscal year shall not exceed actual funding available.

ADOPTED by the DeKalb County Board of Commissioners, this 28th day of February, 2017.

Signed by KATHIE GANNON
Presiding Officer, Board of Commissioners
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this 28th day of February, 2017.

Signed by MICHAEL L. THURMOND
Chief Executive Officer
DeKalb County, Georgia

ATTEST:

BARBARA H. SANDERS, CCC
Clerk to the Board of Commissioners
And Chief Executive Officer
DeKalb County, Georgia

APPROVED AS TO FORM:

O.V. Brantley
County Attorney
DeKalb County, Georgia

APPROVED AS TO SUBSTANCE:

J. Jay Vinicki
Budget Director
DeKalb County, Georgia

2016 RECOMMENDED BUDGET RESOLUTION
OPERATING BUDGET

TAX FUNDS	FY17 Adopted
General Fund (100) Fund Balance Carried Forward	\$ 42,399,039
General Fund (100) Revenue	
Taxes	\$239,994,248
Charges for Service	\$ 50,080,545
Intergovernmental	\$ 1,307,432
Fines and Forfeitures	\$ 9,852,853
Miscellaneous	\$ 5,709,528
Other Fin. Sources	\$ 4,262,107
General Fund (100) Revenue Total	\$310,936,713
General Fund (100) Appropriations	
Animal Services	\$ 4,085,813
Board of Commissioners	\$ 3,569,501
Budget (OMB)	\$ 1,139,679
Chief Executive Officer	\$ 3,886,254
Child Advocate's Office	\$ 2,731,404
Citizens Help Center (311)	\$ 387,737
Clerk of Superior Court	\$ 7,623,033
Community Service Board	\$ 2,084,057
Cooperative Extension	\$ 912,285
Debt Service	\$ 7,784,098
DFACS (Family and Children Services)	\$ 1,278,220
District Attorney	\$ 14,923,706
Elections	\$ 2,465,520
Emergency Management (DEMA)	\$ 421,010
Ethics Board	\$ 504,029
Facilities Management	\$ 14,965,369
Finance	\$ 7,201,414
Fire & Rescue Services	\$ 141,249
Geographic Information Systems	\$ 2,617,794
Health, Board of	\$ 4,255,634
HOST Contribution	\$ 1,393,050
Human Resources & Merit System	\$ 3,838,234
Human Services Department	\$ 5,271,548
Information Technology	\$ 22,063,438
Internal Audit Office	\$ 1,368,191
Juvenile Court	\$ 7,303,973

TAX FUNDS CONT'D

FY17 Adopted

General Fund (100) Appropriations Cont'd

Law Department	\$ 4,914,186
Library	\$ 17,529,421
Magistrate Court	\$ 3,598,339
Medical Examiner	\$ 2,550,392
Non-Departmental	\$ 20,285,419
Planning & Sustainability.	\$ 1,777,010
Police Services	\$ 8,437,815
Probate Court	\$ 1,952,642
Property Appraisal & Assessment	\$ 5,541,818
Public Defender	\$ 9,413,214
Public Works Director	\$ 738,798
Purchasing and Contracting	\$ 3,312,643
Sheriff	\$ 83,558,935
Solicitor General, State Court	\$ 7,556,181
State Court	\$ 15,816,726
Superior Court	\$ 9,778,146
Tax Commissioner	\$ 8,419,862

General Fund (100) Appropriations Total**\$329,397,787****General Fund (100) Ending Fund Balance****\$ 23,937,965****Fire Fund (270) Fund Balance Carried Forward****\$ 1,893,556****Fire Fund (270) Revenue**

Taxes	\$ 64,980,032
Charges for Services	\$ 674,833
Miscellaneous	\$ 13,800
Other Fin. Sources	\$ 141,249

Fire Fund (270) Revenue Total**\$ 65,809,914****Fire Fund (270) Appropriations**

Debt Service	\$ 280,941
Fire & Rescue Services	\$ 60,441,288
Non-Departmental	\$ 5,757,213

Fire Fund (270) Appropriations Total**\$ 66,479,442****Fire Fund (270) Ending Fund Balance****\$ 1,224,028****Designated Fund (271) Fund Balance Carried Forward****\$ 4,113,925****Designated Fund (271) Revenue**

Taxes	\$ 31,395,199
Charges for Services	\$ 762,900

TAX FUNDS CONT'D	FY16 Adopted
Miscellaneous	\$ 173,995
Other Finance Sources	\$ 9,578,677
Designated Fund (271) Revenue Total	\$ 41,910,771
Designated Fund (271) Appropriations	
Debt Service	\$ 31,534
Non-Departmental	\$ 11,860,972
Parks	\$ 12,582,650
Roads And Drainage	\$ 16,561,401
Transportation	\$ 2,866,174
Designated Fund (271) Appropriations Total	\$ 43,902,731
Designated Fund (271) Ending Fund Balance	\$ 2,121,965
Unincorporated Fund (272) Fund Balance Carried Forward	\$ 2,942,627
Unincorporated Fund (272) Revenue	
Taxes	\$ 4,835,983
Licenses and Permits	\$ 17,162,039
Fines and Forfeitures	\$ 8,202,876
Miscellaneous	\$ 47,208
Other Fin. Sources	\$(14,047,815)
Unincorporated Fund (272) Revenue Total	\$ 16,200,291
Unincorporated Fund (272) Appropriations	
Beautification	\$ 8,888,134
Economic Development	\$ 1,000,000
Non-Departmental	\$ 2,133,054
Planning & Sustainability	\$ 1,752,673
State Court	\$ 4,486,474
Unincorporated Fund (272) Appropriations Total	\$ 18,260,335
Unincorporated Fund (272) Ending Fund Balance	\$ 882,583
Hospital Fund (273) Fund Balance Carried Forward	\$ (1,108,924)
Hospital Fund (272) Revenue	
Other Fin. Sources	\$ 3,829,934
Taxes	\$ 17,930,130
Hospital Fund (272) Revenue Total	\$ 21,760,064
Appropriations Total	\$ 20,651,140
Hospital Fund (273) Ending Fund Balance	\$ -

2017 ANNUAL BUDGET

DeKalb County, Georgia

Budget Resolution

TAX FUNDS CONT'D	FY16 Adopted
Police Services Fund (274) Fund Balance Carried Forward	\$ 9,672,264
Police Fund (274) Revenue	
Taxes	\$ 92,885,248
Licenses and Permits	\$ 428,000
Charges for Services	\$ 450,000
Miscellaneous	\$ 270,000
Other Fin. Sources	\$ 10,399,319
Police Fund (274) Revenue Total	\$104,432,567
Police Fund (274) Appropriations	
Debt Services	\$ 474,532
Non-Departmental	\$ 9,835,898
Police Services	\$ 98,500,436
Police Services Fund (274) Appropriations Total	\$108,810,866
Police Service Fund (274) Ending Fund Balance	\$ 5,293,965
Debt Services Fund (410) Fund Balance Carried Forward	\$ 1,016,086
Taxes Revenue Total	\$ 11,209,155
Appropriations Total	\$ 11,939,200
Debt Service Fund (410) Ending Fund Balance	\$ 286,041
Debt Service Fund (411) Fund Balance Carried Forward	\$ (148,752)
Taxes Revenue Total	\$ 7,160,142
Appropriations Total	\$ 6,829,788
Debt Service Fund (411) Ending Fund Balance	\$ 181,602

SPECIAL REVENUE FUNDS	FY17 Adopted
Development Fund (201) Fund Balance Carried Forward	\$ 5,773,683
Development Fund (201) Revenue	
Licenses and Permits	\$ 7,548,250
Charges for Services	\$ 250,000
Miscellaneous	\$ (6,500)
Development Fund (201) Revenue Total	\$ 7,791,750
Appropriations Total	\$ 7,421,514
Development Fund (201) Ending Fund Balance	\$ 6,143,919
Public Ed and Government Access Fund (203) Fund Balance Carried Forward	\$ 744,439
Miscellaneous Total	\$ 90,000
Appropriation Total	\$ 628,657
Public Ed and Government Access Fund (203) Ending Fund Balance	\$ 205,782
County Jail Fund (204) Fund Balance Carried Forward	\$ 434,988
County Jail Fund (204) Revenue	
Intergovernmental	\$ 118,000
Fines and Forfeitures	\$ 1,151,500
County Jail Fund (204) Revenue Total	\$ 1,269,500
Appropriation Total	\$ 1,704,488
County Jail Fund (204) Ending Fund Balance	\$ -
Foreclosure Registry Fund (205) Fund Balance Carried Forward	\$ 141,419
Charges for Services Revenue Total	\$ 130,000
Appropriation Total	\$ 257,914
Foreclosure Registry Fund (205) Ending Fund Balance	\$ 13,505
Victim Assistance Fund (206) Fund Balance Carried Forward	\$ 83,565
Victim Assistance Fund (206) Revenue	
Intergovernmental	\$ 420,000
Fines and Forfeitures	\$ 500,000
Victim Assistance Fund (206) Revenue Total	\$ 920,000
Appropriation Total	\$ 1,003,565
Victim Assistance Fund (206) Ending Fund Balance	\$ -
Recreation Fund (207) Fund Balance Carried Forward	\$ 236,937
Charges for Services Revenue Total	\$ 842,300
Appropriation Total	\$ 1,079,237
Recreation Fund (207) Ending Fund Balance	\$ -

2017 ANNUAL BUDGET

DeKalb County, Georgia

Budget Resolution

SPECIAL REVENUE FUNDS CONT'D		FY17 Adopted
Juvenile Services Fund (208) Fund Balance Carried Forward		\$ 45,332
Charges for Services Total		\$ 49,000
Appropriation Total		\$ 94,332
Juvenile Services Fund (208) Ending Fund Balance		\$ -
Drug Abuse Treatment & Education Fund (209) Fund Balance Carried Forward		\$ 181,412
Fines and Forfeitures Total		\$ 215,000
Appropriation Total		\$ 396,412
Drug Abuse Treatment & Education Fund (209) Ending Fund Balance		\$ -
Street Light Fund (211) Fund Balance Carried Forward		\$ 1,374,544
Street Light Fund (211) Revenue		
Charges for Services		\$ 4,795,700
Investment Income		\$ 300
Street Light Fund (211) Revenue Total		\$ 4,796,000
Appropriation Total		\$ 6,139,133
Street Light Fund (211) Ending Fund Balance		\$ 31,411
Speed Humps Maintenance Fund (212) Fund Balance Carried Forward		\$ 1,075,709
Speed Humps Maintenance Fund (212) Revenue		
Charges for Services		\$ 300,000
Investment Income		\$ 896
Speed Humps Maintenance Fund (212) Revenue Total		\$ 300,896
Appropriation Total		\$ 328,656
Speed Humps Maintenance Fund (212) Ending Fund Balance		\$ 1,047,949
E-911 Emergency Telephone System Fund (215) Fund Balance Carried Forward		\$ 4,986,329
E-911 Emergency Telephone System Fund (215) Revenue		
Miscellaneous Revenue Total		\$ 10,460,000
Appropriation Total		\$ 15,441,701
E-911 Emergency Telephone System Fund (215) Ending Fund Balance		\$ 4,628
Hotel/Motel Tax Fund (275) Fund Balance Carried Forward		\$ 2,789,603
Taxes Revenue Total		\$ 5,400,000
Appropriation Total		\$ 8,189,603
Hotel/Motel Tax Fund (275) Ending Fund Balance		\$ -

SPECIAL REVENUE FUNDS CONT'D**FY17 Adopted**

Rental Motor Vehicle Excise Tax Fund (280) Fund Balance Carried Forward	\$ 561,687
Taxes Revenue Total	\$ 658,163
Appropriation Total	\$ 705,875
Rental Motor Vehicle Excise Tax Fund (280) Ending Fund Balance	\$ 513,975

ENTERPRISE FUNDS**FY17 Adopted**

Water & Sewer Operating Fund (511) Fund Balance Carried Forward	\$ 95,654,891
Water & Sewer Operating Fund (511) Revenue	
Charges for Services	\$264,649,630
Miscellaneous	\$ 487,925
Other Fin. Sources	\$ 492,259
Water & Sewer Operating Fund (511) Revenue Total	\$265,629,814
Water & Sewer Operating Fund (511) Appropriations	
Finance	\$ 11,185,131
Watershed Management	\$274,095,740
Water & Sewer Operating Fund (511) Appropriations Total	\$285,280,871
Water & Sewer Operating Fund (511) Ending Fund Balance	\$ 76,003,834

Water & Sewer Sinking Fund (514) Fund Balance Carried Forward	\$ -
Other Fin. Sources Total	\$ 66,044,649
Appropriations Total	\$ 66,044,649
Water & Sewer Sinking Fund (514) Ending Fund Balance	\$ -

Sanitation Operating Fund (541) Fund Balance Carried Forward	\$ 4,122,613
Sanitation Operating Fund (541) Revenue	
Charges for Services	\$ 64,902,066
Miscellaneous	\$ 30,000
Sanitation Operating Fund (541) Revenue Total	\$ 64,932,066
Appropriation Total	\$ 69,054,679
Sanitation Operating Fund (541) Ending Fund Balance	\$ -

Airport Operating Fund (551) Fund Balance Carried Forward	\$ 5,242,902
Miscellaneous Revenue Total	\$ 5,021,000
Appropriation Total	\$ 6,768,170
Airport Operating Fund (551) Ending Fund Balance	\$ 3,495,732

Stormwater Utility Operating Fund (581) Fund Balance Carried Forward	\$ 14,963,892
Stormwater Utility Operating Fund (581) Revenue	
Charges for Services	\$ 14,964,346
Miscellaneous	\$ 10,000

2017 ANNUAL BUDGET

DeKalb County, Georgia

Budget Resolution

Stormwater Utility Operating Fund (581) Revenue Total	\$ 14,974,346
Appropriation Total	\$ 24,902,947
Stormwater Utility Operating Fund (581) Ending Fund Balance	\$ 5,035,291

INTERNAL SERVICE FUNDS	FY17 Adopted
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Fleet Maintenance Fund (611) Fund Balance Carried Forward	\$ 1,008,254
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Fleet Maintenance Fund (611) Revenue

Intergovernmental	\$ 31,170,000
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Charges for Services	\$ 200,000
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Fleet Maintenance Fund (611) Revenue Total	\$ 31,370,000
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Appropriation Total	\$ 31,370,000
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Fleet Maintenance Fund (611) Ending Fund Balance	\$ 1,008,254
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Vehicle Replacement Fund (621) Fund Balance Carried Forward	\$ 32,302,062
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Vehicle Replacement Fund (621) Revenue

Charges for Services	\$ 27,032,878
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Other Fin. Sources	\$ 900,000
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Vehicle Replacement Fund (621) Revenue Total	\$ 27,932,878
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Appropriation Total	\$ 48,383,478
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Vehicle Replacement Fund (621) Ending Fund Balance	\$ 11,851,462
---	----------------------

Risk Management Fund (631) Fund Balance Carried Forward	\$ 8,911,529
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Risk Management Fund (631) Revenue

Charges for Services	\$ 10,080,000
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Payroll Deductions	\$ 93,000,000
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Risk Management Fund (631) Revenue Total	\$103,080,000
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Appropriation Total	\$103,676,171
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Risk Management Fund (631) Ending Fund Balance	\$ 8,315,358
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Workers Compensation Fund (632) Fund Balance Carried Forward	\$ 174,065
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Charges for Services Revenue Total	\$ 6,000,000
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Appropriation Total	\$ 6,174,065
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Workers Compensation Fund (632) Ending Fund Balance	\$ -
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REVENUE BOND LEASE PAYMENT FUNDS**FY17 Adopted**

Revenue Bonds Lease Payments Fund (412) Fund Balance Carried Forward	\$ 53,721
Miscellaneous Revenue Total	\$ 3,728,754
Appropriation Total	\$ 3,728,754
Revenue Bonds Lease Payments Fund (412) Ending Fund Balance	\$ 53,721

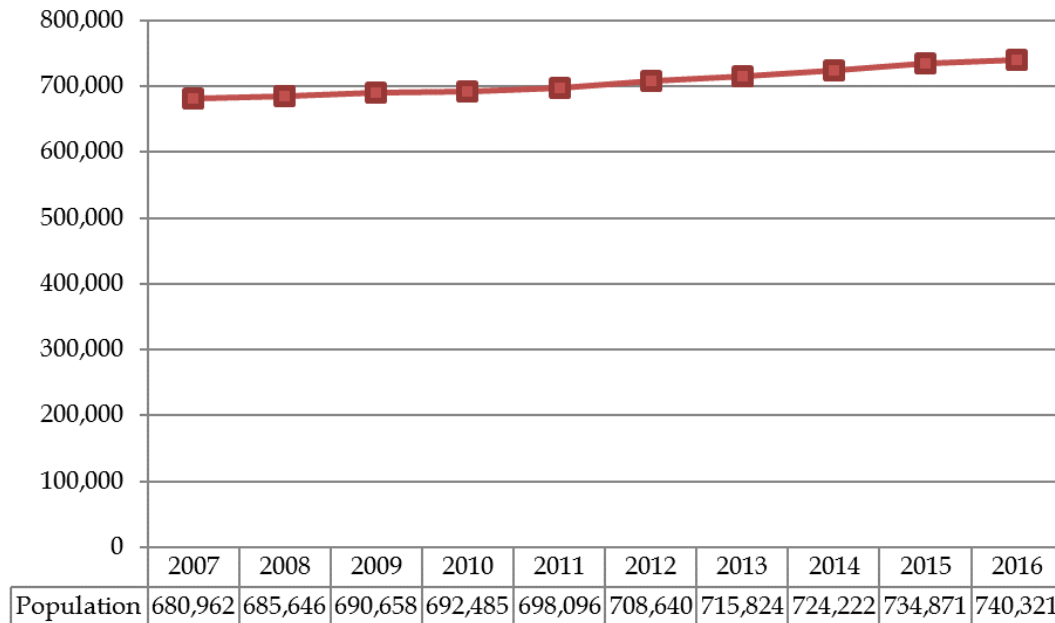
Public Safety & Judicial Authority Lease Payments Fund (413) Fund Balance Carried Forward	\$ 656,699
Other Fin. Sources Revenue Total	\$ 956,14
Appropriation Total	\$ 1,612,844
Public Safety & Judicial Authority Lease Payments Fund (413) Ending Fund Balance	\$ -

Urban Redevelopment Agency Bond Debt Svc Fund (414) Fund Balance Carried Forward	\$ 248,586
Other Fin. Sources Revenue Total	\$ 479,122
Appropriation Total	\$ 726,709
Urban Redevelopment Agency Bond Debt Svc Fund (414) Ending Fund Balance	\$ 999

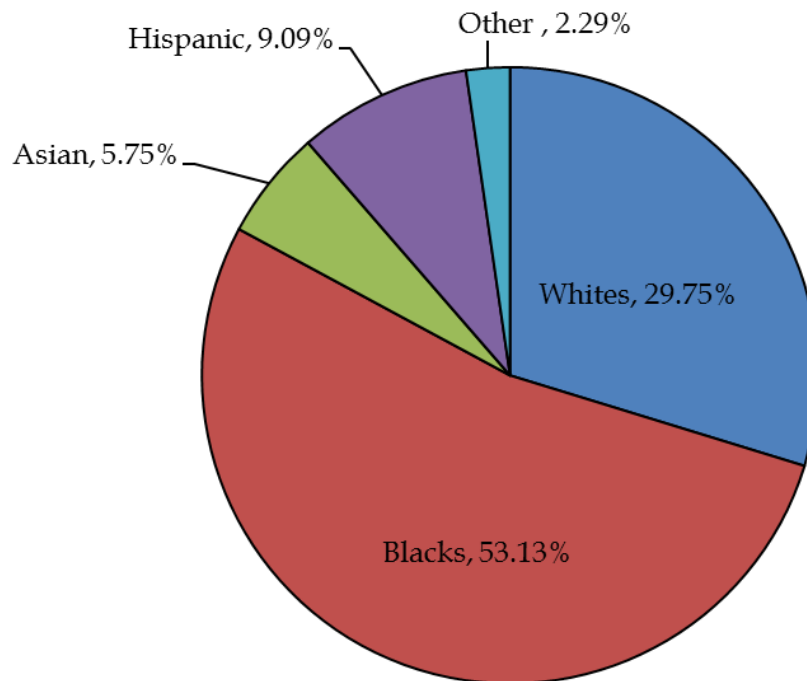
Statistics

This section includes demographic and economic statistics for DeKalb County and other statistics related to DeKalb County Government.

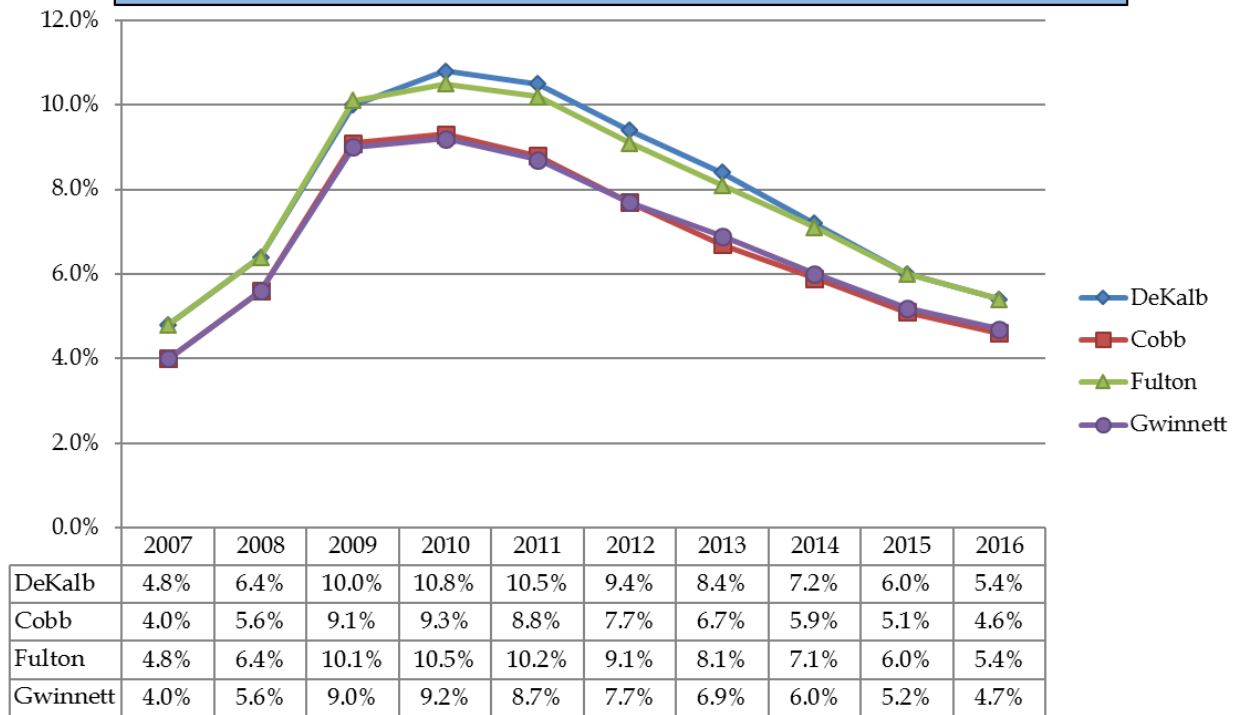
Population Estimates, 2007 - 2016, Source: U.S. Census Bureau



Population by Ethnicity - 2015, Source: U.S. Census Bureau, 2011-2015 American Community Survey 5-Year Estimates



Unemployment Rate comparison with other local counties, Annual averages from 2007 - 2016, Source: U.S. Bureau of Labor Statistics



Major Employers - 2015, Source: Georgia Department of Labor, DeKalb Planning & Sustainability

Employer	# of employees
Emory Healthcare	15,756
DeKalb County Schools	13,701
Emory University & Hospital	13,414
Children's Healthcare of Atlanta	9,714
Centers for Disease Control & Prevention	8,842
DeKalb County Government	7,539
DeKalb Medical Center	4,225
AT&T	3,837
Cox Enterprises	2,530
Georgia Perimeter College	1,188

**Civilian employed population (16 years and over) by industry - 2015,
Source: U.S. Census Bureau, 2011-2015 American Community Survey 5-Year
Estimates**

Industry	# of employed	% of employed
Education & Health Care	80,432	23.3%
Professional	52,546	15.2%
Retail Trade	37,370	10.8%
Arts & Entertainment	34,122	9.9%
Finance, Insurance, & Real Estate	24,544	7.1%
Transportation, Warehousing, & Utilities	21,880	6.3%
Manufacturing	21,390	6.2%
Public Administration	18,992	5.5%
Construction	16,327	4.7%
Other Services, except Public Administration	15,603	4.5%
Information	12,630	3.7%
Wholesale Trade	8,313	2.4%
Agriculture, Forestry, Fishing, Hunting, & Mining	727	0.2%

**Community Facilities & Parks - 2016, Source: DeKalb Office of Management
& Budget**

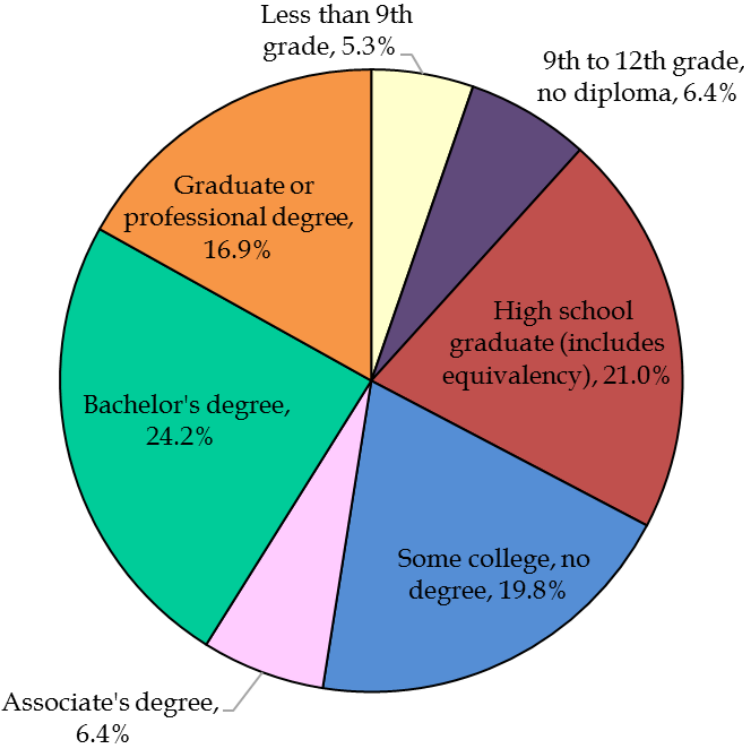
Facilities/Parks	Total Number
Library Branches	22
Parks	114
Recreation Centers	11
Senior Centers*	6

*Includes two multi-purpose centers

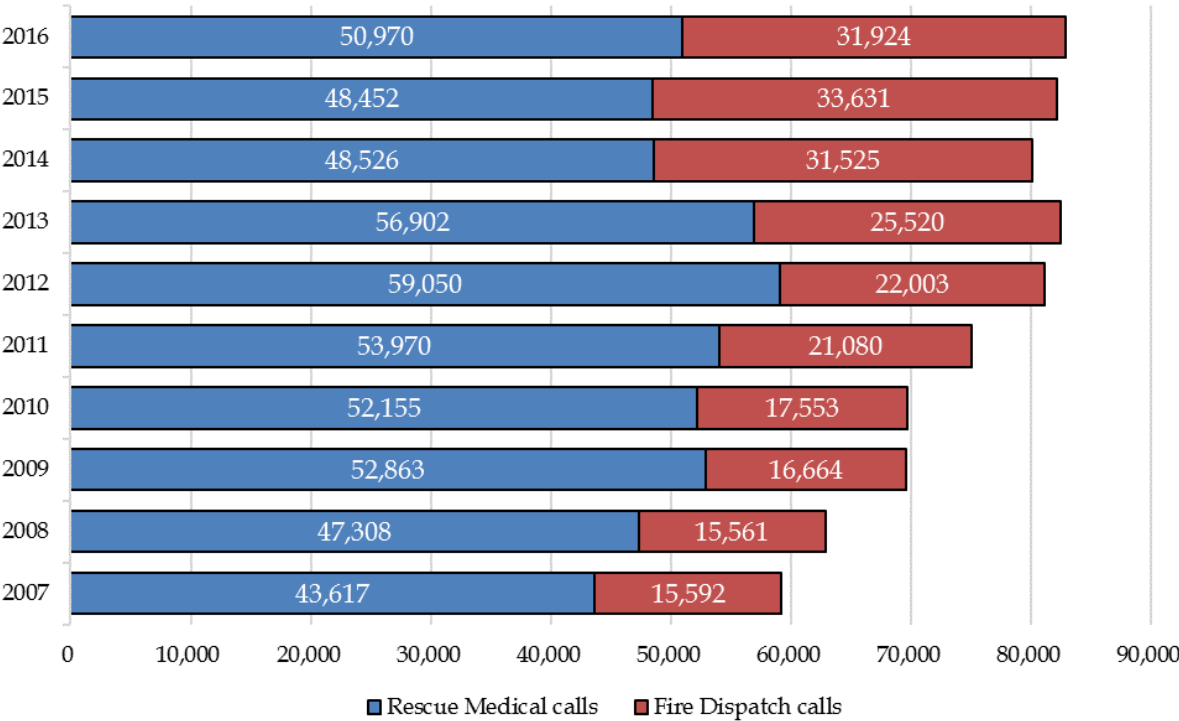
Other County Statistics, Source: U.S. Census Bureau

Population per square mile, 2010	2,586
Land Area, square miles	268
Median household income, 2015	\$ 51,376
Individuals below poverty level, 2015	19.3%
Total housing units, 2015	306,218
Owner-occupied housing units, percent of, 2015	55.3%
Renter-occupied housing units, percent of, 2015	44.7%
Median value of owned housing units, 2015	\$ 163,000
Median gross rent for housing units, 2015	\$ 991

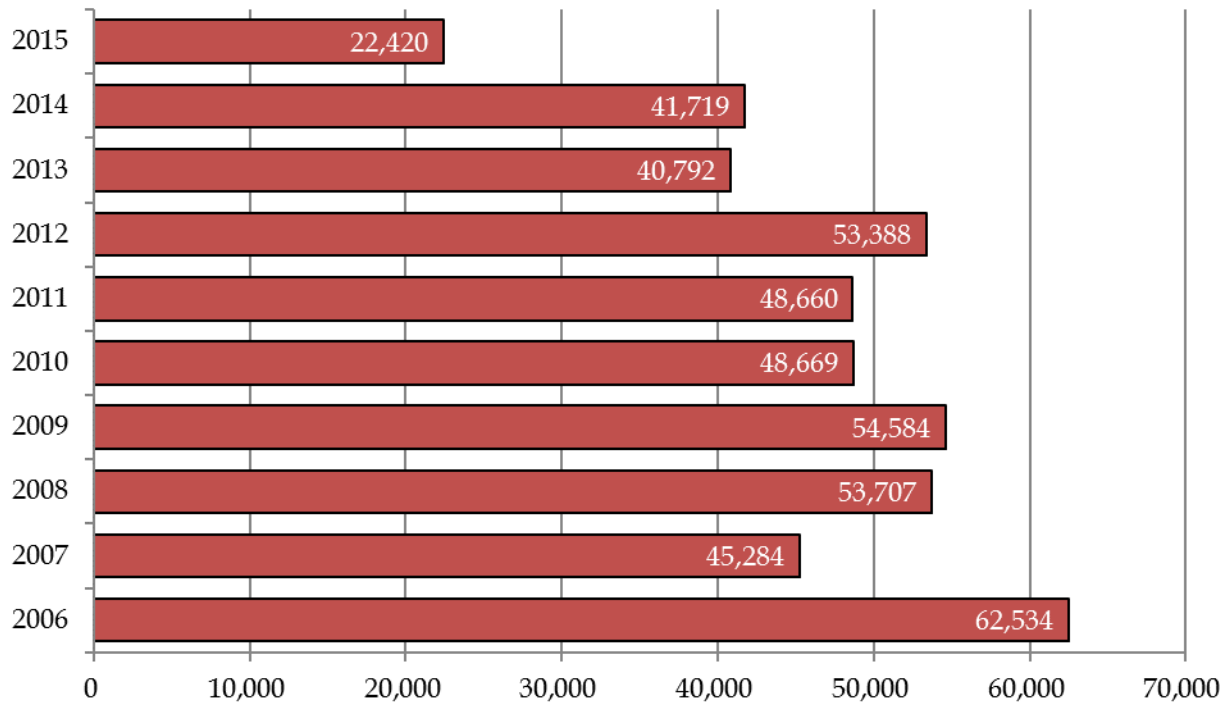
Educational Attainment, Population 25 Years or Older - 2015, Source: U.S. Census Bureau, 2011-2015 American Community Survey 5-Year Estimates



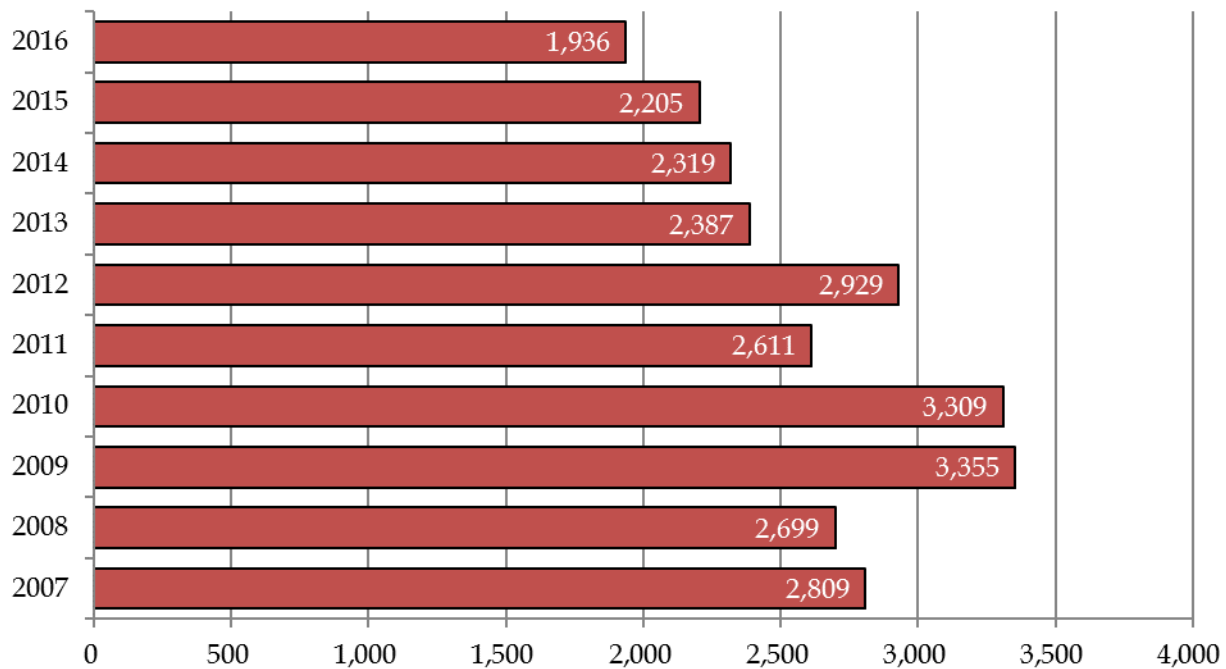
Medical & Fire Call Estimates 2007-2016, Source: DeKalb Fire Department



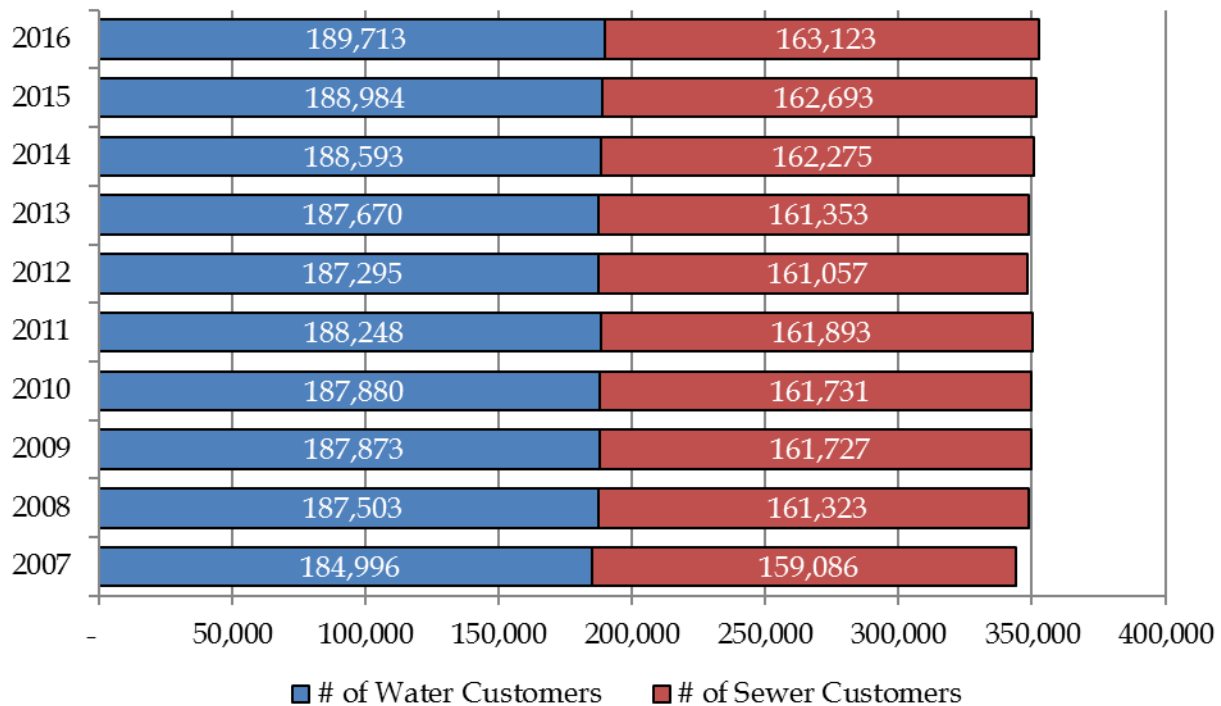
Arrests 2006 - 2015, Source: DeKalb Police Department



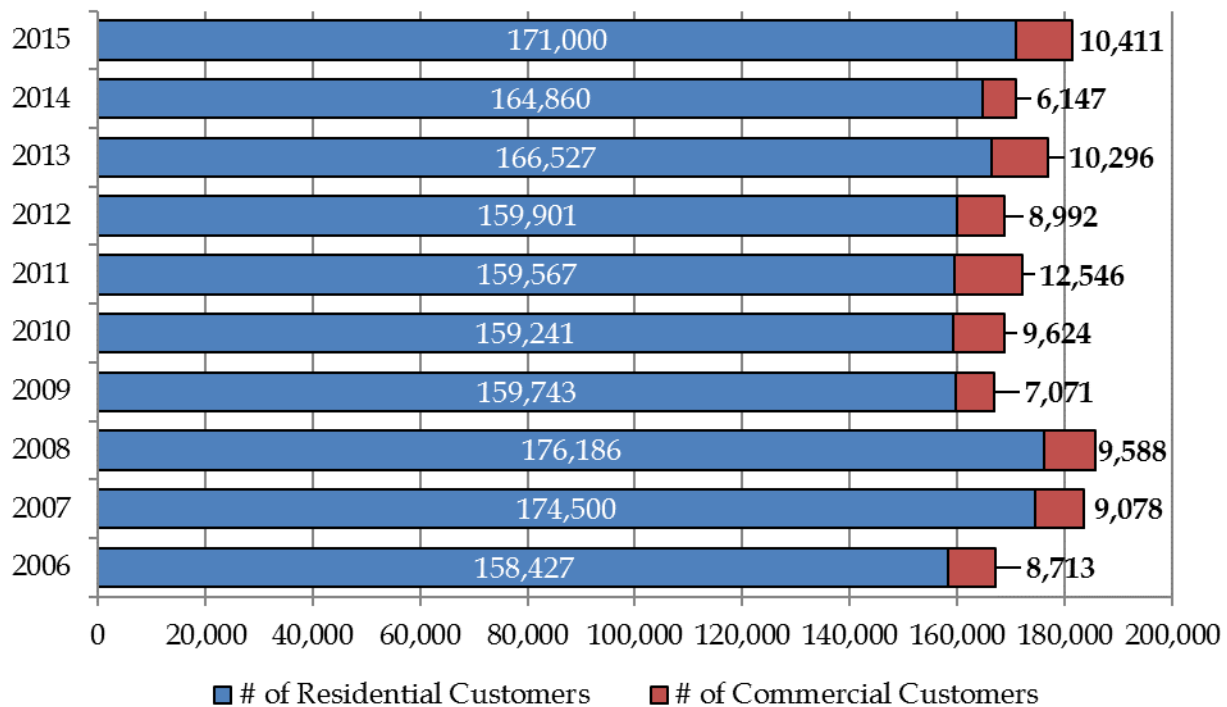
Inmate Average Daily Population Estimates 2007 - 2016, Source: DeKalb Sheriff's Office



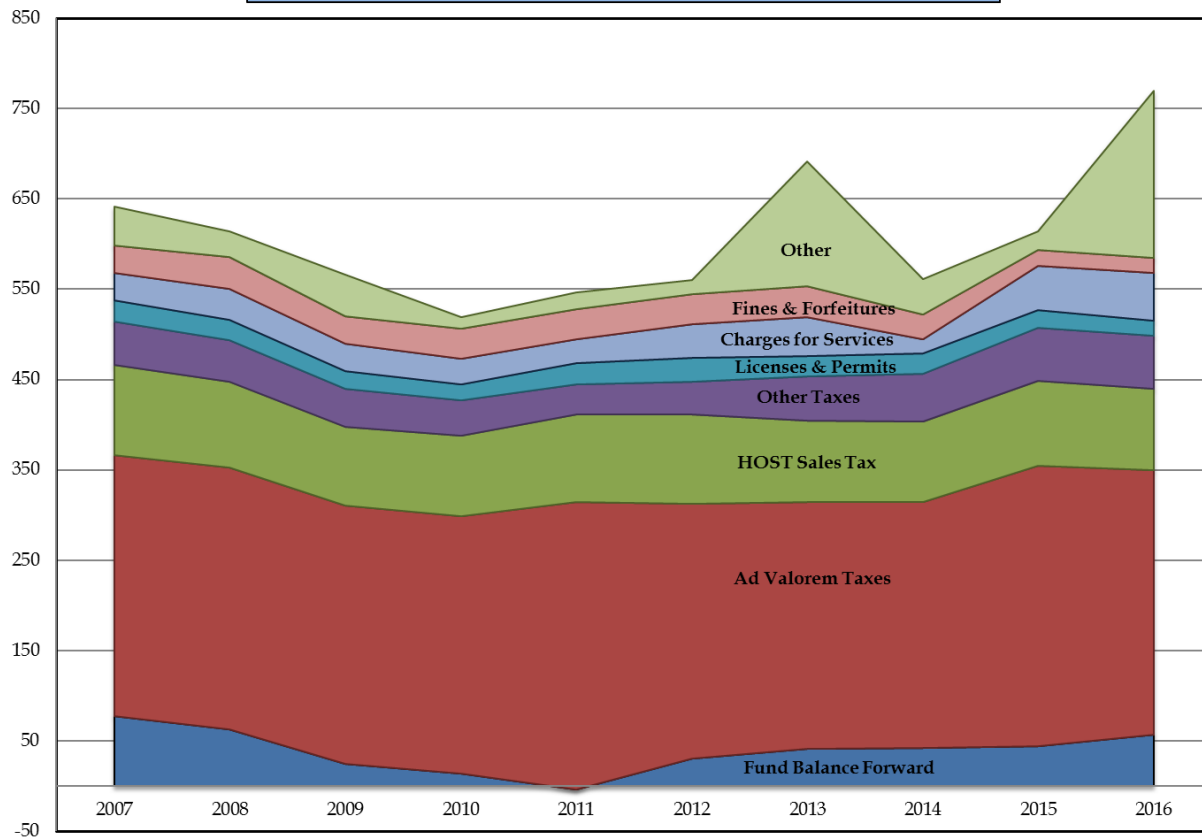
Water & Sewer Customer Estimates 2007 - 2016, Source: DeKalb Water & Sewer Department



Residential & Commercial Sanitation Customer Estimates 2006 - 2015, Source: DeKalb Sanitation Department



Tax Fund Revenue by Category, 2007 - 2016 (\$ millions)



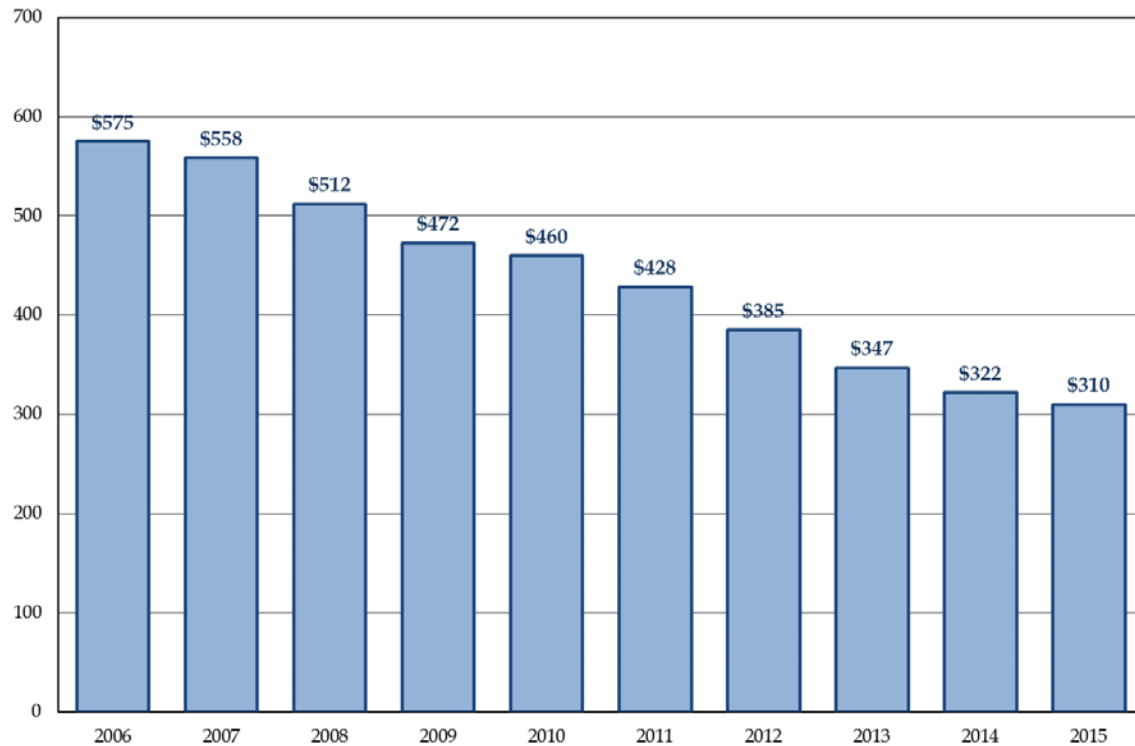
Fund

Balance Forward was -\$3,874,053 in 2011. "Ad Valorem Taxes" includes property taxes based on the value of real and personal property, motor vehicles, mobile homes, and heavy machinery. The "Other" category includes Intergovernmental, Contributions & Donations, Investment Income, Miscellaneous, and Other Financing Sources. The large increase in this category in 2013 was due to bond refinancing. Source: DeKalb County Office of Management & Budget

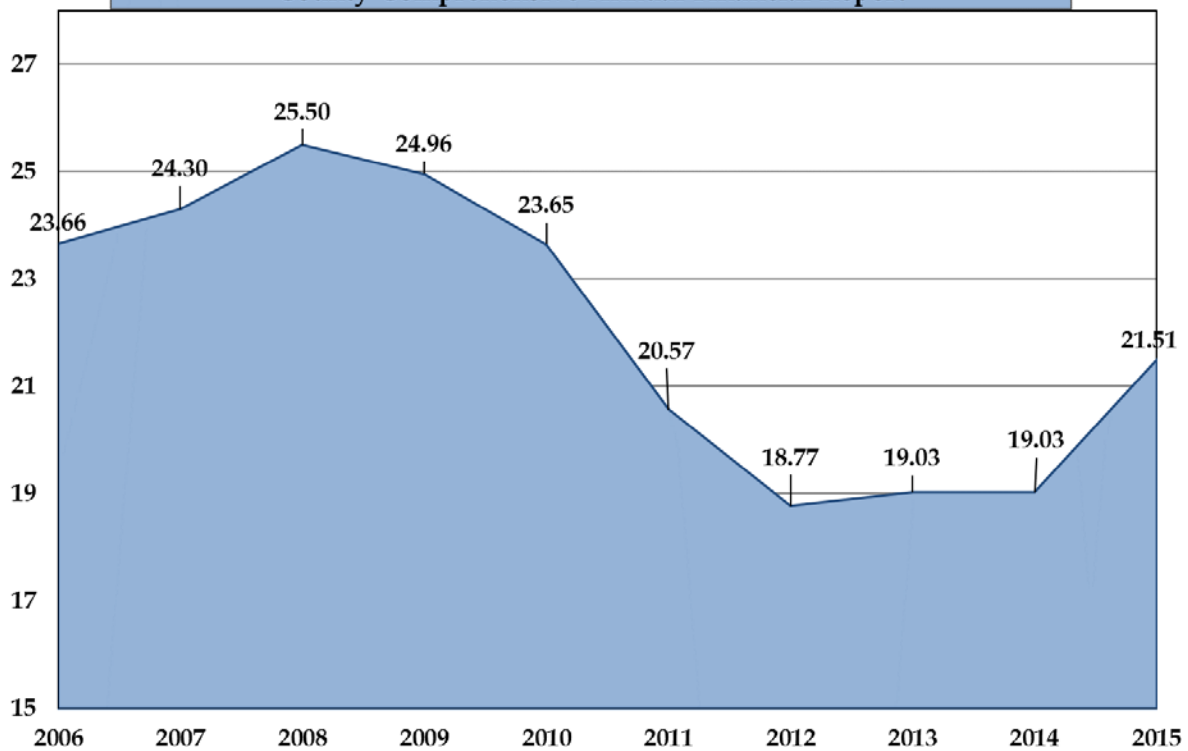
Principal Property Tax Payers - 2015, Source - 2015 DeKalb County Comprehensive Annual Financial Report

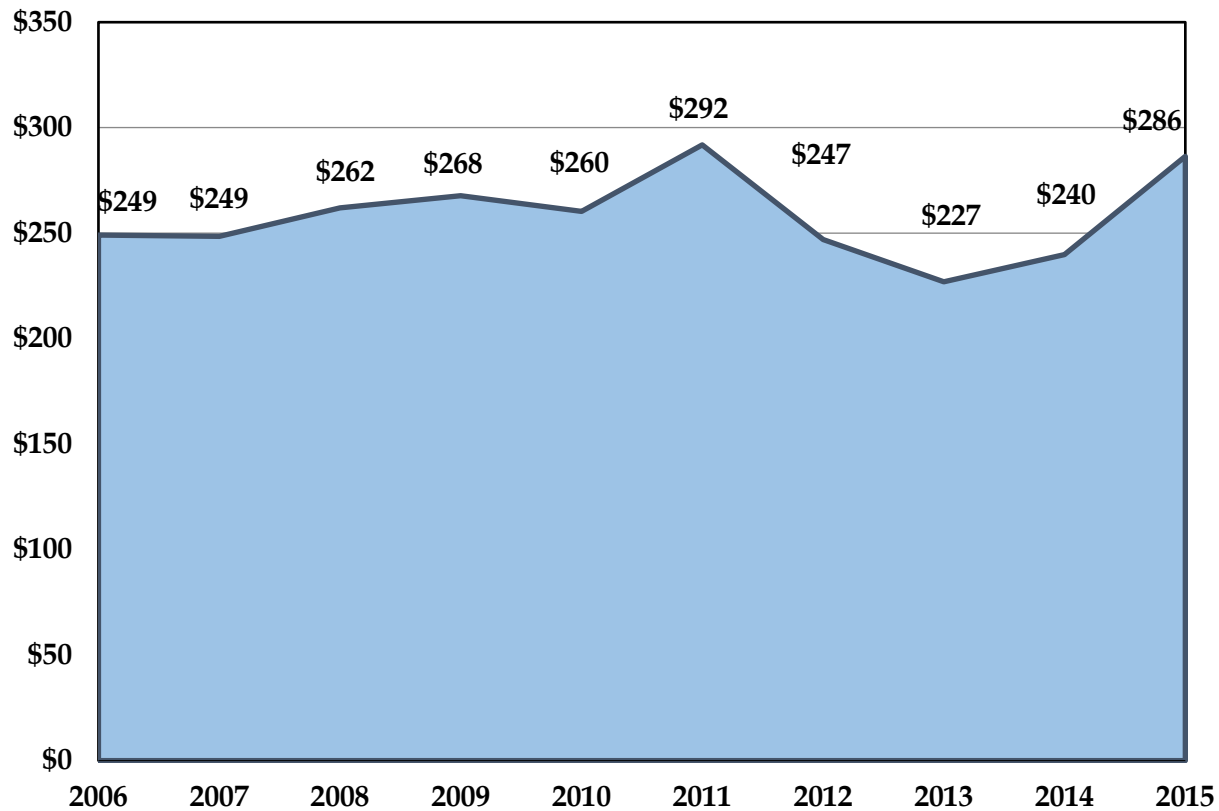
Business	Type	Assessment
Georgia Power	Utility	\$205,626,925
BellSouth/AT&T	Utility	\$ 88,738,647
AT&T Mobility	Utility	\$ 92,942,263
Emory University	Education	\$ 87,074,902
Perimeter Mall LLC	Retail	\$ 74,819,338
Atlanta Gaslight	Utility	\$ 63,131,977
Highwoods Forsyth Ltd	Developer	\$ 48,718,680
Worthington Perimeter Ctr	Retail	\$ 49,686,343
Cox Communications	Telecom	\$ 49,297,994
SPUS6 Three Ravina LP	Developer	\$ 43,435,200

Net General Obligation Bond Debt Per Capita - 2006-2015, Source: 2015 DeKalb County Comprehensive Annual Financial Report



Net Assessed Value Of Taxable Property (\$ billions), Source: 2015 DeKalb County Comprehensive Annual Financial Report



Taxes Levied - Real & Personal Property (\$ millions)**Taxes Levied by Purpose - Real & Personal Property (\$ thousands), Source: 2015 DeKalb County Comprehensive Annual Financial Report**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Purpose	\$138,183	\$114,173	\$128,271	\$130,460	\$126,647	\$140,795	\$126,294	\$124,876	\$110,341	\$166,867
Special Tax District	27,821	38,768	39,427	43,217	42,023	5,136	3,409	5,010	11,120	13,257
Police Service	0	0	0	0	0	62,111	31,555	28,910	45,421	40,624
Hospital Service	12,576	13,477	13,485	15,655	15,198	13,139	11,382	9,328	10,738	14,293
Fire Protection	28,972	36,379	37,605	36,872	35,773	36,706	36,166	29,960	34,916	39,787
Debt Service	41,498	45,760	43,140	41,546	40,621	33,966	38,187	28,842	27,335	11,524
Total	\$249,050	\$248,557	\$261,928	\$267,751	\$260,261	\$291,853	\$246,993	\$226,926	\$239,871	\$286,352

The data shows the total amount of taxes “levied” or billed and not the amounts collected. For the total amount of property taxes collected, see the Tax Funds summary of Revenues and anticipations by Major Category and Tax Funds Revenue History – Property Taxes. There is no data for the Police Service tax from 2006 – 2010, because it was included in the Special Tax District Category until 2010. The Police Service became its own category in 2011.

Acronyms

311	Citizens Help Center
911	Emergency Call
A	Standard & Poor's Credit Rating
AA	Standard & Poor's Credit Rating
Aa3	Standard & Poor's Credit Rating
ACCG	Association of County Commissioners of Georgia
ACH	Automatic Clearing House
ADA	American with Disability Act
ARC	Atlanta Regional Commission
BOC	Board of Commission
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CEO	Chief Executive Officer
CHAPS	Community Health and Prevention Services
CID	Community Improvement District
CIP	Capital Improvement Program
CNG	Compressed Natural Gas
COO	Chief Operating Officer
COP	Certificates of Placement
COPS	Certificates of Participation
DADC	Development Authority of DeKalb County
DATE	Drug Abuse Treatment and Education
DCA	(Georgia) Department of Community Affairs
DFACS	Department of Family and Children Services
DOT	Department of Transportation
DoIT	Department of Innovation and Technology
DRI	Development of Regional Importance
DS	Designated Services
DUI	Driving under the Influence
E911	Enhanced 911 Emergency Call
EPA	Environmental Protection Agency
ESRI	Environmental Systems Research Institute
F1	Rating by Fitch Agency
FAA	Federal Aviation Agency
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GDOT	Georgia Department of Transportation
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation
HIV	Human Immunodeficiency Virus
HOME	HOME Investment Partnerships Act
HOST	Homestead Option Sales Tax
HR	Human Resources

HUD	Housing and Urban Development
HVAC	Heating Ventilation Air Conditioning
IT	Innovation and Technology
LARP	Local Assistance Road Program
LCI	Livable Centers Initiative
LLC	Limited Liability Company
LP	Limited Partnership
LMIG	Local Maintenance and Improvement Grant
MARTA	Metropolitan Atlanta Rapid Transit Authority
O.C.G.A.	Official Code of Georgia Annotated
OMB	Office of Management & Budget
PC	Personal Computer
PDK	DeKalb Peachtree Airport
PEG	Public Education and Government Access
RFP	Request for Proposal
ROW	Right of Way
SAP	Sewer Action Plan
SDS	Service Delivery Strategy
STD	Special Tax District
TAN	Tax Anticipation Note
UCO	Utility Customer Operations
US	United States
VOIP	Voice Over Internet Protocol
W&S	Water and Sewer
WIOA	Workforce Innovation and Opportunity Act

Glossary

ADOPTED BUDGET	The funds appropriated by the Board of Commissioners at the beginning of the year. This may or may not be the same as the requested budget and/or Chief Executive Officer's (CEO) Recommended Budget. The stages of the budget are: (1) the departments' requests for the upcoming year, (2) the CEO's recommendation to the Board of Commissioners and (3) the approval or adoption of the budget by the Board.
AD VALOREM TAX	A tax based on the value of property.
APPROPRIATION	An authorization made by the Board of Commissioners, which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.
ASSESSED VALUATION	The value placed on property for purposes of taxation. DeKalb County assesses real and personal property at 40% of fair market value.
BOND	A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt.
BALANCED BUDGET	Budgeted appropriations/expenditures must be equal to budgeted anticipations/ revenues.
BUDGET	The financial plan for the operation of a department, program, or project for the current year or for the duration of the project.
BUDGET AMENDMENT	The transfer of funds from one appropriation account to another, requiring approval of either the Board of Commissioners, the Chief Executive Officer, or the Budget Director depending on the nature of the transfer.
CAPITAL PROJECTS	Projects that result in the acquisition or construction of fixed assets of a local government. In DeKalb County, capital projects include any project in excess of \$25,000 with a useful estimated life of five years or greater. Assets included are buildings and related improvements, streets and highways, bridges, sewers and parks.
CERTIFICATES OF PARTICIPATION (COPS)	Lease purchase transactions, which are structured in a manner similar to a bond issue. The certificates are secured through lease payments made by the county (lessee) to the Association of County Commissioners of Georgia (lessor). The lease payments are subject to

annual appropriation by the county. The certificates do not constitute a debt obligation of the county.

CIP	Capital Improvements Program, see "CAPITAL PROJECTS".
DEBT SERVICE FUND	The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically bond issues.
DIGEST	See "TAX DIGEST".
ENTERPRISE FUND	A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.
EXCISE TAX	A tax levied on the production, sale, or consumption of products or services such as alcohol, hotel rooms, rental cars, and insurance premiums.
EXPENDITURE	The actual payments made by the county for goods or services, whether by check or by an interfund transfer of funds.
FUND	An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves, and equities. Funds are segregated so that revenues will be used only for carrying out specific activities in accordance with special regulations, restrictions, or limitations.
GENERAL FUND	These funds are used to account for activities of a general governmental service nature. The primary source of revenue for these funds is from ad valorem property taxes.
GENERAL OBLIGATION	Those bonds issued to the benefit of the county as a whole, and thereby an obligation of a general nature applicable to county-wide resources. Approval by referendum vote is required for general obligation bonds to be issued.
HOST	Homestead Option Sales Tax is a 1% sales tax with the revenue to be used, beginning in 1999, to offset residential property taxes by providing a current year homestead exemption equal to at least 80% of the proceeds from last year. Up to 20% of the amount of last year's revenue may also be used for capital outlay in the current year. The tax was levied beginning in July 1997. During the first eighteen months, these revenues could be used for any purpose. The Board of Commissioners made the decision to use these funds for capital outlay.

INTANGIBLE TAX	Tax on money, collateral security loans, stocks, bond and debentures of corporations, accounts receivable and notes not representing credits secured by real estate, long and short term notes secured by real estate, and patents, copyrights, franchises, and all other classes and kinds of intangible personal property not otherwise enumerated.
MILLAGE RATE	The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.
MOTOR VEHICLE TAX	Taxes on vehicles designed primarily for use upon public roads at the assessment level and millage rate levied by the taxing authority on tangible property for the previous calendar year.
OPERATING BUDGET	Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as personal services, office supplies, maintenance supplies, professional services, and rental fees.
PERSONAL PROPERTY	Tangible property other than land, buildings, and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats, and airplanes.
RESERVE	An account used to indicate that a portion of funds has been restricted for a specific purpose. A reserve for contingencies is a budgetary reserve set aside for emergencies or unforeseen expenditure.
REVENUE BONDS	Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.
SINKING FUND	A reserve fund accumulated over a period for retirement of a debt.
TAX ANTICIPATION NOTE	Notes issued in anticipation of taxes to cover financial obligations until taxes are collected at which time a portion of the tax revenues are used to retire the notes.
TAX DIGEST	Official list of all property owners, the assessed value of the property (40% of fair market value), and the tax due on their property.
TAX FUND	A fund, which is supported wholly or in part by revenues, derived from ad valorem tax revenues.
TAX RATE	See "MILLAGE RATE".