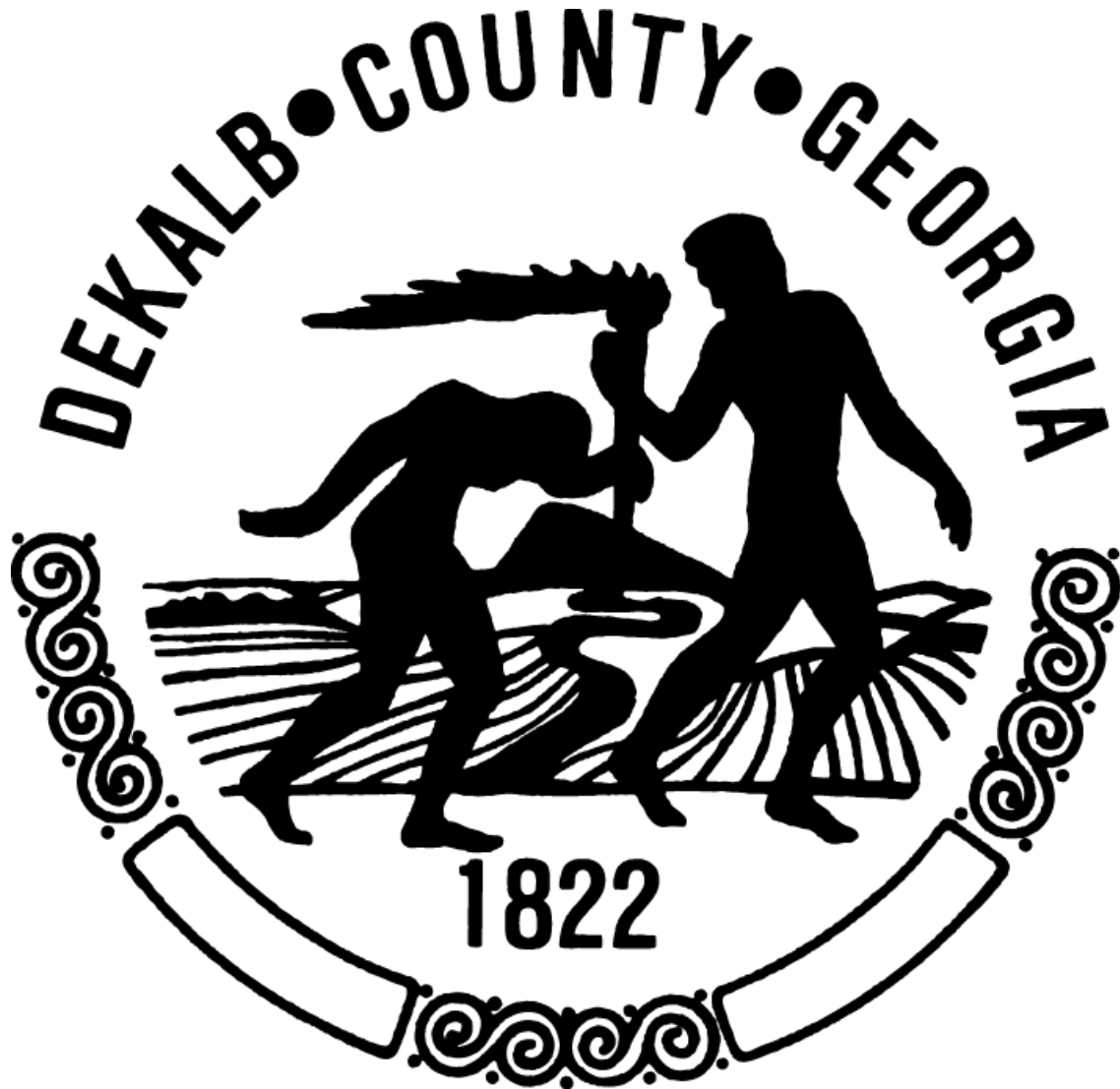


2022 ANNUAL BUDGET



DeKalb County
GEORGIA

2022 Budget Document
DeKalb County, Georgia
For the Fiscal Year Starting January 1, 2022



Chief Executive Officer



Michael L. Thurmond

Board of Commissioners



Robert Patrick, District 1



Jeff Rader, District 2



Larry Johnson, District 3



Steve Bradshaw, District 4



Mereda Davis Johnson, District 5



Edward Terry, District 6



Lorraine Cochran-Johnson, District 7

County Staff

Chief Operating Officer/Executive Assistant: Zachary L. Williams

County Clerk: Barbara Sanders

Director, Office of Management and Budget: T. J. Sigler

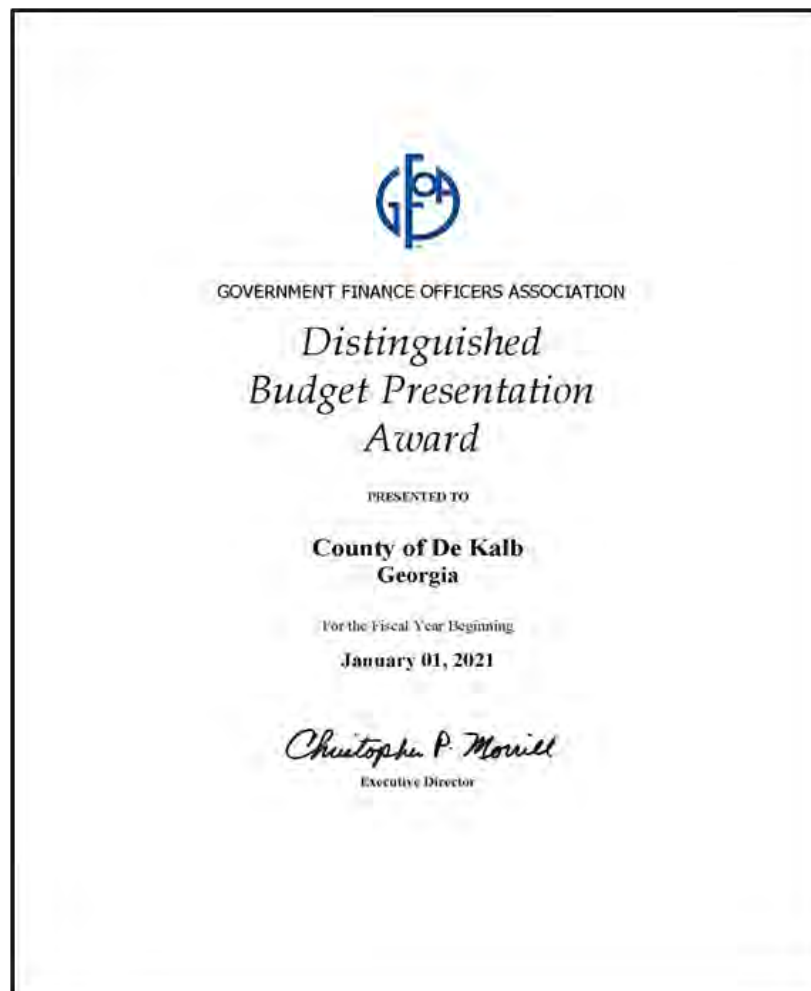
Deputy Director, Office of Management and Budget: Malissa A. Bush

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

Capital & Grants Staff: Fredericka Dent, Gloria Frederick, Alexis Ivy, Eric Johnson III, Belinda Reaves, Shona Rollins, Deborah Sherman, and Sekai Todd

Special thanks to Michelle Walldorff and Michael Rushin

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, 2021. 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.



DeKalb County 2022 Budget Document

Table of Contents

Section I. It's In DeKalb!

History	6
Overview	6
Governmental Structure	6
County Services.....	6
Education	6
Healthcare.....	7

Section II. Executive Summary

Budget Message	15
Recent Budget Trends.....	15
Issues and Factors Affecting the Budget.....	17
Budget Priorities	17
Service Level Changes.....	18
Budget Overview	20
Operating Budget Summary.....	20
Capital Budget Summary.....	21
Achieving Structural Balance and Restoring Fund Balance	21
Changes from Proposed to Adopted budget.....	23
Strategic Priorities & Goals.....	24
Public Safety	24
Financial Stability	24
Good Government.....	25
Community Health & Well-Being	25
Beautification and Placemaking.....	25
Tax Digest History	26
Millage Rate History	27
Description	27
Full-Time Filled Positions Schedule.....	32
Budget Plan & Process.....	34
Internal Budget Preparation (Late summer – early fall).....	34
Departmental Budget Preparation (September – December).....	35
Budget Review and Analysis (October – December)	35
Board of Commissioners Review and Adoption (December – February)	36
Mid-Year Review (June – July)	36
Budget Process Changes for 2022	36

Basis of Budgeting and Accounting.....	36
Budget Planning and Process	38
Fiscal Policies	39
Section III. Operating Funds	
Tax Funds	47
Tax Funds - Revenue	57
Real Property Taxes.....	57
Personal Property Taxes	58
Public Utility Taxes	59
Motor Vehicle Taxes.....	60
EHOST: Equalized Homestead Option Sales Taxes.....	60
Life & Property & Casualty Taxes	61
Business License General	62
General Fund Administrative Charge.....	62
Recorders Court / State Court – Traffic Division	63
Transfers To / From.....	63
Special Revenue Funds	65
Special Revenue Funds	80
Enterprise Funds	84
Enterprise Funds - Revenue	91
Internal Service Funds.....	97
Internal Service Funds - Revenue	103
Revenue Bonds Funds	105
Department/Fund Relationship	113
Operating Funds.....	119
Fund Structure.....	122
Section IV. Operating Departments	
DeKalb Peachtree Airport (PDK)	129
Animal Services.....	132
Beautification.....	134
Board of Commissioners (BOC)	138
Budget (OMB)	141
Chief Executive Officer	144
Child Advocacy Center	149
Citizen Help Center	152
Clerk of Superior Court.....	154
Code Compliance	158
Community Development	161
Community Service Board	164
Contributions to Capital	167

Cooperative Extension Service.....	169
County Jail Fund	173
Drug Abuse Treatment and Education.....	174
Debt Function.....	176
District Attorney	183
E-911	186
Elections.....	192
Emergency Management.....	195
Ethics Board.....	198
Facilities	201
Family & Children Services (DFCS).....	206
Finance	208
Fire Rescue.....	212
Fleet Management.....	218
Geographic Information System	221
Grady/Hospital Fund.....	226
Board of Health	228
Hotel / Motel Tax	231
Human Resources.....	233
Human Services	239
Innovation and Technology.....	244
Internal Audit	247
Juvenile Court	249
Law	252
Library	255
Magistrate Court.....	258
Medical Examiner.....	261
Non-Departmental	265
Parks & Recreation.....	270
Planning	275
Police	283
Probate Court.....	287
Public Defender.....	293
Purchasing	299
Rental Motor Vehicle Tax	303
Risk Management Fund	305
Sanitation	310
Sheriff.....	313
Solicitor	316

State Court Division A	319
State Court Division B	322
Superior Court.....	327
Vehicle Replacement Fund.....	337
Victim Assistance	339
Workers Compensation Fund	345
WorkSource DeKalb	347
Section V. Capital & Grants	
Capital Program/Impact of Capital Investments on Operating Budget.....	351
Capital Improvement Projects.....	353
2001 G.O. Bonds - Parks.....	356
2001 G.O. Parks Bonds Projects	357
2006 G.O. Bonds – Transportation, Parks & Libraries	360
2006 G.O. Bonds – Libraries Projects.....	361
2006 G.O. Bonds – Parks/Greenspace Projects.....	362
2006 G.O. Bonds - Transportation Projects	363
Airport Capital Projects	364
EPA Brownfield Loan Projects	365
Capital Projects - General.....	366
Clerk of Superior Court Projects	368
Community Development Projects.....	369
Facilities Management Projects.....	370
Fire Department Projects.....	372
Fleet Management Projects.....	373
CIP Fund HOST Projects (80330)	374
CIP Fund HOST Projects (80603)	375
Innovation & Technology Projects	377
Libraries Projects.....	378
Medical Examiner Projects	379
Non-Departmental Projects	380
Parks Projects	381
Planning Projects	383
Police Projects.....	384
Section VI. Appendix	
Budget Resolution	387
Statistics.....	426
Acronyms	436
Glossary	439



Section I

It's in DeKalb!

History
Overview
Governmental Structure
County Services
Education
Healthcare
Maps
Organizational Chart

It's in DeKalb!

History

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

Overview

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

Governmental Structure

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

County Services

DeKalb County provides the following services to virtually all areas of the county: fire and emergency medical protection (except Decatur and Atlanta), sewage collection and treatment, water supply and distribution, refuse collection and disposal, library services, public health services, court services and animal control service. DeKalb County provides the following services to unincorporated areas: police, highway construction and maintenance, building inspection, recreation facilities, and planning and land use services. The county government has 6,649 funded full-time positions. Through contractual arrangements, the county provides support to the Fulton-DeKalb Hospital Authority, which operates Grady Memorial Hospital and provides medical care to the indigent citizens of the county. DeKalb levies a dedicated property tax to provide operating assistance to Grady.

Education

The DeKalb County Board of Education, the third largest public school system in the state, provides primary and secondary education to 99,000 (K-12) students speaking over 185 languages and representing over 155 nations. There are 76 elementary schools, 19 middle schools, 22 high schools, 8 charter schools and 14 other education programs. The county is home to several great colleges and universities, such as Agnes Scott College, Columbia Theological Seminary, Emory University, Georgia Military College (Stone Mountain campus), Georgia Piedmont Technical College, Georgia State University's Perimeter College,

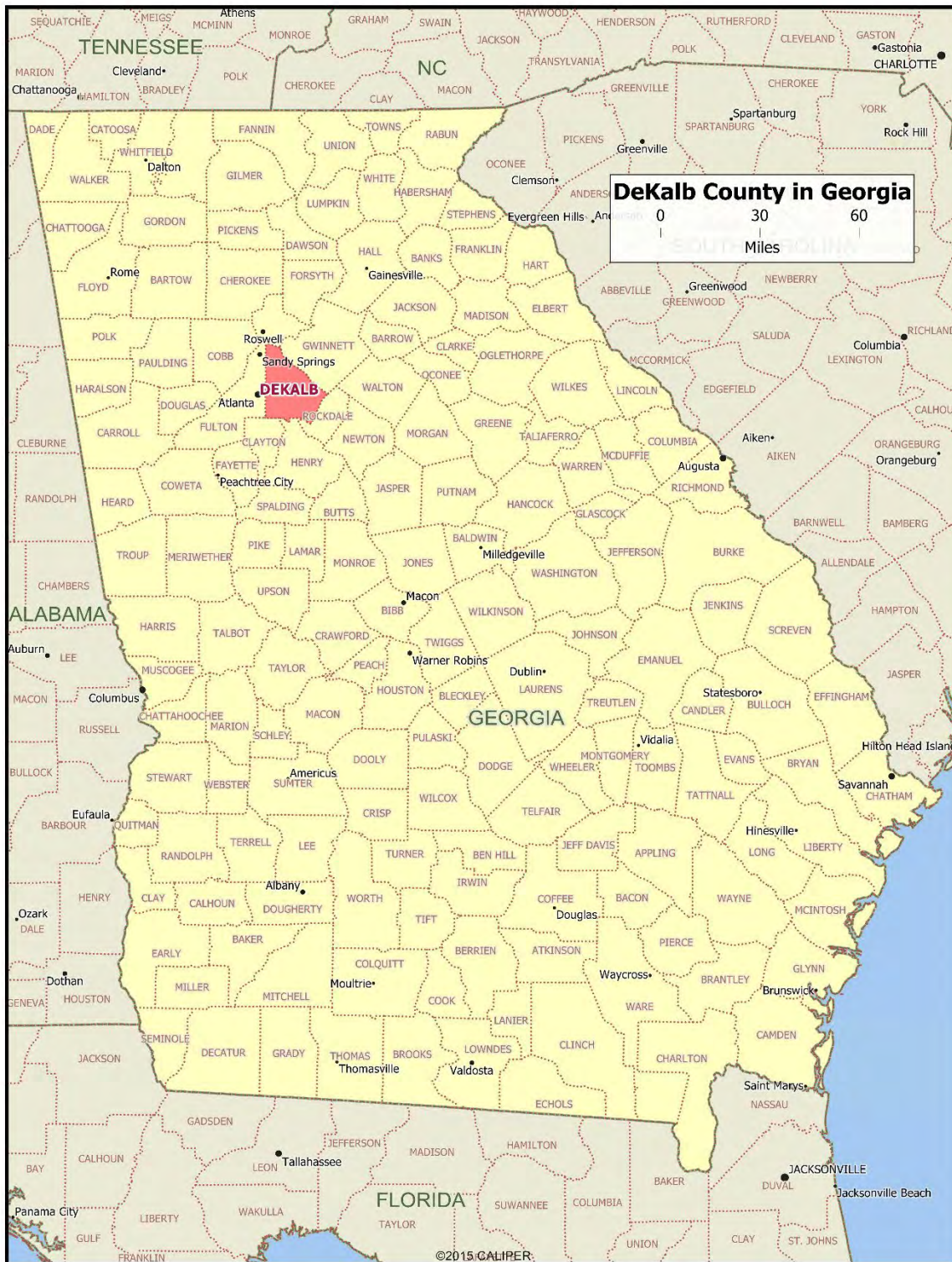
Luther Rice University, Mercer University (Atlanta campus) and Oglethorpe University.

Healthcare

DeKalb County has an extensive array of hospitals, research and educational facilities, along with qualified healthcare professionals, and has become one of the Southeast's major medical centers. Hospitals include Children Healthcare's at Egleston Hospital, Decatur (Atlanta) Veterans Administration Medical Center, Emory University Hospital and Wesley Woods Geriatric Hospital. In 2018, DeKalb Medical merged with the Emory Healthcare system. DeKalb Medical at North Decatur became Emory Decatur Hospital, DeKalb Medical at Hillandale became Emory Hillandale Hospital and DeKalb Medical Long Term Acute Care in downtown Decatur became Emory Long-Term Acute Care. The national headquarters for the U.S. Centers for Disease Control and Prevention is also located in DeKalb County.

Transportation

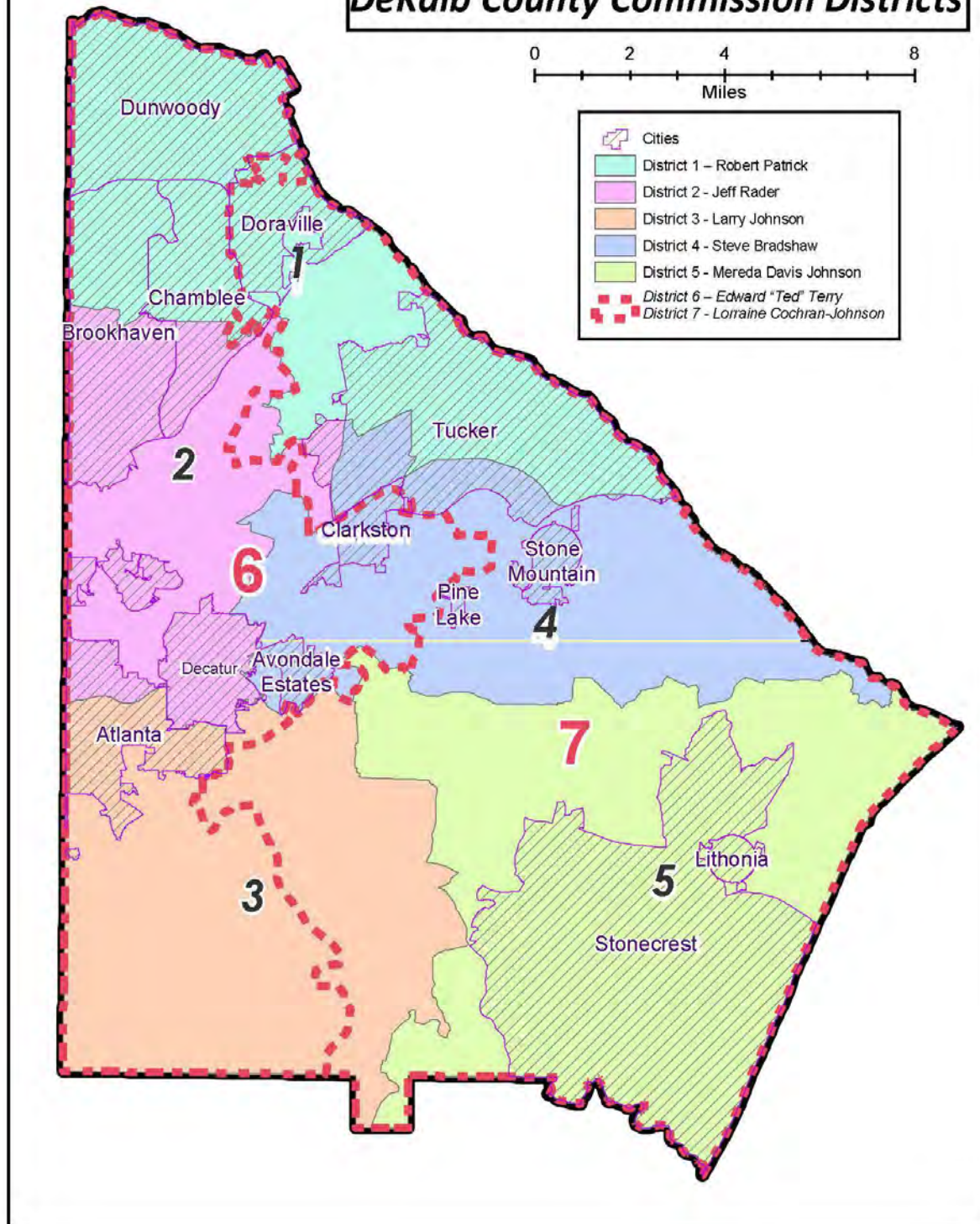
DeKalb County owns and operates DeKalb-Peachtree Airport. It is a 700+ acre general aviation facility and the second busiest airport in Georgia. It includes four runways, more than 25 on-airport businesses and 13 flight schools. Mass transit is provided by the Metro Atlanta Rapid Transit Authority (MARTA) throughout DeKalb and includes buses and rail services (10 rail stations). DeKalb taxpayers pay a one percent sales tax to subsidize MARTA. DeKalb is one of the few major counties with three major interstates (I-285, I-85 and I-20) and has more miles of interstate than any other county in the State of Georgia.

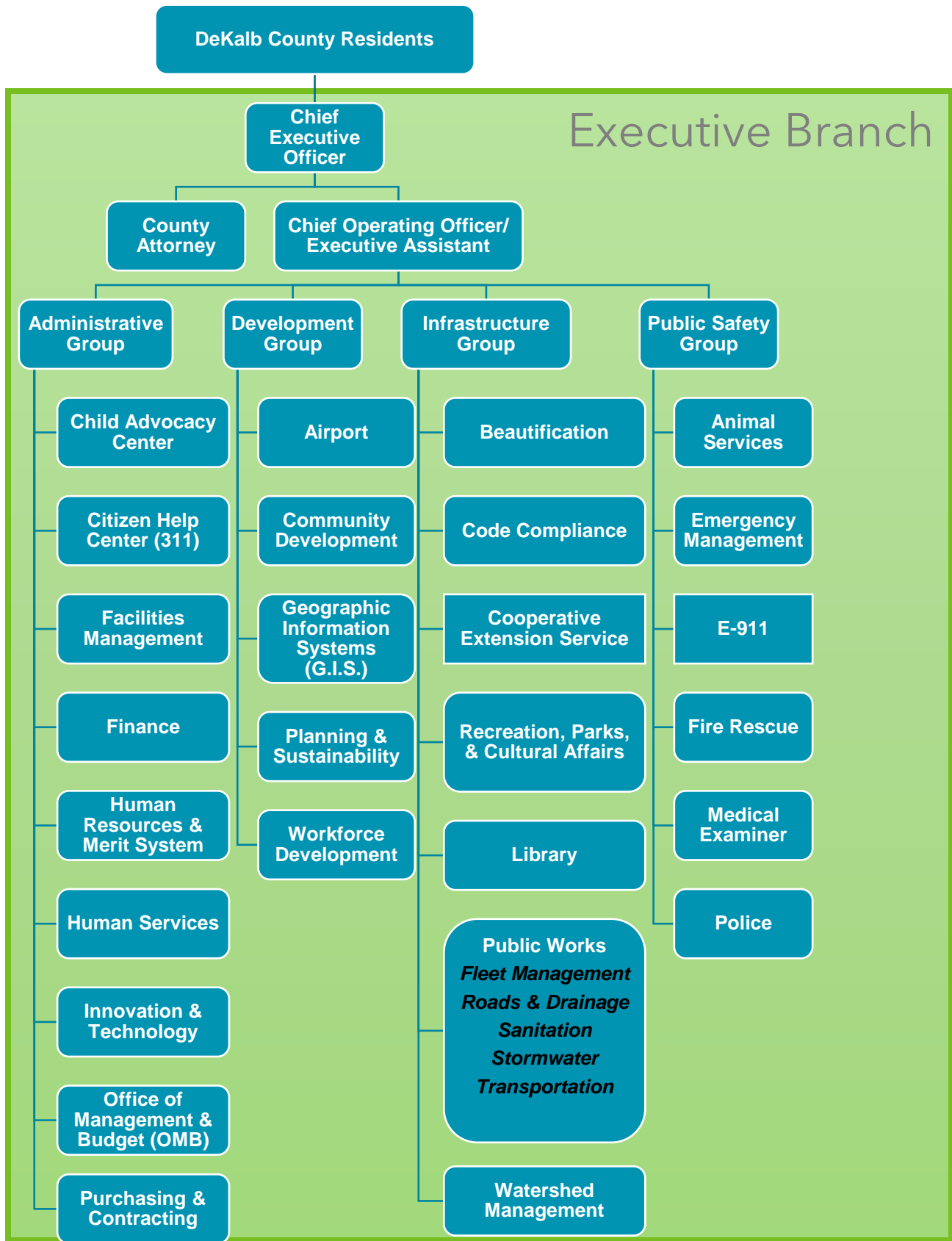


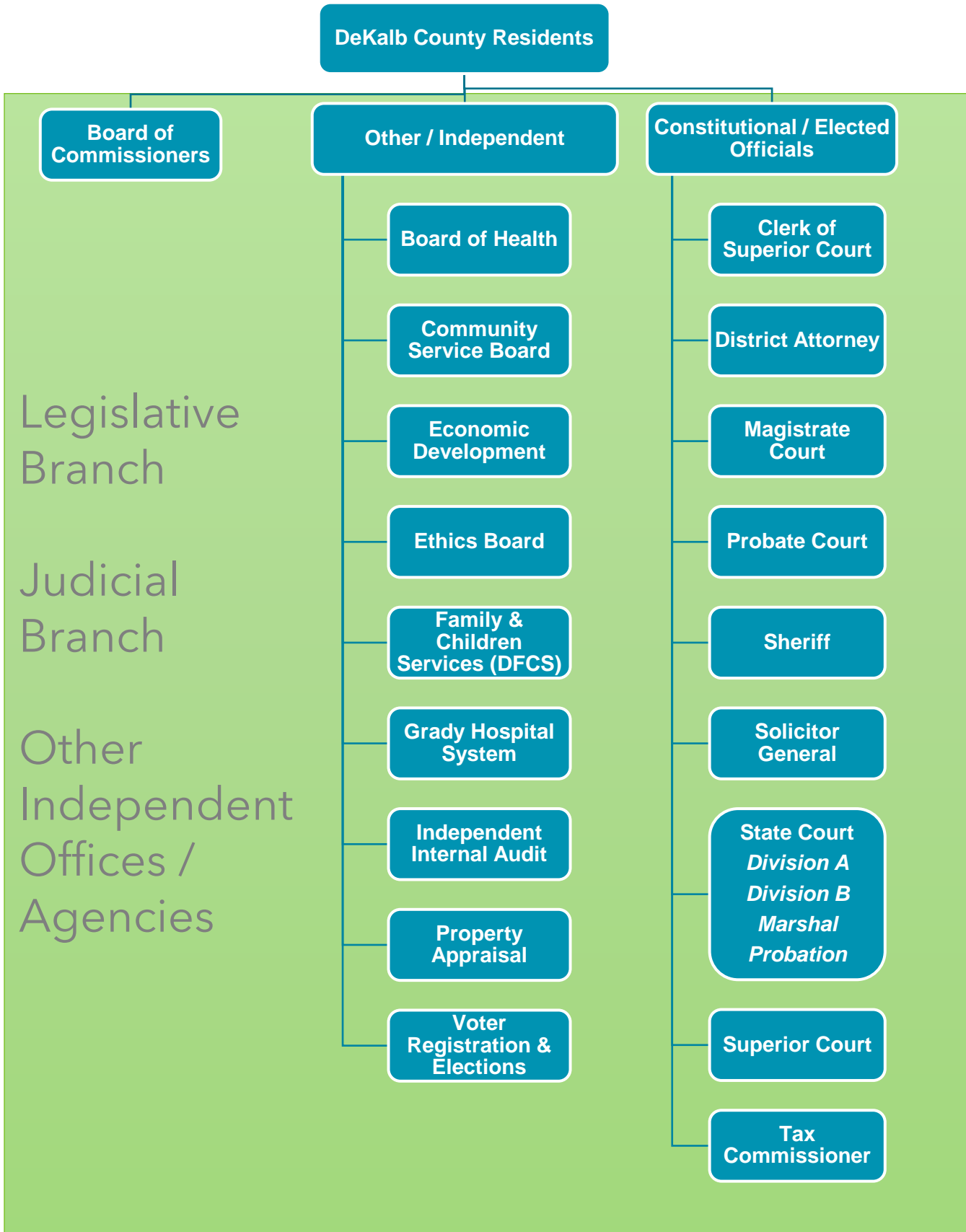
DeKalb County Borders and Cities



DeKalb County Commission Districts









Section II

Executive Summary

- Budget Overview
- Strategic Goals & Strategies
- Priorities & Issues
- Tax Digest History
- Millage Rate History
- Authorized & Filled Positions
- Budget Plan & Process
- Budget Planning - Chart
- Fiscal Policies

Budget Message

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

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

Recent Budget Trends

Like many local governments, DeKalb County experienced a severe downturn in revenue during the Great Recession (2008-2009) due to diminished real estate values and other factors like incorporation of new cities and annexation by existing cities that have eroded the county's unincorporated tax base and created significant stress on the county's budget.

Prior to the economic downturn from the COVID-19 pandemic, DeKalb County was still facing lasting effects from the Great Recession. For 2021, the projected value of the gross digest value was \$36.2 billion, however, the projected value of total exemptions is now \$5.4 billion. The value of exemptions equates to 14.9% of total digest value – a 78% increase since 2008. Although the net tax digest now exceeds its pre-recession value in nominal terms, it is 1.39% lower when indexed for inflation. This decrease has lowered property tax revenue considerably, one of the primary sources of county revenue, which has impeded the county's ability to fully restore services to pre-recession levels.

A major factor contributing to this decline is a property tax exemption that DeKalb County voters passed by referendum in 2007 that effectively “freezes” the assessed value of homesteaded properties at their base year value. The exemption provides a deduction on county property taxes that equals the amount of taxes that would be owed on the current assessed value less the taxes owed on the base year assessed value. As an example, a house purchased at \$100,000 in its base year which has increased in value to \$200,000 would receive a deduction equal to the amount of taxes levied on the difference between the current assessed value and the base year assessed value. The base year cannot be reset until the home is sold, however, during the housing crisis, many homes in the county sold in foreclosure and short sales, resetting their base year value at much lower levels. This exemption does not affect school, city or state taxes; however, some cities have similar exemptions.

Another major factor that has negatively affected the county's budget is the loss of unincorporated property tax base due to the incorporation of new cities and annexations by existing cities. Since 2009, four new cities have incorporated: Dunwoody in 2009, Brookhaven in 2012, Tucker in 2016, and Stonecrest in 2017. In 2008, 81.1% of the county population lived in the unincorporated areas, which represented 82.4% of the net tax digest value. By 2020, the percentage of the county population in unincorporated had fallen

to 56.5% and the unincorporated net tax digest was only 40.0% of the county's total. These changes demonstrate the diminishment of the unincorporated tax base relative to the unincorporated population served.

The newest cities of Stonecrest and Tucker participated in most services provided by the county. However, in 2018, Tucker assumed ownership and operation of the parks within the city limits, and therefore will no longer pay the county millage rate levied for parks operations. Stonecrest followed suit in 2019, however, they continued to pay the parks millage rate for 2019. As of 2020, neither Stonecrest nor Tucker participate in the county's parks services or have the county's parks millage rate levied upon them.

The county used several strategies to weather the difficulties created by declining revenue. Expenditures were cut by reducing service levels in some areas, deferring maintenance and replacement of capital assets, elimination of pay increases, the reduction in the number of employees (through attrition), use of fund balance, and an increase in the millage rate.

CEO Thurmond set forth financial stability as the main strategic goal of his term in office so far. (The CEO term began in 2017.) The strategy to accomplish financial stability involved two major intersecting goals; elimination of structural deficits in the county's tax funds and rebuilding the county's reserves.

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

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

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

Fund balance in the tax funds has increased from two-thirds of a month of budgeted expenditures in the original 2017 budget to a projected ending fund balance of two months of budgeted expenditures in 2022. The county is currently in the process of revising its fund balance policy to set goals for fund balance,

thresholds for maintaining fund balance, criteria to determine when the use of fund balance is appropriate, and steps to replenish any use of fund balance in later years. Through the county's financial stability strategies, it achieved a bond rating upgrade of Aa2, up from Aa3.

Issues and Factors Affecting the Budget

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

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

Another significant concern for the county budget is ensuring sufficient revenue for the county's enterprise funds which include Water and Sewer, Sanitation, and Stormwater. Each of these funds have imminent capital needs that will require additional funding. The county is reviewing several options to increase revenue or secure funding from other sources.

Budget Priorities

To address the issues outlined above, CEO Michael Thurmond set the following priorities for the 2022 budget, most of which are either a continuation or variation of the 2021 budget priorities.

Public Safety

Ensuring the safety of DeKalb County's residents is of paramount importance. DeKalb County plays an integral role in providing a safe community, which is essential to achieving many of our other goals. This responsibility spreads beyond traditional public safety departments to many other county operations that help enhance the safety of county residents. This task has become even more urgent as violent crime has spiked nationally and throughout the region during the pandemic.

Retention, Hiring, & Training

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

Community Health and Well-Being

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

Beautification and Placemaking

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

Sustain and Improve County Owned Assets

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

Due to the ongoing global health, economic crises, and inflation, the county moved forward cautiously in FY2022 with the mindset of maintaining the budgetary course established in previous years. The county's priority in considering budget requests were to sustain critical services, meet immediate needs and prudently invest in new programs and initiatives while allowing flexibility to respond to economic and pandemic-related uncertainties. In many instances, alternative funding sources outside of the county's annual budget were identified to address these needs. In some cases, the county departments or agencies requests will be revisited at later dates as funding becomes available.

The FY2022 budget also held the millage rate for unincorporated DeKalb at 20.810 mills while remaining structurally balanced and protecting the county's rainy-day fund. DeKalb homeowners will continue to benefit from property tax relief generated by the Equalized Homestead Option Sales Tax (EHOST) credit. The FY2022 budget supports the continued delivery of essential county services without furloughs or reductions in the current workforce.

Prudent fiscal management and taking actions to eliminate deficit spending helped establish the largest fund balance or "rainy-day fund" in the county's history. Economic conditions and changes to various county functions precipitated by the pandemic did not hinder FY2021 revenue collections and the year-end rainy-day fund remained at two months of operating expenses.

How county operations will differ post-COVID and how the backlog of court cases due to court closures will affect the operating budget remains uncertain. Although the number of COVID cases, deaths, and hospitalizations are declining, the resurgence of the coronavirus is a concern.

The "great resignation" is an issue of concern especially for critical services positions within the county. Retaining existing staff and hiring new talent to fill vacancies have been a focus for this budget cycle. High inflation coupled with increased competition to attract and retain employees has prompted the county to increase wages in critical positions to remain competitive in the job market. As the county challenges occur with filling vacancies in some of these critical classifications. This may be a temporary phenomenon, or it could potentially last for months.

Another development that merits attention is the proposal introduced in 2022 to incorporate a new city of North Decatur. As of this writing, this proposal appears to have stalled, but if it reemerges and is approved, it has significant potential to adversely affect the county's financial position.

Service Level Changes

The FY2022 budget addressed the retention and hiring of county employees by providing compensation enhancements for public safety and non-sworn employees to help mitigate the effects of rising inflation and to maintain the delivery of essential services to the residents. Although most county

facilities remained closed to the public due to COVID-19, and a large segment of the county workforce was working remotely, the county's core services continued uninterrupted.

In November 2017, the voters of DeKalb approved a new one cent sales tax (SPLOST – Special Purpose Local Option Sales Tax) which is dedicated to capital projects. The county has never had this revenue stream before paying for most capital projects with tax fund and other operating revenues. DeKalb's SPLOST is authorized for six years, from April 2018 through March 2024. The county and cities must use 85 percent of SPLOST revenue for transportation and public safety projects. The remaining 15 percent can be used for the repair of existing capital assets. The revenue from SPLOST has allowed operating funding previously dedicated toward public safety and transportation capital projects to be redirected for other uses.

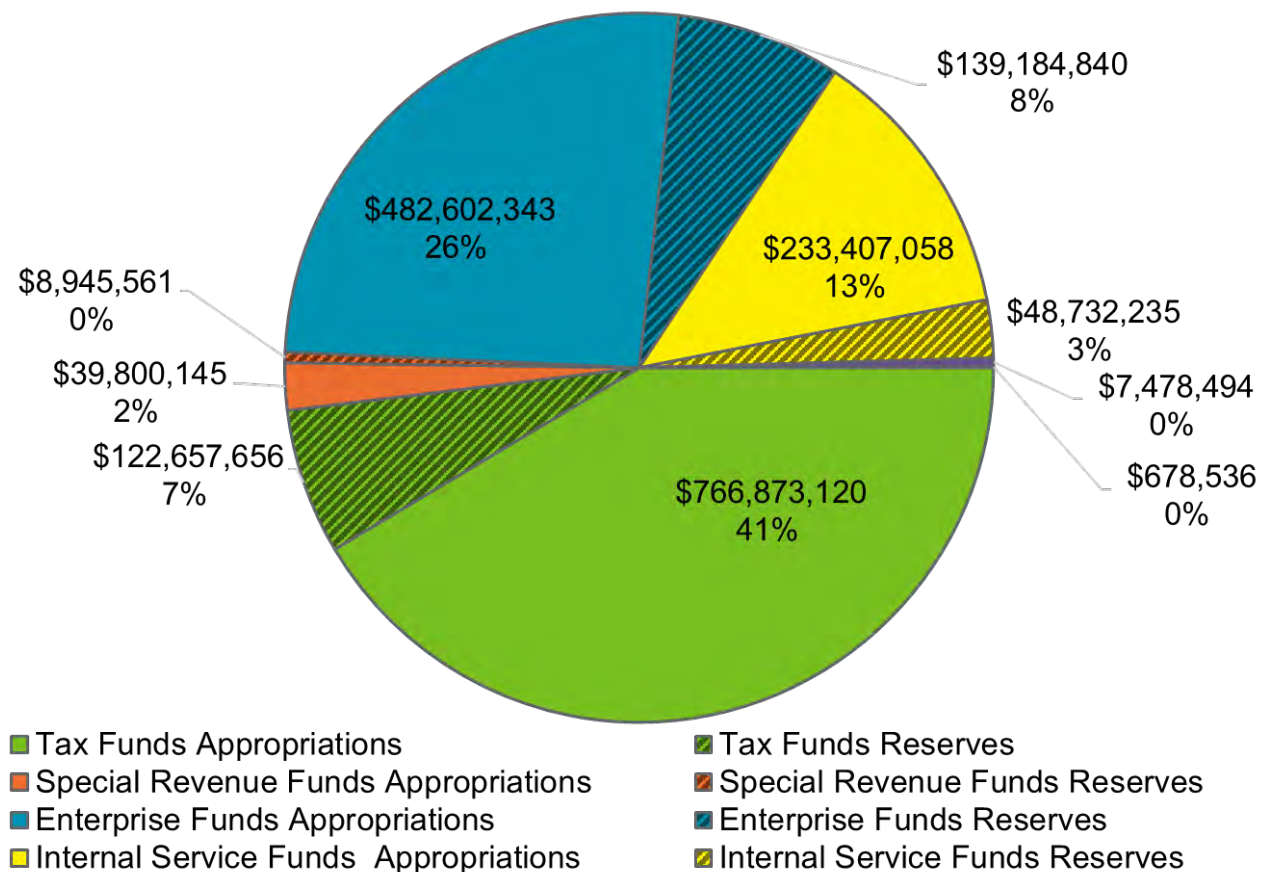
In conjunction with the passage of SPLOST, the voters also approved another one cent sales tax – EHOST (Equalized Homestead Option Sales Tax). EHOST replaces HOST (Homestead Option Sales Tax), which was a one cent sales tax which was used to provide property tax relief for eligible homestead properties as well as capital projects. Under HOST, a minimum of 80% of the proceeds was dedicated to homestead property tax relief, and the remaining amount was split between the county and cities for capital investments. Under EHOST, 100% of proceeds is dedicated to homestead property tax relief. This tax relief applies first to all maintenance and operations millage rates levied uniformly countywide, which includes the County Operations/ General Fund and Hospital millage rates. If EHOST proceeds exceed the amount required to provide a 100% homestead exemption on the countywide millage rates, then the remaining proceeds will be divided between the county and municipalities to provide tax relief for unincorporated and city millage rates respectively.

Budget Overview

Operating Budget Summary

The annual budget for fiscal year 2022 consists of budgets for all operating funds and departments. Total appropriations for the operating budget are \$1.53 billion, an increase of \$77.2 million or 5.3% from fiscal year 2021. Projected ending fund balance for all operating funds for fiscal year 2022 is \$320.2 million. All operating funds are subject to appropriation annually and must be balanced, meaning that current year expenditures cannot exceed current year revenues including any portion of beginning fund balance appropriated for use. Any operating appropriations lapse at year end and must be reappropriated in the following fiscal year, and all unspent appropriations revert to fund balance at the start of the next fiscal year.

FY22 Operating Budget By Fund Class



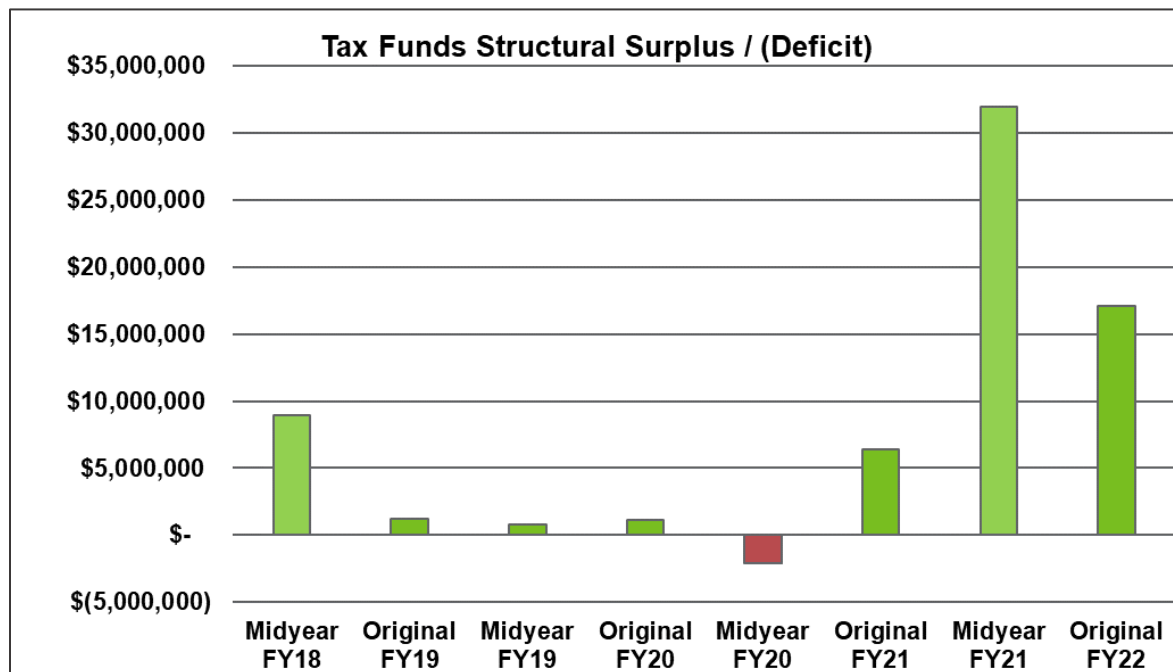
Fiscal Year 2022 Operating Budget Comparison to Prior Year				
	2021 Adopted	2022 Adopted	Change \$	Change %
Tax Funds	707,857,991	766,873,120	59,015,129	8.34%
Enterprise Funds	465,808,321	482,602,343	16,794,022	3.61%
Internal Service Funds	237,912,866	233,407,058	-4,505,808	-1.89%
Special Revenue Funds	33,908,615	39,800,145	5,891,530	17.37%
Revenue Bond Funds	7,487,534	7,478,494	-9,040	-0.12%
Total Operating Funds	1,452,975,328	1,530,161,160	77,185,832	5.31%

Capital Budget Summary

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

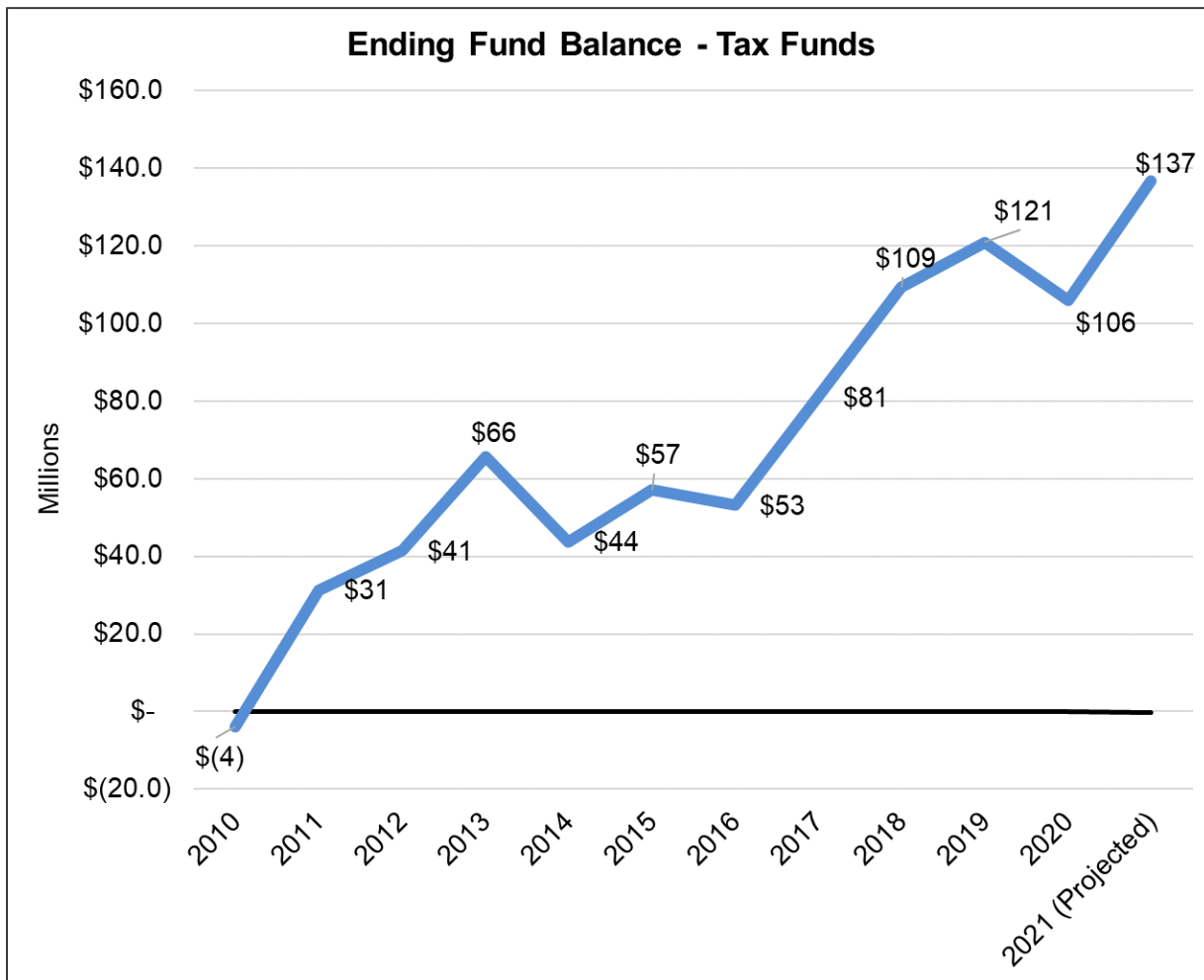
Achieving Structural Balance and Restoring Fund Balance

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

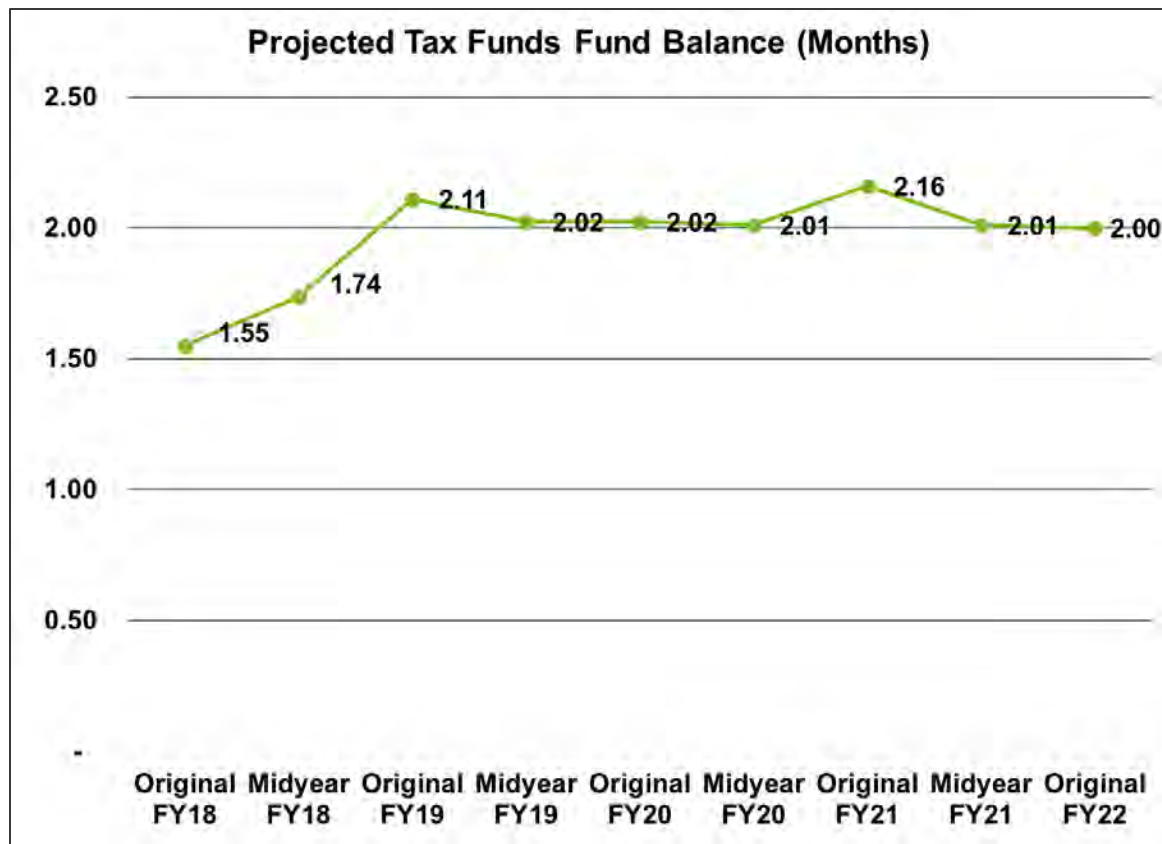


The FY2022 tax funds budget as approved includes \$735.2 million in recurring expenditures versus \$752.8 million in current year revenue resulting in a structural surplus of \$17.1 million.

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



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



Changes from Proposed to Adopted budget

The budget for the tax funds as originally proposed was \$760,094,837. The FY2022 adopted budget for the tax funds is \$766,873,120. This is an increase of \$6,778,283 or 1% from the proposed budget. The adopted budget included a \$2.6 million increase in Parks & Recreation, a \$2.3 million increase in contributions, \$455 thousand in Tax Commissioner Office, \$409 thousand in Roads & Drainage, \$341 thousand in Purchasing, and \$257 thousand in Human Services. State Court Division A's budget decreased by \$399 thousand and non-departmental by \$250 thousand. Other changes included District Attorney (\$106 thousand), Elections (\$100 thousand), Fire (\$63 thousand), Juvenile Court (\$182 thousand), Medical Examiner (\$126 thousand), Police (\$57 thousand), Property Appraisal (\$7 thousand), Public Defender (\$3 thousand), Sheriff (\$112 thousand), Transportation (\$100 thousand) and State Court Division B (\$67 thousand).

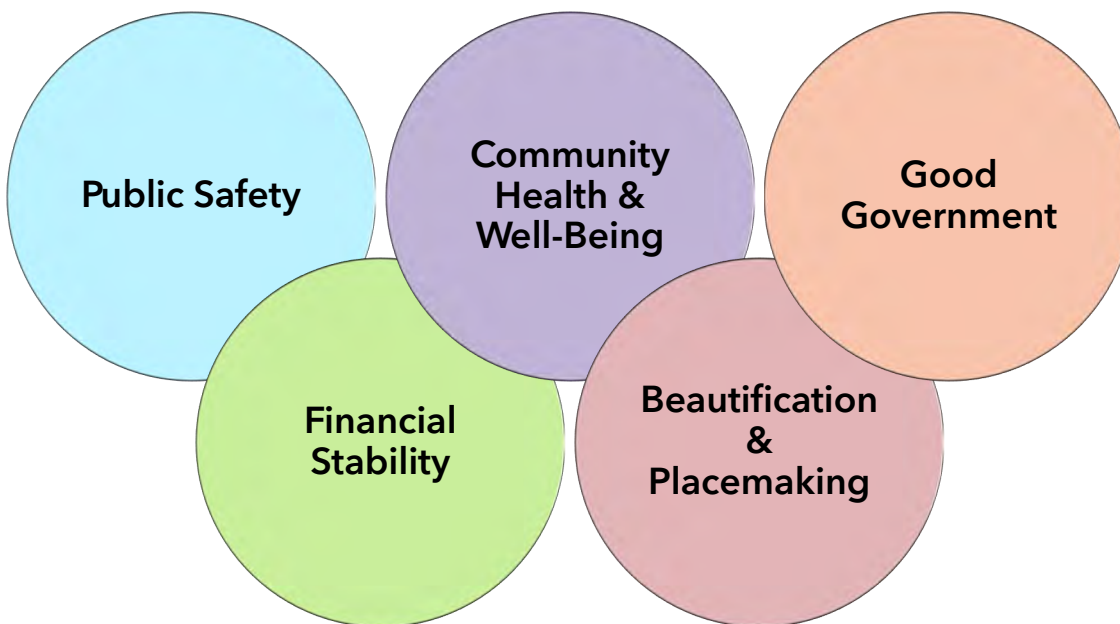
Other adjustments included the following:

- Total tax fund reserves decreased from \$128,481,728 to \$122,657,656, a decline of \$5,824,072.
- The starting fund balances for the operating funds were restated based upon actual financials after closing the books for December 2021.
-

Revenue increased from \$751,859,921 to \$752,814,132, an increase of \$954,211 due to an estimated increase in user fees in the Designated Services Fund.

The budget for special revenue funds increased from \$39,683,145 as proposed to \$39,800,145 as approved due to the addition of \$117,000 to the Development Fund budget for the purchase of furniture.

Strategic Priorities & Goals



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

Public Safety

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

DeKalb County plays an integral role in providing a safe community for all stakeholders, which is crucial to achieving many of our other goals. This responsibility includes traditional public safety departments like Police and Fire as well as many other county operations that provide support to these departments or do other work that enhances the safety of county residents. Investment in Public safety is an ongoing endeavor replete with many changes. The important strategy for the county is to invest in these recurring changes through continual training, technology, and education.

Financial Stability

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

Financial stability is essential to the county's ability to address all other needs. The county's commitment to financial stability rests upon three pillars; the elimination of the structural deficit, restoration of reserves, and maintaining the benchmark unincorporated millage rate. Responsible fiscal management

is fundamental to the role entrusted in government to be wise stewards of tax dollars. Success in this area instills greater confidence in the county government and provides an invaluable buffer against economic downturns.

Good Government

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

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

Community Health & Well-Being

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

The health and well-being of children is essential for the quality of life of our community and has enormous and far-reaching impacts on the future prosperity and welfare of DeKalb County. The county has employed a multi-pronged approach to providing access to health resources, safe environments, education, recreation, and opportunities to thrive for youth. These efforts span multiple departments and partners with significant investment in manpower, funding, and support by the county.

Beautification and Placemaking

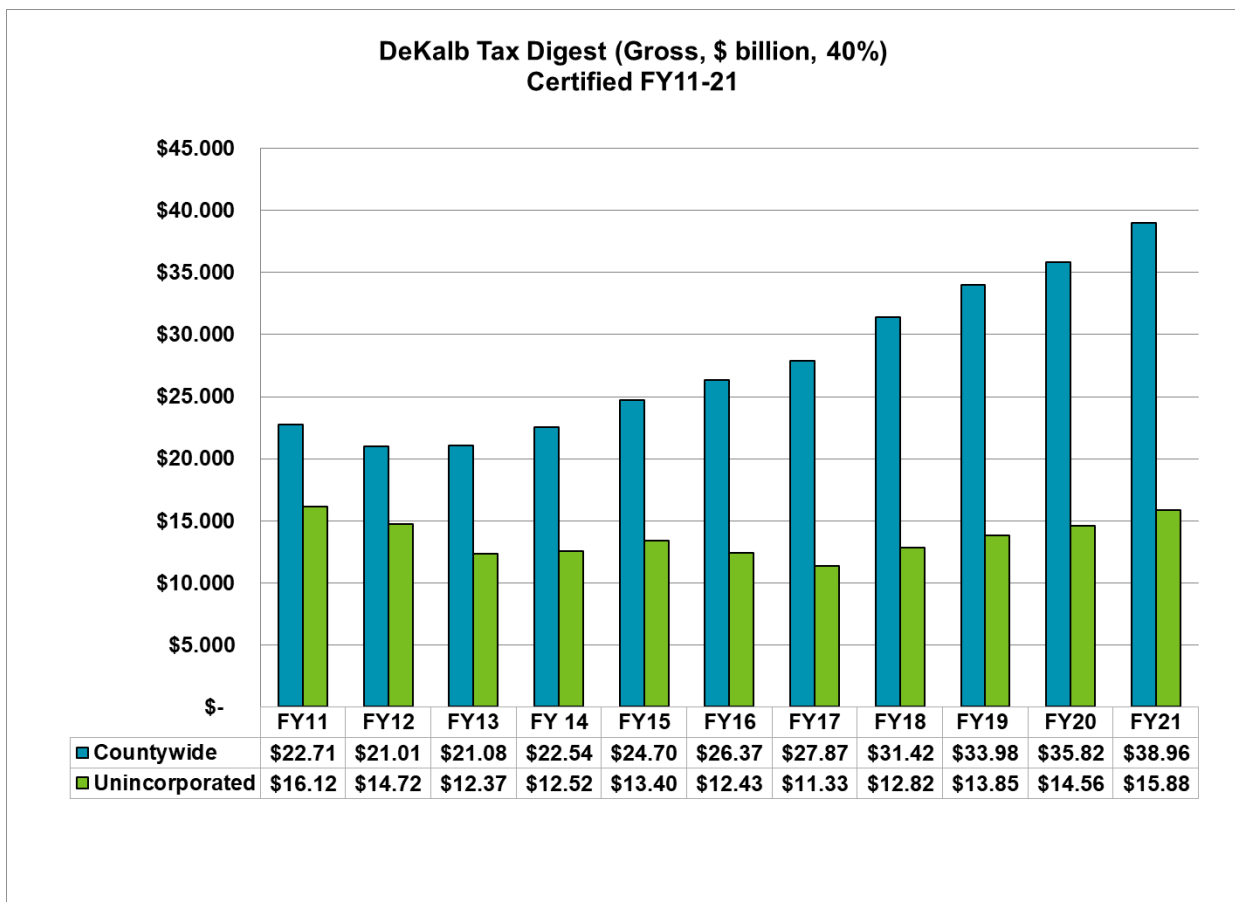
Improving and maintaining our physical landscape and built environment in aesthetically pleasing ways to create a sense of place and identity that instills pride in residents and is inviting to visitors.

Fighting blight and beautifying DeKalb County improves the quality of life and health of our citizens. The county has significantly increased efforts to revitalize DeKalb by dedicating funding for blight programs and enhancing our partnership with the judicial system. Combatting blight is a complex process involving seven county departments plus the judicial system. A task force was created in January 2017 to share information, coordinate enforcement efforts, and collaborate on initiatives to reduce blighted properties. In 2017, CEO Thurmond introduced Operation Clean Sweep (OCS), a multi-departmental initiative involving Roads & Drainage, Beautification, Sanitation, Code Compliance, Communications, Stormwater, and Public Safety.

Tax Digest History

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

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



Millage Rate History

Description

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

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

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

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

- County Operations - General Fund: This millage rate is levied in both the unincorporated and incorporated areas of the county to fund county-wide services such as the courts, Sheriff's Office, Tax Commissioner, Chief Executive Officer, Board of Commissioners and administrative departments like the Law Department and Human Resources.
- Hospitals – Hospital Fund: This millage rate is also levied in both the unincorporated and incorporated areas of the county to fund Grady Memorial Hospital for the provision of indigent medical care and for debt service.
- Fire – Fire Fund: This millage rate is levied in the unincorporated area of the county as well as all cities except Atlanta and Decatur to fund the DeKalb County Fire Department.
- Unincorporated Tax District – Designated Services Fund: This millage rate is levied in the unincorporated area of the county to fund two categories of services: 1) parks, recreational areas, programs, and facilities; and 2) street and road maintenance services. Municipalities may elect to participate in either of these services and are only taxed for the services that they select, and in most cases, are charged a percentage of the unincorporated millage rate based on state law.
- Police Services – Police Services Fund: This millage rate is levied in the unincorporated area of the county to fund two categories of services: 1) basic police services comprised of services performed by the uniform division, traffic unit, park patrol, criminal investigation division, and crime scene investigation unit of the DeKalb County police department; and 2) Non-basic police services comprised of services performed by the aerial support unit, SWAT (special weapons and tactics) team, bomb squad unit, intelligence and permits, K-9 division, gang task force, drug task force, and homeland security division (emergency management) of the DeKalb County police department. Municipalities may elect to participate in either of these services and are only taxed for the services that they select, and in most cases, are charged a percentage of the unincorporated millage rate based on state law.

2022 County Millage Rates by Tax District

	General (100)	Hospital (273)	Fire (270)	Designated Services (271)		Police Services (274)		County- wide Bond (410)	Unin- corporated Bond (411)	Total
				Parks	Roads	Basic	Non-Basic			
Unincorporated	9.108	0.356	2.996	0.593	0.583	6.078	0.592	0.000	0.504	20.810
Atlanta	9.108	0.356	0.000	0.000	0.000	0.000	0.000	0.000	0.000	9.464
Avondale	9.108	0.356	2.996	0.000	0.000	0.000	0.078	0.000	0.000	12.538
Brookhaven	9.108	0.356	2.996	0.000	0.000	0.000	0.000	0.000	0.504	12.964
Chamblee	9.108	0.356	2.996	0.000	0.000	0.000	0.032	0.000	0.000	12.492
Clarkston	9.108	0.356	2.996	0.000	0.000	0.664	0.066	0.000	0.000	13.190
Decatur	9.108	0.356	0.000	0.000	0.000	0.000	0.041	0.000	0.000	9.505
Doraville	9.108	0.356	2.996	0.000	0.000	0.000	0.000	0.000	0.000	12.460
Dunwoody	9.108	0.356	2.996	0.000	0.000	0.000	0.000	0.000	0.504	12.964
Lithonia	9.108	0.356	2.996	0.104	0.000	0.689	0.068	0.000	0.000	13.321
Pine Lake	9.108	0.356	2.996	0.104	0.000	0.787	0.078	0.000	0.000	13.429
Stone Mountain	9.108	0.356	2.996	0.000	0.000	0.000	0.058	0.000	0.000	12.518
Stonecrest	9.108	0.356	2.996	0.000	0.583	6.078	0.592	0.000	0.504	20.217
Tucker	9.108	0.356	2.996	0.000	0.583	6.078	0.592	0.000	0.504	20.217

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

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

Since 2007, the total unincorporated millage rate including the school millage rate increased from 39.300 mills to 43.890 mills in 2020 and 2021. Most of that increase occurred in 2011 when the county raised the unincorporated millage rate from 16.860 mills to 21.210 mills in response to the economic downturn. The county reduced the unincorporated millage rate in 2015 and has maintained it since then at 20.810 mills. For FY20 and FY21, the school millage rate represents over half of the millage (52.6%) with the county having the remainder.

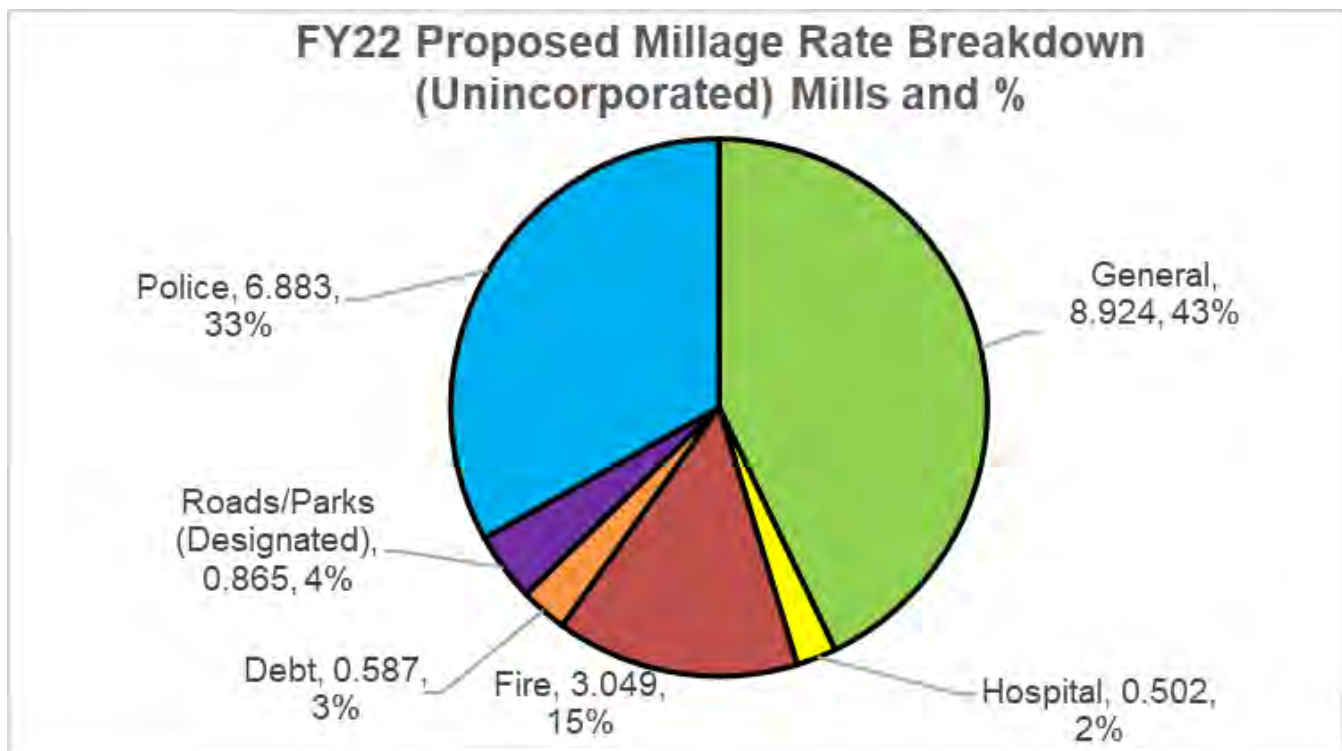
Although individual millage rates have fluctuated, the aggregate county millage rate for unincorporated has remained stable at 20.810 mills since FY2015. The county's millage rate has changed over the years, not only in the amount, but also in how it is distributed. In 2007, there were only six levies (General, Designated Services, Fire, Hospital, and two Bonds). Starting in 2011, the county broke out Police Services as its own tax rate out of the Designated Services Fund. This was to afford citizens clarity where Police taxes went into Police Services. As of FY2021, the County-wide bond millage rate was eliminated reflecting the completion of the County-wide bond issue in FY2020.

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

Total County Millage Rate by Tax District, FY2012 - 2021

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Unincorporated	21.210	21.210	21.210	20.810	20.810	20.810	20.810	20.810	20.810	20.810
Atlanta	12.070	11.510	9.030	11.290	9.980	9.860	10.692	10.314	9.464	9.464
Avondale	15.940	17.280	17.680	12.790	15.010	13.647	13.119	13.547	13.063	12.538
Brookhaven	0.000	0.000	16.250	13.570	14.670	12.560	13.307	13.784	13.614	12.964
Chamblee	14.240	15.650	14.760	12.360	14.570	12.661	13.013	13.447	13.039	12.492
Clarkston	15.590	16.960	17.140	14.430	16.450	14.948	13.663	14.059	13.697	13.190
Decatur	11.610	12.430	12.030	9.580	11.920	10.715	9.955	10.781	10.335	9.505
Doraville	14.130	15.520	14.520	12.170	14.410	13.078	12.940	13.379	13.023	12.460
Dunwoody	14.820	17.080	16.250	13.570	14.670	12.560	13.307	13.784	13.614	12.964
Lithonia	15.860	17.160	17.400	14.950	16.750	15.366	13.813	14.250	13.838	13.321
Pine Lake	16.140	17.420	17.840	15.380	17.140	15.767	13.920	14.351	13.962	13.429
Stone Mountain	14.430	15.830	15.020	12.610	14.830	13.454	13.074	13.505	13.053	12.518
Stonecrest	0.000	0.000	0.000	0.000	0.000	0.000	20.810	20.810	20.810	20.217
Tucker	0.000	0.000	0.000	0.000	0.000	20.810	20.810	20.810	19.628	20.217

For FY 2022, the unincorporated millage rates remained at 20.810 mills in the initial budget. The General Fund represented 43% of the total levy, Police at 33%, Fire at 15%, Designated at 4%, Hospital at 2%, and Debt at 3%.



History of DeKalb County Millage Rates												
		FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22 Proposed
General		10.430	10.710	8.220	10.390	8.760	8.693	9.638	9.327	9.366	8.924	9.108
Hospital		0.940	0.800	0.800	0.890	0.740	0.740	0.726	0.668	0.642	0.502	0.356
Combined Countywide Operational Rate		11.370	11.510	9.020	11.280	9.500	9.433	10.364	9.995	10.008	9.426	9.464
Include (except Decatur and Atlanta):												
Fire		3.290	2.820	2.870	2.750	2.570	3.080	2.687	2.729	2.792	3.049	2.996
Include County Bonds for everyone; Unincorporated if Unincorporated (exceptions for Dunwoody, Brookhaven, and Tucker):												
Unincorporated Debt Service		1.720	1.920	1.670	0.630	0.010	0.367	0.405	0.591	0.555	0.587	0.504
Countywide Debt Service		0.700	-	0.010	0.010	0.480	0.427	0.328	0.363	0.354	-	-
Atlanta	Parks	-	-	-	-	-	-	-	-	-	-	-
Avondale	Parks	-	-	-	-	-	-	-	-	-	-	-
Brookhaven	Parks	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Parks	-	-	-	-	-	-	-	-	-	-	-
Clarkston	Parks	-	-	-	-	-	-	-	-	-	-	-
Decatur	Parks	-	-	-	-	-	-	-	-	-	-	-
Doraville	Parks	-	-	-	-	-	-	-	-	-	-	-
Dunwoody	Parks	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Parks	0.140	0.160	0.200	0.210	0.317	0.124	0.167	0.170	0.101	0.110	0.104
Pine Lake	Parks	0.140	0.160	0.200	0.210	0.317	0.124	0.167	0.170	0.101	0.110	0.104
Stone Mountain	Parks	-	-	-	-	-	-	-	-	-	-	-
Stonecrest	Parks	-	-	-	-	-	0.931	1.349	1.458	-	-	-
Tucker	Parks	-	-	-	-	0.400	0.931	1.349	-	-	-	-
Unincorporated	Parks	0.140	0.320	0.490	0.400	0.400	0.931	1.349	1.458	1.139	0.422	0.593
Atlanta	Roads	-	-	-	-	-	-	-	-	-	-	-
Avondale	Roads	0.160	0.190	0.270	0.370	0.528	-	-	-	-	-	-
Brookhaven	Roads	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Roads	0.160	0.190	0.270	0.370	-	-	-	-	-	-	-
Clarkston	Roads	0.160	0.190	0.270	0.370	0.528	-	-	-	-	-	-
Decatur	Roads	0.160	0.190	0.270	0.370	0.528	-	-	-	-	-	-
Doraville	Roads	0.160	0.190	0.270	0.370	0.528	-	-	-	-	-	-
Dunwoody	Roads	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Roads	0.160	0.190	0.270	0.370	0.528	-	-	-	-	-	-
Pine Lake	Roads	0.160	0.190	0.270	0.370	0.528	-	-	-	-	-	-
Stone Mountain	Roads	0.160	0.190	0.270	0.370	0.528	-	-	-	-	-	-
Stonecrest	Roads	-	-	-	-	-	1.480	0.880	0.831	0.983	0.443	0.583
Tucker	Roads	-	-	-	-	1.900	1.480	0.880	0.831	0.983	0.443	0.583
Unincorporated	Roads	0.160	0.390	0.970	1.050	1.900	1.480	0.880	0.831	0.983	0.443	0.583
Atlanta	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Avondale	Police - Basic	1.320	2.470	-	-	-	-	-	-	-	-	-
Brookhaven	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Clarkston	Police - Basic	1.080	2.040	1.760	1.550	1.421	0.572	0.538	0.545	0.512	0.666	0.664
Decatur	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Doraville	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Dunwoody	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Police - Basic	1.130	2.120	2.050	1.620	1.498	0.593	0.557	0.566	0.531	0.691	0.689
Pine Lake	Police - Basic	1.320	2.470	2.390	1.920	1.803	0.677	0.637	0.647	0.607	0.790	0.787
Stone Mountain	Police - Basic	-	-	-	-	-	-	-	-	-	-	-
Stonecrest	Police - Basic	-	-	-	-	-	4.046	3.810	3.847	4.544	6.272	6.078
Tucker	Police - Basic	-	-	-	-	5.480	4.046	3.810	3.847	4.544	6.272	6.078
Unincorporated	Police - Basic	3.570	3.490	5.160	4.220	5.480	4.046	3.810	3.847	4.544	6.272	6.078
Atlanta	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Avondale	Police - Non-Basic	0.440	0.690	0.620	0.600	0.569	0.179	0.168	0.171	0.059	0.078	0.078
Brookhaven	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Chamblee	Police - Non-Basic	0.130	0.240	0.190	0.160	0.111	0.073	0.068	0.069	0.024	0.032	0.032
Clarkston	Police - Non-Basic	0.360	0.580	0.500	0.490	0.449	0.151	0.142	0.144	0.050	0.066	0.066
Decatur	Police - Non-Basic	0.200	0.330	0.280	0.260	0.207	0.095	0.089	0.091	0.031	0.041	0.041
Doraville	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Dunwoody	Police - Non-Basic	-	-	-	-	-	-	-	-	-	-	-
Lithonia	Police - Non-Basic	0.370	0.600	0.530	0.510	0.473	0.156	0.147	0.149	0.052	0.068	0.068
Pine Lake	Police - Non-Basic	0.440	0.690	0.620	0.600	0.569	0.179	0.168	0.171	0.059	0.078	0.078
Stone Mountain	Police - Non-Basic	0.310	0.500	0.440	0.420	0.376	0.134	0.126	0.128	0.044	0.059	0.058
Stonecrest	Police - Non-Basic	-	-	-	-	-	1.046	0.987	0.996	0.435	0.611	0.592
Tucker	Police - Non-Basic	-	-	-	-	0.470	1.046	0.987	0.996	0.435	0.611	0.592
Unincorporated	Police - Non-Basic	0.260	0.760	1.020	0.470	0.470	1.046	0.987	0.996	0.435	0.611	0.592
Total Unincorporated		21.210	21.210	21.210	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.810

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22 Proposed
Atlanta	12.070	11.510	9.030	11.290	9.980	9.860	10.692	10.358	10.362	9.426	9.464
Avondale	17.280	17.680	12.790	15.010	13.647	13.119	13.547	13.258	13.213	12.553	12.538
Brookhaven	-	16.250	13.570	14.670	12.560	13.307	13.784	13.678	13.709	13.062	12.964
Chamblee	15.650	14.760	12.360	14.570	12.661	13.013	13.447	13.156	13.178	12.507	12.492
Clarkston	16.960	17.140	14.430	16.450	14.948	13.663	14.059	13.776	13.716	13.207	13.190
Decatur	12.430	12.030	9.580	11.920	10.715	9.955	10.781	10.449	10.393	9.467	9.505
Doraville	15.520	14.520	12.170	14.410	13.078	12.940	13.379	13.087	13.154	12.475	12.460
Dunwoody	17.080	16.250	13.570	14.670	12.560	13.307	13.784	13.678	13.709	13.062	12.964
Lithonia	17.160	17.400	14.950	16.750	15.366	13.813	14.250	13.972	13.838	13.344	13.321
Pine Lake	17.420	17.840	15.380	17.140	15.767	13.920	14.351	14.075	13.921	13.453	13.429
Stone Mountain	15.830	15.020	12.610	14.830	13.454	13.074	13.505	13.215	13.198	12.534	12.518
Stonecrest	-	-	-	-	-	20.810	20.810	20.810	19.671	20.388	20.217
Tucker	-	-	-	-	20.810	20.810	20.810	19.352	19.671	20.388	20.217
Unincorporated	21.210	21.210	21.210	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.810
HOST Factor	59.0%	66.0%	57.7%	44.0%	47.7%	43.2%	12.8%	0.0%	0.0%	0.0%	0.0%
eHOST Factor (General / Hospital)	NA	NA	NA	NA	NA	NA	83.0%	99.3%	100.0%	100.0%	100.0%
Combined HOST / eHOST Factor (General / Hospital)	NA	NA	NA	NA	NA	NA	85.2%	99.3%	100.0%	100.0%	100.0%
Benchmark Rate	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22 Prop
General	10.430	10.710	8.220	10.390	8.760	8.693	9.638	9.327	9.366	8.924	9.108
Hospital	0.940	0.800	0.800	0.890	0.740	0.740	0.726	0.668	0.642	0.502	0.356
Fire	3.290	2.820	2.870	2.750	2.570	3.080	2.687	2.729	2.792	3.049	2.996
Unincorporated Bonds	1.720	1.920	1.670	0.630	0.010	0.367	0.405	0.591	0.555	0.587	0.504
Countywide Bonds	0.700	-	0.010	0.010	0.480	0.427	0.328	0.363	0.354	-	-
Designated	0.300	0.710	1.460	1.450	2.300	2.411	2.229	2.289	2.122	0.865	1.176
Police	3.830	4.250	6.180	4.690	5.950	5.092	4.797	4.843	4.979	6.883	6.670
Total Benchmark Rate	21.210	21.210	21.210	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.810

Full-Time Filled Positions Schedule

Position Count				
	FY19 Filled	FY20 Filled	FY21 Filled	FY22 Funded
Tax Funds				
100 - GENERAL FUND				
ANIMAL SERVICES	17	18	17	26
BOARD OF COMMISSIONERS	30	31	33	34
BUDGET	8	7	8	8
CHIEF EXECUTIVE OFFICER	25	21	21	25
CHILD ADVOCATES OFFICE	28	30	27	31
CITIZEN HELP CENTER	12	10	9	10
CLERK SUPERIOR COURT	92	91	92	93
DEPARTMENT OF INFORMATION TECHNOLOGY	75	80	81	84
DISTRICT ATTORNEY	165	170	178	205
ECONOMIC DEVELOPMENT	0	0	0	0
EMERGENCY MANAGEMENT (DEMA)	5	5	2	6
ETHICS BOARD	3	3	3	3
EXTENSION SERVICE	11	9	6	9
FACILITIES MANAGEMENT	51	52	48	52
FINANCE	65	61	60	72
FIRE & RESCUE SERVICES	7	29	12	53
G.I.S.	21	21	22	22
HUMAN RESOURCES & MERIT SYSTEM	35	35	35	39
HUMAN SERVICES	39	39	38	46
INTERNAL AUDIT OFFICE	14	14	10	16
JUVENILE COURT	79	78	78	78
LAW DEPARTMENT	24	31	30	33
LIBRARY	244	228	235	230
MAGISTRATE COURT	24	23	24	37
MEDICAL EXAMINER	15	17	15	20
PLANNING & SUSTAINABILITY	12	11	10	13
POLICE	15	15	15	17
PROBATE COURT	25	25	26	28
PROPERTY APPRAISAL& ASSESSMENT	68	68	69	70
PUBLIC DEFENDER	94	94	91	98
PUBLIC WORKS DIRECTOR	4	6	5	6
PURCHASING	31	26	29	37
REGISTRAR	17	16	19	17
SHERIFF'S OFFICE	683	612	525	624
SOLICITOR	87	87	85	93
STATE COURT	185	190	180	196
SUPERIOR COURT	99	101	102	130
TAX COMMISSIONER	93	83	98	107
100 - GENERAL FUND	2502	2437	2338	2668

Full-Time Filled & Funded Positions Schedule (continued)

Position Count				
	FY19 Filled	FY20 Filled	FY21 Filled	FY22 Funded
270 - FIRE	650	681	608	740
271 - SPECIAL TAX DISTRICT - DESIGNATED SERVICE	242	242	227	266
272 - SPECIAL TAX DISTRICT - UNINCORPORATED	188	196	180	202
274 - POLICE SERVICES	814	848	782	901
Tax Funds Total	4396	4404	4135	4777
Special Revenue Funds				
201 - DEVELOPMENT	55	57	64	71
203 - PEG SUPPORT	0	1	1	1
207 - RECREATION	1	0	0	0
211 - STREET LIGHTS	1	1	1	1
212 - SPEED HUMPS MAINTENANCE	2	2	2	2
215 - EMERGENCY TELEPHONE SYSTEM	130	113	100	129
Special Revenue Funds Total	189	174	168	204
Internal Service Funds				
611 - VEHICLE MAINTENANCE	131	132	132	132
631 - RISK MANAGEMENT	9	9	9	9
632 - WORKERS COMPENSATION	5	5	5	6
Internal Service Funds Total	145	146	146	147
Enterprise Funds				
511 - DPT OF WATERSHED MGMT OPERATING	754	773	775	804
513 - DPT OF WATERSHED MGMT RENEWAL & EXTEI	20	16	10	0
541 - SANITATION OPERATING	596	595	572	600
551 - AIRPORT OPERATING	21	22	22	23
581 - STORMWATER MANAGEMENT OPERATING	105	99	95	94
Enterprise Funds Total	1496	1505	1474	1521
Grand Total	6226	6229	5923	6649

Budget Plan & Process

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

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

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

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

Internal Budget Preparation (Late summer – early fall)

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

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

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

Revenue projections for a county as large as DeKalb are complex. Each source of funding uses different methods, such as straight-line projections and last 12-month performance. For the largest source (property tax), multiple approaches are prepared from trend analysis to econometric approaches. The most widely used approach for smaller items is adjusted trend analyses where known modifications are sometimes entered into the equations.

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

Departmental Budget Preparation (September – December)

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

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

Budget Review and Analysis (October – December)

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

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

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

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

After OMB management completes their review and recommendations, OMB management reviews the recommendations with the CEO, Chief Operating Officer (COO), and other county staff as needed. The CEO has the final decision-making authority for the executive budget recommendation sent to the BOC. The CEO submits a complete budget to the BOC by December 15.

Board of Commissioners Review and Adoption (December – February)

The BOC reviews the CEO recommended budget. The recommended budget is published in local newspapers, placed in public libraries, and a series of public hearings are conducted at various locations in the county in January for citizen information and input. The BOC utilizes their Finance, Audit, and Budget Committee as well as other committees to examine the budget and make recommendations to the full board. The BOC meets with department directors to discuss budget requests as necessary. The department directors prepare presentations to explain their need for increased funding and the overall benefit to the stakeholders of the county.

The Budget Resolution in conjunction with the Amendment Letter is the mechanism used to present and approve the budget in February. The Amendment Letter is a detailed explanation of changes to the adopted budget. The Amendment Letter incorporates new projected fund balances and last-minute items.

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

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

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

Mid-Year Review (June – July)

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

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

Budget Process Changes for 2022

The budget process for 2022 differed from the county's usual process in several respects. The distribution of budget instructions to departments was delayed until December. This delay compressed the departmental budget preparation and the budget review and analysis stages into little more than a week.

Basis of Budgeting and Accounting

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

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

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

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

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

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

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

In this document the starting fund balance for each fund will be equivalent to undesignated, unreserved amounts in that fund. All funds designated or reserved will be budgeted as appropriations as to present a true picture of the health of the fund. For the budget passed on February 22, 2022, budget staff estimated starting fund balances with the plan to adjust to actual amount at mid-year after the completion of the 2021 audit.

Budget Planning and Process

Budget Tasks	2021						2022						
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
Office of Management and Budget (OMB) Preparation													
OMB develops budget priorities, revenue projections, and base budgets													
Distribute budget instructions, salary projections and interfund charges to elected officials/department heads													
Hold budget kickoff and training sessions													
Departmental Budget Preparation													
Department heads/elected officials develop and submit budget requests													
Budget Review and Analysis													
Review initial revenue anticipation													
OMB reviews and analyzes budget requests													
Prepare and submit operating budget recommendations to Chief Executive Officer (CEO)													
CEO Submits Recommended Budget to Board of Commissioners (BOC)													
BOC Review and Adoption													
BOC reviews recommended budget													
CEO & BOC hold public hearings & publish recommended budget in newspaper													
BOC adopts operating budget													
Mid-Year Review													
Review final property tax digest and fund balance													
Department heads/elected officials submit amended budget requests													
Calculate final millage rates, analyze budget requests, and submit recommendations to CEO													
CEO submits amended budget to BOC													
CEO & BOC holds public hearings and publishes proposed millage rates in newspaper													
BOC reviews and adopts amended budget													

Fiscal Policies

Operating Budget Policies

Compliance Status

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

- | | |
|---|---------------|
| 13. DeKalb County will prepare an annual budget document as soon as practicable, after budget adoption. This document will be submitted to Government Finance Officers Association's (GFOA) Distinguished Budget Preparation Award Program for review. | In Compliance |
| 14. DeKalb County will maintain a program to replace authorized vehicles and mobile equipment by use of a Vehicle Replacement Internal Service Fund, and/or an outside tax-exempt leasing program whose assets will be used only for such purposes consistent with the provisions of these operating budget policies. | In Compliance |

Capital Budget Policies

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

Reserve Fund Policies

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

Revenue Administration Policies

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

Collections Policies

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

Accounting, Auditing, and Financial Reporting

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

Debt Policies

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

- B. complexity of financing structure
- C. timeliness of marketing and closure
- D. market volatility
- E. comparatively lesser credit rating

Investment Policies

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

Other Policies

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

Procurement Policy

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

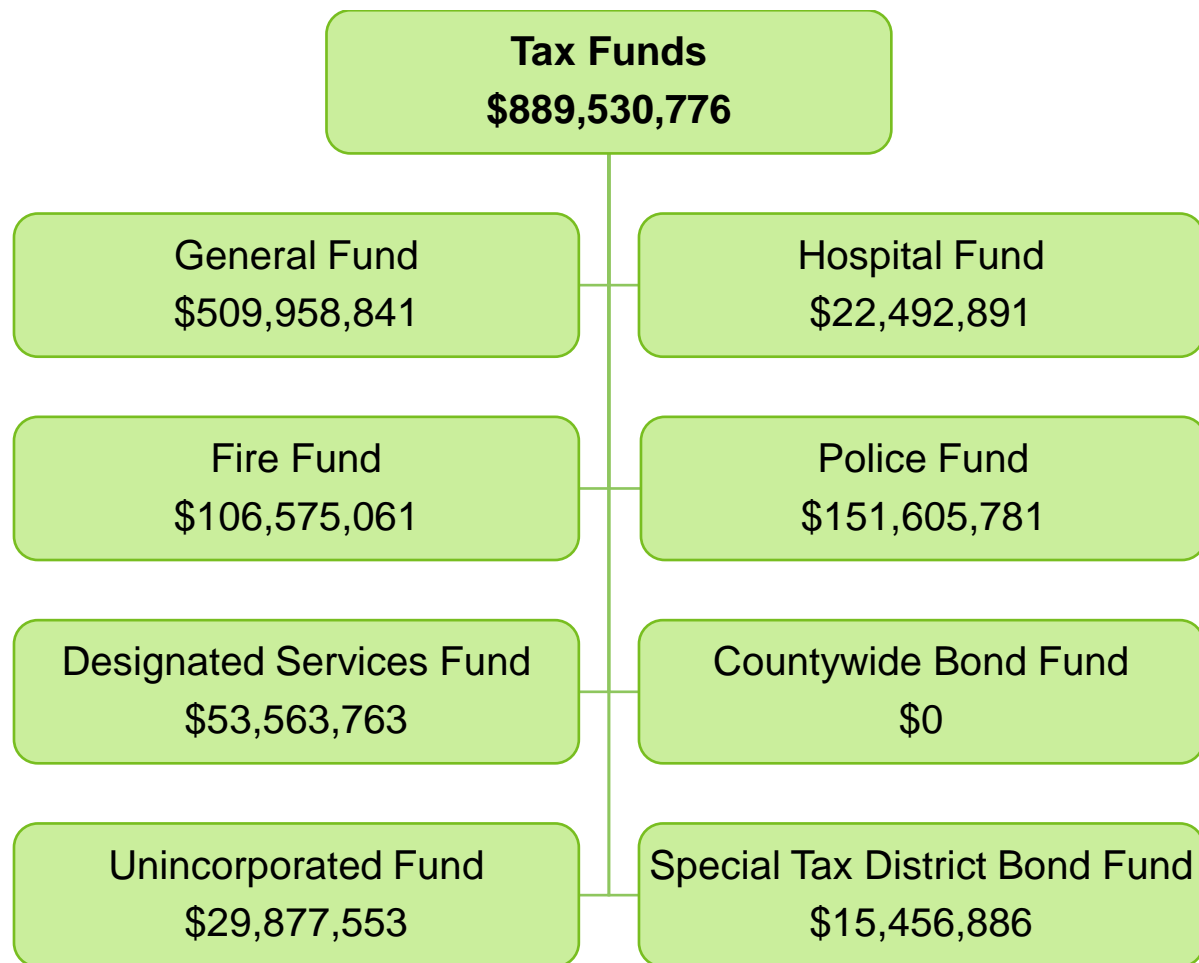


Section III

Operating Funds

- Operating Funds
 - Fund Structure
 - Tax Funds
 - Special Revenue Funds
 - Enterprise Funds
 - Internal Service Funds
 - Revenue Bond Funds

Tax Funds



Tax Funds

Description

The Tax Funds group consists of eight funds where the primary source of revenue is derived from either ad valorem property tax or sales tax. The eight funds include General, Police, Fire, Designated (sometimes called Special Tax District - Designated), Unincorporated (also known as Special Tax District – Unincorporated), Hospital (or Grady/Hospital), and two Bond funds (one Countywide, one a Special Tax District for unincorporated DeKalb.)

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

All Tax Funds Combined – Financials by Common Objects Groups

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 107,858,986	\$ 120,884,337	\$ 105,864,785	\$ 136,716,644
31 - Taxes	\$ 548,187,416	\$ 561,143,797	\$ 638,419,431	\$ 648,677,048
32 - Licenses and Permits	\$ 15,439,333	\$ 12,057,479	\$ 12,987,172	\$ 12,676,248
33 - Intergovernmental	\$ 1,722,931	\$ 1,665,755	\$ 1,842,659	\$ 1,948,272
34 - Charges for Services	\$ 51,253,219	\$ 51,367,971	\$ 52,499,238	\$ 67,369,408
35 - Fines and Forfeitures	\$ 18,593,328	\$ 11,638,192	\$ 11,987,789	\$ 12,369,504
36 - Investment Income	\$ 947,785	\$ 473,654	\$ 41,312	\$ 26,088
37 - Contributions and Donations	\$ -	\$ -	\$ 4,296	\$ 3,888
38 - Miscellaneous	\$ 5,498,142	\$ 4,538,294	\$ 3,278,070	\$ 2,434,236
39 - Other Fin. Sources	\$ 8,373,295	\$ 5,100,362	\$ 8,037,440	\$ 7,309,440
40 - Payroll Deductions	\$ 5	\$ -	\$ -	\$ -
Revenue Total	\$ 650,015,453	\$ 647,985,504	\$ 729,097,407	\$ 752,814,132
51 - Salaries & Benefits	\$ 329,485,073	\$ 354,246,841	\$ 363,745,692	\$ 389,115,767
52 - Purch / Contr Svcs	\$ 87,025,125	\$ 85,909,643	\$ 81,281,647	\$ 120,846,483
53 - Supplies	\$ 28,446,639	\$ 23,407,927	\$ 24,504,837	\$ 34,602,364
54 - Capital Outlays	\$ 2,232,348	\$ 1,580,966	\$ 2,931,431	\$ 5,480,319
55 - Interfund Charges	\$ 55,997,298	\$ 56,889,980	\$ 69,002,590	\$ 64,581,881
57 - Other Costs	\$ 32,244,049	\$ 34,341,509	\$ 29,232,149	\$ 33,999,669
58 - Debt Service	\$ 30,495,728	\$ 30,605,040	\$ 21,224,725	\$ 22,571,973
61 - Other Financing Uses	\$ 23,663,929	\$ 24,741,981	\$ 34,373,762	\$ 42,290,910
70 - Retirement Svcs	\$ 47,401,482	\$ 51,281,169	\$ 51,240,402	\$ 53,383,755
Expense Total	\$ 636,991,672	\$ 663,005,056	\$ 677,537,235	\$ 766,873,120
Fund Balance - Ending	\$ 120,882,767	\$ 105,864,785	\$ 157,424,958	\$ 122,657,656
Gain/(Use) of Fund Balance	\$ 13,023,781	\$ (15,019,552)	\$ 51,560,172	\$ (14,058,988)
Adopted Budget				\$ 889,530,776

General Fund (100) - Description

The General Fund is the largest Tax Fund, representing about half of the expenditures. Departments funded by the General Fund are countywide operations, such as the Sheriff, Information Technology, Facilities Management, State Court and District Attorney.

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

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 68,091,542	\$ 78,832,871	\$ 75,416,000	\$ 90,256,861
31 - Taxes	\$ 286,911,335	\$ 296,551,706	\$ 335,904,566	\$ 339,904,344
32 - Licenses and Permits	\$ 259,089	\$ 60,514	\$ 296,608	\$ 353,760
33 - Intergovernmental	\$ 1,722,931	\$ 1,665,755	\$ 1,842,659	\$ 1,948,272
34 - Charges for Services	\$ 47,956,827	\$ 47,845,611	\$ 47,556,781	\$ 61,131,720
35 - Fines and Forfeitures	\$ 9,569,738	\$ 7,382,867	\$ 9,366,590	\$ 9,793,044
36 - Investment Income	\$ 877,933	\$ 351,663	\$ 27,530	\$ 20,376
37 - Contributions and Donations	\$ -	\$ -	\$ 3,241	\$ 3,888
38 - Miscellaneous	\$ 5,116,711	\$ 4,082,423	\$ 3,217,294	\$ 2,083,872
39 - Other Fin. Sources	\$ 3,990,928	\$ 1,966,204	\$ 3,852,827	\$ 4,462,704
Revenue Total	\$ 356,405,492	\$ 359,906,742	\$ 402,068,097	\$ 419,701,980
51 - Salaries & Benefits	\$ 188,492,807	\$ 204,902,111	\$ 209,283,139	\$ 220,655,186
52 - Purch / Contr Svcs	\$ 70,630,467	\$ 70,150,562	\$ 68,997,306	\$ 98,450,829
53 - Supplies	\$ 19,258,542	\$ 17,037,664	\$ 16,136,235	\$ 20,941,099
54 - Capital Outlays	\$ 1,903,186	\$ 1,308,861	\$ 2,617,802	\$ 3,608,284
55 - Interfund Charges	\$ 6,310,973	\$ 6,894,721	\$ 8,566,257	\$ 7,457,131
57 - Other Costs	\$ 11,457,960	\$ 13,196,173	\$ 12,234,379	\$ 15,658,857
58 - Debt Service	\$ 3,332,616	\$ 3,328,378	\$ 5,716,897	\$ 4,514,138
61 - Other Financing Uses	\$ 17,032,030	\$ 16,981,472	\$ 19,334,448	\$ 24,639,032
70 - Retirement Svcs	\$ 27,247,158	\$ 29,523,673	\$ 28,005,102	\$ 29,501,438
Expense Total	\$ 345,665,738	\$ 363,323,612	\$ 370,891,566	\$ 425,425,993
Fund Balance - Ending	\$ 78,831,295	\$ 75,416,000	\$ 106,592,531	\$ 84,532,848
Gain/(Use) of Fund Balance	\$ 10,739,753	\$ (3,416,871)	\$ 31,176,531	\$ (5,724,013)
Adopted Budget				\$ 509,958,841

Fire Fund (270) – Description

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

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

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 5,858,890	\$ 6,286,175	\$ 4,344,166	\$ 10,557,757
31 - Taxes	\$ 70,661,067	\$ 73,881,693	\$ 89,897,387	\$ 92,834,940
34 - Charges for Services	\$ 1,592,882	\$ 1,693,022	\$ 1,575,246	\$ 2,136,960
35 - Fines and Forfeitures	\$ 63	\$ 29,512	\$ -	\$ -
36 - Investment Income	\$ -	\$ 33,480	\$ 4,150	\$ 2,196
37 - Contributions and Donations	\$ -	\$ -	\$ 1,055	\$ -
38 - Miscellaneous	\$ 4,933	\$ (30,642)	\$ 1,261	\$ (40,392)
39 - Other Fin. Sources	\$ 1,083,594	\$ 1,083,594	\$ 1,083,595	\$ 1,083,600
Revenue Total	\$ 73,342,539	\$ 76,690,660	\$ 92,562,694	\$ 96,017,304
51 - Salaries & Benefits	\$ 45,744,379	\$ 50,366,828	\$ 51,467,686	\$ 57,778,990
52 - Purch / Contr Svcs	\$ 1,792,796	\$ 1,718,749	\$ 1,336,878	\$ 2,446,153
53 - Supplies	\$ 3,080,111	\$ 2,876,360	\$ 3,113,241	\$ 4,054,403
54 - Capital Outlays	\$ 120,836	\$ 225,624	\$ 253,121	\$ 236,728
55 - Interfund Charges	\$ 13,712,420	\$ 13,115,330	\$ 19,053,296	\$ 18,812,631
57 - Other Costs	\$ -	\$ 167,088	\$ (10,683)	\$ 21,000
61 - Other Financing Uses	\$ 1,475,989	\$ 2,631,488	\$ 2,799,799	\$ 7,699,124
70 - Retirement Svcs	\$ 6,988,723	\$ 7,531,202	\$ 8,046,606	\$ 8,348,149
Expense Total	\$ 72,915,254	\$ 78,632,670	\$ 86,059,944	\$ 99,397,178
Fund Balance - Ending	\$ 6,286,175	\$ 4,344,166	\$ 10,846,916	\$ 7,177,883

Gain/(Use) of Fund Balance	\$ 427,285	\$ (1,942,010)	\$ 6,502,751	\$ (3,379,874)
----------------------------	------------	----------------	--------------	----------------

Adopted Budget	\$ 106,575,061			
----------------	----------------	--	--	--

Designated Services Fund (271) – Description

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

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

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

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 3,672,492	\$ 5,111,072	\$ 3,850,000	\$ 3,844,561
31 - Taxes	\$ 35,105,745	\$ 30,735,256	\$ 21,773,101	\$ 21,623,640
34 - Charges for Services	\$ 1,018,186	\$ 741,023	\$ 1,763,424	\$ 2,554,666
36 - Investment Income	\$ -	\$ 16,421	\$ 2,036	\$ 756
38 - Miscellaneous	\$ 159,631	\$ 27,947	\$ 70,283	\$ 147,120
39 - Other Fin. Sources	\$ 7,895,905	\$ 5,898,616	\$ 21,411,615	\$ 25,393,020
Revenue Total	\$ 44,179,466	\$ 37,419,263	\$ 45,020,459	\$ 49,719,202
51 - Salaries & Benefits	\$ 17,920,184	\$ 17,164,614	\$ 20,103,237	\$ 19,793,490
52 - Purch / Contr Svcs	\$ 7,381,392	\$ 7,052,146	\$ 4,951,516	\$ 8,495,898
53 - Supplies	\$ 3,531,307	\$ 2,206,514	\$ 3,400,321	\$ 5,005,849
54 - Capital Outlays	\$ 10,021	\$ (7,098)	\$ 18,601	\$ 15,000
55 - Interfund Charges	\$ 9,405,063	\$ 8,915,705	\$ 10,624,824	\$ 10,705,226
57 - Other Costs	\$ 389,531	\$ 359,765	\$ 448,992	\$ 358,960
58 - Debt Service	\$ -	\$ -	\$ 158,991	\$ 24,072
61 - Other Financing Uses	\$ 1,692,792	\$ 375,992	\$ 2,000,970	\$ 4,901,961
70 - Retirement Svcs	\$ 2,410,596	\$ 2,612,697	\$ 2,953,920	\$ 3,023,950
Expense Total	\$ 42,740,886	\$ 38,680,335	\$ 44,661,372	\$ 52,324,406
Fund Balance - Ending	\$ 5,111,072	\$ 3,850,000	\$ 4,209,087	\$ 1,239,357

Gain/(Use) of Fund Balance	\$ 1,438,581	\$ (1,261,072)	\$ 359,087	\$ (2,605,204)
----------------------------	--------------	----------------	------------	----------------

Adopted Budget	\$ 53,563,763
----------------	---------------

Unincorporated Fund – Description

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

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

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

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 4,149,593	\$ 7,377,839	\$ 735,412	\$ 3,946,349
31 - Taxes	\$ 4,795,788	\$ 4,460,731	\$ 34,327,188	\$ 34,543,508
32 - Licenses and Permits	\$ 14,823,925	\$ 11,929,189	\$ 12,690,564	\$ 12,248,544
35 - Fines and Forfeitures	\$ 9,023,527	\$ 4,225,813	\$ 2,621,198	\$ 2,576,460
38 - Miscellaneous	\$ 81,259	\$ 382,869	\$ (72,048)	\$ 192,576
39 - Other Fin. Sources	\$ (4,785,695)	\$ (3,848,052)	\$ (18,310,597)	\$ (23,629,884)
Revenue Total	\$ 23,938,804	\$ 17,150,550	\$ 31,256,306	\$ 25,931,204
51 - Salaries & Benefits	\$ 11,223,743	\$ 12,218,255	\$ 12,896,783	\$ 14,553,917
52 - Purch / Contr Svcs	\$ 4,671,893	\$ 4,072,115	\$ 3,866,230	\$ 5,139,903
53 - Supplies	\$ 318,244	\$ 138,684	\$ 123,278	\$ 326,193
54 - Capital Outlays	\$ 20,663	\$ 6,228	\$ 9,375	\$ 202,000
55 - Interfund Charges	\$ 2,858,319	\$ 3,579,838	\$ 3,653,355	\$ 3,062,489
57 - Other Costs	\$ 6,077	\$ 21,849	\$ 354,295	\$ 1,338,900
61 - Other Financing Uses	\$ 125,000	\$ 2,144,600	\$ 4,398,633	\$ 1,105,000
70 - Retirement Svcs	\$ 1,486,618	\$ 1,611,408	\$ 1,797,847	\$ 2,012,416
Expense Total	\$ 20,710,558	\$ 23,792,978	\$ 27,099,796	\$ 27,740,818
Fund Balance - Ending	\$ 7,377,839	\$ 735,412	\$ 4,891,922	\$ 2,136,735
Gain/(Use) of Fund Balance	\$ 3,228,246	\$ (6,642,427)	\$ 4,156,510	\$ (1,809,614)
Adopted Budget				\$ 29,877,553

Hospital Fund – Description

The Hospital Fund is a countywide fund, which contributes funding to the Grady Memorial Hospital for DeKalb County's share of the cost of indigent medical care for its citizens. The two jurisdictions, which regularly contribute to Grady Memorial Hospital, are Fulton and DeKalb Counties. Any debt issued for capital construction at Grady is also paid for by this fund. In 2018, the Hospital Fund recovered from a deficit situation.

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

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 1,478,020	\$ 1,080,194	\$ 904,287	\$ 3,854,543
31 - Taxes	\$ 19,894,364	\$ 20,054,179	\$ 19,455,272	\$ 18,451,260
34 - Charges for Services	\$ 32,809	\$ 101,791	\$ 172,412	\$ 185,804
36 - Investment Income	\$ 69,852	\$ 25,906	\$ 1,871	\$ 1,284
Revenue Total	\$ 19,997,025	\$ 20,181,876	\$ 19,629,555	\$ 18,638,348
52 - Purch / Contr Svcs	\$ 4,370	\$ 1,370	\$ 2,350	\$ 20,000
57 - Other Costs	\$ 20,390,481	\$ 20,356,412	\$ 16,422,172	\$ 16,617,952
58 - Debt Service	\$ -	\$ -	\$ -	\$ 2,687,225
Expense Total	\$ 20,394,851	\$ 20,357,782	\$ 16,424,522	\$ 19,325,177
Fund Balance - Ending	\$ 1,080,194	\$ 904,287	\$ 4,109,320	\$ 3,167,714

Gain/(Use) of Fund Balance	\$ (397,826)	\$ (175,906)	\$ 3,205,033	\$ (686,829)
----------------------------	--------------	--------------	--------------	--------------

Adopted Budget	\$ 22,492,891
----------------	---------------

Police Fund – Description

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

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

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 22,474,715	\$ 20,546,114	\$ 20,155,000	\$ 24,256,573
31 - Taxes	\$ 104,169,022	\$ 109,518,049	\$ 120,518,930	\$ 126,000,708
32 - Licenses and Permits	\$ 356,320	\$ 67,776	\$ -	\$ 73,944
34 - Charges for Services	\$ 623,158	\$ 853,828	\$ 1,217,292	\$ 1,222,320
36 - Investment Income	\$ -	\$ 34,552	\$ 4,283	\$ 1,176
38 - Miscellaneous	\$ 135,608	\$ 75,697	\$ 61,280	\$ 51,060
39 - Other Fin. Sources	\$ 188,563	\$ -	\$ -	\$ -
Revenue Total	\$ 105,472,671	\$ 110,549,903	\$ 121,801,785	\$ 127,349,208
51 - Salaries & Benefits	\$ 66,103,960	\$ 69,595,033	\$ 69,994,847	\$ 76,334,184
52 - Purch / Contr Svcs	\$ 2,544,206	\$ 2,914,702	\$ 2,127,367	\$ 6,293,700
53 - Supplies	\$ 2,258,435	\$ 1,148,705	\$ 1,731,762	\$ 4,274,820
54 - Capital Outlays	\$ 177,643	\$ 47,351	\$ 32,531	\$ 1,418,307
55 - Interfund Charges	\$ 23,710,524	\$ 24,384,385	\$ 27,104,858	\$ 24,544,404
57 - Other Costs	\$ -	\$ 240,222	\$ (217,006)	\$ 4,000
61 - Other Financing Uses	\$ 3,338,118	\$ 2,608,429	\$ 4,172,393	\$ 3,945,793
70 - Retirement Svcs	\$ 9,268,387	\$ 10,002,189	\$ 10,436,927	\$ 10,497,802
Expense Total	\$ 107,401,272	\$ 110,941,016	\$ 115,383,679	\$ 127,313,010
Fund Balance - Ending	\$ 20,546,114	\$ 20,155,000	\$ 26,573,106	\$ 24,292,771

Gain/(Use) of Fund Balance	\$ (1,928,602)	\$ (391,114)	\$ 6,418,106	\$ 36,198
----------------------------	----------------	--------------	--------------	-----------

Adopted Budget	\$ 151,605,781
----------------	----------------

Countywide Bond Fund – Description

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

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

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 1,009,819	\$ 718,579	\$ 132,905	\$ -
31 - Taxes	\$ 11,501,651	\$ 11,278,952	\$ 1,367,720	\$ -
34 - Charges for Services	\$ 18,335	\$ 56,385	\$ 86,581	\$ -
36 - Investment Income	\$ -	\$ 5,063	\$ 628	\$ -
Revenue Total	\$ 11,519,986	\$ 11,340,401	\$ 1,454,929	\$ -
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ -
58 - Debt Service	\$ 11,811,225	\$ 11,926,075	\$ -	\$ -
61 - Other Financing Uses	\$ -	\$ -	\$ 1,667,519	\$ -
Expense Total	\$ 11,811,225	\$ 11,926,075	\$ 1,667,519	\$ -
Fund Balance - Ending	\$ 718,579	\$ 132,905	\$ (79,685)	\$ -
Gain/(Use) of Fund Balance	\$ (291,239)	\$ (585,674)	\$ (212,590)	\$ 0
Adopted Budget				\$ 0

Special Tax District Bond Fund – Description

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

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

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

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 1,123,915	\$ 931,493	\$ 327,016	\$ -
31 - Taxes	\$ 15,148,443	\$ 14,663,231	\$ 15,175,267	\$ 15,318,648
34 - Charges for Services	\$ 11,023	\$ 76,310	\$ 127,501	\$ 137,938
36 - Investment Income	\$ -	\$ 6,568	\$ 814	\$ 300
Revenue Total	\$ 15,159,466	\$ 14,746,110	\$ 15,303,582	\$ 15,456,886
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ -
58 - Debt Service	\$ 15,351,888	\$ 15,350,588	\$ 15,348,838	\$ 15,346,538
Expense Total	\$ 15,351,888	\$ 15,350,588	\$ 15,348,838	\$ 15,346,538
Fund Balance - Ending	\$ 931,493	\$ 327,016	\$ 281,760	\$ 110,348

Gain/(Use) of Fund Balance	\$ (192,422)	\$ (604,478)	\$ (45,255)	\$ 110,348
----------------------------	--------------	--------------	-------------	------------

Adopted Budget	\$ 15,456,886
----------------	---------------

Tax Funds - Revenue

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

Taxes

As the name implies, Tax Funds are those funds which are primarily supported by taxes. Taxes include ad valorem taxes on real estate and motor vehicles, Equalized Homestead Option Sales Taxes (EHOST), business taxes such as the Life and Property and Casualty Insurance Tax and Bank Shares Taxes, and Motor Vehicle Title Taxes. For 2021, taxes contributed 87.42% of the total revenue to the Tax Funds.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
31 - Taxes	\$ 548,187,416	\$ 561,143,797	\$ 629,761,256	\$ 648,677,048
32 - Licenses and Permits	\$ 15,439,333	\$ 12,057,479	\$ 13,024,218	\$ 12,676,248
33 - Intergovernmental	\$ 1,722,931	\$ 1,665,755	\$ 1,842,659	\$ 1,948,272
34 - Charges for Services	\$ 51,253,219	\$ 51,367,971	\$ 52,499,238	\$ 67,369,408
35 - Fines and Forfeitures	\$ 18,593,328	\$ 11,638,192	\$ 11,987,789	\$ 12,369,504
36 - Investment Income	\$ 947,785	\$ 473,654	\$ 41,312	\$ 26,088
37 - Contributions and Donations	\$ -	\$ -	\$ 4,296	\$ 3,888
38 - Miscellaneous	\$ 5,498,142	\$ 4,538,294	\$ 3,202,875	\$ 2,434,236
39 - Other Financing Sources	\$ 8,373,295	\$ 5,100,362	\$ 8,037,440	\$ 7,309,440
40 - Payroll Deductions and Matches	\$ 5	\$ -	\$ -	\$ -
Total Taxes	\$ 650,015,453	\$ 647,985,504	\$ 720,401,083	\$ 752,814,132

Real Property Taxes

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

Real Property tax revenue grew to \$342 million in 2021 from \$324.6 million in 2020, an increase of 5.1% percent and projected to be \$372 million in 2022. The FY22 budget assumptions for real property include utilization of the consolidated tax digest, the homestead digest, EHOST anticipated revenue, budget for anticipated expenses to be charged to tax funds, and the approved current year millage rates.

Each year in March/April, the county's Property Appraisal department conducts a market analysis and uses market models to determine the current valuation of all properties within the county boundaries (both incorporated and unincorporated areas). These new valuations (otherwise known as property assessments) are consolidated into the tax digest by tax district which is in turn submitted to the state department of revenue for consideration and approval. Since the housing market saw a boom during FY21, the valuations increased whereby raising the real property tax digest from \$36.5 billion in FY21 countywide for all tax districts to just over \$42 billion for the preliminary FY22 digest. The median sales price for homes in DeKalb County rose from \$233k in January 2020 to \$355k in November of 2021 with a slight dip to \$350k in December 2021. The trend is continuing in FY2022 rising to \$380k in June 2022 according to realtor.com. Annual assessments are mailed to property owners in late May or early June giving property owners 45 days to appeal.

Forty percent of the new assessments are subject to property tax and are summarized in the Tax Digest by tax district along with all applicable exemptions. The most significant exemptions that affect revenue assumptions are the homestead exemption in which property owners that reside on the property are eligible for a \$2,000 discount and a property assessment freeze. The homestead exemptions are summarized in

a separate Homestead Digest which is also used for revenue assumptions and part of the package presented and approved by the Georgia Department of Revenue each year. Of the 242,898 properties included in the consolidate tax digest countywide, 152,159 properties are included in the preliminary homestead digest with 140,021 receiving the assessment freeze exemption. The total FY22 reduction is \$5.9 million which is \$2.3 million more than FY21 where there were 151,945 properties included with 138,681 receiving the L16 exemption at an overall reduction of \$3.68 million.

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

The FY22 budget assumptions multiply the preliminary consolidated tax digest and homestead digest by the 2021 approved millage rates (see separate discussion of millage rates in this document). For the general and hospital funds, the EHOST reduction was then applied. Trending of previous years actuals lead to the assumption that approximately only 92% of the FY22 real property tax revenues will be collected during the current fiscal year. The resulting amounts were adopted by the BOC as the FY22 budget at \$372.3 million.

Any amounts not collected in the current year will be collected in the next year or future years as tax payors catch up on their delinquent bills, disputed or appeals are settled, or the property is sold. Since the timing of these payments vary, this revenue fluctuates each year. The past three years reflect this uncertainty with FY21 being nearly double the collections in FY20 at \$13.4M in FY21, \$6.7M in FY20 and \$12.3 in FY19. FY22 budget is slightly lower than the FY19 actuals assuming inflation and economic uncertainty will have a slight negative affect this revenue.

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

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Real Property Taxes - Current	\$ 300,497,398	\$ 324,600,608	\$ 342,050,986	\$ 372,362,784
Real Property Taxes - Prior Years	\$ 12,324,821	\$ 6,706,690	\$ 13,418,347	\$ 12,250,908
Total Real Property Taxes	\$ 312,822,219	\$ 331,307,298	\$ 355,469,332	\$ 384,613,692

Personal Property Taxes

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

Personal Property tax revenue for FY21 was the lowest in three years at just over \$25 million down from \$26.1 million in 2020. Businesses are required to self-report all personal property with the normal reporting period from January 1st through April 1st each year. These are reviewed by the county and are summarized in the Tax Digest by tax district. The results are reduced for eligible freeport exemptions of qualified

manufacturers, distributors, fulfillment centers, etc. (per O.C.G.A. 48-5-48.2 and 48-5-48.5) with the final digest being approved by the Department of Revenue.

The revenue assumptions for personal property revenue use the preliminary FY22 consolidated tax digest multiplied by the FY21 millage rates and then reduced for trending. Trending supported a further reduction of 8% which amounts to a 92% rate of collection for FY22.

Any amounts not collected in the current year will be collected in the next year or future years as tax payors catch up on their delinquent bills, disputed or appeals are settled, or the property is sold. Since the timing of these payments vary, this revenue fluctuates each year. The past three years reflect this uncertainty with FY21 being nearly double the collections in FY20 at \$13.4M in FY21, \$6.7M in FY20 and \$12.3 in FY19. FY22 budget is slightly lower than the FY19 actuals assuming inflation and economic uncertainty will have a slight negative affect this revenue.

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

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Personal Property Taxes - Current	\$ 25,886,130	\$ 26,133,228	\$ 25,079,988	\$ 24,285,456
Personal Property Taxes - Prior Years	\$ 887,574	\$ 708,018	\$ 1,692,637	\$ 1,079,364
Total Personal Property Taxes	\$ 26,773,705	\$ 26,841,246	\$ 26,772,624	\$ 25,364,820

Public Utility Taxes

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

Public Utility tax revenue was \$8.9 million in 2021 up from \$8.5 million in 2019, and budgeted at just under \$8 million for FY22. Only \$180 thousand in revenue was recorded in FY20 due to a delay in billing. The invoices were mailed on January 25, 2021 with a due date of March 31, 2021. In compliance with Generally Accepted Accounting Principles (GAAP), any payments received 60 days or more past January 1st was recorded in FY21 and not accrued back to FY20. This resulted in FY20 revenues being unusually low and FY21 revenue being inflated.

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

The FY22 budget assumptions for public utility taxes utilized the consolidated tax digest and the approved FY21 millage rates. The preliminary FY22 digest and FY21 digest both have a count of 449 public utilities but reflect an increase of eight percent at \$499 million valuation for FY22 and \$491million for FY21 countywide. This was multiplied by the FY21 millage rates for each tax fund and then trending analysis supported an 8% reduction which means only 92% of the revenues are expected to be collected in FY22. The tax digest and millage rates and revenues are evaluated and adjusted each year in late June/early July and submitted to the BOC for approval as a mid-year budget adjustment. The tax digest and millage rates are then submitted to the Georgia Department of Revenue in July for final approval before the current year tax bills can be mailed in August.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Public Utilities Taxes	\$ 8,544,057	\$ 180,467	\$ 8,976,016	\$ 7,990,176

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

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

Motor Vehicle tax revenue was \$3.4 million in 2021 up from \$27.7 million in 2020. The increase in revenues for vehicle title taxes is multifaceted. The robust vehicle sales and real estate markets since 2020 both have had a positive impact on title taxes with new and used car sale prices skyrocketing resulting in higher taxes. At the same time, the real estate market was luring new residents to Georgia bringing vehicles from other states subject to Georgia's title tax.

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

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

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Motor Vehicle Ad Valorem Taxes	\$ 3,995,780	\$ 3,523,264	\$ 3,047,618	\$ 3,302,232
Motor Vehicle Title Taxes	\$ 13,002,559	\$ 24,214,458	\$ 31,380,484	\$ 27,442,980
Motor Vehicle TAVT True-Up TAX	\$ 11,640,960	\$ -	\$ -	
Total Motor Vehicle Taxes	\$ 28,639,299	\$ 27,737,722	\$ 34,428,102	\$ 30,745,212

EHOST: Equalized Homestead Option Sales Taxes

In 2017, the Georgia General Assembly enacted legislation for DeKalb County to hold a referendum to establish a Special Purpose Local Option Sales Tax (SPLOST) for capital projects. Allied with this legislation was an equalized HOST (EHOST) to replace the HOST. The referendum was held and approved in November 2017 with both items being approved. Starting on April 1, 2018, the county's sales tax increased 1¢ when the SPLOST became effective. The EHOST revenue is used to forgive up to 100% of homesteaded property owners countywide property taxes. If funds are available once all countywide property taxes are forgiven, the excess funds are used to forgive other county and municipal property taxes.

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

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

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

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

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

As the economy began reopening in 2021, consumer expenditures began rising across most categories. According to the BLS data, total consumer expenditures rose 15.7 percent in the second quarter of 2021 compared to the same period in 2020. The largest percentage increases in that period were food away from home expenditures (91.2%), apparel and services (70.3%), alcoholic beverages (61.9%), entertainment (27.7%), and transportation (23.3%).

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

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

Against this multivariable backdrop of consumer spending, the FY22 budget for EHOST revenue assumed that 2022 collections would moderate somewhat from 2021 levels.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
EHost Sales Tax	\$ 127,660,066	\$ 129,744,948	\$ 151,423,467	\$ 149,545,644

Life & Property & Casualty Taxes

This type of tax is assessed on life insurance companies under O.C.G.A § 33-8-8 8.1. This tax is imposed on each life insurance company doing business in the state and based upon the gross direct premiums collected from policies insuring persons residing within the unincorporated areas of DeKalb County. This tax is levied at the rate of one percent of the life insurance premiums collected within DeKalb County. Beginning in 2017, this revenue was receipted in the STD – Police Fund (274). It was previously receipted in the STD – Unincorporated Fund (272). This action was undertaken to reduce the amount of transfers between these two funds. Per the enabling legislation, this funding can only be used for the following services within the unincorporated area of the county: 1) police protection, 2) fire protection, 3) garbage

and solid waste collection, 4) curbs, sidewalks, and street lights, and 5) such other services for the primary benefit of the unincorporated areas of the county.

Insurance taxes revenue assumptions are based on trend analysis and assumed to be equal to the prior year for FY22.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Life & Property & Casualty Insurance	\$ 27,520,352	\$ 29,212,187	\$ 30,304,260	\$ 30,304,260

Licenses & Permits

For 2021 Licenses & Permits contributed 1.81% of the total revenue to the Tax Funds. Business License – General represents the largest source of revenue within the License & Permits category. Other minor license contributions are made to the Tax Funds for the sale of alcohol, adult entertainment, cable TV, and animal license fees.

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

Business License General

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

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Business License - General	\$ 7,453,250	\$ 6,454,815	\$ 7,061,445	\$ 6,808,140

Charges for Services

For 2021, Charges for Services contributed 7.29% 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.

Charges for services uses trend analysis for FY22 revenue assumptions. The general fund administrative charges is adjusted based on the County's cost allocation plan which is used as a guide/component of the calculation. The cost allocation plan is currently being updated by an independent consulting firm and will be available for public viewing upon submittal to the Board of Commissioners for their consideration and approval.

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.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
General Administrative Charges	\$ 33,409,949	\$ 33,404,975	\$ 31,527,197	\$ 45,095,837
Fire Marshal Charges	\$ 476,042	\$ 356,734	\$ 426,270	\$ 439,320
Information Systems Charges	\$ 215,895	\$ 423,993	\$ 36,064	\$ 43,272
Total General Administrative Charges	\$ 34,101,886	\$ 34,185,702	\$ 31,989,530	\$ 45,578,429

Fines and Forfeitures

For 2021, Fines and Forfeitures contributed 1.66% 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.

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

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.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
State Court - Traffic Division	\$ 6,772,636	\$ 3,254,814	\$ 1,897,174	\$ 1,818,588
State Court Costs	\$ 1,506,452	\$ 593,963	\$ 362,305	\$ 356,016
Total	\$ 8,279,089	\$ 3,848,778	\$ 2,259,480	\$ 2,174,604

Miscellaneous

For 2021, Miscellaneous contributed 0.44% of the total revenue to the Tax Funds. Rental of real estate is the major contributor to miscellaneous revenue. These revenues decreased with the advent of paying certain bond payments as principal and interest instead of rental of real estate. Miscellaneous revenues are an assortment of revenues that do not easily fit into other categories, such as the Porter Sanford Performing Arts Center, miscellaneous telephones (fees generated on local prisoner phone calls), bus shelters (revenue from advertisements on MARTA bus shelters), and true other miscellaneous revenue.

Miscellaneous revenues use trending analysis for FY22 budget assumptions and known factors such as bond payment schedules or other contracted items as applicable.

Other Financing Sources

For 2021, Other Financing Sources contributed 1.12% of the total revenue to the Tax Funds.

Other Financing Sources FY22 budget assumptions uses known factors such as loan amortization schedules and eligible and planned expenses in various funds in the FY22 budget where revenue needs to be moved to offset the expense budget as appropriate and according to generally accepted accounting principles (GAAP).

Transfers To / From

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

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Transfer from STD-DS Fund	\$ (6,047,939)	\$ (3,865,304)	\$ (19,535,105)	\$ (24,344,292)
Transfer from STD-Unincorporated Fund	\$ 6,047,939	\$ 3,867,451	\$ 19,585,105	\$ 24,344,292
Transfer from Police Services Fund	\$ 1,436,128	\$ 624,417	\$ 623,265	\$ 912,612
Total	\$ 1,436,128	\$ 626,564	\$ 673,265	\$ 912,612

Special Revenue Funds



Special Revenue Funds

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 17,352,294	\$ 20,398,567	\$ 16,368,503	\$ 15,628,060
31 - Taxes	\$ 597,517	\$ 2,337,954	\$ 3,665,653	\$ 6,660,000
32 - Licenses and Permits	\$ 8,060,264	\$ 5,382,022	\$ 6,555,627	\$ 5,952,600
33 - Intergovernmental	\$ 547,034	\$ 359,456	\$ 372,043	\$ 392,703
34 - Charges for Services	\$ 7,116,055	\$ 5,962,513	\$ 5,851,160	\$ 6,983,542
35 - Fines and Forfeitures	\$ 1,714,962	\$ 912,100	\$ 641,142	\$ 622,109
36 - Investment Income	\$ -	\$ 5,268	\$ 653	\$ -
38 - Miscellaneous	\$ 11,913,126	\$ 11,113,525	\$ 11,322,850	\$ 12,506,692
39 - Other Fin. Sources	\$ 1,600,829	\$ 200,812	\$ 1,179,036	\$ -
40 - Payroll Deductions	\$ -	\$ -	\$ -	\$ -
Revenue Total	\$ 31,549,788	\$ 26,273,651	\$ 29,588,163	\$ 33,117,646
51 - Salaries & Benefits	\$ 13,291,841	\$ 13,551,893	\$ 13,377,240	\$ 14,752,309
52 - Purch / Contr Svcs	\$ 3,026,284	\$ 2,231,011	\$ 4,430,290	\$ 6,347,719
53 - Supplies	\$ 5,541,597	\$ 5,129,955	\$ 5,391,641	\$ 6,577,278
54 - Capital Outlays	\$ 382,775	\$ 19,463	\$ 6,911	\$ 151,448
55 - Interfund Charges	\$ 1,681,997	\$ 1,507,009	\$ 1,410,025	\$ 1,524,645
57 - Other Costs	\$ -	\$ 627,503	\$ 1,019,290	\$ 2,366,769
61 - Other Financing Uses	\$ 3,007,477	\$ 5,615,347	\$ 5,147,165	\$ 6,134,112
70 - Retirement Svcs	\$ 1,416,826	\$ 1,621,535	\$ 1,935,068	\$ 1,945,865
Expense Total	\$ 28,348,797	\$ 30,303,715	\$ 32,717,631	\$ 39,800,145
Fund Balance - Ending	\$ 20,553,285	\$ 16,368,503	\$ 13,239,035	\$ 8,945,561

Gain/(Use) of Fund Balance	\$ 3,200,991	\$ (4,030,064)	\$ (3,129,468)	\$ (6,682,499)
----------------------------	--------------	----------------	----------------	----------------

Adopted Budget	\$ 48,745,706
----------------	---------------

Development Fund (201)

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 11,177,498	\$ 13,252,743	\$ 12,416,577	\$ 11,586,239
32 - Licenses and Permits	\$ 8,060,264	\$ 5,382,022	\$ 6,555,627	\$ 5,952,600
34 - Charges for Services	\$ 15,964	\$ 11,445	\$ 21,303	\$ 1,000
Revenue Total	\$ 8,076,228	\$ 5,393,467	\$ 6,576,929	\$ 5,953,600
51 - Salaries & Benefits	\$ 3,638,169	\$ 3,946,710	\$ 4,597,853	\$ 5,040,099
52 - Purch / Contr Svcs	\$ 301,076	\$ 245,792	\$ 2,081,985	\$ 3,667,204
53 - Supplies	\$ 65,509	\$ 61,019	\$ 51,539	\$ 240,595
54 - Capital Outlays	\$ 862	\$ 9,617	\$ 340	\$ 104,537
55 - Interfund Charges	\$ 1,535,863	\$ 1,506,992	\$ 1,405,120	\$ 1,524,645
61 - Other Financing Uses	\$ -	\$ -	\$ 1,207,550	\$ -
70 - Retirement Svcs	\$ 459,504	\$ 459,503	\$ 649,656	\$ 754,206
Expense Total	\$ 6,000,983	\$ 6,229,634	\$ 9,994,044	\$ 11,331,286
Fund Balance - Ending	\$ 13,252,743	\$ 12,416,577	\$ 8,999,462	\$ 6,208,553

Gain/(Use) of Fund Balance	\$ 2,075,246	\$ (836,167)	\$ (3,417,114)	\$ (5,377,686)
----------------------------	--------------	--------------	----------------	----------------

Adopted Budget	\$ 17,539,839
----------------	---------------

DCTV/Public Education and Government (PEG) Fund (203)

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 821,729	\$ 637,427	\$ 525,513	\$ 406,640
38 - Miscellaneous	\$ 70,632	\$ 67,399	\$ 37,046	\$ 70,000
Revenue Total	\$ 70,632	\$ 67,399	\$ 37,046	\$ 70,000
51 - Salaries & Benefits	\$ 59,346	\$ 59,420	\$ 53,541	\$ 75,288
52 - Purch / Contr Svcs	\$ 78,081	\$ 70,373	\$ 43,053	\$ 244,880
53 - Supplies	\$ 90,630	\$ 27,117	\$ 18,036	\$ 145,967
54 - Capital Outlays	\$ 6,192	\$ -	\$ 2,207	\$ -
55 - Interfund Charges	\$ 21	\$ -	\$ 4,905	\$ -
70 - Retirement Svcs	\$ 20,664	\$ 22,404	\$ 11,016	\$ 3,473
Expense Total	\$ 254,934	\$ 179,313	\$ 132,759	\$ 469,608
Fund Balance - Ending	\$ 637,427	\$ 525,513	\$ 429,800	\$ 7,032

Gain/(Use) of Fund Balance	\$ (184,301)	\$ (111,914)	\$ (95,713)	\$ (399,608)
----------------------------	--------------	--------------	-------------	--------------

Adopted Budget	\$ 476,640
----------------	------------

County Jail Fund (204)

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 24,368	\$ 155,154	\$ 155,154	\$ 155,154
33 - Intergovernmental	\$ 119,827	\$ 76,497	\$ 65,389	\$ 66,705
35 - Fines and Forfeitures	\$ 1,097,156	\$ 593,586	\$ 409,372	\$ 397,740
Revenue Total	\$ 1,216,983	\$ 670,083	\$ 474,761	\$ 464,445
61 - Other Financing Uses	\$ 1,086,197	\$ 670,083	\$ 474,761	\$ 619,599
Expense Total	\$ 1,086,197	\$ 670,083	\$ 474,761	\$ 619,599
Fund Balance - Ending	\$ 155,154	\$ 155,154	\$ 155,154	\$ -

Gain/(Use) of Fund Balance	\$ 130,786	\$ 0	\$ 0	\$ (155,154)
----------------------------	------------	------	------	--------------

Adopted Budget	\$ 619,599
----------------	------------

Foreclosure Registry Fund (205)

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 265,234	\$ 258,714	\$ 268,375	\$ 272,742
34 - Charges for Services	\$ 40,900	\$ 24,500	\$ 23,700	\$ 22,440
Revenue Total	\$ 40,900	\$ 24,500	\$ 23,700	\$ 22,440
51 - Salaries & Benefits	\$ 753	\$ -	\$ -	\$ -
52 - Purch / Contr Svcs	\$ 46,667	\$ 14,839	\$ 16,300	\$ 51,000
61 - Other Financing Uses	\$ -	\$ -	\$ -	\$ 100,000
Expense Total	\$ 47,420	\$ 14,839	\$ 16,300	\$ 151,000
Fund Balance - Ending	\$ 258,714	\$ 268,375	\$ 275,775	\$ 144,182

Gain/(Use) of Fund Balance	\$ (6,520)	\$ 9,661	\$ 7,400	\$ (128,560)
----------------------------	------------	----------	----------	--------------

Adopted Budget	\$ 295,182
----------------	------------

Victim Assistance Fund (206)

Description

This fund, established in 1995, allows DeKalb County to assess an additional 5% penalty upon criminal offense fines to fund victim assistance programs (O.C.G.A § 15-21-131). When this fund was created, the Superior Court and State Court were required to assess an additional 5% penalty to every fine and forfeiture for victim assistance programs. Effective July 1, 1997, the Recorder's Court, now the Traffic Division of State Court, which was created by House Bill 300 in 2015, was added to the courts already collecting this assessment for victim assistance programs. The Criminal Justice Coordinating Council of Georgia approves the use of funds for victim assistance projects at the local level.

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 190,290	\$ 93,400	\$ 300,839	\$ 754,932
33 - Intergovernmental	\$ 426,606	\$ 282,959	\$ 306,653	\$ 325,998
35 - Fines and Forfeitures	\$ 449,321	\$ 224,922	\$ 136,194	\$ 132,552
Revenue Total	\$ 875,927	\$ 507,881	\$ 442,847	\$ 458,550
52 - Purch / Contr Svcs	\$ 14,308	\$ 10,799	\$ 1,075	\$ 1,075
57 - Other Costs	\$ -	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ 958,509	\$ 289,644	\$ 742,611	\$ 769,072
Expense Total	\$ 972,817	\$ 300,443	\$ 743,686	\$ 770,147
Fund Balance - Ending	\$ 93,400	\$ 300,839	\$ 0	\$ 443,335

Gain/(Use) of Fund Balance	\$ (96,890)	\$ 207,439	\$ (300,839)	\$ (311,597)
----------------------------	-------------	------------	--------------	--------------

Adopted Budget	\$ 1,213,482
----------------	--------------

Recreation Fund (207)

Description

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

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

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 7,188	\$ (950)	\$ -	
34 - Charges for Services	\$ 901,061	\$ 106,579	\$ -	
38 - Miscellaneous	\$ 3,705	\$ 1,012	\$ -	
39 - Other Fin. Sources	\$ 31,904	\$ 200,812	\$ -	
Revenue Total	\$ 936,670	\$ 308,403	\$ -	
51 - Salaries & Benefits	\$ 660,557	\$ 139,832	\$ -	
52 - Purch / Contr Svcs	\$ 170,637	\$ 79,598	\$ -	
53 - Supplies	\$ 113,348	\$ 88,006	\$ -	
55 - Interfund Charges	\$ 266	\$ 16	\$ -	
Expense Total	\$ 944,808	\$ 307,454	\$ -	\$ (443,335)
Fund Balance - Ending	\$ (950)	\$ -	\$ -	\$ 443,335

Gain/(Use) of Fund Balance	\$ (8,138)	\$ 950	\$ 0	\$ 443,335
----------------------------	------------	--------	------	------------

Adopted Budget	\$ 0
----------------	------

Juvenile Services Fund (208)

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 66,446	\$ 65,413	\$ 56,760	\$ 59,651
34 - Charges for Services	\$ 44,203	\$ 20,818	\$ 19,909	\$ 19,411
Revenue Total	\$ 44,203	\$ 20,818	\$ 19,909	\$ 19,411
52 - Purch / Contr Svcs	\$ 35,237	\$ 19,470	\$ 15,181	\$ 68,792
61 - Other Financing Uses	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Expense Total	\$ 45,237	\$ 29,470	\$ 15,181	\$ 78,792
Fund Balance - Ending	\$ 65,413	\$ 56,760	\$ 61,488	\$ 270
Gain/(Use) of Fund Balance	\$ (1,034)	\$ (8,652)	\$ 4,727	\$ (59,381)
Adopted Budget				\$ 79,062

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

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 60,213	\$ 18,493	\$ 12,243	\$ 104,059
33 - Intergovernmental	\$ 601	\$ -	\$ -	\$ -
35 - Fines and Forfeitures	\$ 168,485	\$ 93,592	\$ 95,577	\$ 91,817
Revenue Total	\$ 169,086	\$ 93,592	\$ 95,577	\$ 91,817
52 - Purch / Contr Svcs	\$ 190,242	\$ 99,710	\$ -	\$ 67,539
53 - Supplies	\$ 20,564	\$ 133	\$ -	\$ 20,009
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 4,269
Expense Total	\$ 210,806	\$ 99,843	\$ -	\$ 91,817
Fund Balance - Ending	\$ 18,493	\$ 12,243	\$ 107,819	\$ 104,059

Gain/(Use) of Fund Balance	\$ (41,720)	\$ (6,251)	\$ 95,577	\$ 0
----------------------------	-------------	------------	-----------	------

Adopted Budget	\$ 195,876
----------------	------------

Street Lights Fund (211)

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 1,257,360	\$ 705,902	\$ 455,460	\$ (272,605)
31 - Taxes	\$ -	\$ 30,841	\$ -	\$ -
34 - Charges for Services	\$ 4,656,530	\$ 4,671,827	\$ 4,696,667	\$ 5,910,218
36 - Investment Income	\$ -	\$ 5,132	\$ 636	\$ -
Revenue Total	\$ 4,656,530	\$ 4,707,799	\$ 4,697,304	\$ 5,910,218
51 - Salaries & Benefits	\$ 79,520	\$ 83,732	\$ 87,764	\$ 87,788
52 - Purch / Contr Svcs	\$ 548	\$ -	\$ -	\$ -
53 - Supplies	\$ 5,114,202	\$ 4,859,662	\$ 5,279,220	\$ 5,533,199
70 - Retirement Svcs	\$ 13,716	\$ 14,847	\$ 13,640	\$ 16,626
Expense Total	\$ 5,207,987	\$ 4,958,242	\$ 5,380,623	\$ 5,637,613
Fund Balance - Ending	\$ 705,902	\$ 455,460	\$ (227,860)	\$ -

Gain/(Use) of Fund Balance	\$ (551,457)	\$ (250,443)	\$ (683,320)	\$ 272,605
----------------------------	--------------	--------------	--------------	------------

Adopted Budget				\$ 5,637,613
----------------	--	--	--	--------------

Speed Humps Fund (212)

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 1,443,369	\$ 1,468,783	\$ 1,558,431	\$ 1,673,440
31 - Taxes	\$ -	\$ 2,045	\$ -	\$ -
34 - Charges for Services	\$ 325,599	\$ 329,046	\$ 330,913	\$ 334,470
36 - Investment Income	\$ -	\$ 137	\$ 17	\$ -
Revenue Total	\$ 325,599	\$ 331,227	\$ 330,930	\$ 334,470
51 - Salaries & Benefits	\$ 169,409	\$ 177,939	\$ 184,318	\$ 186,740
52 - Purch / Contr Svcs	\$ 102,157	\$ 31,856	\$ 63,980	\$ 565,532
53 - Supplies	\$ -	\$ -	\$ -	\$ 96,808
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ 28,620	\$ 31,784	\$ 31,584	\$ 35,161
Expense Total	\$ 300,186	\$ 241,578	\$ 279,882	\$ 884,241
Fund Balance - Ending	\$ 1,468,783	\$ 1,558,431	\$ 1,609,480	\$ 1,123,669

Gain/(Use) of Fund Balance	\$ 25,414	\$ 89,649	\$ 51,048	\$ (549,771)
----------------------------	-----------	-----------	-----------	--------------

Adopted Budget	\$ 2,007,910
----------------	--------------

Emergency Telephone Fund — E-911 (215)

Description

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

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ (738,840)	\$ 1,119,828	\$ 574,976	\$ 887,808
34 - Charges for Services	\$ 1,131,797	\$ 798,299	\$ 758,668	\$ 696,003
38 - Miscellaneous	\$ 11,838,788	\$ 11,045,115	\$ 11,285,805	\$ 12,436,692
39 - Other Fin. Sources	\$ 1,568,926	\$ -	\$ 1,179,036	\$ -
Revenue Total	\$ 14,539,511	\$ 11,843,414	\$ 13,223,509	\$ 13,132,695
51 - Salaries & Benefits	\$ 8,684,086	\$ 9,144,259	\$ 8,453,764	\$ 9,362,394
52 - Purch / Contr Svcs	\$ 2,087,331	\$ 1,658,575	\$ 2,208,716	\$ 1,681,697
53 - Supplies	\$ 137,344	\$ 94,018	\$ 42,846	\$ 540,700
54 - Capital Outlays	\$ 375,721	\$ 9,846	\$ 4,364	\$ 46,911
55 - Interfund Charges	\$ 145,848	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ 356,191	\$ 388,571	\$ 337,944	\$ 337,941
70 - Retirement Svcs	\$ 894,322	\$ 1,092,997	\$ 1,229,172	\$ 1,136,399
Expense Total	\$ 12,680,843	\$ 12,388,266	\$ 12,276,806	\$ 13,106,042
Fund Balance - Ending	\$ 1,119,828	\$ 574,976	\$ 1,521,679	\$ 914,461

Gain/(Use) of Fund Balance	\$ 1,858,668	\$ (544,852)	\$ 946,703	\$ 26,653
----------------------------	--------------	--------------	------------	-----------

Adopted Budget	\$ 14,020,503
----------------	---------------

Hotel/Motel Fund (275)

Description

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

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 2,685,588	\$ 2,530,870	\$ 22,631	\$ -
31 - Taxes	\$ 2,857,548	\$ 1,823,592	\$ 2,968,531	\$ 6,000,000
Revenue Total	\$ 2,857,548	\$ 1,823,592	\$ 2,968,531	\$ 6,000,000
57 - Other Costs	\$ 1,147,999	\$ 627,503	\$ 1,019,290	\$ 2,362,500
61 - Other Financing Uses	\$ 1,864,267	\$ 3,704,329	\$ 1,807,661	\$ 3,637,500
Expense Total	\$ 3,012,266	\$ 4,331,831	\$ 2,826,952	\$ 6,000,000
Fund Balance - Ending	\$ 2,530,870	\$ 22,631	\$ 164,210	\$ -

Gain/(Use) of Fund Balance	\$ (154,718)	\$ (2,508,239)	\$ 141,579	\$ 0
----------------------------	--------------	----------------	------------	------

Adopted Budget	\$ 6,000,000
----------------	--------------

Rental Motor Vehicle Excise Tax Fund (280)

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 91,850	\$ 92,788	\$ 21,544	\$ -
31 - Taxes	\$ 597,517	\$ 481,476	\$ 697,122	\$ 660,000
Revenue Total	\$ 597,517	\$ 481,476	\$ 697,122	\$ 660,000
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ 596,580	\$ 552,720	\$ 576,638	\$ 660,000
Expense Total	\$ 596,580	\$ 552,720	\$ 576,638	\$ 660,000
Fund Balance - Ending	\$ 92,788	\$ 21,544	\$ 142,028	\$ -

Gain/(Use) of Fund Balance	\$ 937	\$ (71,244)	\$ 120,484	\$ 0
----------------------------	--------	-------------	------------	------

Adopted Budget	\$ 660,000
----------------	------------

Special Revenue Funds

Revenue

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

Special Revenues use trending analysis for FY22 budget assumptions. In most categories, the revenues reflect a downturn because of the pandemic. Other assumptions include:

- The Development fund saw a slight increase in FY21 as new construction and remodels increased with the real estate market booming and low interest rates. Inflation and supply chain issues is expected to have a slight negative impact in FY22.
- Adjustments were made for known items in the emergency telephone category where transfers from other funds are not needed for FY22.
- Adjustments were made for the Hotel/Motel Fund – The state of Georgia passed legislation (HB 317) effective July 1, 2021 that expanded the excise tax on rooms, lodgings, and accommodations to include third-party marketers of overnight rentals such as AirBnB. This revenue stream started in FY21 and is reflected in the projections for FY22 in the Hotel/Motel Fund. In addition, FY22 assumes a full year of the state COVID restrictions being lifted, so more people will be travelling.

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 2021, the following line items accounted for 90.95% of the fund's revenue.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Local Operating Grants	\$ 119,827	\$ 76,497	\$ 65,389	\$ 66,705
State Court	\$ 810,875	\$ 422,503	\$ 233,434	\$ 219,996
Sheriff	\$ 184,030	\$ 133,400	\$ 132,950	\$ 130,404
Total	\$ 1,114,732	\$ 632,400	\$ 431,773	\$ 417,105
Grand Total	\$ 1,216,983	\$ 670,083	\$ 474,761	\$ 464,445
	91.60%	94.38%	90.95%	89.81%

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 2021, the following line items accounted for 98.64% of the fund's revenue.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Certificates of Occupancy	\$ 574,378	\$ 242,584	\$ 350,512	\$ 309,996
Development Permits	\$ 449,052	\$ 287,234	\$ 510,193	\$ 287,004
Inspection Fee Building	\$ 4,151,235	\$ 2,996,331	\$ 3,960,156	\$ 3,750,000
Inspection Fee Electrical	\$ 1,355,449	\$ 855,231	\$ 794,892	\$ 750,000
Inspection Fee Heating & Air	\$ 751,530	\$ 533,626	\$ 460,244	\$ 420,000
Inspection Fee Plumbing	\$ 703,109	\$ 414,273	\$ 411,683	\$ 375,000
Total	\$ 7,984,752	\$ 5,329,279	\$ 6,487,681	\$ 5,892,000
Grand Total	\$ 8,076,228	\$ 5,393,467	\$ 6,576,929	\$ 5,953,600
	98.87%	98.81%	98.64%	98.97%

Drug Abuse Treatment & Education Fund

The revenue for this fund is collected under the 1990 Georgia Law (O.C.G.A. § 15-21-101) which imposes additional penalties equal to 50% of the original fine for selected code violations. The monies are used for drug abuse treatment and education programs relating to controlled substances, alcohol, and marijuana for drug court. In 2021, the following line item accounted for 97.19% of the fund's revenue.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
DUI Participation	\$ 168,005	\$ 91,493	\$ 92,887	\$ 91,817
Total	\$ 168,005	\$ 91,493	\$ 92,887	\$ 91,817
Grand Total	\$ 169,086	\$ 93,592	\$ 95,577	\$ 91,817
	99.36%	97.76%	97.19%	100.00%

Emergency Telephone Fund

This fund accounts for monies collected through user telephone billings and used for certain emergency 911 telephone system expenses. These fees are imposed in accordance with O.C.G.A. § 46-5-133 and the creation of this fund is authorized by O.C.G.A. § 46-5-134. The fees collected per month cannot exceed \$1.50 per subscriber per state law in the area served by the 9-1-1 system. As the E-911 operator staffing is paid out of this revenue, the current cap is causing strains on the funds. In 2021, the following line items accounted for 99.94% of the fund's revenue.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
False Alarm Fees	\$ 1,124,097	\$ 790,461	\$ 750,204	\$ 696,003
Telephone Commissions Wired	\$ 664,250	\$ 32,240		\$ 1,179,036
Telephone Commissions Wireless	\$ 11,174,538	\$ 11,012,875	\$ 11,285,805	\$ 11,257,656
Transfer from General Fund	\$ 1,568,926			
Transfer from Fire			\$ 261,747	
Transfer from Police			\$ 917,289	
Total	\$ 14,531,811	\$ 11,835,576	\$ 13,215,044	\$ 13,132,695
Grand Total	\$ 14,539,511	\$ 11,843,414	\$ 13,223,509	\$ 13,132,695
	99.95%	99.93%	99.94%	100.00%

Foreclosure Registry Fund

This fund is established by O.C.G.A. 44-14-14. The revenue for this fund is derived from two major sources. The first source is the registration of foreclosed property according to DeKalb County Ordinance Article IV, Section 18-100. A one-time fee of \$100 per property is currently collected to protect neighborhoods from becoming blighted through a lack of adequate maintenance and security. The second source is revenue derived from the registration of vacant property according to DeKalb County Ordinance Article IV, Section 18-1116. In 2021, the following line items accounted for 100% of the fund's revenue.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Foreclosure Registry Fees	\$ 24,700	\$ 14,700	\$ 9,300	\$ 7,440
Vacant Property Fees	\$ 16,200	\$ 9,800	\$ 14,400	\$ 15,000
Total	\$ 40,900	\$ 24,500	\$ 23,700	\$ 22,440
Grand Total	\$ 40,900	\$ 24,500	\$ 23,700	\$ 22,440
	100.00%	100.00%	100.00%	100.00%

Grants-In-Aid Fund

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

Hotel/Motel Tax Fund

This fund accounts for an excise tax on rooms, lodgings, and accommodations within the unincorporated areas of the county for the purpose of promoting, attracting, stimulating, and developing conventions and tourism in accordance with by O.C.G.A. § 48-13-51. The county currently levies an 8% excise tax. In 2021, the following line item accounted for 100% of the fund's revenue.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Hotel/Motel Fund	\$ 2,857,548	\$ 1,823,592	\$ 2,968,531	\$ 6,000,000
Total	\$ 2,857,548	\$ 1,823,592	\$ 2,968,531	\$ 6,000,000
Grand Total	\$ 2,857,548	\$ 1,823,592	\$ 2,968,531	\$ 6,000,000
	100.00%	100.00%	100.00%	100.00%

Juvenile Services Fund

This fund operates under a 1990 Georgia law which allowed supervision fees (O.C.G.A. § 15-11-37) to be charged for certain probation services and to be used only for specified juvenile services such as housing in nonsecure residential facilities, educational and tutorial services, counseling and diagnostic testing or any other service or program needed to meet the best interests, development, and rehabilitation of a child. In 2021, the following line item accounted for 100.00% of the fund's revenue.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Interdepartmental				\$ 19,411
Supervision Fees	\$ 44,203	\$ 20,818	\$ 19,909	
Total	\$ 44,203	\$ 20,818	\$ 19,909	\$ 19,411
Grand Total	\$ 44,203	\$ 20,818	\$ 19,909	\$ 19,411
	100.00%	100.00%	100.00%	100.00%

Public Education & Government Access (PEG) Fund

This fund provides for capital and facility improvements for public education and government access cable television channels and is funded by revenue from fees paid to the county by cable television franchisees (O.C.G.A. § 36-76-4). In 2021, the following line item accounted for 100.00% of the fund's revenue.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
P.E.G. Contribution	\$ 70,632	\$ 67,399	\$ 37,046	\$ 70,000
Total	\$ 70,632	\$ 67,399	\$ 37,046	\$ 70,000
Grand Total	\$ 70,632	\$ 67,399	\$ 37,046	\$ 70,000
	100.00%	100.00%	100.00%	100.00%

Rental Motor Vehicle Excise Tax

This fund accounts for a special three percent excise tax on the rental of motor vehicles allowed under O.C.G.A. § 48-13-90 et seq. These funds are designated by law for use in promoting industry, trade, commerce, and tourism. Revenues within DeKalb are dedicated to making the lease payments to the Development Authority of DeKalb County to amortize the indebtedness for the Porter Sanford III Performing Arts & Community Center and for other appropriate maintenance and operation expenses or security and public safety expenditures associated with the above facility. In 2021, the following line item accounted for 100% of the fund's revenue.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Rental Motor Vehicle Excise Taxes	\$ 597,517	\$ 481,476	\$ 697,122	\$ 660,000
Total	\$ 597,517	\$ 481,476	\$ 697,122	\$ 660,000
Grand Total	\$ 597,517	\$ 481,476	\$ 697,122	\$ 660,000
	100.00%	100.00%	100.00%	100.00%

Speed Humps Fund

The county established in the 2002 budget to assess an annual maintenance fee of \$25 to cover the costs of installation and maintenance of traffic calming devices. This fund handles that assessment. It is authorized by Section 17-128 (c) of the County Code. In 2021, the following line items accounted for 99.99% of the fund's revenue.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Speed Humps	\$ 325,599	\$ 329,046	\$ 330,913	\$ 334,470
Total	\$ 325,599	\$ 329,046	\$ 330,913	\$ 334,470
Grand Total	\$ 325,599	\$ 331,227	\$ 330,930	\$ 334,470
	100.00%	99.34%	99.99%	100.00%

Street Light Fund

This fund accounts for all revenues and expenditures associated with existing and new street light districts within the county. Citizens petition the Board of Commissioners requesting street lights within a subdivision. Street light assessment fees are based upon the actual cost to the county to install and operate the streetlights. This fee is levied on the annual property tax assessment. In 2021, the following line items accounted for 99.99% of the fund's revenue.

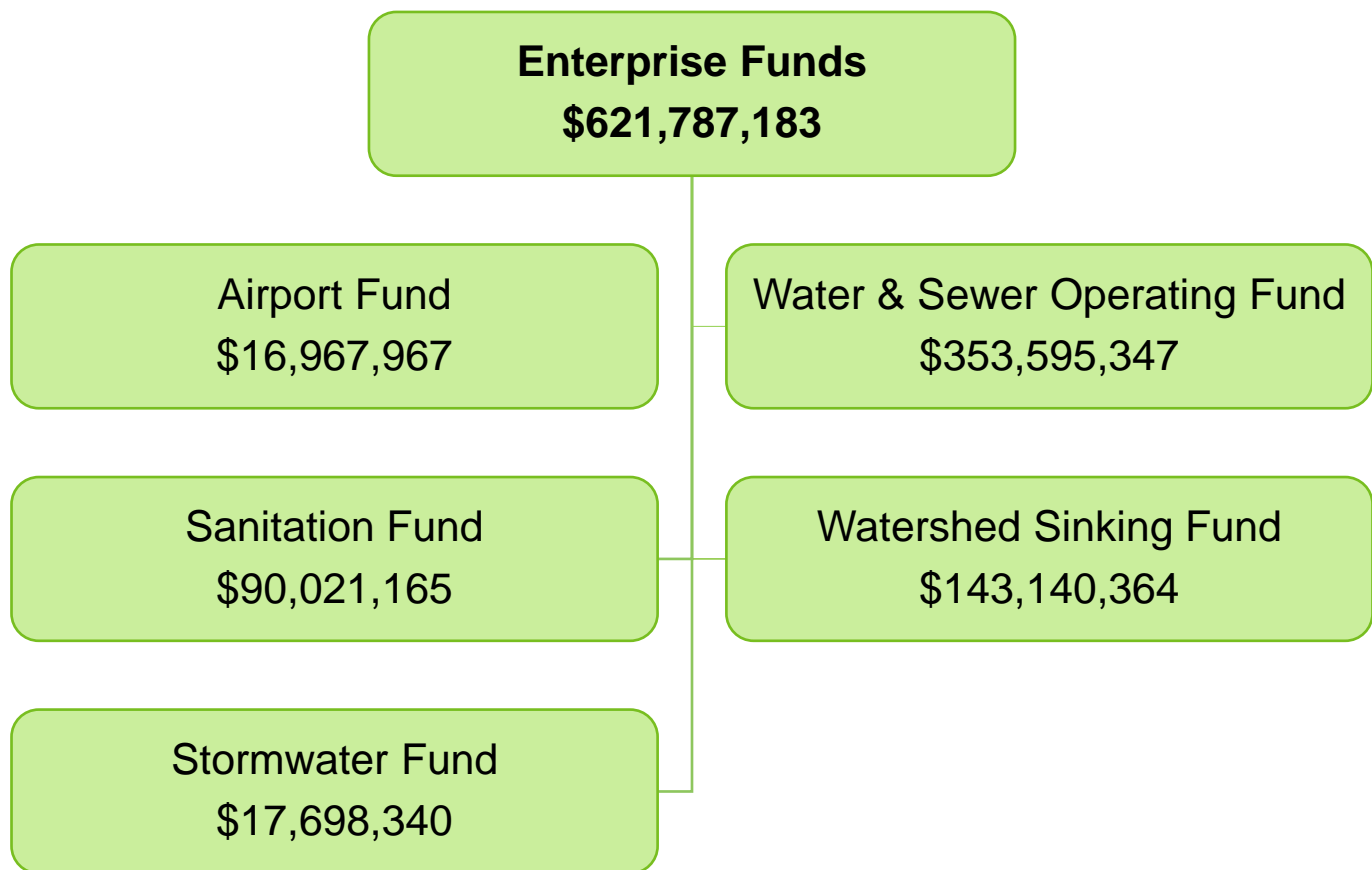
	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Street Light Assessments	\$ 4,656,530	\$ 4,671,827	\$ 4,696,667	\$ 5,910,218
Total	\$ 4,656,530	\$ 4,671,827	\$ 4,696,667	\$ 5,910,218
Grand Total	\$ 4,656,530	\$ 4,707,799	\$ 4,697,304	\$ 5,910,218
	100.00%	99.24%	99.99%	100.00%

Victim Assistance Fund

This fund is for DeKalb County's 5% penalty assessment imposed upon criminal offense fines to fund victim assistance programs (O.C.G.A § 15-21-131). The Board of Commissioners issued a directive that the victim assistance programs administered by the District Attorney and Solicitor General be funded first with any additional funding capacity devoted to eligible non-profit organizations. In 2021, the following line items accounted for 100% of the fund's revenue.

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Local Operating Grants	\$ 421,926	\$ 282,959	\$ 306,653	\$ 325,998
Victim Assistance Fines	\$ 449,321	\$ 224,922	\$ 136,194	\$ 132,552
Total	\$ 871,247	\$ 507,881	\$ 442,847	\$ 458,550
Grand Total	\$ 875,927	\$ 507,881	\$ 442,847	\$ 458,550
	99.47%	100.00%	100.00%	100.00%

Enterprise Funds



Enterprise Funds

Description

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

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 204,261,224	\$ 199,246,537	\$ 185,660,696	\$ 157,486,362
31 - Taxes	\$ 2,857,548	\$ 82,183	\$ -	\$ -
34 - Charges for Services	\$ 326,297,283	\$ 352,568,212	\$ 376,382,857	\$ 391,481,361
36 - Investment Income	\$ 2,309,482	\$ 516,454	\$ 22,728	\$ 35,208
38 - Miscellaneous	\$ 6,901,916	\$ 6,231,145	\$ 7,301,008	\$ 5,975,710
39 - Other Fin. Sources	\$ 65,999,892	\$ 66,188,613	\$ 66,132,617	\$ 66,808,542
40 - Payroll Deductions	\$ -	\$ -	\$ -	\$ -
Revenue Total	\$ 404,366,122	\$ 425,586,606	\$ 449,839,210	\$ 464,300,821
51 - Salaries & Benefits	\$ 91,067,579	\$ 98,640,318	\$ 106,726,391	\$ 102,332,074
52 - Purch / Contr Svcs	\$ 31,023,886	\$ 36,973,178	\$ 36,866,080	\$ 55,241,682
53 - Supplies	\$ 35,266,234	\$ 39,049,729	\$ 36,077,350	\$ 43,078,340
54 - Capital Outlays	\$ 2,814,328	\$ 1,131,360	\$ 504,482	\$ 4,330,952
55 - Interfund Charges	\$ 46,941,213	\$ 45,396,018	\$ 42,002,900	\$ 58,984,691
57 - Other Costs	\$ 18,392,483	\$ 18,336,198	\$ 16,895,788	\$ 16,170,901
58 - Debt Service	\$ 66,848,288	\$ 67,427,236	\$ 68,363,710	\$ 71,109,655
61 - Other Financing Uses	\$ 104,619,136	\$ 120,172,794	\$ 134,636,586	\$ 116,932,844
70 - Retirement Svcs	\$ 12,562,380	\$ 12,045,617	\$ 13,553,136	\$ 14,421,204
Expense Total	\$ 409,535,527	\$ 439,172,448	\$ 455,626,424	\$ 482,602,343
Fund Balance - Ending	\$ 199,091,819	\$ 185,660,696	\$ 179,873,482	\$ 139,184,840
Gain/(Use) of Fund Balance	\$ (5,169,405)	\$ (13,585,841)	\$ (5,787,213)	\$ (18,301,522)
Adopted Budget				\$ 621,787,183

Airport Operating Fund (551)

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 5,586,524	\$ 7,703,525	\$ 9,187,215	\$ 11,054,177
34 - Charges for Services	\$ 3,651	\$ 2,903	\$ -	\$ -
38 - Miscellaneous	\$ 6,326,440	\$ 5,927,661	\$ 6,642,741	\$ 5,913,790
Revenue Total	\$ 6,330,091	\$ 5,930,564	\$ 6,642,741	\$ 5,913,790
51 - Salaries & Benefits	\$ 1,329,926	\$ 1,477,568	\$ 1,642,022	\$ 1,609,426
52 - Purch / Contr Svcs	\$ 156,785	\$ 47,377	\$ 43,641	\$ 410,334
53 - Supplies	\$ 319,183	\$ 301,838	\$ 257,158	\$ 530,339
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 395,474	\$ 384,567	\$ 658,902	\$ 738,627
57 - Other Costs	\$ -	\$ 225,759	\$ 77,000	\$ 122,949
61 - Other Financing Uses	\$ 1,782,210	\$ 1,782,210	\$ 1,782,210	\$ 1,782,210
70 - Retirement Svcs	\$ 229,512	\$ 227,554	\$ 214,716	\$ 245,704
Expense Total	\$ 4,213,090	\$ 4,446,874	\$ 4,675,649	\$ 5,439,589
Fund Balance - Ending	\$ 7,703,525	\$ 9,187,215	\$ 11,154,308	\$ 11,528,378
Gain/(Use) of Fund Balance	\$ 2,117,001	\$ 1,483,690	\$ 1,967,093	\$ 474,201
Adopted Budget				\$ 16,967,967

Sanitation Operating Fund (541)

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 13,106,897	\$ 12,445,586	\$ 2,653,257	\$ 7,639,265
34 - Charges for Services	\$ 70,269,705	\$ 73,000,175	\$ 76,845,294	\$ 82,357,408
36 - Investment Income	\$ -	\$ 17,174	\$ 2,129	\$ 9,996
38 - Miscellaneous	\$ 5,982	\$ 9,662	\$ 20,026	\$ 14,496
Revenue Total	\$ 70,275,687	\$ 73,027,010	\$ 76,867,449	\$ 82,381,900
51 - Salaries & Benefits	\$ 30,899,470	\$ 34,074,369	\$ 37,100,285	\$ 34,643,531
52 - Purch / Contr Svcs	\$ 1,922,459	\$ 4,485,758	\$ 2,865,704	\$ 4,726,513
53 - Supplies	\$ 3,124,457	\$ 2,829,839	\$ 3,378,290	\$ 3,367,333
54 - Capital Outlays	\$ 52,037	\$ 31,812	\$ 81,469	\$ 58,917
55 - Interfund Charges	\$ 27,020,484	\$ 24,561,105	\$ 24,594,494	\$ 31,412,274
57 - Other Costs	\$ -	\$ -	\$ 213,622	\$ 79,000
58 - Debt Service	\$ 1,259,474	\$ 1,870,410	\$ 1,758,415	\$ 2,020,810
61 - Other Financing Uses	\$ 1,599,609	\$ 11,183,176	\$ 3,782,133	\$ 5,770,335
70 - Retirement Svcs	\$ 5,059,008	\$ 3,782,870	\$ 4,485,972	\$ 4,432,341
Expense Total	\$ 70,936,998	\$ 82,819,339	\$ 78,260,383	\$ 86,511,054
Fund Balance - Ending	\$ 12,445,586	\$ 2,653,257	\$ 1,260,323	\$ 3,510,111

Gain/(Use) of Fund Balance	\$ (661,311)	\$ (9,792,329)	\$ (1,392,934)	\$ (4,129,154)
----------------------------	--------------	----------------	----------------	----------------

Adopted Budget	\$ 90,021,165
----------------	---------------

Stormwater Operating Fund (581)

Description

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

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 11,152,833	\$ 8,044,030	\$ 4,691,484	\$ -
31 - Taxes	\$ -	\$ 82,183	\$ -	\$ -
34 - Charges for Services	\$ 14,229,210	\$ 15,232,923	\$ 14,714,921	\$ 17,698,340
36 - Investment Income	\$ -	\$ 7,138	\$ 885	\$ -
39 - Other Fin. Sources	\$ 1,968,000	\$ -	\$ -	\$ -
Revenue Total	\$ 16,197,210	\$ 15,322,245	\$ 14,715,806	\$ 17,698,340
51 - Salaries & Benefits	\$ 5,634,812	\$ 6,261,083	\$ 5,952,173	\$ 5,890,119
52 - Purch / Contr Svcs	\$ 4,213,804	\$ 7,588,195	\$ 7,462,756	\$ 6,182,586
53 - Supplies	\$ 2,217,173	\$ 842,466	\$ 698,316	\$ 1,295,768
54 - Capital Outlays	\$ 84,716	\$ 52,517	\$ 56,104	\$ -
55 - Interfund Charges	\$ 1,938,743	\$ 1,702,499	\$ 2,038,111	\$ 1,511,325
61 - Other Financing Uses	\$ 4,541,956	\$ 1,478,445	\$ 1,299,872	\$ 1,500,000
70 - Retirement Svcs	\$ 674,808	\$ 749,587	\$ 879,624	\$ 925,081
Expense Total	\$ 19,306,012	\$ 18,674,791	\$ 18,386,957	\$ 17,304,879
Fund Balance - Ending	\$ 8,044,030	\$ 4,691,484	\$ 1,020,334	\$ 393,461
Gain/(Use) of Fund Balance	\$ (3,108,802)	\$ (3,352,546)	\$ (3,671,151)	\$ 393,461
Adopted Budget				\$ 17,698,340

Water and Sewer Fund (511)

Description

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

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 83,434,941	\$ 82,613,740	\$ 80,116,914	\$ 62,241,102
34 - Charges for Services	\$ 241,794,718	\$ 264,332,211	\$ 284,822,642	\$ 291,425,613
36 - Investment Income	\$ 1,821,838	\$ 422,208	\$ 17,140	\$ 25,212
38 - Miscellaneous	\$ 228,850	\$ 77,810	\$ 454,193	\$ 47,424
39 - Other Fin. Sources	\$ 1,811,741	\$ 345,562	\$ 346,855	\$ 219,996
Revenue Total	\$ 245,657,147	\$ 265,177,790	\$ 285,640,830	\$ 291,718,245
51 - Salaries & Benefits	\$ 53,203,371	\$ 56,827,298	\$ 62,031,912	\$ 60,188,998
52 - Purch / Contr Svcs	\$ 24,730,839	\$ 24,851,847	\$ 26,493,979	\$ 43,922,249
53 - Supplies	\$ 29,605,421	\$ 35,075,586	\$ 31,743,586	\$ 37,884,900
54 - Capital Outlays	\$ 2,677,574	\$ 1,047,031	\$ 366,909	\$ 4,272,035
55 - Interfund Charges	\$ 17,586,513	\$ 18,747,847	\$ 14,711,393	\$ 25,322,465
57 - Other Costs	\$ 17,244,484	\$ 18,110,438	\$ 16,605,165	\$ 15,968,952
58 - Debt Service	\$ -	\$ -	\$ 1,055,226	\$ 2,720,000
61 - Other Financing Uses	\$ 94,831,094	\$ 105,728,963	\$ 127,772,372	\$ 107,880,299
70 - Retirement Svcs	\$ 6,599,052	\$ 7,285,606	\$ 7,972,824	\$ 8,818,078
Expense Total	\$ 246,478,348	\$ 267,674,617	\$ 288,753,365	\$ 306,977,976
Fund Balance - Ending	\$ 82,613,740	\$ 80,116,914	\$ 77,004,378	\$ 46,981,371

Gain/(Use) of Fund Balance	\$ (821,201)	\$ (2,496,827)	\$ (3,112,536)	\$ (15,259,731)
----------------------------	--------------	----------------	----------------	-----------------

Adopted Budget	\$ 353,959,347
----------------	----------------

Watershed Sinking Fund (514)

Description

The Water & Sewer Sinking Fund pays principal and interest payments on Revenue Bond issues. Revenue is derived from a transfer of funds from the Water & 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.

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 90,980,029	\$ 88,439,655	\$ 89,011,825	\$ 76,551,818
36 - Investment Income	\$ 487,644	\$ 69,934	\$ 2,575	\$ -
38 - Miscellaneous	\$ 340,645	\$ 216,012	\$ 184,047	\$ -
39 - Other Fin. Sources	\$ 62,220,151	\$ 65,843,051	\$ 65,785,762	\$ 66,588,546
Revenue Total	\$ 63,048,440	\$ 66,128,997	\$ 65,972,384	\$ 66,588,546
58 - Debt Service	\$ 65,588,814	\$ 65,556,827	\$ 65,550,070	\$ 66,368,845
Expense Total	\$ 65,588,814	\$ 65,556,827	\$ 65,550,070	\$ 66,368,845
Fund Balance - Ending	\$ 88,439,655	\$ 89,011,825	\$ 89,434,140	\$ 76,771,519

Gain/(Use) of Fund Balance	\$ (2,540,374)	\$ 572,170	\$ 422,314	\$ 219,701
----------------------------	----------------	------------	------------	------------

Adopted Budget	\$ 143,140,364
----------------	----------------

Enterprise Funds - Revenue

Description

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

Enterprise funds use trending for FY21 revenue projections. While most categories of revenues are trending upwards, miscellaneous revenues fluctuates due to various one-time receipts or revenues that are identified as on-going so are recorded in a different object code.

Financials

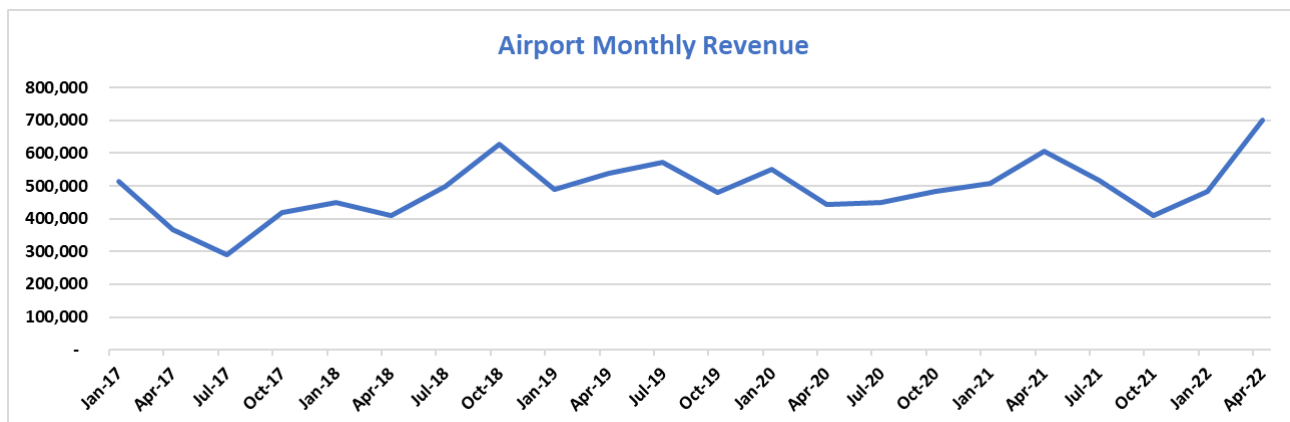
	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
31 - Taxes		\$ 82,183		
34 - Charges for Services	\$ 326,297,283	\$ 352,568,212	\$ 376,121,114	\$ 391,481,361
35 - Fines and Forfeitures				
36 - Investment Income	\$ 2,309,482	\$ 516,454	\$ 22,728	\$ 35,208
38 - Miscellaneous	\$ 6,901,916	\$ 6,231,145	\$ 7,301,008	\$ 5,975,710
39 - Other Financing Sources	\$ 65,999,892	\$ 66,188,613	\$ 66,132,617	\$ 66,808,542
40 - Payroll Deductions and Matches				
Total	\$ 401,508,574	\$ 425,586,606	\$ 449,577,467	\$ 464,300,821

Airport Fund (551)

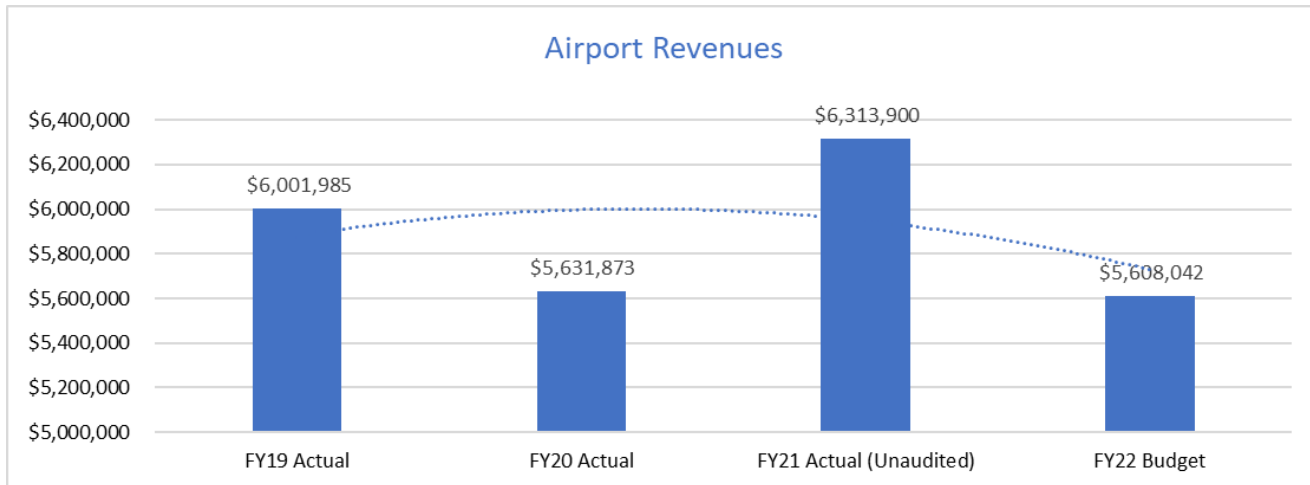
Description

This fund accounts for all revenue generated at DeKalb-Peachtree (PDK) airport. Revenue typically comes from the lease of hangars, tie-downs sites, shop space and fixed-base operators as well as commissions on fuel, rental cars, and restaurants. Airport revenue is collected as authorized in Chapter 6 – Aviation, Article III – DeKalb Peachtree Airport. It is used to continue the operations of PDK. In 2021, the following line items accounted for 95.05% of the fund's revenue.

Ground leases make up the majority of the airport revenues with air ground lease (fixed base) at just over \$2 million or 33% and air ground lease corporate hangars at just over \$1.1 million or 18% for FY21. Fuel at 21% and land ground leases at 19% are the other large contributors. These revenues are received throughout the year as can be seen in the chart below:



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



Financials

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Air Ground Lease Fixed Base	\$ 43,546	\$ 1,232,219	\$ 2,053,878	\$ 1,700,338
Air Ground Lease Corporate Hanger	\$ -	\$ 479,671	\$ 1,152,770	\$ 1,066,380
Air Ground THanger	\$ 650,998	\$ 590,928	\$ 626,704	\$ 597,000
Air Commercial Fuel Fixed Base	\$ 945,054	\$ 837,668	\$ 1,301,020	\$ 1,157,868
Land Ground Leases	\$ 4,362,388	\$ 2,491,387	\$ 1,179,528	\$ 1,086,456
Total	\$ 6,001,985	\$ 5,631,873	\$ 6,313,900	\$ 5,608,042

Sanitation Fund (541)

Description

This fund accounts for monies received by the operation of the county's sanitation facilities. Revenues are collected under the authority of Chapter 22 – Solid Waste of the County's Code of Ordinances. These revenues are generated by the collection of solid waste fees from both residents and commercial businesses. In addition, the county maintains a landfill where disposal tipping charges are collected. The Sanitation Department also receives monies from recycling. The department sells natural gas and electricity which is generated from the landfill. In 2021, the following line items accounted for 95.31% of the fund's revenue.

Generally, the three major contributors to Sanitation's revenue are residential assessments (59%), commercial fees (23%) and disposal tipping (8%). Each homeowner is assessed \$265 annually for trash collection, yard trimming collection, and recycling collection. This assessment has not increased for more than a decade. The tax commissioner office is responsible for the billing and collection of the residential assessments. The residential assessments are part of the residents' tax bill which is mailed during August of each year. Property tax payments are due in two installments - September 30 and November 15. Most of Sanitation's revenue is collected near these dates. The peaks can be seen in the graph below.

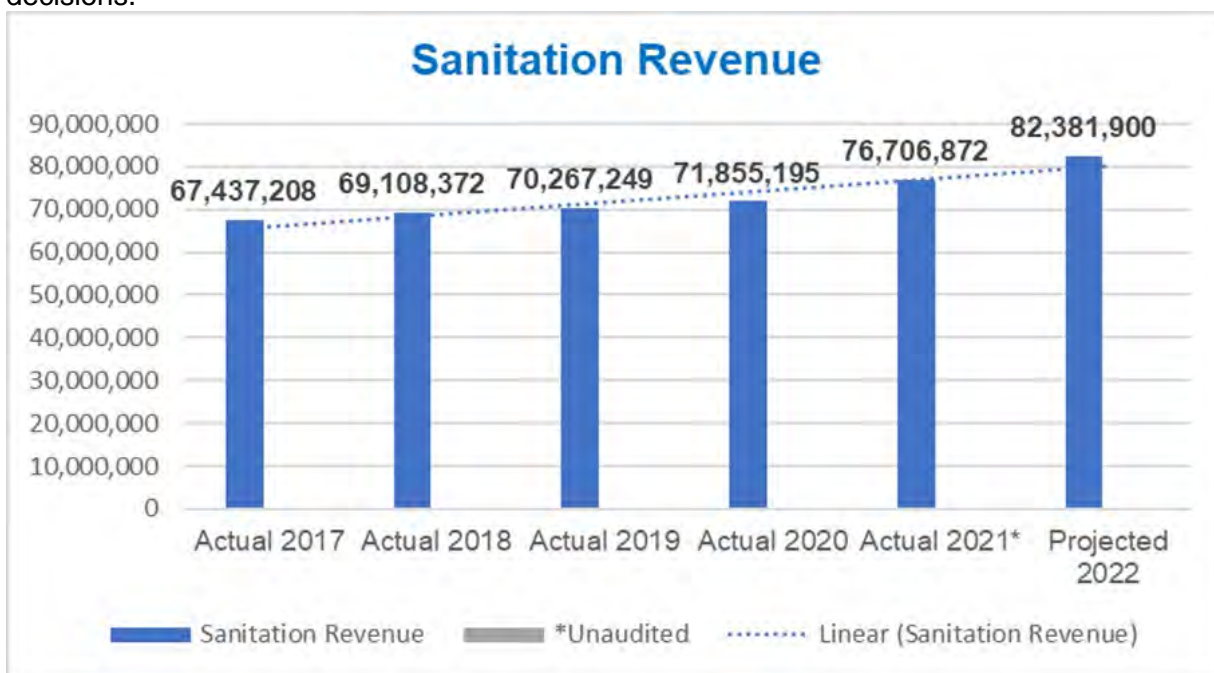


The commercial fees are collected monthly from industrial businesses, multifamily residential complexes, universities, and medical centers. Fees are based on container sizes, 10-yard container (\$120.00), 20-yard container (\$240.00), 30-yard container (\$360.00), and 40-yard container (\$480.00).

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

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

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



Financials

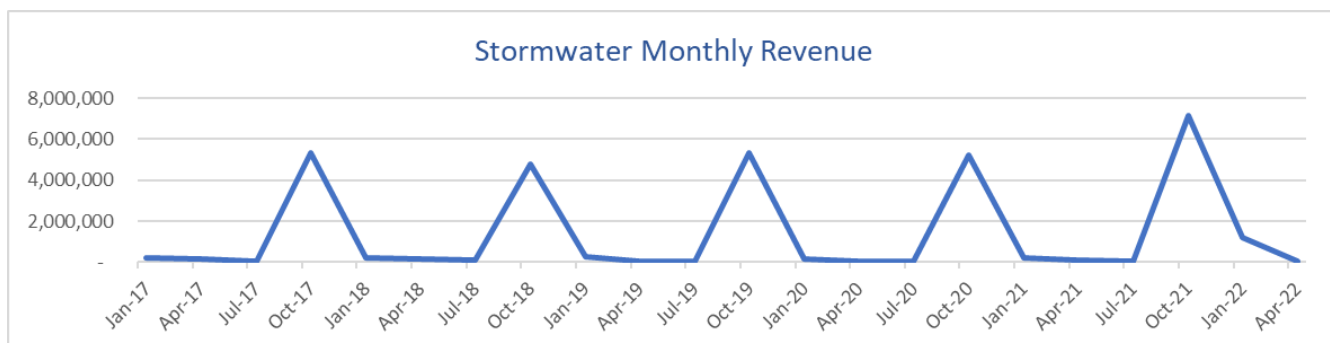
	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Sanitation Residential Assessment Fees	\$ 43,262,827	\$ 44,488,384	\$ 45,605,817	\$ 44,000,004
Sanitation Commercial Fees	\$ 16,755,254	\$ 16,064,496	\$ 17,248,248	\$ 16,299,996
Disposal Tipping Fees	\$ 3,345,144	\$ 4,296,502	\$ 6,336,935	\$ 15,000,000
W&S Landfill Usage Charges	\$ 2,866,023	\$ 3,165,434	\$ 2,987,468	\$ 2,900,004
Sanitation Sale of Recycling	\$ 160,050	\$ 50,671	\$ 91,898	\$ 90,000
Sanitation Sale of Electricity	\$ 216,595	\$ 159,564	\$ 162,899	\$ 79,996
Sanitation Sale of Natural Gas	\$ 29,241	\$ 1,162,608	\$ 580,338	\$ 470,004
Total	\$ 66,635,133	\$ 69,387,660	\$ 73,013,603	\$ 78,840,004

Stormwater Fund (581)

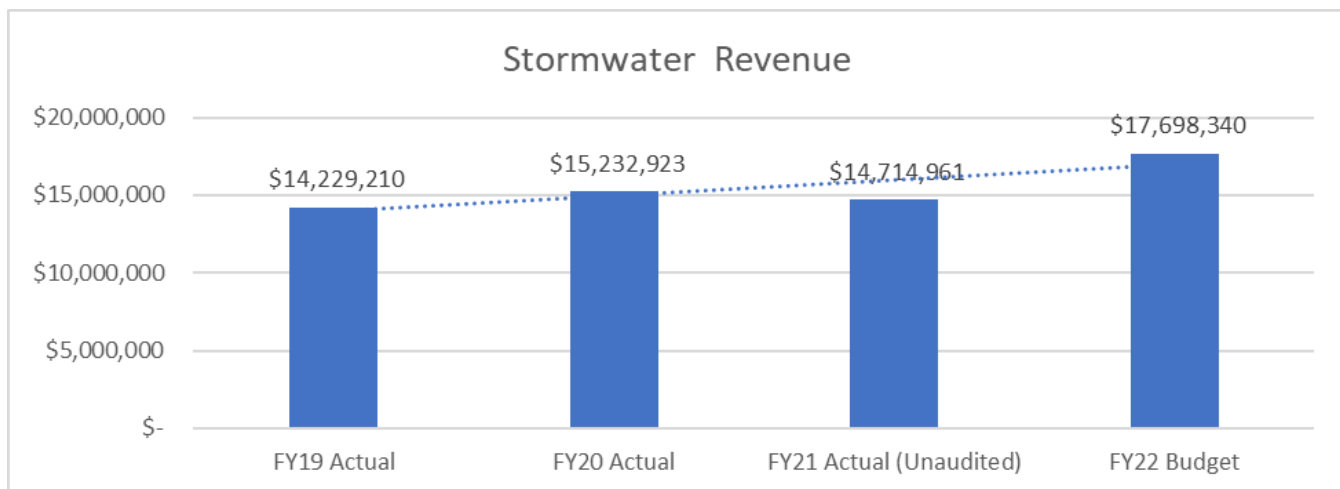
Description

This fund accounts for monies collected for stormwater services and facilities via a charge of \$4.00 per equivalent residential unit (ERU) for the impervious surfaces on that property. All single detached dwelling lots are charged at the rate of one ERU. All other properties are charged for the multiple values of ERUs. These fees are imposed in accordance with DeKalb County Ordinance Section 25-365 and the creation of this utility is authorized by DeKalb County Ordinance Section 25-362. In 2021, the following line items accounted for 100% of the fund's revenue.

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



The revenue assumptions are built on historical trends, new service opportunities (known/ unknown), residential growth, and economic conditions.



Financials

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Stormwater Fees	\$ 14,229,210	\$ 15,232,923	\$ 14,714,961	\$ 17,698,340
Total	\$ 14,229,210	\$ 15,232,923	\$ 14,714,961	\$ 17,698,340

Water & Sewer Fund (511)

Description

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

The County water and sewer system was established by Chapter 25 – Water, Sewers and Sewage Disposal of the DeKalb County, Georgia Code of Ordinances. Water charges are specified in Article II. – County Water System, Division 4. – Rates and Charges while sewer charges are authorized in Article IV. – Sewers and Sewage Disposal, Division 6. – Rates and Charges. In 2021, the following line items accounted for 93.26% of the fund's revenue.

Water and Sewer usage and connectivity are the main contributors for Watershed revenue. Countywide, there were 201,566 water meters in FY21 which is an increase of 2,160 from FY20 and 173,793 sewer meters in FY21 which is an increase of 1,962 from FY20. During this period, the average daily consumption was 65 million and there was 33 million gallons of wastewater treated. The County issued a water disconnection moratorium in 2016 to address metering and billing issues. CEO Michael Thurmond launched the New Day Project in January 2017 to address systemic deficits in leadership, management, and oversight. Key accomplishments include:

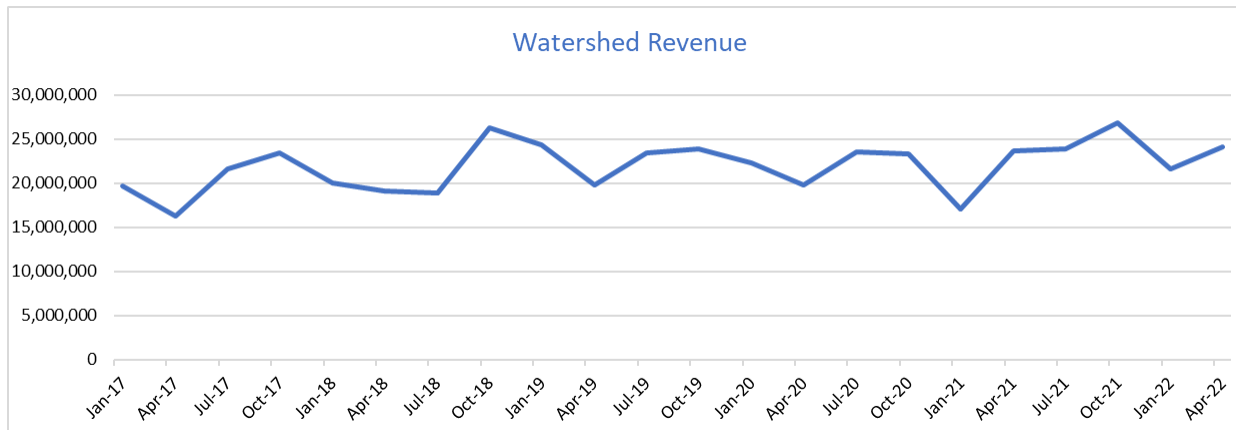
- Monthly disputes have been reduced from over 4,000 to less than 200 (<0.1%).
- Over 82,000 meters have been replaced, including 100% of the pre-2014 iPerl meters.
- Over 134,000 meters, or 70% of all customers, now have transmitters for electronic usage reporting, including hourly consumption.
- Additional staff were hired and customized training programs were implemented throughout customer service and field services.

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

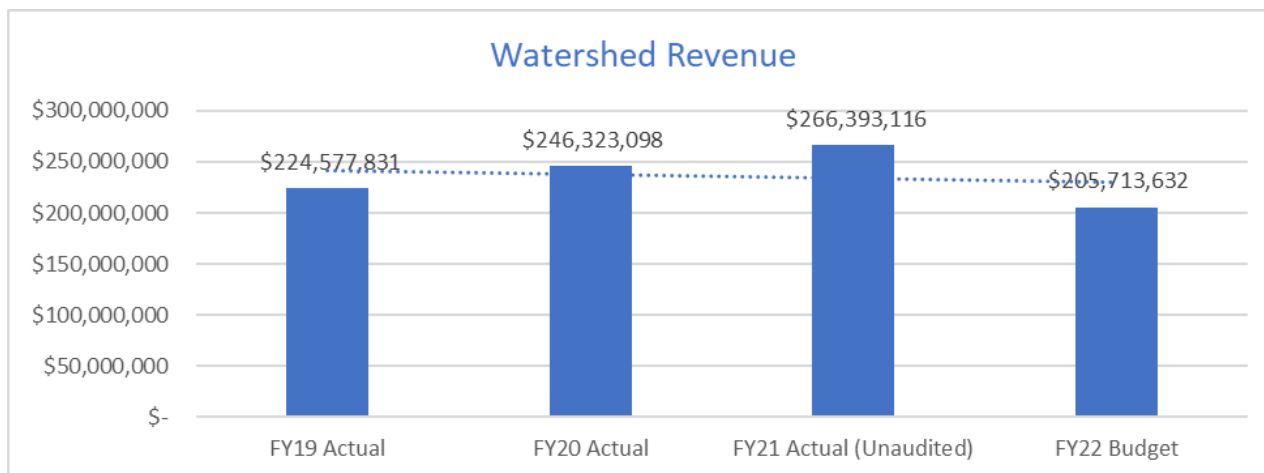
- Paying the past due balance in full by Aug. 31, 2021. Customers who opted to pay the past due balance in full could request a credit of up to one year of late fees.

- Requesting an Installment Payment Agreement. Installment plan agreements were available with a maximum term of 84 months and minimum payments of \$25 per month plus current charges.
- Requesting a COVID-19 Hardship Installment Plan if they are unable to pay their balance in full because of a financial hardship related to COVID-19.
- Disputing their bill. DeKalb County encouraged all residents with unresolved water billing concerns to file a dispute which were addressed in the order they are received.

Revenues increase during the late spring to late fall as can be seen in the chart below. In addition, the peak revenues occurred in fall of FY21 which is consistent with the lift in the moratorium.



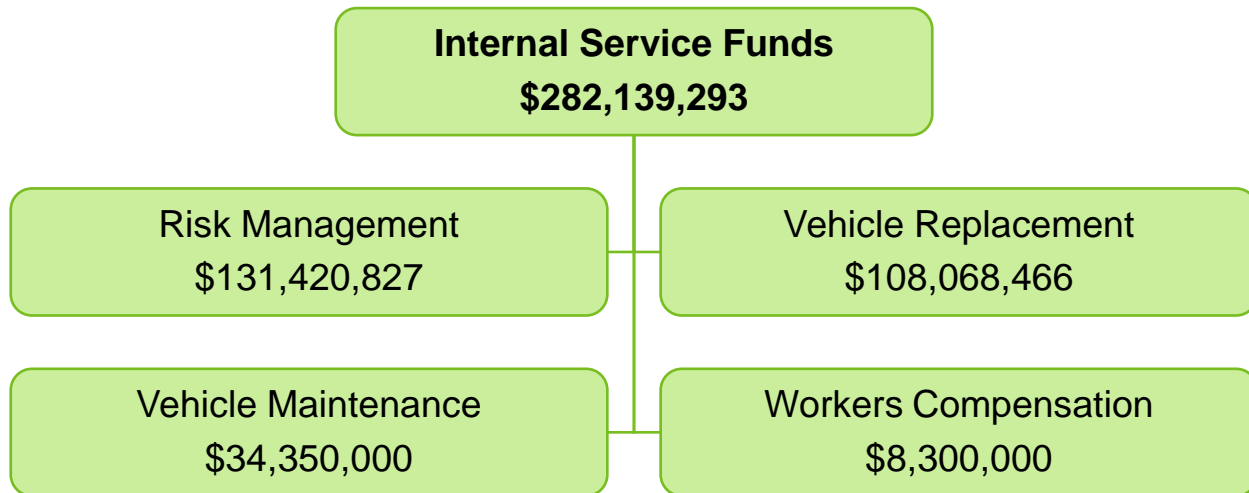
The revenue assumptions are built on historical trends, new service opportunities (known/ unknown), residential and commercial growth such as completion of multi-unit housing units, and economic conditions. During FY21, there were one-time revenues as the moratorium on disconnections was lifted, new meters were in place and registering usage more accurately, and the collections increased with the help of a consultant hired to help recoup water and sewer revenue.



Financials

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Water Commodity Usage	\$ 61,356,857	\$ 88,959,092	\$ 73,098,941	\$ 51,920,875
Water Readiness to Serve Charges	\$ 7,067,200	\$ 5,951,646	\$ 7,311,703	\$ 5,465,676
Sewer Commodity Usage	\$ 141,594,884	\$ 139,057,436	\$ 170,878,176	\$ 137,042,700
Sewer Readiness to Serve Charges	\$ 14,558,889	\$ 12,354,923	\$ 15,104,296	\$ 11,284,381
Total	\$ 224,577,831	\$ 246,323,098	\$ 266,393,116	\$ 205,713,632

Internal Service Funds



Internal Service Funds

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 72,973,838	\$ 52,685,134	\$ 44,905,129	\$ 82,017,645
33 - Intergovernmental	\$ 165,357	\$ 120,616	\$ 155,547	\$ 150,000
34 - Charges for Services	\$ 76,967,978	\$ 73,756,344	\$ 92,637,054	\$ 87,052,648
38 - Miscellaneous	\$ (20,784,497)	\$ (18,592,601)	\$ 544,563	\$ 300,000
39 - Other Fin. Sources	\$ 1,479,277	\$ 1,664,596	\$ 1,753,423	\$ 1,000,000
40 - Payroll Deductions	\$ 88,231,881	\$ 104,243,664	\$ 105,973,181	\$ 111,619,000
Revenue Total	\$ 146,059,996	\$ 161,192,619	\$ 201,063,769	\$ 200,121,648
51 - Salaries & Benefits	\$ 10,131,055	\$ 10,601,089	\$ 11,803,382	\$ 11,060,388
52 - Purch / Contr Svcs	\$ 13,644,051	\$ 14,455,289	\$ 13,467,535	\$ 16,139,586
53 - Supplies	\$ 15,310,848	\$ 11,899,096	\$ 12,594,121	\$ 12,521,625
54 - Capital Outlays	\$ 30,617,348	\$ 24,589,568	\$ 19,077,068	\$ 62,005,400
55 - Interfund Charges	\$ 15,233,802	\$ 20,012,811	\$ 11,129,524	\$ 13,969,035
57 - Other Costs	\$ 163,986	\$ 471,092	\$ 313,848	\$ 2,465,507
58 - Debt Service	\$ 105,844	\$ 52,922	\$ 0	\$ -
61 - Other Financing Uses	\$ 5,179,287	\$ 933,085	\$ -	\$ -
70 - Retirement Svcs	\$ 1,285,188	\$ 1,543,116	\$ 1,619,739	\$ 1,871,517
71 - Payroll Liabilities	\$ 74,677,293	\$ 84,414,555	\$ 103,900,136	\$ 113,374,000
Expense Total	\$ 166,348,701	\$ 168,972,624	\$ 173,905,354	\$ 233,407,058
Fund Balance - Ending	\$ 52,685,134	\$ 44,905,129	\$ 72,063,543	\$ 48,732,235

Gain/(Use) of Fund Balance	\$ (20,288,704)	\$ (7,780,005)	\$ 27,158,415	\$ (33,285,410)
----------------------------	-----------------	----------------	---------------	-----------------

Adopted Budget	\$ 282,139,293
----------------	----------------

Risk Management Fund (Fund 631)

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 17,025,989	\$ 4,724,710	\$ 765,827	\$ 5,465,827
34 - Charges for Services	\$ 10,464,012	\$ 12,931,266	\$ 16,935,785	\$ 14,336,000
38 - Miscellaneous	\$ (21,356,318)	\$ (19,202,845)	\$ (75)	\$ -
40 - Payroll Deductions	\$ 88,231,943	\$ 104,243,664	\$ 105,973,181	\$ 111,619,000
Revenue Total	\$ 77,339,636	\$ 97,972,085	\$ 122,908,891	\$ 125,955,000
51 - Salaries & Benefits	\$ 970,723	\$ 866,807	\$ 929,000	\$ 816,057
52 - Purch / Contr Svcs	\$ 7,380,128	\$ 8,306,036	\$ 7,893,623	\$ 8,714,032
53 - Supplies	\$ 14,259	\$ 815	\$ 2,501	\$ 93,000
55 - Interfund Charges	\$ 5,356,310	\$ 6,783,478	\$ 718,116	\$ 4,000,000
57 - Other Costs	\$ 158,912	\$ 471,092	\$ 313,848	\$ 400,000
61 - Other Financing Uses	\$ 1,069,546	\$ 933,085	\$ -	\$ -
70 - Retirement Svcs	\$ 13,744	\$ 155,100	\$ 143,655	\$ 219,968
71 - Payroll Liabilities	\$ 74,677,293	\$ 84,414,555	\$ 103,900,136	\$ 113,374,000
Expense Total	\$ 89,640,915	\$ 101,930,968	\$ 113,900,879	\$ 127,617,057
Fund Balance - Ending	\$ 4,724,710	\$ 765,827	\$ 9,773,839	\$ 3,803,770

Gain/(Use) of Fund Balance	\$ (12,301,279)	\$ (3,958,883)	\$ 9,008,012	\$ (1,662,057)
----------------------------	-----------------	----------------	--------------	----------------

Adopted Budget	\$ 131,420,827
----------------	----------------

Vehicle Maintenance Fund (Fund 611)

Description

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

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ (607,260)	\$ (705,410)	\$ (2,511,084)	\$ -
33 - Intergovernmental	\$ 165,357	\$ 120,616	\$ 155,547	\$ 150,000
34 - Charges for Services	\$ 33,127,470	\$ 28,132,041	\$ 33,591,019	\$ 33,900,000
38 - Miscellaneous	\$ 220,073	\$ 587,063	\$ 514,002	\$ 300,000
40 - Payroll Deductions	\$ -	\$ -	\$ -	\$ -
Revenue Total	\$ 33,512,901	\$ 28,839,719	\$ 34,260,568	\$ 34,350,000
51 - Salaries & Benefits	\$ 8,800,282	\$ 9,383,873	\$ 10,469,292	\$ 9,813,593
52 - Purch / Contr Svcs	\$ 5,874,343	\$ 5,829,159	\$ 5,236,514	\$ 7,201,012
53 - Supplies	\$ 15,296,489	\$ 11,898,281	\$ 12,591,620	\$ 12,428,625
54 - Capital Outlays	\$ 4,604	\$ 5,522	\$ 2,960	\$ 5,400
55 - Interfund Charges	\$ 2,074,315	\$ 2,199,726	\$ 2,762,596	\$ 2,481,538
57 - Other Costs	\$ 5,074	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ 330,000	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ 1,225,944	\$ 1,328,832	\$ 1,412,832	\$ 1,573,624
Expense Total	\$ 33,611,051	\$ 30,645,393	\$ 32,475,813	\$ 33,503,792
Fund Balance - Ending	\$ (705,410)	\$ (2,511,084)	\$ (726,329)	\$ 846,208

Gain/(Use) of Fund Balance	\$ (98,150)	\$ (1,805,674)	\$ 1,784,755	\$ 846,208
----------------------------	-------------	----------------	--------------	------------

Adopted Budget

\$ 34,350,000

Vehicle Replacement Fund (Fund 621)

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 58,038,397	\$ 50,112,186	\$ 51,785,057	\$ 76,551,818
34 - Charges for Services	\$ 25,870,880	\$ 25,578,428	\$ 28,015,786	\$ 30,516,648
38 - Miscellaneous	\$ 294,112	\$ -	\$ -	\$ -
39 - Other Fin. Sources	\$ 409,731	\$ 731,511	\$ 1,753,423	\$ 1,000,000
Revenue Total	\$ 26,574,723	\$ 26,309,939	\$ 29,769,209	\$ 31,516,648
52 - Purch / Contr Svcs	\$ 1,000	\$ 100	\$ -	\$ -
54 - Capital Outlays	\$ 30,612,744	\$ 24,584,046	\$ 19,074,108	\$ 62,000,000
55 - Interfund Charges	\$ 1,605	\$ -	\$ -	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 2,000,000
58 - Debt Service	\$ 105,844	\$ 52,922	\$ 0	\$ -
61 - Other Financing Uses	\$ 3,779,741	\$ -	\$ -	\$ -
Expense Total	\$ 34,500,934	\$ 24,637,068	\$ 19,074,108	\$ 64,000,000
Fund Balance - Ending	\$ 50,112,186	\$ 51,785,057	\$ 62,480,158	\$ 44,068,466

Gain/(Use) of Fund Balance	\$ (7,926,211)	\$ 1,672,871	\$ 10,695,101	\$ (32,483,352)
----------------------------	----------------	--------------	---------------	-----------------

Adopted Budget	\$ 108,068,466
----------------	----------------

Workers Compensation Fund (Fund 632)

Description

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

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ (1,483,288)	\$ (1,446,353)	\$ (5,134,672)	\$ -
34 - Charges for Services	\$ 7,505,616	\$ 7,114,609	\$ 14,094,464	\$ 8,300,000
38 - Miscellaneous	\$ 57,636	\$ 23,182	\$ 30,637	\$ -
39 - Other Fin. Sources	\$ 1,069,546	\$ 933,085	\$ -	\$ -
40 - Payroll Deductions	\$ (61)	\$ -	\$ -	\$ -
Revenue Total	\$ 8,632,737	\$ 8,070,876	\$ 14,125,101	\$ 8,300,000
51 - Salaries & Benefits	\$ 360,050	\$ 350,409	\$ 405,091	\$ 430,738
52 - Purch / Contr Svcs	\$ 388,580	\$ 319,995	\$ 337,398	\$ 224,542
53 - Supplies	\$ 100	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 7,801,571	\$ 11,029,607	\$ 7,648,813	\$ 7,487,497
57 - Other Costs	\$ -	\$ -	\$ -	\$ 65,507
70 - Retirement Svcs	\$ 45,500	\$ 59,184	\$ 63,252	\$ 77,925
Expense Total	\$ 8,595,801	\$ 11,759,195	\$ 8,454,554	\$ 8,286,209
Fund Balance - Ending	\$ (1,446,353)	\$ (5,134,672)	\$ 535,875	\$ 13,791

Gain/(Use) of Fund Balance	\$ 36,935	\$ (3,688,319)	\$ 5,670,547	\$ 13,791
----------------------------	-----------	----------------	--------------	-----------

Adopted Budget	\$ 8,300,000
----------------	--------------

Internal Service Funds - Revenue

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

Internal Service Funds uses trending with adjustments for known factors such as insurance premiums for Risk Management/Worker's Comp and market value of requested replacement or new vehicles for FY22 revenue assumptions. While most categories are trending upwards, charges for service (self-insurance) is expected to be lower for FY22 at \$14 million down from \$16 million due to the removal of catch-up contributions made in FY21 to cover deficient revenues.

Risk Management Fund (631)

Description

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

Financials

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Charges for Service (self insurance)	\$ 10,464,012	\$ 12,931,266	\$ 16,935,785	\$ 14,336,000
Payroll Deductions and Matches	\$ 88,231,943	\$ 104,243,664	\$ 105,973,181	\$ 111,619,000
GASB 75 Entry County Only Revenue	\$ 21,356,318	\$ -	\$ -	\$ -
Total	\$ 120,052,273	\$ 117,174,930	\$ 122,908,966	\$ 125,955,000
Grand Total	\$ 77,339,636 155.23%	\$ 118,376,287 98.99%	\$ 122,908,891 100.00%	\$ 125,955,000 100.00%

Vehicle Maintenance Fund (611)

This fund covers the cost of maintaining county vehicles by the Fleet Maintenance Division of the Public Works Department according to the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 11 – Public Works, paragraph (f) – Fleet maintenance. When service is performed on a vehicle, the owning department is charged for these services. Also, each department with vehicles is charged via an annual interfund transfer. In 2021, the following line item accounted for 98.05% of the fund's revenue.

Financials

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Vehicle Maintenance Charges	\$ 33,127,470	\$ 28,132,041	\$ 33,591,019	\$ 33,900,000
Total	\$ 33,127,470	\$ 28,132,041	\$ 33,591,019	\$ 33,900,000
Grand Total	\$ 33,512,901 98.85%	\$ 28,839,719 97.55%	\$ 34,260,568 98.05%	\$ 34,350,000 98.69%

Vehicle Replacement Fund (621)

This fund ensures that adequate monies are maintained for the purchase of replacement vehicles at the end of their useful life that were originally purchased by the fund according to the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 11 – Public Works, paragraph (f) – Fleet Maintenance. In 2021, the following line items accounted for 94.11% of the fund's revenue.

Financials

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Vehicle Replacement Charges	\$ 22,957,380	\$ 24,273,330	\$ 26,349,479	\$ 30,516,648
Vehicle Addition Charges	\$ 2,913,500	\$ 1,305,098	\$ 1,666,307	\$ -
Total	\$ 25,870,880	\$ 25,578,428	\$ 28,015,786	\$ 30,516,648
Grand Total	\$ 26,574,723 97.35%	\$ 26,309,939 97.22%	\$ 29,769,209 94.11%	\$ 31,516,648 96.83%

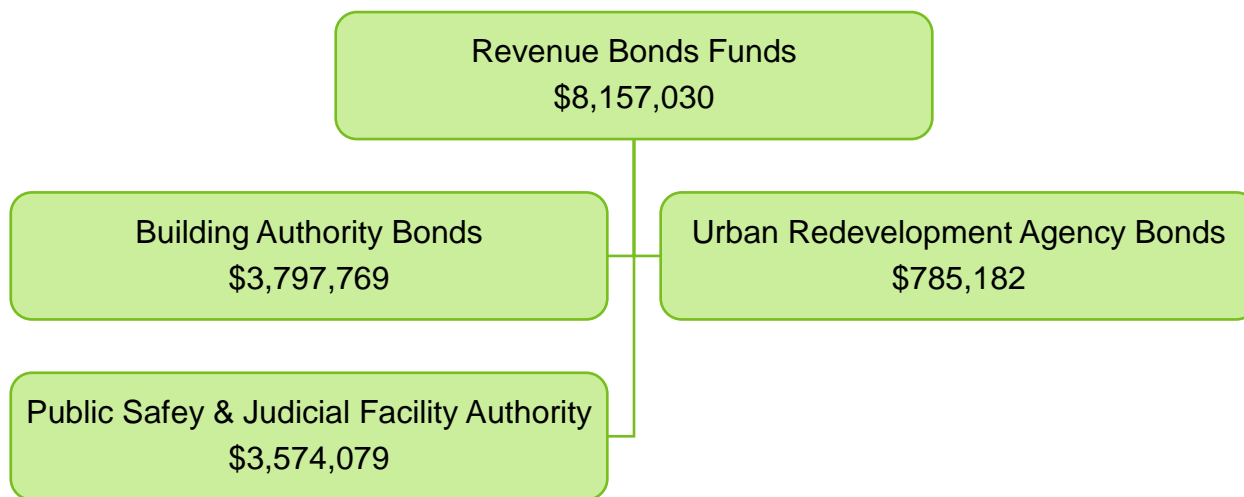
Workers' Compensation Fund (632)

This fund accounts for all transactions related to the county's Workers' Compensation Fund. Prior to 2004, this fund was reported as part of the Risk Management Fund. All workers compensation operations of Finance's Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, paragraph (f) – Risk Management. In 2021, the following line items accounted for 100.00% of the fund's revenue.

Financials

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Worker's Compensation Insurance	\$ 7,505,616	\$ 7,114,609	\$ 14,094,464	\$ 8,300,000
Worker's Compensation Recovery	\$ 57,636	\$ 23,182	\$ 30,637	\$ -
Transfer from Insurance Fund	\$ 1,069,546	\$ 933,085	\$ -	\$ -
Total	\$ 8,632,798	\$ 8,070,876	\$ 14,125,101	\$ 8,300,000
Grand Total	\$ 8,632,737 100.00%	\$ 8,070,876 100.00%	\$ 14,125,101 100.00%	\$ 8,300,000 100.00%

Revenue Bonds Funds



Revenue Bonds Funds

(Previously listed as Revenue Bonds Lease Funds)

Description

The Revenue Bonds Funds group consist of bonds that the county sold to support the purchase or construction of a particular building(s). This debt is often constructed so that the county makes a transfer payment to the bond fund from the General Fund. The debt service on the bond is then paid from each bond fund. Each bond fund is distinct from the other bond funds.

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 403,137	\$ 748,757	\$ 655,693	\$ 669,494
38 - Miscellaneous	\$ 135,847	\$ 127,173	\$ 184,047	\$ 116,683
39 - Other Fin. Sources	\$ 7,721,702	\$ 7,268,840	\$ 7,370,840	\$ 7,370,853
Revenue Total	\$ 7,857,549	\$ 7,396,013	\$ 7,554,887	\$ 7,487,536
52 - Purch / Contr Svcs	\$ 2,460	\$ 1,960	\$ 400	\$ -
58 - Debt Service	\$ 7,509,469	\$ 7,487,117	\$ 7,474,133	\$ 7,478,494
Expense Total	\$ 7,511,929	\$ 7,489,077	\$ 7,474,533	\$ 7,478,494
Fund Balance - Ending	\$ 748,757	\$ 655,693	\$ 736,047	\$ 678,536

Gain/(Use) of Fund Balance	\$ 345,620	\$ (93,064)	\$ 80,354	\$ 9,042
----------------------------	------------	-------------	-----------	----------

Adopted Budget	\$ 8,157,030
----------------	--------------

Building Authority Bonds Fund (Fund 412)

Description

These bonds are dedicated for the construction and furnishing of the Juvenile Justice Center Facility at the

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 70,021	\$ 67,689	\$ 75,488	\$ 83,488
39 - Other Fin. Sources	\$ 3,712,008	\$ 3,715,225	\$ 3,714,276	\$ 3,714,281
Revenue Total	\$ 3,712,008	\$ 3,715,225	\$ 3,714,276	\$ 3,714,281
52 - Purch / Contr Svcs	\$ 1,000	\$ -	\$ -	\$ -
58 - Debt Service	\$ 3,713,339	\$ 3,707,426	\$ 3,706,881	\$ 3,714,281
Expense Total	\$ 3,714,339	\$ 3,707,426	\$ 3,706,881	\$ 3,714,281
Fund Balance - Ending	\$ 67,689	\$ 75,488	\$ 82,883	\$ 83,488

Gain/(Use) of Fund Balance	\$ (2,331)	\$ 7,799	\$ 7,395	\$ 0
----------------------------	------------	----------	----------	------

Adopted Budget	\$ 3,797,769
----------------	--------------

Public Safety & Judicial Authority Fund (Fund 413)

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 24,156	\$ 238,057	\$ 476,581	\$ 479,383
39 - Other Fin. Sources	\$ 3,306,854	\$ 3,331,178	\$ 3,094,688	\$ 3,094,696
Revenue Total	\$ 3,306,854	\$ 3,331,178	\$ 3,094,688	\$ 3,094,696
52 - Purch / Contr Svcs	\$ 1,460	\$ 1,960	\$ 400	\$ -
58 - Debt Service	\$ 3,091,494	\$ 3,090,694	\$ 3,091,694	\$ 3,094,694
Expense Total	\$ 3,092,954	\$ 3,092,654	\$ 3,092,094	\$ 3,094,694
Fund Balance - Ending	\$ 238,057	\$ 476,581	\$ 479,175	\$ 479,385

Gain/(Use) of Fund Balance	\$ 213,901	\$ 238,524	\$ 2,594	\$ 2
----------------------------	------------	------------	----------	------

Adopted Budget	\$ 3,574,079
----------------	--------------

Urban Redevelopment Agency Fund (Fund 414)

Description

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 308,960	\$ 443,011	\$ 103,624	\$ 106,623
38 - Miscellaneous	\$ 135,847	\$ 127,173	\$ 184,047	\$ 116,683
39 - Other Fin. Sources	\$ 702,840	\$ 222,437	\$ 561,876	\$ 561,876
Revenue Total	\$ 838,687	\$ 349,610	\$ 745,923	\$ 678,559
58 - Debt Service	\$ 704,636	\$ 688,998	\$ 675,559	\$ 669,519
Expense Total	\$ 704,636	\$ 688,998	\$ 675,559	\$ 669,519
Fund Balance - Ending	\$ 443,011	\$ 103,624	\$ 173,988	\$ 115,663

Gain/(Use) of Fund Balance	\$ 134,051	\$ (339,388)	\$ 70,365	\$ 9,040
----------------------------	------------	--------------	-----------	----------

Adopted Budget	\$ 785,182
----------------	------------

Revenue Bonds Funds

Description

This group of funds consists of bond payments for revenue bonds. These bonds were sold for the construction and equipping of various buildings around the county. Revenue is received in the form of a transfer from an originating fund(s) which in turn are then expended as debt service payments for principal and interest within the bond fund.

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

Building Authority Bonds Fund (412)

Description

This fund is used to make principal and interest payments for DeKalb County's Juvenile Justice Center. The fund's revenue is received from the General Fund in the form of a transfer from the General Fund's Non-Departmental Debt Service cost center. In 2013, the 2003 Building Fund Revenue Bonds were refinanced in the form of a 2013 refunding bond series. In 2015, the 2005 Building Fund Revenue Bonds were refinanced as the 2015 refunding bond series. These funds are authorized in the 2013 and 2015 Bond Resolutions. In 2018, 100% of the funding was changed from a Rental of Real Estate payment to a Transfer from the General Fund. Beginning in 2020, 100% of the funding was in the form of a Transfer from the General Fund.

Financials

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Transfer from General Fund	\$ 3,712,008	\$ 3,715,225	\$ 3,714,276	\$ 3,714,281
Total	\$ 3,712,008	\$ 3,715,225	\$ 3,714,276	\$ 3,714,281

Public Safety & Judicial Authority Fund (413)

Description

This fund is used to make principal and interest payments for DeKalb County's Public Safety and Judicial Authority buildings. The fund's revenue is received from the Fire Fund, Police Fund, Transportation and E911 Fund based upon the square footage that each department occupies. Prior to 2018, the revenue was received in the form of Rental of Real Estate payments. In 2019, 100% of the revenue was received as a Transfer from the appropriate funds which are occupying the buildings.

In 2015, the 2004 Public Safety & Judicial Authority Revenue Bonds were refinanced. These funds are authorized in the 2015 bond resolution. In 2016, the departments did not receive an assessment due to the structure of the 2015 refinancing and the existing fund balance. The fund balance was sufficient to pay the expenditures of the fund. Beginning in 2020, 100% of the funding was in the form of a Transfer from the appropriate funds.

Financials

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Transfer from General Fund	\$ 447,693	\$ 315,468	\$ 295,544	\$ 295,548
Transfer from Emergency Telephone Fund	\$ 356,191	\$ 388,571	\$ 337,944	\$ 337,944
Transfer from Fire Fund	\$ 811,451	\$ 845,653	\$ 792,240	\$ 792,240
Transfer from STD-DS Fund	\$ 154,080	\$ 163,845	\$ 153,492	\$ 153,492
Transfer from Police Services Fund	\$ 1,537,439	\$ 1,617,641	\$ 1,515,468	\$ 1,515,472
Total	\$ 3,306,854	\$ 3,331,178	\$ 3,094,688	\$ 3,094,696

Urban Redevelopment Agency Fund (414)

Description

This fund is used to make principal and interest payments for the renovation of Recorders Court (now State Court – Traffic Division) and Magistrate Court as well as a new police precinct and a neighborhood justice protection center. The fund's revenue is received from the General Fund in the form of transfer payments and from the IRS in the form of an interest payment rebate which is subject to Federal sequestration actions. Beginning in 2020, 100% of the revenue was received in these two categories.

Financials

	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Other Miscellaneous Revenue	\$ 135,847	\$ 127,173	\$ 184,047	\$ 116,683
Transfer from General Fund	\$ 702,840	\$ 222,437	\$ 561,876	\$ 561,876
Total	\$ 838,687	\$ 349,610	\$ 745,923	\$ 678,559

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

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

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

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

Department/Fund Relationship

Major Governmental Funds

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

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

Non-Major Governmental Funds

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

Department by ACFR Function

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

Fund Balance

A fund balance is the excess of prior years' revenues over expenditures. Fund balances are used to avoid cash flow disruptions, to respond to non-recurring unanticipated expenditures and to circumvent the need for short-term borrowing. It grows when revenue exceeds expenditures. For the FY2022 budget, the county has an unreserved fund balance of two months in the tax funds. Even amid an economic upheaval, the county strives to maintain two months reserve.

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

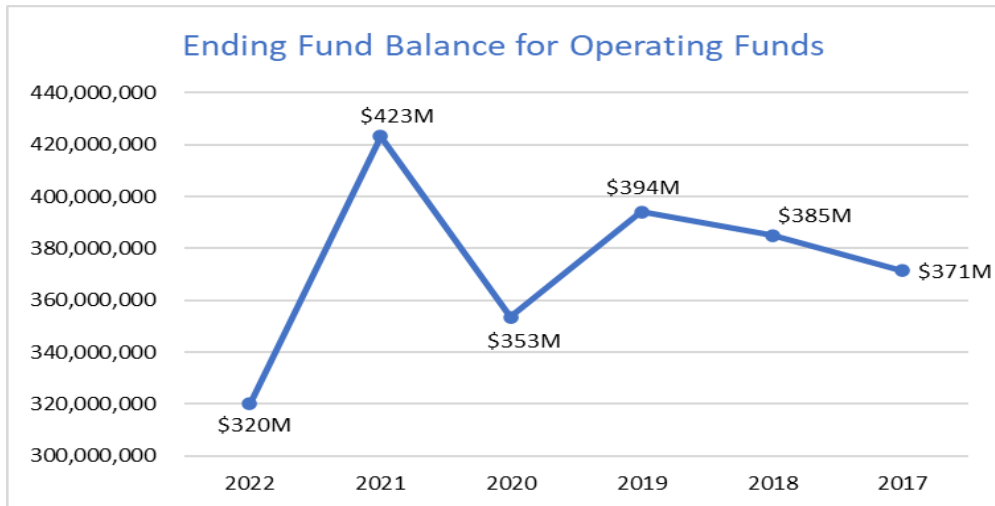
Operating Funds	Fund	2020 Fund Balance Ending	2021 Fund Balance Ending*	2022 Projected Ending Fund Balance
TAX FUNDS				
	100 - General Fund	75,416,000	106,592,531	84,532,848
	270 - Fire	4,344,166	10,846,916	7,177,883
	271 - Special Tax District - Designated Service	3,850,000	4,209,087	1,239,357
	274 - Police Services	20,155,000	26,573,106	24,292,771
	Other non-major funds	2,099,619	9,203,318	5,414,797
	Total Tax Funds:	105,864,785	157,424,958	122,657,656
SPECIAL REVENUE FUNDS				
	201 - Development	12,416,577	8,999,462	6,208,553
	212 - Speed Humps Maintenance	1,558,431	1,609,480	1,123,669
	Other non-major funds	2,393,495	2,630,093	1,613,339
	Total Special Revenue Funds:	16,368,503	13,239,035	8,945,561
INTERNAL SERVICE FUNDS				
	621 - Vehicle Replacement	51,785,057	62,480,158	44,068,466
	Other non-major funds	(6,879,928)	9,583,386	4,663,769
	Total Internal Service Funds:	44,905,129	72,063,543	48,732,235
ENTERPRISE FUNDS				
	511 - Dpt Of Watershed Mgmt Operating	80,116,914	77,004,378	46,981,371
	514 - Dpt Of Watershed Mgmt Sinking	89,011,825	89,434,140	76,771,519
	Other non-major funds	16,531,956	13,434,965	15,431,950
	Total Enterprise Funds:	185,660,696	179,873,482	139,184,840
NON-TAX DEBT FUNDS				
	412 - Building Authority (Juvenile) Lease Payments	75,488	82,883	83,488
	413 - Public Safety And Judicial Facility Authority Fund	476,581	479,175	479,385
	414 - Urban Redevelopment Agency Bonds Fund	103,624	173,988	115,663
	Total Non-tax Debt Funds:	655,693	736,047	678,536
TOTAL OPERATING FUNDS		353,454,806	423,337,065	320,198,828
<i>*Unaudited</i>				

The county's fund balance in the operating funds decreased from \$353M in FY20 to a projected \$320M for FY22. The major increase in FY21 is largely in the tax funds due largely to growth in property taxes, public utilities taxes, and EHOST (Equalized Homestead Option Sales Tax) Sales Tax. However, tax funds are expected to decrease in FY22 accounting for only 38% of the overall operating fund balance. This is due to decreases in the two major funds which are general fund and police services.

General fund which makes up 69% of the tax funds and 26% of the total operating funds for FY22 decreased mainly due to Utility Tax decreases (explained further in the general fund section below). Police services is the other major tax fund making up 20% of the tax funds but only 8% of the overall operating funds for FY22. The change in this fund is mainly due to an increase in tax revenue from \$121M in FY21 to \$127M in FY22 offset by an increase in expense in personal services related to salary increases and additional employees as well as supplies.

Enterprise funds are the next largest making up 43% of the overall operating funds for FY22 and continue to decrease from \$185M in FY20 down to \$139M in FY22. The major decrease occurred in Watershed which accounts for 89% of the enterprise funds. This is mainly due to one-time revenues in FY21 not anticipated for FY22 and continuing decreases in outstanding debt in the "sinking fund".

Fund balance in the operating funds over the last five years is shown below.



The following chart presents all operating funds whose fund balances are expected to vary by more than 10% of the FY21 ending fund balance.

Operating Funds		Fund	FY21 Ending Fund Balance	FY22 Ending Fund Balance*	% Change FY21-22
TAX FUNDS					
		100 - General Fund	106,592,531	84,532,848	-21%
		270 - Fire	10,846,916	7,177,883	-34%
		271 - Special Tax District - Designated Service	4,209,087	1,239,357	-71%
		272 - Special Tax District - Unincorporated	4,891,922	2,136,735	-56%
		410 - General Obligation Bonds Debt Service	(79,685)	-	-100%
		411 - Go Bonds Std Debt Service Fund	281,760	110,348	-61%
SPECIAL REVENUE FUNDS					
		201 - Development	8,999,462	6,208,553	-31%
		212 - Speed Humps Maintenance	1,609,480	1,123,669	-30%
		215 - Emergency Telephone System	1,521,679	914,461	-40%
		275 - Hotel/Motel Tax	164,210	-	-100%
		280 - Rental Motor Vehicle Tax	142,028	-	-100%
INTERNAL SERVICE FUNDS					
		621 - Vehicle Replacement	62,480,158	44,068,466	-29%
ENTERPRISE FUNDS					
		511 - Dpt Of Watershed Mgmt Operating	77,004,378	46,981,371	-39%
		514 - Dpt Of Watershed Mgmt Sinking	89,434,140	76,771,519	-14%
		541 - Sanitation Operating	1,260,323	3,510,111	179%
		581 - Stormwater Management Operating	1,020,334	393,461	-61%
NON-TAX DEBT FUNDS					
		414 - Urban Redevelopment Agency Bonds Fund	173,988	115,663	-34%

*Unaudited

General (Fund 100)

General Fund balance decreases by 21% in FY22 due to the \$15.9M in non-recurring expenses that will not continue in FY23, but mean the total expenses exceed revenues for FY22. These enhancements include such items as software upgrades for security and cloud migration, computer replacements, Georgia Public Transportation Center, county owned facility modifications including modifications for the courtroom and computer room, installation of jail rooftop cameras, lock replacements at the jail.

Fire (Fund 270)

Fire fund balance decreases by 34% this is mainly due to \$4.9M in non-recurring expenses that will not

continue in FY23, but mean the total expenses exceed revenues for FY22. Enhancements include scuba gear replacement and apparatus bay door replacement.

Special Tax District - Designated (Fund 271)

Special Tax District – Designated Services decreases by 71% this is mainly due to \$4.7M in non-recurring expenses that will not continue in FY23, but mean the total expenses exceed revenues for FY22. Enhancements include indigent grave construction, Center for Hard to Recycle Materials (CHaRM) build out, maintenance and repair upgrades for various county parks and tennis courts, and the Tucker-Northlake sidewalk project.

Special Tax District – Unincorporated (Fund 272)

Special Tax District Unincorporated decreases by 56% for FY22 this is mainly due to \$2.1M in non-recurring expenses that will not continue in FY23, but mean the total expenses exceed revenues for FY22. This enhancement is to establish a reserve for appropriations during FY22.

General Obligation (G.O.) Bond Debt Service (Fund 410)

General Obligations Bond Debt decreases by 100% with no budget for FY22 since the bonds retired in FY21.

General Obligation (G.O.) Bonds Std Debt Service (Fund 411)

G.O. Bonds Std Debt Service decreases 61% for FY22 due to the debt obligation continuing to decrease as outlined in the debt section of this document.

Development (Fund 201)

Development decreases 31% for FY22 this is mainly due to expense enhancements for various contracts including software, upgrades, maintenance, and licenses. Revenues were impacted by the pandemic which results in expenditures outpacing revenues for this fund. This fund will be evaluated during FY22 for possible mid-year required adjustments.

Speed Humps Maintenance (Fund 212)

Speed Humps Maintenance decreases 30% due to expenses continuing to exceed the revenues for this fund. The speed hump fee was set at a fixed rate upon adoption in _____ and has not increased to keep pace with inflation. This will be evaluated by the administration to determine the necessity of a fee adjustment.

Emergency Telephone System (Fund 215)

Emergency Telephone System decreases by 40% for FY22 this is mainly due to increases in personal services for pay adjustments and upgrades to the E911 phone system at Camp Circle.

Hotel/Motel Tax (Fund 275)

Hotel/Motel Tax decreases by 100% with no fund balance for FY22. As all proceeds of the Hotel/ Motel Tax are designated for various purposes by the enabling legislation, all revenue is allocated to those purposes and this fund should carry no fund balance. This fund supports the convention and visitors bureau and the CIP under the tourism product development category but fluctuates year to year depending on the needs/projects.

Rental Motor Vehicle Tax (Fund 280)

Rental Motor Vehicle Tax decreases by 100%. The Rental Motor Vehicle fund accounts for revenue from the excise tax imposed on the rental of motor vehicles in Unincorporated DeKalb at the rate of 3 percent of the rental charges. Funds derived from the Rental Motor Vehicle Tax shall be used for the purpose of promoting industry, trade, commerce, and tourism; for the provision of convention, trade, sports, and recreational facilities; and for public safety purposes.

All FY22 available funds are transferred to the Designated Services Fund to defray the costs of DeKalb County Recreation, Parks and Cultural Affairs leaving a zero fund balance for FY22.

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

rentals.

Vehicle Replacement (Fund 621)

Vehicle Replacement decreases by 29% this is mainly due to \$34M for replacement of 339 vehicles and five additions in FY22. Surplus property sales were impacted by the pandemic but are expected to normalize.

Watershed Management Operating (Fund 511)

Watershed Management Operating decreases by 39% this is mainly due to the usage fees for sewer and water and the impending moratorium lift that occurred in September 2021 (see the Enterprise Revenues fund page for more details). This resulted in one-time revenues collected in FY21 that are not anticipated for FY22.

Watershed Management Sinking (Fund 514)

Watershed Management Sinking decreases by 14% this is due to the debt obligation continuing to decrease (see the debt section for more details).

Sanitation Operating (Fund 541)

Sanitation Operating increases by 179% for FY22 this is mainly due to \$5.6M in non-recurring expenses that will not continue in FY23, but mean the total expenses exceed revenues for FY22. This enhancement is for landfill cell construction.

Stormwater Management Operating (Fund 581)

Stormwater Management Operating decreases by 61% this is due to expenses continuing to grow while revenues are not keeping pace. The administration is developing a plan to ensure that revenues are sufficient to continue to support the expenditures of the Stormwater Fund, which will be presented prior to the mid-year budget amendment.

Urban Redevelopment Agency Bond (Fund 414)

Urban Redevelopment Agency Bond decreases by 34% for FY22 this is due to this is due to the debt obligation continuing to decrease (see the debt section for more details).

Operating Funds

Operating Funds Definition

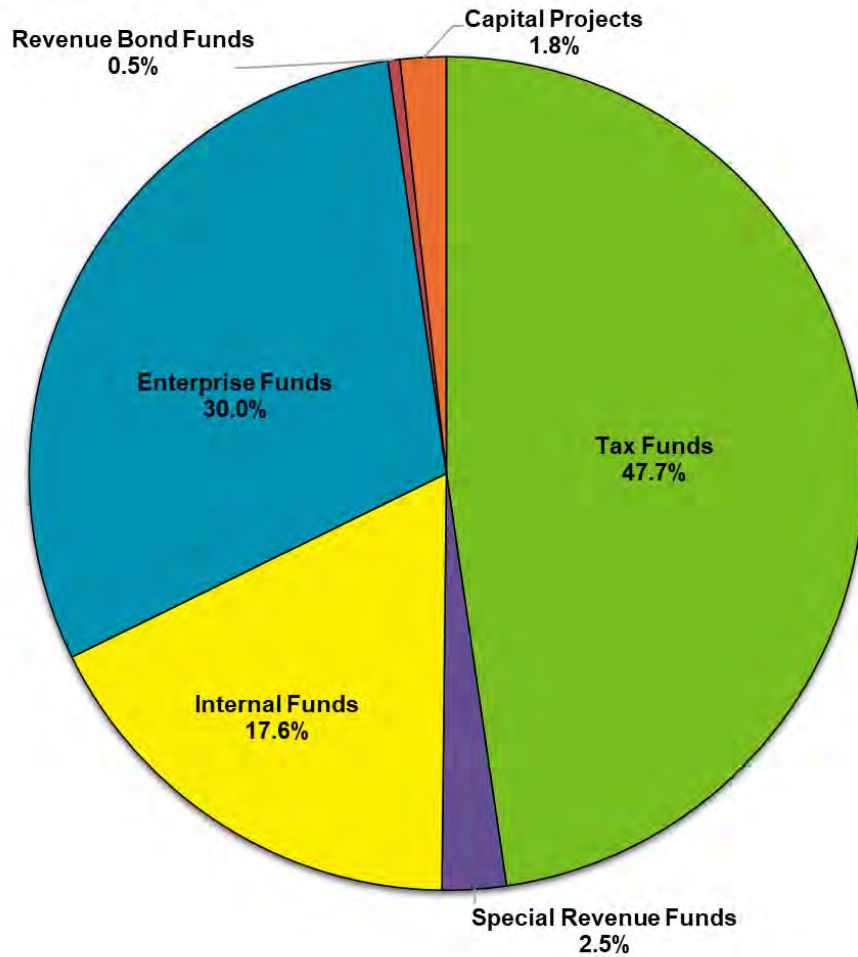
The Operating Funds group merges all the county's tax funds, enterprise funds, internal service funds, and special revenue funds. This combination of funds embodies the true operating budget for the county.

All Operating Funds Combined – Financials by Common Objects Groups

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 402,849,479	\$ 393,963,332	\$ 353,454,806	\$ 392,518,205
31 - Taxes	\$ 551,642,481	\$ 563,563,934	\$ 642,085,084	\$ 655,337,048
32 - Licenses and Permits	\$ 23,499,598	\$ 17,439,502	\$ 19,542,799	\$ 18,628,848
33 - Intergovernmental	\$ 2,435,323	\$ 2,145,826	\$ 2,370,248	\$ 2,490,975
34 - Charges for Services	\$ 461,634,535	\$ 483,655,040	\$ 527,370,310	\$ 552,886,959
35 - Fines and Forfeitures	\$ 20,308,290	\$ 12,550,292	\$ 12,628,931	\$ 12,991,613
36 - Investment Income	\$ 3,257,267	\$ 995,376	\$ 64,693	\$ 61,296
37 - Contributions and Donations	\$ -	\$ -	\$ 4,296	\$ 3,888
38 - Miscellaneous	\$ 3,664,533	\$ 3,417,536	\$ 22,630,539	\$ 21,333,321
39 - Other Fin. Sources	\$ 85,174,995	\$ 80,423,222	\$ 84,473,355	\$ 82,488,835
Revenue Total	\$1,151,617,022	\$1,164,190,729	\$1,311,170,255	\$1,346,222,783
51 - Salaries & Benefits	\$ 443,975,549	\$ 477,040,140	\$ 495,652,706	\$ 517,260,538
52 - Purch / Contr Svcs	\$ 134,721,806	\$ 139,571,081	\$ 136,045,951	\$ 198,575,470
53 - Supplies	\$ 84,565,318	\$ 79,486,707	\$ 78,567,949	\$ 96,779,607
54 - Capital Outlays	\$ 36,046,800	\$ 27,321,357	\$ 22,519,892	\$ 71,968,119
55 - Interfund Charges	\$ 119,854,310	\$ 123,805,817	\$ 123,545,039	\$ 139,060,252
57 - Other Costs	\$ 50,800,517	\$ 53,776,302	\$ 47,461,076	\$ 55,002,845
58 - Debt Service	\$ 104,959,329	\$ 105,572,316	\$ 97,062,569	\$ 101,160,122
61 - Other Financing Uses	\$ 136,469,829	\$ 151,463,207	\$ 174,157,514	\$ 165,357,866
70 - Retirement Svcs	\$ 62,665,876	\$ 66,491,437	\$ 68,348,345	\$ 71,622,341
71 - Payroll Liabilities	\$ 74,677,293	\$ 84,414,555	\$ 103,900,136	\$ 113,374,000
Expense Total	\$1,248,736,626	\$1,308,942,920	\$1,347,261,177	\$1,530,161,160
Fund Balance - Ending	\$ 305,729,876	\$ 249,211,141	\$ 317,363,884	\$ 208,579,828

Gain/(Use) of Fund Balance	\$ (97,119,604)	\$ (144,752,191)	\$ (36,090,922)	\$ (183,938,377)
----------------------------	-----------------	------------------	-----------------	------------------

Adopted Budget	\$1,738,740,988
----------------	-----------------



DeKalb County, Georgia
Total Net Budget All Operating Funds
(\$ Millions)

	FY2021	FY2022
Tax Funds	651.1	766.8
Special Revenue Funds	32.1	39.8
Internal Service Funds	238.5	282.4
Enterprise Funds	448.9	482.6
Revenue Bonds Lease Payment Funds	7.5	7.5
Capital Projects	4.2	28.5
Total	1,382.3	1,607.6

The FY2022 budget totals \$1,607,797,389, an increase of \$225,466,907 from an FY2021 budget of \$1,383,780,276 due to the following:

- A \$115,740,317 increase in the General Fund.
- A \$7,742,603 increase in the Special Revenue Fund.
- A \$43,902,116 increase in the Internal Service.
- A \$33,700,898 increase in the Enterprise Fund.
- A \$24,380,973 increase in Capital Projects.

Fund Structure

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

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

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

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

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

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

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

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

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

- Fleet Maintenance – Accounts for activities related to the maintenance, repair, and operation of county-owned vehicles.

- Vehicle Replacement – Established to ensure that enough funding is available to purchase vehicles when additions are authorized or when replacement is warranted under replacement criteria policy.
- Risk Management – Accounts for financial transactions related to the county's various risk management programs.
- Workers' Compensation – Accounts for financial transactions related to the county's workers' compensation activity.

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

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

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

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

Tax Funds (\$766,873,120)

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

Special Revenue Funds (\$39,800,439)

- County Jail
- Development
- Drug Abuse Treatment
- E-911
- Foreclosure Registry
- Grants-In-Aid
- Hotel/Motel Tax
- Juvenile Services
- Law Enforcement Confiscated Funds
- Public Education & Government Access
- Recreation
- Rental Motor Vehicle Excise Tax
- Speed Hump
- Street Light
- Victim Assistance

Internal Service Funds (\$282,439,293)

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

Enterprise Funds (\$482,602,343)

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

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

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

Capital Projects (\$28,594,954)



Section IV

Operating Departments

DeKalb Peachtree Airport (PDK)

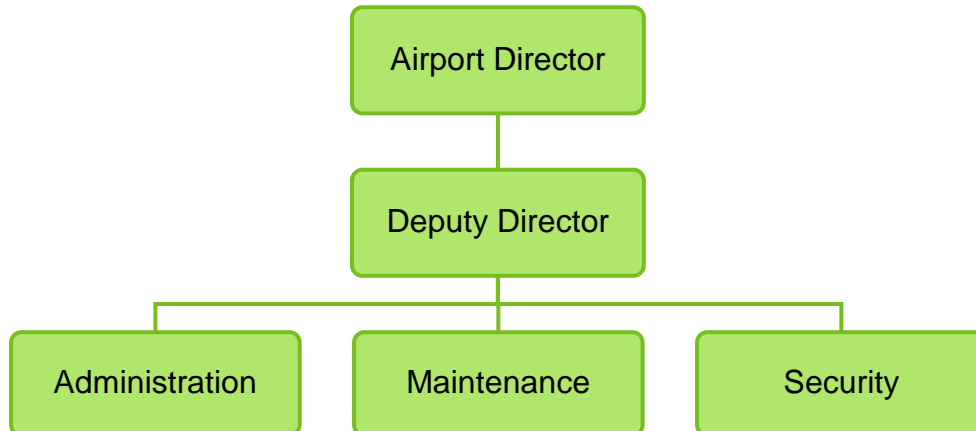
Mission Statement

To operate a business-oriented airport in a safe, efficient, fiscally responsible manner that preserves the quality of life and recognizes the partnership between residential and general aviation interests.

Description

PDK airport lies on 700+ acres of land in the northeastern part of DeKalb County on a part of old Camp Gordon, a World War I Army training base. The airport currently is home to three fixed-wing and one helicopter-fixed based operators and hosts 125 aviation-related tenants. There are about 590 various aircrafts based on the field. The DeKalb County Fire Department operates Fire Station #15 on airport property. The airport is classified as a *general aviation reliever airport* for the Atlanta metropolitan area. A reliever airport is a general aviation airport which reduces air carrier airport congestion by providing service for smaller general aviation aircraft. The term "general aviation" encompasses the entire spectrum of aircraft and aircraft related businesses and services. PDK is partially surrounded by residential communities; therefore, all operators are strongly encouraged not to fly between the hours of 11 p.m. and 6 a.m. local time. Aero-medical and emergency operations are exempt from this request.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 1,329,926	\$ 1,477,568	\$ 1,642,022	\$ 1,609,426
52 - Purch / Contr Svcs	\$ 156,785	\$ 47,377	\$ 43,641	\$ 410,334
53 - Supplies	\$ 319,183	\$ 301,838	\$ 257,158	\$ 530,339
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 395,474	\$ 384,567	\$ 658,902	\$ 738,627
57 - Other Costs	\$ -	\$ 225,759	\$ 77,000	\$ 122,949
61 - Other Financing Uses	\$ 1,782,210	\$ 1,782,210	\$ 1,782,210	\$ 1,782,210
70 - Retirement Svcs	\$ 229,512	\$ 227,554	\$ 214,716	\$ 245,704
Expense Total	\$ 4,213,090	\$ 4,446,874	\$ 4,675,649	\$ 5,439,589

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
08210 - Administration	\$ 3,387,122	\$ 3,681,211	\$ 3,768,320	\$ 4,500,693
08220 - Maintenance	\$ 825,968	\$ 765,663	\$ 907,328	\$ 938,896
Expense Total	\$ 4,213,090	\$ 4,446,874	\$ 4,675,649	\$ 5,439,589

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	21	21	21	NA
Funded	26	22	21	23

Goals and Objectives

Goal #1: Airport Master Plan completion.

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

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

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

Goal #3: Replace airfield regulators and vault improvements.

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

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

Objective #4A: Design safety area improvements.

Objective #4B: Construct safety area improvements.

Goal #5: Develop and execute an annual emergency repairs contract.

Objective #5A: Prepare Request for Proposal for Airport emergency repairs of infrastructure.

Objective #5B: Review bid proposals and complete selection of qualified contractor.

Goal #6: Host a successful Good Neighbor Day Open House and Air Show.

Objective #6A: Plan and coordinate the Air Show event in 2022.

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

Objective #7A: Complete environmental and design plans.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Airport operations	161,367	138,420	158,014	160,000
Noise complaints	3,605	1,252	3,486	< est
Zero airport infrastructure related aviation incidents	0	0	0	0
Maintenance work orders completed	561	570	455	< est
T-Hanger, tie-down occupancy rate	97	100	98	100
Accounts Receivable collection rate	100	98	96	100

Points of Interest

- Investments by Major Tenants, i.e., Fixed-Base Operators:
- Atlanta Aviation – New terminal
- Signature Aviation – Ramp & terminal improvement
- Community Involvement & Awareness:
- Airport Master Plan: Completion Spring 2021
- Future Airport Planning:
- Southwest Corporate Hangar Development Project Plan
- Air Quality & Noise Assessment Studies planned in 2022.
- Airport operations throughout the pandemic

Animal Services

Mission Statement

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

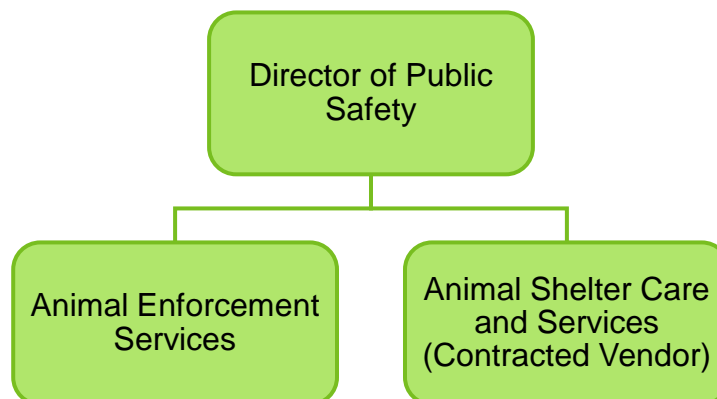
It is the policy of DeKalb Animal Enforcement Services to protect animals and people of DeKalb County by supporting responsible pet ownership, enforcing compliance with animal ordinances, timely prosecution of animal cruelty incidents, and ensuring lifesaving outcomes for healthy and treatable animals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

Description

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

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

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 1,038,074	\$ 1,147,790	\$ 1,142,193	\$ 1,516,558
52 - Purch / Contr Svcs	\$ 3,749,128	\$ 3,912,152	\$ 4,080,003	\$ 4,393,548
53 - Supplies	\$ 242,033	\$ 209,365	\$ 209,578	\$ 278,595
54 - Capital Outlays	\$ -	\$ 6,838	\$ 18,211	\$ 77,130
55 - Interfund Charges	\$ 208,725	\$ 229,922	\$ 254,697	\$ 261,446
61 - Other Financing Uses	\$ 188,563	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 148,847
Expense Total	\$ 5,426,523	\$ 5,506,067	\$ 5,704,682	\$ 6,676,124

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
04210 - Animal Services	\$ 5,426,523	\$ 5,506,067	\$ 5,704,682	\$ 6,676,124
Expense Total	\$ 5,426,523	\$ 5,506,067	\$ 5,704,682	\$ 6,676,124

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	17	19	18	NA
Funded	24	25	24	26

Goals and Objectives

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

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

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

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

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

Objective #2A: Educate the public with applicable laws and ordinances at citizen encounters as well as during in-person Homeowners Associations (HOA) attendance.

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

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

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

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

Objective #3B: Officers will participate in public outreach by speaking at schools, HOAs, events, etc.

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Animal intake to shelter	8,288	7,406	8,302	8,700
Animals adopted	3,732	3,585	3,842	4,000
Animals transferred to rescue	2,358	2,150	1,678	1,500
Animals returned to owner	1,112	959	1,037	1,100
Animals euthanized	410	274	307	300
Animal Control calls of service	10,374	8,013	9,726	10,000
Animal Control citations issued	770	827	990	1100

Accomplishments

- Increased public education/awareness via NextDoor and HOA attendance.
- Shelter and Enforcement efforts have achieved over 30% return to owner rate.
- Improved shelter operational efficiencies with the installation of a commercial washer and dryer.
- Increased communication/engagement with shelter services through bi-weekly meetings.
- Reduced owner surrender rate through joint partnerships with shelter services through the launch of the “Keeping Families Together” program created to provide resources to pet owners in need.

Points of Interest

- Reduce Animal Intake to the shelter by 5%
- Increase Return to Owner via microchip scanning in the field
- Provide education to animal owners via social media, flyers, presentations, and in person.
- Distribute donated resources such as dog houses, trollies, food, leashes, nesting material, etc. to those in need.
- Reduce cruelty/ neglect cases by 5%
- Educate the public with applicable laws and ordinances.
- Educate and provide resources to pet owners to ensure proper care of animals.
- Increase community outreach initiatives to include shared responsibilities and “testifying witness” values.
- Employee Development - Create a Highly Skilled & Diverse Workforce
- Attend applicable and appropriate training classes per the needs of Animal Enforcement Services and the applicable staff member.
- Officers will participate in public outreach by speaking at schools, HOA's, events, etc.
- Implement a scorecard to ensure accountability and improve quality assurance metrics for Animal Control Dispatchers.

Beautification

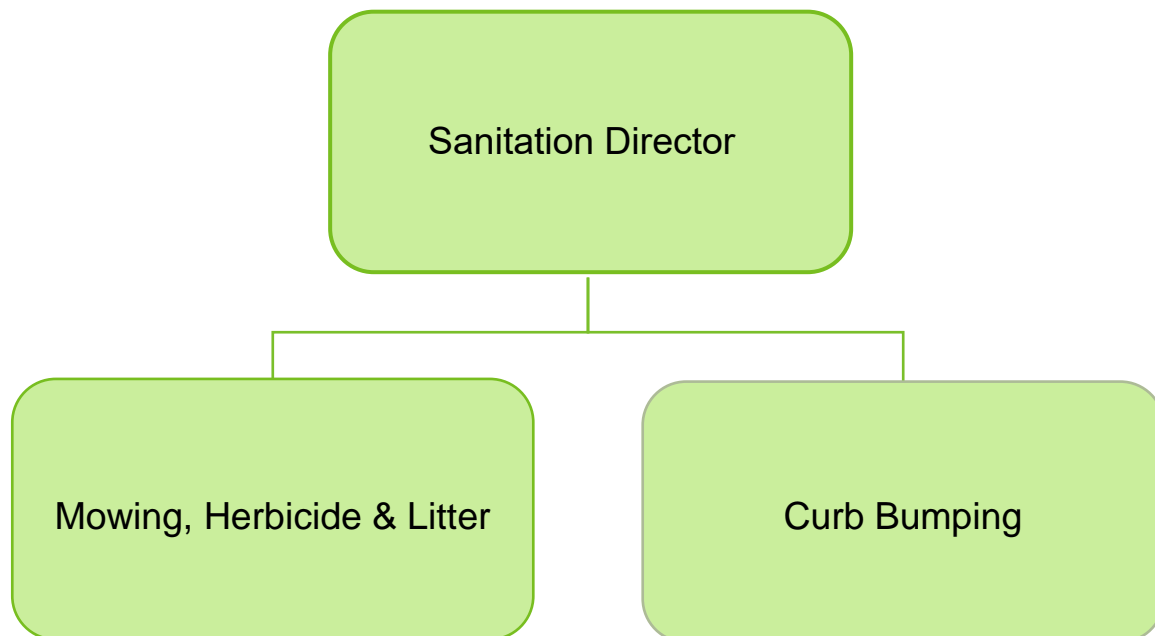
Mission Statement

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

Description

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

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 3,184,971	\$ 3,275,662	\$ 3,420,460	\$ 3,427,734
52 - Purch / Contr Svcs	\$ 3,317,768	\$ 2,874,805	\$ 3,085,449	\$ 2,997,509
53 - Supplies	\$ 154,857	\$ 63,980	\$ 84,886	\$ 135,075
54 - Capital Outlays	\$ 10,685	\$ 2,718	\$ 9,375	\$ 2,000
55 - Interfund Charges	\$ 875,298	\$ 1,421,693	\$ 1,650,425	\$ 1,103,433
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 479,947
Expense Total	\$ 7,543,579	\$ 7,638,858	\$ 8,250,596	\$ 8,145,698

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
05810 - Beautification - Keep Dekalb Beautiful	\$ 7,404,942	\$ 7,628,758	\$ 8,248,818	\$ 8,145,698
05820 - Beautification - Code Compliance	\$ 138,637	\$ 10,101	\$ 1,778	\$ -
Expense Total	\$ 7,543,579	\$ 7,638,858	\$ 8,250,596	\$ 8,145,698

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	65	62	57	NA
Funded	68	66	65	65

Goals and Objectives

Goal #1: Enhance Mowing Project.

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

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

Goal #2: Enhance Tree trimming project.

Objective #2A: Complete 60 tree trimming locations.

Goal #3: Enhance litter abatement project.

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

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

Goal #4: Eliminate illegal dumping

Objective #4A: Collect illegally dumped tires.

Objective #4B: Service illegal dump sites.

Objective #4C: Remove illegally placed signs.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Complete mowing projects - in-house crews (74 locations/six rounds every 2 weeks)	74	62	76	67
Complete mowing projects - contractors (127 locations/six rounds every 6 weeks)	127	127	132	130
Complete tree trimming (100 locations)	150	160	245	200
Litter collection (miles)	2,725	7,020	7,445	7,100
Service MARTA stops (30,000 locations)	35,000	46,064	51,901	50,000
Maintenance of residential abatement lots (2-week service frequency)	148	153	168	153
Herbicide and growth repair chemical application (one round to 62 locations every four weeks)	4/62	26	76	70
Clean and remove debris (550 tons / 45 locations / 250 miles)	550	62	62	62

Points of Interest

- Participated in two Operation Clean Sweep initiatives, summary below:
- Applied herbicide to 76 locations, four application rounds to include 380 miles.
- Removed litter using two contractors - serviced 37 locations which included 52 rounds and 7,445 miles; collected 35,864 bags and removed 9,435 illegal signs and tires.
- Removed litter using in-house crews – serviced 3,942 miles, collected 53,866 bags, removed 7,284 signs and tires, and collected 25,364 bags at MARTA bus stops (approximately 100 MARTA stops per day and 400 stops per week).
- Mowed 168 residential abatement lots.
- Mowed 33 Federal Emergency Management Agency, In-Rem and Land Banks lots.
- Serviced 124 locations using two street sweeping contractors.
- Tree trimming using two contractors – serviced 245 locations.

Board of Commissioners (BOC)

Mission Statement

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

Description

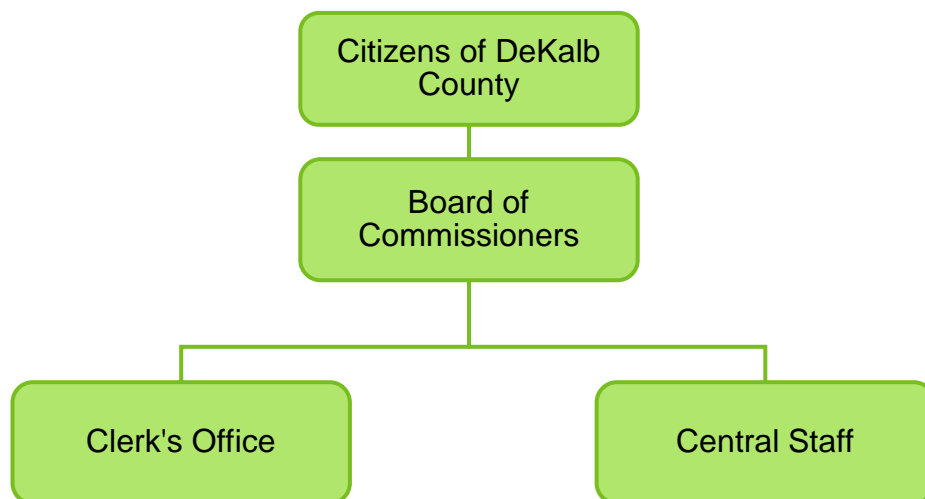
The Board of Commissioners serves as the legislative branch of DeKalb County government. The BOC is composed of seven part-time commissioners, each elected to a four-year term. DeKalb County is divided into five commission districts as well as two “super districts,” one on the east end of the county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

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

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

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

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 2,656,365	\$ 2,660,616	\$ 2,997,527	\$ 3,530,316
52 - Purch / Contr Svcs	\$ 281,190	\$ 289,154	\$ 464,875	\$ 1,023,469
53 - Supplies	\$ 76,960	\$ 89,392	\$ 96,396	\$ 125,207
54 - Capital Outlays	\$ 147	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 196	\$ 210	\$ 879	\$ -
61 - Other Fin.Uses	\$ 35,000	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 509,188
Expense Total	\$ 3,049,859	\$ 3,039,372	\$ 3,559,677	\$ 5,188,180

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
00201 - District 1	\$ 324,003	\$ 333,720	\$ 360,370	\$ 400,000
00202 - District 2	\$ 240,612	\$ 264,733	\$ 352,400	\$ 400,000
00203 - District 3	\$ 302,355	\$ 283,088	\$ 335,500	\$ 400,000
00204 - District 4	\$ 272,263	\$ 287,624	\$ 334,470	\$ 400,000
00205 - District 5	\$ 274,383	\$ 274,967	\$ 318,811	\$ 400,000
00206 - District 6	\$ 301,227	\$ 263,535	\$ 419,494	\$ 400,000
00207 - District 7	\$ 314,534	\$ 357,232	\$ 337,732	\$ 400,000
00210 - BOC Administration	\$ 698,172	\$ 627,085	\$ 754,919	\$ 1,792,883
00211 - Clerk's Office	\$ 322,310	\$ 347,388	\$ 345,980	\$ 595,297
Expense Total	\$ 3,049,859	\$ 3,039,372	\$ 3,559,677	\$ 5,188,180

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	30	31	33	NA
Funded	31	31	31	34

Goals and Objectives

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

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

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

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

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

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Constituent Complaints Received	311	723	427	500
Preliminary inquiries fielded	366	463	516	480
Legislative request responses	201	260	254	200
Media inquiries fielded	1,228	368	320	300
Media request responses	320	53	41	30
External organizational inquiries	289	67	173	175
External organizational requests	43	38	31	40
Community townhalls/events	80	67	50	75

Points of Interest

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

Budget (OMB)

Mission Statement

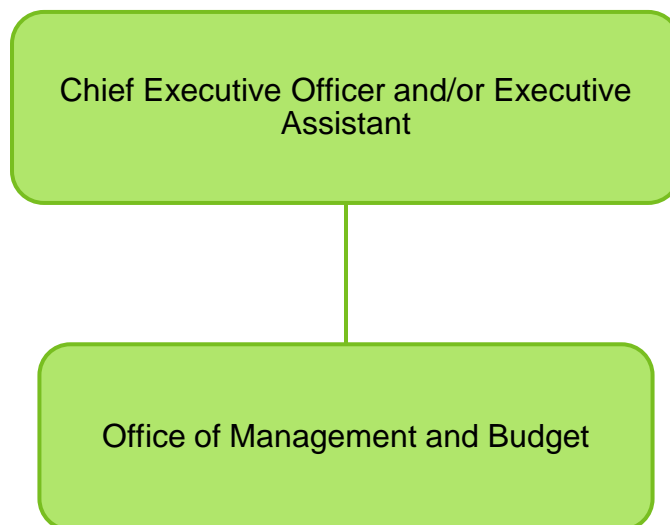
The mission of the Office of Management and Budget (OMB) is to assist the Chief Executive Officer (CEO) and Chief Operating Officer (COO) to allocate county resources to improve the efficiency and effectiveness of county operations and service provision, promote financial sustainability and accountability, and achieve other county goals and objectives through the development and management of the county's annual operating budget and oversight of county operations.

Description

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

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

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 645,839	\$ 833,265	\$ 839,319	\$ 932,324
52 - Purch / Contr Svcs	\$ 9,551	\$ 128,527	\$ 127,048	\$ 240,063
53 - Supplies	\$ 17,711	\$ 13,176	\$ 4,551	\$ 14,000
54 - Capital Outlays	\$ 1,085	\$ 1,361	\$ 1,361	\$ 5,000
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 161,244
Expense Total	\$ 674,187	\$ 976,330	\$ 972,280	\$ 1,352,631

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
02210 - Budget (OMB)	\$ 674,187	\$ 976,330	\$ 972,280	\$ 1,352,631
Expense Total	\$ 674,187	\$ 976,330	\$ 972,280	\$ 1,352,631

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	8	7	8	NA
Funded	8	9	8	8

Goals and Objectives

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

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

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

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

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

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

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

Objective #2D: Solicit feedback from all stakeholders in the budget process to refine and improve the process.

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

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

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Receive GFOA Distinguished Budget Award	Yes	yes	Yes	Yes
100% positive vote on annual operating budget	No, pass 6-1	No, pass 6-1	Yes, pass 7-0	Yes, pass 7-0
100% positive vote on mid-year operating budget ad valorem and appropriation adjustments	No, pass 6-1	Yes, pass 7-0	Yes, pass 7-0	Yes, pass 7-0
Reduction in budget amendments process by 105 through clarification of need	305	304	284	\$ 200

Points of Interest

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

Chief Executive Officer

Mission Statement

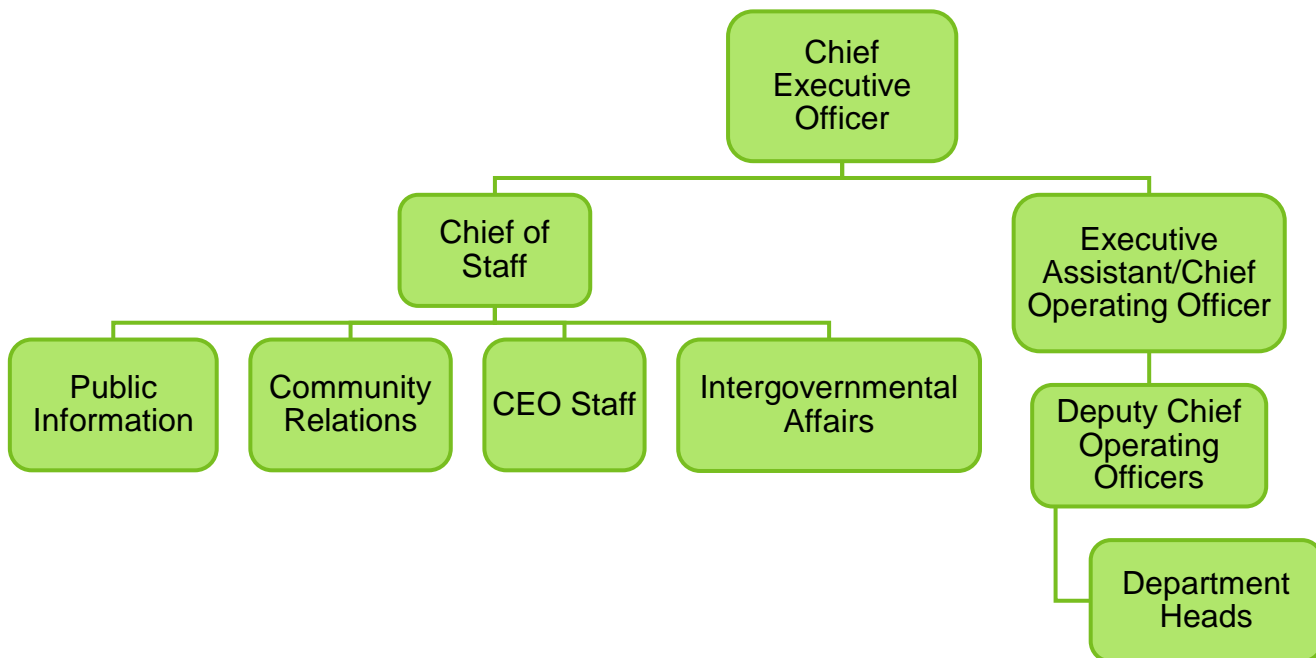
The mission of the Chief Executive Officer (CEO) is to encourage the growth of DeKalb County and promote and develop the prosperity and well-being of all its citizens, businesses and stakeholders by ensuring the efficient and effective delivery of public services countywide.

Description

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

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

Organizational Chart



Financials (General Fund)

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 2,724,177	\$ 2,643,076	\$ 2,512,864	\$ 3,183,218
52 - Purch / Contr Svcs	\$ 363,164	\$ 444,356	\$ 362,714	\$ 520,694
53 - Supplies	\$ 18,497	\$ 4,173	\$ 9,810	\$ 25,340
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 10,648	\$ 9,007	\$ 10,744	\$ 9,003
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 456,017
Expense Total	\$ 3,116,486	\$ 3,100,612	\$ 2,896,133	\$ 4,194,272

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
00110 - Chief Executive Officer	\$ 475,626	\$ 476,752	\$ 337,633	\$ 1,127,951
00112 - Operations	\$ 600	\$ 600	\$ 50	\$ 2,625
00114 - Staff	\$ 477,240	\$ 473,171	\$ 572,048	\$ 484,525
00120 - Executive Assistant	\$ 819,835	\$ 884,922	\$ 781,639	\$ 1,056,844
00140 - Community Relations	\$ 2,857	\$ 4,648	\$ 4,934	\$ -
00150 - Public Information	\$ 1,279,710	\$ 1,260,519	\$ 1,199,829	\$ 1,411,690
00160 - Office Of Process Improvemer	\$ 60,619	\$ -	\$ -	\$ 110,637
Expense Total	\$ 3,116,486	\$ 3,100,612	\$ 2,896,133	\$ 4,194,272

Financials (PEG Fund)

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 57,066	\$ 59,420	\$ 49,917	\$ 75,288
52 - Purch / Contr Svcs	\$ 73,431	\$ 69,548	\$ 43,053	\$ 244,880
53 - Supplies	\$ 93,102	\$ 27,117	\$ 18,036	\$ 145,967
54 - Capital Outlays	\$ 6,952	\$ -	\$ 9,967	\$ -
55 - Interfund Charges	\$ 21	\$ -	\$ 4,905	\$ -
70 - Retirement Svcs	\$ 20,664	\$ 22,404	\$ 11,016	\$ 3,473
Expense Total	\$ 251,236	\$ 178,488	\$ 136,895	\$ 469,608

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
00170 - PEG Fund Support	\$ 251,236	\$ 178,488	\$ 136,895	\$ 469,608
Expense Total	\$ 251,236	\$ 178,488	\$ 136,895	\$ 469,608

Positions (General Fund)

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	25	21	21	NA
Funded	26	26	26	25

Positions (PEG Fund)

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	-	1	1	NA
Funded	1	1	1	1

Goals and Objectives

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

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

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

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

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

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

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

Objective #2E: Successful comprehensive public safety strategy.

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

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

Objective #3A: Establish a centralized open records division and create a process for countywide application.

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

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

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

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

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

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

Objective #6A: 450 direct broadcast news, field and streaming productions inclusion.

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

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

Objective #7A: 50 sets of talking points

Objective #7B: 50 media interviews

Objective #7C: 5 major public presentations

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

Objective #8A: Respond to 350 media inquiries

Objective #8B: issue 600 news releases

Objective #8C: Respond to 150 open records requests

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

Objective #9A: Get 12K followers on Twitter

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

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Constituent issues resolved	0	0	0	0
Constituent Call Center Escalations	0	0	0	0
Collaborative partnerships created	0	0	0	0
Water billing disputes resolved	0	0	0	0
Blighted properties remedied	0	0	0	0

Points of Interest

- DeKalb County has created the 17-member Charter Review Commission for the purpose of studying the county's current form of government to ensure the county is responsive to the ever-changing needs and demands of county government. Commission members are appointed by the Board of Commissioners, the CEO, the county's delegations to the Georgia House of Representatives and Senate, and the Board of Education.

Child Advocacy Center

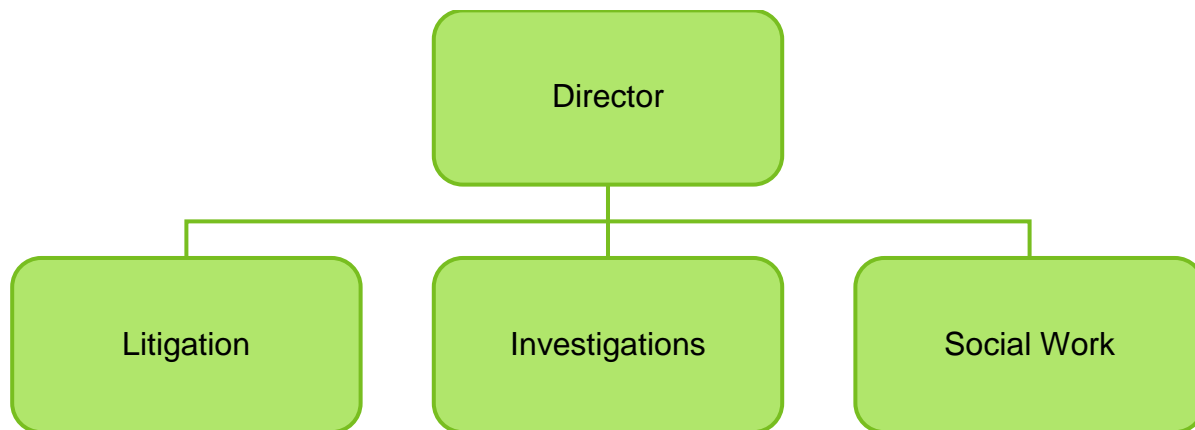
Mission Statement

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

Description

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

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 2,318,628	\$ 2,569,719	\$ 2,652,820	\$ 2,785,549
52 - Purch / Contr Svcs	\$ 134,799	\$ 90,210	\$ 54,246	\$ 127,308
53 - Supplies	\$ 37,377	\$ 23,360	\$ 18,753	\$ 24,978
54 - Capital Outlays	\$ (139)	\$ -	\$ 16,295	\$ -
55 - Interfund Charges	\$ 19,010	\$ 14,037	\$ 19,584	\$ 19,045
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 475,677
Expense Total	\$ 2,509,676	\$ 2,697,326	\$ 2,761,698	\$ 3,432,557

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
04010 - Child Advocate's Office	\$ 2,509,676	\$ 2,697,326	\$ 2,761,698	\$ 3,432,557
Expense Total	\$ 2,509,676	\$ 2,697,326	\$ 2,761,698	\$ 3,432,557

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	28	30	27	NA
Funded	28	33	31	31

Goals and Objectives

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

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

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

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

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

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

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

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

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

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Number of Child Welfare hearings conducted	3,200	3,200	2,129	2000.00
Number of cases handled	1,450	1,492	874	850.00
Closed cases- clients achieving permanency	441	410	292	290.00
Miles covered conducting client field monitoring and investigations	82,323	56,802	362**	16,000***
Client Contacts in person, outside 40+ miles		131	0**	50.00
Social work referrals(complex special needs cases) / resolved / not resolved		87/13/1	19/16/81	25/20/70
Child-client interviews conducted			3338^	2000.00
Professional development trainings			169	100.00
Volunteer/intern hours accumulated			1,146	1000.00
** with limited exceptions, in person field monitoring was suspended				
*** if field monitoring resumes in September				
^includes video, telephone and in person interviews				

Points of Interest

- The Child Advocacy department played an integral role in helping a 15-year-old client, who had been in foster care for over 5 years, achieve permanency. He had numerous placements, including several mental health hospitalizations, before the Child Advocate and support team, along with other stakeholders, helped him to reunite with his mother. This is only one of hundreds of such occurrences each year.
- The Child Advocacy department provides an extensive training process for new attorneys, resulting in some of the most knowledgeable professionals in the field, which has led to staff members being requested as trainers or speakers at statewide and national meetings on a regular basis.
- The Child Advocacy department spearheads a gift drive for former clients each year that provides an opportunity for many DeKalb County departments and other local partners to contribute to the well-being of the community.
- The Child Advocacy department initiated a book drive for clients and family members who appear in the courthouse. The expectation is that children and their families will be able to read books while waiting for their hearings, and then take the books home with them for their personal libraries.

Citizen Help Center

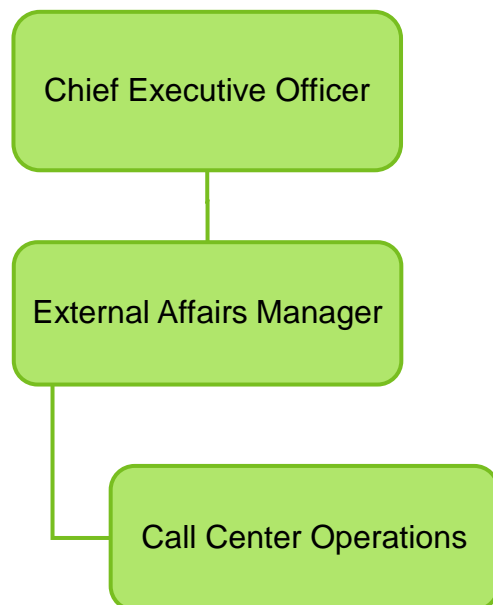
Mission Statement

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

Description

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

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 301,283	\$ 517,050	\$ 471,186	\$ 608,563
52 - Purch / Contr Svcs	\$ 99,518	\$ 46,871	\$ 12,776	\$ 61,275
53 - Supplies	\$ 1,580	\$ 3,007	\$ -	\$ 6,790
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 57,957
Expense Total	\$ 402,381	\$ 566,928	\$ 483,962	\$ 734,585

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
07801 - Citizen Help Center	\$ 402,381	\$ 566,928	\$ 483,962	\$ 734,585
Expense Total	\$ 402,381	\$ 566,928	\$ 483,962	\$ 734,585

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	12	10	9	NA
Funded	10	10	10	10

Goals and Objectives

Goal #1: Reduce operational costs.

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

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

Goal #2: Improve citizens' customer experience by facilitating access to a constituent engagement portal.

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

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

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

Objective #3B: Optimize performance measures to support implementation of a results-based accountability mode.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Additional departments onboarded in 311	1	0	2	2
Percentage of calls answered within 20 seconds or less	83%	79%	80%	80%
Percentage of inbound calls abandoned by customer before speaking to a representative	2.60%	4%	10%	5%

Points of Interest

- Utilized as a resource for county departments to provide a direct point of contact for citizens
- in urgent and emergency situations.
- Extended operating hours (7:30 am - 6:00 pm).

Clerk of Superior Court

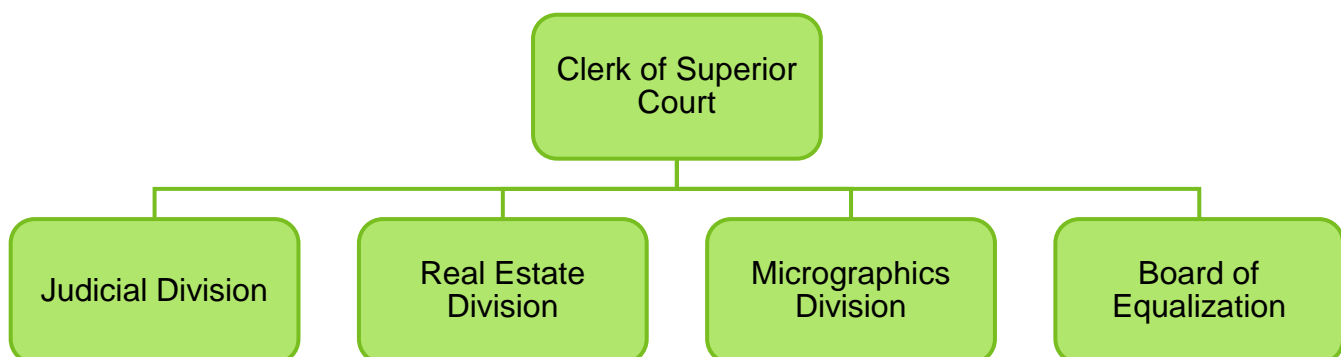
Mission Statement

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

Description

The Clerk of Superior Court is an office mandated by the Georgia Constitution, Official Code of Georgia Annotated, and the Uniform Rules of Court. The Clerk is responsible for filing, recording, and maintaining court records for public inspection, including records pertaining to general civil, domestic civil, domestic violence, criminal indictments, accusations, warrants, and real and personal property located in DeKalb County in accordance with the laws of the State of Georgia. The Clerk of Superior Court supports 10 Superior Court judges, 25 Magistrate Court judges and five Specialty courts. The Clerk of Superior Court has a Judicial Division responsible for the management and preservation of records relating to civil and criminal actions as well as adoptions and appeals to the Georgia Supreme Court and Court of Appeals. The Administration and Technology Division is comprised of accounting, budget, and human resources. The Notary Division issues and revokes notary commissions, trade names and limited partnerships. The Real Estate Division is responsible for recording, indexing, and verifying all documents including FIFAs (fieri facias) relating to real and personal property located in DeKalb County. This Division is also responsible for collection of intangible taxes and transfer taxes for the Department of Revenue in accordance with Georgia law. The Micrographic Division is responsible for converting microfilm to digital images. The Clerk is the statutory Administrator of the Board of Equalization which facilitates property tax appeals in DeKalb County. The Clerk of Superior Court works closely with other DeKalb County agencies and departments, including Sheriff, Tax Commissioner, Geographic Information Systems, Tax Assessors, District Attorney, Solicitor General and Probate Court to serve the citizens of DeKalb and others.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 6,152,125	\$ 6,697,134	\$ 7,235,640	\$ 7,404,587
52 - Purch / Contr Svcs	\$ 890,921	\$ 693,367	\$ 800,114	\$ 1,413,362
53 - Supplies	\$ 110,626	\$ 91,342	\$ 96,598	\$ 95,897
54 - Capital Outlays	\$ 2,587	\$ -	\$ 2,587	\$ 8,750
57 - Other Costs	\$ 10,397	\$ 10,397	\$ 11,055	\$ 11,206
61 - Other Financing Uses	\$ -	\$ -	\$ 581,887	\$ 1,348,655
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 1,251,798
Expense Total	\$ 7,166,656	\$ 7,492,241	\$ 8,727,881	\$ 11,534,255

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
03601 - Clerk of Superior Court	\$ 6,695,068	\$ 7,018,713	\$ 8,047,486	\$ 9,067,225
03610 - Clerk of Superior Court	\$ 1,093	\$ 5,217	\$ 992	\$ 2,068,058
03611 - Clerk Superior Court - Bd. Of E	\$ 470,495	\$ 468,310	\$ 679,403	\$ 398,972
Expense Total	\$ 7,166,656	\$ 7,492,241	\$ 8,727,881	\$ 11,534,255

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	92	91	92	NA
Funded	87	92	90	93

Goals and Objectives

Goal #1: The year 2021 came with many unknown and unexpected challenges. Clerk of Superior Court successfully created and implemented Odyssey workflow system, allowing for touchless document and court processes to be passed through and edited to its destination. Handled approximately 120,000 inquiries to our website.

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

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

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

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

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

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

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

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Criminal - counts	8,229	3,429	2,529	3,500
Criminal cases disposed	4,046	832	2,856	3,100
Criminal - defendants	4,046	1,589	4,209	4,500
Probation revocations	1,469	964	858	1,000
Arraignment notices	9,444	7,168	17,458	18,500
Virtual pleas (Jail & Department of Corrections)	N/A	N/A	379	400
E-File cases processed	14,000	24,550	12,910	18,000
Tempoary Protective Order cases	3,500	1,186	2,761	3,500
Real Estate instruments recorded	229,233	188,049	215,459	245,000
Real Estate pages assigned	705,450	794,640	813,563	847,741
Property tax liens	30,865	27,125	21,966	23,000
Number of hearings for Board of Equalization (BOE)	13,000	9,000	11,233	14,000
Criminal fees and fines collected	\$4,972,470	\$6,296,619	\$9,257,535	\$10,850,000

Points of Interest

- In 2020 our office successfully adapted and operated under the Judicial Emergency Orders issued by Chief Justice Melton of the Supreme Court and Chief Judge Asha Jackson in response to COVID-19 pandemic. Our office also maintained CDC recommended safety protocol by maintaining daily disinfectant service throughout our office for citizens and employees.
- We developed a virtual/remote way to conduct court services and collaborated with key agencies to improve filing experiences, case processing, banking deposits and real-estate transactions. Throughout all the adversity exceptional customer service was still provided the citizens of DeKalb County, Georgia.
- Implementation of virtual court services. The capability to capture signatures of defendants in the DeKalb County Jail, Georgia Department of Correction, custody, Immigration and Customs facilities, and various corrections facilities in the United States.
- Completed Annual Board of Equalization members mandatory training through University of Georgia.
- Provided over 6,000 zoom conferencing for property owners requesting Board of Equalization hearings.
- Processed 1,055 zoom hearings conducted by Hearing Officer case for property over \$500,000 appeals in DeKalb County.

- Scheduled appointments for criminal, civil, passport, notary, tradename, Bond Validations and Real Estate appointments.
- Adhered to Senate Bills (SB) effective January 1, 2021 -SB 402 related to bonds and SB Bill 288, related to criminal history record information of an individual.
- 2021 implementation of Pioneer Technology for our Real Estate Unit e-filing process.
- Repaired and replaced over 350 damaged real estate plats and deed books.
- Provided accommodations for our real estate deed room for citizen research.
- 2022 implementation of online Tradename Migration Project for citizens of DeKalb County to search for tradenames.
- Implemented 2022 HB635 which allows for paperless criminal division paperless process as we work with the District Attorney's Office to access many felonies cases.

Code Compliance

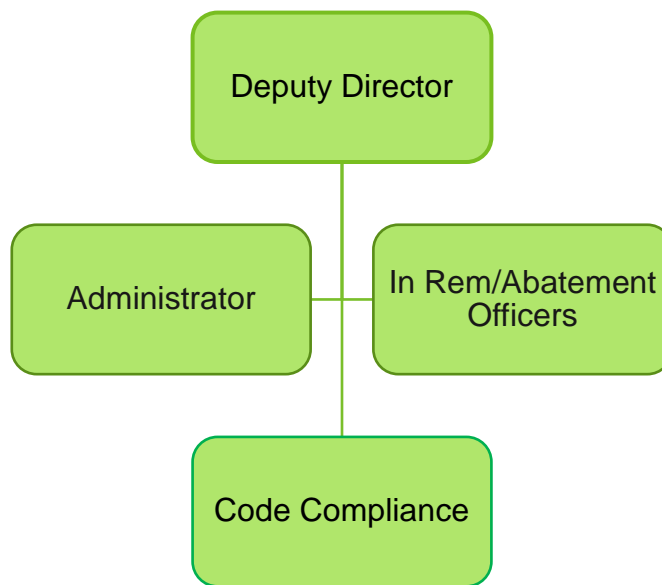
Mission Statement

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

Description

The Code Compliance Administration enforces the codes and standards established to protect health, safety, and welfare through fair and effective practices to obtain compliance while educating and engaging residents, businesses, and stakeholders.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 3,160,087	\$ 3,579,214	\$ 3,751,414	\$ 4,061,266
52 - Purch / Contr Svcs	\$ 326,964	\$ 431,923	\$ 247,217	\$ 523,117
53 - Supplies	\$ 74,839	\$ 33,665	\$ 13,889	\$ 102,932
55 - Interfund Charges	\$ 271,603	\$ 292,532	\$ 342,415	\$ 299,842
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 640,473
Expense Total	\$ 3,833,492	\$ 4,337,334	\$ 4,354,935	\$ 5,627,630

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
05910 - Administration	\$ 3,833,492	\$ 4,337,334	\$ 4,354,935	\$ 5,627,630
Expense Total	\$ 3,833,492	\$ 4,337,334	\$ 4,354,935	\$ 5,627,630

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	52	56	50	NA
Funded	62	57	57	57

Goals and Objectives

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

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

Objective #1B: Conduct one countywide sign sweep per month.

Objective #1C: Conduct two multi-family property sweeps per month.

Objective #1D: Conduct two hotel/motel sweeps per month.

Objective #1E: Administer and process 100% of all foreclosure and vacant property registrations.

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

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

Objective #2A: Submit 30 properties to the Law Department for abatement.

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

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Total number of inspections performed	11,439	4,508	5,256	5,256
Number of service requests received	11,001	8,446	10,365	10,365
Number of warning notices issued	4,581	3,246	3,398	3,398
Number of properties brought into compliance	9,306	6,970	8,067	8,067
Number of citations issued	5,452	979	1,119	1,119
Foreclosure Registry registrations received	266	184	199	199
Vacant Registry registrations received	258	152	154	154
Foreclosure Registry fees collected	\$26,600	\$18,400	\$19,900	\$19,900
Vacant Registry fees collected	\$25,800	\$15,200	\$15,400	\$15,400

Points of Interest

- Completed 36 multi-family sweeps.
- Issued 451 citations (multi-family sweeps).
- Court collected \$142,958 in fines (multi-family sweeps).
- Completed 25 hotel/motel sweeps.

- Issued 489 citations (hotel/motel sweeps).
- Court collected \$63,741 in fines (hotel/motel sweeps).
- Completed 11 countywide sign sweeps.
- Collected 39,988 pounds (19 tons).
- Completed two corridor sweeps.
- Issues 394 citations (corridor sweeps).
- Court collected \$32,850 in fines (corridor sweeps).
- Submitted 50 residential properties to the Law Department for demolition through In Rem process.
- 19 properties were submitted for demolition
- 16 properties were demolished
- Community Development allocated funding for demolitions.
- Submitted 50 properties to Law Department for abatement through In Rem process.
- 44 properties were submitted for abatement.
- 76 properties have been abated.

Community Development

Mission Statement

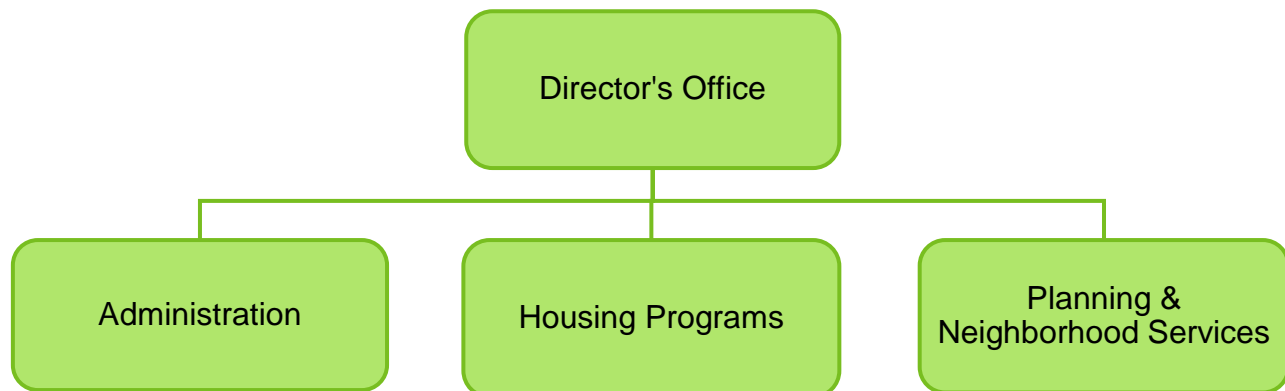
The mission of the Community Development Department is to develop viable urban communities principally benefiting low-to-moderate income persons. We work collaboratively with nonprofit agencies, governmental entities at all levels, the business community, the faith community, residents, and schools to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

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

Description

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

Organizational Chart



Financials

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

Positions

Not applicable.

Goals and Objectives

Goal #1: Complete construction of the Tobie Grant Intergenerational Center, Community Development is paying for architectural and engineering services. Construction will be paid from County General funds and from 2019 and 2020 CDBG funding allocations for this \$9.3 million project. The project is near completion with a ribbon cutting ceremony planned in the second quarter of 2022.

Goal #2: Complete the construction of the East DeKalb Senior Center at Bruce Street. Construction of the 16,090 square foot facility began in the first quarter of 2021 and is scheduled for completion and ribbon cutting ceremony during the second quarter of 2022.

Goal #3: Complete the construction of the district #4 and #7 Community and Senior Center with Pool. The County secured a \$7.8 million Section 108 Loan to undertake the construction of this project. This state of the art, 24,000 sq. ft. facility features an Olympic sized (30' x 75') saltwater pool and is scheduled to be completed in December 2022.

Goal #4: Complete the Architectural Design and Engineering Services for Memorial Drive Corridor Streetscape Branding Plan. This project is scheduled to begin in the third quarter of 2022.

Goal #5: Continue to help DeKalb County Seniors through the Special Purpose Home Repair Program.

Goal #6: Offer small business loans up to \$50,000 through the Revolving Loan Program for eligible small businesses in DeKalb County.

Goal #7: Anticipate the development of additional affordable housing for low- to-moderate income persons and seniors.

Goal #8: Continue to meet the COC goal of reducing homelessness through the expanded use of the coordinated entry hotline.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Rental units constructed	341	150	210	200
Tenant-based rental assistance	12	25	14	50
Homeowner housing rehabilitation	33	30	0	35
Homeowner housing added	5	5	3	5
Non-housing public service activities other than L/M income housing benefit	204	125	625	500
Homelessness prevention	475	154	2,562	500
Businesses assisted	19	51	57	55
Jobs created	2	75	20	75
Public facility or infrastructure activities other than L/M income housing benefit (persons)	4,500	7,500	7,500	8,000
Public facility or infrastructure activities for L/M income housing benefit (persons)	1,527	2,000	1,000	2,500
Non-homeless public service activities other than L/M income housing benefit	1,244	950	1,060	1,200
Buildings demolished	84	36	0	25

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

Points of Interest

- The Department of Housing and Urban Development awarded DeKalb County, a total of \$14,746,839 in entitlement funding: \$5,189,684 through the Community Development Block Grant Program, \$448,641 through the Emergency Solutions Grant, \$2,598,752 through the HOME Investment Partnership Program, and \$6,509,762 to the Continuum of Care Program.

Community Service Board

Mission Statement

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

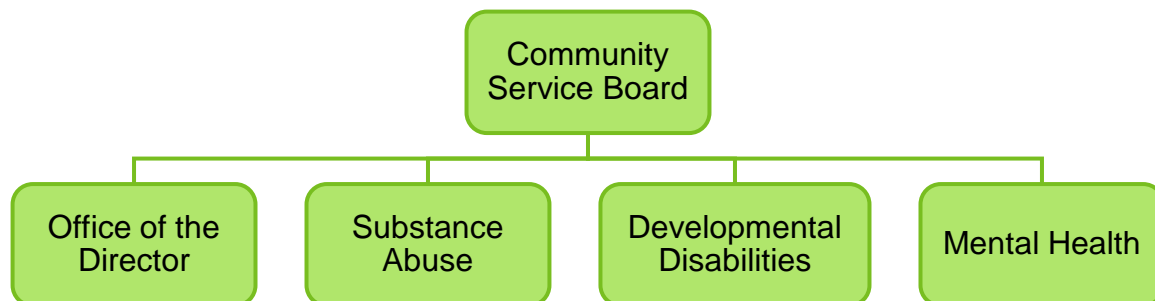
Description

DeKalb Community Service Board (CSB) is an innovative, community-based behavioral health and developmental disabilities services organization located in metropolitan Atlanta, Georgia, offering a full range of mental health services, developmental disabilities programs and substance abuse treatment to more than 11,000 citizens annually who are uninsured and underinsured.

As a public, not-for-profit organization, the DeKalb CSB operates more than 20 locations in DeKalb County with a diverse workforce of more than 500 direct-care and support staff.

Our staff of physicians, nurses, clinicians and support personnel is dedicated to helping our clients and their families recover from these debilitating disabilities and resume productive lives. We strive to provide the highest quality, evidence-based services in the least restrictive settings, and we envision a community in which disabilities no longer limit potential. DeKalb CSB is accredited by the Commission on Accreditation of Rehabilitation Facilities (CARF). Read more on our recent CARF accreditation [here](#).

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
57 - Other Costs	\$ 2,134,056	\$ 2,134,056	\$ 2,134,057	\$ 2,849,057
Expense Total	\$ 2,134,056	\$ 2,134,056	\$ 2,134,057	\$ 2,849,057

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
07201 - Community Service Board	\$ 2,134,056	\$ 2,134,056	\$ 2,134,057	\$ 2,849,057
Expense Total	\$ 2,134,056	\$ 2,134,056	\$ 2,134,057	\$ 2,849,057

Goals and Objectives

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

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

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

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

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

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

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

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

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

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

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Total clients	9,491	9,684		
Clients served by				
Jail services and DUI program	89	62		
DeKalb County Drug Court	0	0		
Mobile Response Team	2,551	2,602		
Crisis services	2,813	2,324		
Mental health outpatient	5,961	5,156		
Psychosocial rehab	319	407		
Addictive diseases	2,814	1,999		
Child and adolescent	583	765		
Development disability day services	182	163		
Veterans' services	27	11		
Residential	313	152		

Points of Interest

- The components of CSB funding sources are 6% county, 39% state, 32% fee-for-service, and 23% contracts and other sources.
- DeKalb County contributions to CSB funding are used in these programs/units: Crisis Center 68%, Mobile Response Teams 14%, Developmental Disabilities day services 13%, and Early Treatment program 5%.

Contributions to Capital

Description

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

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

Financials – General Fund

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
57 - Other Costs	\$ 360,000	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ 3,827,663	\$ 6,866,195	\$ 5,820,901	\$ 2,901,774
Expense Total	\$ 4,187,663	\$ 6,866,195	\$ 5,820,901	\$ 2,901,774

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
09041 - General Fund Operational Contrib	\$ 4,187,663	\$ 6,866,195	\$ 5,820,901	\$ 2,901,774
Expense Total	\$ 4,187,663	\$ 6,866,195	\$ 5,820,901	\$ 2,901,774

Points of Interest – General Fund

- Capital items approved for the General Fund include:
 - Jail lock replacement - \$1,924,000.
 - Jail rooftop cameras - \$334,221.

Points of Interest – Fire Fund

- No capital contribution was requested from the Fire Fund for FY2022.

Financials – Designated Fund

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
54 - Capital Outlays	\$ 9,917	\$ (9,917)	\$ -	\$ -
61 - Other Fin.Uses	\$ 1,348,876	\$ 200,000	\$ -	\$ -
Expense Total	\$ 1,358,792	\$ 190,083	\$ -	\$ -

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
09043 - Designated Fund Operational Cor	\$ 1,358,792	\$ 190,083	\$ -	\$ -
Expense Total	\$ 1,358,792	\$ 190,083	\$ -	\$ -

Points of Interest – Designated Fund

- No capital contribution was requested from the Designated Fund for FY2022.

Financials – Unincorporated Fund

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
61 - Other Fin.Uses	\$ -	\$ -	\$ 2,500,000	\$ -
Expense Total	\$ -	\$ -	\$ 2,500,000	\$ -

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
09044 - Unincorporated Fund Operational	\$ -	\$ -	\$ 2,500,000	\$ -
Expense Total	\$ -	\$ -	\$ 2,500,000	\$ -

Points of Interest – Unincorporated Fund

- No capital contribution was approved from the Unincorporated Fund for FY2022.

Points of Interest – Police Fund

- Since the Tax Funds operating fund contributions to CIP began in FY2018, the Police Fund has not had transfers budgeted.

Cooperative Extension Service

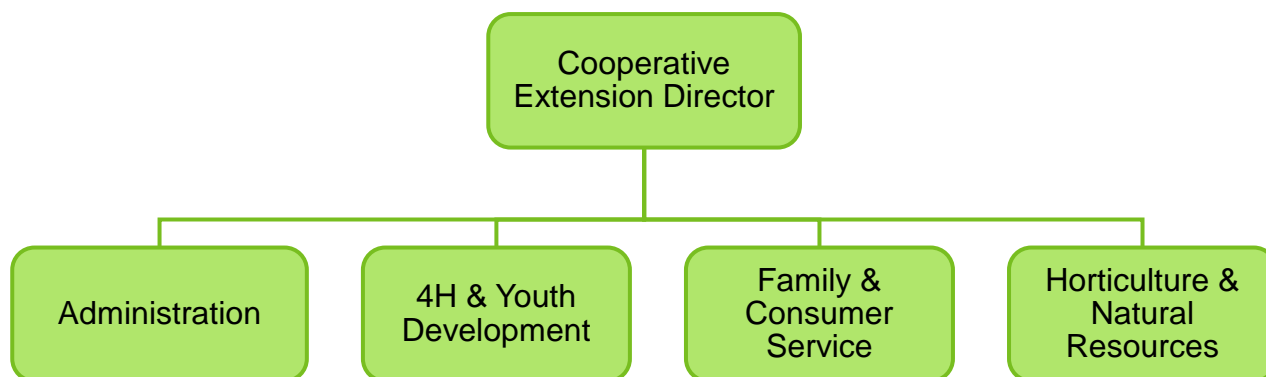
Mission Statement

The mission of University of Georgia (UGA) Cooperative Extension is to extend lifelong learning to the citizens of DeKalb County through unbiased, research-based education in agriculture, the environment, communities, youth, and families. DeKalb County Cooperative Extension works collaboratively with county and other governmental entities, non-profit organizations, schools, and the faith-based community to create healthy and sustainable individuals, families, and communities.

Description

Cooperative Extension helps the citizens of DeKalb become healthier, more productive, and environmentally responsible. County Extension Agents educate the citizens of DeKalb in the areas of health, nutrition, chronic disease prevention, financial management, housing education, food safety, parenting education, water conservation, lawn and tree care, yard waste management, tree protection, environmental education, positive youth development, violence prevention, life skills and workforce development. County Extension Agents achieve this through group contacts and one-on-one consultations. One-on-one consultations include handling client samples, (water, soil insect, weed, etc.) office consultations, consumer calls, mail, internet, emails, and site visits. Group contacts are made at public training programs (childcare provider, food safety and personal care home provider trainings), on site clinics, exhibits, educational workshops, and program and through media including radio, television, newsletters, and newspaper articles.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 674,067	\$ 667,740	\$ 646,843	\$ 931,252
52 - Purch / Contr Svcs	\$ 75,046	\$ 27,004	\$ 58,826	\$ 109,957
53 - Supplies	\$ 60,364	\$ 49,506	\$ 36,475	\$ 115,821
54 - Capital Outlays	\$ 3,984	\$ -	\$ -	\$ 2,000
55 - Interfund Charges	\$ 37,305	\$ 27,913	\$ 38,288	\$ 41,343
57 - Other Costs	\$ 14,000	\$ 13,000	\$ -	\$ 25,800
70 - Retirement Svcs	\$ 5,196	\$ -	\$ -	\$ 75,594
Expense Total	\$ 869,962	\$ 785,162	\$ 780,432	\$ 1,301,767

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
06901 - Administration	\$ 479,744	\$ 346,210	\$ 329,790	\$ 614,964
06910 - Youth Program	\$ 96,912	\$ 87,220	\$ 57,819	\$ 115,634
06930 - Family & Consumer Sc	\$ 149,121	\$ 228,316	\$ 244,854	\$ 485,272
06935 - Horticulture & Lands	\$ 144,185	\$ 123,416	\$ 147,969	\$ 85,897
Expense Total	\$ 869,962	\$ 785,162	\$ 780,432	\$ 1,301,767

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	11	9	6	NA
Funded	14	14	9	11

Goals and Objectives

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

Objective #1A: Provide 150 health and nutrition related educational programs for youth and adults that promotes health and wellness in the county by collaborating with schools, libraries, senior centers, recreational centers, and other organizations.

Objective #1B: Utilize Fresh-on-DeK Mobile Farmers Market to provide nutrition education and access to fresh produce to 10,000 citizens.

Goal #2: To enhance safe neighborhoods in DeKalb County.

Objective #2A: Educate 1,000 youth on using drug, alcohol, and tobacco prevention techniques to prevent juvenile delinquency and crime in DeKalb.

Objective #2B: Provide 50 educational programs for DeKalb youth that address bullying, violence prevention, relationship skills and stress management.

Goal #3: To enhance a prosperous economy in DeKalb County.

Objective #3A: Provide 10 educational programs for youth and/or adults promoting saving, investments, entrepreneurship, and budgeting.

Objective #3B: Provide two green industry certification opportunities and continue educational training for green industry businesses.

Goal #4: Create more sustainable communities in DeKalb County.

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

Objective #4B: Recruit, train and manage an additional 40 Master Gardener Volunteers (20 will be DeKalb County School employees or teachers). These volunteers will plant and maintain 20 school gardens and establish Master Gardener demonstration sites in all county districts.

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Youth Reached by Educational Programs	10,727	2,943	0*	3,000
Participants in workshops and classes	25,863	13,022	8,200	9,000
Educational workshops and classes	568	323	568**	700
Plant, soil, insects, and other samples processed	805	838	1,306	1,300
Publications distributed	2,745	5,245	1,031	2,000
Telephone and email requests for information departmental responded to	12,105	5,341	27,350	25,000
Grants and contracts	120,000	80,000	80,000	80,000
Fresh on DeK participants	5,327	4,002	8,000	8,000
Social Media Post Reach and Engagement	N/A	N/A	Reach: 31,300 Post :3380	Reach: 35,000 Post :5000

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

**All workshops and classes were virtual

Points of Interest

- To improve homeowners basic skills and knowledge of horticultural practices, DeKalb County Cooperative Extension offered 114 educational programs to the general public on lawn care, weed identification and control, home orchards, herbs, composting, vegetable gardening, how to start a community garden, care of ornamental trees and shrubs, native trees, hazard tree identification, pruning, attracting pollinators, landscape construction, herbs, landscaping, soil and soil testing, fall color in the landscape, edible gardens, starting vegetables from seeds, shade gardening, container gardening, sustainable gardening.
- DeKalb Extension has 197 active Master Gardener Volunteers that served 16,187 citizens (about the seating capacity of Madison Square Garden) by volunteering 13,873 hours (about 1 and a half years), which equals to \$324,466 saved to the county. These hours and contacts are all made by working on their project sites that help educate the community and beautify areas. Volunteering at

the office to answer citizen questions through phone, e-mail, and people that walk-in. They also donate time to special events, plant clinics at local garden centers and countless other activities you would find them volunteering.

- Extension also offered programs through 4-H to develop citizenship, leadership, responsibility, and life skills for young people. Family and Consumer Sciences offered 279 programs to improve quality of life as it relates to food, home, health, families, and money. The Expanded Foods and Nutrition Education program (EFNEP) provided 797 virtual educational sessions, and indirectly reached 795 families.
- Extension's Fresh on Dek team in collaboration with the Center for Disease Control and the DeKalb County Board of Health matched education with access by reaching 1,316 individuals at the nutrition education table. Individuals received practical take-home tips on ways to eat healthier and prepare produce purchased at the market. In a survey evaluating the Fresh-on-DeK program, 49% of respondents indicated that they prepared recipes demonstrated at the market. The market also delivered in-depth nutrition education as 97 participants enrolled in the UGA Supplemental Nutrition Assistance Program Education (SNAP-Ed) Food Talk: Farmers Market program. Seventy-three of program participants planned to eat more fruits or vegetables in the next week and 92% agreed with the statement, "I plan to make healthy changes based on the information I learned today." The total amount of produce sales equated to \$15,944 and includes \$1,011 of SNAP benefits spent at the market. Produce prices were strategically reduced by 10% compared to traditional grocery stores, allowing consumers to spend less money at a time and further stretch their budget for groceries. The total value of money saved on produce by shopping with Fresh-on-DeK is over \$1,500 per client.

County Jail Fund

Mission Statement

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

Description

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

Organizational Chart

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 24,368	\$ 155,154	\$ 155,154	\$ 155,154
33 - Intergovernmental	\$ 119,827	\$ 76,497	\$ 65,389	\$ 66,705
35 - Fines and Forfeitures	\$ 1,097,156	\$ 593,586	\$ 409,372	\$ 397,740
Revenue Total	\$ 1,216,983	\$ 670,083	\$ 474,761	\$ 464,445
61 - Other Financing Uses	\$ 1,086,197	\$ 670,083	\$ 474,761	\$ 619,599
Expense Total	\$ 1,086,197	\$ 670,083	\$ 474,761	\$ 619,599
Fund Balance - Ending	\$ 155,154	\$ 155,154	\$ 155,154	\$ -
Gain/(Use) of Fund Balance	\$ 130,786	\$ 0	\$ 0	\$ (155,154)
Adopted Budget				\$ 619,599

Goals and Objectives

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

Drug Abuse Treatment and Education

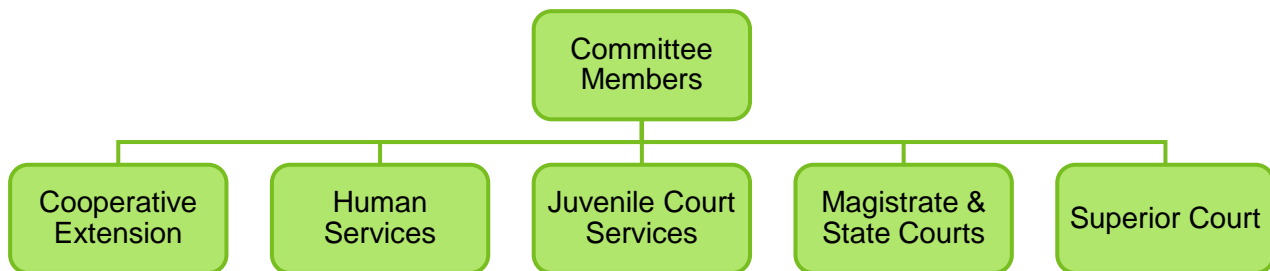
Mission Statement

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

Description

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

Organizational Chart



Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 60,213	\$ 18,493	\$ 12,243	\$ 104,059
33 - Intergovernmental	\$ 601	\$ -	\$ -	\$ -
35 - Fines and Forfeitures	\$ 168,485	\$ 93,592	\$ 95,577	\$ 91,817
Revenue Total	\$ 169,086	\$ 93,592	\$ 95,577	\$ 91,817
52 - Purch / Contr Svcs	\$ 190,242	\$ 99,710	\$ -	\$ 67,539
53 - Supplies	\$ 20,564	\$ 133	\$ -	\$ 20,009
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 4,269
Expense Total	\$ 210,806	\$ 99,843	\$ -	\$ 91,817
Fund Balance - Ending	\$ 18,493	\$ 12,243	\$ 107,819	\$ 104,059

Gain/(Use) of Fund Balance	\$ (41,720)	\$ (6,251)	\$ 95,577	\$ 0
----------------------------	-------------	------------	-----------	------

Adopted Budget	\$ 195,876
----------------	------------

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.

Debt Function

Mission Statement

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

Description

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

Effects of Existing Debt

For 2019, the principal payment for the 2016 G.O. debt increased by \$5.2 million due to the refinancing method employed in refinancing the 2006 G.O. debt. In 2016, the county refinanced this debt by taking the "savings upfront". This action reduced the debt amount during the period 2016 to 2018 but resulted in a sharp increase in 2019. The Board of Commissioners wanted to realize the savings sooner rather than later if a "level-savings" method had been employed. For 2022, the total payments decreased by \$5,000 from 2021 as the increase in the principal payment is less than the decrease in the interest payment. This scenario resulted in the millage rate for the Special Tax District – Unincorporated Bonds to tentatively decrease from 0.591 mills in 2019 down to 0.504 mills in 2022. This decreased millage rate will be confirmed during the mid-year budget.

The Public Safety and Judicial Authority Revenue Debt Service decreased by \$6K for FY2022. In 2020 it increased by \$800K due to the "upfront savings" realized by the 2015 refunding which continue until 2031 when the payments begin to decrease. The principal payments for FY22 will increase by \$80,000, but the interest will decrease by \$73,772.

The county's other non-water & sewer debt service principal payments decreased by \$57.8K and the interest payments decreased by \$1.5K for FY2022. The water & sewer debt service principal payments increased by \$1.35M while the interest payments decreased by \$1.4M for a net decrease of \$55.6K. This movement had minor impact on the funds which contribute to the debt service.

Source of Debt Payments

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

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

Credit Agency Ratings / Outlook

Bond Type	Fitch	Moody's Investor Service	Standard & Poor's
General Obligation	AA / Stable	Aa2 / Stable	n/a
Water& Sewer			
Prior Lien	n/a	Aa2 / Stable	AA-
Second Lien	AA- / Stable	Aa3 / Stable	A+
WIFIA	AA / Stable	Aa2 / Stable	n/a

Moody's: Update to credit analysis states:

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

W&S: The last rating review occurred on April 11, 2022 for the \$284 million general obligation 2022 WIFIA loan. "The Aa2 rating reflects the county's healthy and improved financial position driven by solid management and conservative budgeting. Further, the rating incorporates a large and diverse tax base, average resident wealth and incomes for the region and manageable debt and pension liabilities."

Fitch Ratings: Update to credit analysis states:

GO: The last rating review occurred on September 16, 2020. The positive rate change "is based on the county's steadily improved budgetary management and demonstrated ability to rebuild its financial resilience. The County is positioned to maintain very strong gap-closing capacity throughout typical economic cycles."

W&S: On September 20, 2021, an AA- rating was assigned to the \$90 million refunding bond series 2013 and \$59.9 million refunding bond series 2015 and assigned aa- to the Standalone Credit Profile. The rating outlook was improved to stable at that time. On September 13, 2021, the two WIFIA loans were assigned new ratings at AA with a stable outlook.

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, 2021									
(in thousands of dollars)									
Assessed Value									\$ 38,968,765
Debt Limit - 10% of assessed value									\$ 3,896,877
Amount of Debt Applicable to Debt Limit:									
Total bonded debt (excluding premiums)						\$ 111,630			
Less:									
Total reserve for general bond debt						\$ 202			
Total debt applicable to debt limit									111,428
Legal Debt Margin									\$ 3,785,449
NOTE: The constitutional debt limit for general obligation tax bonds which may be issued by the Commissioners of DeKalb County is 10% of the assessed valuation of taxable property within the County.									
Source: DeKalb County Finance Department									

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

Direct and Overlapping Debt

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

DeKalb County, Georgia			
Computation of Direct and Overlapping Debt (unaudited)			
December 31, 2021			
(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	111,630	100%	111,630
DeKalb County Building Authority	12,145	100%	12,145
DeKalb County Public Safety and Judicial Facilities Authority	30,590	100%	30,590
DeKalb County Urban Redevelopment Authority	4,185	100%	4,185
Certificates of Participation	10,310	100%	10,310
DeKalb County Financed Purchases	5,205	100%	5,205
Total Direct Debt	174,065	100%	174,065
Overlapping Debt:			
DeKalb County Board of Education ¹			
General Obligation Bonds	57,225	100%	57,225
Certificate of Participation	13,367	100%	13,367
	70,592		70,592
Fulton-DeKalb Hospital Authority - County Portion Only	31,870	100%	31,870
City of Decatur ¹			
General Obligation Bonds	103,413	100%	103,413
Notes Payable	12,250	100%	12,250
Capital Leases	1,427	100%	1,427
Guaranteed Revenue Bonds	69,587	100%	69,587
Certificates of Participation	2,220	100%	2,220
	188,897		188,897
City Schools of Decatur ¹			
Certificates of Participation 2014	15,930	100%	15,930
Certificates of Participation 2020	8,075	100%	8,075
	24,005		24,005
City of Atlanta ¹			
General Obligation Bonds	247,650	4.75% ³	11,763
APSJFA Revenue Bonds	17,555	4.75%	834
SWMA Revenue Bonds	2,050	4.75%	97
Intergovernmental Agreements	366,456	4.75%	17,407
Notes Payable	868	4.75%	41
Capital Leases	45,836	4.75%	2,177
Certificates of Participation	59,160	4.75%	2,810
Other	39,864	4.75%	1,894
	779,439		37,023
Atlanta Public Schools ¹			
Certificates of Participation (ERS, Inc.)	73,385	4.75%	3,486
	73,385		3,486
City of Dunwoody ²			
Guaranteed Revenue Bonds	14,203	100%	14,203
	14,203		14,203
Total Overlapping Debt	1,182,391		309,460
Total Direct and Overlapping Debt	1,356,456		483,525
Total Per Capita Direct and Overlapping Debt			\$ 637.70 ⁴
¹ As of June 30, 2020			
² As of December 31, 2020			
³ Calculation of City of Atlanta overlapping percentages			
	<u>A.V. (000s)</u>	<u>% of A.V.</u>	
City of Atlanta in Fulton	32,775,120,415	93.62%	
City of Atlanta in DeKalb	2,233,008,677	6.38%	
	35,008,129,092	100.00%	
⁴ Based on estimated 2021 population of			
Source: DeKalb County Department of Finance as of December 31, 2021			

Principal and Interest Summary

TAX FUNDS									
CERTIFICATES OF PARTICIPATION									
	COPS (2013)			COPS (2016)					
	Principal	Interest	Total	Principal	Interest	Total			
2021	1,825,000	126,000	1,951,000	1,240,000	131,398	1,371,398			
2022	1,865,000	84,938	1,949,938	1,265,000	110,442	1,375,442			
2023	0	21,487.50	21,487.50	1,285,000	89,063	1,374,063			
2024				1,305,000	67,347	1,372,347			
2025				1,330,000	45,292	1,375,292			
2026				1,350,000	22,815	1,372,815			
REVENUE BONDS				GENERAL OBLIGATION BONDS					
	Fulton-DeKalb Hospital Auth Rev Cert S 2020B			Unincorporated GO Bonds (refunding 2016)					
	Principal	Interest	Total	Principal	Interest	Total			
2021	\$1,760,000	\$927,224	\$2,687,224	9,800,000	5,547,538	15,347,538			
2022				10,285,000	5,057,538	15,342,538			
2023				10,750,000	4,543,288	15,293,288			
2024				11,270,000	4,005,788	15,275,788			
2025				11,790,000	3,442,288	15,232,288			
2026				12,360,000	2,852,788	15,212,788			
2027				12,945,000	2,234,788	15,179,788			
2028				13,555,000	1,587,538	15,142,538			
2029				14,040,000	1,147,000	15,187,000			
2030				14,635,000	585,400	15,220,400			
NON-TAX FUNDS									
BONDS									
	Building Authority Refunding Bonds (2013)			Building Authority Refunding Bonds (2015)			URA Bonds (2010)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2021		1,005,000	1,005,000		\$2,400,000	2,400,000	400,000	275,558.50	675,558.50
2022		1,030,000	1,030,000		2,450,000	2,450,000	415,000	251,518.50	666,518.50
2023		1,055,000	1,055,000		2,490,000	2,490,000	425,000	226,577.00	651,577.00
2024					2,535,000	2,535,000	440,000	201,034.50	641,034.50
2025					2,585,000	2,585,000	450,000	174,590.50	624,590.50
2026							465,000	147,545.50	612,545.50
2027							475,000	119,599.00	594,599.00
2028							490,000	91,051.50	581,051.50
2029							505,000	61,602.50	566,602.50
2030							520,000	31,252.00	551,252.00
	PS & JFA Bonds (2015)								
	Principal	Interest	Total						
2021	1,660,000	1,431,693.76	3,091,693.76						
2022	1,740,000	1,357,922.00	3,097,922.00						
2023	1,830,000	1,282,058.00	3,112,058.00						
2024	1,920,000	1,202,270.00	3,122,270.00						
2025	2,020,000	1,118,558.00	3,138,558.00						
2026	2,120,000	1,030,486.00	3,150,486.00						
2027	2,225,000	938,054.00	3,163,054.00						
2028	2,335,000	841,044.00	3,176,044.00						
2029	2,455,000	739,238.00	3,194,238.00						
2030	2,575,000	632,200.00	3,207,200.00						
2031	2,705,000	519,930.00	3,224,930.00						
2032	2,795,000	401,992.00	3,196,992.00						
2033	2,885,000	280,130.00	3,165,130.00						
2034	2,985,000	154,344.00	3,139,344.00						

Water & Sewer										
BONDS										
	Water & Sewer Bonds (2006B Refunding)			Water & Sewer Bonds (2010)			Water & Sewer Bonds (2011)			
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
2021	7,820,000.00	11,272,100.00	19,092,100.00	2,060,000.00	591,872.00	2,651,872.00	9,035,000.00	17,098,212.50	26,133,212.50	
2022	8,225,000.00	10,861,550.00	19,086,550.00	2,115,000.00	479,808.00	2,594,808.00	9,470,000.00	16,666,862.50	26,136,862.50	
2023	8,660,000.00	10,429,737.50	19,089,737.50	2,175,000.00	364,752.00	2,539,752.00	9,910,000.00	16,222,762.50	26,132,762.50	
2024	19,235,000.00	9,975,087.50	29,210,087.50	2,235,000.00	246,432.00	2,481,432.00	10,430,000.00	15,702,487.50	26,132,487.50	
2025	20,240,000.00	8,965,250.00	29,205,250.00	2,295,000.00	124,848.00	2,419,848.00	10,980,000.00	15,154,912.50	26,134,912.50	
2026	21,310,000.00	7,902,650.00	29,212,650.00				11,555,000.00	14,578,462.50	26,133,462.50	
2027	22,425,000.00	6,783,875.00	29,208,875.00				12,165,000.00	13,971,825.00	26,136,825.00	
2028	23,600,000.00	5,606,562.50	29,206,562.50				12,800,000.00	13,333,162.50	26,133,162.50	
2029	10,385,000.00	4,367,562.50	14,752,562.50				13,475,000.00	12,661,162.50	26,136,162.50	
2030	10,935,000.00	3,822,350.00	14,757,350.00				14,180,000.00	11,953,725.00	26,133,725.00	
2031	11,500,000.00	3,248,262.50	14,748,262.50				14,925,000.00	11,209,275.00	26,134,275.00	
2032	12,105,000.00	2,644,512.50	14,749,512.50				15,710,000.00	10,425,712.50	26,135,712.50	
2033	12,745,000.00	2,009,000.00	14,754,000.00				16,490,000.00	9,644,775.00	26,134,775.00	
2034	13,385,000.00	1,371,750.00	14,756,750.00				17,355,000.00	8,779,050.00	26,134,050.00	
2035	14,050,000.00	702,500.00	14,752,500.00				18,265,000.00	7,867,912.50	26,132,912.50	
2036							19,225,000.00	6,909,000.00	26,134,000.00	
2037							20,235,000.00	5,899,687.50	26,134,687.50	
2038							21,300,000.00	4,837,350.00	26,137,350.00	
2039							22,415,000.00	3,719,100.00	26,134,100.00	
2040							23,595,000.00	2,542,312.50	26,137,312.50	
2041							24,830,000.00	1,303,575.00	26,133,575.00	
	Water & Sewer Bonds (2013 Refunding)			Water & Sewer Bonds (2015 Refunding)						
	Principal	Interest	Total	Principal	Interest	Total				
2021	7,940,000.00	4,397,875.00	12,337,875.00	2,895,000.00	2,689,606.26	5,584,606.26				
2022	8,340,000.00	4,004,125.00	12,344,125.00	2,950,000.00	2,631,706.26	5,581,706.26				
2023	8,750,000.00	3,595,625.00	12,345,625.00	3,100,000.00	2,484,206.26	5,584,206.26				
2024	0.00	3,170,875.00	3,170,875.00	3,255,000.00	2,329,206.26	5,584,206.26				
2025	0.00	3,170,875.00	3,170,875.00	3,420,000.00	2,166,456.26	5,586,456.26				
2026	0.00	3,170,875.00	3,170,875.00	3,590,000.00	1,995,456.26	5,585,456.26				
2027	0.00	3,170,875.00	3,170,875.00	3,765,000.00	1,815,956.26	5,580,956.26				
2028	0.00	3,170,875.00	3,170,875.00	3,955,000.00	1,627,706.26	5,582,706.26				
2029	7,800,000.00	3,170,875.00	10,970,875.00	4,150,000.00	1,429,956.26	5,579,956.26				
2030	8,185,000.00	2,780,875.00	10,965,875.00	4,360,000.00	1,222,456.26	5,582,456.26				
2031	8,595,000.00	2,371,625.00	10,966,625.00	4,505,000.00	1,080,756.26	5,585,756.26				
2032	9,025,000.00	1,941,875.00	10,966,875.00	4,655,000.00	928,712.50	5,583,712.50				
2033	9,475,000.00	1,490,625.00	10,965,625.00	4,885,000.00	695,962.50	5,580,962.50				
2034	9,950,000.00	1,019,750.00	10,969,750.00	5,130,000.00	451,712.50	5,581,712.50				
2035	10,445,000.00	522,250.00	10,967,250.00	5,315,000.00	265,750.00	5,580,750.00				

Through certificates of participation instruments the county was able to lease, acquire, construct, renovate, purchase and install necessary equipment for the animal services facility. This land was originally purchased with federal funding and used by the airport, so proceeds of the COPs financed a capital project devoted to airport runway taxi repair at the DeKalb Peachtree Airport. The principal and interest is budgeted at \$3.34 million for FY22.

Revenue Bonds allowed the county to pay a portion of the costs of expansion of the Grady Health System in conjunction with the Fulton-DeKalb Hospital Authority by acquisition, construction, equipping, and development of a new center for advanced surgical services to be housed in an approximately 10-story facility. The project is owned by the Authority and leased to Grady Memorial Hospital Corporation. The debt service on the Series 2020B Certificates is paid from ad valorem tax revenues. The principal and interest is budgeted at \$2.67 million for FY22.

Unincorporated general obligation revenue bonds are for the DeKalb County Special Transportation, Parks and Greenspace, and Libraries tax district and used for projects within the unincorporated areas of DeKalb

County. These bonds mature December of 2030 with principal and interest budgeted at \$15.3 million for FY22.

The remaining bonds are for infrastructure additions and improvements paid from non-tax funds including the Juvenile Justice Center Facilities Project and various water and sewer infrastructure projects throughout the County of DeKalb.

Other instruments of debt

In addition to the above instruments the county utilizes other methods of financing including long and short-term loans and leases. The leases are budgeted in the using department and are obtained for such items as office equipment and radios for fire, police, and emergency services for example. The county occasionally will enter into vehicle and large equipment leases as an alternative to having to have upfront capital for purchasing the equipment. In addition to the small equipment leases, the FY22 budget includes funding for the Department of Sanitation large equipment lease. The total financed amount is \$6.5 million through May of FY30 with \$782.9 million budgeted for FY22 (\$675.9 thousand principal and \$106.9 thousand interest).

Tax Anticipation Notes (TAN) are low-cost short-term loans used to pay for current year obligations for supplies and services until the revenue is received at the end of the year. When the county's largest revenue source, property taxes are received in November and December, the county is then able to pay back the TAN in full by December 31st of the same year the note is issued. FY22 budget includes \$840 thousand to cover interest and issuance fees.

Long-term Loans are used for infrastructure construction and maintenance needs. Georgia Environmental Finance Authority (GEFA) and United States Environmental Protection Agency Water Infrastructure Renewal Program (WIFIA) loans providing funding at low cost when needed through the course of the infrastructure project. Interest only payments begin as funds are drawn down with the final principal being fully paid off by the maturity date.

LONG-TERM GOVERNMENTAL LOANS

	Principal	Original Issue Date	Maturity Date	FY22 Budget Principal	FY22 Budget Interest
2019 GEFA Loan - Sanitation	\$ 6,000,000	9/10/2019	8/1/2025	\$ 1,190,025	\$ 47,868
2020 GEFA CWSRF Loan (Clean Water)	\$ 50,000,000	10/9/2020	5/1/1954		\$ 799,418
2020 GEFA DWSRF Loan (Drinking Water)	\$ 25,000,000	10/9/2020	7/1/1952		\$ 351,302
GEFA Loan (Glen Emerald Dam)	\$ 3,000,000	4/13/2021	1/1/2043		\$ 24,072
2020 WIFIA Loan	\$ 265,000,000	10/13/2020	10/1/2059		\$ 851,563

District Attorney

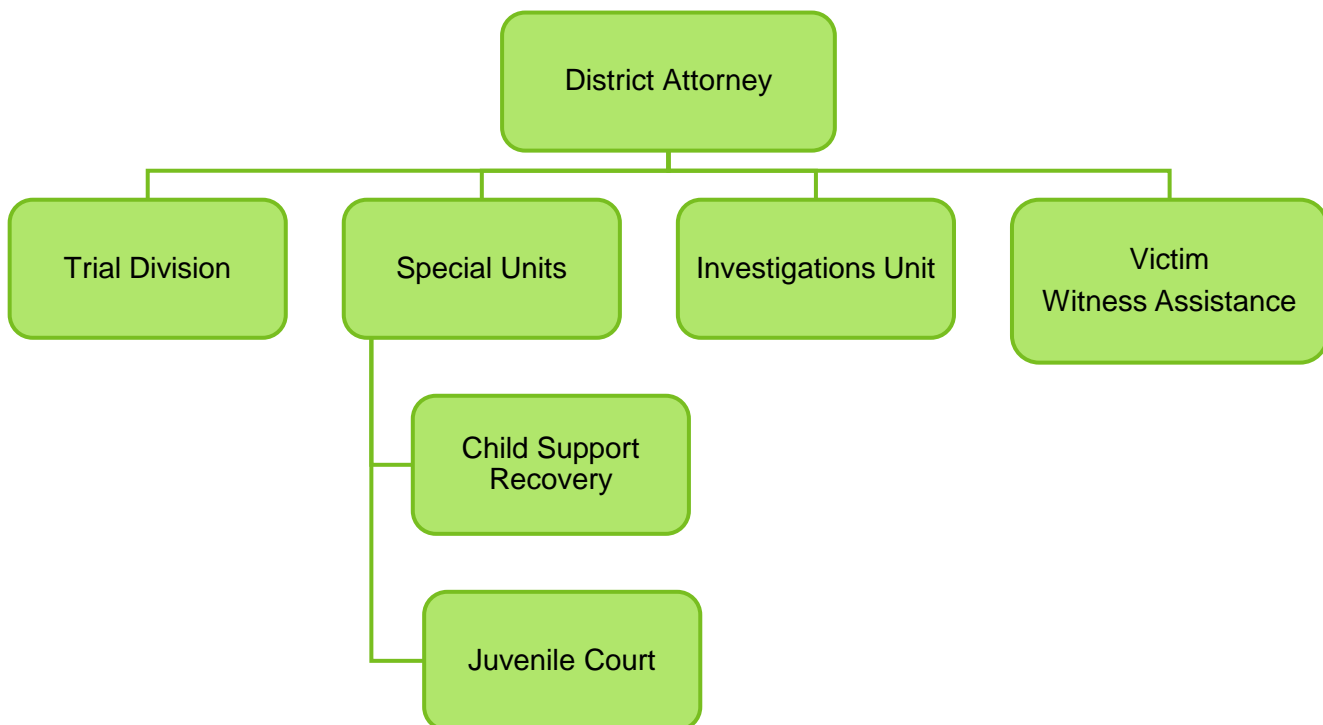
Mission Statement

The mission of the Office of the DeKalb County District Attorney is to safeguard our community through vigorous and fair prosecution of felony offenses occurring within the Stone Mountain Judicial Circuit. We seek to accomplish this goal by preserving the dignity and best interests of our victims while using smart prosecution strategies that balance offender accountability with prevention, intervention, and restorative justice.

Description

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

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 13,712,684	\$ 15,342,747	\$ 16,195,168	\$ 18,882,363
52 - Purch / Contr Svcs	\$ 910,943	\$ 829,263	\$ 1,111,149	\$ 1,360,061
53 - Supplies	\$ 246,167	\$ 96,998	\$ 271,766	\$ 921,721
54 - Capital Outlays	\$ 21,345	\$ 45,346	\$ 21,925	\$ 88,000
55 - Interfund Charges	\$ 517,082	\$ 493,649	\$ 452,811	\$ 640,334
61 - Other Financing Uses	\$ 1,046,763	\$ 1,318,721	\$ 1,318,721	\$ 1,318,721
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 2,885,039
Expense Total	\$ 16,454,986	\$ 18,126,723	\$ 19,371,540	\$ 26,096,239

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
03910 - District Attorney	\$ 13,853,006	\$ 15,372,076	\$ 16,500,650	\$ 23,243,673
03920 - Child Support Recovery	\$ 16,284	\$ 5,176	\$ 15,377	\$ 3,416
03925 - Board Of Equalization	\$ -	\$ -	\$ -	\$ -
03930 - Victim / Witness Assistance	\$ 1,227,012	\$ 1,257,928	\$ 1,266,234	\$ 1,258,676
03940 - Solicitor Juvenile Court	\$ 1,358,684	\$ 1,491,543	\$ 1,589,279	\$ 1,590,474
Expense Total	\$ 16,454,986	\$ 18,126,723	\$ 19,371,540	\$ 26,096,239

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	165	170	178	NA
Funded	149	163	171	205

Goals and Objectives

Goal #1: Improve office operations and increase performance.

Objective #1A: Create and implement policies to address the backlog of cases due to the COVID-19 Pandemic.

Objective #1B: Streamline the justice process by implement a digital evidence management system.

Goal #2: Work with law enforcement partners to advance safer homes and neighborhoods in DeKalb County.

Objective #2A: Work with law enforcement partners to address the homicide rate in DeKalb County.

Objective #2B: Enhance and maintain the partnership between the Office of the DeKalb County District Attorney and the DeKalb County Police Department through scheduled recurring meetings to discuss and review the progress of the coordinated crime strategy efforts between the two agencies.

Objective #2C: Attend the DeKalb County Police Department's weekly uncleared shooting review meetings to better identify problem areas and offenders.

Goal #3: Launch innovative policies and programs aimed at crime prevention and recidivism reduction.

Objective #3A: Establish a Unit dedicated to prevention of violence as it relates to use of firearms.

Objective #3B: Launch a state-of-the-art Digital Forensics Unit to work within the office both internally and externally.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Superior Court cases opened			5,403	3445
True Bills returned in Superior Court			1,988	500
Accusations filed in Superior Court			1,926	2,250
Pleas in Superior Court			1,082	1,860
Jury Trials in Superior Court			30	75
Homicides (excluding vehicular homicides)			159	130
Appeals initiated			114	130
Juvenile Court cases opened			762	750
Petitions Filed in Juvenile Court			493	500
Bench trials in Juvenile Court			3	5
Victim-Witness services			73,082	70,000
Community partnerships outreach			7,741	7,500
Uniformed Interstate Family Support Act (UIFSA) cases processed.			732	750
Cases accepted in diversion			136	150

Points of Interest

- Participated, as 1 of 3 agencies nationwide, in the “Reshaping Prosecution Program” run by the Vera Institute of Justice.
- Continued regular operations despite having multiple disruptions because of the COVID-19 pandemic.
- Successfully resumed trials after a global pandemic shutdown with a conviction rate of 96%.
- Established and implemented new Grand Jury procedures to resume Grand Jury operations during unprecedented times.
- Collaborated with the US Attorney’s Office on Operation Trigger Lock.
- Obtained the highest vaccination rate for any county department which provided a safer and healthy environment for our staff and public with whom we interact.
- Collaborated with law enforcement partners to address the homicide rate in DeKalb County.

E-911

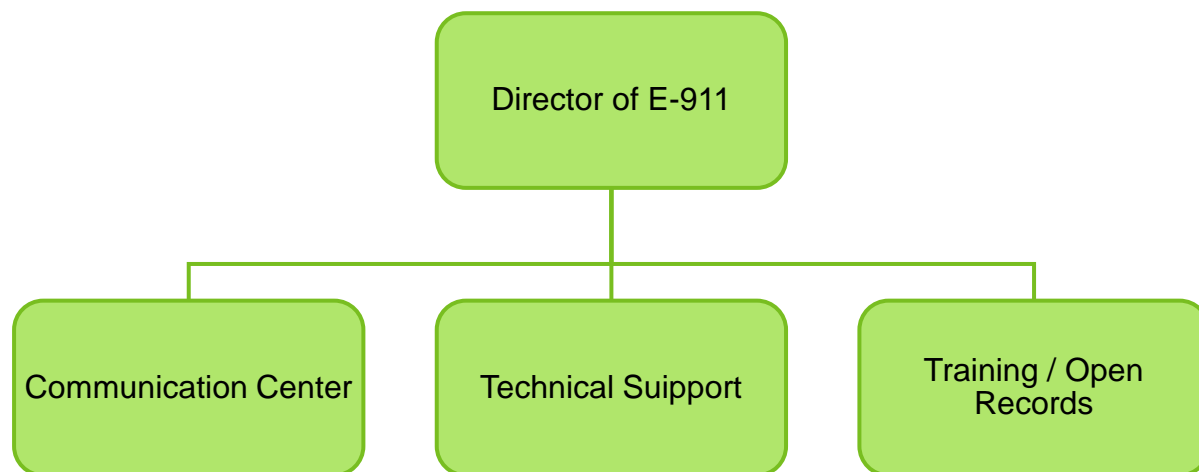
Mission Statement

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

Description

The DeKalb County E-911 Center is under the umbrella of Public Safety and reports to the Director of Public Safety. The department serves as the Public Safety Answering Point for unincorporated DeKalb County as well as most of the cities located within the County. The E-911 center is an Accredited Center of Excellence, by the International Academies of Emergency Dispatch and is responsible for answering both emergency and non-emergency calls for service. The center dispatches Police, Fire-Rescue, Emergency Medical Services, and Sheriff's Department. The center provides full dispatch services to all of unincorporated DeKalb County and to the cities of Avondale Estates, Clarkston, Lithonia, Pine Lake, Stone Mountain, Stonecrest, and Tucker. The center provides Fire-Rescue dispatch services to the cities of Brookhaven, Chamblee, Decatur (rescue only), Doraville, and Dunwoody. The center also provides Rescue dispatch services to that portion of Atlanta which lies in DeKalb. The center answers Animal Services phones after normal business hours and on weekends. The center handles more than one million calls for service each year, over 800,000 of those being 9-1-1 calls. The center is operated 24/7/365 utilizing four teams on twelve hour shifts with a staff of more than 110.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 8,684,086	\$ 9,144,259	\$ 8,453,764	\$ 9,362,394
52 - Purch / Contr Svcs	\$ 2,087,331	\$ 1,658,575	\$ 2,208,716	\$ 1,681,697
53 - Supplies	\$ 137,344	\$ 94,018	\$ 42,846	\$ 540,700
54 - Capital Outlays	\$ 375,721	\$ 9,846	\$ 4,364	\$ 46,911
55 - Interfund Charges	\$ 145,848	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ 356,191	\$ 388,571	\$ 337,944	\$ 337,941
70 - Retirement Svcs	\$ 894,322	\$ 1,092,997	\$ 1,229,172	\$ 1,136,399
Expense Total	\$ 12,680,843	\$ 12,388,266	\$ 12,276,806	\$ 13,106,042

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
02646 - E-911 Wired	\$ 12,680,843	\$ 12,388,266	\$ 12,276,806	\$ 13,106,042
Expense Total	\$ 12,680,843	\$ 12,388,266	\$ 12,276,806	\$ 13,106,042

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	131	110	98	NA
Funded	130	132	110	129

Goals and Objectives

Goal #1: Fill all E-911 funded vacancies.

Objective #1A: Work with Human Resources to advertise positions and Background Unit to help recruit applicants.

Objective #1B: Actively work to promote communications officers to next skill level.

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

Objective #2A: Work with AT&T and TriTech to ensure we accept and implement all upgrades to current systems.

Objective #2B: Work with AT&T and other vendors and metro 911 centers on best options the next generation ESI Net.

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

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

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
911 Calls Received	963,715	882,686	925,232	969,929
Emergency Calls Dispatched - Police	485,700	443,122	394,040	350,495
Emergency Calls Dispatched - Fire	138,271	146,042	151,484	157,229
Alarms	45,574	35,515	31,585	28,678

FY2021 Accomplishments

- Process of upgrading radio tower network from T1 microwave solution to IP/ Ethernet-based Simulcast technology solution for higher industry bandwidth requirements. IP Simulcast technology supports various enhancements such as voice traffic, data, and geographical requirements.
- Dispatched over 1900 calls for service to the Nurse Navigator Program which helps to improve the delivery of patient-centered care, thereby improving ambulance capacity.
- Integration of Text to 911 utilizing AT&T phone system and Central Square CAD system using IP based technology.
- Optima Live Go-Live- Optima Live is a server-based application used to enhance the posting plan for EMS services within DeKalb County. Combining on-duty personnel, unit history, duty schedule and historical data with an algorithm the application can assist with posting rescue vehicles in a predictive manner, to save time and place resources in the best positions possible.
- Implementation of the Accurint Project, a database replication project that shares data to LexisNexis on behalf of the police Department.
- Training Supervisor added to the Quality Assurance Unit to assist with Police customer service audits.
- Two Shift Supervisors graduated from APCO's comprehensive 12-month leadership program leads with the professional designation of Registered Public-Safety Leader (RPL).

FY2022 Points of Interest

- Continued operations throughout the pandemic amid challenges with hiring and with pandemic related call volume.
- Began implementation of the National Incident - Based Reporting System.
- Conducted five E-911 training academies for 39 newly hired Communications Officers.
- 12 personnel through International Association of Chiefs of Police Leadership in Police Organizations leadership training, four personnel through Association of Public Safety Communications Officials (APCO) Registered Public Safety leadership training, two personnel through National Emergency Numbers Association Center Manager Certification Program leadership training, one through International Academy of Emergency Dispatch (IAED) Communications Center Manager leadership training.
- Successful implementation and go live of IAED Emergency Fire Dispatch.
- Re-certified through 2023 by IAED as Accredited Center of Excellence, seventh consecutive, less than one percent of agencies in the world have achieved this.
- Continued reduction in answer times through new technology, additional manpower, and lower attrition, formation of "answer time task force" chaired by watch commander, staffed with shift supervisors and communications officers.
- Average eight second answer time for the year.

Economic Development

Mission Statement

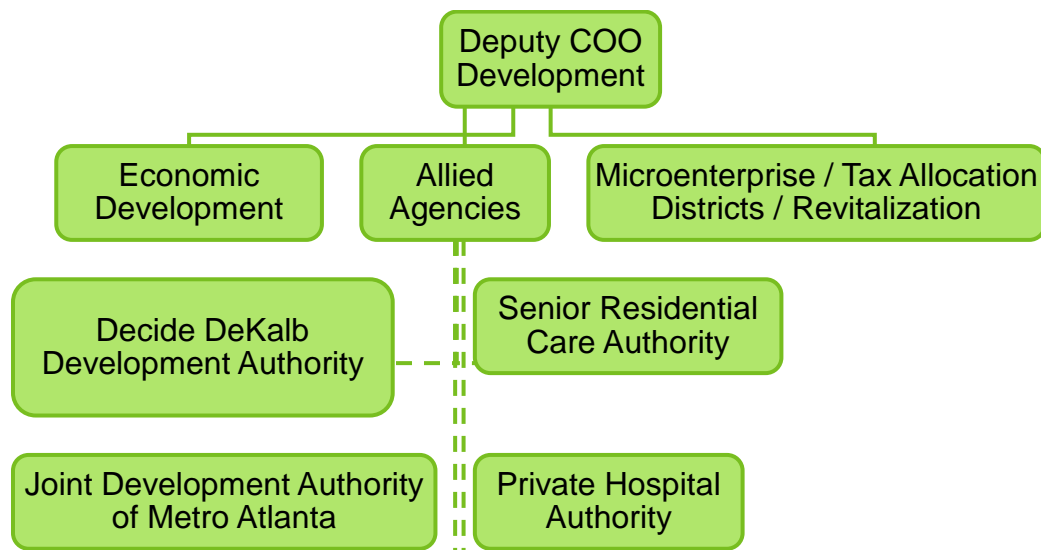
DeKalb County is dedicated to creating quality jobs and increasing the tax base by attracting, expanding, and retaining businesses with an emphasis on balanced growth and sustainable practices. The county works closely with local and regional partners, including Decide DeKalb Development Authority (Decide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

Description

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

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

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ -	\$ -	\$ -	\$ -
52 - Purch / Contr Svcs	\$ 1,271,057	\$ 1,233,605	\$ 1,599,938	\$ 1,908,250
53 - Supplies	\$ -	\$ -	\$ -	\$ -
57 - Other Costs	\$ -	\$ 2,049,401	\$ -	\$ -
Expense Total	\$ 1,271,057	\$ 3,283,006	\$ 1,599,938	\$ 1,908,250

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
05610 - Economic Development	\$ 1,271,057	\$ 1,233,605	\$ 1,599,938	\$ 1,908,250
05616 - TAD District 1 Kensington 04	\$ -	\$ 270,140	\$ -	\$ -
05618 - TAD District 1 Avondale 04	\$ -	\$ 335,735	\$ -	\$ -
05619 - TAD District 3 Briarcliff	\$ -	\$ 1,443,525	\$ -	\$ -
Expense Total	\$ 1,271,057	\$ 3,283,006	\$ 1,599,938	\$ 1,908,250

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	-	-	-	NA
Funded	-	-	-	-

Goals and Objectives

Goal #1: Fund Intergovernmental Agreement with Decide DeKalb.

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

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

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

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

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

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

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

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Est/Goal
Total capital investment	\$1.14B	\$204.5M	\$375.5M	\$200.0M
Total new & retained jobs	7,511	1,460	2,377	2,000
Economic development leads		101	165	100
Economic development projects		34	87	45
Decide Entertainment Commission - film permit revenue		78,500	356,348	150,000
DeKalb Entertainment Commission - film permit productions		68	210	75
DeKalb Entertainment Commission - film permit applications		75	289	75

Points of Interest

- Capital investment of \$375.5 million, 2,352 new and expanded jobs, and 25 retained jobs.
- Helped companies including Hapag-Lloyd, Hermeus Corporation, and Electric Owl Studios on their decision to create new investment and jobs in DeKalb County.
- Attended more than 160 relationship-building and business-engagement meetings to solidify and enhance the business climate through strategic partnerships and thoughtful resolutions to challenges that businesses face.
- Economic development results include:
 - \$375.5 million in capital investments
 - 2,352 new and expanded jobs
 - 25 retained jobs
 - 165 leads
 - 87 projects
 - 28 landed projects
- Business retention and engagement
 - 68 visits with existing businesses.
- Implemented the MADE in DeKalb program to expand the understanding of career pathways in the manufacturing, automation, and distribution industries by high school students and their teachers.
 - DeKalb Entertainment Commission
 - Generated \$356,348 in permit revenue.
 - Issued 289 production permits.
 - Assisted 210 production companies to film 169 productions in DeKalb County.
 - Conducted an economic impact analysis of the county's film industry, in partnership with ARC. The report found that by the end of 2021, the industry will have created an estimated 4,000 new jobs in DeKalb County and will have a \$1.1 billion economic impact.

Elections

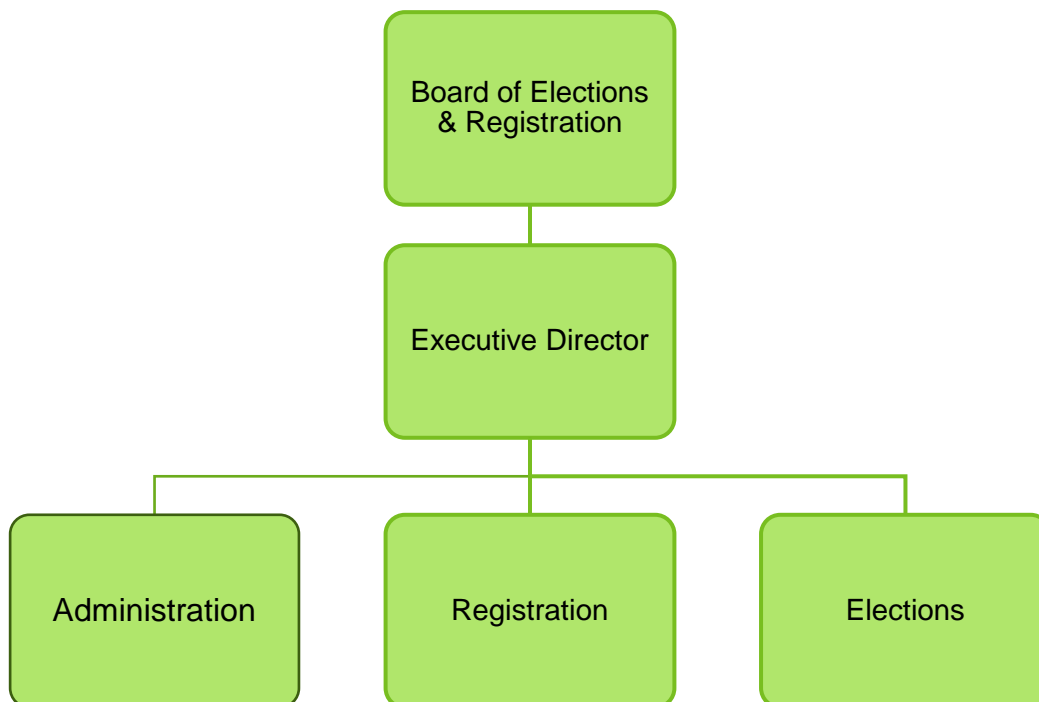
Mission Statement

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

Description

Serves under the supervision of the DeKalb County Board of Registration & Elections. The department is charged with the maintenance of the Electors List for all registered voters in DeKalb and the Conduct of Elections for the county and municipalities located within the county. Administrative functions include making election calls, garnering approval for polling places and precinct boundaries, budget administration, response to open records requests, and overall functions that cross division lines. The department is divided into two divisions - Registration and Elections. The Registration Division is primarily responsible for: ongoing maintenance of the List of Electors and digitizing of Voter Registration Applications. The Elections Division is primarily responsible for: The Conduct of Elections, management of the main advance voting site and satellite advance sites, service, maintenance and testing of voting equipment, ballot preparation, and election tabulation.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 1,706,970	\$ 7,331,701	\$ 3,871,438	\$ 1,286,891
52 - Purch / Contr Svcs	\$ 327,054	\$ 1,264,048	\$ 1,406,110	\$ 5,014,209
53 - Supplies	\$ 106,233	\$ 556,094	\$ 355,417	\$ 400,000
54 - Capital Outlays	\$ 66,351	\$ 54,384	\$ 6,578	\$ 95,000
55 - Interfund Charges	\$ 8,057	\$ 18,335	\$ 10,013	\$ 9,607
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 208,488
Expense Total	\$ 2,214,665	\$ 9,224,562	\$ 5,649,555	\$ 7,014,195

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
02910 - Registrar	\$ 1,175,914	\$ 2,345,746	\$ 4,137,597	\$ 5,960,301
02920 - Elections	\$ 600,807	\$ 2,364,699	\$ 578,541	\$ 693,657
02922 - Election Workers	\$ 437,944	\$ 4,514,116	\$ 933,417	\$ 360,237
Expense Total	\$ 2,214,665	\$ 9,224,562	\$ 5,649,555	\$ 7,014,195

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	17	16	19	NA
Funded	14	17	16	17

Goals and Objectives

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

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

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

Goal #2: Conduct with integrity 2022 Elections that are secure, accurate, convenient, and accessible to all eligible voters throughout DeKalb County.

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

Objective #2B: Manage the absentee by mail process for the 2022 Election Cycle in accordance with state and federal laws.

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

Goal #3: Create a strategic plan as a guidepost for sustained high performance of the Voter Registration & Elections department.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Registered voters			568,629	591,374
New registered voters			32,347	22,745
Registered cards scanned			138,620	152,482
Name and address changes			240,231	
Deletions and transfers			46,789	
Total # of precincts			191	191
Total # of advance voting locations				20
Total # of municipal/special elections			15	
Voter turnout %			0	75%

Points of Interest

- **Successful implementation of Senate Bill 202:** DeKalb VRE successfully ran elections in 2021 in accordance with SB 202.
- **Continued coordination with GIS:** DeKalb's Geographic Information System (GIS) has continued to play an instrumental role in leveraging technology to improve access to important voter information. Through GIS' efforts, voters were able to easily access estimated wait times and verify precinct locations.
- **Continued Engagement with Language Communities:** DeKalb VRE continued to work with its Board, communication consulting group, and community organizations to provide voter materials in Spanish and Korean.

Emergency Management

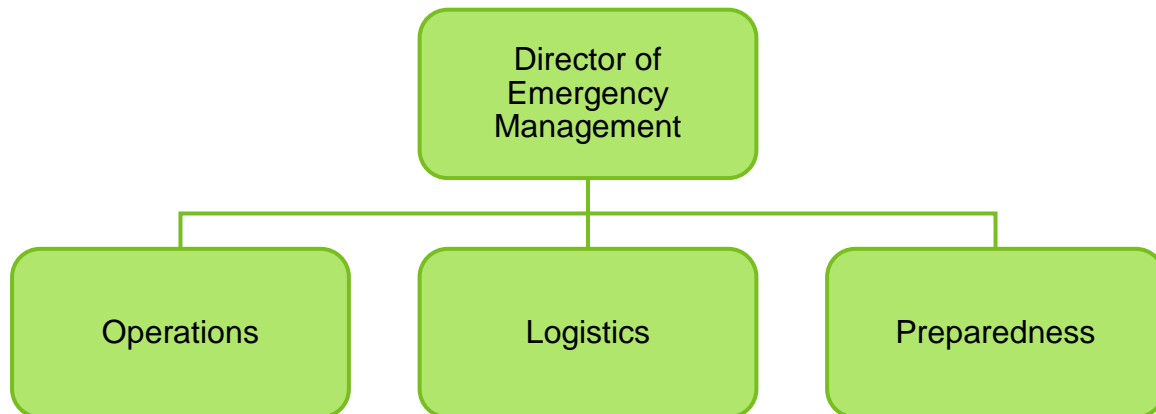
Mission Statement

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

Description

Maintain and develop all local emergency management programs, projects and plans required by state and federal government. Maintain the Emergency Operations Center for DeKalb County, and all cities located within the county. Act as a liaison with local, state, and federal authorities during major emergencies and disasters. Provide 24-hour coordination of resources for emergencies and disasters.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 351,847	\$ 334,654	\$ 402,356	\$ 418,136
52 - Purch / Contr Svcs	\$ 111,228	\$ 111,309	\$ 95,525	\$ 196,835
53 - Supplies	\$ 135,776	\$ 165,328	\$ 30,382	\$ 119,437
54 - Capital Outlays	\$ 6,200	\$ 46,751	\$ 1,077	\$ 216,351
55 - Interfund Charges	\$ 22,576	\$ 17,827	\$ 39,214	\$ 34,206
61 - Other Financing Uses	\$ 136,515	\$ 91,000	\$ 91,000	\$ 193,001
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 31,120
Expense Total	\$ 764,143	\$ 766,869	\$ 659,553	\$ 1,209,086

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
04410 - Emergency Management (DEM)	\$ 764,143	\$ 766,869	\$ 659,553	\$ 1,209,086
Expense Total	\$ 764,143	\$ 766,869	\$ 659,553	\$ 1,209,086

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	5	5	2	NA
Funded	7	7	6	6

Goals and Objectives

Goal #1: Prevention: Improve preparedness awareness through public outreach and education efforts.

Objective #1A: Increase neighborhood empowerment by increasing participation in Community Emergency Response Team (CERT) and community emergency preparedness classes.

Objective #1B: Enhance Social Media awareness.

Objective #1C: Engage business partners by supporting local and county departmental emergency preparedness initiatives.

Goal #2: Preparedness: Serve as the county's leading expert in emergency management strategies and policies.

Objective #2A: Hold annual exercises to test, train and measure potential new programs, software and personnel.

Objective #2B: Develop and maintain all local emergency management programs, projects and plans required by the state and federal government.

Objective #2C: Promote employee educational training and networking.

Goal #3: Response: Strengthen response capabilities through coordination of technology, county department support and resource management.

Objective #3A: Ensure efficient operations by replacing Mobile Command Vehicle.

Objective #3B: Provide 24-hour coordination of resources for emergencies and disasters by maintaining a log of all DEMA resources.

Objective #3C: Approve On-Duty Officer Plan and create an activation decision flowchart for on-duty employees.

Goal #4: Recovery: Improve the county's ability to recover from a major natural or man-made disaster.

Objective #4A: Maintain the Emergency Operations Center for DeKalb County and all its jurisdictions.

Objective #4B: Hold an annual stakeholder meeting on the usage and preferences for our damage assessment and other recovery software.

Goal #5: Mitigation: Mitigate the county's risk of being catastrophically affected by a major natural or man-made disaster.

Objective #5A: Update and maintain our County's Hazard Mitigation Plan to comply with federal regulations.

Objective #5B: Update, maintain, and train stakeholders on the purpose and use of our emergency notification software.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actuals	FY21 Actuals	FY22 Goal
Drills & Exercises	26	12	28	25
Community Emergency Response Team Classes	12	8	12	10
Volunteer Hours	2,800	2797	3,100	2800
Community outreach classes	12	3	12	10

Points of Interest

- Increase DeKalb County's PDA (Preliminary Damage Assessment) capacity for IA and PA through training programs:
- Train all departments with roles and responsibilities in DeKalb's PDA strategy on the scope of work.
- Implementing local quarterly or bi-annual training with partner agencies on PDA software to ensure continuity of operations for response to disasters.
- Test our core capabilities for PDA with an exercise.
- Establish Drone program with DeKalb County and Critical Partners:
- Ensure all staff are trained and have appropriate licenses (Part-107) and department renews COA(s).
- Establish deployment process.
- Establish Federal Aviation Agency (FAA) reporting and equipment logging.
- Implementation of Local Emergency Planning Committees:
- Partner with DeKalb County School Systems to ensure Safe School plans reflect Georgia law requirements.
- Form appropriate committee groups.
- Comply with Superfund Amendments and Reauthorization Act (SARA) Title III standards.

Ethics Board

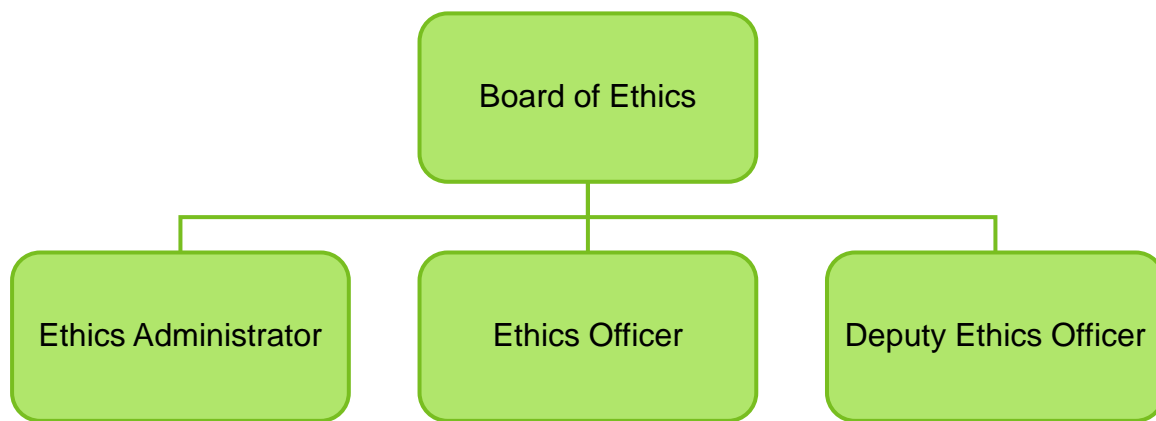
Mission Statement

The mission of the Ethics Board is to promote honesty, transparency, and integrity in all aspects of county operations thereby fostering public confidence in DeKalb County government.

Description

The Ethics Board is responsible for the administration and enforcement of the DeKalb Code of Ethics, ensuring there is no conflict between the private interests and public responsibilities of county officials and employees.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 382,808	\$ 411,242	\$ 411,936	\$ 441,760
52 - Purch / Contr Svcs	\$ 51,695	\$ 39,489	\$ 70,760	\$ 71,697
53 - Supplies	\$ 10,735	\$ 10,555	\$ 11,437	\$ 62,273
54 - Capital Outlays	\$ -	\$ -	\$ 6,250	\$ 7,748
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 86,006
Expense Total	\$ 445,238	\$ 461,287	\$ 500,382	\$ 669,484

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
00701 - Board of Ethics	\$ 445,238	\$ 461,287	\$ 500,382	\$ 669,484
Expense Total	\$ 445,238	\$ 461,287	\$ 500,382	\$ 669,484

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	3	3	3	NA
Funded	3	3	3	3

Goals and Objectives

Goal #1: Enhance ethics education, training, and outreach.

Objective #1A: Distribute quarterly digital magazine focused on workplace ethics.

Objective #1B: Administer mandatory ethics and compliance testing with tracked results.

Objective #1C: Deliver monthly micro-learning ethics/code of conduct videos via digital Learning Management System (CV360).

Objective #1D: Offer departmental based ethics training specially tailored to department needs and functions.

Goal #2: Improve organizational ethical culture and awareness.

Objective #2A: Administer countywide Ethical Climate Survey.

Objective #2B: Collaborate with senior officials and policymakers to advance a unified cultural tone.

Objective #2C: Foster employee confidence in cultural values and expectations through implementation of *Ethics in Action* messaging campaign.

Goal #3: Increase digital footprint for improved accessibility and accountability.

Objective #3A: Overhaul website allowing for better functionality and user interactivity.

Objective #3B: Create social media presence to increase visibility and awareness.

Objective #3C: Integrate links to related public entities focused on public integrity.

Objective #3D: Implement web-based system for filing ethics complaints online.

Objective #3E: Improve online searchability function of Board decisions and opinions.

Objective #3F: Create online access to allow real-time communication with Ethics Office.

Goal #4: Promote financial integrity.

Objective #4A: Require employees to file annual Financial Disclosure forms via web-based filing system.

Objective #4B: Require citizens serving on public boards to file annual Ethics Pledge via web-based filing system.

Objective #4C: Require county vendors to file quarterly Gift Disclosure forms via web-based filing system.

Objective #4D: Collaborate with Chief Financial Officer to employ financial integrity messaging campaign.

Goal #5: Maintain operational efficiency and public accountability.

Objective #5A: Conduct member orientation specifying public duties and responsibilities.

Objective #5B: Streamline the flow of information by allowing member access to electronically shared filing system.

Objective #5C: Fill Ethics Officer position made vacant by expiration of appointed term.

Objective #5D: Complete annual report describing the ethical health of the county.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Hotline Reports	18	28	13	TBD
Pending Ethics Complaints	15	29	12	TBD
Ethics Hearings	0*	0*	5	TBD
New Employee Ethics Training	786	713	534	TBD
*Ethics Board lacked a legal quorum.				

Points of Interest

Projects:

- Migrate existing website to new platform.
- Go live with Ethical Culture Survey.
- Go live with revised Financial Disclosure forms.
- Go live with Ethics Pledge forms.
- Go live with Vendor Gift Disclosure forms.
- Implement targeted ethics training via CV360 Learning Management System.
- Purchased Adobe InDesign software for creation of digital ethics magazine.
- Designated Open Records Officer.

Facilities

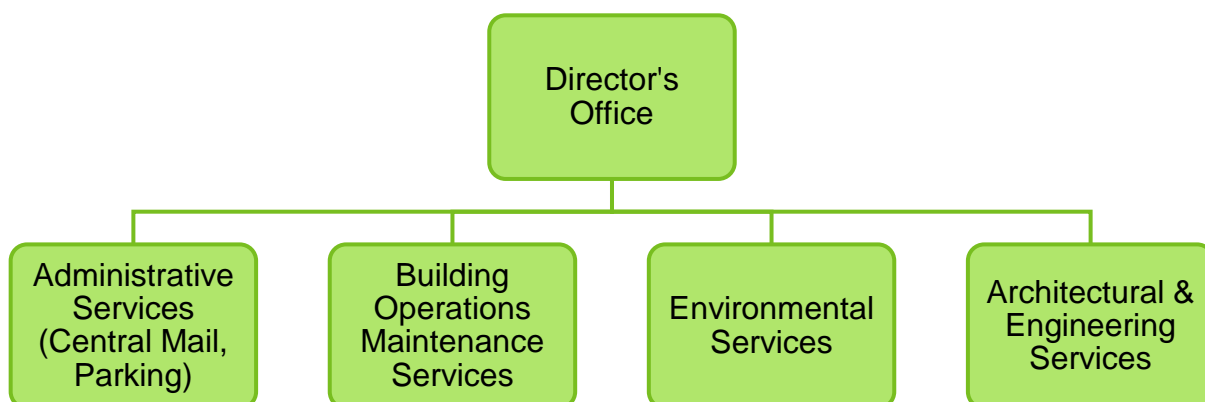
Mission Statement

The mission of Facilities Management is to continuously develop and maintain a customer-focused organization with attention to the safety, comfort, aesthetics, image and functionality of county facilities through efficient service delivery of maintenance and preventative maintenance and professional architectural & engineering building services by professional staff, contractors, vendors and outstanding leadership.

Description

The Facilities Management Department provides services through four divisions: Administrative, Architectural and Engineering, Building Operations and Maintenance, and Environmental Services. County facilities supported and serviced by these four divisions include administrative offices, fire stations, police precincts, courts, libraries, health centers, parks, and recreation centers, performing arts and community centers and senior centers. The Administrative Division manages all county parking facilities, manages county real estate, and manages county central mail operations. The Architectural and Engineering Division provides architectural and engineering support for master planning of existing and proposed facilities. In addition, this division provides management for facility real estate, construction planning, facilitates master planning, architectural & engineering management, project planning and preventative maintenance services. The Environmental Services Division keeps approximately 51 county-owned and leased buildings clean and free from insects, mold, asbestos, and water intrusions using multiple contractors and a small number of county staff. This division also collects electronic surplus that is recycled through a company that specializes in electronic surplus. Building Operations and Maintenance Division is responsible for providing complete building functionality management, building repairs and maintenance services including structural and non-structural systems, electrical, plumbing and HVAC (Heating, Ventilation and Air Conditioning) systems. This division also manages and maintains the personal protective equipment (PPE) Distribution Warehouse that provides masks, gloves, sanitizer, COVID (Coronavirus Disease) test kits and other related COVID PPE items.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Personal Services and Employee	\$ 3,279,062	\$ 3,758,787	\$ 3,979,724	\$ 3,985,699
52 - Purchased / Contracted Services	\$ 8,552,561	\$ 9,176,393	\$ 9,213,089	\$ 10,276,208
53 - Supplies	\$ 5,372,168	\$ 4,676,885	\$ 3,986,039	\$ 4,510,083
55 - Interfund / Interdepartmental Charge	\$ 581,788	\$ 301,740	\$ 362,251	\$ 383,554
57 - Other Costs	\$ -	\$ -	\$ 544,877	\$ -
61 - Other Financing Uses	\$ 179,552	\$ 352,589	\$ 352,589	\$ 2,637,589
70 - Retirement Services	\$ -	\$ -	\$ -	\$ 681,889
Expense Total	\$ 17,965,130	\$ 18,266,394	\$ 18,438,569	\$ 22,475,022

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
01110 - Facilities Management - Administration	\$ 1,126,701	\$ 1,076,908	\$ 1,180,267	\$ 3,393,355
01120 - Facilities Management - General Maintena	\$ 7,296,930	\$ 7,473,513	\$ 8,541,662	\$ 9,814,245
01130 - Facilities Management - Environmental Se	\$ 2,141,768	\$ 3,129,586	\$ 2,879,464	\$ 2,862,459
01140 - Facilities Management - Utilities And In	\$ 6,933,198	\$ 6,028,230	\$ 5,259,737	\$ 5,835,798
01160 - Facilities Management - Security	\$ -	\$ -	\$ 6,181	\$ 8,416
01170 - Facilities Management - Architectural &	\$ 466,533	\$ 558,157	\$ 571,258	\$ 560,749
Expense Total	\$ 17,965,130	\$ 18,266,394	\$ 18,438,569	\$ 22,475,022

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	51	52	48	NA
Funded	52	52	52	52

Goals and Objectives

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

Objective #1A: Complete Capital Improvement Projects timely.

- Finalize 178 Sams Street renovation.
- Complete Maloof Auditorium Annex modifications.
- Install Maloof Building emergency generator.
- Complete Juvenile Justice Court buildout – Teen Court and other related court programs.
- Relocate Police evidence storage items.
- Complete old animal shelter conversion project.

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

- Continue preventative maintenance program throughout countywide facilities.

Goal #2: Operations & Maintenance.

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

- Complete HVAC modifications due to change-over R-22 refrigerant for HVAC equipment.
- Replace chiller for 911 Center.

- Complete computer room Liebert units for 911 Center.
- Upgrade fifteen 911 radio antenna sites with change-over R-22 refrigerant (HVAC units).

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

- Paint at Mountain View Personal Care Home.
- Repair drainage problem at West DeKalb Mental Health Center.
- Repair flooring at Redan Recreation Center and Hamilton Human Services.
- Replace roofs at Fire Rescue, Fleet Tire Shop, Sugar Creek Golf Course, and Sanitation North Transfer Station.
- Waterproof front rick wall and windows at West DeKalb Mental Health Center.
- Continue preventative maintenance program throughout countywide facilities.
- Continue to phase out R-22 refrigerant HVAC systems per the Environmental Protection Agency.

Goal #3: Administrative – Workforce.

Objective #3A: Add one project manager and one administrative specialist to meet the increased workload requests and better service county and community.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Number of building automation systems upgrades		4	4	4
Major repairs/modernization of elevators		4	3	2
Number of upgrades of obsolete HVAC units/change-out R22 HVAC type units - EPA air quality requirement		10	20	15
Electrical/ lighting upgrades		22	25	20
Roof replacements/ major repairs		9	6	6

Points of Interest

Architectural & Engineering

- Assessed each county facility to implement COVID safeguards and provided operational and physical modifications to provide a safe working environment for both staff and the public visiting the county's facilities. This included GPS (global positioning system) ionization and ultraviolet lighting, upgrades to the existing HVAC county systems, portable and in-place sneeze guards or barriers, self-scanning temperature kiosk machines, hand-held thermometers, directional signage, and social distancing floor and wall decals.
- Board of Health Isolation Unit's Renovation in five buildings: Richardson, T.O Vinson, North DeKalb, East DeKalb, and Clifton Springs.
- Installed temperature Kiosk distribution at Tucker Police Department.
- Installed divider panel retrofit at DeKalb WorkSource, Decatur Courthouse Family Law Office, Sheriff Department Dental Unit, and Porter Sanford.
- Replaced floor decals at District Attorney Grand Jury Room – One Square Court Building.
- Completed Maloof Lobby renovation.
- Continued Tobie Grant Recreational Center construction.
- Continued renovation at 178 Sams Street and relocated of departments.

- Replaced HVAC units at Callanwolde.
- Upgraded Callanwolde's HVAC thermostat control.
- Continued East DeKalb Community and Senior Center construction.
- Continued District 4 and 7 community and senior center construction.
- Modified 4th Floor Payroll Benefits suite.
- Renovated Law Department suites and 6th Floor Finance/Budget areas.
- Completed modifications of Bobby Burgess handicap lift.
- Completed Watershed Management programming for new facilities.
- Renovated Human Resources Auditorium.
- Upgraded Juvenile Justice Center for ADA (American with Disabilities Act) compliance.
- Completed renovation at Juvenile Justice Courthouse – Administration Office.
- Renovated Decatur Courthouse – 4th Floor Administration Office.
- Remodeled Decatur Courthouse – 4th Floor Drug Court Office.
- Completed 1960 West Exchange Place – emergency evacuation plans.
- Installed Planning & Sustainability – 2nd Floor furniture.
- Hired consultant to provide As-Built Drawings for the Maloof Building.
- Repaired HVAC system and installed electronic gates at 178 Sams Street.
- Rebuild Purchasing 2nd Floor file room.
- Patched and paved Brookhaven Park parking lot.
- Installed new kitchen cabinetry and countertops at Lou Walker Senior Center.
- Built-out DeKalb Crisis Center Office.
- Completed renovation on Maloof 6th Floor.
- Build-out Roads & Drainage trailer site.

Building Operations Maintenance Services

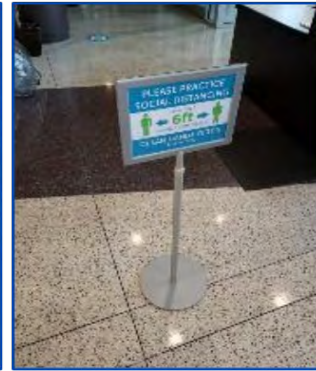
- Managed purchase, inventory, and distribution of COVID PPE countywide.
- Installed temperature scanners in high traffic areas countywide.
- Completed three elevator modernization and repair project at 178 Sams Street.
- Completed elevator modernization project at North DeKalb Health Center.
- Completed Public Safety Building evidence room wheelchair lift repair.
- Completed shelving system for personal protective equipment at Facilities Management PPE Warehouse.
- Replaced chiller at courthouse.
- Removed and replaced five courtyard rooftop units' remote terminal at Callanwolde.
- Partial roof replacement at 30 Warren Street.
- Replace heat exchanger at Lou Walker Senior Center
- Completed HVAC water source heat pumps – 45 replacements at Lou Walker Senior Center.
- Finalized elevator pit restoration at Lou Walker Senior Center.
- Completed major erosion at overhead bridge repair at Lou Walker Senior Center.
- Repaired boiler pump at 30 Warren Street.
- Replaced four rooftop units at North DeKalb Health Center.
- Modified roof overflow at North DeKalb Senior Center.
- Replaced roof at Clarkston Library.
- Installed wireless Gateway for elevators phones in all county elevators.
- Implemented preventative maintenance program in all county facilities.
- Commenced R-22 Refrigerant HVAC systems phase-out per Environmental Protection Agency's guidelines.



Maloof Administration Building



Tobie Grant Recreation Center



COVID Projects



East DeKalb Community and Senior Center



Districts 4 & 7 Community and Senior Center

Family & Children Services (DFCS)

Mission Statement

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

Description

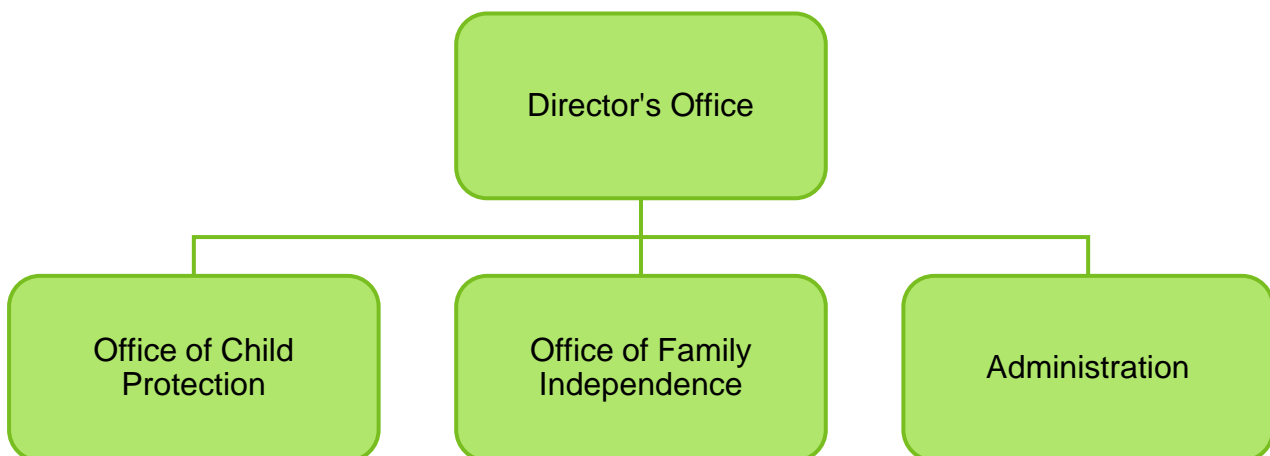
The Division of Family and Children Services consists of three units: the Office of Child Protection, the Office of Family Independence and Administration.

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

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

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

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
57 - Other Costs	\$ 1,278,220	\$ 1,278,220	\$ 1,438,220	\$ 1,438,220
Expense Total	\$ 1,278,220	\$ 1,278,220	\$ 1,438,220	\$ 1,438,220

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
07420 - General Assistance	\$ 303,148	\$ 303,148	\$ 463,148	\$ 463,148
07430 - Child Welfare	\$ 288,096	\$ 288,096	\$ 288,096	\$ 288,096
07440 - Administration	\$ 686,976	\$ 686,976	\$ 686,976	\$ 686,976
Expense Total	\$ 1,278,220	\$ 1,278,220	\$ 1,438,220	\$ 1,438,220

Goals and Objectives

Goal #1: Minimizing trauma to children we serve.

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

Objective #1B: Ensure that staff is trained in recognizing and minimizing trauma.

Goal #2: To ensure customers receive timely and accurate benefits.

Objective #2A: The economic support specialist will ensure that cases that have been interviewed and requested verification have been received will be processed timely.

Goal #3: To provide excellent customer service to all customers requiring agency assistance.

Objective #3A: Management will monitor the flow of customers and increase in application for benefits to ensure adequate staff is available to assist customers.

Objective #3B: Management will ensure that all staff receive customer service training.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
General assistance	4,241	4,139	1,389	3,000
Child welfare cases	8,511	6,629	6,052	5,856
Medicaid, TANF, food stamp cases	126,851	115,009	143,086	147,000

Points of Interest

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

Finance

Mission Statement

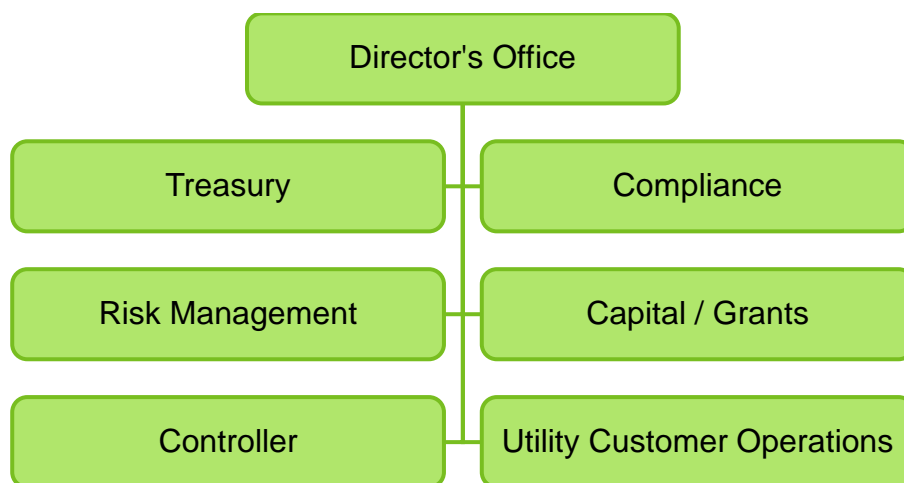
The mission of the Department of Finance is to administer the fiscal affairs of DeKalb County.

Description

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

The Capital and Grants Division serves as the county's liaison to the county departments and grant agencies in achieving grant objectives on all matters related to the application of grants, implementation of the grant programs and capital improvement projects. The Capital and Grants mission is to guarantee compliance with all regulatory requirements and publishing the annual Single Audit report. The Treasury Division handles cash and debt management functions, manages the revenue collection for all departments, and manages investment of funds. The Office of the Controller is responsible for the central accounting, accounts payable activity and capital asset management for the County. The Office of the Controller is also responsible for the coordination of the annual external audit and financial reporting to include but not limited to the Comprehensive Annual Comprehensive Financial Report (ACFR). The Compliance Division provides an independent appraisal of county operations to ensure compliance with laws, policies, and procedures. The Division of Risk Management and Employee Services is responsible for the identification of risk exposure, management of division's outside consultants, employee safety training, processing insurance or self-funding to pay for losses, and administration of workers compensation claims. Employee Services is responsible for payroll, pension, system administration, and employee benefits. The Utility Customer Operations Division's functions include water meter reading, quality assurance, issue resolution, revenue protection, and a customer contact center.

Organizational Chart



Financials (General Fund)

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 4,771,902	\$ 4,769,443	\$ 5,295,085	\$ 5,966,987
52 - Purch / Contr Svcs	\$ 938,004	\$ 984,896	\$ 760,377	\$ 1,779,102
53 - Supplies	\$ 135,678	\$ 51,997	\$ 57,659	\$ 73,245
54 - Capital Outlays	\$ 9,658	\$ 22,326	\$ 18,725	\$ 32,595
55 - Interfund Charges	\$ (17,812)	\$ (43,077)	\$ 30,610	\$ (17,231)
61 - Other Financing Uses	\$ 144,606	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 944,339
Expense Total	\$ 5,982,036	\$ 5,785,585	\$ 6,162,456	\$ 8,779,037

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
02110 - Office Of The Director	\$ 1,140,516	\$ 907,877	\$ 1,018,057	\$ 2,827,947
02120 - Accounting Services	\$ 1,938,526	\$ 1,625,572	\$ 1,765,575	\$ 1,941,242
02122 - Treasury Services	\$ 760,662	\$ 803,446	\$ 726,549	\$ 1,094,587
02124 - Records And Microfilming	\$ 274,727	\$ 302,964	\$ 305,004	\$ 313,463
02134 - Billing Resolution	\$ -	\$ -	\$ 802	\$ -
02134 - Finance - Water Sewer Billing	\$ 953	\$ 982	\$ -	\$ -
02135 - Parking Deck	\$ 88	\$ -	\$ -	\$ -
02140 - Internal Audit	\$ 247,000	\$ 280,520	\$ 364,486	\$ 330,548
02150 - Budget & Grants	\$ 658,665	\$ 720,789	\$ 786,221	\$ 1,063,537
02160 - Risk Management	\$ 960,899	\$ 1,143,436	\$ 1,195,762	\$ 1,207,713
Expense Total	\$ 5,982,036	\$ 5,785,585	\$ 6,162,456	\$ 8,779,037

Positions (General Fund)

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	65	61	60	NA
Funded	64	64	61	72

Financials (Water & Sewer Fund)

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 5,012,136	\$ 6,210,687	\$ 6,493,489	\$ 7,216,603
52 - Purch / Contr Svcs	\$ 3,346,161	\$ 2,617,616	\$ 2,870,719	\$ 8,780,702
53 - Supplies	\$ 145,341	\$ 65,489	\$ 40,020	\$ 138,695
54 - Capital Outlays	\$ 35,061	\$ 3,062	\$ 3,062	\$ 406,157
55 - Interfund Charges	\$ 1,347	\$ (649)	\$ -	\$ -
61 - Other Fin.Uses	\$ -	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 892,133
Expense Total	\$ 8,540,046	\$ 8,896,204	\$ 9,407,289	\$ 17,434,290

Financials – Continued (Water & Sewer Fund)

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
02132 - Revenue Collections - W & S	\$ 7,006,128	\$ 7,802,967	\$ 8,501,376	\$ 15,152,507
02134 - Billing Resolution	\$ -	\$ -	\$ 905,913	\$ 1,366,845
02134 - Finance - Water Sewer Billing	\$ 1,533,918	\$ 1,093,237	\$ -	\$ 914,938
Expense Total	\$ 8,540,046	\$ 8,896,204	\$ 9,407,289	\$ 17,434,290

Positions (Water & Sewer Fund)

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	95	90	103	NA
Funded	112	112	103	116

Goals and Objectives

Goal #1: Reduce the number of days to produce the Annual Comprehensive Finance Report (ACFR).

Objective #1A: Reconcile balance sheet account prior to year-end.

Objective #1B: Develop proactive stance in analytical review.

Goal #2: Complete implementation of new county fixed asset system.

Objective #2A: Safeguarding capital assets (recording location and disposition).

Objective #2B: Financial and managerial reporting (recording capitalized cost and depreciation).

Goal #3: Report reimbursement requests and financial reports to Grants and Capital on a timely basis.

Objective #3A: Monitor and audit draw requests.

Objective #3B: Validate expenditures and allowable costs per federal and state agencies.

Goal #4: Bill all water, sewer, and miscellaneous accounts accurately and timely.

Objective #4A: Resolve all audit and billing issues timely.

Objective #4B: Bill and collect on a minimum of 93% of water and sewer accounts on time.

Performance Measures

Performance Measures	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Goal
Number of external financial audit findings	2	3	0	0
Number of external management points	5	5	0	0
Reduction in number of days to produce the CAFR	10	10	10	10

Points of Interest

- The Capital & Grants Division is responsible for the administration of American Rescue Plan (ARP) Funds allocated to the county. DeKalb County was allocated a total of \$147.5 million to be awarded in two tranches, one in 2021 and the other in 2022. To date, the county has spent \$40 million in ARP funds. The second tranche of ARP funding will be submitted to the Board of Commissioner (BOC) for appropriation.
- The county is expected to be approved in April for a \$285 million Water Infrastructure Finance and Innovation Act (WIFIA) loan II to fund eligible water & sewer projects. This WIFIA II loan has an interest rate of 2.94% and will mature October 1, 2060.

Fire Rescue

Mission Statement

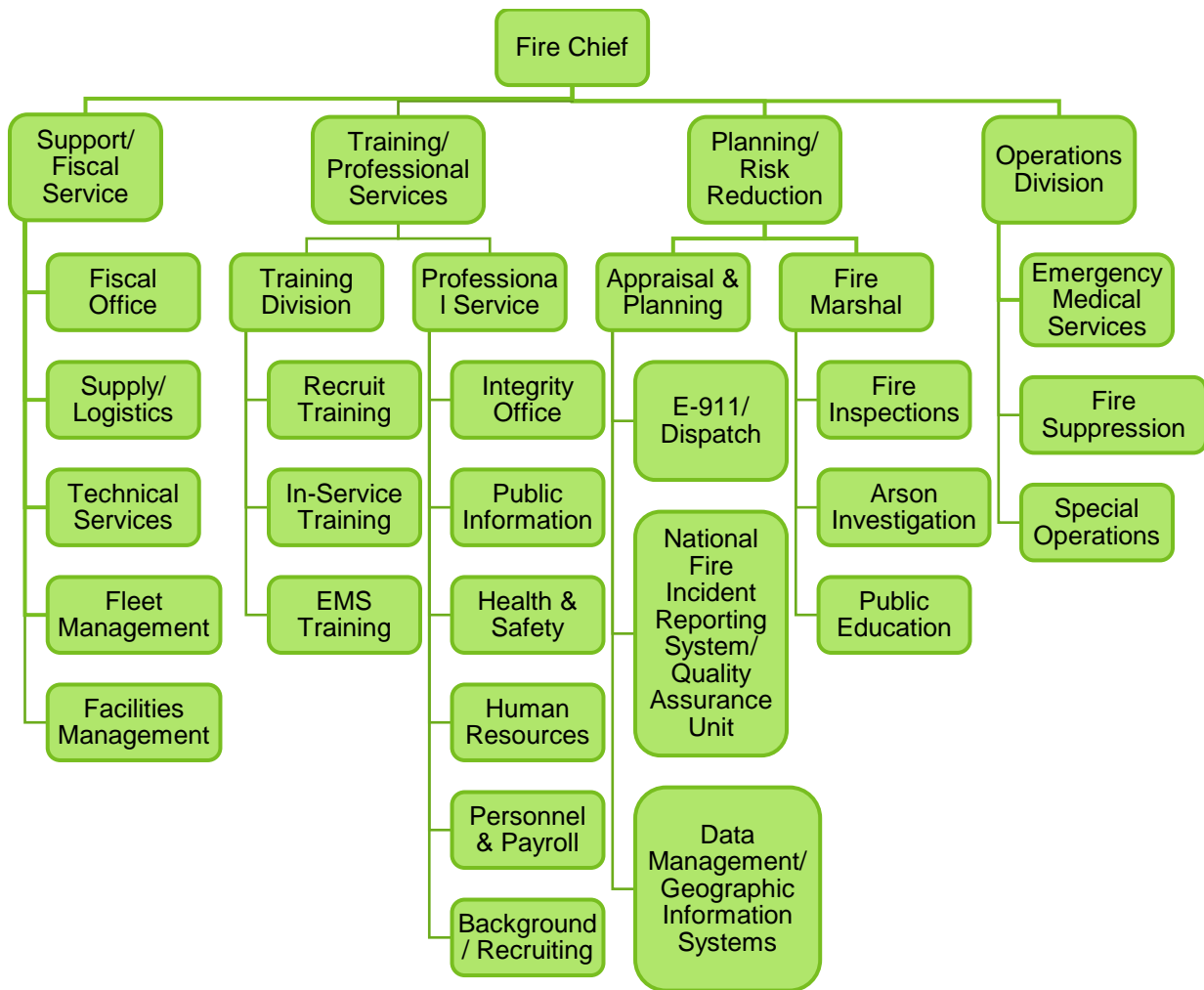
To be responsive to the needs and safety of our community, committed to the highest level of risk reduction and incident response while delivering superior customer service and professionalism.

Description

The DeKalb County Fire Rescue (DCFR) Department is a modern, all-hazards organization that provides emergency response to medical emergencies, fire emergencies, hazardous materials incidents, technical rescue, aircraft distress, tactical emergencies and special weapons, and tactics medic operations at the highest level. The DCFR is currently recognized by the Insurance Services Office (ISO) as being an ISO Class 2 Fire Department which places DeKalb County in the top three percent of recognized fire departments in the United States. DCFR has 26 fire stations and utilizes 45 emergency response units strategically located across DeKalb County. DCFR administers and enforces fire-related statutes and ordinances, conducts fire investigations, and educates the public on fire prevention, fire safety and injury prevention.

DCFR manages a Fire Rescue Academy, Technical Services Division and Fire Marshal's Division. The Fire Rescue Academy is responsible for all basic training of fire recruits, advanced in-service training of fire personnel and the continual development of course material. The Technical Services Division supports Fire Rescue services through the management of information, budget, maintenance, vehicle, and equipment. The Fire Marshal's Division is responsible enforces all fire codes, responds to all complaints of fire hazards, and reviews all site plans for compliance with the fire code.

Organizational Chart



Financials (Fire Fund – 270)

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 45,717,151	\$ 50,356,378	\$ 51,452,014	\$ 57,737,206
52 - Purch / Contr Svcs	\$ 1,792,796	\$ 1,718,749	\$ 1,336,878	\$ 2,446,153
53 - Supplies	\$ 3,080,111	\$ 2,876,360	\$ 3,113,241	\$ 4,054,403
54 - Capital Outlays	\$ 120,836	\$ 225,624	\$ 253,121	\$ 236,728
55 - Interfund Charges	\$ 8,636,552	\$ 7,789,686	\$ 10,598,121	\$ 9,851,391
57 - Other Costs	\$ -	\$ -	\$ 32,826	\$ -
61 - Other Financing Uses	\$ 680,727	\$ 1,785,835	\$ 1,745,812	\$ 6,645,903
70 - Retirement Svcs	\$ 40,651	\$ -	\$ -	\$ 8,348,149
Expense Total	\$ 60,068,824	\$ 64,752,633	\$ 68,532,013	\$ 89,319,933

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
04922 - Training	\$ (432)	\$ -	\$ 19,678	\$ 19,677
04923 - Administration	\$ 10,000	\$ (2,928,968)	\$ 8,281	\$ 8,282
04925 - Operations	\$ 60,059,256	\$ 67,681,601	\$ 68,501,409	\$ 89,291,974
04930 - Rescue Services	\$ -	\$ -	\$ 2,645	\$ -
Expense Total	\$ 60,068,824	\$ 64,752,633	\$ 68,532,013	\$ 89,319,933

Financials (General Fund – 100)

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 102,591	\$ 1,434,945	\$ 1,862,140	\$ 3,499,694
52 - Purch / Contr Svcs	\$ 22,461	\$ 32,137	\$ 379,883	\$ 107,900
53 - Supplies	\$ 6,418	\$ 400,865	\$ 357,520	\$ 400,000
54 - Capital Outlays	\$ -	\$ 36,576	\$ 161,601	\$ 99,197
55 - Interfund Charges	\$ 72,631	\$ 52,935	\$ 5,088	\$ 18,800
61 - Other Financing Uses	\$ 1,083,594	\$ 1,083,594	\$ 1,083,595	\$ 1,083,594
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 159,243
Expense Total	\$ 1,287,696	\$ 3,041,052	\$ 3,849,827	\$ 5,368,428

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
04930 - Rescue Services	\$ 1,287,696	\$ 3,041,052	\$ 3,849,827	\$ 5,368,428
Expense Total	\$ 1,287,696	\$ 3,041,052	\$ 3,849,827	\$ 5,368,428

Positions (Fire Fund – 270)

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	650	681	608	NA
Funded	653	705	737	740

Positions (General Fund – 100)

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	7	29	12	NA
Funded	-	20	53	53

Goals and Objectives

Goal #1: Enhance Sustainable Prevention Activities.

Objective #1A: Utilize the recently completed risk assessment tool to reduce life and property risks by developing innovative public education programs focused on reducing risks to the community specific to their needs as demonstrated through risk profiles, historical data, and population data/projections.

Objective #1B: Establish a program of inspection to inspect properties identified through the risk assessment tool as “High Hazard” once every year, “Medium Hazard” once every two years, and “Low Hazard” once every three years.

Goal #2: Improve incident response and mitigation.

Objective #2A: Examine all processes involved with dispatching our emergency resources while utilizing the new Emergency Fire Dispatcher (EFD) Priority Dispatch program. All responses will be re-evaluated to ensure that the appropriate equipment is being dispatched.

Objective #2B: Roll out WestNet First In IP based fire station alerting systems.

Objective #2C: Continue to develop policy that is aimed at the long-term health of members as it relates to exposures to cancer-causing carcinogens while working on structure fires.

Objective #2D: Improve upon the department's Wheels-Turning time.

Objective #2E: Hire 80 recruits over two classes to support operations.

Goal #3: Increase workplace productivity.

Objective #3A: Identify and implement a comprehensive Health & Wellness program that will enhance cancer prevention and other illnesses, by implementing National Fire Protection Association (NFPA) 582 physical exams combined with a comprehensive hands-on physical, a model of early detection and prevention of the major diseases before they reach a catastrophic level.

Objective #3B: Develop and implement a standard for an effective and efficient deployment model for fire personnel utilizing industry best practices that reduce current workload of all divisions and groups.

Objective #3C: Reduce the number of firefighter injuries.

Objective #3D: Expand upon our internal mentorship program that is designed to aid in the development of the current and future leaders of the department.

Objective #3E: Continue the operations driven TDA training class and certification.

Objective #3F: Conduct captain's promotional process.

Objective #3F: Continue to focus on a comprehensive NFPA 582 Fire Fighter physical program.

Objective #3F: Certify 30 new TDA operators.

Goal #4: Improving Customer Service.

Objective #4A: Develop innovative processes designed to assess and improve community outreach on matters related to public safety.

Objective #4B: Redesign the Annual Report so that it also reflects Strategic Plan Key Success Measures, Accomplishments and Outcome.

Objective #4C: Become a CoAEMSP accredited training center.

Objective #4D: Begin paramedic certification class in September 2022.

Objective #4E: Establish a comprehensive interactive staffing report.

Goal #5: Sustain and Improve County Assets.

Objective #5A: Develop a business plan that will review and audit all existing and future facility needs as well as repair and upgrade all existing facilities.

Objective #5B: Comply with national standards to reduce health and safety risks by ensuring that the construction on new stations is focused on reducing exposure to carcinogens.

Objective #5C: Continue with infrastructure improvements aimed at reducing occupational stress / exposure and increase efficiency.

Objective #5D: Continue with apparatus designs that promote clean cab initiatives.

Objective #5E: Ensure NFPA 1851 compliance with PPE cleaning and repair program.

Objective #5F: Complete Plymovent vehicle exhaust system installs.

Performance Measures

Performance Measures	FY19 Actual	FY20Actual	FY21 Actual	FY22 Goal
Minimize turnout time for fire incidents	53 Seconds	51 Seconds	51 Seconds	49 Seconds
Minimize turnout time for medical incidents	113 Seconds	131 Seconds	134 Seconds	127 Seconds
Minimize travel time for fire incidents	409 Seconds	457 Seconds	423 Seconds	419 Seconds
Minimize travel time for medical incidents	550 Seconds	559 Seconds	571 Seconds	514 Seconds
Fire investigations	206	257	305	270
Arson arrest	26	30	32	30

Points of Interest

- Although we saw a 14% increase in call volume, DCFR provided world-class service that is in line with the department's Mission Statement.
- The department saw a decrease in vehicle accidents.
- Developed a Station Officer mentoring program.
- Placed 8 new clean cab pumpers in service.
- Began construction of new fire station 7.
- Graduated 45 Recruits and placed in Operations

- New upgrades to Training Center (New Classrooms and Instructor Office Space)
- Hired new Payroll/Personnel Supervisor
- All Paper Files (Personnel documents) converted and stored on secure digital files.
- Created the Peer Support program
- Further implementation of Nurse Navigator Line in partnership with AMR used to redirect non-emergency medical calls to alternate type of care, thereby reducing the number of calls for ambulance response. The Nurse Navigator Line saved approximately 3,750 ambulance unit hours in 2021.
- Completion of project with ATLytics to create a risk assessment tool for DCFR that combines risk evaluation, historical data, and population projections to categorize all structures within DeKalb County for their risk of fire. This assessment tool will be utilized by Fire Rescue to tailor mitigation efforts to specific areas matched with the specific risks within those areas.

Fleet Management

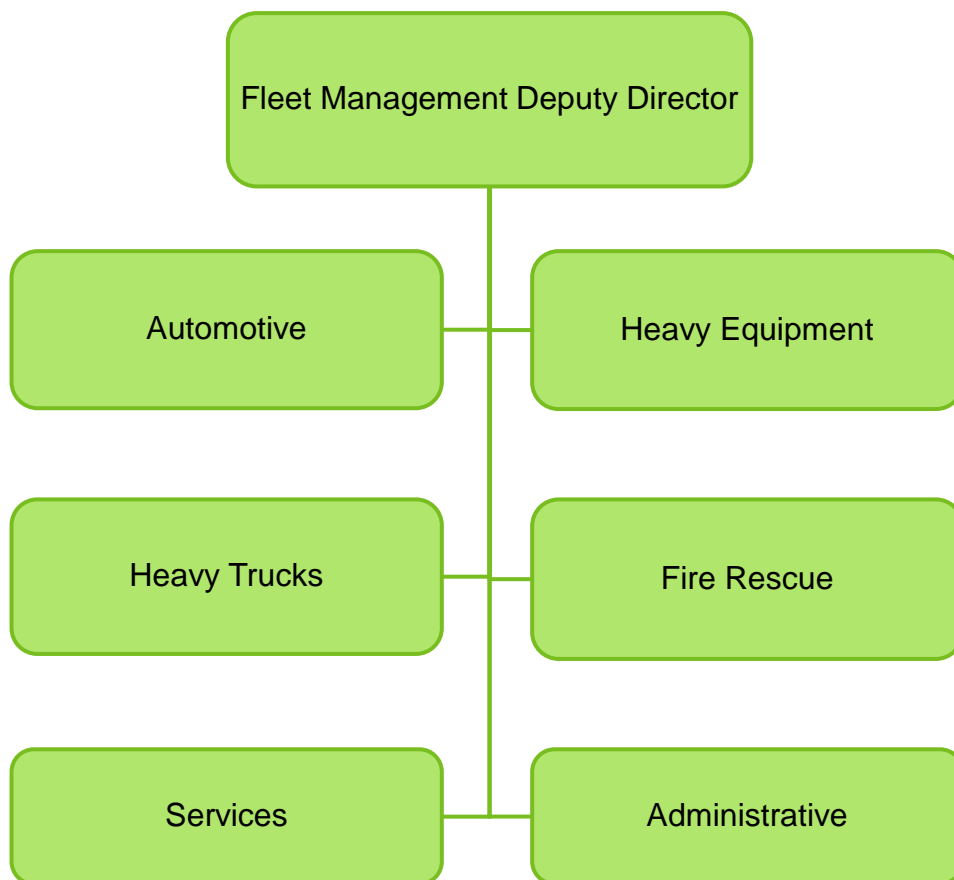
Mission Statement

The mission of Fleet Management is to provide preventive maintenance and repair services, vehicle replacements, and fuel administration to maintain a highly functional, efficient, and economical fleet operation to support vehicle-using departments.

Description

Fleet Management is comprised of six divisions. The Administrative Division is responsible for personnel, fuel operations and accounting functions. The Automotive Division is responsible for maintaining all cars and pickup trucks with gross vehicle weights of up to 13,000 lbs. including wrecker services, fuel, and lube services. The Heavy Equipment Division is responsible for off-road equipment, all vehicles located at Seminole Landfill and the Body Shop. The Heavy Truck Division is responsible for all trucks with a gross weight of 13,000 lbs. and above, welding shop and heavy truck lubrication services. The Fire Rescue Division is responsible for providing maintenance on all fire rescue vehicles and equipment with a gross weight of over 13,000 lbs. The Services Division is responsible for the tire shop and parts operations.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 8,800,282	\$ 9,383,873	\$ 10,469,292	\$ 9,813,593
52 - Purch / Contr Svcs	\$ 5,874,343	\$ 5,829,159	\$ 5,236,514	\$ 7,201,012
53 - Supplies	\$ 15,296,489	\$ 11,898,281	\$ 12,591,620	\$ 12,428,625
54 - Capital Outlays	\$ 4,604	\$ 5,522	\$ 2,960	\$ 5,400
55 - Interfund Charges	\$ 2,074,315	\$ 2,199,726	\$ 2,762,596	\$ 2,481,538
57 - Other Costs	\$ 5,074	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ 330,000	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ 1,225,944	\$ 1,328,832	\$ 1,412,832	\$ 1,573,624
Expense Total	\$ 33,611,051	\$ 30,645,393	\$ 32,475,813	\$ 33,503,792

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
01210 - Fleet Maintenance	\$ 33,597,543	\$ 30,640,520	\$ 32,462,955	\$ 33,480,171
01220 - Motor Pool	\$ 13,508	\$ 4,873	\$ 12,858	\$ 23,621
Expense Total	\$ 33,611,051	\$ 30,645,393	\$ 32,475,813	\$ 33,503,792

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	131	130	130	NA
Funded	152	152	130	132

Goals and Objectives

Goal #1: To promote and maintain excellence in customer service and efficiency in operations.

Objective #1A: Maintain an in-service rate of 95% or greater.

Objective #1B: Maintain a preventive maintenance rate of 5% or lower.

Goal #2: To support customer initiatives involving acquisitions, maintenance, repairs, and fuel operations.

Objective #2A: Complete the purchase of vehicles from special purpose lost option sales tax (SPLOST) proceeds.

Objective #2B: Upgrade technology to improve efficiencies in fueling systems, inventory, etc.

Goal #3: To promote opportunities for education and training to enhance skills, retain, and attract employees.

Objective #3A: Establishment of an apprentice program to train and attract new employees.

Objective #3B: Conduct on-going technical and personal development classes for employees.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Fleet Availability	94%	95%	95%	95%
Preventive Maintenance	95	95	95	95
Vehicles per Technician	54	53	57	52
Miles Driven (millions)	30	29	25	30
Repair Orders Completed	27,300	25,500	22,865	25,500

Points of Interest

- Diesel fuel consumption has decreased for DeKalb County. 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.
- Fleet Management continued operations throughout the pandemic with minimal service interruption while maintaining safety for employees and vendors
- The continuing challenge in vehicle repairs is increasing in-house repairs and decreasing the more expensive outside repairs. The key in altering the mix is reducing turnover in skilled technician positions. The department has instituted pay analyses and created a dedicated training coordinator position to address this.
- Fleet Management continued its operation as first responders during the COVID pandemic. The department was able to perform with the challenges of COVID instances and was able to maintain a high level of maintenance and repair services in supporting the public works and public safety departments.

Geographic Information System

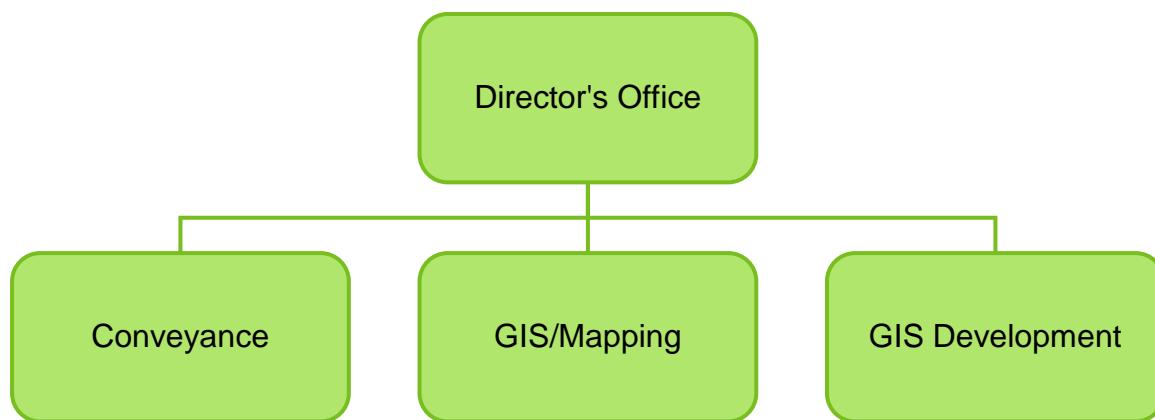
Mission Statement

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

Description

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

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 1,670,433	\$ 1,683,186	\$ 1,752,627	\$ 1,877,497
52 - Purch / Contr Svcs	\$ 252,911	\$ 207,121	\$ 349,382	\$ 639,428
53 - Supplies	\$ 4,569	\$ 6,273	\$ 3,767	\$ 13,337
54 - Capital Outlays	\$ 317,131	\$ 327,155	\$ 311,814	\$ 392,540
55 - Interfund Charges	\$ 4,278	\$ 8,966	\$ 3,285	\$ 500
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 312,440
Expense Total	\$ 2,249,323	\$ 2,232,702	\$ 2,420,874	\$ 3,235,742

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
00801 - G.I.S.	\$ 1,262,549	\$ 1,315,516	\$ 1,472,984	\$ 2,239,579
00803 - G.I.S. - Property Mapping	\$ 986,774	\$ 917,186	\$ 947,890	\$ 996,163
Expense Total	\$ 2,249,323	\$ 2,232,702	\$ 2,420,874	\$ 3,235,742

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	21	21	22	NA
Funded	21	22	21	22

Goals and Objectives

Goal #1: Complete Migration to new GIS Architecture.

Objective #1A: Renew Esri Enterprise Agreement (EA)

Objective #1B: Migrate off original Azure SQL Server (Cityworks for R&D, Facilities and Traffic).

Objective #1C: Complete Cloud Infrastructure implementation to Microsoft Azure.

Objective #1D: Install System Monitor within Cloud Infrastructure

Objective #1E: Retire former on-premise infrastructure (IT-Mapsite-WP1, etc.)

Goal #2: Complete all Ownership/Sales transactions and mapping projects by March 1st tax digest.

Objective #2A: Keep data entry backlog below 25 deed books.

Objective #2B: Maintain deed reading backlog below 35 books.

Objective #2C: Maintain an error rate of data entry and deed reading of 10%.

Goal #3: Increase GIS Web and App presence.

Objective #3A: Update ArcGIS Software version.

Objective #3B: Create an Open Data Portal.

Objective #3C: Deploy 2022 Imagery

Objective #3D: Implementation of ArcGIS Hub for Portal

Goal #4: Go-Live with pending projects.

Objective #4A: Migration of mappers and addressing to ArcGIS Pro

Objective #4B: Consolidation of scripts for Sanitation's Bulky Item Pick-up

Objective #4C: Continued migration of Apps to Portal

Objective #4D: Installation of Deed Drafter

Objective #4E: Rewrite interface for new version of Hansen (address, parcel, ownership)

Objective #4F: Archiving old GIS Datasets.

Goal #5: Land Records.

Objective #5A: Basemap/Planimetric Update.

Objective #5B: Fill Addressing Coordinator position.

Objective #5C: New parcel change documentation for Property Appraisal

Goal #6: Surplus Property.

Objective #6A: Decrease backlog of surplus property requests.

Objective #6B: Continue cleanup and standardize on one Surplus Property database.

Objective #6C: Develop a strategic plan for coordination with the DeKalb Land Bank Authority.

Goal #7: Training and Outreach.

Objective #7A: Conduct a series of on-site GIS training classes.

Objective #7B: Participate in annual GIS Day.

Objective #7C: Re-establish GIS user group for internal and external DeKalb GIS users.

Objective #7D: Conduct quarterly training sessions for GIS or other departments

Goal #8: Leverage GIS to transform blighted properties in DeKalb.

Objective #8A: Go-Live with Beautification and Clean Sweep App.

Objective #8B: Illustrate the impact of the sale of surplus and tax delinquent properties.

Goal #9: Maintain peak operational efficiencies.

Objective #9A: Conduct 100% of all plan reviews within 10 days of the service request.

Objective #9B: Complete 100% of all addressing requests within three days of service request.

Objective #9C: Implement smart form technology at the customer service counter.

Objective #9D: Complete all map changes within 10 days of service request.

Objective #9E: Complete data and custom map requests within 72 hours.

Objective #9F: Complete parcel edits (separations, combinations, and re-parcels) within five days.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Number of parcels conveyed	36,452	27,669	34,427	31,000
Number of deeds entered	31,906	25,159	29,070	25,640
Total Deeds Read	31,891	25,020	31,051	27,620
GIS Revenue Collection (maps, data, etc.)	207,829	161,284	173,513	150,000
GIS Walk-In Customers	1,619	1,467	2,241	2,400
Active users within Pictometry	459	461	461	475
Number of GIS mapping / data requests	316	416	416	420
Number of ArcGIS online aps	192	125	125	100
Users within ArcGIS Online	543	750	871	880

Points of Interest

Projects:

- Migrated GIS servers to MicroSoft Azure.
- Migrated database to Azure.
- Moved legacy applications to newer Azure infrastructure.
- Progressing on implementation of Sanitation Automatic Vehicle Locator/Route Optimization project.
- Cityworks go-live for facilities, R&D and Traffic.
- Retired old servers on Windows 2012.
- Deployed Hydrant inspection App.
- Sanitation payment applications.
- Created Coronavirus Hub.
- Created DeKalb Opportunity Zones Web App.
- Added Cityworks cloud deployment to support mobile workforce in the Watershed Department operational awareness.
- Created focused executive dashboards that integrate maps, charts, and graphs.
- Use maps with dynamic data sources to provide real-time views.
- Created and shared operation views that are focused on a specific need.

Constituent Services:

- Redistricting conducted by DeKalb GIS.
- Conducted Homeless Census count using GIS App.
- Revised Polling Place Waiting Times App for new Georgia law.

Field Mobility:

- Deployed hydrant inspection App.
- Created homicides Web App.
- AVL/Routing configuration project for Sanitation.

Grady/Hospital Fund

Mission Statement

From the day Grady opened in 1892, their mission has been to care for those in need. Grady improves the health of the community by providing quality, comprehensive healthcare in a compassionate, culturally competent, ethical, and fiscally responsible manner. Grady maintains its commitment to the underserved of Fulton and DeKalb counties, while also providing care for residents of metro Atlanta and Georgia. Grady leads through its clinical excellence, innovative research and progressive medical education and training.

Description

DeKalb County contributes to Grady Memorial Hospital for the treatment of indigent DeKalb County residents. This subsidy provides for payments for the operation of Grady. Also, within this area is DeKalb County's portion of the Fulton-DeKalb Hospital Authority (FDHA) Series 2013 Refunding Revenue Bonds for \$41,380,000. In 2012, Fulton County refinanced their portion of the series 2003 bonds.

Debt Function - Fulton-DeKalb Hospital Authority (FDHA) Bonds

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

Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
52 - Purch / Contr Svcs	\$ 4,370	\$ 1,370	\$ 2,350	\$ 20,000
57 - Other Costs	\$ 20,390,481	\$ 20,356,412	\$ 16,422,172	\$ 16,617,952
58 - Debt Service	\$ -	\$ -	\$ -	\$ 2,687,225
Expense Total	\$ 20,394,851	\$ 20,357,782	\$ 16,424,522	\$ 19,325,177

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
09510 - Hospital Fund	\$ 20,394,851	\$ 20,357,782	\$ 16,424,522	\$ 19,325,177
Expense Total	\$ 20,394,851	\$ 20,357,782	\$ 16,424,522	\$ 19,325,177

Goals and Objectives

Not Applicable.

Performance Measures

Not Applicable.

Points of Interest

Not Applicable.

Board of Health

Mission Statement

The mission of the DeKalb County Board of Health (DCBOH) is to protect, promote, and improve the health and well-being of all DeKalb County residents.

Description

The FY2022 budget continued to support workforce development, including recruitment and retention, fiscal sustainability, and programs and services to improve the health of citizens within the county. The Environmental Health division provided services designed to protect the community from potential public health threats. Some of the services and activities included review and inspection of food service plans, swimming pool plans, hotel/motel plans and septic system plans; food-borne illness surveillance; prevention activities for West Nile Virus, rabies, and lead poisoning. The Clinical Services Division provided clinical administration, clinical operations, and clinical services at the five (5) health centers. Other programs included Immunization, Pharmacy, and Infectious Disease and Refugee Health, including the Ryan White and the Refugee and Tuberculosis program. The recently established Community Health Division included the Health Assessment and Promotion department, Women, Infant and Children's program (WIC) and the Maternal and Child Health programs. The Administration Division continued to support the fiscal and administrative functions of the DCBOH, including Finance, Information Technology, Internal Services, that includes contracts and purchasing, grants, warehouse, and vital records.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
57 - Other Costs	\$ 4,740,323	\$ 4,890,012	\$ 5,120,763	\$ 5,720,763
Expense Total	\$ 4,740,323	\$ 4,890,012	\$ 5,120,763	\$ 5,720,763

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
07101 - County Contribution	\$ 4,740,323	\$ 4,890,012	\$ 5,120,763	\$ 5,720,763
Expense Total	\$ 4,740,323	\$ 4,890,012	\$ 5,120,763	\$ 5,720,763

Goals and Objectives

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

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

Objective #1B: To ensure DCBOH's enrollment in the Care Management Organization (CMO) for pregnant women and women with breast/cervical cancer.

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

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

Objective #1E: To immediately initiate investigations of infectious disease outbreaks, respond to foodborne illness complaints and notifiable disease reports within 24 hours and maintain an after-hours on-call team. Publish and distribute reports, fact sheets and information regarding health and injury prevention among DeKalb County residents.

Goal #2: To deliver reliable and efficient environmental health services for DeKalb County.

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

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

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actuals	FY22 Goal
Total patient encounters	113,837	63,364	102,000	118,555
Clinical dental visits	2,582	836	2,447	10,314
STD/HIV services, patients served	9,446	6,158	8,742	7,539
Immunizations, patients served	24,121	11,785	21,016	40,713

WIC average monthly caseload	24,838	22,098	22,955	16,295
Family planning, patients served	2,282	1,673	2,197	1,802
Food service program	32,319	24,384	18,250	20,000
Onsite sewage disposal	6,588	5,196	4,301	4,000
Rodent control activities	1,910	1,010	705	500
Swimming pool activities	9,757	7,672	7,495	7,500
Radon testing	473	354	195	100
West Nile Virus, number of contacts	20,453	9,234	6,016	8,000
Body crafting Establishments	240	164	233	200

Points of Interest

- The FY2022 approved budget provides \$600K funding to address the need to increase the minimum salaries for fulltime positions and the hourly rate for hourly positions for the purpose of competing with the current job market.
- Funds allocated by the DeKalb County Government General Fund provides approximately 13% of the DeKalb County Board of Health's FY2022 budget. The Georgia Department of Public Health provides 50% of the budget, while federal and other funding sources total 37% of the budget.

Hotel / Motel Tax

Mission Statement

The purpose of this “department” is to promote tourism efforts in the county. This is not a true “department”, but a fund administered by Finance and Planning & Sustainability. A tax is assessed on rooms and lodging within unincorporated DeKalb County.

Description

The Hotel / Motel Department accounts for transactions involving DeKalb County’s original Hotel / Motel Tax of 2%. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to 8%. This excise tax is used to promote tourism, conventions, and trade shows. In addition, funds can be expended for “tourism product development” which is the creation or expansion of physical attractions which improve the destination appeal to visitors, support visitors’ experience and are used by visitors. Such expenditures may include capital costs and operating costs. Currently, the 8% is allocated as follows: 3% for county operations, 1.5% for tourist-related products, and 3.5% for promotion of tourism. DeKalb County contracts with the DeKalb County Convention and Visitors Bureau, an independent 501(c)(6) organization, to promote tourism, conventions, and trade shows.

Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
57 - Other Costs	\$ 1,147,999	\$ 627,503	\$ 1,019,290	\$ 2,362,500
61 - Other Fin.Uses	\$ 1,864,267	\$ 3,703,063	\$ 1,807,661	\$ 3,637,500
Expense Total	\$ 3,012,266	\$ 4,330,566	\$ 2,826,952	\$ 6,000,000

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
10275 - Hotel / Motel Tax Fund	\$ 3,012,266	\$ 4,330,566	\$ 2,826,952	\$ 6,000,000
Expense Total	\$ 3,012,266	\$ 4,330,566	\$ 2,826,952	\$ 6,000,000

Goals and Objectives

Not applicable.

Performance Measures

Not applicable.

Points of Interest

- The creation of new cities has reduced the number of hotels in unincorporated DeKalb that collect and remit hotel-motel taxes to the county.
- Revenue was stabilizing through FY21 as the last new city, Tucker, was created in 2016. No new cities have been created since then. Discussions in the state legislature may change that soon.
- The state of Georgia passed legislation (HB 317) effective July 1, 2021, that expanded the excise tax on rooms, lodgings, and accommodations to include third-party marketers of overnight rentals such as Airbnb. This revenue stream started in FY21 but will be a full year of collections in FY22.

- The state also lifted COVID restrictions during FY21, so it is expected FY22 will see fewer vacancies and more travel.

Human Resources

Mission Statement

To provide a diverse, professional, and motivated workforce through competitive compensation, continuous training and development, and consistent and fair administration of policies and procedures

Description

The Human Resources (HR) Department contributes to the county's efforts to operate a financially sound and efficient government to provide the best level of service. HR strives to be a forward looking, strategic business partner that maximizes the effectiveness of the human capital. By attracting, retaining, and developing a diverse and competent workforce, county agencies achieve their business needs. HR has oversight responsibility for organization and employee development; employee and management relations; policy development and administration; employee information systems and data management; occupational compliance; and provides operational department support to include recruitment and selection, classification and compensation, performance management, etc.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 2,789,227	\$ 2,962,500	\$ 3,188,052	\$ 3,652,664
52 - Purch / Contr Svcs	\$ 940,665	\$ 657,724	\$ 579,360	\$ 1,235,498
53 - Supplies	\$ 33,425	\$ 12,377	\$ 7,288	\$ 25,480
54 - Capital Outlays	\$ 623	\$ 227	\$ -	\$ -
55 - Interfund Charges	\$ 2,053	\$ 2,209	\$ 3,764	\$ 3,299
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 525,863
Expense Total	\$ 3,765,993	\$ 3,635,036	\$ 3,778,464	\$ 5,442,804

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
01510 - Human Resources & Merit Sys	\$ 2,629,650	\$ 2,707,097	\$ 2,881,305	\$ 4,072,759
01520 - Employee Health Clinic	\$ 690,948	\$ 523,187	\$ 439,775	\$ 715,617
01525 - Training & Development	\$ 445,396	\$ 404,752	\$ 457,384	\$ 654,428
Expense Total	\$ 3,765,993	\$ 3,635,036	\$ 3,778,464	\$ 5,442,804

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	35	35	35	NA
Funded	33	34	37	39

Goals and Objectives

Goal #1: Public Safety

Objective #1A: Assist in implementing innovative hiring solutions to expand the applicant pool for sworn public safety personnel.

Objective #1B: Partner with public safety in determining competitive compensation to attract and retain sworn personnel

Objective #1C: Collaborate with public safety to design and implement retention incentives.

Goal #2: Retention, Hiring, & Training

Objective #2A: Train HR staff on the Archer Job Evaluation System to support continued market-based compensation and internal equity assessments

Objective #2B: Ensure consistent, fair, and equitable application of policies and confidentiality through manager/supervisor training as needed

Objective #2C: Recommend methods for competitive staff compensation and other enhancements based on the county's Compensation Philosophy.

Objective #2D: Enhance retention by promoting healthy life-work balance as an essential to today's work environment

Objective #2E: Implement competitive staff compensation and pay enhancements based on the county's Compensation Philosophy

Objective #2F: Reinforce Employee Leadership Development Program (Bright Futures) to expand talent pool and develop bench strength.

Objective #2G: Create a culture of continuous learning and pursuit of professional certifications.

Objective #2H: Develop and implement training programs to strengthen employee skills and knowledge with a focus on policy awareness, consistent application, and manager/supervisor training.

Objective #2I: Identify and actively recruit top performing executives and senior managers, saving the county \$20-30K per initiative.

Objective #2J: Develop community partnership to build and sustain a General Equivalency Degree (GED) program for employees.

Objective #2K: Assist in implementing innovative hiring solutions to expand the applicant pool for DOT and Sanitation personnel.

Goal #3: Community Health and Well-Being.

Objective #3A: Continue reporting monthly employee COVID-19 incidents to executive leadership.

Objective #3B: Provide weekly status reports (% of vaxxed employees) to executive leadership and coordinate distribution of Vaccine Incentive Payments in conjunction with IT and Payroll.

Objective #3C: Ensure occupational compliance policies and programs contribute to health and wellness of employees.

Objective #3D: Support of staffing efforts in Human Services and Parks, Recreation & Cultural Affairs to provide community enrichment for adults and youth.

Goal #4: Ensure consistency, fairness, and transparency in policy implementation.

Objective #4A: Develop and maintain formal and legally defensible procedures which enable the county to successfully defend cases reviewed by hearing officers, Merit System Council, Equal Employment Opportunity Commission and/or courts.

Objective #4B: Increase awareness and understanding of HR policies and practices by holding effective Policy Council meetings, updating administrative policies & procedures manual, enhancing county-wide communication to employees and publishing updated policies on intranet.

Objective #4C: Provide expert consultation services and train managers/supervisors in our customer departments to ensure consistent, fair, and equitable application of policies and confidentiality.

Objective #4D: Utilize exit interview feedback for targeted process improvements, training, policy revision and new policy development.

Objective #4E: Develop a Countywide Equal Employment Opportunity Plan (EEO) compliant with DOJ requirements to ensure equal employment opportunities are provided regardless of sex, race, or national origin.

Objective #4F: Contribute to improving countywide employee morale through HR sponsored events that highlight customer service.

Objective #4G: Advocate services offered through Employee Assistance Program and coordinate related training based on utilization and trends.

Goal #5: Enhance Customer Service Delivery and Improve Workplace Productivity

Objective #5A: Continue streamlining HR processes and increase productivity through technology enhancements enabling HR professionals to better serve as business consultants/partners to customer departments.

Objective #5B: Contribute to improving countywide employee morale through HR sponsored engagement events.

Objective #5C: Ensure occupational compliance policies and programs contribute to health and wellness of employees.

Objective #5D: Advocate services offered through Employee Assistance Program and coordinate related training based on utilization and trends.

Objective #5E: Monitor expenditure levels of divisions to ensure department operates within budget allocation.

Objective #5F: Participate in DeKalb efforts to encourage recycling and maintaining a green community, energy savings, and sustainability.

Goal #6: Develop and maintain a robust, motivated, and engaged team of HR professionals

Objective #6A: Maintain 90% HR Professionals Nationally certified in jobs requiring certification.

Objective #6B: Provide nationally recognized SHRM certification training to HR staff and other interested County staff and jurisdictions.

Objective #6C: Increase HR department development by conducting needs assessment and providing appropriate employee training.

Objective #6D: Host HR team building activities and establish internal rewards and recognition as appropriate in 2022.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Executive branch employees attaining a minimum 4 hours of training per year (%)	25%	60%	11%	60%
Hours of manager/supervisor training	8,859	7,500	6,252	7,500
Hours of leadership development training offered	2,400	2,400	2,400	2,400
Executive branch employees evaluated (%)	47%	60%	60%	50%
Morale-building initiatives and events hosted	5	5	3	5
HR onsite or virtual visit to worksites	223	184	1	200
Disciplinary hearing appeals, merit system council reviews and grievances upheld (%)	58%	80%	80%	80%
Average days from requisition to employment offer	40 Days	51 Days	23 Days	51 Days
HR Professionals nationally certified within 1 year of hire (%)	89%	90%	94%	90%
Employee turnover rate vs. national average	13.83% 19.4%	12.91% 19.10%	19.4% 20.4%	TBD

Points of Interest:

Talent Acquisition & Compensation

- Successfully recruited individuals to lead Voter Registration & Election (VRE) and Internal Audit, saving the county on average \$30-40K per effort.
- Conducted comprehensive salary surveys for Police, Fire, E-911 and Sheriff to determine market competitiveness.
- Creatively hired/processed 1,821 (1,002 regular) employees in a virtual environment.
- Partnered with DeKalb WorkSource and DeKalb Public Schools to hire, onboard and train over 700 summer youth interns in Virtual Career Academy.
- Processed Retention Incentive Payments
- Public Safety \$3K one-time pay incentive
- General employee \$2K one-time pay incentive.
- Assisted with Governor's \$1K public safety pay initiative.
- Assisted implementing Sheriff's targeted mass pay increases and across-the-board adjustments.
- Managed/coordinated auxiliary worker assignments for Voter Registration and Tenant-Landlord Assistance Coalition.

Health and Wellness

- Generated monthly COVID-19 Incident Report – 3,508 incidents reported through Dec 2021.
- Implemented vaccine incentive payment process for eligible county employees.
- Processed employee vaccine incentive payments and coordinated with county's Innovation & Technology and Payroll departments (approximately \$1.5M disbursed December 2021) - extended to February 25th for payout March 11.
- Delivered Weekly Employee Vaccine Incentive Status Report, as of February 4, 2022, 67% of workforce fully vaccinated for COVID-19.

Technology

- Provided critical support for Oracle CV360 Implementation Project for Core HR, Recruiting, Talent/Performance, Learning & Absence modules.
- Implemented electronic self-scheduling process for pre-employment physical exams w/ Caduceus
- Implemented online onboarding process for summer hires via Taleo.

- Successfully implemented GovOS (Seamless Docs), an e-signature solution/premium form and process automation platform used to bring HR forms and documents online.
- Developed policy and procedure to conduct disciplinary appeal hearings in a virtual environment to ensure due process.

Employee Development

- Partnered with University of Georgia Carl Vinson Institute to graduate 37 employees from county's Bright Futures Leadership Development Program
- Received HR Excellence Finalist Award for Best Learning & Development & Talent Management Strategy 2021 SHRM/Atlanta Business Chronicle
- Facilitated 26 virtual New Employee Orientations for 840 new hires.
- Coordinated/conducted 176 virtual professional development sessions.
- 100% of 18 HR professional staff nationally certified, from only 2 in 2011.

Human Services

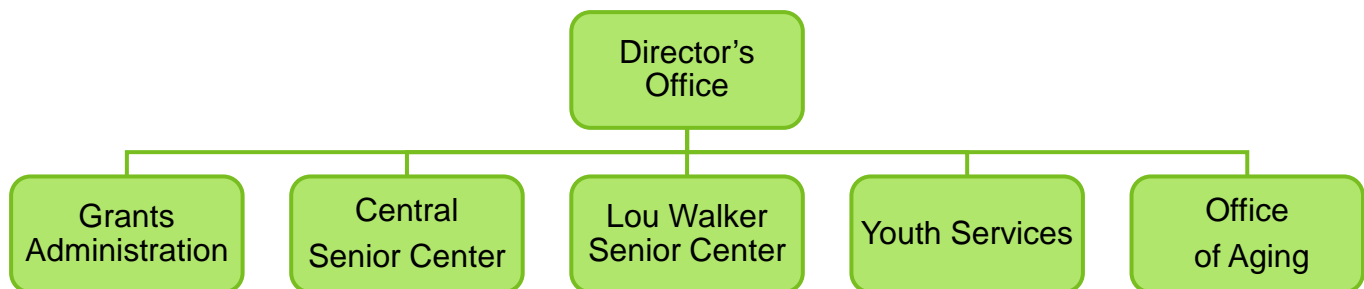
Mission Statement

The mission of DeKalb County Human Services Department is to ensure a safer DeKalb and stronger neighborhoods by the provision of centralized, fiscally responsible services and public/private partnerships, addressing the service needs of families, individuals, youth, and DeKalb County senior residents.

Description

The Department of Human Services consists of five units: Office of Aging, Human Services Administration, Office of Youth Services, Lou Walker Senior Center and Central DeKalb Senior Center. The Office of Aging coordinates and collaborates with seniors, elected officials, other County departments, service providers, the business community, civic organizations, and faith-based organizations to assure a continuum of exceptional services for DeKalb County's diverse senior population and to promote the highest quality of life for the senior population of DeKalb. The Central DeKalb Senior Center was created for older adults 62 and above and is approximately 17,000 square feet. The Lou Walker Senior Center was created for active older adults 55 and older. It's "multipurpose" fee-based membership community devoted to extending the vibrancy and productivity of the growing "baby boomer" population. The center is designed operationally into four main "corridors" of activity and programming: Sports & Fitness; Technology; Lifelong Learning and Safety and Defense. Compliant with the Older Americans Act of 1965, the center is utilized as a model of "world class" programming and customer service innovations with measurable results that can be replicated throughout the Human Services network of service centers for senior citizens. The Office of Youth Services (OYS) is the centralized office whereby children, youth, parents, and community stakeholders can access new and existing signature youth programs and initiatives. OYS works to strengthen programs that ensure the development of well-rounded children and youth in the areas of wellness, entertainment, leadership development and a host of other areas as well. The Human Services Administration's primary focus is grants management of the Human Services Grants program. The division oversees and monitors over 48 nonprofit grants to providers from domestic violence to youth services and several other disciplines.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 2,624,122	\$ 2,873,713	\$ 3,018,266	\$ 3,438,311
52 - Purch / Contr Svcs	\$ 1,482,799	\$ 1,209,407	\$ 1,260,700	\$ 1,770,018
53 - Supplies	\$ 134,472	\$ 247,220	\$ 310,992	\$ 577,613
54 - Capital Outlays	\$ -	\$ 170	\$ 170	\$ 25,000
55 - Interfund Charges	\$ 99,801	\$ 17,542	\$ 54,058	\$ 59,257
61 - Other Financing Uses	\$ 1,492,808	\$ 1,497,808	\$ 850,000	\$ 1,467,808
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 549,297
Expense Total	\$ 5,834,001	\$ 5,845,861	\$ 5,494,185	\$ 7,887,304

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
07510 - Administration	\$ 1,664,403	\$ 1,688,212	\$ 1,202,396	\$ 2,919,922
07520 - Lou Walker Senior Center	\$ 1,303,730	\$ 1,243,172	\$ 1,170,400	\$ 1,335,846
07530 - Office Of Aging	\$ 1,448,677	\$ 1,470,726	\$ 1,576,500	\$ 1,665,448
07531 - South Dekalb Senior Center	\$ 85,945	\$ 123,462	\$ 139,674	\$ 138,721
07532 - North Dekalb Senior Center	\$ 69,416	\$ 90,875	\$ 98,668	\$ 93,500
07533 - Lithonia Senior Center	\$ 71,855	\$ 65,455	\$ 74,959	\$ 75,879
07534 - Dekalb Atlanta Senior Center	\$ 78,546	\$ 57,752	\$ 80,600	\$ 72,449
07540 - Central Center	\$ 377,193	\$ 476,650	\$ 509,034	\$ 856,847
07550 - Office Of Youth Services	\$ 734,236	\$ 629,556	\$ 641,955	\$ 728,692
Expense Total	\$ 5,834,001	\$ 5,845,861	\$ 5,494,185	\$ 7,887,304

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	39	39	38	NA
Funded	32	35	40	46

Goals and Objectives

Goal #1: Continue to implement marketing and outreach efforts to educate the community about Human Services' resources and volunteer opportunities.

Objective #1A: Create and utilize marketing materials that highlight department services through monthly social media postings and quarterly mailouts.

Objective #1B: Ensure marketing materials are relatable to the target audience and have educational/inspirational content.

Objective #1B: Develop partnerships with at least two organizations to assist with outreach and volunteer opportunities by July 31, 2022.

Goal #2: Increase coordinated transportation for the senior population.

Objective #2A: Provide a minimum of two trips per quarter to seniors to shopping centers, churches, or points of interest.

Objective #2B: Provide shuttle transportation, following COVID-19 safety protocols, to senior citizens residing in high rises.

Objective #2C: Conduct monthly evaluations on the progress of quality-of-life trips and shuttle transportation to determine future goals and plans.

Goal #3: Reduce the waiting list for home and community-based services by 12%.

Objective #3A: Explore additional providers and subcontractors to assist with the provision of services by July 2022.

Objective #3B: Develop a senior services contract/agreement with at least one provider.

Goal #4: Begin the National Council of Aging for Central DeKalb Senior Center accreditation process.

Objective #4A: Participation in the Certification Training by senior center manager(s).

Objective #4B: Develop a self-evaluation/certification team to ensure the accreditation process is managed effectively and all documents are obtained and submitted as required.

Goal #5: Expand services offered by the Office of Youth Services.

Objective #5A: Increase the number of participants by 12% via virtual and in-person services focusing on mental health and wellness, education, homelessness, at-risk behaviors, and youth safety.

Objective #5B: Conduct quantitative and qualitative evaluations of the Office of Youth Services programs to determine effectiveness.

Goal #6: Address crisis calls by expanding information and referral capabilities

Objective #6A: Provide at least one training session for Information and Referral staff on handling crisis calls.

Objective #6B: Increase staffing with trained temporary staff, WorkSource staffing and/or volunteers by August 2022.

Goal #7: Develop operational plans for new district 4 senior center.

Objective #7A: Identify staffing and other center needs.

Objective #7B: Develop center programs/classes and instructors by November 2022.

Goal #8: Create a detailed Human Services department technology plan.

Objective #8A: Technology team will meet monthly to strategize and create a technology plan.

Objective #8B: Create and finalize a department wide phone matrix by December 2022.

Objective #8C: Each division will map out their business processes using MS Visio software by September 2022.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Number of Registered Members	3,870	3,435	3,485	3,489
Number of Classes Offered	380	155	165	237
Grant Applications Reviewed	60	63	70	69
Monitoring Visits for Non-profit Organizations	58	58	51	55
Contacts for DeKalb Senior Link Line	13,545	36,650	28,000	37,676
Unduplicated Senior Clients Served	2,300	2,863	2,500	3,498
Number of Meals Provided to Seniors	122,136	273,003	155,000	265,937
Number of Case Management Hours to Seniors	7,665	8,659	8,000	9,223
Number of trips Provided to Seniors	33,438	30,782	32,000	18,742
Youth Safety and Risky Behavior	667	89	420	243
Mental Health and Wellness	949	801	825	875
Homelessness and Economic Wellbeing	805	132	456	898
Education	211	413	673	524
Maternal Infant and Early Childhood Home Visiting (MIECHV)	1,233	869	1,179	1,233
Summer Youth Voucher Program	596	225	596	225
Special Events	4,237	1,320	1,320	1,252
Virtual Village		1,541	2,350	354
YouTube Video Views		560	1,275	196

Points of Interest

- Partnered with DeKalb Board of Health to offer first “pop up” clinic providing vaccinations to over 500 seniors.
- Expanded the transportation program to include travel to COVID testing and vaccination sites for seniors.
- Expanded vaccination efforts to include the vaccination for homebound seniors and COVID & Flu vaccination clinics at senior centers.
- Lou Walker Senior Center received national accreditation from the National Council of Aging as a Senior Center of Excellence
- Received National Association of Counties Award for Senior Centers Without Walls program models.
- Office of Youth Services, MARTA & the District 5 Commissioner introduced a pilot entrepreneurial program allowing youth to sale water at designated train stations.

- Implemented the RISE UP program, in partnership with District 4 Commissioner and Morehouse College, to serve 40 at-risk young males through a virtual platform.
- Expanded school participation in the American Association of Retired People (AARP) Experience Corps Volunteer Tutoring Program with the support of District 7 Commissioner, the United Way of Greater Atlanta and DeKalb County Schools.
- Outreach efforts extended to an estimated 10,000 individuals and organizations in DeKalb County.
- Office of Youth Services (Project One80) has provided mental health and wellness services to over 500 at-risk youth and adolescents, ages 5-18 of various backgrounds, including minorities, refugees, and underprivileged students in DeKalb County through partnerships with Clarkston Community Center, Jolly Elementary School, Freedom Middle School, and Clarkston High school alongside DeKalb community organizations such as New American Pathways and Inspiritus.
- Office of Youth Services (University Bridges) partnered with College AIM to provide college and financial aid counseling to 1,040 high school students across three high schools including workshops, individual coaching, college visits and special events. OYS also impacted students and counselors countywide by hosting the Metro Atlanta College Access Conference where participants attend college prep workshops and a carefully curated college fair. A total of 255 students enrolled for MACAC to interact with 50 colleges and universities for the college fair. DeKalb County School District has directed our efforts to three of their highest-need high schools: McNair, Towers and Stone Mountain. We were also selected by the Dell Scholars program to serve as one of their designated College Readiness Programs which means College AIM students are now eligible for the Dell Scholarship (\$20,000). So far, students have earned a total of \$2.4 million in scholarships and grants.
- Added 2 new grant service areas, public health, and food insecurity, during the COVID-19 Pandemic to better serve the DeKalb County Community.
- Received additional funding from the Atlanta Regional Commission – CAA (Consolidation Appropriation Act) funds in the amount of \$242,634 to provide meals for 211 new seniors in DeKalb.

Innovation and Technology

Mission Statement

The Department of Innovation and Technology will deliver excellent solutions to provide citizens, the business community, and county staff with convenient access to appropriate technology and services.

Description

DeKalb County's Department of Innovation and Technology (DoIT) provides executive-level leadership for the county's information technology (IT) strategic planning, deliver technology services to county departments and agencies, and coordinates information technology initiatives across the organization to support, enhance and advance citizen service delivery through innovative business process review and applied technologies.

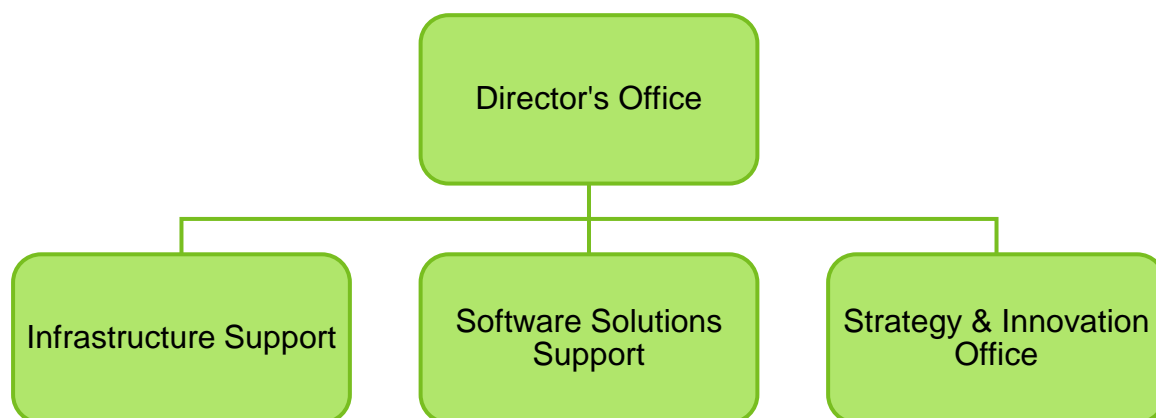
The department is the central managing department for all computer, software, network, telecommunications, information technology strategic planning, and IT security functions.

Telecommunications and infrastructure functions include upgrade and maintenance of the county's data and voice networks, management of local and long-distance telephone services, and administration of wireless networking, devices, and contracts.

The department develops specifications for desktop and mobile computing and provides help desk support for those devices. The management of application, file, and print servers' balances security, performance, capacity, and economies of licensing to ensure an effective and safe computing environment for the county's internal and public information customers.

Information technology projects are planned, implemented, and managed for internal and public-facing applications, ranging from financial management and procurement, to court case management, property appraisal and taxation, and public safety applications, to name only a subset.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 7,079,332	\$ 7,614,112	\$ 8,452,984	\$ 8,737,974
52 - Purch / Contr Svcs	\$ 14,741,464	\$ 15,479,528	\$ 17,286,976	\$ 25,530,785
53 - Supplies	\$ 141,874	\$ 108,335	\$ 154,645	\$ 141,186
54 - Capital Outlays	\$ 898,330	\$ 362,341	\$ 1,694,011	\$ 854,806
55 - Interfund Charges	\$ 35,881	\$ 36,443	\$ 42,479	\$ 34,306
57 - Other Costs	\$ -	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ 300,000	\$ 80,000	\$ 2,605,000	\$ 6,760,000
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 1,559,780
Expense Total	\$ 23,196,881	\$ 23,680,759	\$ 30,236,095	\$ 43,618,837

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
01605 - Administration	\$ 23,196,881	\$ 23,680,683	\$ 29,954,031	\$ 43,618,837
01620 - Telecommunications	\$ -	\$ 76	\$ 282,063	\$ -
Expense Total	\$ 23,196,881	\$ 23,680,759	\$ 30,236,095	\$ 43,618,837

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	75	80	81	NA
Funded	72	76	84	84

Goals and Objectives

Goal #1: Excellent provision of customer service.

Objective #1A: Provide world class solutions and services that meet end user needs.

Objective #1B: Resolve service issues on the first call, virtual connection or on-site visit.

Goal #2: To support competitive compensation for all employees.

Objective #2A: Ensure appropriate hours of technical and professional training for IT staff.

Objective #2B: Deploy collaboration tools that enable employees to be more productive.

Goal #3: To improve financial stability.

Objective #3A: Deliver IT projects at or below budget.

Objective #3B: Deliver IT projects within specified timelines.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
End User Customer Satisfaction	4.8	4.8	4.85	4.85
Obtain First Call Resolution	90%	90%	90%	90%
Complete Service Requests within SLA	92%	92%	92%	92%
Deliver IT Projects At Or Under Budget	100%	85%	90%	100%
Deliver IT Projects within Timeline	100%	95%	95%	100%
Assign Service Tickets w/in 4 hours of receipt	95%	95%	95%	95%
Ensure Email System Available (Uptime)	99.99%	99.99%	95%	99.99%
Ensure Devices Can Use County Website	100%	100%	100%	100%
Educate Employees Via IT Security Newsletters	12	12	12	12
Technical and Professional IT Staff Training Hours (Annual)	3250	3400	3600	3600
*Denotes lower than preferred Project Actuals due to the COVID-19 Pandemic				

Points of Interest

- Projects impacted by the COVID-19 pandemic are now back on new schedules and will be evaluated based on new agreed upon milestones.
- Lease/purchase financing has been proposed for a \$7 million (over two years) 18-month project to upgrade and move the Oracle E-Business Suite Financial Management Information System to the cloud. This project will be project managed by DoIT and be a collaborative effort among all stakeholders.
- DoIT remains focused on ensuring that all County department/agency services continue to be provided effectively and securely whether it be through on-site, virtual or hybrid means.

Accomplishments for 2021

- CV360 Implementation (PeopleSoft Modernization and move to Cloud).
- LIMS (Laboratory Information Management System) upgrade for Watershed.
- Cityworks Upgrade and Expansion (Facilities, Roads & Drainage, Traffic Eng.).
- 311 Implementation Oracle Customer Relationship Management Cloud (Sanitation, Roads & Drainage).
- iasWorld Migration/Modernization and move to cloud.
- Oracle Identity Cloud Service Implementation (SSO for CV360, ADP)
- Migrated 160 on-premises servers to secure Azure cloud.
- Migrated on-premises tape-based backup system to secure cloud-based backup system.
- Replaced over 800 computers with laptop configuration to support remote and hybrid work requirements, and replaced over 400 desk phones with software-based phones that enable remote access from anywhere.
- Implemented Express Route for fast highly efficient dedicated network access to business systems located in cloud-based Microsoft data centers.
- Implemented clientless VPN access for vendors providing remote support for county business systems.

Internal Audit

Mission Statement

The purpose of the Office of Independent Internal Audit is to provide independent, objective, insightful, nonpartisan assessment of the stewardship or performance of policies, programs, and operations in promoting efficiency, effectiveness, and integrity in DeKalb County Government, and to accomplish this through financial audits, performance audits, inquires, investigations and reviews.

Description

The Office of Independent Internal Audit (OIIA) was established in accordance with House Bill 599 (2015 Georgia Laws 3826), enacted by the Georgia General Assembly signed into Law on May 12, 2015. The OIIA consists of the Chief Audit Executive (CAE) and the assistants, employees and personnel as deemed necessary by the CAE for the efficient and effective administration of the affairs of the office, and over whom the CAE will have the sole authority to appoint, employ and remove.

The OIIA is completely independent and is not subject to control or supervision by the chief executive officer, the commission, or any other official, employee, department, or agency of the County government. The position of the CAE is nonpartisan.

To ensure independence of the audit function, an Audit Oversight Committee (AOC) was established per House Bill 599. The AOC consists of five voting members. The committee will: Ensure independence of the OIIA; Select no fewer than two or more three nominees for the position of CAE for approval by the DeKalb Board of Commissioners; Provide suggestions and comments for the annual audit plan; Propose the internal audit budget and recommend the budget to the DeKalb County Board of Commissioners for approval; Receive communications from the CAE on the internal audit activity's performance relative to its plan and other matters; Provide general oversight and guidance; Consult with CAE on technical issues and coordinates with contracted audit efforts and other consulting engagements.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 1,200,851	\$ 1,433,730	\$ 1,465,381	\$ 1,820,854
52 - Purch / Contr Svcs	\$ 244,575	\$ 164,514	\$ 168,689	\$ 223,334
53 - Supplies	\$ 11,888	\$ 4,162	\$ 7,024	\$ 10,000
54 - Capital Outlays	\$ 7,676	\$ 2,550	\$ 340	\$ 55,500
57 - Other Costs	\$ -	\$ 3,656	\$ -	\$ 11,000
61 - Other Financing Uses	\$ 6,520	\$ -	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 213,253
Expense Total	\$ 1,471,511	\$ 1,608,613	\$ 1,641,434	\$ 2,333,941

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
00510 - Internal Audit Office	\$ 1,471,511	\$ 1,608,613	\$ 1,641,434	\$ 2,333,941
Expense Total	\$ 1,471,511	\$ 1,608,613	\$ 1,641,434	\$ 2,333,941

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	14	14	10	NA
Funded	13	14	16	16

Goals and Objectives

Goal #1: To provide excellence in our products and services as we promote positive change throughout DeKalb County.

Objective #1A: To identify statutory compliance requirements.

Objective #1B: To identify the areas with the highest level of risk.

Objective #1C: To formulate a basis for allocation of resources to audits.

Objective #1D: To comply with professional auditing standards.

Performance Measures

The OIIA is still in the process of developing and capturing performance measure data.

Accomplishments for FY2021

- During the FY2021, the OIIA issued 6 audit reports with 24 findings and recommendations.
- During FY2021, the OIIA completed 36 non-audit BOC requested contract reviews with an initial value of \$353 million. The OIIA identified a reduction in requested contract funding of approximately 3% or \$10.3 million.

Points of Interest

- The FY22 budget for Internal Audit provides full-year funding for 16 full-time positions.

Juvenile Court

Mission Statement

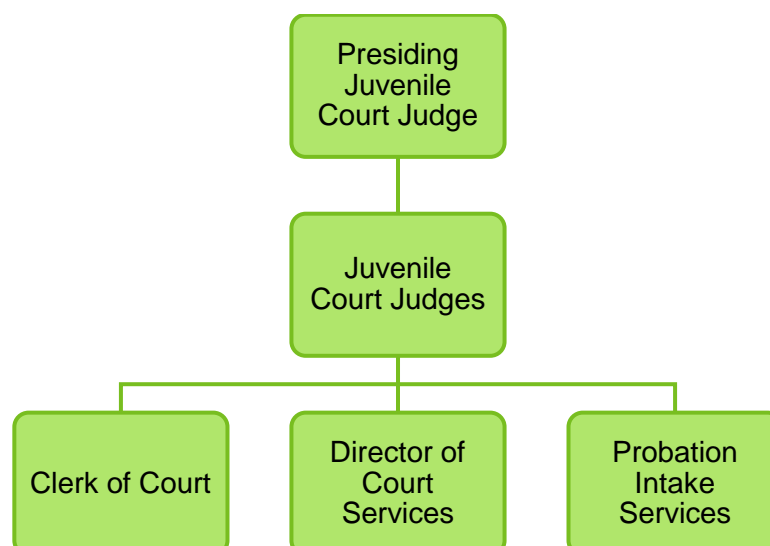
The mission of the DeKalb County Juvenile Court is to protect the best interests of the child and the community, to restore the lives of children who have been neglected or abused, to redirect children who have admitted to or have been found in violation of the law to become law-abiding citizens and to support the continuity of families by leaving children in their homes whenever possible.

Description

The Juvenile Court has exclusive jurisdiction over juvenile matters concerning any child who is alleged to be delinquent, in need of services or dependent. It also has jurisdiction over juvenile traffic offenses and special matters transferred to the Court from Superior and Probate Courts. Five judges conduct all hearings. The Probation Division, which operates 24 hours a day, screens all children referred to the Court for further detention and processes charges, which are filled with the Court. This division also assesses, prepares social histories for, and supervises children who are placed on formal or informal probation by the Court. The Clerk's Division is responsible for maintaining all original records for the Court, including legal financial, and electronic images. This division also prepares and submits required paperwork and records to appellate courts. The Administrative Division provides support to the entire Court, including human resource management, budget, benefits, training, procurement, grant management, and computer services to support the court's operations.

The Juvenile Services Fund accounts for funds received under a Georgia law which allowed supervision fees (O.C.G.A. § 15-11-37) to be charged for certain probation services. Juvenile Court uses these fees for housing in non-secure residential facilities, educational and tutorial services, counseling and diagnostic testing, mediation, transportation to and from court ordered services, truancy intervention, restitution programs, job development or work experience programs, community services and any other service or program needed to meet the best interests, development, and rehabilitation of a child.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 5,743,667	\$ 6,129,866	\$ 6,532,004	\$ 6,632,038
52 - Purch / Contr Svcs	\$ 1,594,936	\$ 1,200,550	\$ 1,057,512	\$ 1,370,203
53 - Supplies	\$ 43,264	\$ 21,813	\$ 18,610	\$ 22,101
54 - Capital Outlays	\$ 82,541	\$ (23,702)	\$ -	\$ -
55 - Interfund Charges	\$ 4,290	\$ 9,387	\$ 7,790	\$ 5,618
61 - Other Financing Uses	\$ -	\$ -	\$ -	\$ 511,340
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 1,142,227
Expense Total	\$ 7,468,698	\$ 7,337,914	\$ 7,615,916	\$ 9,683,527

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
03410 - Administration	\$ 5,217,125	\$ 5,042,995	\$ 5,337,964	\$ 7,818,206
03420 - Probation Services	\$ 2,251,572	\$ 2,294,918	\$ 2,277,952	\$ 1,865,321
Expense Total	\$ 7,468,698	\$ 7,337,914	\$ 7,615,916	\$ 9,683,527

Juvenile Services Fund

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 66,446	\$ 65,413	\$ 56,760	\$ 59,651
34 - Charges for Services	\$ 44,203	\$ 20,818	\$ 19,909	\$ 19,411
Revenue Total	\$ 44,203	\$ 20,818	\$ 19,909	\$ 19,411
52 - Purch / Contr Svcs	\$ 35,237	\$ 19,470	\$ 15,181	\$ 68,792
61 - Other Financing Uses	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Expense Total	\$ 45,237	\$ 29,470	\$ 15,181	\$ 78,792
Fund Balance - Ending	\$ 65,413	\$ 56,760	\$ 61,488	\$ 270

Gain/(Use) of Fund Balance	\$ (1,034)	\$ (8,652)	\$ 4,727	\$ (59,381)
----------------------------	------------	------------	----------	-------------

Adopted Budget	\$ 79,062
----------------	-----------

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	79	78	78	NA
Funded	83	80	78	78

Goals and Objectives

Goal #1: Increase capacity through collaboration and ensure fiscal responsibility.

Objective #1A: The Court will continue to partner with DeKalb County School System to provide school-based probation programs that are designed to develop better probation programs that address offenders' needs and reduce recidivism, by improving probation success rates.

Objective #1B: To reduce truancy and assist the schools with developing programs to improve educational outcomes and graduation rates.

Objective #1C: Identify and actively recruit top performing executives and senior managers, saving the county \$20-30K per initiative.

Goal #2: To intensify community resources for court programs by increasing grant funding sources.

Objective #2A: Reduction in the operational budget cost for the county's spending on programs by supplementing expenses through federal and state grant awards.

Objective #2B: Provide more oversight to youth in the community by providing additional programs and services.

Goal #3: The court will continue to partner with new and innovative community-based programs and counseling services.

Objective #3A: Provide programs and services that will promote pro-social needs of the youth.

Objective #3B: Provide programs and services that will address mental and development of our youth.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Delinquent	2,111	999	1,000	335
Deprived (Dependency)	851	367	568	47
Children in Need of Services	719	349	361	129
Special Proceedings	218	66	81	31
Traffic	275	264	182	24
Warrants	250	125	236	22

Points of Interest

- Received \$1.1 million from the U. S. Department of Labor's Youth Build grant to provide youth with education, training, and employment services.
- Received a three-year grant from the Office of Juvenile Justice Delinquency Prevention to provide academic prevention and intervention services to girls aged 12-17.
- The Clerk's Office implemented e-filing in response to the COVID-19 pandemic to provide remote operations. Despite COVID-19 limitations, staff was able to complete several hours of internal and external training.

Law

Mission Statement

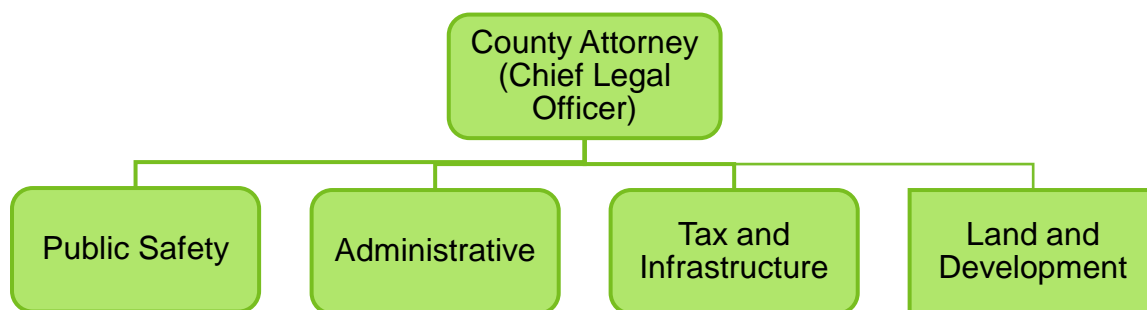
To deliver high quality, cost beneficial legal services to the Chief Executive Officer, Board of Commissioners, DeKalb County departments, elected officials, and related county boards as needed. The Law Department strives to take a proactive, professional approach with the county governing authority members and their staffs to create an environment that successfully anticipates legal issues and establishes the best way to efficiently and timely resolve those issues and county needs.

Description

The Law Department is responsible for the legal affairs of the county government under the direction of the County Attorney, who serves as the Chief Legal Officer of DeKalb County. As the primary legal advisor to the Chief Executive Officer, Board of Commissioners, county elected officials, Board of Health, and the county departments, the County Attorney is responsible for administering all legal services, managing, and coordinating all litigation matters, providing legal advice/opinions on matters of county business, and drafting, amending, and interpreting ordinances. Moreover, the County Attorney asserts the county's legal position in communications with other jurisdictions and entities, reviews all contracts to which the county is party, reviews all legislation pertinent to the affairs of county government, provides representation for the county in all court cases, including responsibility for associated trial research and preparation, and prosecutes development code violations.

The County Attorney provides legal advice to all elected officials and departments of DeKalb County government, except for the District Attorney and the judges of the Superior Court. The County Attorney's staff includes three deputies, who manage all the litigation and transactional work of the office. The remaining staff is divided into four teams each supervised by a supervising attorney. Presently the teams are 1- public safety, 2- administrative, 3- tax and infrastructure and 4- land and development. Every lawyer in the office handles litigation and transactional matters.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 3,492,913	\$ 3,569,869	\$ 3,836,661	\$ 4,506,608
52 - Purch / Contr Svcs	\$ 367,203	\$ 434,248	\$ 364,687	\$ 373,483
53 - Supplies	\$ 91,551	\$ 79,376	\$ 75,894	\$ 81,132
54 - Capital Outlays	\$ 49,704	\$ 93,333	\$ 2,778	\$ 83,918
55 - Interfund Charges	\$ -	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ -	\$ -	\$ -	\$ 117,756
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 772,547
Expense Total	\$ 4,001,371	\$ 4,176,826	\$ 4,280,021	\$ 5,935,444

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
00310 - Law Department	\$ 3,258,008	\$ 3,483,225	\$ 3,413,116	\$ 5,080,952
00311 - Infrastructure Support	\$ 743,363	\$ 693,601	\$ 866,904	\$ 854,492
Expense Total	\$ 4,001,371	\$ 4,176,826	\$ 4,280,021	\$ 5,935,444

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	24	31	30	NA
Funded	34	34	34	33

Goals and Objectives

Goal #1: Win or settle majority of litigation files.

Objective #1A: Win or settle at least 90% of litigation files.

Goal #2: Promptly respond to written requests for legal opinions and requests to draft ordinances.

Objective #2A: Respond to written requests for legal opinions and requests to draft ordinances within 30 days of days of receipt, on average.

Goal #3: Provide timely and precise legal advice upon request.

Objective #3A: Review contracts within 20 days of receipt, on average.

Objective #3B: Issue legal opinions in 10 or fewer business days.

Objective #3C: Draft ordinances in less than one month.

Performance Measures

The Law Department is transitioning to a new software system, and reports of activities are not yet accurate, so in lieu of traditional performance measures, the Law Department provided the following highlights of the Law Department's work since the beginning of the COVID 19 Pandemic in March of 2020:

- All legal work associated with compliance with state-wide emergency orders.
- All legal work associated with issuance of emergency orders by the Chief Executive Officer.

- All legal work associated with holding hearings, meetings, and other activities of the government via Zoom.
- All legal work associated with COVID-19 testing, vaccination, food distribution, and other health care measures arising because of COVID-19.
- All legal work associated with personnel and employment related issues arising from the Pandemic and the COVID-19 virus.
- All legal work associated with creating a loan program for small businesses utilizing federal funds appropriated to the county because of the pandemic.
- All legal work resulting in the enactment of a Mask Ordinance.
- All legal work resulting in the 2021 Modification of the Consent Decree related to the county's sewer system with a cost of over 1 billion dollars.
- All legal work associated with process to address possible gravesites from the Saint Paul's Baptist Church under a county roadway.
- All legal work defending a lawsuit that resulted in a Confederate Obelisk being moved from the square in Decatur to a safe storage facility, and all legal work defending a lawsuit filed by parties seeking to require the county to return the Confederate Obelisk to the square in Decatur.
- All legal work resulting in the removal of Relic Cannon from the square in Decatur.
- All legal work associated with conducting the 2020 presidential and other federal elections including actual on-site legal presence as ballots were tabulated and results declared.
- All legal work associated with execution of the 2021 IGA with the Development Authority for economic development services to be provided to the county.
- All legal work associated with the electronic transmittal/housing of Open Records Requests and creation of a system for review and response by all departments with assistance of Law, IT, Finance and HR.
- Defense of litigation in federal courts, including discovery, motion practice, and oral arguments in trial and appellate courts via telephone, zoom and in person. (The federal courts did not hold jury trials during the height of the pandemic but did not suspend or change most other litigation deadlines).
- Defense of litigation in Superior, State and Magistrate Courts, including discovery, motion practice, and hearings via zoom and in person and one non-jury trial.
- Defense of litigation in the Georgia Supreme Court and the Georgia Court of Appeals, including briefing and oral arguments.
- Began holding in rem trials via zoom beginning in August of 2021
- Resolved multi-party lawsuit related to the operation of the Recorder's Court with terms equitable to all parties.
- Resolved several public safety and employment-related lawsuits with terms equitable to all parties.
- Resolved several attorneys' fees claims in an equitable manner because of decisions by the appellate courts involving value of property in various commercial tax appeals.
- Litigated or resolved commercial and residential tax appeals filed by owners of property in all of DeKalb County, including the 13 cities.
- Won more than thirty lawsuits without need for a trial by filing dispositive motions to dismiss or motions for summary judgment.

Library

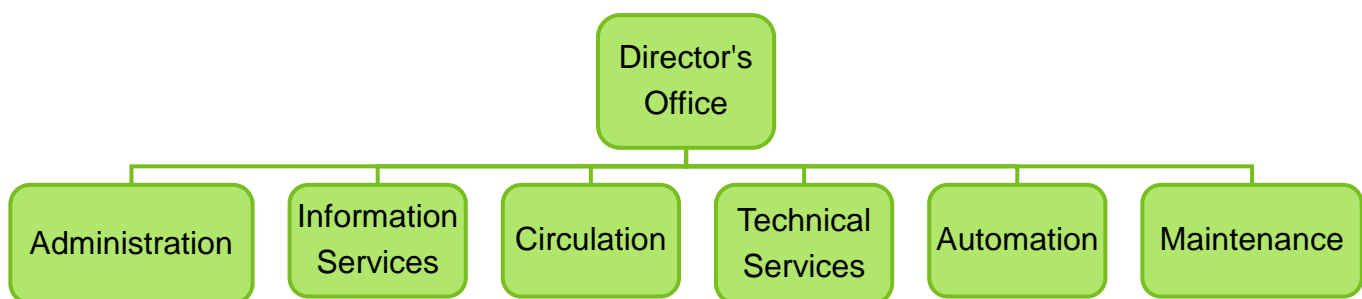
Mission Statement

DeKalb County Public Library is a place to grow. The library enlightens and enriches the people of DeKalb County by providing responsive, dynamic services that meet the changing informational, educational, and recreational needs of a diverse population.

Description

DeKalb County Public Library provides information, educational resources, recreational reading, literacy services and literary programs to DeKalb County residents through its system of 23 branch libraries and online virtual eBranch. Services to the public are supported by the Library Administrative Center. The Library offers a collection of nearly one million books, magazines, newspapers, music CDs, DVDs, eBooks, audio books and electronic resource databases. The Library employs a highly trained staff of professional librarians supported by paraprofessional staff to locate materials and answer reference questions using electronic and print resources. Library staff also plan, provide, and implement a large variety of programs to meet the needs of library branch communities. Programs range from story time, specifically designed to build, and foster early literacy skills, to job searching classes, to cultural events and exhibits, to author talks presented by the Georgia Center for the Book. The Library also supports a network of over 900 personal computers, robust Wi-Fi access and extensive electronic resources accessible from inside and outside the Library through the Library's website. Additionally, the Library offers numerous public meeting spaces, including multi-purpose rooms, conference rooms, small study spaces and two theater style auditoriums.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 15,320,418	\$ 15,915,986	\$ 16,907,304	\$ 16,508,477
52 - Purch / Contr Svcs	\$ 22,500	\$ -	\$ 150	\$ 130,174
53 - Supplies	\$ 2,093,954	\$ 1,953,954	\$ 1,953,954	\$ 1,953,954
55 - Interfund Charges	\$ 36,537	\$ 31,664	\$ 55,423	\$ 42,676
57 - Other Costs	\$ 1,967,236	\$ 1,921,240	\$ 1,921,240	\$ 2,221,240
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 153,541
Expense Total	\$ 19,440,645	\$ 19,822,844	\$ 20,838,071	\$ 21,010,062

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
06810 - Administration	\$ 4,638,701	\$ 4,502,623	\$ 4,582,570	\$ 5,593,844
06820 - Information Services	\$ 5,781,988	\$ 5,877,513	\$ 6,370,081	\$ 5,998,004
06830 - Circulation	\$ 4,777,144	\$ 5,258,148	\$ 5,472,149	\$ 5,254,337
06840 - Technical Services	\$ 2,686,366	\$ 2,634,354	\$ 2,770,636	\$ 2,760,865
06850 - Automation	\$ 455,819	\$ 480,987	\$ 509,664	\$ 468,536
06860 - Maintenance & Operations	\$ 1,100,627	\$ 1,069,218	\$ 1,132,970	\$ 934,476
Expense Total	\$ 19,440,645	\$ 19,822,844	\$ 20,838,071	\$ 21,010,062

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	244	228	235	NA
Funded	239	228	228	230

Goals and Objectives

Goal #1: Improve library spaces.

Objective #1A: Complete Request for Proposal (RFP) process for architectural services for the new Brookhaven Library.

Objective #1B: Begin RFP process for architectural services for renovation of the Covington Library.

Objective #1C: Complete SPLOST (Special Purpose Local Option Sales Tax) funded restroom renovations at 8 branches.

Objective #1D: Finalize Furniture, Fixtures, & Equipment procurement and open new location of Scottsdale-Tobie Grant Homework Center.

Goal #2: Continue efforts to increase library utilization in a post pandemic environment.

Objective #2A: Launch Fine Free initiative as result of Board of Trustees eliminating overdue fines on library materials.

Objective #2B: Evaluate new digital offerings and expand as funding allows.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
In-House personal computer use		586,169	13,444	189,509
In-House book use		201,621	31,877	121,682
Check-outs		2,512,288	1,895,966	2,749,067
Website hits		2,137,649	1,547,541	1,484,978
Traffic		1,545,931	119,804	1,006,415
Programs		4,404	897	3,276
Program attendance		109,251	124,207	40,517
Active Borrowers		180,271	150,862	147,733
WiFi		244,768	75,225	230,204
eCirculation		710,010	972,237	976,109
New patrons		20,438	6,333	18,873
Voter Registration		14,750	5,238	13,215

Points of Interest

- Opened the completely renovated Stone Mountain-Sue Kellogg Library in August 2021.
- Completed design work for SPLOST funded restroom renovations at eight branches and selected contractor.
- Added Kanopy, a streaming service with critically acclaimed movies, documentaries, foreign films and more.
- Secured additional federal funding to offer long-term checkout of bundled Chromebooks and hot spots to low-income patrons.
- Partnered with two DeKalb Commissioners and Roots Down, a local landscaping consultant, on their Fruitful Communities initiative to transform outdoor spaces at six library branches to Productive Urban Landscapes that promote food, ecology, and community.
- Introduced a completely redesigned and overhauled eBranch, DeKalb County Public Library's website.

Magistrate Court

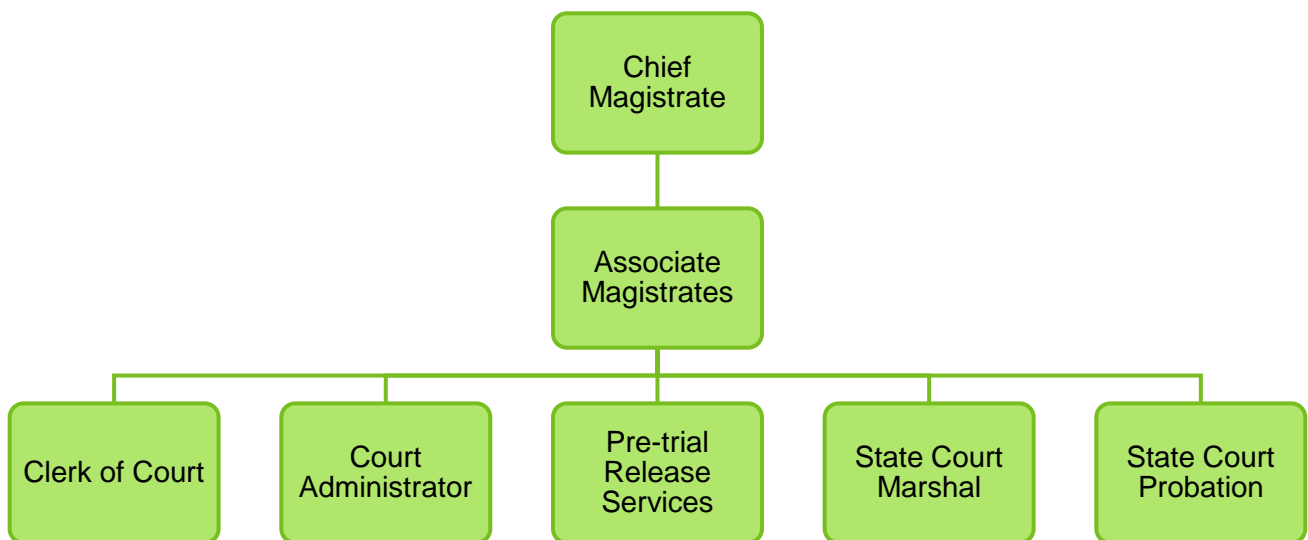
Mission Statement

The Court's mission is to execute its powers in a timely manner, consistent with the constitutions of the United States and the State of Georgia, and all applicable laws. As a court with civil jurisdiction over small claims and ordinances, the Court seeks to make itself more accessible to unrepresented litigants. In addition, the court seeks to expedite the hearing process to ensure justice for all.

Description

The Magistrate Court of DeKalb County presides over the application for, and issuance of arrest and search warrants. The judges in the Criminal Division set bonds for defendants charged with all misdemeanors and felony offenses unless the setting of bond for such felony offense can only be set by a Superior Court Judge. The Judges in Criminal Division preside at preliminary hearings to determine whether there is probable cause to justify the case being proceeding to trial in a court of competent jurisdiction. The Criminal Division is available to more than 20 county, city and other law enforcement agencies 24 hours per day, seven days per week and is open to the public sixteen hours per day, seven days per week. The Misdemeanor Mental Health Court is a state certified accountability court and is the longest running mental health court of its kind in Georgia. The Court's Civil Division hears dispossessory actions, garnishment actions, small claims, where the amount to be claimed does not exceed \$15,000, while the Court's Ordinance Division hears nuisance abatement actions, code enforcement matters, animal control cases and criminal ordinance violations.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 3,532,934	\$ 3,621,443	\$ 3,921,848	\$ 4,767,394
52 - Purch / Contr Svcs	\$ 206,863	\$ 110,138	\$ 135,134	\$ 384,967
53 - Supplies	\$ 61,781	\$ 22,817	\$ 68,534	\$ 72,514
54 - Capital Outlays	\$ 10,361	\$ 7,014	\$ 10,422	\$ -
57 - Other Costs	\$ 775	\$ -	\$ -	\$ 3,000
61 - Other Financing Uses	\$ 255,867	\$ 6,466	\$ 412,242	\$ 12,000
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 689,020
Expense Total	\$ 4,068,580	\$ 3,767,878	\$ 4,548,180	\$ 5,928,895

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
04810 - Magistrate Court	\$ 4,068,580	\$ 3,767,878	\$ 4,548,180	\$ 5,928,895
Expense Total	\$ 4,068,580	\$ 3,767,878	\$ 4,548,180	\$ 5,928,895

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	24	23	24	NA
Funded	23	23	31	37

Goals and Objectives

Goal #1: To establish a multi-lingual self-help center to assist the over 70,000 self-represented litigants that require help with the access to justice and mandatory eFile court processes.

Objective #1A: Convert space to house the Self-Help Center.

Objective #1B: Supply the Self-Help Center with resources and equipment necessary to accomplish the goal of providing adequate assistance to a diverse society of the approximately 70,000 self-represented litigants that come before the court each year.

Goal #2: To leverage modern technology to increase access to justice in a post pandemic environment.

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

Objective #2B: Continue to increase access to justice and public safety by conducting hybrid court sessions that include in-person and virtual hearings thereby accommodating the needs of the citizens of DeKalb County.

Goal #3: To protect due process rights for individuals arrested and detained in the DeKalb County Jail.

Objective #3A: Implement expansion of the Pre-Trial Justice Initiative to include all misdemeanor cases, thereby expediting the pre-trial process and reducing the time non-violent offenders are detained.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY22 Actual	FY22 Goal
Civil Suits (Including Dispossession Actions)	61,434	33,284	35,438	50,000
Garnishments	3,198	2,621	1,468	1,615
Nuisance Abatement Actions	25	22	13	25
Ordinance Cases	5,624	3,164	3,064	4,500
Warrant Application Hearings	1,377	248	290	850
Arrest & Search Warrants	20,182	20,166	21,357	23,492
Pre-Trial Defendant Referrals	25,816	18,056	17,277	25,000

Points of Interest

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

Medical Examiner

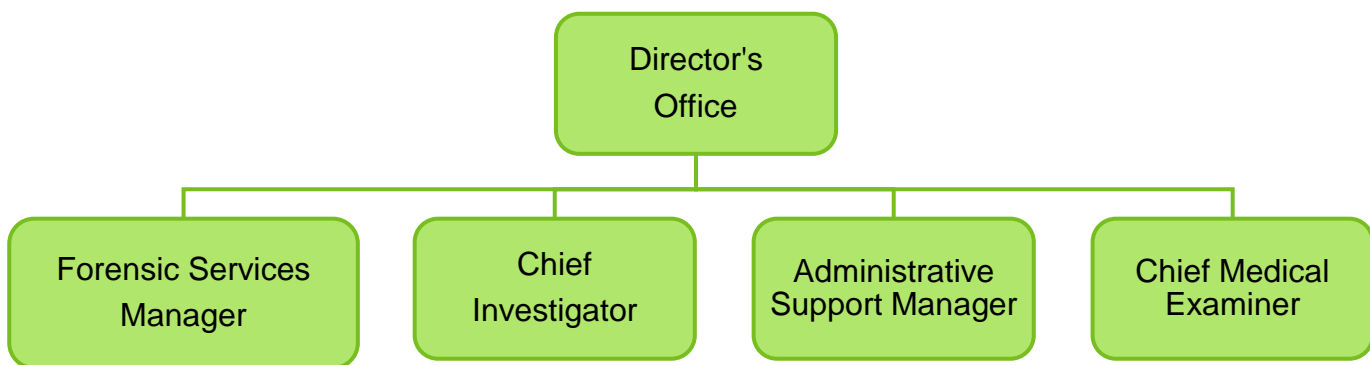
Mission Statement

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

Description

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

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 645,839	\$ 833,265	\$ 839,319	\$ 932,324
52 - Purch / Contr Svcs	\$ 9,551	\$ 128,527	\$ 127,048	\$ 240,063
53 - Supplies	\$ 17,711	\$ 13,176	\$ 4,551	\$ 14,000
54 - Capital Outlays	\$ 1,085	\$ 1,361	\$ 1,361	\$ 5,000
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 161,244
Expense Total	\$ 674,187	\$ 976,330	\$ 972,280	\$ 1,352,631

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
04310 - Medical Examiner	\$ 2,780,990	\$ 2,772,934	\$ 3,017,959	\$ 3,513,517
Expense Total	\$ 2,780,990	\$ 2,772,934	\$ 3,017,959	\$ 3,513,517

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	15	17	15	NA
Funded	16	18	17	20

Goals and Objectives

Goal #1: Improve customer service and workplace productivity.

Objective #1A: Enhance the Pathology Division by reducing the caseload to a minimum of 250 – 300 per forensic pathologist.

Objective #1B: Enhance Medical Examiner's Investigative Division personnel by reducing the caseload to a minimum of 250 - 300 per medical examiner.

Objective #1C: Initiate information sharing agreements with medical institutions to reduce medical records acquisition to less than 30 days.

Goal #2: Invest in employee growth and advancement.

Objective #2A: Develop and implement a professional development program for the Investigative Division.

Objective #2B: Pursue developmental opportunities for Support Services Division.

Objective #2C: Research and develop continuing educational opportunities for forensic laboratory personnel.

Objective #2D: Continued support of educational pursuits of staff.

Goal #3: Invest in the enhancement of county owned assets.

Objective #3A: Facilitate the restructuring of the administrative building to create additional offices and utilize available space.

Objective #3B: Facilitate the restructuring of the administrative building to provide proper exterior access.

Objective #3C: Collaborate with the Fleet Maintenance Department to replace department issued vehicles.

Objective #3D: Acquisition of innovative technology hardware and software to enhance workflow efficiency.

Goal #4: Maintain Fiscal Discipline.

Objective #4A: Maintain expenditures at 95% of the approved budget allocation.

Objective #4B: Reduction in requisition/purchase orders that are not in alignment with goals and objective.

Objective #4C: Conduct quarterly reviews of expenditures and budget projections.

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

Objective #5A: Enhance the internship and shadowing application process on the department website.

Objective #5B: Provide engaging content on all social media platforms on a weekly basis.

Objective #5B: Engage area high schools and post-secondary educational institutions on the importance of medico legal death investigations within the community.

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

Objective #6A: Conduct analysis of natural, accidental, suicidal, and homicidal deaths within the county, over a 3-5 year period.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Reported deaths investigated without significant errors	1,950	2,359	2,250	2,705
Death scenes responded to and investigated	626	833	1,057	1,321
Number of Postmortem Examination Reports completed within 90 days of the reported death	97%	90%	95%	95%
Number of Postmortem Examination Reports completed within 60 days of the reported death	98%	90%	95%	95%
Number of investigative summaries completed within 90 days of the reported death	94%	89%	95%	95%
Death certificates completed within 30 days of accepting jurisdiction	96%	88%	90%	90%
Medical Examiner personnel attaining the minimum number of continued education hours	100%	100%	100%	100%
Medical Examiner investigative personnel attaining 20 hours of Peace Officers Standards and Training/American Boards of Medicolegal Death Investigation hours per calendar year	100%	N/A	100%	100%

Points of Interest

- In coordination with the Facilities Department, the administrative building's lobby and open office spaces were redesigned to ensure the health and safety of personnel and the public conducting business with the department.
- Replaced the administrative building's HVAC System to enhance air flow.
- Continued outreach to post-secondary institutions and developed affiliation agreements promoting forensic science and medico legal death investigations.
- Interoperability projects were undertaken to enable the transfer of data between the department and other county and state public health and public safety stakeholders

- Coordinated with the State of Georgia Vital Records Department to ease the transmission of data in creating death certificates. The DeKalb Medical Office is the first within the nation to establish such a partnership.
- Joined other DeKalb County public safety stakeholders in establishing a multi-disciplinary team in response to child related fatalities.
- Department representatives were sent to the National Association of Medical Examiner's Annual Conference in West Palm Beach, Florida. This was the first Department's first time attending the conference with goals to collaborate on current case trends and recruit forensic pathologist(s) to join the Medical Examiner's Office.
- Conducted research on the Pathology Assistance Pilot Programs in Wayne County, Michigan to continue to meet the demands of rising cases. The Department is looking for alternative ways to support medical and laboratory personnel.
- The National Association of Medical Examiners granted The DeKalb County Medical Examiner's Office full accreditation from October 17, 2019 through October 17, 2023.

Non-Departmental

Description

The Non-Departmental departments are in five of the eight Tax Funds. They are entities created to account for transactions in those funds that are not operational in nature, are not controllable by operating departments, or pertain to more than one operating department in a way that is not rationally allocable.

Organizational Chart

Not applicable.

Financials (General Fund)

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 118,464	\$ 41,064	\$ 61,596	\$ 164,252
52 - Purch / Contr Svcs	\$ 387,068	\$ 520,594	\$ 539,238	\$ 998,880
53 - Supplies	\$ -	\$ -	\$ 600	\$ 925,967
55 - Interfund Charges	\$ 1,832,172	\$ 3,008,644	\$ 4,176,241	\$ 3,147,617
57 - Other Costs	\$ 949,364	\$ 866,419	\$ 1,061,427	\$ 3,373,961
61 - Other Fin.Uses	\$ 3,170,450	\$ 882,428	\$ 1,450,000	\$ 300,000
70 - Retirement Svcs	\$ 707,534	\$ 0	\$ 186	\$ -
Expense Total	\$ 7,165,052	\$ 5,319,150	\$ 7,289,287	\$ 8,910,677

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
09110 - General	\$ 7,164,571	\$ 5,318,670	\$ 7,289,247	\$ 8,910,677
09112 - Parks Bonds Administration	\$ 481	\$ 480	\$ 40	\$ -
Expense Total	\$ 7,165,052	\$ 5,319,150	\$ 7,289,287	\$ 8,910,677

Positions (General Fund)

Not applicable.

Goals and Objectives (General Fund)

Not applicable.

Performance Measures (General Fund)

Not applicable.

Points of Interest (General Fund)

- Capital projects in the Tax Funds are now reported in the Contributions department section.

- Major items in budget: Risk Management charges \$1.3M; litigation charges allocated \$1.4M; Georgia Perimeter Technical College Regional Transportation Center \$2M; federal/state/local representation \$600K; Atlanta Regional Commission allocation \$820K; Clean Energy Transition Plan \$250K.

Financials (Fire Fund)

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 27,228	\$ 10,450	\$ 15,672	\$ 41,784
55 - Interfund Charges	\$ 5,075,868	\$ 5,325,644	\$ 8,455,175	\$ 8,961,240
57 - Other Costs	\$ -	\$ 167,088	\$ (43,509)	\$ 21,000
61 - Other Fin.Uses	\$ -	\$ -	\$ 261,747	\$ 261,747
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 5,103,096	\$ 5,503,182	\$ 8,689,085	\$ 9,285,771

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
09115 - Fire	\$ 5,103,096	\$ 5,503,182	\$ 8,689,085	\$ 9,285,771
Expense Total	\$ 5,103,096	\$ 5,503,182	\$ 8,689,085	\$ 9,285,771

Positions (Fire Fund)

Not applicable.

Goals and Objectives (Fire Fund)

Not applicable.

Performance Measures (Fire Fund)

Not applicable.

Points of Interest (Fire Fund)

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major items in budget: General Fund overhead \$8.2M; risk management charges \$334K; litigation charges allocated \$ 281K.

Financials (Designated Fund)

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 15,000	\$ 4,162	\$ 6,240	\$ 16,633
55 - Interfund Charges	\$ 4,521,780	\$ 4,590,982	\$ 5,618,294	\$ 6,272,759
57 - Other Costs	\$ 95,701	\$ 150,000	\$ 2,741	\$ 103,000
61 - Other Fin.Uses	\$ 189,836	\$ 10,000	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 4,822,317	\$ 4,755,144	\$ 5,627,275	\$ 6,392,392

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
09120 - Designated Services	\$ 4,822,317	\$ 4,755,144	\$ 5,627,275	\$ 6,392,392
Expense Total	\$ 4,822,317	\$ 4,755,144	\$ 5,627,275	\$ 6,392,392

Positions (Designated Fund)

Not applicable.

Goals and Objectives (Designated Fund)

Not applicable.

Performance Measures (Designated Fund)

Not applicable.

Points of Interest (Designated Fund)

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major items in budget: General Fund overhead \$5.9M; risk management charges \$133K; litigation charges allocated \$173K.

Financials (Unincorporated Fund)

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 4,716	\$ 3,204	\$ 4,800	\$ 12,810
55 - Interfund Charges	\$ 1,657,680	\$ 1,786,854	\$ 1,621,523	\$ 1,618,646
57 - Other Costs	\$ -	\$ 20,000	\$ 353,609	\$ 1,338,900
61 - Other Fin.Uses	\$ 125,000	\$ 2,144,600	\$ 1,898,633	\$ 1,105,000
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 1,787,396	\$ 3,954,658	\$ 3,878,565	\$ 4,075,356

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
09130 - Unincorporated	\$ 1,787,396	\$ 3,954,658	\$ 3,878,565	\$ 4,075,356
Expense Total	\$ 1,787,396	\$ 3,954,658	\$ 3,878,565	\$ 4,075,356

Positions (Unincorporated Fund)

Not applicable.

Goals and Objectives (Unincorporated Fund)

Not applicable.

Performance Measures (Unincorporated Fund)

Not applicable.

Points of Interest (Unincorporated Fund)

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major item in budget: General Fund overhead \$1.4M, Commissioners' discretionary projects budget \$1.1M.

Financials (Police Fund)

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 51,660	\$ 13,583	\$ 20,376	\$ 54,326
55 - Interfund Charges	\$ 9,436,476	\$ 9,570,104	\$ 10,296,002	\$ 10,734,501
57 - Other Costs	\$ -	\$ 240,222	\$ (230,099)	\$ 4,000
61 - Other Fin.Uses	\$ -	\$ -	\$ 917,289	\$ 917,289
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 9,488,136	\$ 9,823,909	\$ 11,003,568	\$ 11,710,116

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
09140 - Police Services	\$ 9,488,136	\$ 9,823,909	\$ 11,003,568	\$ 11,710,116
Expense Total	\$ 9,488,136	\$ 9,823,909	\$ 11,003,568	\$ 11,710,116

Positions (Police Fund)

Not applicable.

Goals and Objectives (Police Fund)

Not applicable.

Performance Measures (Police Fund)

Not applicable.

Points of Interest (Police Fund)

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major items in budget: General Fund overhead \$9.8M; risk management charges \$435K; litigation costs allocated \$424K.

Parks & Recreation

Mission Statement

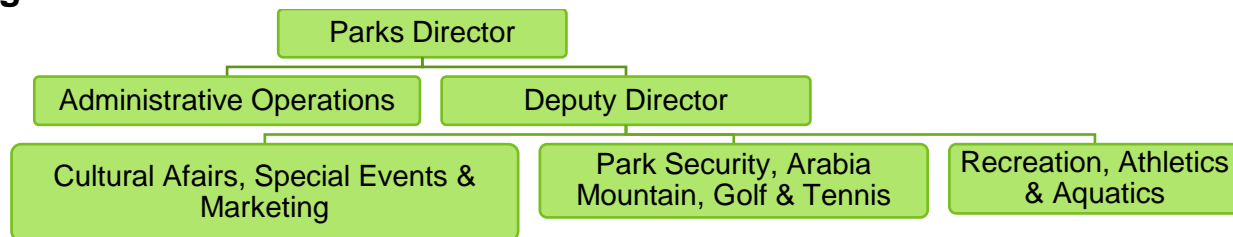
The Department of Recreation, Parks and Cultural Affairs is dedicated to enhancing the quality of life of the citizens of DeKalb County by connecting communities to exceptional parks, recreational facilities, and cross-generational programs that promote healthy and active lifestyles.

Description

The Department works together with nationally recognized consultants, community, business, and government leaders, as well as citizens of DeKalb County and community organizations to create signature parks and recreational facilities that will enhance the image of DeKalb County and its park system. The outstanding park system consists of 113 parks consisting of approximately 6,140 acres of parkland and open space, 76 playgrounds, 2 public golf courses, 70 tennis courts, 2 tennis centers, 7 aquatic facilities, 62 pavilions, 104 athletic ball fields, 9 recreational facilities, a horse farm, a nature center, and a state of the art 500 seat Performing Arts Community Center.

The Department of Recreation, Parks, and Cultural Affairs understands that parks are not only important to the quality of life, but they are assets that increase DeKalb County's desirability as a place to live, work and play.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 8,682,876	\$ 8,426,778	\$ 9,859,764	\$ 9,549,132
52 - Purch / Contr Svcs	\$ 4,702,818	\$ 4,011,334	\$ 3,208,373	\$ 6,587,419
53 - Supplies	\$ 724,001	\$ 1,003,857	\$ 1,597,551	\$ 1,876,764
54 - Capital Outlays	\$ -	\$ 2,819	\$ 2,819	\$ -
55 - Interfund Charges	\$ 1,437,523	\$ 1,415,676	\$ 1,731,051	\$ 1,656,475
57 - Other Costs	\$ 293,830	\$ 209,765	\$ 446,251	\$ 255,960
58 - Debt Service	\$ -	\$ -	\$ -	\$ 24,072
61 - Other Financing Uses	\$ -	\$ -	\$ 1,780,000	\$ 4,648,613
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 1,450,342
Expense Total	\$ 15,841,048	\$ 15,070,230	\$ 18,625,809	\$ 26,048,777

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
06101 - Administration	\$ 1,944,624	\$ 1,880,995	\$ 3,514,834	\$ 9,134,429
06102 - Special Populations	\$ 50,388	\$ 140	\$ 5,252	\$ 35,560
06103 - Summer Programs	\$ 56,901	\$ 108	\$ 20,559	\$ 364,494
06104 - Recreation Division Administra	\$ 648,620	\$ 658,508	\$ 673,569	\$ 754,382
06105 - Recreation Centers	\$ 3,690,671	\$ 3,628,310	\$ 4,137,775	\$ 3,080,483
06107 - Mason Mill Tennis Center	\$ 2,882	\$ 8,222	\$ 7,560	\$ 8,590
06108 - Blackburn Tennis Center	\$ -	\$ -	\$ -	\$ -
06110 - Mystery Valley Golf Course	\$ 52,068	\$ 1,997	\$ 2,706	\$ 1,365,497
06111 - Sugar Creek Golf Course	\$ 929,388	\$ 827,219	\$ 957,211	\$ 986,043
06112 - Bransby/Hidden Acres	\$ -	\$ -	\$ 13,880	\$ 73,327
06112 - Sugar Creek Maintenance	\$ 38	\$ -	\$ -	\$ -
06113 - Planning & Development	\$ 247,757	\$ 350,825	\$ 297,318	\$ 348,136
06114 - Aquatics	\$ 495,444	\$ 66,537	\$ 290,774	\$ 673,777
06115 - Division Administration	\$ 1,714,780	\$ 1,616,210	\$ 1,665,500	\$ 1,376,434
06116 - District I Service Center	\$ 1,355,883	\$ 1,487,772	\$ 1,628,857	\$ 1,357,612
06117 - District II Service Center	\$ 1,505,980	\$ 1,417,386	\$ 1,708,780	\$ 1,866,673
06118 - District III Service Center	\$ 1,801,470	\$ 1,980,306	\$ 2,061,263	\$ 2,013,779
06119 - Support Service	\$ 30,422	\$ 3,629	\$ 2,895	\$ -
06120 - Horticulture & Forestry	\$ 30,786	\$ 18,550	\$ 22,926	\$ 18,097
06121 - Planning & Development	\$ 14,224	\$ 243	\$ 273	\$ -
06125 - Sugar Creek Tennis	\$ 6,830	\$ 102,303	\$ 92,122	\$ 113,250
06126 - Natural Resource Managemen	\$ 141,703	\$ 147,521	\$ 141,578	\$ 185,664
06128 - Marketing And Promotions	\$ 190,056	\$ 131,532	\$ 136,230	\$ 204,831
06129 - Security	\$ -	\$ -	\$ -	\$ 820,534
06130 - Cultural Affairs	\$ 334,451	\$ 306,301	\$ 421,541	\$ 335,636
06132 - Youth Athletics	\$ 168,598	\$ 72,954	\$ 141,423	\$ 314,952
06133 - Office Of Youth Services	\$ -	\$ -	\$ 385	\$ -
06136 - Little Creek Horse Farm	\$ 427,083	\$ 362,661	\$ 680,600	\$ 616,597
06137 - Mason Mill	\$ -	\$ -	\$ -	\$ -
06138 - Midway	\$ -	\$ -	\$ -	\$ -
06139 - Redan	\$ -	\$ -	\$ -	\$ -
06140 - Gresham	\$ -	\$ -	\$ -	\$ -
06150 - Exchange Intergenerational Ce	\$ -	\$ -	\$ -	\$ -
06151 - Hamilton	\$ -	\$ -	\$ -	\$ -
06152 - Tobie Grant	\$ -	\$ -	\$ -	\$ -
06155 - Lucious Sanders Rec Center	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 15,841,048	\$ 15,070,230	\$ 18,625,809	\$ 26,048,777

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	105	101	104	NA
Funded	110	111	112	117

Goals and Objectives

Goal #1: Improve efficient and effective service delivery.

Objective #1A: Provide recreational programs that promote positive experiences, enhance the quality of life, are cost-effective and expand the number of patrons served.

Objective #1B: Establish evaluation process for programs and services to include electronic comment cards and customer satisfaction surveys.

Objective #1C: Completion of park development projects according to defined schedules.

Objective #1D: Implementation of Phase 1 security upgrades within the parks.

Goal #2: Enhance public awareness and participation.

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

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

Objective #2C: Development of a minimum of two Master Plans with community input.

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

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

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

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

Objective #4A: Continue working with marketing firm(s) to promote Sugar Creek and Mystery Valley and maintain informative websites through Golf Now and County's websites.

Objective #4B: Host the Annual DeKalb County Golf and Tennis Tournament.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Number of tree removals	84	200	138	200
Number of patrons that visited Porter Stanford	56,586	12,860	75	50,000
Number of pavilion reservations	252	12	304	305
Number of contract sites maintained	96	69	69	75
Number of increased community-based partners	50	20	20	50
Number of rounds at Sugar Creek Golf Course*	200	5,590	18,857	25,000
Number of rounds at Mystery Valley Golf Course	25,000	26,000	24,180	35,000
Number of employee recognition by incentive	10	0	-	15
Number of summer employees hired	284	0	113	150
Number of summer camp participants	40,833	0	16,520	40,000
Number of aquatic participants	64,012	0	18,552	25,000
Summer food - breakfast served	51,868	2,178	15,909	50,000
Summer food - lunch served	88,723	7,596	19,434	85,000
Number of after-school program (ASP) participants	14,001	18,007	1,162	20,000

Points of Interest

- The department's 10-year Master Plan was completed and is scheduled for adoption by the Board of Commissioners.
- Attained National Accreditation.
- During the pandemic, began enrolling employees in online training.
- Sixty-nine contracts were monitored to ensure compliance.
- Special projects crew has played an integral part in eliminating blight and beautification in the parks.
- Park Rangers have made significant strides in safeguarding our parks and discourage criminal activity.
- Five Youth Basketball Teams represented DeKalb County at the Georgia Recreation and Park Association State Tournaments.
- Partnered with State Farm, GoodR and the Atlanta Hawks to provide a free "Pop-Up Grocery Store" at Gresham Recreation Center that provided 350 families with two weeks' worth of groceries.
- The Summer Food Sponsor Program provided 35,343 meals.
- Senior Wellness Program at the Exchange Intergenerational Center resumed programs while maintaining a virtual platform as well.
- Recreation Centers resumed on-site summer camp program serving 16,520 children.
- Recreation Centers resumed on-site afterschool programs serving 1,162 children.
- Re-opened 4 of 6 swimming pools servicing 18,552 patrons.
- Sugar Creek Golf and Tennis Center grossed \$549,837 with 10,000 units of participation in tennis and 18,000 golf rounds played.

- Little Creek Horse Farm is the home to 46 horses and began hosting children birthday parties as part of the community equine education program.
- Arabia Mountain public visitation increased by 30% due to COVID-19 and people having to do more outdoors.
- Mason Mill Tennis Center had 38,580 units of participation in tennis and pickleball lessons, tournaments, youth summer camp, and other junior and adult tennis programs and activities.
- By mid-year, monthly Nature programs and activities were offered to the public at Mason Mill Park and the Arabia Mountain Nature Center and Preserve.
- The Gresham Athletic Field conversion to synthetic turf was completed in coordination with the Braves.
- The new pavilion installation at Hairston Park has been completed.
- Visioning Plans completed at Chapman Farm and Cedar Park with Park Pride.
- Completed master plan for the Michelle Obama Park.
- The Porter Sanford III Performing Arts Center was the host for the National Association of Counties (NaCO) which attracted over 200 county officials from across the country.
- The Porter Sanford III Performing Arts Center housed the Tenant Landlord Assistance Coalition program.

Planning

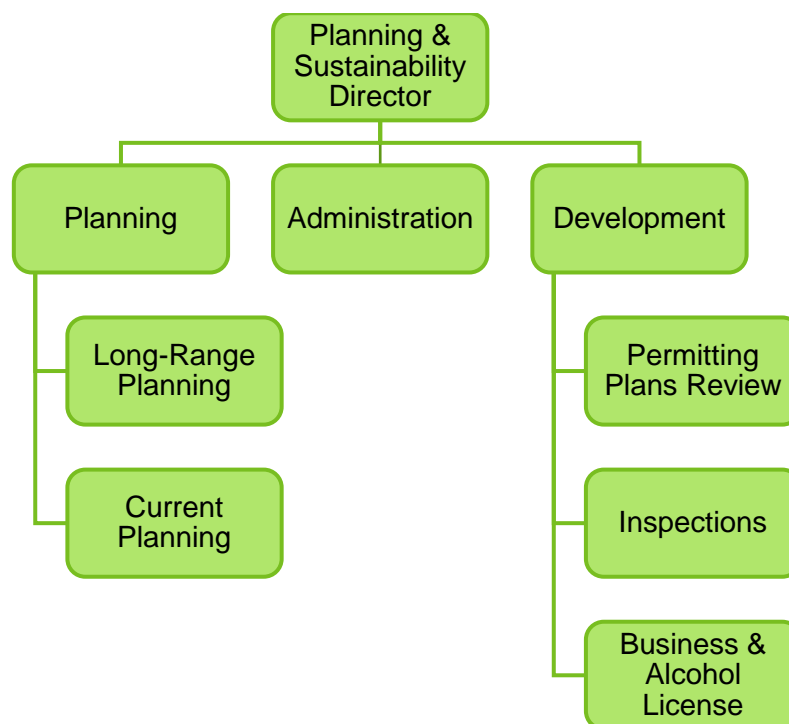
Mission Statement

The Planning and Sustainability Department's mission is to coordinate the county's comprehensive planning, zoning, development services, and business license activities with its various stakeholders to preserve the county's natural and built environment. We strive daily to enhance the quality of life for the citizens of DeKalb and to create a safe and sustainable community through the delivery of efficient and effective planning, permitting, licensing, and inspection services.

Description

The Planning and Sustainability Department consists of three divisions: Long Range Planning, Current Planning, and Development Services. The Long-Range Planning division is responsible for policy recommendations and programs to guide the county's growth, including preparation of the County's Comprehensive Plan. The current Planning Division has four key areas of responsibility: zoning and subdivisions, board support, urban design and overlay districts. Responsibilities also include making recommendations for special land use permits, rezoning, text amendments, variances, plat reviews, and historic preservation designations through an inclusive public hearings process. The Development Services division is comprised of three key sections: Permits and Plans Review (residential and non-residential); Inspections (land development, environmental, building, and trades); Business and Alcohol Licensing. The budget is divided among three funds, General - Fund 100, Development - Fund 201, and Special Tax District Unincorporated - Fund 272.

Organizational Chart



Financials – General Fund

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 979,993	\$ 1,052,146	\$ 1,047,303	\$ 1,349,146
52 - Purch / Contr Svcs	\$ 386,350	\$ 118,917	\$ 389,222	\$ 960,842
53 - Supplies	\$ 13,349	\$ 5,898	\$ 6,488	\$ 10,220
54 - Capital Outlays	\$ 3,656	\$ 3,702	\$ 3,702	\$ 36,000
55 - Interfund Charges	\$ 6,660	\$ 5,186	\$ 3,401	\$ -
61 - Other Financing Uses	\$ -	\$ 250,000	\$ -	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 188,670
Expense Total	\$ 1,390,008	\$ 1,435,850	\$ 1,450,116	\$ 2,544,878

Financials – Development Fund

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 3,638,169	\$ 3,946,710	\$ 4,597,853	\$ 5,040,099
52 - Purch / Contr Svcs	\$ 301,076	\$ 245,792	\$ 2,081,985	\$ 3,667,204
53 - Supplies	\$ 65,509	\$ 61,019	\$ 51,539	\$ 240,595
54 - Capital Outlays	\$ 862	\$ 9,617	\$ 340	\$ 104,537
55 - Interfund Charges	\$ 1,512,178	\$ 1,489,957	\$ 1,405,120	\$ 1,524,645
61 - Other Financing Uses	\$ -	\$ -	\$ 1,207,550	\$ -
70 - Retirement Svcs	\$ 459,504	\$ 459,503	\$ 649,656	\$ 754,206
Expense Total	\$ 5,977,298	\$ 6,212,598	\$ 9,994,044	\$ 11,331,286

Financials – Unincorporated Fund

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 1,341,672	\$ 1,368,171	\$ 1,696,191	\$ 1,831,170
52 - Purch / Contr Svcs	\$ 100,224	\$ 87,099	\$ 79,180	\$ 446,677
53 - Supplies	\$ 29,001	\$ 5,258	\$ 2,156	\$ 2,579
54 - Capital Outlays	\$ 7,321	\$ -	\$ -	\$ 35,000
55 - Interfund Charges	\$ 53,739	\$ 78,759	\$ 38,992	\$ 40,568
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 313,637
Expense Total	\$ 1,531,956	\$ 1,539,287	\$ 1,816,518	\$ 2,669,631

Expenditures – General Fund

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
05110 - Planning & Sust - Developmen	\$ 5,174	\$ 3,282	\$ 439	\$ -
05115 - Planning & Sust - Planning Adr	\$ 591,105	\$ 580,084	\$ 653,488	\$ 1,061,203
05130 - Planning & Sust - Land Developo	\$ -	\$ -	\$ 325	\$ -
05140 - Planning & Sust - Structural Ins	\$ 1,950	\$ 1,543	\$ -	\$ -
05145 - Planning & Sust - Code Compl	\$ 5,699	\$ 3,019	\$ 3,032	\$ -
05170 - Planning & Sust - Long Range	\$ 784,254	\$ 846,644	\$ 791,289	\$ 1,483,675
05180 - Planning & Sust - Zoning Analy	\$ 1,825	\$ 1,277	\$ 1,544	\$ -
Expense Total	\$ 1,390,008	\$ 1,435,850	\$ 1,450,116	\$ 2,544,878

Expenditures – Development Fund

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
05110 - Planning & Sust - Developmen	\$ 2,494,365	\$ 2,480,953	\$ 5,656,004	\$ 6,355,809
05115 - Planning & Sust - Planning Adr	\$ -	\$ -	\$ -	\$ -
05120 - Planning & Sust - Support	\$ -	\$ -	\$ -	\$ -
05130 - Planning & Sust - Land Developo	\$ 706,119	\$ 604,132	\$ 828,243	\$ 1,120,675
05140 - Planning & Sust - Structural Ins	\$ 1,258,795	\$ 1,344,021	\$ 1,464,040	\$ 1,518,633
05150 - Planning & Sust - Permits & Zc	\$ 1,171,784	\$ 1,239,051	\$ 1,334,831	\$ 1,654,002
05160 - Planning & Sust - Env Plans R	\$ 346,233	\$ 544,441	\$ 710,926	\$ 682,167
Expense Total	\$ 5,977,298	\$ 6,212,598	\$ 9,994,044	\$ 11,331,286

Expenditures – Unincorporated Fund

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
05115 - Planning & Sust - Planning Adr	\$ 520	\$ 5,070	\$ -	\$ -
05145 - Planning & Sust - Code Compl	\$ 10,110	\$ (89,879)	\$ 22,604	\$ 1,588
05170 - Planning & Sust - Long Range	\$ 218	\$ -	\$ -	\$ -
05180 - Planning & Sust - Zoning Analy	\$ 917,583	\$ 912,659	\$ 1,062,361	\$ 1,710,638
05181 - Planning & Sust - Business Lic	\$ 603,525	\$ 711,437	\$ 731,553	\$ 957,405
Expense Total	\$ 1,531,956	\$ 1,539,287	\$ 1,816,518	\$ 2,669,631

Positions – General Fund

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	12	11	10	NA
Funded	14	17	13	13

Positions – Development Fund

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	55	57	64	NA
Funded	54	56	68	71

Positions – Unincorporated Fund

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	20	23	22	NA
Funded	17	18	22	24

Goals and Objectives

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

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

Objective #2A: Complete the first draft of the 2050 Unified Plan.

Objective #3A: Prepare a story map report for DeKalb County's Annual Development Report.

Objective #4A: Implement a public outreach platform (technology upgrade) to provide neighborhood level plans.

Objective #5A: Select an architect to complete the branding project for the Memorial Drive Corridor (I-285 to Hwy 78).

Goal #2: Current Planning Goal: To implement zoning regulations supporting the Comprehensive Plan vision and work to improve the quality of life in DeKalb.

Objective #2A: Complete text amendment updates for the Emory Village and Northlake Overlay Districts.

Objective #2B: Process improvements for plan review and Zoning Board of Appeals.

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

Objective #2D: Increase the level of training for council, board and commission members (ongoing).

Objective #2E: Create and implement a Historic Preservation fee structure.

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

Objective #3A: International Code Council (ICC) Permit Technician Certification for six permit technicians by 12/31/22.

Objective #3B: Continue efforts to maintain employee retention and turnover reduction.

Objective #3C: Introduce new permit inspection cards with additional contact information and improved instructions to provide a better customer experience.

Objective #3D: Permitting System upgrades to Hansen and Project Dox to provide a better customer experience.

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

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

Objective #4B: Continue to invest in employees by providing opportunities to obtain dual certifications and additional International Council Code (ICC) certifications (on-going).

Objective #4C: Create training and standard operating procedure documentations for each position.

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

Objective #5A: Fill all open positions to ensure timely reviews and quality. this will ensure timely review and improve review quality

Objective #5B: Transition to a paperless environment and scan all paper plans.

Objective #5C: Update land development checklists and applications. The objective is to ensure that design professionals become familiar with the checklists and can attest to that fact.

Objective #5D: Increase the number of prepared standard operating procedures (SOP) for land development staff.

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

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

Objective #5G: Create an emergency action plan for continuity of service.

Objective #5H: Start work on the initiative to incorporate DeKalb Emergency Management Agency and Hazard Identification and Risk Assessment into the proposed comprehensive plan.

Objective #5I: Create a permit process for the installation of groundwater wells.

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

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

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

Objective #6C: To continue to invest in employees to obtain additional International Code Council (ICC) certifications (ongoing).

Objective #6D: To work with the Business License and Permits unit to reduce the number of expired permits and the verification of current licenses.

Objective #6E: To improve the inspection process guidelines.

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

Objective #7A: Improve the time allotted for business/alcohol license issuance.

Objective #7B: Implement customer service training for staff.

Objective #7C: Boost revenue collection.

Objective #7D: Refine system upgrade for licensing module.

Objective #7E: Implement system training for staff.

Objective #7F: Enhance system automation/decrease system limitations.

Objective #7G: Reduce application intake/data processing times.

Objective #7H: Reduce application fields for customer experience enhancement.

Objective #7I: Implement a business/alcohol license calendar for customers to reference.

Objective #7J: Revamp customer outreach via email notices.

Objective #7K: Eliminate mailing of renewal notices and applications.

Goal #8: Technology Goals: Provide a sound technological foundation that supports all Planning and Sustainability efforts to provide the highest level of customer service while maintaining an effective and efficient work environment.

Objective #8A: Upgrade ProjectDox E-Plans system from 9.1 to 9.2

Objective #8B: Provide internal training for staff and system administrators on ProjectDox 9.2, including the established workflow and the review process.

Objective #8C: Replace the Dynamic Portal for our Business License users and permit applicants with an improved, user friendly and intuitive portal.

a. Phase one of major improvements for Infor Public Sector (IPS) as it relates to permitting, business license and planning for our department users.

b. Reduction of the submission of in-complete applications by implementing document constraints.

Objective #8D: Test pilot use of drone technology within planning for use by field inspectors.

Objective #8E: Research Interactive Voice Response (IVR) solution that fully integrates into IPS and can utilize simple text commands to schedule, re-schedule or cancel an inspection.

Objective #8F: Implement an internal solution to make the information provided on the department website more user friendly during the pre-application process.

Objective #8G: Conduct project management training.

Objective #8H: Partner with various divisions/departments to streamline technological and customer service processes.

Objective #8I: Install upgraded QMatic customer queuing and management for the 178 Sams Street One-Stop Shop.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Building permits issued	21,584	12,515	14,833	15,644
Building inspections completed	14,606	13,168	9,514	15,143
Structural plans reviewed	3,963	2,329	1,301	2,678
Electrical inspections completed	15,570	17,382	12,166	19,989
Heating, ventilation and air conditioning inspections completed	7,230	8,506	6,989	9,782
Plumbing inspections completed	10,970	11,378	8,624	13,084
Environmental inspections	N/A	N/A	10,968	10,000
Miscellaneous inspections completed	1,230	1,878	N/A	2,159
Shell inspections completed	120	311	N/A	357
Whitebox inspections completed	2	8	N/A	9
Foundation inspections completed	10	20	N/A	14
Land development reviews completed	218	268	330	308
Land development permits issued	68	73	74	84
Final plat/sketch plat reviews	65	85	116	97
Building permit related reviews	2,537	1,882	2,388	2,164
Lot combination/division reviews	112	123	161	141
Approved re-zonings	21	24	18	27
Approved special land use permits	21	12	26	14
Approved major modifications	N/A	N/A	5	5

Points of Interest

- Created content for the e-Permitting page, with a focus on instructions for online submissions.
- Three permit technicians received an International Code Council (ICC) Permit Technician Certification.
- Adopted the Memorial Drive Revitalization Plan, which brought out over 3,000 public respondents.
- Completed the first ever Commission District Profile and Story Map for DeKalb County, providing demographic information and points of interests.
- Completed a draft of the 5-Year Comprehensive Plan, which is required by the Georgia Department of Community Affairs for state compliance.
- Began implementation of the Memorial Drive Revitalization Plan by creating a Community Action Group.
- Completed the Request for Proposal process for the Glenwood Columbia Plan, along with a virtual community kick-off.
- Customers can submit monthly Excise Reports via email, submit new business license applications and pay all fees online.

- Rolled out of the new business license application format and procedures, which improved efficiency and eliminated back and forth communication before fees are assessed.
- Implemented the Reassessment Form which shows customers how fees are calculated.
- Implemented the Internal Quality Review to ensure compliance with standard operating procedures by staff.
- Implemented the 311-escalation queue to ensure that escalated calls are handled within 48 hours. Resulting in a backlog reduction of nearly 2,000 applications and a two-month turnaround to a seven-day turnaround and no application backlog.
- Transitioned from a paper process to an electronic reliant process.
- Observed Departmental Employee Appreciation Day on October 27, 2021.
- Provided requirements for the permitting system upgrade to Infor.
- Completed 268 land development reviews (218 in 2019), 84 final and sketch plat reviews (65 in 2019), 123 lot combination/division reviews (112 in 2019), 1,882 building permit reviews (2,537 in 2019) and issued 73 land development permits (68 in 2019) with only two engineer review officers.
- Prepared 13 internal standard operating procedures for tasks to be performed related to processing applications, Hansen/IPS and ProjectDox.
- Prepared 6 guidance documents for customers related to processing applications, Hansen/IPS and ProjectDox. Updated the county Geographic Information System map to show the bounds of newly defined and established by ordinances flood prone areas.
- Updated the county Geographic Information System flood maps to generate alerts that applications will require floodplain management compliance.
- Upgraded the Intrusion Prevention System (IPS) from 8.4 to 11.2 in March 2021.
- Collected and processed over \$24 million in revenue.
- Initiated the kick-off of the 2050 Unified Plan.
- Received Board of Commissioners approval of the self-storage text amendment.
- Implemented processing improvements for late night establishments.
- Received approval from the Board of Commissioners for the overhaul of the Bouldercrest Overlay District.
- Established a funding source for the Memorial Drive Community Action Group - \$50,000 grant application.
- Assisted Decide DeKalb with the Urban Redevelopment Plan update.
- Analyzed future land plan map amendment applications.
- Started the invitation to bid (ITB) process for the Memorial Drive Rebrand Project.
- Completed the Glenwood Columbia Redevelopment Plan.

Police

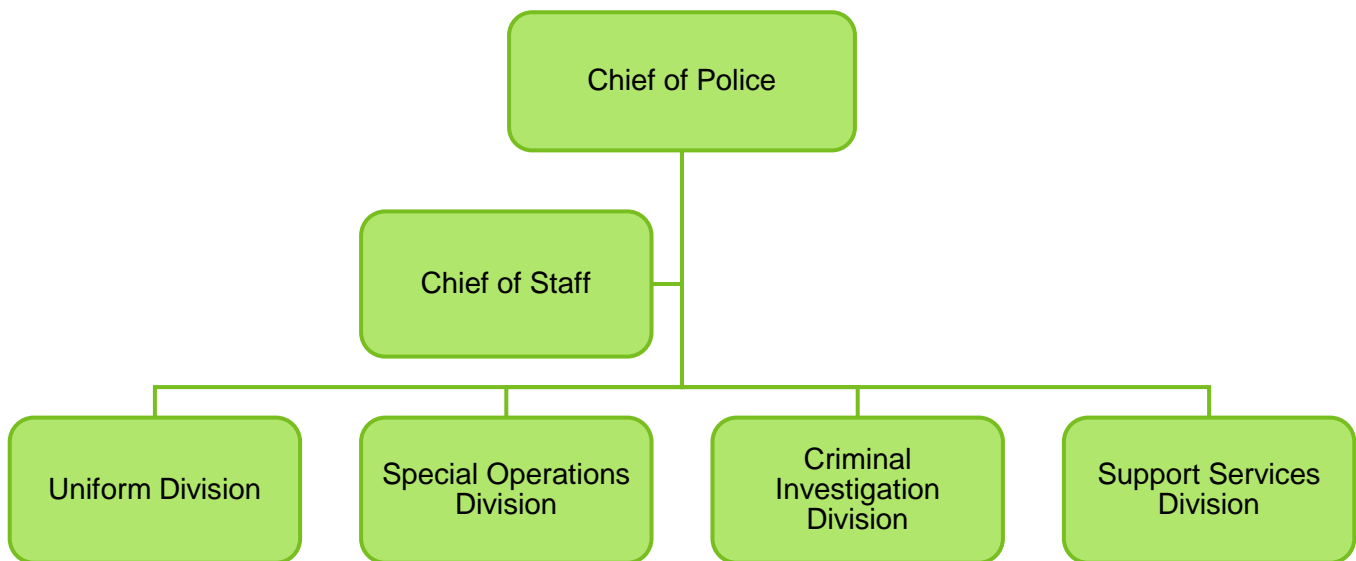
Mission Statement

The mission of the Dekalb County Police Department (DKPD) is to protect the peaceful against the lawless, ensure justice, safeguard lives and property, while serving with a commitment to the constitutional rights afforded to all people.

Description

The Police Department is under the umbrella of Public Safety and reports to the Director of Public Safety. The Department is comprised of five distinct divisions. The divisions of the police department include the Office of the Chief, which includes the Office of the Chief of Staff; the Uniform Division; the Special Operations Division; the Criminal Investigations Division; and the Support Services Division. The departmental budget is divided among two funds; the General Fund and the Police Fund.

Organizational Chart



Financials (General Fund)

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 1,687,435	\$ 1,262,651	\$ 1,411,324	\$ 1,499,860
52 - Purch / Contr Svcs	\$ 4,523,732	\$ 4,033,908	\$ 3,745,501	\$ 5,792,938
53 - Supplies	\$ 281,487	\$ 49,277	\$ 141,045	\$ 572,043
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 3,000
55 - Interfund Charges	\$ 222,958	\$ 185,407	\$ 156,603	\$ 77,960
58 - Debt Service	\$ -	\$ -	\$ 1,212,217	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 228,399
Expense Total	\$ 6,715,612	\$ 5,531,243	\$ 6,666,689	\$ 8,174,200

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
04601 - Directors Office	\$ 374,580	\$ 405,189	\$ 446,088	\$ 635,502
04602 - Administrative Services	\$ 2,699,089	\$ 1,503,910	\$ 1,421,838	\$ 1,949,839
04603 - Telecommunications	\$ -	\$ -	\$ -	\$ -
04604 - Communications	\$ 3,519,302	\$ 3,571,937	\$ 4,655,762	\$ 5,163,544
04609 - Firing Range	\$ 90,448	\$ 41,309	\$ 116,341	\$ 410,913
04616 - Animal Control	\$ 32,182	\$ 8,834	\$ 26,642	\$ 14,402
04679 - Intelligence-Led Policing	\$ 10	\$ 63	\$ 18	\$ -
Expense Total	\$ 6,715,612	\$ 5,531,243	\$ 6,666,689	\$ 8,174,200

Positions (General Fund)

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	15	15	16	NA
Funded	25	16	15	17

Financials (Police Fund)

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 66,052,300	\$ 69,581,450	\$ 69,974,471	\$ 76,279,858
52 - Purch / Contr Svcs	\$ 2,544,206	\$ 2,914,702	\$ 2,127,367	\$ 6,293,700
53 - Supplies	\$ 2,258,435	\$ 1,148,705	\$ 1,731,762	\$ 4,274,820
54 - Capital Outlays	\$ 177,643	\$ 47,351	\$ 32,531	\$ 1,418,307
55 - Interfund Charges	\$ 14,274,048	\$ 14,814,281	\$ 16,808,856	\$ 13,809,903
57 - Other Costs	\$ -	\$ -	\$ 13,093	\$ -
61 - Other Financing Uses	\$ 1,816,868	\$ 989,635	\$ 1,739,636	\$ 1,513,032
70 - Retirement Svcs	\$ 40,651	\$ -	\$ -	\$ 10,497,802
Expense Total	\$ 87,164,150	\$ 89,496,124	\$ 92,427,716	\$ 114,087,422

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
04655 - Records	\$ 1,621,929	\$ 2,023,998	\$ 2,036,092	\$ 2,501,179
04660 - Office Of The Chief	\$ 1,378,994	\$ 1,645,732	\$ 1,686,765	\$ 1,600,524
04661 - Support Services	\$ 2,091,552	\$ 3,366,172	\$ 3,322,214	\$ 5,052,104
04662 - Internal Affairs	\$ 721,799	\$ 856,531	\$ 964,560	\$ 901,127
04663 - Criminal Investigation Division	\$ 8,900,854	\$ 7,590,186	\$ 7,047,674	\$ 7,008,738
04664 - Special Operations Division	\$ 9,285,514	\$ 6,745,024	\$ 5,757,390	\$ 5,505,444
04665 - Training	\$ 5,044,184	\$ 4,894,429	\$ 4,877,287	\$ 4,045,903
04667 - Uniform Division	\$ 48,795,722	\$ 46,636,269	\$ 49,903,754	\$ 56,220,726
04668 - Precincts	\$ 134,155	\$ 152,001	\$ 185,219	\$ 370,344
04669 - Permits/Accreditation	\$ 964,553	\$ 886,673	\$ 858,056	\$ 923,959
04676 - Recruiting & Background	\$ 1,274,242	\$ 1,169,816	\$ 1,156,755	\$ 1,490,753
04677 - Homeland Security	\$ 588,547	\$ 518,468	\$ 498,006	\$ 489,137
04679 - Intelligence-Led Policing	\$ 1,903,886	\$ 4,439,887	\$ 4,276,001	\$ 4,071,729
04681 - Crime Scene	\$ 1,070,174	\$ 1,357,650	\$ 1,194,553	\$ 1,404,068
04681 - Police Services - Crime Scene	\$ 218,192	\$ -	\$ -	\$ -
04682 - Fleet Support	\$ 46,276	\$ 692,117	\$ 1,038,143	\$ 3,242,870
04682 - Police Services - Fleet Support	\$ -	\$ -	\$ 41,666	\$ -
04683 - Information Technology	\$ 66,691	\$ 1,050,238	\$ 800,401	\$ 2,311,168
04684 - Tactical Support	\$ 286,755	\$ 3,568,684	\$ 4,130,928	\$ 4,309,318
04693 - Interfund Support	\$ 2,770,131	\$ 1,902,249	\$ 2,652,252	\$ 12,638,331
Expense Total	\$ 87,164,150	\$ 89,496,124	\$ 92,427,716	\$ 114,087,422

Positions (Police Fund)

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	851	829	793	NA
Funded	911	918	829	901

Goals and Objectives

Goal #1: Reduce violent and property crimes.

Objective #1A: Achieve a 5% reduction in violent and property crime incidents by December 31, 2022.

Objective #1B: Achieve a homicide clearance rate above the national average by December 31, 2022.

Goal #2: Increase staffing levels.

Objective #2A: Achieve a 5% increase in recruit applications by December 31, 2022.

Objective #2B: Achieve a 3% increase in number of officers hired from the previous year.

Goal #3: Improve crisis intervention/community relations.

Objective #3A: Have a total of 400 officers trained for crisis intervention by December 31, 2022.

Objective #3B: Increase the number of hours that the Mobile Crisis Unit operates by 10% by December 31, 2022.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actuals	FY21 Actuals	FY22 Goal
Decrease Violent Crimes	2,145	2,267	2,154	2046
Decrease Property Crimes	11,772	17,417	16547	15720
Decrease Traffic Fatalities	73	96	91	86
Decrease Officer Complaints	73	238	226	215
Increase Clearance Rates	4,330	4,286	4500	4725
Increase Management Training (Lt. & above) Hours	4,170	2,302	2417	2538

Points of Interest.

- Continue emphasis on mental health initiatives for the Community and our Officers.
 - Onboarding of full-time clinicians to be utilized for all DKPD personnel.
 - Assign Officers on a permanent full-time basis to the Mobile Crisis Unit.
 - Continue to partnership with Dekalb County Board of Health and the DeKalb Community Service Board.
- Continue to improve departmental infrastructure.
 - Begin the project to replace the Bobby Burgess Building.
 - Begin the project to replace the Training Academy.
 - Upgrade the aging vehicles that are in the fleet with new vehicles.
- Enhance crime fighting strategies through technology and community interaction.
 - Continue the Chief's Advisory Committee meetings.
 - Continue utilizing FLOCK® and RING® technology through Connect DeKalb to apprehend criminals and decrease crime.
 - Continue Community engagement strategies with Community Policing Unit and the implementation of a new Mobile Precinct.

Probate Court

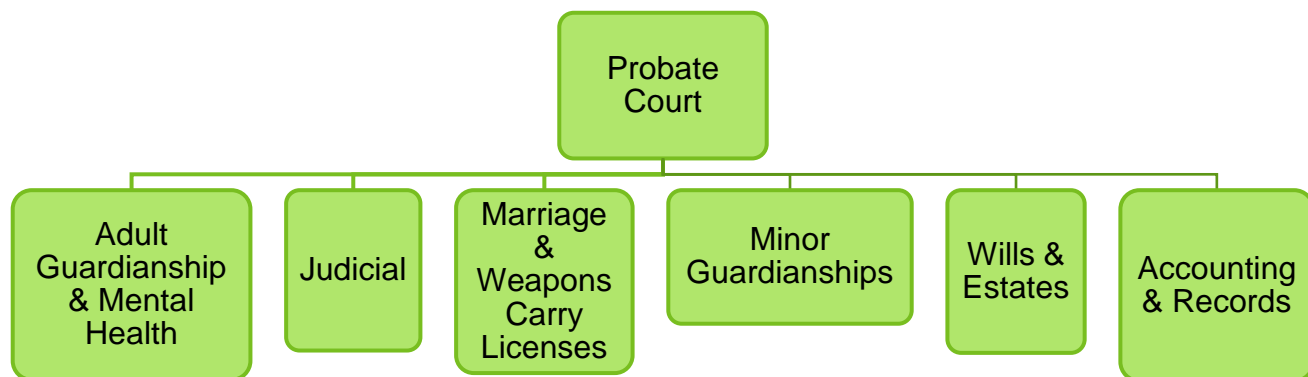
Mission Statement

A Probate Court Judge in Georgia is both the Judge and the Clerk of the Probate Court. In performing its judicial duties, the DeKalb County Probate Court endeavors to administer justice with fairness, equality, and integrity, and to expeditiously resolve matters pending before the Court for all who appear before the Court and for all whom the Court has a duty to protect. In performing its Clerk of Court duties, the DeKalb County Probate Court strives to maintain court records and provide easy access to those records that are public. In all its duties, the DeKalb County Probate Court seeks to efficiently and effectively fulfill its obligations and responsibilities as established by Georgia law while providing courteous and prompt service in a manner that inspires the public trust and confidence.

Description

The Judge of the Probate Court is a constitutional officer elected by popular vote for a term of four years. The Probate Court has jurisdiction of estates in DeKalb County. This includes the probate of wills, appointment of administrators, the granting of years supports, the appointment of guardians/conservators of both minor and incapacitated adults, auditing fiduciary inventories and returns, and hearing disputes in any of these areas. Further, the Probate Court's jurisdiction includes the holding of civil commitment hearings to determine if a patient should remain involuntarily hospitalized. The Probate Court holds these hearings for approximately 35 other counties. All marriage licenses and weapon carry licenses are issued and recorded in this office. The Probate Court has other miscellaneous functions which include the issuance of fireworks permits, certificates of residency and veterans' licenses. The Judge of the Probate Court is also responsible for administering oaths to county officials.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 1,778,290	\$ 1,920,561	\$ 2,082,844	\$ 2,105,757
52 - Purch / Contr Svcs	\$ 195,652	\$ 144,022	\$ 205,854	\$ 212,212
53 - Supplies	\$ 32,136	\$ 28,045	\$ 59,154	\$ 32,010
54 - Capital Outlays	\$ 9,798	\$ -	\$ -	\$ 127,000
57 - Other Costs	\$ 1,005	\$ -	\$ 968	\$ 1,000
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 321,780
Expense Total	\$ 2,016,881	\$ 2,092,628	\$ 2,348,820	\$ 2,799,759

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
04110 - Probate Court	\$ 2,016,881	\$ 2,092,628	\$ 2,348,820	\$ 2,799,759
Expense Total	\$ 2,016,881	\$ 2,092,628	\$ 2,348,820	\$ 2,799,759

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	25	25	26	NA
Funded	25	27	27	28

Goals and Objectives

Goal #1: Judicial Division.

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

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

Objective #2A: To continue the efficient processing of mental health and guardianship petitions via e-file and in-person filing. To develop a process for e-filing orders to apprehend. To continue the proper maintenance of probate court records.

Goal #3: Probate of Wills Division.

Objective #3A: To continue the expeditious processing of estate filings through e-file and in-person filing. To implement Guide and File for the benefit of pro se litigants.

Goal #4: Auditing Division.

Objective #4A: To increase the number of citations issued to ensure that personal representatives and fiduciaries are held accountable for their responsibilities

Goal #5: Marriage and Weapons Division.

Objective #5A: To continue the efficient processing of marriage licenses, weapons carry licenses, renewals, and replacements through the on-line portal.

Goal #6: Accounting Division.

Objective #6A: To continue to streamline the accounting processes in the Odyssey case management system.

Performance Measures

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

Points of Interest

- DeKalb County Probate Court provided in-person essential services to the citizens of DeKalb County during the entirety of 2021.
- DeKalb County Probate Court implemented e-filing for mental health cases and adult guardianships in 2020 and added e-filing for wills and estate filings in 2021.
- DeKalb County Probate Court began working on a Guide and File protocol to offer additional assistance to pro se litigants.
- DeKalb County Probate Court continued to conduct virtual Probate Information Center services to eligible petitioners.
- DeKalb County Probate Court processed over 13,000 weapons carry licenses in 2021, a 40 percent plus increase from 2020.

Property Appraisal

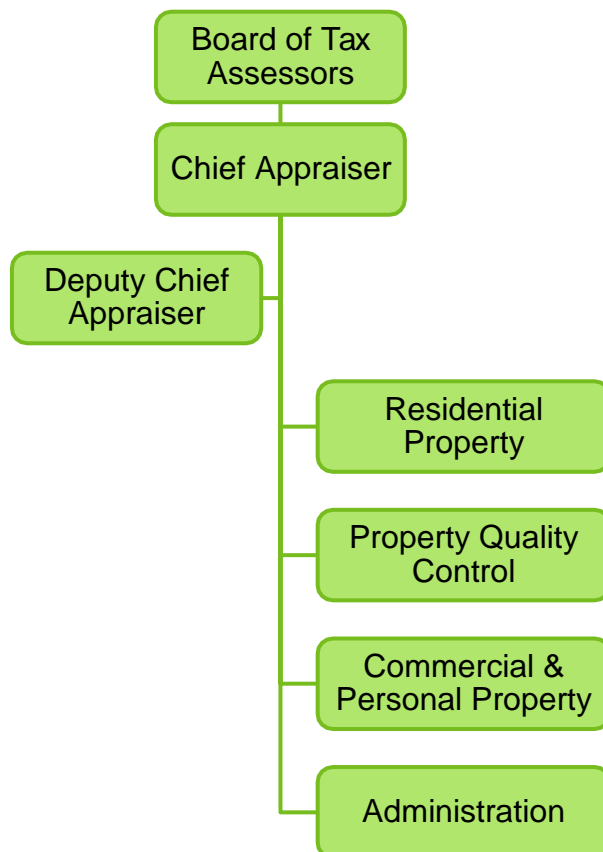
Mission Statement

The Property Appraisal and Assessment department will continue to produce a timely, equitable and acceptable Tax Digest for DeKalb County meeting all state statutes and legal requirements.

Description

The Board of Tax Assessors, a five-member, part-time body appointed by the Governing Authority, selects a Chief Appraiser to run the daily operations of the department and oversee the following activities: applying fair market value to all real, personal and public utility properties as of January 1 of each year; process all property tax returns; rule on all applications for exempt status; prepare and mail notices of assessment change to property owners; provide information to the Georgia Department of Revenue for approval; appeal, when necessary, to the Georgia Department of Audits; administer the state sales ratio study; defend appraisals of all appeals before the Board of Equalization, Arbitration and Superior Court; attend required and approved training courses as mandated by the Georgia Department of Revenue and the Code of Georgia; provide access to public records via the county website and respond to inquiries.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 4,376,163	\$ 4,764,329	\$ 4,889,315	\$ 5,005,584
52 - Purch / Contr Svcs	\$ 476,335	\$ 425,542	\$ 350,934	\$ 716,967
53 - Supplies	\$ 68,419	\$ 66,258	\$ 51,069	\$ 66,173
54 - Capital Outlays	\$ -	\$ -	\$ -	\$ 8,653
55 - Interfund Charges	\$ 85,720	\$ 74,023	\$ 90,929	\$ 82,868
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 855,074
Expense Total	\$ 5,006,637	\$ 5,330,152	\$ 5,382,247	\$ 6,735,319

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
02710 - Property Appraisal & Assessm	\$ 5,006,637	\$ 5,330,152	\$ 5,382,247	\$ 6,735,319
Expense Total	\$ 5,006,637	\$ 5,330,152	\$ 5,382,247	\$ 6,735,319

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	68	68	69	NA
Funded	70	70	70	70

Goals and Objectives

Goal #1: To obtain approval of the prior year Tax Digest from the Georgia Department of Revenue.

Objective #1A: Prepare the County Digest for submission to Department of Revenue by mid-June each year.

Objective #1B: Obtain final approval of the current year's digest which comes in the summer of the following year.

Goal #2: Continue to update property characteristics through Imagery Project.

Objective #2A: Provide sound appraisals using the most accurate data available.

Objective #2B: Ensure appraisals rest on a solid foundation and provide verification of characteristics.

Goal #3: Perform all functions necessary to compile the 2021 Tax Digest by July 1, 2021.

Objective #3A: Allow adequate time for appeals to be filed by taxpayers to be received by late June to early July.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Taxable parcels (Real Estate)	238,365	243,133	241,860	242,000
Exempt parcels	5,033	4,933	4,932	4,935
Public utility	438	443	449	449
Taxable personal property non-freeport	19,102	16,679	15,585	15,585
Taxable personal property freeport	396	426	331	400
Appeals received	13,656	11,633	10,127	10,000
Appeals to Board of Equalization	12,832	9,533	7,776	70,000
Board of Equalization Hearings	12,360	9,533	6,520	6,500
Total value loss on fair market value appeals	960,000,000	980,000,000	724,914,269	800,000,000
Public utility digest in (000's)	470,931,691	480,000,000	498,000,000	498,000,000
Exempt personal property accounts	240	225	4,675	4,680
Real estate tax returns processed	25	20	27	25
Building permits processed	10,000	6,540	4,948	5,000
New real estate parcels	4,673	2,108	1,428	2,000
Assessment notices mailed	238,365	235,657	224,403	235,000

Points of Interest

- Website Development (public is the vendor) – This operational project provides for the 50/50 sharing of revenue by the vendor and county. The website provides staff with additional analytical tools (maps, charts, spreadsheets).
- Website Development - Funding for the enhancement of the DeKalb website was procured in 2018. The Tyler website module is now operational. The amount of data available including images will be expanded and made available to the public. This website provides free access to the public.
- Valuation of residential parcels via the Sales Comparison Approach became a reality in 2015 with 80% of residential values developed from this approach. The Market Approach produces superior STATS to those produced from the Cost Approach. The department's internal CAMA Modeler is calibrating the market models for 2022.
- The Street Level Imagery is being updated with 2022 imagery.

Public Defender

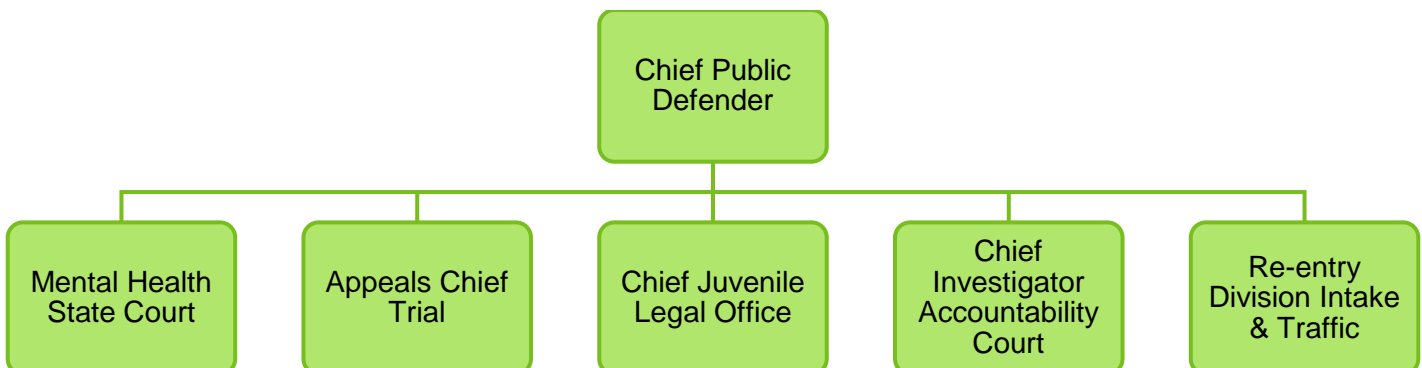
Mission Statement

The Sixth Amendment to the United States Constitution guarantees that the accused has the right to an attorney in all criminal cases. The Law Office of the Public Defender provides legal representation to those unable to afford an attorney in all criminal cases in DeKalb County. The Office promotes equal justice, fairness, and respect for all people in the judicial system through effective and excellent legal advocacy. The Public Defender Office tenaciously advocates for every client. In so doing, the Office safeguards the constitutional rights of all.

Description

The Public Defender's Office was created in 1969 to comply with the United States Supreme Court rulings requiring the provision of attorneys to persons charged in criminal cases. We provide this service in all the Courts including Superior Court, State Court, Juvenile Court, Magistrate Court, all Accountability Courts, all diversion programs, and all Appellate Courts. We are the second largest office in Georgia and with a staff of 94, including attorneys, investigators, social workers, administrative assistants, paralegals, and an interpreter, we work to provide excellent legal representation to our clients. In addition to having a dedicated Juvenile Division, Superior Court Division, State Court Division and Early Representation Division, we have the following specialized divisions: Senate Bill 440 in which we represent children charged as adults; Behavioral Health in which we represent clients who suffer from serious mental illness; Accountability Courts in which we represent clients in Drug Courts, Mental Health Courts, DUI Courts, and Veteran's Court; Appellate in which we represent clients in their appeals; Complex Litigation in which we represent clients charged with the most serious and high profile crimes; Cases Involving Children in which we represent clients charged with crimes against children; and our Second Chances Program in which we help clients with the collateral consequences that often comes with an arrest or conviction in a criminal case.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 8,138,001	\$ 8,691,301	\$ 9,065,343	\$ 9,670,245
52 - Purch / Contr Svcs	\$ 749,254	\$ 694,698	\$ 742,795	\$ 774,104
53 - Supplies	\$ 94,986	\$ 75,863	\$ 68,769	\$ 74,440
54 - Capital Outlays	\$ 2,193	\$ 495	\$ -	\$ 5,801
55 - Interfund Charges	\$ 99,379	\$ 81,661	\$ 101,631	\$ 97,559
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 1,536,547
Expense Total	\$ 9,083,812	\$ 9,544,019	\$ 9,978,538	\$ 12,158,696

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
04510 - Public Defender	\$ 9,083,812	\$ 9,544,019	\$ 9,978,538	\$ 12,158,696
Expense Total	\$ 9,083,812	\$ 9,544,019	\$ 9,978,538	\$ 12,158,696

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	94	94	91	NA
Funded	85	90	94	98

Goals and Objectives

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

Objective #1A: Increase participation in training programs that will ensure we are providing excellent customer service for all clients.

Objective #1B: Evaluate our policies, procedures and standards and implement all changes to ensure quality legal representation is provided for all clients.

Goal #2: Develop and Implement a strategy for resolving the large backlog of cases due to the pandemic.

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

Objective #2B: Develop initiatives to recruit and retain excellent staff.

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

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

Objective #3B: Implement a School Justice Partnership.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Emergency Hospital Orders	175	200	200	225
Senior Meals Provided	1,500	1,300	1,800	2,000
Fines Collected	\$200	\$500	\$450	\$450
Spring Break Meals Served				1,000
COVID-19 Testing Kits		4,000	6,500	5,000

Points of Interest

- The Public Defender Office did not stop serving the public and has worked tirelessly to resolve cases despite the profound impact of the pandemic on the courts since 2020.
- In collaboration with other departments, the Public Defender Office now has electronic filing through the Odyssey system.
- Three attorneys were accepted into Gideon's Promise, a 3-year program dedicated to strengthening public defenders by providing comprehensive resources and training that improves the quality of representation for the clients and communities being served.
- Our professional development team has created and presented multiple trainings throughout the year. The Office has also developed office orientation and mentorship programs.
- Grant funding received in 2021 allowed the Office to add additional staff to help alleviate the backlog of cases due to the pandemic.
- The Office continues to collaborate with Atlanta Legal Aid on the Nick Project.
- Staff attended several meetings with interdisciplinary partners and began planning a School Justice Partnership.
- The Office developed a partnership with The Bail Project, which is an organization dedicated to a more just and equitable pretrial detention system.

Public Works Director

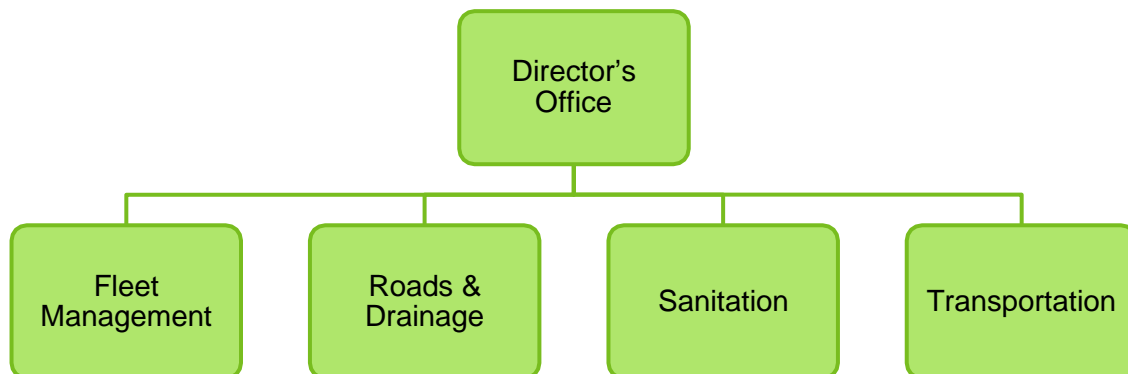
Mission Statement

The mission of the Public Works Director is to provide oversight and leadership support for basic infrastructure services to county citizens.

Description

The Director's Office oversees Fleet Management, Roads & Drainage, Sanitation and Transportation. The Fleet Division provides preventive maintenance and repair services to maintain a highly functional, efficient, and economical fleet operation to support DeKalb County departments. The Roads & Drainage Division maintains all county paved and unpaved roads, bridges and drainage structures, stormwater drainage systems, administers the citizen's drainage program, obtains parcels, tracts of land and easements necessary to complete scheduled state and county construction projects. The Sanitation Division collects, transports, and disposes of all solid waste generated in the unincorporated areas of DeKalb and cities within DeKalb for which an agreement has been executed, for both commercial and residential customers and manages the county's landfill and composting operations. The Transportation Division improves safety and efficiency of existing transportation infrastructure and traffic safety for the benefit of DeKalb citizens.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 414,713	\$ 542,444	\$ 628,416	\$ 649,825
52 - Purch / Contr Svcs	\$ 19,736	\$ 14,778	\$ 7,253	\$ 120,626
53 - Supplies	\$ 2,064	\$ 368	\$ 1,086	\$ 7,045
54 - Capital Outlays	\$ 25	\$ 945	\$ 1,748	\$ -
55 - Interfund Charges	\$ 17,004	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ -	\$ -	\$ -	\$ 70,000
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 121,293
Expense Total	\$ 453,543	\$ 558,535	\$ 638,504	\$ 968,789

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
05510 - Public Works - Directors Office	\$ 453,543	\$ 558,535	\$ 638,504	\$ 968,789
Expense Total	\$ 453,543	\$ 558,535	\$ 638,504	\$ 968,789

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	4	6	5	NA
Funded	4	6	6	6

Goals and Objectives

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

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

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

Goal #2: Increase effectiveness of operations.

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

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

Goal #3: Improve interdepartmental cooperation.

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
American Public Works Association accreditation self-assessment progress	20%	60%	60%	100%

Points of Interest

- Continued SPLOST coordination with program managers for resurfacing of streets identified in the SPLOST program, and with the annual Local Maintenance and Improvement Grant (LMIG) program.
- Distributed 95-gallon roll carts throughout DeKalb County, changing from the 65-gallon carts to the carts with greater capacities, facilitating automated side loader collection.
- Achieved Georgia EPD approval of DeKalb County's 2020-2021 Annual Report for NPDES Storm Water Master Plan.

Purchasing

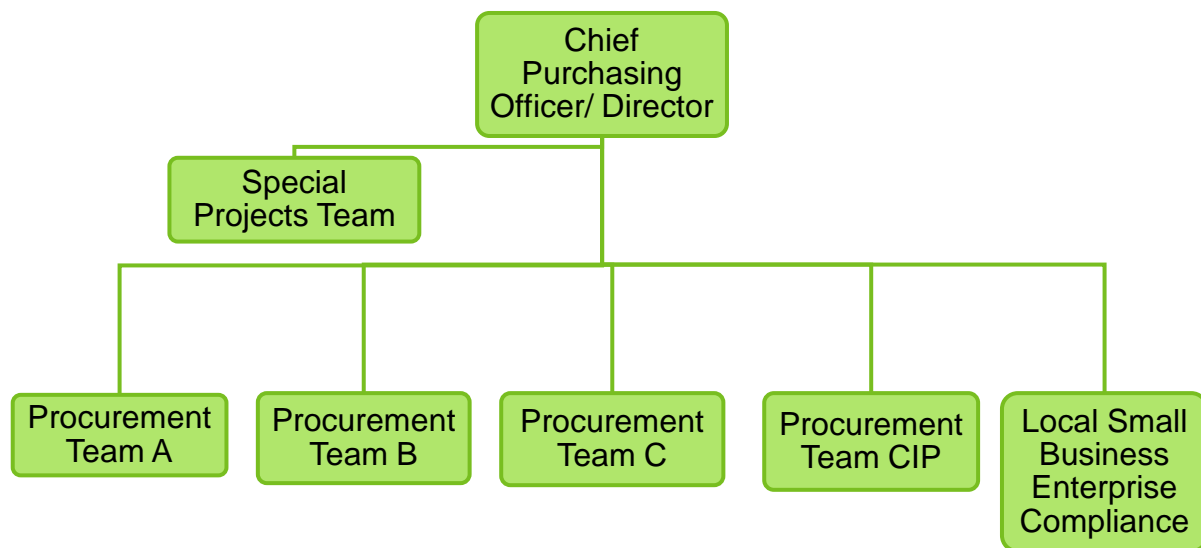
Mission Statement

The mission of the Purchasing and Contracting Department is to provide exceptional customer service while delivering procurement services that satisfies our customers' needs through an open, fair, and transparent process.

Description

The Purchasing and Contracting Department (P&C) provides centralized procurement utilizing seven procurement methods: Competitive Sealed Bids (Invitations to Bid), Competitive Sealed Proposals (Request for Proposals), Informal Purchases (Request for Quotes), Emergency purchases, Cooperative purchases, and Vendor qualifications (Request for Vendor Qualifications) that meet established Service Level Agreements with user departments. P&C completes vendor/supplier administration and management through the countywide Oracle e-procurement system (APS-Automated Procurement System) and supplier helpdesk. Oversight of the County's Local Small Business Enterprise (LSBE) program which is governed by the DeKalb First Ordinance's compliance and certification requirements are completed by P&C, in addition to the adherence to various other local, state, and federal policies/ordinances.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 2,315,635	\$ 2,238,632	\$ 2,203,212	\$ 3,013,357
52 - Purch / Contr Svcs	\$ 358,976	\$ 399,179	\$ 445,292	\$ 323,624
53 - Supplies	\$ 16,799	\$ 5,087	\$ 2,391	\$ 19,942
54 - Capital Outlays	\$ 17,973	\$ 16,313	\$ 9,016	\$ 62,000
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 422,949
Expense Total	\$ 2,709,383	\$ 2,659,211	\$ 2,659,911	\$ 3,841,872

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
01410 - General	\$ 841,759	\$ 717,599	\$ 683,403	\$ 821,971
01430 - Central Services	\$ 3,144	\$ 3,144	\$ 782	\$ 783
01440 - Contracts	\$ 5,848	\$ 7,417	\$ 58,822	\$ 70,517
01450 - Contract Compliance	\$ 282,467	\$ 289,260	\$ 262,332	\$ 327,618
01460 - Procurement	\$ 1,576,165	\$ 1,641,791	\$ 1,654,572	\$ 2,620,983
Expense Total	\$ 2,709,383	\$ 2,659,211	\$ 2,659,911	\$ 3,841,872

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	31	26	29	NA
Funded	33	31	37	37

Goals and Objectives

Goal #1: Continue to educate and train customers, purchasing & contracting staff, user departments, vendor community and executive leaders/stakeholders.

Objective #1A: Provide training countywide and to the vendor community on all procurement managed services to allow a full implementation of Advanced Procurement Systems.

Objective #1B: Establish training and development programs for our vendor community to increase knowledge of how to do business with the county.

Objective #1C: Enhance employee skill sets through continued training and development and governmental procurement best practices to reduce attrition while retaining qualified professional procurement staff.

Objective #1D: Increase market response to all solicitations to ensure the County receives the best value on all purchases.

Goal #2: Implement Oracle APS (Advanced Procurement Systems) system to ensure online procurement services are faster, better, and smarter.

Objective #2A: Provide training countywide and to the vendor community on system functionality and changes necessary to past business processes to allow a full implementation of APS.

Objective #2B: Utilize innovation (APS) to ensure solicitations are handled efficiently and transparently.

Objective #2C: Provide online workflow to connect all stakeholders to the procurement process in a centralized application that interacts with the county's existing financial system for Plan to Pay purchasing.

Goal #3: Enhance the administrative services for the LSBE Programs to ensure increased certifications, participation, and commitment compliancy.

Objective #3A: Continue to promote and monitor LSBE participation on procurement opportunities including mentor-protégé partnerships for procurements valued over \$5 million.

Objective #3B: Establish dedicated team with the ability to plan, prepare, and manage LSBE participation or Good Faith Efforts (GFEs) within strict timelines following established DeKalb First Ordinance and procurement policies and procedures.

Objective #3C: Grow the number of certified LSBEs and/or re-certification of LSBEs and utilization of all certified LSBEs.

Objective #3D: Implement changes to the software platform or replace it to enhance reporting and more effectively manage the data and adherence to the participation commitments established through the solicitation process.

Goal #4: Enhance Staffing for SPLOST (Special Purpose Local Option Sales Tax) and ARP (American Rescue Plan) with time-limited personnel to handle all projects. Note this will require an increased budget to achieve success.

Objective #4A: Incorporate agile strategies to accomplish SPLOST, Consent Decree and ARP procurements/grants in accordance with all federal, state, and local laws.

Objective #4B: Establish dedicated teams with the ability to plan, prepare, and manage LSBE participation or GFEs within strict timelines following established DeKalb First Ordinance and procurement policies and procedures.

Objective #4C: Ensure that SPLOST/ARP procurements are completed accurately and timely.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Maintain Professionally Certified Procurement Staff	45%	50%	Not Available	Not Available
LSBE Contract Spend	20,000,000.00	30,000,000.00	Not Available	Not Available
% Solicitations Meeting SLAs	50%	60%	Not Available	Not Available

2021 data not available

Points of Interest

- Completed a review of the LSBE program and hired two team members dedicated to providing support for all LSBEs while developing a long-term plan for the program's future.

- Reviewed potential software solutions for the entry, maintenance, and reporting of performance measures for the LSBE program and compliancy to the DeKalb First Ordinance and purchasing policy and procedures.
- Provided 3rd Party Training for 15 interested individuals on the topic of “Price/Cost Analysis for Successful Results.”
- Developed and implemented, in conjunction with the Law Department, a process for handling American Rescue Plan grant agreements.

Rental Motor Vehicle Tax

Mission Statement

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

Description

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

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

Organizational Chart

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

Financials

Revenues/Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
Fund Balance Forward	\$ 91,850	\$ 92,788	\$ 21,544	\$ -
31 - Taxes	\$ 597,517	\$ 481,476	\$ 697,122	\$ 660,000
Revenue Total	\$ 597,517	\$ 481,476	\$ 697,122	\$ 660,000
52 - Purch / Contr Svcs	\$ -	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ 596,580	\$ 552,720	\$ 576,638	\$ 660,000
Expense Total	\$ 596,580	\$ 552,720	\$ 576,638	\$ 660,000
Fund Balance - Ending	\$ 92,788	\$ 21,544	\$ 142,028	\$ -

Gain/(Use) of Fund Balance	\$ 937	\$ (71,244)	\$ 120,484	\$ 0
----------------------------	--------	-------------	------------	------

Adopted Budget	\$ 660,000
----------------	------------

Goals and Objectives

Not applicable.

Performance Measures

Not applicable.

Points of Interest

- The creation of new cities reduced the number of rental car companies in unincorporated DeKalb, indirectly decreasing the amount of excise tax funds collected. The revenue has stabilized as no new cities have been created since Stonecrest in 2017.
- Proceeds from this tax that were originally designated for debt service were re-programmed in 2019 within the context of the originating legislation. The revised programming is continued for 2022.
- The last debt service payment of \$705,375 was made for the Porter Sanford Performing Arts Center on December 1, 2017.

Risk Management Fund

Mission Statement

The mission of the Risk Management Fund is to identify and evaluate risks and provide options for financing such risks, including risk transfer.

Description

The Risk Management Fund includes the following coverages: unemployment insurance; group health and life; property coverage, general liability, cyber, crime coverage, fiduciary insurance, and safety training. In addition, it provides funds for the defense of claims brought against the county, its officers, and employees.

Risk Management 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 created a wellness program to better manage healthcare costs and improve employee productivity.

Organizational Chart

The Finance Department manages this fund. See that department's organizational chart.

Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 970,723	\$ 866,807	\$ 929,000	\$ 816,057
52 - Purch / Contr Svcs	\$ 7,380,128	\$ 8,306,036	\$ 7,893,623	\$ 8,714,032
53 - Supplies	\$ 14,259	\$ 815	\$ 2,501	\$ 93,000
55 - Interfund Charges	\$ 5,356,310	\$ 6,783,478	\$ 718,116	\$ 4,000,000
57 - Other Costs	\$ 158,912	\$ 471,092	\$ 313,848	\$ 400,000
61 - Other Financing Uses	\$ 1,069,546	\$ 933,085	\$ -	\$ -
70 - Retirement Svcs	\$ 13,744	\$ 155,100	\$ 143,655	\$ 219,968
71 - Payroll Liabilities	\$ 74,677,293	\$ 84,414,555	\$ 103,900,136	\$ 113,374,000
Expense Total	\$ 89,640,915	\$ 101,930,968	\$ 113,900,879	\$ 127,617,057

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
01010 - Workers Compensation	\$ -	\$ 23,315	\$ -	\$ -
01015 - Unemployment Compensation	\$ 143,492	\$ 488,485	\$ 313,848	\$ 400,000
01020 - Group Health & Life	\$ 74,677,293	\$ 84,391,240	\$ 103,900,136	\$ 113,949,000
01025 - Other	\$ 14,820,130	\$ 17,027,928	\$ 9,686,895	\$ 13,268,057
Expense Total	\$ 89,640,915	\$ 101,930,968	\$ 113,900,879	\$ 127,617,057

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	9	9	9	NA
Funded	11	11	9	9

Goals and Objectives

The Finance Department manages this fund; please see that department's goals and objectives.

Points of Interest

- For FY2022, there are nine full-time, regular positions funded. Prior to FY17, these were all funded in the Finance Department in the General Fund.
- The Risk Management Fund and the Workers Compensation Fund are managed separately in the DeKalb County chart of account. However, for external financial reporting, they are considered in aggregate.

Roads and Drainage

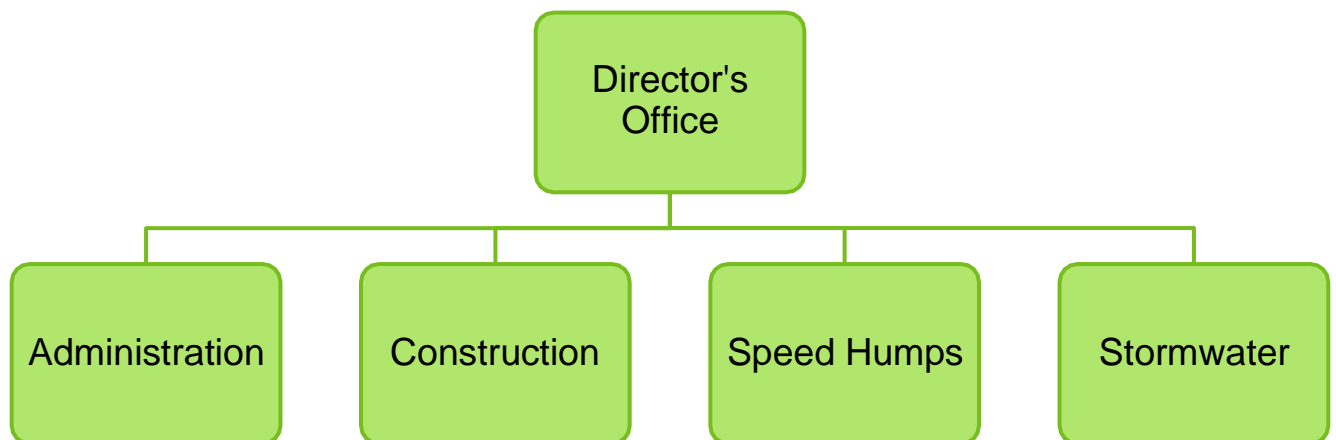
Mission Statement

The mission of the Roads and Drainage Division is to maintain all County paved and unpaved roads, bridges and drainage structures, to maintain the County's stormwater drainage system, to administer the Citizen's Drainage Program, to obtain parcels, tracts and easements necessary to complete scheduled State and County construction projects, to perform needed repairs, maintenance and construction on paved county roads, Bridges and drainage structures and to increase safety, and expedite the movement of traffic through a comprehensive traffic control system.

Description

The Roads & Drainage Division of Public Works Department is responsible for performing all needed repairs, maintenance, construction, and upgrades to the County's roadway system, including bridges, drainage structures and traffic control devices. The Division is also responsible for the management of the County's Stormwater and Flood Programs. The division's responsibilities are directed and controlled by the Associate Director of Public Works Roads & Drainage with operations through five functional areas: Administration, Stormwater, Construction, Traffic Engineering and Speed Humps. The Administrative section controls and manages all operational areas of the Division, that included the following: Board of Commissioners' agenda items, project lists and reporting, Georgia Department of Transportation (GDOT) Local Maintenance & Improvement Grant (LMIG) resurfacing contracts, all State/Federal contracts, Stormwater Enterprise and Tax Fund revenue documents, personnel actions, roadway rating documents, project budgetary documents (Capital Operating & Enterprise), municipality agreements and communications with citizens, Commissioners and other departments. The Speed Hump Unit is accounted for in a separate Fund and accounts for all revenues and expense associated with the Speed Hump Maintenance Program. This includes the County's appropriation for the \$25 annual maintenance fee charged with the Speed Hump Districts.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 7,840,533	\$ 7,197,947	\$ 8,530,369	\$ 8,619,180
52 - Purch / Contr Svcs	\$ 2,186,904	\$ 2,680,697	\$ 1,521,352	\$ 1,406,854
53 - Supplies	\$ 2,496,031	\$ 898,500	\$ 1,174,340	\$ 2,236,609
54 - Capital Outlays	\$ -	\$ -	\$ 15,782	\$ -
55 - Interfund Charges	\$ 3,346,278	\$ 2,817,717	\$ 3,175,774	\$ 2,710,742
58 - Debt Service	\$ -	\$ -	\$ 158,991	\$ -
61 - Other Financing Uses	\$ -	\$ -	\$ 67,478	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 1,286,933

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
05705 - Administration	\$ 651,614	\$ 680,837	\$ 989,680	\$ 2,073,719
05735 - Maintenance	\$ 1,597,703	\$ 1,266,038	\$ 1,278,360	\$ 1,363,927
05740 - Road Maintenance	\$ 8,058,584	\$ 6,720,541	\$ 6,674,110	\$ 6,787,284
05745 - Support Services	\$ 1,428,081	\$ 1,233,448	\$ 1,480,039	\$ 1,529,065
05750 - Drainage Maintenance	\$ 4,725	\$ 1,699	\$ 1,379	\$ 1,807
05755 - Storm Water Management	\$ -	\$ -	\$ (455)	\$ -
05760 - Traffic Operations	\$ 878,541	\$ 893,442	\$ 948,530	\$ 888,836
05764 - Speed Humps	\$ 69,181	\$ 61,523	\$ 66,230	\$ 69,780
05766 - Signals	\$ 2,164,749	\$ 2,099,748	\$ 2,313,293	\$ 2,414,299
05767 - Signs & Paint	\$ 1,016,569	\$ 637,584	\$ 892,920	\$ 1,131,601
Expense Total	\$ 15,869,747	\$ 13,594,861	\$ 14,644,085	\$ 16,260,318

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	120	124	107	NA
Funded	131	131	121	130

Goals and Objectives

Goal #1: Resurface 25 miles of county roads under Georgia Department of Transportation (GDOT) Local Maintenance & Improvement Grant (LMIG) resurfacing program.

Objective #1A: Request GDOT funding for the LMIG program.

Objective #1B: Request local matching funds for the LMIG program.

Goal #2: Upgrade traffic signals and install traffic signs.

Objective #2A: Ensure purchasing awards contracts to update traffic signals.

Objective #3B: Conduct tests of all signals before they are activated.

Goal #3: Clean 850 retention ponds (basins used to manage stormwater runoff).

Objective #3A: Maintain the list of retention ponds that were not cleaned recently.

Objective #3B: Manage the schedule for contractors and county crews to clean ponds.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Roads resurfaced (miles by county crews)	12	7	1	4
Roads resurfaced (miles by GDOT LMIG program)	25	0	9	25
Roads resurfaced (miles by SPLOST program)	75	14	0	58
Patching by county crews (tons)	20,000	468	600	600
Signal upgrades	35	4	2	4
New signs installed	4	1,519	2,273	1,600
New school flashers	2	0	1	3
Roads striped (miles)	185	5	13	80
Traffic signs fabricated	3,500	1,484	2,601	3,000
Designed road intersections, bridges and drainage projects	4	3	4	4
Pipe installed/replaced (linear feet)	14,250	7,500	1,500	10,000
Drainage structures rebuilt/replaced	1,075	37	147	250
Citizens drainage projects (tons)	3,500	150	560	1,000
Citizens drainage projects (linear feet)	285	0	200	1,500
Retention ponds cleaned	385	108	151	175
Sidewalks repaired (linear feet)	1,800	350	910	1,700
Sidewalks installed (linear feet)	1,500	375	766	1,500

Points of Interest

- Resurfaced one mile by Roads & Drainage crews.
- Repaired 910 (linear feet) of sidewalk projects.
- Upgraded four traffic signals.
- Completed 13 miles of striping.
- Fabricated 3,000 signs.

Sanitation

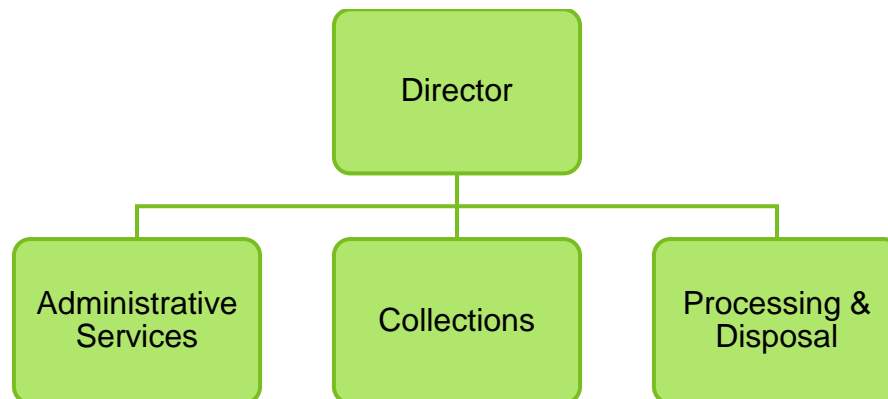
Mission Statement

Sanitation's mission is to provide an efficient, cost-effective, and sustainable integrated solid waste management program through refuse, recyclable materials, yard trimmings collection, processing and disposal services for residents and businesses in unincorporated DeKalb County, and the cities of Brookhaven, Doraville, Dunwoody, Lithonia, Pine Lake, Stone Mountain, Stonecrest and Tucker, with a sustained focus on customer service excellence.

Description

The DeKalb County Sanitation Division operates as a self-sustaining enterprise fund, providing a comprehensive and integrated approach to recycling and solid waste management for residential and commercial customers. The division collects, processes, and disposes solid waste, yard trimmings, and bulky and special collection items from residential and commercial customers. Single-stream residential and commercial recycling is collected and transported to recycling processors. The department's Administration Division is comprised of Personnel/Payroll Services, Customer Service, Communication Services and Accounting Services. Residential and commercial field services operations consist of the Animal Crematory, four residential services collections lots, special collections (roll-off and grapple services), commercial services and commercial support, processing & disposal), three transfer stations and Seminole Road Landfill.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 30,899,470	\$ 34,074,369	\$ 37,100,285	\$ 34,643,531
52 - Purch / Contr Svcs	\$ 1,922,459	\$ 4,485,758	\$ 2,865,704	\$ 4,726,513
53 - Supplies	\$ 3,124,457	\$ 2,829,839	\$ 3,378,290	\$ 3,367,333
54 - Capital Outlays	\$ 52,037	\$ 31,812	\$ 81,469	\$ 58,917
55 - Interfund Charges	\$ 27,020,484	\$ 24,561,105	\$ 24,594,494	\$ 31,412,274
57 - Other Costs	\$ -	\$ -	\$ 213,622	\$ 79,000
58 - Debt Service	\$ 1,259,474	\$ 1,870,410	\$ 1,758,415	\$ 2,020,810
61 - Other Financing Uses	\$ 1,599,609	\$ 11,183,176	\$ 3,782,133	\$ 5,770,335
70 - Retirement Svcs	\$ 5,059,008	\$ 3,782,870	\$ 4,485,972	\$ 4,432,341
Expense Total	\$ 70,936,998	\$ 82,819,339	\$ 78,260,383	\$ 86,511,054

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
08105 - Administration	\$ 18,328,289	\$ 25,543,205	\$ 19,527,797	\$ 22,378,234
08106 - Keep Dekalb Beautiful	\$ 2,122	\$ 840	\$ 491	\$ -
08110 - North Transfer Station	\$ 22,914	\$ 44,708	\$ 124,747	\$ 112,876
08112 - Seminole Compost Facility	\$ 63,840	\$ 47,522	\$ 6,685	\$ -
08120 - Central Transfer Station	\$ 6,365,983	\$ 6,796,889	\$ 6,844,748	\$ 6,249,466
08123 - East Transfer Station	\$ 135,920	\$ 112,078	\$ 194,763	\$ 21,889
08125 - North Residential	\$ 7,855,236	\$ 10,030,073	\$ 10,506,824	\$ 9,754,841
08126 - North Special Collections	\$ 46,660	\$ 8,451	\$ 1,968	\$ -
08130 - Central Residential	\$ 7,439,344	\$ 7,878,141	\$ 8,778,802	\$ 8,492,086
08131 - Central Special Collections	\$ 46,478	\$ 3,610	\$ -	\$ -
08133 - East Residential	\$ 5,613,414	\$ 6,337,747	\$ 7,255,273	\$ 7,724,471
08134 - East Special Collections	\$ 52,176	\$ 2,491	\$ (35)	\$ -
08135 - South Residential	\$ 6,037,518	\$ 6,706,579	\$ 7,701,760	\$ 8,255,821
08136 - South Special Collections	\$ 152,933	\$ 56,758	\$ 21,561	\$ 789
08138 - Mowing & Herbicide	\$ 122,810	\$ 121,624	\$ 143,031	\$ 28,683
08139 - Roll-Off Services	\$ -	\$ -	\$ -	\$ -
08142 - Central Commercial	\$ 9,583,820	\$ 9,261,066	\$ 7,730,805	\$ 10,433,293
08143 - South Commercial	\$ -	\$ 1,942	\$ 1,035	\$ 844
08144 - East Commercial	\$ -	\$ 1,116	\$ 2,043	\$ 1,648
08145 - Seminole Landfill	\$ 9,066,803	\$ 9,863,873	\$ 9,408,436	\$ 13,056,113
08150 - Revenue Collection	\$ 738	\$ 626	\$ 9,649	\$ -
Expense Total	\$ 70,936,998	\$ 82,819,339	\$ 78,260,383	\$ 86,511,054

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	596	595	572	NA
Funded	632	600	613	600

Goals and Objectives

Goal #1: Implement and update website.

Objective #1A: Review and complete updates on the website for all solid waste management operations including recycling.

Goal #2: Implement and manage the residential household hazardous waste events for 2022.

Objective #2A: Schedule and complete two events, spring and fall.

Goal #3: Implement and manage the paper shredding event for 2022.

Objective #3A: Schedule and complete paper shredding event, June 2022.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Municipal solid waste recycled at Seminole Road Landfill	65%	55%	55%	NA
Amount of glass recycled	850	1,196	1,096	NA
Paid special collections	3,200		3,000	NA
Residential collections residents serviced per week	173,000	165,923	167,420	NA
Phone calls received and answered	180,000	249,146	300,000	NA
Walk-in customers serviced	10,755	0	0	NA
New recycling residents	15,000	9,782	5,086	NA
Revenue collected on delinquent accounts	\$2,000,000	\$736,448	\$350,000	\$500,000
Total number of tons at Seminole Road Landfill	NA	NA	NA	900,000
Total number of recycling tons at Seminole Road Landfill	NA	NA	NA	350,000
Total number of residents participated in household waste events	NA	NA	NA	1,500
Total number of residents participated in annual paper shredding event	NA	NA	NA	700

Points of Interest

- Implemented departmental GED (General Educational Development) program/partnership with Georgia Piedmont College.
- Serviced 3,503 households during the Residential Bulky Item Collection initiative in August.
- Serviced 3,264 households during the Residential Bulky Item Collection initiative in December.
- Completed construction of Cell 1 and 2 at Seminole Land Fill to provide three years of disposal capacity.

Sheriff

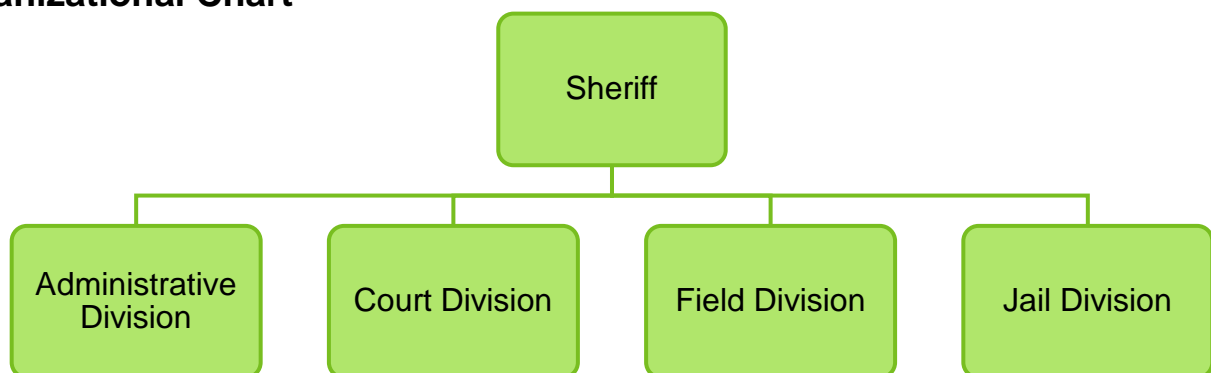
Mission Statement

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

Description

The Sheriff's Office is the executive arm of the overall agency responsible for planning, organizing, directing and controlling the activities of the DeKalb County Sheriff's Headquarters and Jail. The Office of Professional Standards conducts investigations and inspections of DKSO personnel and facilities. The Public Information Office provides accurate and timely information to the media, community and employees of the DKSO. The Office of Accreditation reviews practices to ensure accountability of the services and formalizes essential management procedures. The Office of Labor Relations and Legal Affairs establishes standards and procedures whereby employees may resolve disputes or complaints and reviews policies of various divisions to diminish legal liability inherent to law enforcement. The Office of Special Projects serves as the Sheriff's point of contact for complaints and time sensitive projects. The Office of Training is responsible for conducting state required training for all sworn personnel and ensure all personnel are adequately trained to perform their job duties. The Fiscal Management Section develops a comprehensive financial plan, supervises and coordinates the allocation of resources and is responsible for the ordering, stocking, issuing, and the inventory of all operating supplies, uniforms, tools, and equipment as well as processing purchase orders and invoices. The mailroom is responsible for all incoming and outgoing correspondence through the DeKalb County detention facility, to include inmate and employees. Additionally, mailroom personnel are responsible for monitoring all mail for illegal and unauthorized contraband.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 50,193,832	\$ 50,959,993	\$ 49,497,937	\$ 47,214,635
52 - Purch / Contr Svcs	\$ 19,062,163	\$ 19,560,465	\$ 15,761,469	\$ 20,353,545
53 - Supplies	\$ 8,607,904	\$ 7,005,922	\$ 6,698,076	\$ 7,884,828
54 - Capital Outlays	\$ 9,399	\$ 14,035	\$ 19,966	\$ 335,288
55 - Interfund Charges	\$ 1,652,455	\$ 1,557,874	\$ 1,736,884	\$ 1,676,778
57 - Other Costs	\$ 1,428	\$ 412	\$ 1,840	\$ 1,810
58 - Debt Service	\$ -	\$ -	\$ 792,475	\$ -
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 6,180,582
Expense Total	\$ 79,527,181	\$ 79,098,701	\$ 74,508,647	\$ 83,647,466

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
03201 - Sheriff's Office	\$ 2,428,834	\$ (577,509)	\$ 2,890,671	\$ 3,096,363
03205 - Administrative Division	\$ 2,706,152	\$ 3,070,746	\$ 3,205,054	\$ 9,526,812
03207 - Community Relations	\$ 336	\$ -	\$ -	\$ -
03210 - Field Division	\$ 10,503,175	\$ 10,810,977	\$ 9,219,065	\$ 9,731,786
03220 - Jail	\$ 54,451,822	\$ 55,375,980	\$ 50,530,054	\$ 52,612,945
03223 - Jail Inmate Services	\$ 1,937	\$ 66,301	\$ 100,319	\$ 497,365
03230 - Courts	\$ 9,434,925	\$ 10,352,206	\$ 8,563,483	\$ 8,182,195
Expense Total	\$ 79,527,181	\$ 79,098,701	\$ 74,508,647	\$ 83,647,466

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	683	624	547	NA
Funded	753	753	624	624

Goals and Objectives

Goal #1: Obtain re-accreditation with Commission on Accreditation of Law Enforcement Agencies and American Correctional Association for 2022.

Goal #2: Reduce staff vacancies by recruiting, training, and retaining qualified deputies and correctional officers.

Goal #3: Focus on new security strategies to protect the inmate population, staff and court complexes within DeKalb County.

Goal #4: Continue to address many infrastructure problems of the aged building, to include, exploring the option of a new facility.

Goal #5: Replace aged technology systems within the facility and court operations.

Goal #6: Focus on reentry programs that will increase access to vital community services with the goal of decreasing recidivism and improving the lives of the individuals served.

Goal #7: Develop a full comprehensive succession plan for future leaders of the agency.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Inmates Received	26,806	16,735	1,395	27,000
Inmate Days in Jail	610,943	465,204	41,128	620,000
Average Daily Populations	1,674	1,354	1,388	1,600
Inmate Visits to the In-House Medical unit	27,324	12,208	6,704	27,500
Arrests	3,702	1,218	763	3,400
Arrests - Fugitive Unit	520	589	219	600
Transport to Mental Facilities	1,125	1,275	268	1,200
Regular Court Hours	217,139	221,615	144,615	220,000
Overtime Court Hours	26,179	29,425	23,208	28,000

Points of Interest

- Obtained two new full body scanners for jail operations – purpose of reducing contraband and weapons from entering the facility.
- Developed a new Drone Unit for the purpose of advancing security measures on the outer perimeter of jail and court operations.
- Continued focuses on mold remediation and rebuilds of inmate shower systems.
- Purchased a Training Simulator to increase training development measures for all staff.
- Purchased a bomb detecting K-9 for court operations.
- Established compatible pay for civilian personnel, detention officers, and deputies compared to other local agencies.

Solicitor

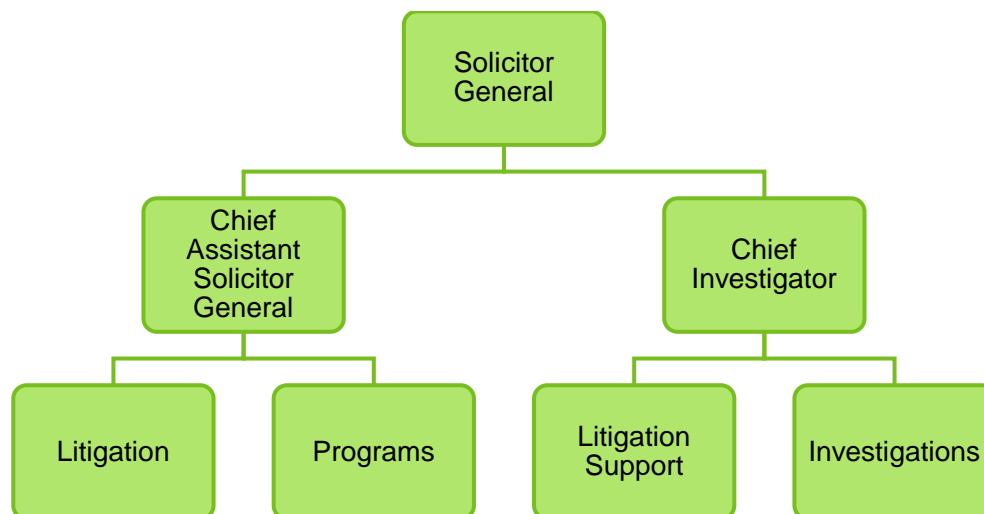
Mission Statement

The mission of the Solicitor-General's Office is to prosecute misdemeanor state law, traffic and ordinance offenses committed in DeKalb County, Georgia in a diligent, fair just and efficient manner while maintaining the highest quality of life, ethical standards and ensuring that justice prevails for victims, defendants, and citizens of DeKalb County.

Description

The Solicitor-General is elected by popular vote for a four-year term. The Solicitor-General's Office is responsible for the prosecution of misdemeanor state law, traffic and ordinance offenses committed in DeKalb County, Georgia. As such, the Office, through its assistants, represents the State of Georgia in criminal cases pending in the seven jury divisions of State Court, the four non-jury divisions of the State Court and the ordinance division of Magistrate court. To meet the mandate, the Office retrieves documents from arresting agencies; secures criminal histories and driving records; contact victims and witnesses; provide support services; investigate cases by gathering evidence, executing search warrants and interviewing witnesses; makes appropriate charging decision and files formal accusations; complies and provides discovery to defendants; represents the State of Georgia in all misdemeanor and ordinance criminal court proceedings in State and Magistrate Court including arraignments, calendar call , jail plea calendars, bond hearings, probation revocations, bench trails, and other preliminary and post-conviction hearings; serves subpoenas and procures the presence of witnesses at hearings; negotiates pleas and make sentencing recommendations; responds to request for record restrictions and information releasable under the Open records Act; files and responds to appeals to higher courts; manages diversion programs; trains local law enforcement agencies and prosecutors around the State of Georgia; collaborates with other public safety stakeholders to provide services to the community; responds to citizen request for assistance; and conducts community outreach to educate citizens about domestic violence, driving under the influence, educational neglect and other misdemeanor crimes that affect their lives.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 6,926,780	\$ 7,212,455	\$ 7,468,371	\$ 7,982,290
52 - Purch / Contr Svcs	\$ 140,461	\$ 138,641	\$ 146,148	\$ 273,314
53 - Supplies	\$ 82,436	\$ 45,577	\$ 80,748	\$ 75,890
54 - Capital Outlays	\$ 42,585	\$ 15,193	\$ 45,493	\$ 57,064
55 - Interfund Charges	\$ 119,663	\$ 148,713	\$ 202,740	\$ 105,134
61 - Other Financing Uses	\$ 282,793	\$ 260,543	\$ 182,793	\$ 182,793
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 1,072,615
Expense Total	\$ 7,594,717	\$ 7,821,121	\$ 8,126,294	\$ 9,749,100

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
03810 - Solicitor - State Court	\$ 6,729,036	\$ 6,861,072	\$ 7,204,277	\$ 8,843,678
03815 - Solicitor - Victim Assistance	\$ 626,580	\$ 707,297	\$ 710,375	\$ 698,464
03816 - Solicitor - General Pre-Trial Div	\$ 239,102	\$ 252,753	\$ 211,642	\$ 206,958
Expense Total	\$ 7,594,717	\$ 7,821,121	\$ 8,126,294	\$ 9,749,100

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	87	87	85	NA
Funded	85	90	89	93

Goals and Objectives

Goal #1: Address and reduce the backlog created by the two-year judicial emergency.

Objective #1A: Increase productivity to a minimum of thirty percent (30%) to address the backlog of cases awaiting resolution. We anticipate that meeting this goal will require continued investment in additional staff, office space and technology.

Goal #2: Address office space needs.

Objective #2A: Identify office space to facilitate return to the office.

Goal#3: Enhance public safety.

Objective #3A: Improve our partnerships with law enforcement.

Objective #3B: Continue efforts to combat domestic violence.

Objective #3C: Educate the public on the danger of unsafe driving.

Objective #3D: Train attorneys and investigators in changes to traffic laws and prosecute the perpetrators of these crimes when the evidence supports it.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Total cases received	12,274	7,195	8,434	10,125
Accusations filed	9,637	7,199	7,278	9,100
DUI and traffic prosecution	3,618	1,633	2,171	2,605
Crimes against persons (domestic violence, stalking, and etc.)	3,648	3,148	3,578	4,100
Education neglect	188	296	15	100
Pre-Trial diversion	4,698	2,698	1,790	3,000
State Court Traffic Div. & Magistrate Court cases processed	141,269	83,816	106,436	125,000

Points of Interest

- Not In My DeKalb is an initiative created by the Solicitor-General that helps combat the increasing number of domestic violence cases in DeKalb County. The program was expanded from just the South Police Precinct to the East Police Precinct. This expansion allowed our advocates and investigators to contact more victims within hours of the violent incident and make quick referrals for assistance housing, counseling, etc. Other program highlights include:
 - Establishing a rapport with officers and the community – We have achieved a close working relationship with the DeKalb Police Department within the South and East Precincts and supervisory staff by attending roll calls regularly and interacting with the officers in the precincts. Officers know that we are responsive to them and as a result, they are more likely to forward reports and contact us for cases they may have extra concerns about. We are also successfully becoming integrated with the community by attending (pre-pandemic) events like, Coffee with a Cop, monthly community meetings, precinct celebrations. This approach has resulted in increased walk-in requests for assistance.
 - Establishing legitimacy of purpose from police department administration and the courts. We have received requests for resources and assistance from the Police administration, officers who had been transferred to other precincts and Judges. These requests have allowed us to assist families of suicide victims, elderly persons in need of help with mentally ill family members, and victims of family violence who are not in our current area of responsibility.
- The Solicitor-General's Office increased its capacity to conduct work and provide services remotely.
- The Solicitor-General's Office is now pivoting to in-person work and focusing on clearing the backlog created by the pandemic.
- The Solicitor-General's Office has been able to process and conduct virtual hearings, and connect with victims, community members and other interested parties via digital technology.
- Added personnel to assist with the cases/calls received from the East and South Precinct.

State Court Division A

Mission Statement

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

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

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

Description

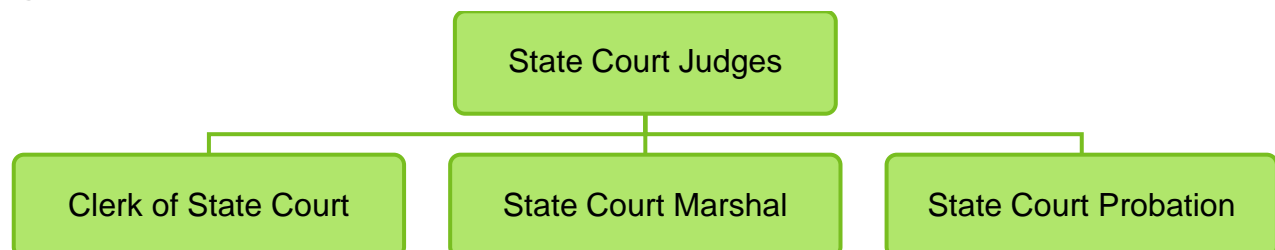
The State Court has jurisdiction within the boundaries of DeKalb County. It has concurrent jurisdiction for all civil matters without regard to the amount in controversy, except for those matters for which the Superior Court has exclusive jurisdiction. The Court tries misdemeanor criminal cases only and is supported by the Clerk of State and Magistrate Court, State Court Probation and the Marshal's Office.

The Clerk serves State and Magistrate Court and supports a total of 37 judges. The Clerk's Office performs numerous functions in support of the judicial system to include record processing and retention, collection and disbursement of fines and fees, coordination of services in support of court operations, and servicing the public through access to electronic proceedings, recordings, and tools that enhance the availability of information.

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

The Marshal's Office, as part of DeKalb County's law enforcement community, is committed to protect life and property, arrest violators of the law, and enforce all local, state and federal laws and ordinances coming within the Office's jurisdiction. In the normal course of duty Deputy Marshals serve civil processes, dispossessory warrants, traffic warrants issued by State Court traffic division, execute eviction writs, enforce writs of possession and conduct monthly judicial sales.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 13,215,899	\$ 13,927,235	\$ 14,721,592	\$ 15,758,993
52 - Purch / Contr Svcs	\$ 877,755	\$ 712,583	\$ 555,936	\$ 1,396,560
53 - Supplies	\$ 470,596	\$ 534,133	\$ 444,593	\$ 526,813
54 - Capital Outlays	\$ 46,995	\$ 19,768	\$ 11,178	\$ 260,300
55 - Interfund Charges	\$ 496,911	\$ 479,794	\$ 535,407	\$ 504,389
61 - Other Financing Uses	\$ 18,795	\$ 38,795	\$ 13,791	\$ 1,181,795
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 1,952,118
Expense Total	\$ 15,126,951	\$ 15,712,309	\$ 16,282,496	\$ 21,580,968

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
03701 - Judge Wong	\$ 531,262	\$ 581,455	\$ 635,466	\$ 654,136
03702 - Judge Anderson	\$ -	\$ 617,553	\$ 626,544	\$ 621,433
03702 - Judge Hydrick	\$ 487,251	\$ -	\$ -	\$ -
03703 - Judge Purdom	\$ 592,915	\$ 614,413	\$ 642,151	\$ 650,860
03704 - Judge Panos	\$ 602,502	\$ 618,265	\$ 645,675	\$ 660,951
03705 - Judge Jacobs	\$ 579,851	\$ 580,822	\$ 603,950	\$ 691,600
03706 - Judge Lopez	\$ 579,881	\$ 600,097	\$ -	\$ 597,263
03706 - Judge Martinez	\$ -	\$ -	\$ 530,198	\$ -
03707 - Judge Alexander	\$ -	\$ -	\$ 678,089	\$ -
03707 - Judge Gordon	\$ 593,080	\$ 608,670	\$ -	\$ 639,283
03710 - State & Magistrate Courts Clerk	\$ 4,876,823	\$ 4,872,167	\$ 5,244,221	\$ 9,366,728
03712 - State Court - DUI Court	\$ 343,068	\$ 404,209	\$ 448,661	\$ 520,018
03715 - Probation	\$ 2,681,233	\$ 2,656,608	\$ 2,723,917	\$ 3,486,021
03720 - Marshal	\$ 3,259,086	\$ 3,558,050	\$ 3,503,625	\$ 3,692,675
Expense Total	\$ 15,126,951	\$ 15,712,309	\$ 16,282,496	\$ 21,580,968

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	185	190	180	NA
Funded	195	195	191	196

Goals and Objectives

Goal #1: Develop and Implement Artificial Intelligence Technology.

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

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

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

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

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

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

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

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

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Civil actions	6,047	6,342	6,299	6,929
Criminal actions	7,949	5,954	3,782	4,160
Fines and fees collected by the Clerk's Office	\$4,241,744	\$7,841,089	6,020,139	8,500,000
Probation total cases received	12,174	2,924	2,593	2,878
Probation community service hours completed	220,392	24,226	11,684	12,542
Probation total fine and fees collected	\$3,707,495	\$1,586,113	1,462,664	2,983,162
Marshal suits/warrants served	12,863	3,217	10,300	48,000
Marshal eviction writs executed	10,175	5	1,200	24,000
Marshal dispossessionary warrants served	4,635	1,779	2,400	26,000

Points of Interest

- Utilized an electronic appointment system to permit public access during the pandemic while managing the number of visitors.
- Implemented electronic signature practices through virtual queues related to court cases and administration.
- Secured outside space to facilitate jury trials with respect for social distancing in response to COVID-19 Centers for Disease Control and Prevention's guidelines.
- Purchased docking stations to increase mobility and maintain on-site social distancing in response to COVID-19 guidelines.

State Court Division B

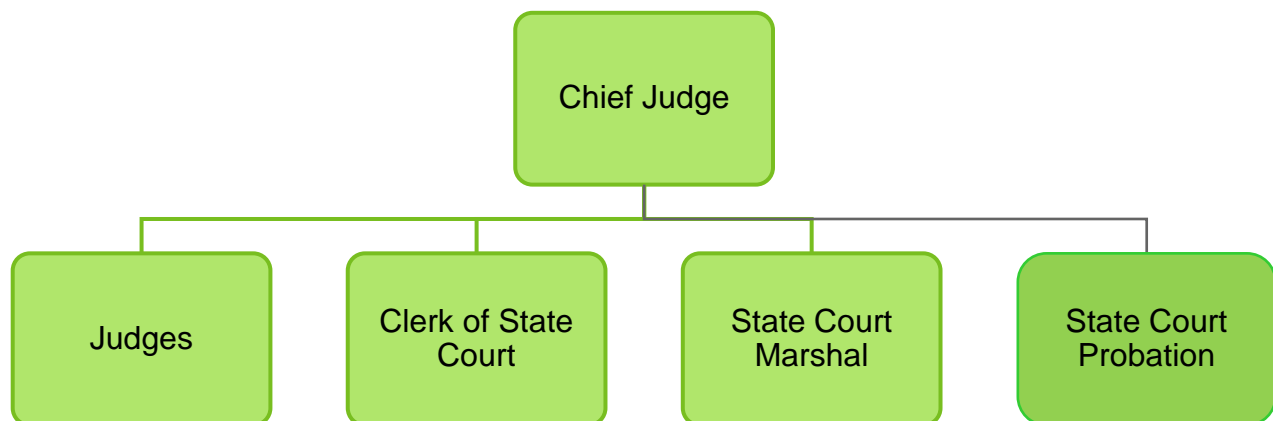
Mission Statement

The mission of the State Court - Division B is to provide a fair and impartial tribunal for the citizens of DeKalb County and the State of Georgia, for the timely resolution of all assigned cases promptly, courteously and in an efficient manner.

Description

House Bill 300 created the State Court's Traffic Division during the 2015 session of the Georgia General Assembly. The State Court - Traffic Division replaced Recorders Court which was abolished by House Bill 301. State Court - Traffic Division was renamed State Court – Division B effective January 1, 2022, and has jurisdiction within unincorporated DeKalb County, including that of conducting jury trials. There are four judges assigned to the Division B that are elected and serve four-year terms. State Court Probation and the Marshal's Office are the other constituent entities within the Court, together with the State Court Clerk's Office, they serve and support this division of the court.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 3,532,297	\$ 3,992,004	\$ 4,023,918	\$ 5,220,937
52 - Purch / Contr Svcs	\$ 927,433	\$ 674,930	\$ 449,962	\$ 1,172,600
53 - Supplies	\$ 59,554	\$ 35,488	\$ 22,347	\$ 85,607
54 - Capital Outlays	\$ 2,658	\$ 3,509	\$ -	\$ 165,000
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 578,359
Expense Total	\$ 4,521,942	\$ 4,705,931	\$ 4,496,228	\$ 7,222,503

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
03711 - Traffic Division	\$ 3,389,108	\$ 3,377,392	\$ 3,202,488	\$ 4,852,148
03715 - Probation	\$ 340	\$ -	\$ -	\$ -
03716 - Traffic Division A	\$ 212,823	\$ 355,204	\$ 286,130	\$ 614,595
03717 - Traffic Division B	\$ 331,110	\$ 322,530	\$ 341,435	\$ 590,104
03718 - Traffic Division C	\$ 315,938	\$ 329,030	\$ 332,624	\$ 578,321
03719 - Traffic Division D	\$ 272,623	\$ 321,775	\$ 333,550	\$ 587,335
Expense Total	\$ 4,521,942	\$ 4,705,931	\$ 4,496,228	\$ 7,222,503

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	51	55	51	NA
Funded	55	55	54	56

Goals and Objectives

Goal #1: Develop and Implement Artificial Intelligence Technology.

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

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

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

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

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

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

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

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Traffic citations filed	129,771	66,676	34,536	41,220
Traffic citations disposed	102,469	63,431	16,865	20,450
Call Center interactive voice response calls	127,763	126,764	129,244	132,330
Call Center deputy clerk calls handled	75,614	78,577	71,028	75,125

Points of Interest

- Successfully resolved and closed over 300 cases using the Online Case Resolution virtual platform.
- Standing Order effective August 16, 2021, established governance of misdemeanor traffic cases where a jury trial is requested.
- Successfully held first jury trial in the history of State Court Division B.
- Purchased docking stations for staff to increase mobility and maintain on site social distancing in response to COVID-19 Centers for Disease Control and Prevention's guidelines.

Stormwater

Mission Statement

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

Description

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

Organizational Chart

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

Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 5,634,812	\$ 6,261,083	\$ 5,663,622	\$ 5,479,389
52 - Purch / Contr Svcs	\$ 4,213,804	\$ 7,588,195	\$ 7,422,498	\$ 6,137,586
53 - Supplies	\$ 2,217,173	\$ 842,466	\$ 676,795	\$ 1,242,616
54 - Capital Outlays	\$ 84,716	\$ 52,517	\$ 52,234	\$ -
55 - Interfund Charges	\$ 1,938,743	\$ 1,702,499	\$ 2,033,074	\$ 1,496,113
61 - Other Financing Uses	\$ 4,541,956	\$ 1,478,445	\$ 1,299,872	\$ 1,500,000
70 - Retirement Svcs	\$ 674,808	\$ 749,587	\$ 806,322	\$ 872,407
Expense Total	\$ 19,306,012	\$ 18,674,791	\$ 17,954,416	\$ 16,728,111

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
06701 - Stormwater Administration	\$ 18,943,627	\$ 18,132,256	\$ 17,645,912	\$ 16,388,640
06702 - Stormwater Street Drain Maintenance	\$ 235,968	\$ 172,119	\$ 179,589	\$ 339,471
06703 - Curb Bumping	\$ 126,417	\$ 370,415	\$ 128,915	\$ -
Expense Total	\$ 19,306,012	\$ 18,674,791	\$ 17,954,416	\$ 16,728,111

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	105	99	83	NA
Funded	118	121	96	86

Goals and Objectives

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

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

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

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

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

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

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

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

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

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Pipe installed/replaced (linear feet)	14,250	7,500	1,500	10,500
Drainage structures rebuilt/replaced	1,075	37	147	250
Citizens drainage projects (tons)	3,500	150	560	1,000
Citizens drainage projects (linear feet)	285	0	200	1,500
Retention ponds cleaned	385	108	151	175

Points of Interest

- Maintained and cleaned 175 detention ponds.
- Installed/replaced 7,500 (linear feet) of pipe.
- Rebuild/replaced 250 storm water drainage structures.
- Completed design of 3 road intersections, bridges, and large-scale drainage projects.

Superior Court

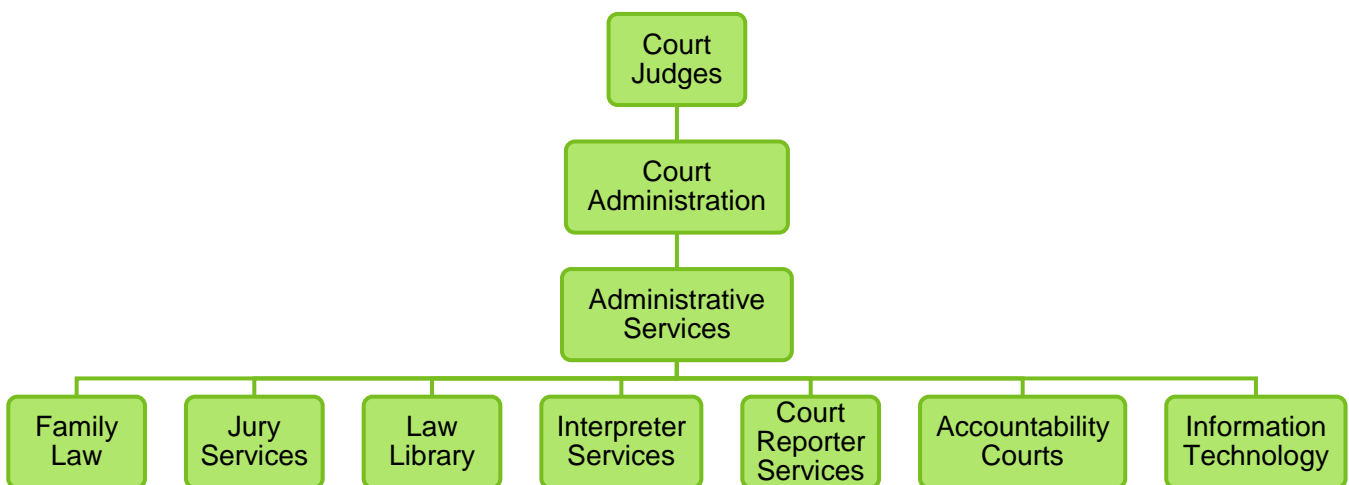
Mission Statement

To provide an independent, accessible, and responsive forum for the just resolution of legal disputes and criminal matters that preserves the rule of law and protects the rights of all parties. To act expeditiously and in a manner that instills public trust and confidence that the Superior Court operates fairly, efficiently, and effectively.

Description

The Superior Court is the highest court of original jurisdiction in the State of Georgia. The Court has exclusive jurisdiction over specific civil and criminal matters including cases involving titles to land, equity, declaratory judgments, habeas corpus, mandamus, quo warranto, prohibition, adoptions, divorce, custody, child support and criminal felonies. The Court is authorized to review rulings, and in some cases, correct errors made by lower courts by issuing certiorari. The Court also administers programs which enhance and ensure that the Court's purposes and rulings are carried out in a manner that meets the needs of the citizens of DeKalb County while following the rule of law. These programs include the seminar for Families in Transition, the Family Law Information Center, Problem Solving/Child Support Court and felony Drug, Mental Health and Veterans Accountability Courts which provide sentencing alternatives for defendants who need treatment for drug addiction and mental health challenges.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 6,989,903	\$ 7,931,363	\$ 8,703,171	\$ 10,134,675
52 - Purch / Contr Svcs	\$ 2,777,641	\$ 1,564,992	\$ 1,418,522	\$ 3,059,851
53 - Supplies	\$ 190,384	\$ 146,234	\$ 172,455	\$ 342,347
54 - Capital Outlays	\$ 97,252	\$ 91,535	\$ 92,536	\$ 304,000
70 - Retirement Svcs	\$ 50,399	\$ 51,899	\$ 51,795	\$ 1,483,407
Expense Total	\$ 10,105,579	\$ 9,786,024	\$ 10,438,480	\$ 15,324,280

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
03510 - Division 5	\$ 477,134	\$ 533,495	\$ 558,490	\$ 566,940
03515 - Division 10	\$ 461,161	\$ 510,072	\$ 536,296	\$ 510,118
03520 - Division 7	\$ 460,317	\$ 527,078	\$ 559,900	\$ 630,953
03525 - New Judge	\$ -	\$ -	\$ -	\$ 40,000
03530 - Division 1	\$ 416,549	\$ 516,211	\$ 528,000	\$ 541,944
03535 - Division 9	\$ 460,413	\$ 532,724	\$ 559,029	\$ 557,413
03540 - Division 3	\$ 461,871	\$ 539,238	\$ 589,173	\$ 623,403
03545 - Division 8	\$ 414,966	\$ 403,551	\$ 421,737	\$ 428,252
03550 - Division 6	\$ 413,587	\$ 495,518	\$ 523,025	\$ 414,819
03555 - Division 2	\$ 410,664	\$ 453,887	\$ 521,348	\$ 524,364
03560 - Division 4	\$ 454,520	\$ 582,097	\$ 549,340	\$ 643,487
03565 - Senior Judge	\$ 138,478	\$ 134,045	\$ 146,052	\$ 145,076
03570 - General	\$ -	\$ -	\$ 913	\$ -
03580 - Administration	\$ 2,931,486	\$ 2,890,706	\$ 3,382,635	\$ 7,552,906
03581 - Court Reporters	\$ 710,790	\$ 355,949	\$ 238,378	\$ 505,204
03582 - Jury Management	\$ 1,157,834	\$ 804,147	\$ 708,672	\$ 933,297
03583 - Seminar For Divorcing Parents	\$ 36,795	\$ 6,864	\$ 9,661	\$ 35,308
03587 - Dispute Resolution	\$ 583,909	\$ 453,003	\$ 536,898	\$ 604,083
03590 - Grand Jury	\$ 115,104	\$ 47,438	\$ 68,935	\$ 66,713
Expense Total	\$ 10,105,579	\$ 9,786,024	\$ 10,438,480	\$ 15,324,280

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	99	101	102	NA
Funded	88	98	107	130

Goals and Objectives

Goal #1: Additional Courtroom Space.

Objective #1A: Proceed with 15-year plan to build a multi-purpose courtroom in the Judicial Tower.

Objective #1B: Enhance security for high profile and multi-defendant cases with adequate courtroom space.

Objective #1C: Provide adequate space for Grand Jury deliberations.

Goal #2: Modernize courthouse aesthetics.

Objective #2A: Digitize signage and other information display devices.

Objective #2B: Create family-friendly areas to support the citizens visiting the courthouse

Goal #3: Expand and enhance accessibility to court services and information.

Objective #3A: Increase opportunities to educate and assist the public regarding legal processes.

Objective #3B: Create a media center in the Courthouse to support public access to court records and information.

Objective #3C: Expand court programs for the treatment and rehabilitation of criminal defendants.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Civil/Domestic case filings	8,977	N/A	9,019	N/A
Civil/Domestic case disposition	8,657	8,000	8,300	8,000
Felony case filings	2,120	N/A	N/A	N/A
Felony case dispositions	5,890	5,900	N/A	5,900
Jury trials	18	15	24	40
Education of divorcing parents	N/A	N/A	N/A	N/A
Referrals to alternative dispute	1248	1300	1354	1300
Resolution	N/A	N/A	N/A	N/A
Family Law Center services	12,430	13,500	12,955	12,000

Points of Interest

- Completed courtroom audio visual upgrades to enhance efficiency and expand technological support of judicial operations, including teleconferencing and video streaming of court proceedings.
- Completed build out of additional space for Accountability Courts offices.
- Established a monthly Family Law Workshop for citizens.

Tax Commissioner

Mission Statement

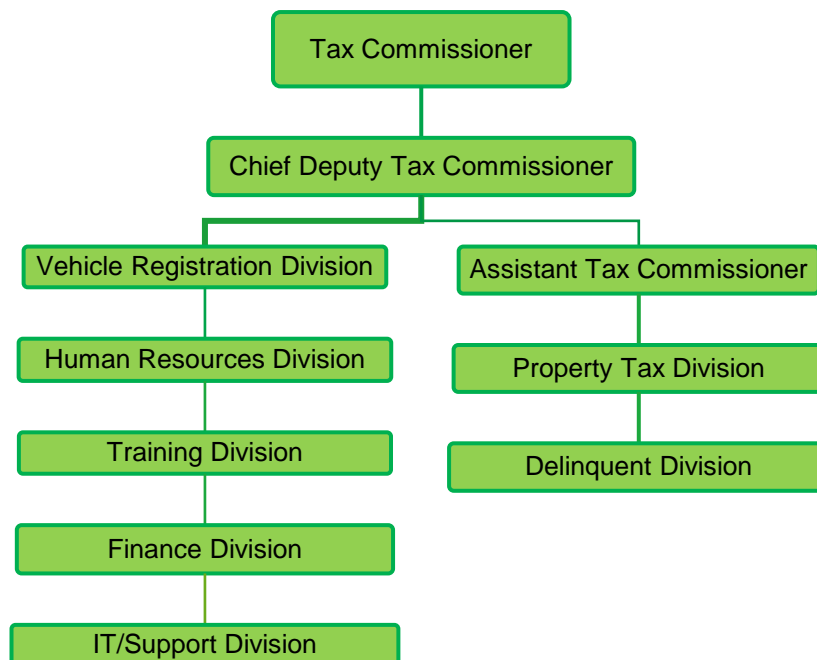
The Tax Commissioner's mission is to provide excellent customer service to all taxpayers, citizens, public officials, businesses and government entities by anticipating their needs while performing the duties of the Office of Tax Commissioner as required by the Georgia Constitution and Georgia Department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

Description

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

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

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 5,808,799	\$ 6,128,391	\$ 6,454,389	\$ 7,205,616
52 - Purch / Contr Svcs	\$ 1,771,188	\$ 1,793,559	\$ 1,651,148	\$ 1,901,868
53 - Supplies	\$ 107,860	\$ 107,996	\$ 125,125	\$ 132,952
54 - Capital Outlays	\$ 163,341	\$ 131,689	\$ 129,454	\$ 332,105
55 - Interfund Charges	\$ 19,929	\$ 20,951	\$ 20,149	\$ 17,424
57 - Other Costs	\$ 1,156	\$ -	\$ -	\$ 1,800
70 - Retirement Svcs	\$ -	\$ -	\$ -	\$ 899,002
Expense Total	\$ 7,872,273	\$ 8,182,586	\$ 8,380,264	\$ 10,490,767

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
02810 - Tax Collections & Records	\$ 1,123,878	\$ 1,185,336	\$ 1,202,819	\$ 1,353,922
02820 - Motor Vehicle Tax	\$ 3,179,800	\$ 3,225,115	\$ 3,412,274	\$ 3,570,257
02821 - Motor Vehicle Temporary	\$ 184,216	\$ 210,861	\$ 277,480	\$ 136,960
02825 - Motor Vehicle Security	\$ 244,002	\$ 245,183	\$ 248,947	\$ 288,937
02830 - Delinquent Tax Administration	\$ 1,116,832	\$ 1,199,745	\$ 1,145,167	\$ 1,387,775
02840 - Tax Administration / Accountin	\$ 2,023,545	\$ 2,116,346	\$ 2,093,577	\$ 3,752,916
Expense Total	\$ 7,872,273	\$ 8,182,586	\$ 8,380,264	\$ 10,490,767

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	93	83	98	NA
Funded	103	103	103	107

Goals and Objectives

Goal #1: Receive and distribute ad valorem tax revenue, commissions, fees, penalties, and interest to the appropriate governing authorities.

Objective #1A: Operate an effective / efficient operation that yields 96%+ collection rate for the current tax digest calendar year.

Objective #1B: Achieve an effective ad valorem tax collection rate of 98% of approved tax digest in subsequent years of operations.

Goal #2: Maintain standardized auditable office practices and procedures that deliver high quality outcomes at all levels.

Objective #2A: Conduct scheduled performance reviews, employee development and communication efforts within the workplace.

Objective #2B: Build high performance teams through employee development opportunities and educational support.

Goal #3: Be a leader in the tax administration industry by using cost-effective and value-added technology.

Objective #3A: Attend industry specific Training/Development seminars or conferences to gather and identify performance improvement opportunities.

Objective #3B: Represent DeKalb at COAG (Constitutional Officers Association of Georgia), ACCG (Association of County Commissioners of Georgia) and TC TECH (Tax Commissioners - Tech Group).

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Annual property tax receivables Billed (RE,PP,UT,MH,HD)	1,106,929,424	1,212,232,757	1,259,081,821	1,296,854,276
Annual property tax receivables - collected (RE,PP,UT,MH,HD)	1,057,978,660	1,115,255,075	1,200,316,539	1,236,326,036
Percent of property tax collected as of 12/31 of the current tax year	95.58%	96.60%	95.33%	95.33%
Delinquent taxes (prior year) collected in the current tax year	99,261,523	25,748,544	30,288,525	33,288,525
Number of property tax accounts billed	239,642	247,741	264,590	266,090
Number of homestead property applications	12,628	11,566	13,406	15,106
Motor vehicle ad valorem taxes collected	8,690,125	6,769,189	5,962,897	6,052,340
Motor vehicle TAVT collected	116,816,847	108,251,445	138,737,689	140,818,754
Number of vehicle registrations	504,929	135,951	144,075	150,000
Number of delinquent tax executions issued	12,766	12,422	10,605	12,000

Points of Interest

Customer Service

- Successfully scheduled 8,960 appointments through Click2Skip program. This program allows taxpayers to reserve service times in advance and avoid waiting in line to be serviced.
- E-Services such as renewing and applying for tags, change of address and cancelling registration can all be done online.
- Served 104,201 taxpayers requiring same-day, walk-in service. The Same-Day Waitlist provides a no-touch contact services that allow taxpayers to wait in their cars until it's their turn to be serviced.
- Maintained full-service operations at all office locations in addition to website, drop box and self-service kiosk options.
- Improved social media presence and redesigned the office website to inform the public about service options.
- Continued to enforce COVID-19 safety protocols, including routine temperature checks, maintaining sanitation practices, performing counter wipe-downs between customers, and conducting frequent electrostatic spraying.

- Community
 - Completed construction of the new North Office, expanding to nearly 5,400 square feet with additional parking and service windows. No capital outlay requiring tax dollars were used to fund the project.
 - Distributed over 2,200 boxes of food to assist DeKalb families in need.
 - Conducted community presentations to inform homeowners about property taxes and benefits of homestead exemptions.
 - Hosted first-ever job fair, attracting nearly 80 applicants.

- Financials
 - Continued to achieve Tax Digest approval in 2021.
 - Achieved collections of 96.93% of current year taxes.
 - Received and disbursed approximately \$1.5 billion to county, school, cities, TADs, and CIDs.
 - Witnessed an 11% increase in Homestead Exemptions over the past 5 years.
 - Reported an additional 107,000 in Kiosk transactions since 2017.

- Innovation / Technology
 - Recognized as a 2021 Tyler Public Sector Excellence Award winner during Tyler's Annual User Conference.
 - Conducted in-house training unique to our industry.
 - Enhanced document security and retrieval times with imaging process updates.
 - Enhanced security protocols under Georgia open carry laws.
 - Equipped call center to allow for remote operation in case of another government shutdown.

Transportation

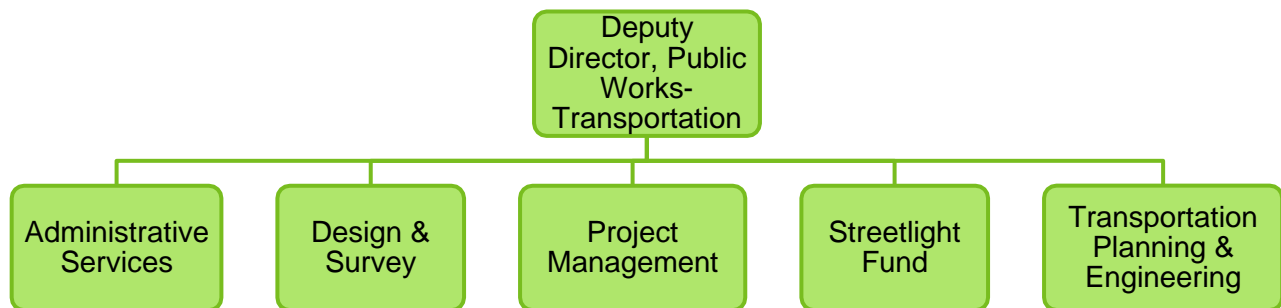
Mission Statement

The mission of the Transportation Division is to efficiently utilize available resources to promote roadway safety, encourage multi-modal transportation and minimize traffic congestion in ways that are sensitive to the priorities of DeKalb County's citizens.

Description

The Transportation Division of the Public Works Department is responsible for the management of county and Georgia Department of Transportation (GDOT) funded road improvement projects. Services provided on these projects include roadway design, traffic signal design and coordinated timing upgrades, survey, land acquisition, and construction management. The Transportation Division also issues utility encroachment permits, operates the county's traffic calming program and manages the county's streetlight districts.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 1,381,775	\$ 1,527,671	\$ 1,575,035	\$ 1,608,545
52 - Purch / Contr Svcs	\$ 491,720	\$ 360,115	\$ 220,391	\$ 501,625
53 - Supplies	\$ 311,275	\$ 304,157	\$ 622,857	\$ 892,476
54 - Capital Outlays	\$ 104	\$ -	\$ -	\$ 15,000
55 - Interfund Charges	\$ 99,481	\$ 91,329	\$ 99,705	\$ 65,250
61 - Other Financing Uses	\$ -	\$ -	\$ -	\$ 100,000
70 - Retirement Svcs	\$ 2,496	\$ 2,493	\$ -	\$ 286,675
Expense Total	\$ 2,286,852	\$ 2,285,765	\$ 2,517,989	\$ 3,469,571

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
05405 - Administration	\$ 10,501	\$ 4,830	\$ 6,248	\$ -
05407 - Administrative Services	\$ 332,069	\$ 350,412	\$ 361,714	\$ 703,677
05410 - Engineering Operations	\$ 39,667	\$ 41,249	\$ 39,090	\$ 85,000
05415 - Design & Survey	\$ 548,165	\$ 417,520	\$ 419,936	\$ 448,875
05420 - Drainage	\$ 399	\$ 503	\$ 364	\$ -
05425 - Construction Management	\$ 206,026	\$ 251,618	\$ 268,519	\$ 511,289
05430 - Land Acquisition	\$ 191,180	\$ 233,634	\$ 211,420	\$ 234,840
05445 - Support Services	\$ 707	\$ 216	\$ -	\$ -
05455 - Storm Water Management	\$ 362	\$ 504	\$ 485	\$ -
05460 - Traffic Engineering Administration	\$ 908,624	\$ 934,334	\$ 1,138,616	\$ 1,448,248
05462 - Traffic Calming	\$ 13,623	\$ 13,341	\$ 8,948	\$ -
05465 - Traffic Lights	\$ 378	\$ 342	\$ 99	\$ 1,039
05466 - Signals	\$ 14,368	\$ 17,568	\$ 33,982	\$ 18,843
05467 - Signs & Paint	\$ 20,783	\$ 19,693	\$ 28,567	\$ 17,760
Expense Total	\$ 2,286,852	\$ 2,285,765	\$ 2,517,989	\$ 3,469,571

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	17	17	16	NA
Funded	17	18	17	17

Goals and Objectives

Goal #1: Improve safety and operations on DeKalb County roadways by implementing projects in the current regional Transportation Improvement Program and by funding other projects using SPLOST.

Objective #1A: Utilize on-call design firms to meet plan development schedules set by GDOT and Atlanta Regional Commission.

Objective #1B: Seek additional state and federal funding to cover 80% of anticipated construction costs where full county funding isn't feasible.

Goal #2: Make work processes more efficient and services more accessible to the public through improved use of technology.

Objective #2A: Reduce paper files by 25 percent through increased scanning of existing plans and documents.

Objective #2B: Develop an on-line utility encroachment permit application system in Cityworks to improve responsiveness and better track already permitted work.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Percentage of projects that meet fiscal year targets as set in the Regional Transportation Improvement Program	100%	100%	100%	100%
Amount of state and federal funding programmed for transportation projects in DeKalb County versus anticipated costs	100%	25%	90%	100%
Number of professional licenses and certifications amongst staff	12	12	9	12
Distribution of professional licenses and certifications amongst staff	30%	40%	50%	60%

Points of Interest

- Completed construction on the following projects: Tucker Streetscape Phase 2 and South River (Michele Obama) Trail from Georgia Perimeter College to Waldrop Road.
- Request funding from the Atlanta Regional Commission for scoping studies on Pleasantdale Road, North Decatur Road, Church Street, Wesley Chapel Road, and Clifton Springs Road.

Vehicle Replacement Fund

Mission Statement

The mission of the Vehicle Replacement Fund, through the supervision of the Fleet Management Department, is to provide stable capital funding for the regular replacement of vehicles.

Description

Additions to the fleet are authorized by the Board of Commissioners, either in the annual budget, or by way of regular meeting agenda items. The using department budgets for and expends the purchase price of the vehicle in the current fiscal year. When the vehicle is placed into service, the department is charged a monthly replacement charge, which is calculated on an expected-life amortization, plus an additional percentage charge for future inflation and lease financing costs. Once the amortization is complete for the particular class of vehicle, the charge ends.

A vehicle is not necessarily replaced when the replacement charge ends. The Fleet Management Department holds annual meetings with using departments to determine which vehicles should be replaced in the coming year, basing the decision on safety, efficiency, and economy. Metrics such as miles, repair costs, cost of downtime, and age are considered in the determination. If the vehicle is replaced, the vehicle replacement charge begins again when the replacement vehicle is placed into service.

During the budgeting process, the budget office evaluates the list of proposed replacement vehicles based on the fiscal position of the using departments and the level of reserves in the fund and determines if the entire list will be recommended for replacement or if some replacements will be recommended deferred.

A vehicle may be replaced earlier than the completion of the amortization due to a total-loss accident, an unusually high repair expense history, or external factors, such as availability of parts. The authorization for early replacements is obtained electronically through the budget director (or designee). One purpose of the fund is to maintain sufficient reserves for early replacements.

If the administration and the Board of Commissioners determine that fiscal conditions favor lease-purchase financing of that budget year's vehicle replacements, the Vehicle Replacement Fund pays the interest costs, which are recovered by a percentage charge added to the replacement charge.

When vehicles are retired from county service, they are sold via an annual surplus auction. The fund retains the proceeds of the auction for vehicles, which are used to supplement reserves.

Organizational Chart

Fleet Management manages the assets of this fund. Please see their organizational chart.

Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
52 - Purch / Contr Svcs	\$ 1,000	\$ 100	\$ -	\$ -
54 - Capital Outlays	\$ 30,612,744	\$ 24,584,046	\$ 19,074,108	\$ 62,000,000
55 - Interfund Charges	\$ 1,605	\$ -	\$ -	\$ -
57 - Other Costs	\$ -	\$ -	\$ -	\$ 2,000,000
58 - Debt Service	\$ 105,844	\$ 52,922	\$ 0	\$ -
61 - Other Financing Uses	\$ 3,779,741	\$ -	\$ -	\$ -
Expense Total	\$ 34,500,934	\$ 24,637,068	\$ 19,074,108	\$ 64,000,000

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
01310 - Vehicle Replacement	\$ 34,500,934	\$ 24,637,068	\$ 19,074,108	\$ 64,000,000
01320 - Vehicle Additions To Fleet	\$ -	\$ -	\$ -	\$ -
Expense Total	\$ 34,500,934	\$ 24,637,068	\$ 19,074,108	\$ 64,000,000

Goals and Objectives

Fleet Management manages the assets of this fund. Please see their goals and objectives.

Performance Measures

Performance Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Goal
Size of Fleet	3,763	3,530	3,606	3,600
Vehicles Additions	79	18	9	-
Vehicle Replacements Approved	198	160	257	259
Surplus Auction Proceeds	1,207,414	784,944	851,228	900,000
Ending fund balance	58,038,397	50,112,186		

Points of Interest

- For FY2021, the budget replacement schedule includes \$31.9 million for additions and replacement of 339 vehicles.
- As a result of the Covid-19 pandemic there was less vehicle usage for many DeKalb County departments and subsequently the vehicle replacement schedule reflects less frequent replacement of certain departments vehicles.
- Due to varying and wide fulfillment windows for vehicle orders, there is typically many current orders either pending or in-process that are not yet reflected in the actual expenditures.

Victim Assistance

Mission Statement

The Victim Assistance Fund accounts for funds approved by the Criminal Justice Coordinating Council of Georgia for victim assistance programs.

Description

In 1995, the Victim Assistance Fund was established. This fund consists of DeKalb County's appropriation of an additional 5% penalty assessment imposed upon criminal offense fines (O.C.G.A. 15-21-131). Effective July 1, 1997, the Recorder's Court, now the Traffic Division of State Court, was added to the courts already collecting this assessment for victim assistance programs. The Board of Commissioners issued a directive that costs associated with the District Attorney's and Solicitor's victim assistance program should receive funding first, and any remaining dollars will be allocated to fund the victim assistance programs.

Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
52 - Purch / Contr Svcs	\$ 14,308	\$ 10,799	\$ 1,075	\$ 1,075
57 - Other Costs	\$ -	\$ -	\$ -	\$ -
61 - Other Financing Uses	\$ 958,509	\$ 289,644	\$ 742,611	\$ 769,072
Expense Total	\$ 972,817	\$ 300,443	\$ 743,686	\$ 770,147

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
03101 - Victim Assistance	\$ 972,817	\$ 300,443	\$ 743,686	\$ 770,147
Expense Total	\$ 972,817	\$ 300,443	\$ 743,686	\$ 770,147

Goals and Objectives

Goal #1: To provide funds to eligible agencies for programs to assist crime victims.

Watershed Management

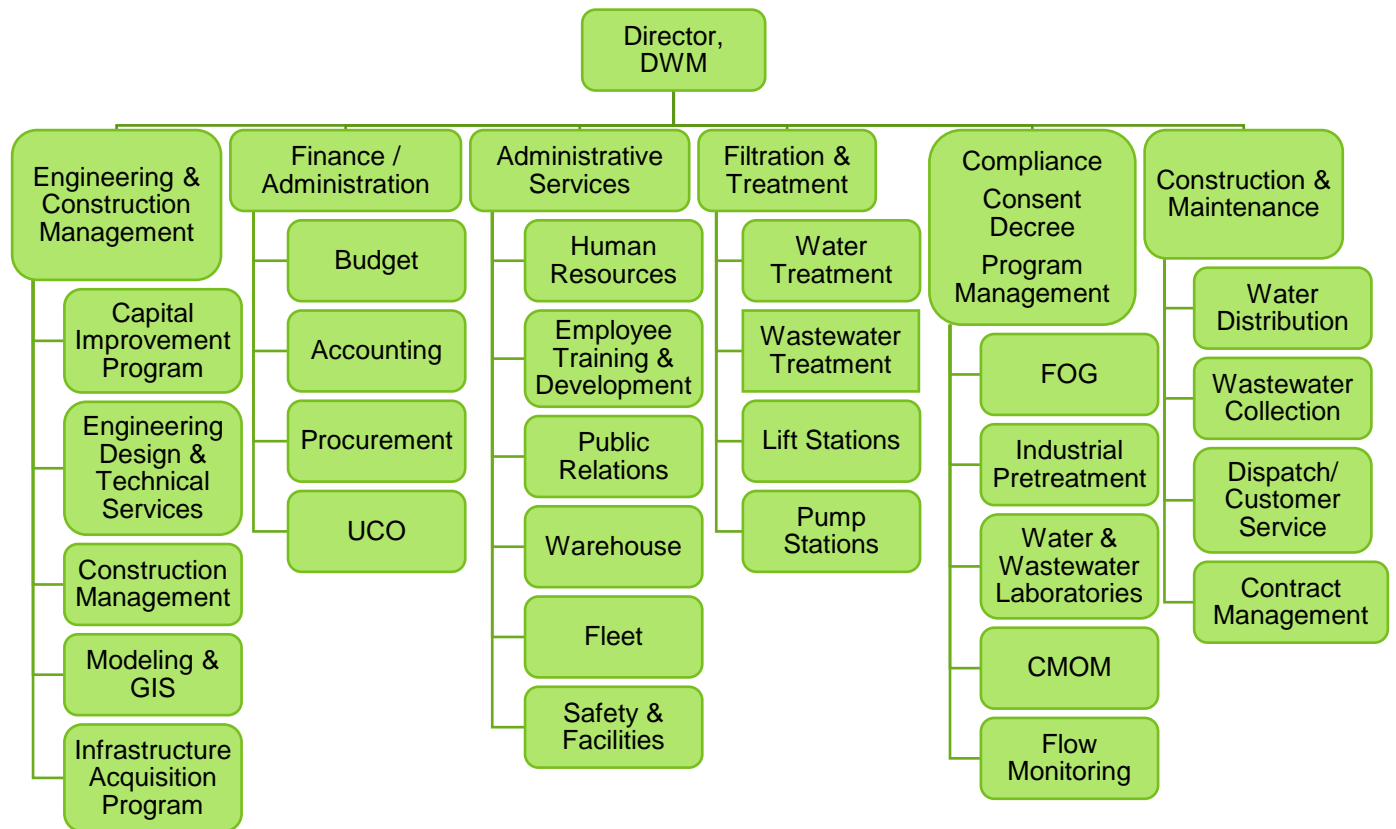
Mission Statement

The mission of the Department of Watershed Management (DWM) is to reliably provide quality, safe drinking water in adequate supply to our customers to promote public health, safety and economic development; and collect, convey and treat the wastewater produced to meet or exceed water quality requirements through promoting and practicing excellence in leadership by maximizing efficient management of infrastructure, resources and safety practices in a sustainable, cost effective, publicly accepted manner that is responsive to community priorities and customer service excellence.

Description

Watershed Management, plus the positions funded and assigned to Finance's Revenue Collections Division, support the directives of the department to: (1) Provide water treatment quality that meets or exceeds the federal and state requirements and convey potable water with sufficient pressure to customers in DeKalb County through efficient and effective operation and maintenance of over 3,000 miles of water distribution pipelines; (2) Collect and treat wastewater originating from customers to meet or exceed permitted discharge limitations through efficient and effective operation and maintenance of 2,600 miles of sewer/force mains and 66 lift stations; (3) Comply with all federal and state regulations for drinking water production, wastewater treatment, and biosolids management; and (4) Demonstrate effective fiscal diligence and responsibility for the management of the \$1.345 billion capital improvement plan for system enhancements and consent decree compliance as approved by the DeKalb County Board of Commissioners.

Organizational Chart



Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 48,256,146	\$ 50,616,611	\$ 55,538,423	\$ 52,972,395
52 - Purch / Contr Svcs	\$ 21,383,250	\$ 22,234,199	\$ 23,623,181	\$ 35,141,547
53 - Supplies	\$ 29,460,080	\$ 35,010,097	\$ 31,703,567	\$ 37,746,205
54 - Capital Outlays	\$ 2,642,513	\$ 1,043,969	\$ 363,847	\$ 3,865,878
55 - Interfund Charges	\$ 17,585,166	\$ 18,748,496	\$ 14,711,393	\$ 25,322,465
57 - Other Costs	\$ 17,244,018	\$ 18,110,438	\$ 16,605,165	\$ 15,968,952
58 - Debt Service	\$ -	\$ -	\$ 1,055,226	\$ 2,720,000
61 - Other Financing Uses	\$ 94,831,094	\$ 105,728,963	\$ 127,772,372	\$ 107,880,299
70 - Retirement Svcs	\$ 6,599,052	\$ 7,285,606	\$ 7,972,824	\$ 7,925,945
Expense Total	\$ 238,001,319	\$ 258,778,380	\$ 279,345,997	\$ 289,543,686

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
08001 - Director's Office	\$ 5,960,961	\$ 7,165,733	\$ 9,475,177	\$ 9,787,636
08002 - Admin & Fiscal Control	\$ 17,527,087	\$ 15,431,231	\$ 14,387,726	\$ 25,815,907
08003 - Warehouse	\$ 1,133,763	\$ 1,435,116	\$ 1,845,674	\$ 3,142,192
08004 - Collection Services	\$ 4,867,400	\$ 5,218,607	\$ 5,807,670	\$ 5,729,709
08005 - Revenue Collections	\$ 3,036	\$ 73,543	\$ 113,107	\$ 10,859
08006 - Debt Services	\$ 62,220,151	\$ 65,843,051	\$ 65,785,762	\$ 66,368,846
08007 - Reserve & Transfer To R & E	\$ 32,182,977	\$ 39,682,318	\$ 61,813,466	\$ 41,314,362
08009 - GPS/GIS/Data Management	\$ 2,229,239	\$ 2,381,086	\$ 2,695,233	\$ 2,447,980
08010 - Eng Design/Survey/Land Acq	\$ 1,764	\$ 1,764	\$ 16,755	\$ 11,314
08015 - IT Support	\$ 483,835	\$ 663,846	\$ 698,375	\$ 1,179,997
08016 - Non-Sinking Fund Debt	\$ -	\$ -	\$ 1,055,226	\$ 2,720,000
08019 - F&T Admin & Supervision	\$ 20,789	\$ 22,243	\$ 22,286	\$ 23,734
08020 - P&M Admin & Supervision	\$ 255,328	\$ 309,058	\$ 305,286	\$ 304,544
08021 - Water Production Operations	\$ 7,549,088	\$ 7,097,684	\$ 8,553,268	\$ 10,327,192
08022 - Water Maintenance	\$ 4,341,313	\$ 4,152,603	\$ 5,590,562	\$ 10,390,402
08023 - Water Laboratory	\$ 628,623	\$ 818,383	\$ 775,339	\$ 1,317,159
08024 - Sewer Lab Admin & Supervision	\$ 42,783	\$ 33,998	\$ 33,512	\$ -
08025 - Sewer Laboratory	\$ 806,907	\$ 869,225	\$ 888,762	\$ 1,107,738
08026 - Sewer Monitoring	\$ 351,561	\$ 330,565	\$ 383,878	\$ 413,555
08028 - WPC Snapfinger Plants	\$ 8,673,675	\$ 10,128,333	\$ 10,361,198	\$ 10,065,274
08029 - Sewer - Lift Station	\$ 2,003,730	\$ 852,569	\$ 741,620	\$ 3,533,746
08030 - WPC Pole Bridge Creek Plant	\$ 3,285,534	\$ 3,500,674	\$ 3,820,795	\$ 5,741,414
08032 - WPC Pole Bridge Maintenance	\$ 823,171	\$ 1,141,353	\$ 1,179,883	\$ 3,534,667
08033 - WPC Facilities Maintenance	\$ 3,943,209	\$ 3,503,267	\$ 4,354,784	\$ 8,394,871
08034 - WPC Plants Operated By Other	\$ 16,132,467	\$ 17,761,596	\$ 16,260,020	\$ 15,286,548
08035 - C & M Div Management & Admin	\$ 9,547,371	\$ 6,095,105	\$ 4,153,451	\$ 10,389,833
08036 - Technical Services	\$ 5,408,729	\$ 5,209,909	\$ 6,004,876	\$ 5,532,260
08037 - District 1 - Maintenance	\$ 14,865,052	\$ 20,338,378	\$ 20,217,326	\$ 15,024,023
08038 - Meters	\$ 13,934,547	\$ 10,972,815	\$ 7,990,822	\$ 7,218,339
08040 - District 2 - Maintenance	\$ 11,904,208	\$ 19,779,426	\$ 17,421,689	\$ 13,503,348
08041 - District 3 - Maintenance	\$ 3,375,344	\$ 4,064,739	\$ 3,855,896	\$ 5,491,332
08042 - Compliance	\$ 2,148,729	\$ 2,314,353	\$ 1,133,947	\$ 1,486,385
08045 - Pretreatment Program	\$ 1,347,556	\$ 1,584,702	\$ 1,602,162	\$ 1,928,520
08050 - Capitalization Account	\$ 1,391	\$ 1,107	\$ 461	\$ -
Expense Total	\$ 238,001,319	\$ 258,778,380	\$ 279,345,997	\$ 289,543,686

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	654	676	674	NA
Funded	683	683	678	688

Goals and Objectives

Goal #1: Replace 22 miles of water main.

Goal #2: Deposit sufficient credits in the credit bank to allow approval for 95% of capacity requests in Priority Fix List (PFL) areas.

Goal #3: Continue the evaluation of flow monitoring trends in the sewer collection system for priority areas infiltration and inflow reduction.

Goal #4: Identify and secure sites for the Shoal Creek storage tanks.

Goal #5: Clean at least 700 miles of sanitary sewers to reduce sanitary sewer overflows.

Goal #6: Replace 30K outdated meters.

Goal #7: Achieve a 99%-meter reading efficiency.

Goal #8: Continue the implementation of Enquesta water/sewer billing system.

Goal #9: Complete the expansion of City Works to the lift stations/pump stations and warehouse functions.

Performance Measures

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Goal
Water pumped (billions of gallons)	23	24	24	23
Plant capacity (Georgia Environmental Protection Division permitted, millions of gallons)	128	128	128	128
Daily average consumption (millions of gallons)	62	66	66	65
Gallons of wastewater treated (millions)	11,806	12,397	12,034	12,000
Average of gallons of wastewater treated per day (millions)	32	34.06	33	33
Laboratory samples tested/analyzed	124,659	130,892	75,437	125,000
Customer complaints	61,263	58,540	58,632	55,817
Meter Connections - Water		199,406	201,566	203,726
Meter Connections - Sewer		171,831	173,793	175,755

Points of Interest

- Repaired 839 water main and 219 sewer main breaks respectively.
- Installed 1,701 small and 110 large meters respectively.
- Replaced 27,553 meters.
- Achieved water meter reading efficiency level of 99%.
- Cleaned 715.4 miles of sewer lines.
- Replaced 8.68 miles of water mains and 0 miles of sewer mains respectively.
- Completed 5,533 fats, oil, and grease inspections, and issued 1,266 violation notices.
- Inspected 1,672 stream crossings.
- Conducted 6.05 million square feet of easement clearing and .994 million linear feet of root removal.

Workers Compensation Fund

Mission Statement

The mission of the Workers Compensation Fund is to provide coverage for workers' compensation self-funded and self-administered programs.

Description

In 2004, the Risk Management Fund components began reporting as two separate individual funds. They were separated into the Workers' Compensation and Group Life & Health (commonly called Risk Management) components. This was to delineate available fund balances.

In 2015, the county started tracking incurred but not reported claims as expenses to comply with auditing requirements. The Incurred But Not Reported (IBNR) is determined by an independent actuarial firm.

Organizational Chart

The Finance Department manages this fund. See that department's organizational chart.

Financials

Common Object Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
51 - Salaries & Benefits	\$ 360,050	\$ 350,409	\$ 405,091	\$ 430,738
52 - Purch / Contr Svcs	\$ 388,580	\$ 319,995	\$ 337,398	\$ 224,542
53 - Supplies	\$ 100	\$ -	\$ -	\$ -
55 - Interfund Charges	\$ 1,532,482	\$ 3,656,268	\$ 18,342	\$ 7,503,540
57 - Other Costs	\$ -	\$ -	\$ -	\$ 65,507
70 - Retirement Svcs	\$ 45,500	\$ 59,184	\$ 63,252	\$ 77,925
Expense Total	\$ 2,326,712	\$ 4,385,855	\$ 824,083	\$ 8,302,252

Cost Center Level Expenditures	FY19 Actual	FY20 Actual	FY21 Actual (Unaudited)	FY22 Budget
01010 - Workers Compensation	\$ 2,326,712	\$ 4,385,855	\$ 824,083	\$ 8,302,252
Expense Total	\$ 2,326,712	\$ 4,385,855	\$ 824,083	\$ 8,302,252

Positions

Full-Time Positions	FY19	FY20	FY21	FY22
Filled	5	5	6	NA
Funded	5	6	5	6

Goals and Objectives

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

Points of Interest

- For FY2022, there are six full-time, regular positions funded. Prior to FY2017, these were all funded in the Finance Department in the General Fund.
- The budget for this fund (and certain fund-wide actual expenses) is appropriated in the Workers Compensation cost center. Expenses related to specific cases are charged to operating cost centers, within the Workers Compensation Fund.
- The Workers Compensation Fund and the Risk Management Fund are managed separately in the DeKalb County chart of account. However, for external financial reporting, they are considered in aggregate.

WorkSource DeKalb

Mission Statement

The mission of WorkSource DeKalb (WSD) is to provide workforce investment activities through statewide and local investment systems that increase employment, retention, and earnings of participants. The goal is to increase occupational skill attainment by participants, improve the quality of the workforce, reduce welfare dependency, and enhance the productivity and competitiveness of the Nation.

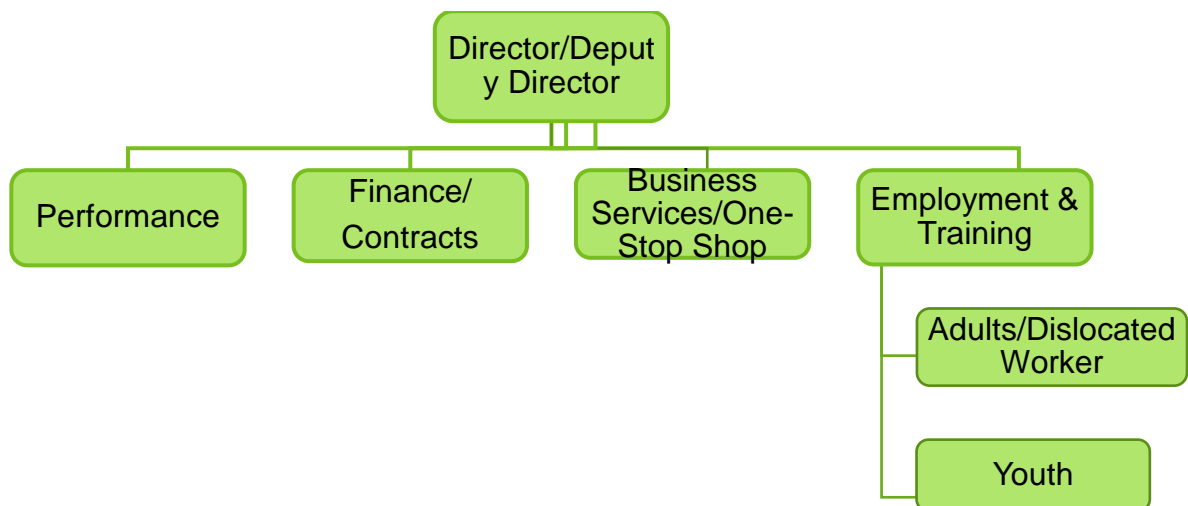
Description

WorkSource DeKalb is a county department that is 100% federally funded by the U.S. Department of Labor. Prior to 2017, it was called DeKalb Workforce Development. WSD serves the unemployed and underemployed citizens of DeKalb County by providing work readiness programs, services, and activities that garner sustainable wages. WSD is governed by the Workforce Innovation & Opportunity Act (WIOA) that amends the Workforce Investment Act of 1998 and Adult Education & Family Literacy Act, the Wagner-Peyser Act, and the Rehabilitation Act Amendments of 1998.

WorkSource DeKalb administers various employment/training programs for adults, dislocated workers, and youth ages 14-24. Supportive services defined by WIOA are career and training services that are deemed reasonable and necessary to enable each participant in the program. The participant must meet all criteria in the Individual Employment Plan, Case Notes for Adults/Dislocated Workers, Individual Service Strategy assessment, determination of need and other documentation for provision of goods and services.

Training services for adults and dislocated workers include occupational skills training through individual training accounts and work-based training services. Training services include work experience, customized training, incumbent worker training, On-the-Job Training and other employer-based training that enables a participant to participate in authorized WIOA activities. This is in consultation with One-Stop Partners and other community service providers.

Organizational Chart



Financials

WorkSource DeKalb is 100% federally funded and its financials are separate from the operating budget. It is presented here for reference.

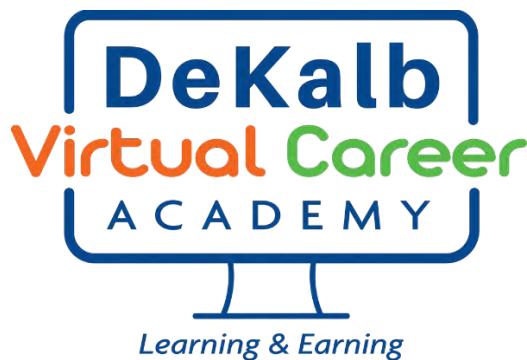
Goals and Objectives

Goal #1: At WorkSource DeKalb, our goal is to increase participant occupational skills attainment, improve the quality of the workforce, reduce welfare dependency, and enhance the productivity and competitiveness of the Nation.

Objective 1A: Through our program training and work experience opportunities, we will be able to assist a participant in the development/enhancement of their work skills. This enhancement will allow a participant to become more competitive in their industry. Our participant pool ranges from local citizens (adult or youth of Dekalb County) to Veterans and formerly incarcerated citizen. Youth participants are provided with apprenticeship opportunities that will promote growth and experience within the industry they have chosen.

Points of Interest

- In 2021, WorkSource DeKalb's Virtual Career Academy received over 5,000 applications for 750 opportunities. The summer youth employment program, which was adapted to provide county youth with an opportunity to safely learn and earn during the summer, was held from June 1 to July 3, 2021. The program provided career development, education enrichment and summer income for 750 youth, ages 14 to 24. Each participants earned \$9.00 per hour and worked up to 20 hours per week while learning virtually.
- The DeKalb Virtual Career Academy was a cooperative effort by DeKalb County Government, DeKalb County School District, Georgia Piedmont Technical College, WorkSource DeKalb, and other various public and private partners. The virtual curriculum offered academic enrichment courses, life skills and job readiness training in a structured virtual learning environment. Additionally, motivational speakers engaged, educated, and inspired participating youth.





Section IV

Capital & Grants

Capital Program/Impact of Capital Investments on Operating Budget

In recent years, the practice has been to strategically use unanticipated fund balance to pay for non-recurring expenditures. Many of these non-recurring expenditures were funded in the previous year budget but were not spent or are for capital repairs that have resulted from years of deferred maintenance. The use of fund balance for these items allows the county to fund critical needs while maintaining a structurally balanced budget and very healthy rainy-day funds.

Typically, departments submit their capital requests during the budget process and the chief operating officer appoints a capital committee to review, discuss, and develop recommendations for capital requests. DeKalb County Capital Improvement Program Committee is required by Sec 2-113 of the DeKalb County Code:

Sec. 2-113. - Capital improvements program.

(a) The chief executive shall appoint a capital improvements program committee of such number and composition as may be desired to assist in the preparation of a comprehensive capital improvements program for consideration by the board of commissioners as a part of the information submitted to it in the budget review process. Such program should include a comprehensive priority list of county capital facility needs including cost estimates, annual operating budgetary impact and potential revenue sources. The committee's efforts will be supported by the staffs of the planning and finance departments and such other staffs as the chief executive and board of commissioners may direct.

(b) The committee shall be established and shall hold public hearings when it is determined that some funding may be available for capital improvements program projects.

The capital committee hosts public meetings to discuss the capital projects. The projects requesting tax funds are ranked according to the following criteria – regulation mandate, critical need, condition, and cost. Enterprise Funds requests are funded according to available fund balance within the enterprise. From this process, a 5-year capital plan is developed in which the recommendation, for instance, will include recommendations to delay funding until subsequent years. Capital projects are requested, reviewed, and updated annually.

Based on the scoring of the capital projects, the committee makes a recommendation to the Chief Executive Office/Chief Operating Office and Board of Commissioners to make the final decision for funding.

As financial uncertainty continues due to inflation and economic turmoil, the approach to FY2022 capital budget was altered. The FY2022 capital budget in the tax fund is \$22.9M, an increase of \$20.8M from FY2021. Capital budgets usually shift from year to year due to funding availability and project schedules. The following chart shows the funded capital projects for FY2022.

DeKalb County FY22 Capital Contributions

CIP Request No.	Project Description	FY2022 Requests	FY2022 Approved
2022-100.1	Juvenile Court - Wheel Chair Access Ramp Build	500,000	500,000
2022-100.2	State Court - Courtroom Buildout	1,143,000	1,143,000
2022-100.3	Facilities - HVAC Modifications	500,000	500,000
2022.100.4	Facilities - Emergency Generator	450,000	450,000
2022.100.5	Facilities - Juvenile Courtroom Buildout	500,000	500,000
2022.100.6	Facilities - Chiller Replacement	300,000	300,000
2022.100.7	Facilities - Computer Room	360,000	360,000
2022.100.8	Facilities - HVAC Units	175,000	175,000
2022.100.9	DEMA - Emergency Operations Center Improvement Project	50,000	50,000
2022.100.10	IT - Computer Replacement	1,500,000	1,500,000
2022.100.11	IT - EnQuesta Billing System Modernization	350,000	350,000
2022.100.12	IT - Fuel Master Upgrade	350,000	350,000
2022.100.13	IT - 311 Oracle Implementation	390,000	390,000
2022.100.14	IT - Cityworks	170,000	170,000
2022.100.15	IT - FMIS Cloud Migration	4,000,000	4,000,000
2022.100.16	Sheriff - Jail rooftop cameras and maintenance	334,221	334,221
2022.100.17	Sheriff - Lock and security breech replacement	1,924,000	1,924,000
General		12,996,221	12,996,221
2022.270.1	Fire - SCBA Replacement	4,500,000	4,500,000
2022.270.2	Fire - Apparatus Bay Door Replacement	400,000	400,000
Fire		4,900,000	4,900,000
2022.271.1	Parks - Mason Mill Park/Synthetic Turf	520,000	520,000
2022.271.2	Parks - Indigent Grave Construction	1,200,000	1,200,000
2022.271.3	Parks - Exchange Lighting	475,000	475,000
2022.271.4	Parks - PATH Trail Maintenance additional funding	120,000	120,000
2022.271.5	Parks - Live Thrive CHARM Buildout and Site Development	500,000	500,000
2022.271.6	Parks - Dottie Bridges - ADA access to tennis court	250,000	250,000
2022.271.17	Parks - Trail Maintenance & Repairs	500,000	500,000
2022.271.18	Parks - Lucious Sanders Recreation Center Planning	500,000	500,000
2022.271.19	Parks - Planning for Replacement of Mason Mill Recreation Center	500,000	500,000
2022.271.20	Parks - Callanwolde Winter Living Room Terrace Project	83,613	83,613
2022.271.21	Transportation - Tucker-Northlake Sidewalk	100,000	100,000
Designated		4,748,613	4,748,613
2022.274.1	Police - Microfilm/Microfiche Project	285,120	285,120
Police		285,120	285,120
Tax Funds Total		22,929,954	22,929,954

Capital Improvement Projects

Description

A capital project is "any project in excess of \$25,000 with an estimated useful life of five years or greater." Capital projects are typically undertaken to preserve or replace infrastructure and public facilities, improve delivery of services, improve economically depressed areas, and improve areas with low to moderate income households. Most of the county's capital projects are prioritized and selected based on a five-year Capital Improvement Plan (CIP), submitted by requesting department to the Budget Office.

The county has fourteen general capital project funds. They are as follows: 2006 Bond Issue for Library, Parks and Transportation, 2001 Bond Issue for Parks, 1993 Capital Projects (which includes all projects funded from other revenue sources), the Homestead Option Sales Tax (HOST) Capital Projects Fund, the Building Authority-Juvenile Court, Public Safety and Judicial Facilities Authority, Urban Redevelopment Agency and the Environmental Protection Agency for the Brownfields Revolving Loan. Other capital projects funds include Water and Sewer, Sanitation, the DeKalb-Peachtree Airport, Stormwater Utility and Special Purpose Local Option Sales Tax (SPLOST).

The function of these capital projects funds is to provide a mechanism whereby appropriations and expenditures for multi-year capital projects can be accounted for separately and distinctly from other county funds.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
AIRPORT CIP	\$ 21,379,722	\$ 13,581,264	\$ 7,798,458
ARTHUR BLANK FOUNDATION	\$ 375,000	\$ 238,247	\$ 136,753
ATLANTA REGIONAL COMMISSION- ECONOMIC	\$ 49,000	\$ 39,200	\$ 9,800
COPS BONDS PROCEEDS	\$ 12,546,926	\$ 10,409,545	\$ 2,137,381
DEKALB COUNTY (CIP)	\$ 253,855,109	\$ 184,373,680	\$ 69,481,429
DEKALB COUNTY GRANTS	\$ 50,000	\$ 5,175	\$ 44,825
Emory University	\$ 66,000	\$ 65,889	\$ 111
FAA - AIRPORT	\$ 8,875,806	\$ 8,419,911	\$ 455,895
Fuqua Development, LP	\$ 102,500	\$ 33,525	\$ 68,975
G.O. BONDS	\$ 525,872,497	\$ 220,570,224	\$ 305,302,273
HOST	\$ 452,295	\$ 356,289	\$ 96,006
INTEREST	\$ 2,336,892	\$ 2,221,611	\$ 115,282
Mark Goldman, Alliance to Improve Emory Village	\$ 40,000	\$ -	\$ 40,000
MARTA- TRANSPORTATION	\$ 600,000	\$ 443,923	\$ 156,077
PARKS BONDS	\$ 27,966,169	\$ 22,553,533	\$ 5,412,636
PRIVATE DONATIONS	\$ 778,155	\$ 441,708	\$ 336,447
SANITATION CIP	\$ 31,707,609	\$ 27,962,625	\$ 3,744,984
State of Georgia Department of Transportation	\$ 43,666,079	\$ 22,357,661	\$ 21,308,418
Traffic Signal Contractor Donation	\$ 821,914	\$ 740,242	\$ 81,672
U.S. DEPARTMENT OF HOUSING & URBAN DE	\$ 7,910,000	\$ 3,243,468	\$ 4,666,532
U.S. DEPT OF TRANSPORTATION (AIRPORT)	\$ 16,856,420	\$ 16,082,868	\$ 773,552
U.S. DEPT OF TRANSPORTATION (CIP)	\$ 496,000	\$ 175,981	\$ 320,019
U.S.DEPT OF JUSTICE (LLEBG)	\$ 2,878,734	\$ 1,076,911	\$ 1,801,823
Urban Redevelopment Bond	\$ 1,850,229	\$ 147,590	\$ 1,702,639
WATER & SEWER BOND FUND	\$ 239,991,089	\$ 232,530,840	\$ 7,460,249
WATER & SEWER RENEWAL & EXTENSION F	\$ 1,164,990,810	\$ 1,058,786,323	\$ 106,204,487
YMCA(Bransby Outdoor Center)	\$ 2,911,264	\$ 2,849,945	\$ 61,319
Total	\$ 2,369,426,222	\$ 1,829,708,179	\$ 539,718,042

Financials - Expenditures by Fund

Fund	Budget	Expenditure	Balance
314 - 2001 G.O. BONDS - PARKS	\$ 27,657,569	\$ 22,477,533	\$ 5,180,036
315 - 2006 G.O. BONDS - TRANS, PARKS, & LIB	\$ 141,169,795	\$ 131,744,536	\$ 9,425,259
320 - 2018 SPLOST	\$ 388,042,978	\$ 91,748,893	\$ 296,294,085
321 - 2018 OTHER SPLOST FUNDING PROJEC	\$ 7,868,788	\$ -	\$ 7,868,788
330 - HOST CAPITAL PROJECTS	\$ 4,736,087	\$ 4,450,953	\$ 285,135
350 - CAPITAL IMPROVEMENT PROJECTS	\$ 262,286,698	\$ 189,650,537	\$ 72,636,160
351 - COPS - PROJECTS	\$ 22,434,926	\$ 16,316,059	\$ 6,118,867
356 - URBAN REDEVELOPMENT AGENCY	\$ 1,850,229	\$ 147,590	\$ 1,702,639
357 - HUD SECTION 108 LOAN	\$ 7,840,000	\$ 3,173,620	\$ 4,666,380
512 - DPT OF WATERSHED MGMT REVENUE B	\$ 857,649,203	\$ 769,911,256	\$ 87,737,947
513 - DPT OF WATERSHED MGMT RENEWAL &	\$ 547,332,696	\$ 521,405,906	\$ 25,926,790
542 - SANITATION CAPITAL PROJECTS	\$ 36,733,435	\$ 32,727,103	\$ 4,006,332
552 - AIRPORT CAPITAL PROJECTS	\$ 49,301,003	\$ 40,144,681	\$ 9,156,322
582 - STORMWATER MANAGEMENT CAPITAL P	\$ 14,522,815	\$ 5,809,511	\$ 8,713,303
Total	\$ 2,369,426,222	\$ 1,829,708,179	\$ 539,718,042

2001 G.O. Bonds - Parks

Description

In March 2001, the citizens of DeKalb County approved a Special Recreation Tax District General Obligation Bond issued in the amount of \$125,000,000 to provide for the acquisition of land for additional parks and natural areas, the preservation of green space, the protection of clean water, the improvement of existing parks and development of new facilities to be located in the unincorporated portion of DeKalb County.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
ARTHUR BLANK FOUNDATION	\$ 375,000	\$ 238,247	\$ 136,753
PARKS BONDS	\$ 27,966,169	\$ 22,553,533	\$ 5,412,636
Total	\$ 28,341,169	\$ 22,791,780	\$ 5,549,389

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80314 CIP - 2001 G.O. BONDS - PARKS	\$ 27,657,569	\$ 22,477,533	\$ 5,180,036
86101 CIP - RPCA	\$ 683,600	\$ 314,247	\$ 369,353
Total	\$ 28,341,169	\$ 22,791,780	\$ 5,549,389

Points of Interest

- The allocation of funding was distributed by commissioner's district for acquisition, development, and county wide projects. The bond funded positions have been phased out and the administration of these projects are funded by the Parks department.

2001 G.O. Parks Bonds Projects

Description

The 2001 bond referendum approved funding for the Parks Department to manage projects relating to acquisitions, parks, athletic fields, repairing, renovation, and construction of recreation centers, youth sports, association facilities, and swimming pools. Some projects secured funding from private donations.

Financials - Expenditures by Project (Cost Center 80314)

Project	Budget	Expenditure	Balance
100177-DIST.7-FLAT SHOALS DEV	\$ 1,524,602	\$ 1,522,771	\$ 1,831
104802-CTY-WIDE SHOAL CRK PARK DEV	\$ 55,000	\$ 53,700	\$ 1,300
104803-DIST 7. HENDERSON PARK DEV	\$ 150,000	\$ 81,404	\$ 68,596
104862-DIST. 7 RAINBOW PARK DEV	\$ 139,238	\$ 121,700	\$ 17,538
100514-CTY.WIDE-PERIM.MULITI.TRL.ACQ.	\$ 150,000	\$ 83,820	\$ 66,180
104797-DIST 7 REDAN GARCIA	\$ 14,900	\$ 11,494	\$ 3,406
104490-SCOTT CIRCLE LAST	\$ 269,304	\$ 238,608	\$ 30,696
103904-DIST. 2 SPRINGBROOK PARK	\$ 19,238	\$ 19,182	\$ 55
104681-DIST4 LITTL CRK HORSE FARM DEV	\$ 215,000	\$ 207,922	\$ 7,078
104189-DIST. 3 FORK CREEK MTN PARK	\$ 15,000	\$ 3,937	\$ 11,063
104649-Dist 3. ELLENWOOD DEV	\$ 200,000	\$ 87,467	\$ 112,533
101528-DIST.3-GLEN EMER.ROCK-DEV	\$ 125,000	\$ 112,009	\$ 12,991
100601-DIST.3 GRESHAM PARK DEV.	\$ 564,466	\$ 563,099	\$ 1,367
105055-DIST. 4-AVONDALE DUNAIRE DEV	\$ 1,065,000	\$ 80,553	\$ 984,447
100572-DIST.1 DEVELOPMENT.DEV	\$ 530,802	\$ -	\$ 530,802
104365-DIST. 3 COUNTY LINE 11	\$ 65,000	\$ 11,205	\$ 53,795
104858-CW PRTR SNFRD CTR	\$ 50,000	\$ 45,244	\$ 4,756
102605-DIST. 3 DELANO LINE DEV	\$ 265,000	\$ 264,609	\$ 391
104364-GEORGE LUTHER DOT	\$ 2,111,166	\$ 2,107,442	\$ 3,725
104845-DIST. 4 WADE WALKER DEV	\$ 35,000	\$ -	\$ 35,000
100509-CTY.WIDE-DUE DILIGENCE-ACQ.	\$ 485,000	\$ 481,482	\$ 3,518
100599-DIST.3 DEVELOPMENT DEV.	\$ 4,586	\$ 4,135	\$ 451
104951-DIST. 7 - BRIARLAKE FOREST DEV	\$ 150,000	\$ 43,029	\$ 106,971
104126-FORK CREEK MOUNTAIN PARK	\$ 100,000	\$ 85,973	\$ 14,027
100619-DIST.4 HIDDEN ACRES DEV.	\$ 457,346	\$ 457,221	\$ 125
102544-DIST. 2 CALLANWOLDE ART CTR	\$ 672,958	\$ 656,177	\$ 16,781
100623-DIST.4 WADE WALKER DEV.	\$ 3,536,772	\$ 3,496,958	\$ 39,814
105110-DIST. 2 BRIARLAKE PARK DEV	\$ 20,000	\$ 13,499	\$ 6,501
100585-DIST.2 DEVELOPMENT	\$ 23,935	\$ 9,668	\$ 14,268
103783-FARRINGTON PARK IMPRMNTS	\$ 27,438	\$ 25,804	\$ 1,634
104493-DIST. 2 BRIARLAKE CATHEY	\$ 40,000	\$ 35,753	\$ 4,247
100604-DIST.3 MIDWAY PARK DEV.	\$ 239,400	\$ 223,400	\$ 16,000

Financials - Expenditures by Project (Cost Center 80314 continued)

100139-DIST.6-KITTREDGE PRK DEV	\$ 348,542	\$ 347,310	\$ 1,232
105616-DIST.2 PENDERGRAST	\$ 467,500	\$ 117,737	\$ 349,763
102459-DIST 1 HENDERSON PARK	\$ 549,000	\$ 517,588	\$ 31,412
105437-ROWLAND ROAD	\$ 38,440	\$ 38,340	\$ 100
101437-DIST.2-BRIAR-ARMSTRONG.DEV	\$ 75,000	\$ 70,607	\$ 4,393
104986-DIST.7 LITTLE CRK FARM DEV.	\$ 103,500	\$ 98,603	\$ 4,897
104357-ROHOBOTH SCHOOL PROPERTY	\$ 530,000	\$ 336,794	\$ 193,206
104564-DONZI/SOUTH RIVER TRL	\$ 451,029	\$ 63,540	\$ 387,489
105111-CTY-WIDE RAINBOW PARK DEV	\$ 150,000	\$ 131,106	\$ 18,894
100613-DIST.3-MAIN LAND ACQUISITION	\$ 23,777	\$ 490	\$ 23,287
100149-DIST.6-FORK CRK MT PARK DEV	\$ 200,000	\$ 186,704	\$ 13,296
103824-DIST 6 BROOKSIDE PARK	\$ 114,286	\$ 110,170	\$ 4,116
105970-DIST2 F. STDY S. FRK & ZNLITE	\$ 16,500	\$ 14,850	\$ 1,650
105732-DIST 2 - BRIARLAKE FOREST DEV	\$ 280,000	\$ 80,321	\$ 199,679
100592-DIST.2-MAIN LAND ACQUISITION	\$ 863,977	\$ 142,517	\$ 721,460
104999-DIST.7-LUCIOUS SANDERS	\$ 12,004	\$ 8,858	\$ 3,146
100602-DIST.3 LONGDALE PARK DEV.	\$ 263,130	\$ 262,155	\$ 975
104863-DIST. 1 DEVELOPMENT. DEV	\$ 3,695	\$ -	\$ 3,695
100147-DIST.6-BOULDERCREST DEV	\$ 242,469	\$ 236,924	\$ 5,545
100492-CTY-WIDE MAIN LAND ACQUIS.	\$ 902,575	\$ 887,546	\$ 15,029
105345-MYSTERY VALLEY GOLF DEV	\$ 200,000	\$ 122,500	\$ 77,500
104859-DIST 7 LTHN PARK DEV	\$ 100,000	\$ 97,803	\$ 2,197
100632-DIST.5-MAIN LAND ACQUISITION	\$ 5,882	\$ -	\$ 5,882
102179-CTY-WIDE PARK POOL RPRS	\$ 1,037,390	\$ 1,036,253	\$ 1,136
104861-DIST 7 RAINBOW PARK DEV	\$ 60,762	\$ 57,021	\$ 3,741
100586-DIST.2 OLMSTEAD DEV.	\$ 530,000	\$ 523,505	\$ 6,495
104536-DIST 7-ARABIA MTN TRL	\$ 80,000	\$ 37,300	\$ 42,700
104161-FRAIZER ROWE PARK	\$ 62,193	\$ 60,818	\$ 1,375
100176-DIST.7-MEADOWDALE PRK DEV	\$ 700,703	\$ 698,750	\$ 1,953
100598-DIST.3 DEKALB MEMORIAL DEV.	\$ 36,500	\$ 36,000	\$ 501
100629-DIST.4-MAIN LAND ACQUISITION	\$ 416,804	\$ -	\$ 416,804
104187-DIST. 2 ZONOLITE PARK	\$ 49,500	\$ 48,729	\$ 771
104933-CTY-WIDE POOL REPAIRS	\$ 75,000	\$ 74,100	\$ 900
104801-CTY-WIDE HAIRSTON PARK DEV	\$ 95,000	\$ 92,946	\$ 2,054
100622-DIST.4 TOBIE GRANT DEV.	\$ 35,000	\$ 13,750	\$ 21,250
103551-RUTLEDGE PARK DEVELOPMENT	\$ 45,000	\$ 44,996	\$ 4
104214-LUCIOUS SANDERS REC CNTR	\$ 170,000	\$ 122,156	\$ 47,844
100489-CTY- WIDE TENNIS CEN DEV.	\$ 345,564	\$ 345,332	\$ 232
100762-PARKS BOND-PROGRAM ADMIN.	\$ 3,004,491	\$ 2,982,801	\$ 21,690
104626-DIST 4 HAMILTON PARK DEV	\$ 42,000	\$ 41,740	\$ 260
103504-KITREDGE PARK DEVELOPMENT	\$ 150,000	\$ 149,220	\$ 780

Financials - Expenditures by Project (Cost Center 80314 continued)

105577-Dist. 2 Briarcliff Acquisition	\$ 58,000	\$ 47,436	\$ 10,564
104854-DIST 5- LITHONIA PARK DEV	\$ 100,000	\$ 90,658	\$ 9,342
101493-CTY-WIDE GEN.PARK IMPR.-DEV	\$ 506,204	\$ 503,988	\$ 2,216
104860-DIST 4 TOBIE GRANT REC CTR	\$ 250,000	\$ -	\$ 250,000
104565-LAVISTA RD FRAIZER ROWE	\$ 325,000	\$ 312,496	\$ 12,504
104363-DIST. 2 PENDERGRAST PARK DEV	\$ 70,000	\$ 51,989	\$ 18,011
100646-DIST.6-PER. MULTI-PURPOSE ACQ	\$ 150,000	\$ 83,820	\$ 66,180
Total	\$ 27,657,569	\$ 22,477,533	\$ 5,180,036

Points of Interest

- 2001 G.O. bonds have constantly supported the county's position to provide programs and services that improve the lives of everyday citizens.

2006 G.O. Bonds – Transportation, Parks & Libraries

Description

In November 2005, DeKalb County residents approved a \$230,000,000 bond referendum. The referendum included approximately \$98,000,000 dedicated to park acquisitions and developments, \$54,540,000 for the acquisition of land to build new libraries, including the renovation and expansion of existing libraries, replacement of libraries and facility upgrade. Also, included was \$80,299,815 for construction, renovation and equipment for transportation projects.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
DEKALB COUNTY (CIP)	\$ 659,587	\$ -	\$ 659,587
G.O. BONDS	\$ 137,829,519	\$ 128,821,331	\$ 9,008,189
INTEREST	\$ 2,336,892	\$ 2,221,611	\$ 115,282
YMCA(Bransby Outdoor Center)	\$ 2,911,264	\$ 2,849,945	\$ 61,319
Total	\$ 143,737,263	\$ 133,892,887	\$ 9,844,376

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80454 CIP - 2006 G.O. BONDS-TRANSPORTATI	\$ 2,505,000	\$ 1,362,915	\$ 1,142,086
80461 CIP - 2006 G.O. BONDS-PARKS/GREENS	\$ 93,656,705	\$ 91,349,721	\$ 2,306,984
85705 CIP - ROADS & DRAINAGE	\$ 4,000,000	\$ 3,411,402	\$ 588,598
80468 CIP - 2006 G.O. BONDS-LIBRARIES	\$ 43,575,557	\$ 37,768,850	\$ 5,806,708
Total	\$ 143,737,263	\$ 133,892,887	\$ 9,844,376

Points of Interest

- Since the implementation of this program, over \$35 million in interest has been appropriated to various projects. Transportation and Library have expended over 92% of their allocated funding and are seeking funding to continue the completion of various projects.
- In 2015, the BOC approved the re-allocation of the remaining funds into prioritized projects based on the current BOC list of recommendations.

2006 G.O. Bonds – Libraries Projects

Description

The citizens of DeKalb County approved the General Obligation (G.O.) Bond issue in the amount of \$54,000,000 for the acquisition of land to build new libraries, the renovation and expansion of existing libraries, replacement of libraries and facilities upgrades. Since the implementation of the program, over \$9,000,000 in interest appropriation has been added to the program.

Financials - Expenditures by Project (Cost Center 80468)

Project	Budget	Expenditure	Balance
104224-D6-ELLENWOOD MATERIAL&SUPPLIES	\$ 200,000	\$ 74,859	\$ 125,141
101893-REPLACEMENT LIBRARIES	\$ 28,962,470	\$ 23,823,334	\$ 5,139,136
105666-SALE OF TUCKER	\$ 230,087	\$ -	\$ 230,087
101892-NEW LIBRARIES	\$ 14,183,000	\$ 13,870,657	\$ 312,343
Total	\$ 43,575,557	\$ 37,768,850	\$ 5,806,708

Points of Interest

- In 2014, Community Development Block Grant funds for \$200,000 were approved to assist with the replacement of the Scott Candler library.
- The operation and staffing of the new and expanded libraries projects have increased the operation budget by \$7 million.

2006 G.O. Bonds – Parks/Greenspace Projects

Description

In November 2005, DeKalb County residents approved a \$233,000,000 bond referendum with approximately \$98,000,000 dedicated to parks for land acquisitions and development of existing county parks.

Financials - Expenditures by Project (Cost Center 80461)

Project	Budget	Expenditure	Balance
101880-MAJ PARK DEV PRGM	\$ 40,498,951	\$ 39,221,541	\$ 1,277,410
101885-PH.IV BELTWY PATH	\$ 1,150,000	\$ 1,016,024	\$ 133,976
101883-DAM RENOVATIONS	\$ 2,056,932	\$ 1,618,669	\$ 438,263
103287-RESTROOM UPGRADES	\$ 241,169	\$ 237,076	\$ 4,093
104229-D5- REDAN TENNIS CT	\$ 140,000	\$ 109,300	\$ 30,700
104236-D1-HENDERSON PARK IMPROVEMENT	\$ 725,000	\$ 680,820	\$ 44,180
101886-LAND ACQUIS.PROJECTS	\$ 23,644,580	\$ 23,628,885	\$ 15,696
101881-NEIG PRK DV PRG	\$ 11,834,597	\$ 11,706,730	\$ 127,867
104228-D1-MASON MILL MACLOVE REPAIR	\$ 100,000	\$ 99,334	\$ 666
104230-D7-MISTERY VLLY CRT BARN CONST	\$ 100,000	\$ 98,409	\$ 1,591
103130-ATLTHETIC FIELDS RENOVATIONS	\$ 449,977	\$ 448,236	\$ 1,741
103285-WADE WALKER TENNIS COURT	\$ 238,700	\$ 226,864	\$ 11,836
101884-DEKALB ARTS CTR	\$ 3,248,150	\$ 3,243,439	\$ 4,711
104246-D1-COMM PARK-BRIAR FOREST	\$ 130,000	\$ 118,270	\$ 11,730
104227-D4-WADE WALKER IMPROVEMENTS	\$ 1,000,000	\$ 998,602	\$ 1,399
105444-PORTER SANFORD AUDITORIUM	\$ 62,292	\$ 55,811	\$ 6,480
104231-D7-PORTER SANFORD IMPROVEMENT	\$ 500,000	\$ 466,443	\$ 33,557
103128-PLAYGROUND & PARK IMPROVMENT	\$ 669,255	\$ 584,705	\$ 84,550
104232-D2-MEDLOCK BALL FIELD IMP	\$ 250,000	\$ 226,590	\$ 23,410
101882-ATHL COMPLX RENV	\$ 6,993,405	\$ 6,853,643	\$ 139,762
103283-ADA UPGRADES	\$ 135,991	\$ 123,536	\$ 12,455
104235-D6- FORK CREEK IMPRV	\$ 300,000	\$ 266,343	\$ 33,657
104234-D3-GRSHAM PLYGRND,CONS, RSTRM	\$ 337,708	\$ 336,478	\$ 1,230
Total	\$ 94,806,705	\$ 92,365,745	\$ 2,440,960

Points of Interest

- Parks Bond and Greenspace Program had developed and acquired over \$90 million in parks improvements and greenspace for DeKalb County citizens.

2006 G.O. Bonds - Transportation Projects

Description

The citizens of DeKalb County approved the General Obligation (G.O.) Bond issue in the amount of \$80,299,815 for the acquisition, construction, renovation and equipping of various transportation projects. Since the implementation of the program, over \$9,000,000 in interest appropriation has been added to the program.

Financials - Expenditures by Project (Cost Center 80454)

Project	Budget	Expenditure	Balance
101930 - INTERSECTION IMPROVEMENTS '06	\$ 282,532	\$ 247,027	\$ 35,506
104237 - D1-SIDWLKS FLR KNL OVERLK FOST	\$ 275,000	\$ 16,122	\$ 258,878
104238 - D2-LAVISTA RD SIDEWLKS	\$ 320,000	\$ 143,861	\$ 176,139
104239 - D2-BRAIRCLIFF SIDEWALKS	\$ 100,000	\$ 14,394	\$ 85,606
104240 - D5-CLVLAND RD RCKSRNG HWY155	\$ 560,000	\$ 389,803	\$ 170,197
104241 - D5-SNPFNG WDS TO SSHELL BRK R	\$ 150,000	\$ 101,930	\$ 48,070
104243 - D5- CROSWALK KLNDIKE -COVINGTN	\$ 125,000	\$ 46,942	\$ 78,058
104244 - D7-ROCKBRIDGE TO WDE WALKER	\$ 250,000	\$ 115,391	\$ 134,609
104245 - D7-ROCKBRIDGE N/SDESHN GAPS	\$ 150,000	\$ 56,530	\$ 93,470
104247 - D5-MEADOW GLAZE LN RESURF	\$ 75,000	\$ -	\$ 75,000
104412 - DW SIDEWALKS 7.12.16	\$ 500,000	\$ 477,943	\$ 22,057
Total	\$ 2,787,532	\$ 1,609,941	\$ 1,177,591

Points of Interest

- The remaining 2006 G.O. Bonds projects are the result of a reallocation of funds approved by the Board of Commissioners in December 2015. The reallocation projects were scheduled to be completed in 2018. The remaining funds are used to up-grade existing projects.

Airport Capital Projects

Description

The Airport is a self-supporting enterprise. Any county funds required to meet its capital obligations comes from the Airport Enterprise Fund.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
AIRPORT CIP	\$ 21,379,722	\$ 13,581,264	\$ 7,798,458
DEKALB COUNTY (CIP)	\$ 2,189,054	\$ 2,060,637	\$ 128,417
FAA - AIRPORT	\$ 8,875,806	\$ 8,419,911	\$ 455,895
U.S. DEPT OF TRANSPORTATION (AIRPORT)	\$ 16,856,420	\$ 16,082,868	\$ 773,552
Total	\$ 49,301,003	\$ 40,144,681	\$ 9,156,322

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
88210 CIP - AIRPORT	\$ 49,301,003	\$ 40,144,681	\$ 9,156,322
Total	\$ 49,301,003	\$ 40,144,681	\$ 9,156,322

Financials - Expenditures by Project (Cost Center 88210)

Project	Budget	Expenditure	Balance
100447-AIRPORT-RUNWAY-TAXI REPAIR	\$ 36,059,257	\$ 30,277,377	\$ 5,781,880
100444-AIRPORT-NOISE MONITOR.SYS.	\$ 1,170,763	\$ 1,170,439	\$ 324
100443-AIRPORT-MASTER PLAN	\$ 1,815,281	\$ 1,341,024	\$ 474,257
100446-AIRPORT-RUBBER REMOVAL	\$ 1,934,977	\$ 741,421	\$ 1,193,556
100439-AIRPORT-ENVIRON.STUDIES	\$ 1,101,861	\$ 1,023,564	\$ 78,297
100441-AIRPORT-GROUNDS/FAC. REPAIR	\$ 3,719,218	\$ 3,594,595	\$ 124,624
100442-AIRPORT-MAINTEN. FACILITY	\$ 3,349,460	\$ 1,846,619	\$ 1,502,842
100450-AIRPORT-TREE OBSTRUCT. REMOVE	\$ 150,186	\$ 149,643	\$ 543
Total	\$ 49,301,003	\$ 40,144,681	\$ 9,156,322

Points of Interest

- FY2020 BOC approved \$1.750 million be transferred from operations to reinvest in capital needs.
- The airport conducted a request for proposal to build the first Engineered Materials Arrestor System (EMAS) in the state of Georgia. The BOC awarded the construction of this project for \$7.3 million. Installation of the EMAS will help slow or stop an aircraft that overruns the runway. The EMAS is 100% completed.

EPA Brownfield Loan Projects

Description

The U. S. Environmental Protection Agency (EPA) awarded DeKalb County a Brownfields Revolving Loan Fund grant in the amount of \$900,000. The grant will be used to capitalize a revolving loan fund from which DeKalb County is authorized to provide loans and subgrants to clean up sites contaminated with hazardous substances and petroleum, as well as to support community outreach activities, monitor, and enforce institutional controls.

Financials - Funding Sources

No projects with balances.

Financials - Expenditures by Department

No projects with balances.

Points of Interest

- The intergovernmental agreement has authorized the county to partner with the Development Authority of DeKalb County to establish and administer the revolving loan fund. The clean-up program is completion and the redevelopment of the site has begun.

Capital Projects - General

Description

Capital projects are funded through various sources listed below and sometimes require a match from the county General Fund contribution to the Capital Improvement Program (CIP) or from private donations, local and federal governmental agencies and the county Enterprise Funds.

Financials - Funding Sources

Funding Source	Budget	Expenditure	Balance
ATLANTA REGIONAL COMMISSION- ECONOMIC	\$ 49,000	\$ 39,200	\$ 9,800
DEKALB COUNTY (CIP)	\$ 219,844,297	\$ 164,307,114	\$ 55,537,183
DEKALB COUNTY GRANTS	\$ 50,000	\$ 5,175	\$ 44,825
Emory University	\$ 66,000	\$ 65,889	\$ 111
Fuqua Development, LP	\$ 102,500	\$ 33,525	\$ 68,975
HOST	\$ 52,295	\$ 51,316	\$ 980
Mark Goldman, Alliance to Improve Emory Village	\$ 40,000	\$ -	\$ 40,000
MARTA- TRANSPORTATION	\$ 600,000	\$ 443,923	\$ 156,077
PRIVATE DONATIONS	\$ 728,155	\$ 432,162	\$ 295,993
State of Georgia Department of Transportation	\$ 35,240,135	\$ 21,975,763	\$ 13,264,373
Traffic Signal Contractor Donation	\$ 821,914	\$ 740,242	\$ 81,672
U.S. DEPT OF TRANSPORTATION (CIP)	\$ 496,000	\$ 175,981	\$ 320,019
U.S.DEPT OF JUSTICE (LLEBG)	\$ 2,878,734	\$ 1,076,911	\$ 1,801,823
Total	\$ 260,969,030	\$ 189,347,200	\$ 71,621,830

Financials - Expenditures by Department

Cost Center	Budget	Expenditure	Balance
80603 CIP - HOST CAPITAL OUTLAY	\$ 76,600,186	\$ 63,340,137	\$ 13,260,049
80454 CIP - 2006 G.O. BONDS-TRANSPORTATION	\$ 282,532	\$ 247,027	\$ 35,506
84602 CIP - POLICE	\$ 5,515,881	\$ 4,374,198	\$ 1,141,683
80461 CIP - 2006 G.O. BONDS-PARKS/GREENS	\$ 1,150,000	\$ 1,016,024	\$ 133,976
83720 CIP - STATE COURT - MARSHALL	\$ 212,600	\$ 204,473	\$ 8,127
85405 CIP - TRANSPORTATION	\$ 22,065,842	\$ 16,052,306	\$ 6,013,536
81610 CIP - INFORMATION SYSTEMS	\$ 31,446,304	\$ 26,960,190	\$ 4,486,114
80330 CIP - HOST	\$ 3,469,153	\$ 3,321,729	\$ 147,424
81110 CIP - FACILITIES MANAGEMENT	\$ 30,210,577	\$ 25,137,287	\$ 5,073,290
85705 CIP - ROADS & DRAINAGE	\$ 20,622,871	\$ 15,681,813	\$ 4,941,058
83610 CIP - CLERK SUPERIOR COURT	\$ 581,887	\$ -	\$ 581,887
84925 CIP - FIRE & RESCUE	\$ 450,686	\$ 436,466	\$ 14,220
86101 CIP - RPCA	\$ 20,295,775	\$ 7,451,566	\$ 12,844,209
80668 CIP - LIBRARY	\$ 4,575,000	\$ 1,960,250	\$ 2,614,750
89700 CIP - COMMUNITY DEVELOPMENT	\$ 414,590	\$ 198,182	\$ 216,409
85110 CIP-PLANNING & DEVELOPMENT	\$ 6,757,617	\$ 5,381,228	\$ 1,376,389
80310 CIP - LAW DEPARTMENT	\$ 150,000	\$ 115,893	\$ 34,107
81210 CIP - FLEET MAINTENANCE	\$ 625,000	\$ 282,435	\$ 342,565
83205 CIP - SHERIFF	\$ 7,536,499	\$ 4,146,420	\$ 3,390,079
82710 CIP - PROPERTY APPRAISAL	\$ 2,761,648	\$ 1,664,560	\$ 1,097,088
89110 CIP - NONDEPARTMENTAL	\$ 22,799,462	\$ 10,071,467	\$ 12,727,995
82160 CIP - FINANCE	\$ 144,606	\$ 20,146	\$ 124,460
87510 CIP - HUMAN SERVICES	\$ 70,876	\$ -	\$ 70,876
83410 CIP - JUVENILE COURT	\$ 300,000	\$ -	\$ 300,000
82910 CIP - REGISTRAR	\$ 1,369,555	\$ 1,230,012	\$ 139,543
84810 CIP - MAGISTRATE COURT	\$ 429,882	\$ -	\$ 429,882
80362 CIP - MEDICAL EXAMINER -MORGUE	\$ 130,000	\$ 53,389	\$ 76,611
Total	\$ 260,969,030	\$ 189,347,200	\$ 71,621,830

Points of Interest

- The 2022 tax funded capital projects budget was approved for \$2,901,774.

Clerk of Superior Court Projects

Description

The Clerk of Superior Court maintains records for the Superior Court. This project will facilitate the upgrades and replacement of their mainline system used by the Clerk's Office; which is crucial for recording, scanning, and indexing the department's documents.

Financials - Expenditures by Project (Cost Center 83610)

Project	Budget	Expenditure	Balance
105905-HCM CLOUD PROJECT	\$ 170,000	\$ -	\$ 170,000
104419-FINANCE (UCO) VIRTUAL	\$ 550,000	\$ 546,615	\$ 3,385
104337-2015-011 SFTWARE: TY ODY	\$ 695,604	\$ 693,454	\$ 2,150
105403-WINDOWS 7 REPLACEMENT	\$ 1,500,000	\$ 1,491,198	\$ 8,802
105208-AIX SERVERS	\$ 1,162,000	\$ 839,957	\$ 322,043
104817-ACTIVE DIRECTORY	\$ 525,000	\$ 287,521	\$ 237,479
105907-ONEDRIVE MIGRATION	\$ 148,600	\$ 142,474	\$ 6,126
105897-SIEM SECURITY MONITORING	\$ 500,000	\$ 499,966	\$ 34
105997-AZURE	\$ 2,000,000	\$ 1,981,784	\$ 18,216
105903-CRM 311 SYSTEM MODERNIZATION	\$ 230,000	\$ 27,200	\$ 202,800
105107-IT SYSTEM UPGRADE	\$ 500,000	\$ 242,464	\$ 257,536
104643-Oracle CRM Cloud	\$ 838,000	\$ 582,882	\$ 255,118
105899-NETWORK SWITCH GEAR	\$ 350,000	\$ -	\$ 350,000
103079-OASIS - MAINFRAME MIGR.	\$ 3,295,625	\$ 3,246,727	\$ 48,898
104340-2015-028 MAG CT - SFTWR	\$ 256,120	\$ 224,878	\$ 31,242
105992-WAM City Works Migration	\$ 85,000	\$ 42,920	\$ 42,080
105901-FIREWALL MODERIZATION	\$ 325,000	\$ 319,472	\$ 5,528
105541-AIX MIGRATION	\$ 80,000	\$ -	\$ 80,000
105401-WIRING GEAR REPLACEMENT	\$ 500,000	\$ 275,739	\$ 224,261
103886-IS ORACLE ADV PROCUREMENT SU.	\$ 2,250,000	\$ 2,032,040	\$ 217,960
104338-2015-013 WEBSTE REDESIGN	\$ 235,000	\$ 126,250	\$ 108,750
104339-2015-024 SOL: TRK / ODY INTF	\$ 628,000	\$ 614,094	\$ 13,906
105909-ENTERPRISE TELEPHONE	\$ 75,000	\$ -	\$ 75,000
104048-R12 FINANCIAL REPORTING	\$ 1,025,000	\$ 1,024,640	\$ 360
103781-MIGRATION MICROSOFT OFFICE 365	\$ 1,194,510	\$ 1,160,528	\$ 33,983
105626-HCM ORACLE CLOUD SYSTEM	\$ 7,645,000	\$ 6,351,427	\$ 1,293,573
105991-enQuesta	\$ 520,000	\$ 222,608	\$ 297,392
103799-APPLICATION SUPPORT	\$ 205,490	\$ 140,237	\$ 65,253
103309-IS - TYLER CAMA	\$ 2,000,055	\$ 1,904,658	\$ 95,397
104336-2015-014 SFTWARE & PC REPLMT	\$ 1,957,300	\$ 1,938,457	\$ 18,843
Total	\$ 31,446,304	\$ 26,960,190	\$ 4,486,114

Points of Interest

- The 2022 budget includes \$643,553 for maintenance for Odyssey records system.

Community Development Projects

Description

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

Financials - Expenditures by Project (Cost Center 89700)

Project	Budget	Expenditure	Balance
104314-LOU WALKER- IMPROVEMENTS	\$ 200,000	\$ 198,182	\$ 1,818
105304-DEKALB REGIONAL LAND BANK AUTH	\$ 214,590	\$ -	\$ 214,590
Total	\$ 414,590	\$ 198,182	\$ 216,409

Points of Interest

- In FY19 the Board of Commissioners approved \$200,00 for the DeKalb Land Bank Building Authority.

Facilities Management Projects

Description

The Facilities Management capital projects consist of repairs and renovations to county facilities and maintenance of all roofs and heating, ventilation, and air-conditioning systems. These projects improve the infrastructure by enhancing the value and the safety of county buildings.

Financials - Expenditures by Project (Cost Center 81110)

Project	Budget	Expenditure	Balance
106136-HVAC UNITS	\$ 175,000	\$ -	\$ 175,000
103927-HARIK MODULAR TRAILER	\$ 100,000	\$ 98,519	\$ 1,481
106132-CHILLER REPLACEMENT	\$ 300,000	\$ -	\$ 300,000
105332-CEO OFFICE CIP	\$ 91,552	\$ 78,838	\$ 12,714
104465-LITHONIA SENIOR CTR	\$ 5,404,000	\$ 4,384,907	\$ 1,019,093
104035-BACKFLOW PREVENTERS	\$ 350,000	\$ 346,094	\$ 3,906
105382-HVAC - R22 CHANGE OUT	\$ 902,000	\$ 860,666	\$ 41,334
106126-HVAC MODIFICATIONS	\$ 500,000	\$ -	\$ 500,000
101914-TRINITY PARKING DECK	\$ 943,499	\$ 939,698	\$ 3,801
100687-FM-LIFECYCLE	\$ 3,954,641	\$ 3,943,141	\$ 11,499
104416-HVAC-MEMORIAL DRIVE	\$ 42,000	\$ 41,975	\$ 25
104990-PATH trail maintenance	\$ 88,660	\$ 45,999	\$ 42,662
102616-COURTHOUSE RENOVATIONS	\$ 2,900,000	\$ 2,896,138	\$ 3,862
106128-EMERGENCY GENERATORS	\$ 450,000	\$ -	\$ 450,000
103885-CAPITAL SPACE STUDY	\$ 446,322	\$ 444,118	\$ 2,204
105095-175 SAMS STREET FACILITY	\$ 1,130,979	\$ 1,123,217	\$ 7,763
105676-MALOOF BUILDING GENERATOR	\$ 352,589	\$ -	\$ 352,589
104418-W. EXCHNG EQUIP RPLCMP PWR UNT	\$ 250,000	\$ 249,293	\$ 707
104039-FACILITIES MATER PLAN	\$ 800,000	\$ 789,697	\$ 10,303
104001-GENERAL MAINTENANCE	\$ 498,762	\$ 458,196	\$ 40,566
103992-BUILDING PRESERVATION	\$ 78,000	\$ 77,056	\$ 944
106134-COMPUTER ROOM	\$ 360,000	\$ -	\$ 360,000
106130-JUVENILE COURT BUILDOUT	\$ 500,000	\$ -	\$ 500,000
105319-DISTRICT 5 LIBRARIES	\$ 313,664	\$ 313,326	\$ 338
104289-PARKING FACS REPAIR-LANIER SOL	\$ 2,629,038	\$ 1,523,196	\$ 1,105,841
102816-PARKING FACS REPAIR & RENOVNS	\$ 2,049,871	\$ 1,946,307	\$ 103,564
104310-PROJECT MANAGEMENT	\$ 200,000	\$ 198,720	\$ 1,280
104954-DFACS RENTAL REPAIR	\$ 1,400,000	\$ 1,393,440	\$ 6,560
104143-CAMP ROAD DEMOLITION	\$ 3,000,000	\$ 2,984,745	\$ 15,255
Total	\$ 30,210,577	\$ 25,137,287	\$ 5,073,290

Points of Interest

- The Board of Commissioners approved in January 2018, the appropriation of \$1,191,463 in parking fees to be used for Facilities capital improvement projects.
- 2019 revenues from parking totaled \$514,568.
- 2020 revenues from parking totaled \$151,918.22
- FY22 projects include – HVAC modifications (\$500,000), emergency generators (\$450,000), Juvenile Court Buildout (\$500,000), chiller replacement (\$300,00), computer room (\$350,000) and HVAC units (\$175,000)

Fire Department Projects

Description

The Department of Fire & Rescue Services provides fire protection as well as emergency medical services to the citizens of DeKalb County. Capital projects included construction, maintenance, and repair of fire stations.

Financials - Expenditures by Project (Cost Center 84925)

Project	Budget	Expenditure	Balance
102303-FIRE FACILITIES REPAIR	\$ 450,686	\$ 436,466	\$ 14,220
Total	\$ 450,686	\$ 436,466	\$ 14,220

Points of Interest

- The Fire Capital Funds have completed all open projects, remaining balances will be transferred over to other eligible and approved projects.
- Fire Station No. 3 - The construction of Fire Station No. 3 was funded with Community Development Block Grant funds and was completed in the third quarter of 2015; occupancy of the building and operations of Fire Rescue began at the same time.
- The Board appropriated \$162K for the purchase of Toughbook and docking stations. This action is part of the need to upgrade the county's computer-aided dispatch system.
- FY 2022 Budget projects include: SCBA Replacement (\$4,500,000) and Apparatus Bay Door Replacement (\$400,000).

Fleet Management Projects

Description

The Fleet Management capital projects consist of the underground fuel tank and petroleum fuel tank projects, which are needed to meet federal and state requirements for environmental protection.

Financials - Expenditures by Project (Cost Center 81210)

Project	Budget	Expenditure	Balance
104581-Upgrade Fuel Pumps	\$ 295,000	\$ -	\$ 295,000
105166-FLEET UPGRADE FASTER SOFTWARE	\$ 330,000	\$ 282,435	\$ 47,565
Total	\$ 625,000	\$ 282,435	\$ 342,565

Points of Interest

- The Board of Commissioners approved \$295,000 to be appropriated for upgrades to fuel pump dispenser (\$25,000), fuel master systems (\$120,000), venter root system (\$50,000), and the grading of a surplus storage lot (\$100,000).

CIP Fund HOST Projects (80330)

Description

On March 18, 1997, the DeKalb County voters approved a sales tax referendum. The Homestead Option Sales Tax (HOST) increased the sales tax by one cent effective July 1, 1997. The additional revenue provided up to 100% homestead exemption for owner occupied dwellings and up to 20% of the sales tax revenue for capital improvement projects beginning in 1999. The revenue collected in the initial 18 months of the tax could be used for any purpose. The Board of Commissioners (BOC) decided to use the initial revenue for capital expenditures. The HOST revenue estimates for DeKalb County were based on the sales tax revenue collections of the Metropolitan Atlanta Rapid Transit Authority (MARTA). The initial revenue estimate for the first 18 months was \$133,445,400. The BOC appropriated \$26 million in 1997 (estimated to be four months of anticipated receipts). The actual total receipts for 1997 were \$19,554,622.

Financials - Expenditures by Project (Cost Center 80330)

Project	Sum of Budget	Sum of Expenditures	Sum of Balance
100473-CHAM DUNWOODY ST	\$ 82,565	\$ 81,439	\$ 1,126
104450-S. River TRL to FLTN C	\$ 5,967	\$ -	\$ 5,967
101969-WIDNG BOLDCST I285	\$ 19,475	\$ 11,547	\$ 7,928
103417-STONECREST ARE IM	\$ 16,731	\$ 6,576	\$ 10,155
100235-HOST D1 TCKER MN S	\$ 150,000	\$ 144,928	\$ 5,072
100234-HOST D3-GLNWD AVE	\$ 690,001	\$ 689,925	\$ 76
100758-PANOLA ROAD AT I-20	\$ 149,544	\$ 148,659	\$ 885
Total	\$ 1,114,283	\$ 1,083,074	\$ 31,208

Points of Interest

- DeKalb County has leveraged funding from the Georgia Department of Transportation for the South Stone Mountain sidewalks and bike lane project, Rockbridge Road improvement project, South Fork Peachtree Creek Trail project, and Northlake area streetscapes.

CIP Fund HOST Projects (80603)

Description

On March 18, 1997, the DeKalb County voters approved the Homestead Option Sales Tax (HOST) by referendum. HOST increased the sales tax by one cent effective July 1, 1997. The additional revenue provided up to 100% tax exemption for homestead exempt property and up to 20% of the sales tax revenue for capital improvement projects beginning in 1999. The Board of Commissioners (BOC) decided to use the initial 18 months of revenue for capital expenditures.

Financials - Expenditures by Project (Cost Center 80603)

Project	Budget	Expenditure	Balance
101946-TURNER HILL PKY TO MCDANIEL	\$ 1,125,000	\$ 1,083,603	\$ 41,397
102376-N. INDAN CREEK @ MEMORIAL COLL	\$ 389,376	\$ 386,242	\$ 3,134
102225-LTIHONIA IND. BLVD. PH. 1-3	\$ 8,600,384	\$ 5,900,285	\$ 2,700,098
100787-SCHOOL SIGNAGE SAFETY	\$ 150,000	\$ 143,147	\$ 6,853
102375-NORTHLAKE STREETSCAPES, PH 2	\$ 2,006,049	\$ 1,275,034	\$ 731,015
102600-RESERVE FOR FUTURE PROJECTS	\$ 31,979	\$ 2,945	\$ 29,034
100743-MEMORIAL DRIVE STREETSCAPES	\$ 3,816,347	\$ 3,784,648	\$ 31,698
101587-COVINGTON HWY. SIDEWALKS	\$ 807,300	\$ 773,388	\$ 33,912
100415-19 COUNTYWIDE SIDEWALKS	\$ 5,240,000	\$ 4,738,625	\$ 501,375
102377-MEMORIAL DR @ MEM COLLEG DR	\$ 537,466	\$ 511,780	\$ 25,686
100665-EMORY VILLAGE STREETSCAPE	\$ 1,831,000	\$ 1,790,382	\$ 40,618
101949-STONE MOUNTAIN LITHONIA TRL	\$ 6,592,822	\$ 5,694,526	\$ 898,296
101590-N.AVENUE-CHURCH ST.-RAILROAD	\$ 30,000	\$ -	\$ 30,000
100801-TRAFFIC SIGNALIZATION	\$ 2,475,000	\$ 2,131,873	\$ 343,127
100234-HOST D3-GLNWD AVE SDWLKS	\$ 7,835,766	\$ 7,348,415	\$ 487,351
101549-ROCKBRIDGE RD.-SCENIC CORR.	\$ 5,081,187	\$ 1,952,280	\$ 3,128,907
102270-RAINBOW DRIVE SIDEWALKS	\$ 2,131,175	\$ 1,974,884	\$ 156,291
101947-GLENWOOD ROAD PHASE 2 (PE)	\$ 250,000	\$ 248,777	\$ 1,223
100100-HOST MA LOCAL INITIAT	\$ 375,100	\$ 375,099	\$ 1
100758-PANOLA ROAD AT I-20	\$ 224,544	\$ 217,840	\$ 6,704
100463-CANDLER RD STREETSCAPES-PH II	\$ 3,486,751	\$ 3,469,429	\$ 17,322
102494-MORELAND AVE. STREETSCPS	\$ 399,178	\$ 220,417	\$ 178,761
101550-KLONDIKE BIKE/PED	\$ 1,117,527	\$ 967,193	\$ 150,334
100800-TRAFFIC & INTER CONT DESIGN	\$ 1,866,567	\$ 1,862,282	\$ 4,284
102496-LAVISTA/OAKGROVE	\$ 2,900,000	\$ 2,122,317	\$ 777,683
103668-MISC. SIDEWALK & SAFETY PRJS	\$ 505,544	\$ 463,667	\$ 41,877
100163-HOST-PANOLA RD THOMPSON	\$ 2,575,000	\$ 2,441,242	\$ 133,758
100115-HOST-GDOT/LAV RD IMPR	\$ 3,084,245	\$ 2,196,381	\$ 887,864
100431-ADA/PED SAFETY UPGRADES	\$ 325,000	\$ 307,128	\$ 17,872
100779-R/W ACQUISITION	\$ 997,883	\$ 997,809	\$ 74
100812-WELLBORN / S STONE MTN LITH RD	\$ 640,779	\$ 638,397	\$ 2,382
100121-HOST BIKE/PED TRLS(S.FRK)	\$ 4,562,660	\$ 4,288,737	\$ 273,923
101551-LOCAL MATCH-GDOT SYS.OPS.	\$ 500,000	\$ 498,528	\$ 1,472
103417-STONECREST ARE IMPROVMENTS	\$ 16,731	\$ 6,576	\$ 10,155

Financials - Expenditures by Project (Cost Center 80603)

101944-GLENWOOD PHASE 1	\$ 400,000	\$ 394,993	\$ 5,007
102374-2 CMAQ CORRIDORS	\$ 538,119	\$ 331,927	\$ 206,192
102378-EMERGENCY BRIDGE	\$ 1,200,000	\$ 1,144,122	\$ 55,878
100699-GUARD RAIL INSTALLATION	\$ 189,599	\$ 167,059	\$ 22,540
102226-RAYS RD & S. HARISTON SDWALKS	\$ 1,797,600	\$ 827,184	\$ 970,416
101552-ATL-TO-STONE MT.PERIM.COL.BIKE	\$ 250,000	\$ 244,865	\$ 5,135
102172-COVINGTON HWY P# 0008288	\$ 380,000	\$ 88,766	\$ 291,234
100170-HOST-ROADWAY STRIPING	\$ 200,000	\$ 172,502	\$ 27,498
Total	\$ 77,463,678	\$ 64,185,298	\$ 13,278,381

Points of Interest

- DeKalb County has leveraged funding from the Georgia Department of Transportation for the South Stone Mountain sidewalks and bike lane project, Rockbridge Road improvement project, South Fork Peachtree Creek Trail project, and Northlake area streetscapes.

Innovation & Technology Projects

Description

The capital projects budget for the Innovation & Technology Department includes funding for acquisition of equipment and major system upgrades. These areas have proven to be the most critical to the county's infrastructure and day-to-day operations.

Financials - Expenditures by Project (Cost Center 81610)

Project	Budget	Expenditure	Balance
105905-HCM CLOUD PROJECT	\$ 170,000	\$ -	\$ 170,000
104419-FINANCE (UCO) VIRTUAL	\$ 550,000	\$ 546,615	\$ 3,385
104337-2015-011 SFTWARE: TY ODY	\$ 695,604	\$ 693,454	\$ 2,150
105403-WINDOWS 7 REPLACEMENT	\$ 1,500,000	\$ 1,491,198	\$ 8,802
105208-AIX SERVERS	\$ 1,162,000	\$ 839,957	\$ 322,043
104817-ACTIVE DIRECTORY	\$ 525,000	\$ 287,521	\$ 237,479
105907-ONEDRIVE MIGRATION	\$ 148,600	\$ 142,474	\$ 6,126
105897-SIEM SECURITY MONITORING	\$ 500,000	\$ 499,966	\$ 34
105997-AZURE	\$ 2,000,000	\$ 1,981,784	\$ 18,216
105903-CRM 311 SYSTEM MODERNIZATION	\$ 230,000	\$ 27,200	\$ 202,800
105107-IT SYSTEM UPGRADE	\$ 500,000	\$ 242,464	\$ 257,536
104643-Oracle CRM Cloud	\$ 838,000	\$ 582,882	\$ 255,118
105899-NETWORK SWITCH GEAR	\$ 350,000	\$ -	\$ 350,000
103079-OASIS - MAINFRAME MIGR.	\$ 3,295,625	\$ 3,246,727	\$ 48,898
104340-2015-028 MAG CT - SFTWR	\$ 256,120	\$ 224,878	\$ 31,242
105992-WAM City Works Migration	\$ 85,000	\$ 42,920	\$ 42,080
105901-FIREWALL MODERIZATION	\$ 325,000	\$ 319,472	\$ 5,528
105541-AIX MIGRATION	\$ 80,000	\$ -	\$ 80,000
105401-WIRING GEAR REPLACEMENT	\$ 500,000	\$ 275,739	\$ 224,261
103886-IS ORACLE ADV PROCUREMENT SU.	\$ 2,250,000	\$ 2,032,040	\$ 217,960
104338-2015-013 WEBSTE REDESIGN	\$ 235,000	\$ 126,250	\$ 108,750
104339-2015-024 SOL: TRK / ODY INTF	\$ 628,000	\$ 614,094	\$ 13,906
105909-ENTERPRISE TELEPHONE	\$ 75,000	\$ -	\$ 75,000
104048-R12 FINANCIAL REPORTING	\$ 1,025,000	\$ 1,024,640	\$ 360
103781-MIGRATION MICROSOFT OFFICE 365	\$ 1,194,510	\$ 1,160,528	\$ 33,983
105626-HCM ORACLE CLOUD SYSTEM	\$ 7,645,000	\$ 6,351,427	\$ 1,293,573
105991-enQuesta	\$ 520,000	\$ 222,608	\$ 297,392
103799-APPLICATION SUPPORT	\$ 205,490	\$ 140,237	\$ 65,253
103309-IS - TYLER CAMA	\$ 2,000,055	\$ 1,904,658	\$ 95,397
104336-2015-014 SFTWARE & PC REPLMT	\$ 1,957,300	\$ 1,938,457	\$ 18,843
Total	\$ 31,446,304	\$ 26,960,190	\$ 4,486,114

Points of Interest

- The capital improvement projects for FY2022 include computer replacements (\$1,500,000), EnQuesta Billing System modernization (\$350,000), fuel master upgrade (\$350,000), 311 Oracle implementation (\$390,000) and Cityworks (\$170,000).

Libraries Projects

Description

Funding has been provided from the General Fund for projects to expand Library facilities, general maintenance and to replace computers. In 2014, the Board of Commissioners approved funding for repairs of the heating, ventilating and air conditioning system.

Financials - Expenditures by Project (Cost Center 80668)

Project	Budget	Expenditure	Balance
104031-PARKING DECK-DECATUR	\$ 250,000	\$ 244,877	\$ 5,123
104818-CHAMBLEE PARKING LOT	\$ 200,000	\$ -	\$ 200,000
105409-SECURITY CAMERAS	\$ 125,000	\$ -	\$ 125,000
104678-REPURPOSING LIBRARY FUNDS	\$ 4,000,000	\$ 1,715,374	\$ 2,284,626
Total	\$ 4,575,000	\$ 1,960,250	\$ 2,614,750

Points of Interest

- During the 2015 mid-year budget process the Board of Commissioners approved the construction of a Wade Walker library.
- The BOC approved the reallocation of the Wade Walker funding to other priority projects in June 2017.
- The 2017 budget includes \$1M in funding for books and materials for the county wide library system.
- The 2018 budget includes funding of \$200,000 for Chamblee library ADA (Americans with Disabilities Act) and safety repairs.
- Upgraded the Sue Kellogg Library in 2019 total \$151,778.

Medical Examiner Projects

Description

The Medical Examiner performs investigations of all deaths that are required by law in the incorporated and unincorporated areas of DeKalb County. All capital project funding will address the purchase of specialized equipment, technology solutions that will either replace or enhance existing software systems, and maintenance or improvement of their facility.

Financials - Expenditures by Project (Cost Center 80362)

No projects with balances.

Non-Departmental Projects

Description

The Non-Departmental department was activated in 2014 to account for capital projects that are assets to the county overall service delivery to the citizens and employees of the county.

Financials - Expenditures by Project (Cost Center 89110)

Project	Budget	Expenditure	Balance
104027-TOURISM PRODUCT	\$ 4,416,639	\$ -	\$ 4,416,639
104041-AVONDALE TAD	\$ 1,488,300	\$ 30,055	\$ 1,458,244
106091-GEORGIA AIR & SPACE MUSEUM	\$ 17,500	\$ -	\$ 17,500
105717-DIST.7 DVC FEASIBILITY STUDY	\$ 100,000	\$ -	\$ 100,000
105814-CID- DISTRICT 4 MEMORIAL DR.	\$ 52,500	\$ -	\$ 52,500
104248-KENSINGTON TAD	\$ 937,104	\$ 23,805	\$ 913,300
105914-GATEWAY IMP PROJECTS	\$ 2,500,000	\$ -	\$ 2,500,000
104359-TOBIE GRANT INTERGENERAL CTR	\$ 9,292,043	\$ 8,545,460	\$ 746,584
104249-BRIARCLIFF TAD	\$ 2,137,015	\$ 26,159	\$ 2,110,856
105630-CIP MAINTENANCE & REPAIR	\$ 1,858,361	\$ 1,445,988	\$ 412,373
Total	\$ 22,799,462	\$ 10,071,467	\$ 12,727,995

Points of Interest

- The Board of Commissioners appropriated \$795K from the Tax Allocation District (TAD) fund for capital improvement in those areas.
- An additional \$5,386,000 was approved in the 2017 budget for Tobie Grant Intergenerational Center.
- In 2017 the county funded several departments that were affected by Hurricane Irma. Once the Georgia Emergency Management Agency application is approved, the expenditures will be transferred to the grant.
- The reimbursement received from Georgia Emergency Management were approved for CIP projects.

Parks Projects

Description

The Parks & Recreation capital projects program is responsible for the improvement of existing parks and athletic fields, the acquisition and development of new park lands, the repairing, renovation and construction of recreation centers, youth sports association facilities, and swimming pools. Most of the park development, facility renovation, and swimming pool construction is contracted out to private companies, while much of the design and minor construction is accomplished in-house.

Financials - Expenditures by Project (Cost Center 86101)

Project	Budget	Expenditure	Balance
106142-EXCHANGE LIGHTING	\$ 475,000	\$ -	\$ 475,000
105896-MASON MILL BOARDWALK/BRIDGE	\$ 750,000	\$ 50,553	\$ 699,447
104843-DIST 7 PLSNTDALE PROCEEDS	\$ 335,523	\$ 182,276	\$ 153,247
105894-PATH Boardwalk Replacement	\$ 795,000	\$ 351,920	\$ 443,080
104837-SALE OF PLESANTDALE PROCEEDS	\$ 1,210,000	\$ 804,310	\$ 405,690
105395-PORTER SANFORD	\$ 100,000	\$ 87,404	\$ 12,596
105378-MYSTER VALLY GLF COURSE	\$ 650,000	\$ 465,332	\$ 184,668
105758-CONSTITUTION LAKE - BOARDWALK	\$ 150,000	\$ -	\$ 150,000
104317-DEFERRED MAINTENANCE	\$ 1,865,500	\$ 1,505,726	\$ 359,774
105990-CHaRM DISTRICT 3	\$ 150,000	\$ 17,900	\$ 132,100
106140-MASON MILL - SYNTHETIC TURF	\$ 520,000	\$ -	\$ 520,000
105624-DIST 2 PARK PRIDE PENDERGRAST	\$ 50,000	\$ 9,546	\$ 40,454
106149-CALLANWODLE WINTER LIVING ROOM	\$ 83,613	\$ -	\$ 83,613
105410-HIDDEN ACRE NATURE RESERVE	\$ 200,000	\$ 27,375	\$ 172,625
105556-TOP END TRAIL	\$ 30,000	\$ -	\$ 30,000
105587-DIST 3 ELLENWOOD PARK	\$ 100,000	\$ -	\$ 100,000
104712-SUGAR CRK TNNS CTR	\$ 1,284,936	\$ 1,057,935	\$ 227,001
106144-CHARM BUILDOUT	\$ 500,000	\$ -	\$ 500,000
106146-TRAIL MAINTENANCE & REPAIRS	\$ 500,000	\$ -	\$ 500,000
105825-DIST 7 HAIRSTON PARK	\$ 20,500	\$ 9,500	\$ 11,000
105910-MASON MILL PLAYGROUND	\$ 65,000	\$ -	\$ 65,000
106141-INDIGENT GRAVE CONST	\$ 1,200,000	\$ -	\$ 1,200,000
105104-Rainbow Park Amphitheater	\$ 400,000	\$ 351,234	\$ 48,766
104842-DIST 6 PLSNTDALE PROCEEDS	\$ 335,523	\$ 2,548	\$ 332,975
105397-YF - BRANSBY/ROCK CHAPEL	\$ 824,000	\$ 4,300	\$ 819,700
106115-BOOST	\$ 119,000	\$ -	\$ 119,000
104318-ELLENWOOD SITE DEV	\$ 800,000	\$ 49,500	\$ 750,500
106145-DOTTIE BRIDGES - TENNIS COURT	\$ 250,000	\$ -	\$ 250,000

Financials - Expenditures by Project (Cost Center 86101 continued)

106143-PATH TRAIL MAINTENANCE	\$ 120,000	\$ -	\$ 120,000
105288-REDAN REC CENTER - B&G CL	\$ 40,000	\$ 7,592	\$ 32,408
105712-GLEN EMERALD PARK	\$ 3,000,000	\$ 1,153,131	\$ 1,846,869
104621-PARKS-DEKALB TENNIS CENTER	\$ 50,000	\$ 42,846	\$ 7,154
105312-COUNTY LINE EXPANSION	\$ 22,500	\$ -	\$ 22,500
105300-PARK PATROL/ PLANT REMOVAL	\$ 90,000	\$ 41,277	\$ 48,723
105344-NEEDHAM PARK DEV	\$ 363,600	\$ 20,088	\$ 343,513
104839-DISTRICT 3 PLSNTDALE PROCEEDS	\$ 320,523	\$ 301,803	\$ 18,720
105586-DIST 3 RAINBOW PK AMP	\$ 100,000	\$ 87,404	\$ 12,596
105346-SCOTT CIRCLE STEVENSON	\$ 320,000	\$ 294,159	\$ 25,841
106017-BURIAL SITE	\$ 170,000	\$ 27,200	\$ 142,800
104989-RESTROOM BOULDERCREST NH SCC	\$ 765,000	\$ 674,619	\$ 90,381
105443-LYON FARM SMOKEHOUSE	\$ 100,000	\$ -	\$ 100,000
105317-LITHONIA AMPHITHEATER	\$ 35,000	\$ 29,089	\$ 5,911
104838-DISTRICT PLESANTDALE PROCEEDS	\$ 335,523	\$ 21,480	\$ 314,043
105895-SITE DESIGN FOR BURIAL SITES	\$ 170,000	\$ 2,400	\$ 167,600
104841-DIST 5 PLSNTDALE PROCEEDS	\$ 335,523	\$ -	\$ 335,523
104840-DIST 4 PLSNTDALE PROCEEDS	\$ 335,523	\$ -	\$ 335,523
106147-LUCIOUS SANDERS REC - PLANNING	\$ 500,000	\$ -	\$ 500,000
105558-PARKS RESTROOMS	\$ 100,000	\$ 94,910	\$ 5,090
105722-YOUTH FARM - E.M.B.A.R.C.	\$ 100,000	\$ -	\$ 100,000
106032-Briarlake Forest Park House	\$ 11,588	\$ -	\$ 11,588
Total	\$ 21,148,375	\$ 7,775,359	\$ 13,373,016

Points of Interest

- **2022 FY Budget Projects:**
 - Mason Mill Park/Synthetic Turf - \$520,000
 - Indigent Grave Construction - \$1,200,000
 - Exchange Lighting - \$475,000
 - PATH Trail Maintenance additional funding - \$120,000
 - Live Thrive CHARM Buildout and Site Development - \$500,000
 - Trail Maintenance & Repairs - \$500,000
 - Lucious Sanders Recreation Center Planning - \$500,000
 - Planning for Replacement of Mason Mill Recreation Center - \$500,000
 - Callanwolde Winter Living Room Terrace Project - \$83,613

Planning Projects

Description

The Planning capital projects provide for potential growth and redevelopment in areas across the county. Projects include upgrades to the permitting system and Livable Center Initiative studies conducted at various locations in the county.

Financials - Expenditures by Project (Cost Center 85110)

Project	Budget	Expenditure	Balance
105571-GLENWOOD RD - COLUMBIA DR LCI	\$ 49,000	\$ 39,200	\$ 9,800
105543-TRANSPORTATION COMPREHENSIVE PLAN	\$ 1,250,000	\$ 572,599	\$ 677,401
103945-PERMITTING SYSTEM IMPROVEMENTS	\$ 4,155,307	\$ 3,716,099	\$ 439,208
105293-MEMORIAL DRIVE CORRIDOR	\$ 234,400	\$ 205,800	\$ 28,600
106080-CAGS MEMORIAL DR CORRIDOR	\$ 50,000	\$ 5,175	\$ 44,825
104311-TECHNOLOGY PROJECT DOX	\$ 1,018,910	\$ 842,355	\$ 176,555
Total	\$ 6,757,617	\$ 5,381,228	\$ 1,376,389

Points of Interest

- The Board of Commissioners approved \$826,787 toward Phase III of the Hansen Project Dox (contributions were derived from the Development, Water & Sewer, Fire, and Unincorporated Funds).
- The 2018 budget included 423,047, for Year Four of five of the DOX technology project.
- The BOC approved \$1,000,000 from ARC for Transportation Comprehensive Plan project and the BOC approved county matching funds of \$250,000.

Police Projects

Description

Police capital projects include the renovation of existing police stations and precincts, firing range improvements, and upgrades for technology equipment.

Financials - Expenditures by Project (Cost Center 84602)

Project	Budget	Expenditure	Balance
105918-POLICE POST	\$ 180,000	\$ -	\$ 180,000
105922-POLICE EVIDENCE ROOM	\$ 750,000	\$ 79,457	\$ 670,543
105550-FLOCK SAFETY CAMERAS	\$ 108,500	\$ 69,000	\$ 39,500
104420-COMPUTER AIDED DISPATCH (CAD)	\$ 4,227,381	\$ 4,225,741	\$ 1,640
105916-POLICE ATHLETIC LEAGUE	\$ 250,000	\$ -	\$ 250,000
Total	\$ 5,515,881	\$ 4,374,198	\$ 1,141,683

Points of Interest

- **2022 FY Budget projects:**
 - Microfilm/Microfiche Project - \$285,120



Section V

Appendix

Budget Resolution
Statistics
Acronyms
Glossary

Budget Resolution



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Agenda Item

File ID: 2022-1043

Substitute

2/22/2022

Public Hearing: YES ☒ NO ☐

Department: Chief Executive Office

SUBJECT:

Commission District(s): All

To Adopt the 2022 Operating Budget

Information Contact: CEO Michael L. Thurmond

Phone Number: 404 371-2881

PURPOSE:

To adopt the 2022 Operating Budget

NEED/IMPACT:

Per Section 17 of the County's Organizational Act, the CEO is required to submit a proposed budget for the following calendar year. The budget was transmitted to the Board on December 15, 2021. The Organizational Act requires a budget be approved and adopted before March 1st by the Board of Commissioners.

This agenda requests passing of the attached document:

Attachment A 2022 Operating Budget Resolution

FISCAL IMPACT:

Approves the appropriation of \$1.54 billion in revenues and expenditures for the County's operating budget in FY2022.

RECOMMENDATION:

To adopt the 2022 Operating Budget.

RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2022 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 2022 budget to the Board of Commissioners of DeKalb County which outlines the County's financial plan for said fiscal year, and

WHEREAS, the Board of Commissioners has reviewed the proposed budget submitted by the Chief Executive Officer at its Finance, Audit and Budget Committee; and

WHEREAS, the Board of Commissioners and Chief Executive Officer have worked jointly to incorporate the amendments recommended by the Board of Commissioners; and

WHEREAS, the Board of Commissioners intend that indigent burials be carried out in an effective and dignified manner and where appropriate, feasible, and consistent with a dignified burial, the County will endeavor to place proper memorial markers to identify the sacred ground of the burial; and

WHEREAS, the budget lists proposed expenditures for the fiscal year 2022, proposes certain levies and charges to finance these expenditures for the fiscal year 2022 and lists the anticipated revenues to be derived there from,

NOW, THEREFORE, BE IT RESOLVED that this budget is hereby approved and the items of revenues shown in the budget for each fund in the amounts anticipated are adopted and that the amounts shown in the budget for each fund as proposed expenditures are hereby appropriated to the departments named in each fund; and

BE IT FURTHER RESOLVED that the expenditures shall not exceed the appropriations authorized by this budget or amendments thereto provided; however, that expenditures for the fiscal year shall not exceed actual funding available.

ADOPTED by the DeKalb County Board of Commissioners, this ____ day of _____, 20 ____.

ROBERT J. PATRICK
Presiding Officer, Board of Commissioners
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this ____ day of
_____, 20 ____.

MICHAEL L. THURMOND
Chief Executive Officer
DeKalb County, Georgia

ATTEST:

BARBARA H. SANDERS, CCC
Clerk to the Board of Commissioners
And Chief Executive Officer
DeKalb County, Georgia

APPROVED AS TO FORM:

VIVIANE ERNSTES
County Attorney
DeKalb County, Georgia

APPROVED AS TO SUBSTANCE:

T. J. SIGLER
Budget Director
DeKalb County, Georgia

Schedule A

FY22 Budget
DeKalb County, Georgia
General Fund (100)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	76,372,726		90,256,861
Taxes	197,192,030	3,166,428	200,358,458
HOST / EHOST Sales Taxes	127,055,130	12,490,764	139,545,894
Licenses & Permits	467,384	(113,627)	353,757
Intergovernmental	2,030,667	(82,402)	1,948,265
Charges for Services	47,695,718	13,435,972	61,131,690
Fines & Forfeitures	10,906,700	(1,113,647)	9,793,053
Investment Income	24,073	(3,696)	20,377
Contributions & Donations	-	3,890	3,890
Miscellaneous	2,741,951	(658,069)	2,083,882
Other Financing Sources	2,937,252	1,525,462	4,462,714
Transfer from County-wide Bond Fund	1,918,077	(1,918,077)	-
Total Revenue	392,968,982	26,732,998	419,701,980
Animal Services	6,053,282	622,842	6,676,124
Board of Commissioners	4,203,316	984,864	5,188,180
Budget	1,130,366	222,265	1,352,631
Chief Executive Officer	3,605,196	589,076	4,194,272
Child Advocate	2,965,467	467,090	3,432,557
Citizen Help Center a.k.a. 311	582,964	151,621	734,585
Clerk of Superior Court	8,424,955	3,109,300	11,534,255
Community Service Board	2,134,057	715,000	2,849,057
Cooperative Extension	1,058,690	243,077	1,301,767
Debt	8,985,098	81,246	9,066,344
DEMA - DeKalb Emerg Mgt Agy	1,079,807	129,279	1,209,086
DFCS	1,438,220	-	1,438,220
District Attorney	19,194,646	6,901,593	26,096,239
Economic Development	1,908,250	-	1,908,250
Elections	3,640,179	3,374,016	7,014,195
Ethics Board	575,488	93,996	669,484
Facilities	19,535,022	655,000	20,190,022
Finance	6,344,487	2,434,550	8,779,037
Fire (General Fund)	4,444,481	923,947	5,368,428
Geographic Information Systems	2,603,763	631,979	3,235,742
Health Board	4,890,012	830,751	5,720,763
Human Resources	4,515,954	926,850	5,442,804
Human Services	6,260,047	1,627,257	7,887,304
Internal Audit	1,937,161	396,780	2,333,941
IT	32,556,527	4,302,310	36,858,837
Juvenile Court	7,666,198	1,517,329	9,183,527
Law	4,561,179	1,374,265	5,935,444
Library	21,148,613	(138,550)	21,010,063
Magistrate Court	4,689,292	1,239,603	5,928,895
Medical Examiner	3,110,231	403,286	3,513,517
Non-Departmental	7,158,435	(498,879)	6,659,556
Pension	27,953,121	(27,953,121)	-

12:36 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
General Fund (100)

	Mid-Year FY21	Change	Proposed FY22
Planning & Sustainability	2,114,619	430,259	2,544,878
Police (General Fund)	5,894,667	2,279,533	8,174,200
Probate Court	2,304,987	494,772	2,799,759
Property Appraisal	5,595,818	1,139,501	6,735,319
Public Defender	10,178,338	1,980,358	12,158,696
Public Works Director	716,606	252,183	968,789
Purchasing	3,110,877	730,995	3,841,872
Sheriff	76,066,355	7,469,112	83,535,467
Solicitor	8,444,415	1,304,685	9,749,100
State Court	17,456,296	2,981,671	20,437,967
Superior Court	11,690,948	3,633,331	15,324,279
Tax Commissioner	8,823,219	1,667,548	10,490,767
Total Recurring Expenses	378,751,649	30,722,570	409,474,219
Contributions	5,821,081	(2,919,307)	2,901,774
Facilities	-	2,285,000	2,285,000
Health Board	230,751	(230,751)	-
IT	-	6,760,000	6,760,000
Juvenile Court	-	500,000	500,000
Sheriff	-	112,000	112,000
Non-Departmental	10,000,000	(7,750,000)	2,250,000
State Court	-	1,143,000	1,143,000
Total Non-recurring Expenses	16,051,832	(100,058)	15,951,774
Total Expenses	394,803,481	30,622,512	425,425,993
Budgetary Reserve	55,257,801		40,353,561
EHOST Reserve	19,280,426		44,179,287
Total Reserves	74,538,227		84,532,848

Months Exp Rsrv 2.48
Resolution Revenue 509,958,841
Resolution Expenses 509,958,841

12:36 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Fire Fund (270)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	4,344,165		10,557,757
Taxes	89,212,949	3,621,967	92,834,916
Charges for Services	2,060,664	76,324	2,136,988
Fines & Forfeitures	-	-	-
Investment Income	2,500	(299)	2,201
Miscellaneous	(30,155)	(10,240)	(40,395)
Transfer from General Fund to Fire	1,083,594	-	1,083,594
Total Revenue	92,329,552	3,687,752	96,017,304
Debt	792,242	(768)	791,474
Fire	69,416,089	15,003,844	84,419,933
Non-Departmental	8,753,597	532,174	9,285,771
Pension	8,046,606	(8,046,606)	-
Total Recurring Expenses	87,008,534	7,488,644	94,497,178
Fire	-	4,900,000	4,900,000
Total Non-Recurring Expenses	-	4,900,000	4,900,000
Total Expenses	87,008,534	12,388,644	99,397,178
Budgetary Reserve	9,665,183		7,177,883
Total Reserves	9,665,183		7,177,883

Months Exp Rsrv	0.91
Resolution Revenue	106,575,061
Resolution Expenses	106,575,061

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Designated Fund (271)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	3,852,146		3,844,561
Taxes	21,048,495	575,135	21,623,630
Charges for Services	1,835,841	774,230	2,610,071
Investment Income	1,115	(356)	759
Miscellaneous	(187)	91,897	91,710
Other Financing Sources	-	-	-
Tfr from Unincorp Fund (272)	19,535,105	4,809,187	24,344,292
Tfr from Strmwtr Fund (580)	1,048,740	-	1,048,740
Total Revenue	43,469,109	6,250,093	49,719,202
Debt	153,497	(149)	153,348
Non-Departmental	5,727,548	664,844	6,392,392
Parks	18,792,314	2,607,851	21,400,165
Pension	2,953,920	(2,953,920)	-
Roads & Drainage (Public Works)	15,349,653	910,666	16,260,319
Transportation (Public Works)	2,945,654	423,915	3,369,569
Total Expenses	45,922,586	1,653,207	47,575,793
Contributions	-	-	-
Parks	-	4,648,613	4,648,613
Transportation (Public Works)	-	100,000	100,000
Total Non-recurring Expenses	-	4,748,613	4,748,613
Total Expenses	45,922,586	6,401,820	52,324,406
Budgetary Reserve	1,398,669		1,239,357
Total Reserves	1,398,669		1,239,357

Months Exp Rsrv	0.31
Resolution Revenue	53,563,763
Resolution Expenses	53,563,763

12:54 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Unincorporated Fund (272)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	735,411		3,946,349
Taxes	34,068,637	474,879	34,543,516
Licenses & Permits	13,629,456	(1,380,920)	12,248,536
Fines & Forfeitures	2,434,884	141,574	2,576,458
Miscellaneous	176,759	15,827	192,586
Trf fm Hotel/Motel Fund (275)	695,000	-	695,000
Trf fm Sanitation Fund (541)	19,399	-	19,399
Trf to Designated Fund (271)	(19,535,105)	(4,809,186)	(24,344,291)
Total Revenue	31,489,030	(5,557,826)	25,931,204
Beautification	8,189,413	(43,715)	8,145,698
Code Compliance	4,888,486	739,144	5,627,630
Non-Departmental	1,970,221	5,135	1,975,356
Planning & Sustainability	1,829,101	840,530	2,669,631
Traffic Court	5,003,024	2,219,479	7,222,503
Total Expenses	21,880,245	3,760,573	25,640,818
Non-Dept (Reserve for Appropriation)	2,100,000	-	2,100,000
Contributions	2,500,000	(2,500,000)	-
Total Non-Recurring Expenses	4,600,000	(2,500,000)	2,100,000
Total Expenses	26,480,245	1,260,573	27,740,818
Budgetary Reserve	5,744,196	(6,818,399)	2,136,735
Total Reserves	5,744,196	(6,818,399)	2,136,735

Months Exp Rsrv 1.00
Resolution Revenue 29,877,553
Resolution Expenses 29,877,553

--

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Hospital Fund (273)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	904,287		3,854,543
Taxes	8,587,300	(136,027)	8,451,273
HOST / eHOST Sales Taxes	9,917,453	82,547	10,000,000
Charges for Services	188,306	(2,511)	185,795
Investment Income	1,872	(592)	1,280
Total Revenue	18,694,931	(56,583)	18,638,348
Grady Subsidy	12,934,952	483,000	13,417,952
Grady Debt	2,687,225	-	2,687,225
Other Professional Services	20,000	-	20,000
Total Expenses	15,642,177	483,000	16,125,177
Grady Ponce Center Contribution	2,000,000	1,200,000	3,200,000
Total Non-Recurring Expenses	2,000,000	1,200,000	3,200,000
Total Expenses	17,642,177	1,683,000	19,325,177
Budgetary Reserve	595,943		731,282
EHOST Reserve	1,361,098		2,436,432
Total Reserves	1,957,041		3,167,714

Months Exp Rsrv	2.36
Resolution Revenue	22,492,891
Resolution Expenses	22,492,891

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Police Fund (274)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	20,156,153		24,256,573
Taxes	117,748,792	8,251,919	126,000,711
Licenses & Permits	73,938	-	73,938
Fines & Forfeitures	-	-	-
Charges for Services	1,301,383	(79,046)	1,222,337
Investment Income	2,771	(1,598)	1,173
Miscellaneous	72,012	(20,963)	51,049
Total Revenue	119,198,896	8,150,312	127,349,208
Debt	1,515,472	-	1,515,472
Non-Departmental	11,237,652	-	11,710,116
Pension	10,436,927	(10,436,927)	-
Police	93,743,455	20,058,847	113,802,302
Total Recurring Expenses	116,933,506	9,621,920	127,027,890
Contribution	-	285,120	285,120
Total Non-recurring Expenses	-	285,120	285,120
Total Expenses	116,933,506	9,907,040	127,313,010
Budgetary Reserve	22,421,543		24,292,771
Total Reserves	22,421,543		24,292,771

Months Exp Rsrv 2.29
Resolution Revenue 151,605,781
Resolution Expenses 151,605,781

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Countywide Bond Fund (410)

	Current FY21	Change	Proposed FY22
Starting Fund Balance January 1st	132,905		-
Taxes	1,714,943	(1,714,943)	-
Charges for Services	71,129	(71,129)	-
Investment Income	300	(300)	-
Total Revenue	1,786,372	(1,786,372)	-
Debt Service	1,200	(1,200)	-
Total Recurring Expenses	1,200	(1,200)	-
Transfer to General Fund	1,918,077	(1,918,077)	-
Total Recurring Expenses	1,918,077	(1,918,077)	-
Budgetary Reserve	-		-
Total Reserves	-		-

Months Exp Rsrv -
Resolution Revenue -
Resolution Expenses -

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Unincorporated Debt Svc (411)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	327,016		-
Taxes	15,207,397	111,227	15,318,624
Charges for Services	148,734	(10,776)	137,958
Investment Income	527	(223)	304
Total Revenue	15,356,658	100,228	15,456,886
Debt Service	15,351,538	(5,000)	15,346,538
Recurring Expenses	15,351,538	(5,000)	15,346,538
Budgetary Reserve	332,136		110,348
Total Reserves	332,136		110,348

Months Exp Rsrv	0.09
Resolution Revenue	15,456,886
Resolution Expenses	15,456,886

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Airport Fund (551)

	Current FY21	Change	Proposed FY22
Starting Fund Balance January 1st	9,187,215		11,054,177
Miscellaneous	6,456,000	(542,210)	5,913,790
Total Revenue	6,456,000	(542,210)	5,913,790
Airport	3,175,379	1,325,314	4,500,693
Transfer to Capital Improvements	1,782,210	(843,314)	938,896
Total Expenses	4,957,589	482,000	5,439,589
Budgetary Reserve	10,685,626	(1,024,210)	11,528,378
Total Reserves	10,685,626		11,528,378

Months Exp Rsrv	25.4
Resolution Revenue	16,967,967
Resolution Expenses	16,967,967

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Bldg Auth Debt Svc Fund (412)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	75,488	8,000	83,488
Transfer from General Fund Debt	3,714,281	-	3,714,281
Total Revenue	3,714,281	-	3,714,281
Debt Service	3,714,281	-	3,714,281
Total Expenses	3,714,281	-	3,714,281
Ending Fund Balance 12/31	75,488	8,000	83,488

Months Exp Rsrv	0.3
Resolution Revenue	3,797,769
Resolution Expenses	3,797,769

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
County Jail Fund (204)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	155,154	-	155,154
Intergovernmental	80,530	(13,830)	66,700
Fines & Forfeitures	617,188	(219,443)	397,745
Total Revenue	697,718	(233,273)	464,445
County Jail	697,718	(78,119)	619,599
Total Expenses	697,718	(78,119)	619,599
Total Reserves	155,154		-

Months Exp Rsrv	-
Resolution Revenue	619,599
Resolution Expenses	619,599

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
PEG Fund (203)

	Mid-Year FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	525,513		406,640
Miscellaneous (PEG Fund)	70,000	-	70,000
Total Revenue	70,000	-	70,000
CEO/DCTV	531,282	(61,674)	469,608
Total Expenses	531,282	(61,674)	469,608
Total Reserves	64,231		7,032

Months Exp Rsrv 0.2
Resolution Revenue 476,640
Resolution Expenses 476,640

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Development Fund (201)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	12,416,576		11,586,239
Licenses & Permits	5,339,096	614,504	5,953,600
Charges for Services	16,904	(16,904)	-
Total Revenue	5,356,000	597,600	5,953,600
Planning & Sustainability	9,487,131	1,844,155	11,331,286
Total Expenses	9,487,131	1,844,155	11,331,286
Budgetary Reserve	8,285,445		6,208,553
Total Reserves	8,285,445		6,208,553

Months Exp Rsrv	6.6
Resolution Revenue	17,539,839
Resolution Expenses	17,539,839

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Drug Abuse Tre/Ed Fund (209)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	12,242		104,059
Fines & Forfeitures	91,817	-	91,817
Total Revenue	91,817	-	91,817
Drug Abuse Treatment & Education	91,817	-	91,817
Total Expenses	91,817	-	91,817
Ending Fund Balance 12/31	12,242		104,059

Months Exp Rsrv 13.6
Resolution Revenue 195,876
Resolution Expenses 195,876

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
E911 Fund (215)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	574,976		887,808
Charges for Services	964,096	(268,096)	696,000
Miscellaneous Revenue	10,920,204	337,455	11,257,659
Transfer from Police Fund	917,290	-	917,290
Transfer from Fire Fund	261,746	-	261,746
Total Revenue	13,063,336	69,359	13,132,695
E911	13,638,312	(532,270)	13,106,042
Total Expenses	13,638,312	(532,270)	13,106,042
Budgetary Reserve	-		914,461
Total Reserves	-		914,461

Months Exp Rsrv	0.8
Resolution Revenue	14,020,503
Resolution Expenses	14,020,503

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Foreclosure Reg. Fund (205)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	268,375	4,367	272,742
Foreclosure Registry	16,000	(8,560)	7,440
Vacant Property Fees	9,000	6,000	15,000
Total Revenue	25,000	(2,560)	22,440
Code Compliance	151,000	-	151,000
Total Expenses	151,000	-	151,000
Budgetary Reserve	142,375	1,807	144,182
Total Reserves	142,375	1,807	144,182

Months Exp Rsrv	11.5
Resolution Revenue	295,182
Resolution Expenses	295,182

--

1:17 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Grant Fund (250)

	Mid-Year FY21	Change	Proposed FY22
Intergovernmental	19,716,650	(2,245,309)	17,471,341
Total Revenue	19,716,650	(2,245,309)	17,471,341

Grant-in-Aid Programs	19,716,650	(2,245,309)	17,471,341
Total Expenses	19,716,650	(2,245,309)	17,471,341

Resolution Revenue 17,471,341
Resolution Expenses 17,471,341

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Grant Fund (257)

	Mid-Year FY21	Change	Proposed FY22
Intergovernmental	688,362	3,294	691,656
Total Revenue	688,362	3,294	691,656

Justice Assistance Grant Program	688,362	3,294	691,656
Total Expenses	688,362	3,294	691,656

Resolution Revenue	691,656
Resolution Expenses	691,656

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Hotel/Motel Fund (275)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	23,897		-
Taxes	2,400,000	3,600,000	6,000,000
Total Revenue	2,400,000	3,600,000	6,000,000
DeKalb Convention & Visitors Bur	1,050,000	1,350,000	2,400,000
Tourism Product Development	561,274	638,726	1,200,000
Transfer to Unincorporated Fund	812,623	1,587,377	2,400,000
Total Expenses	2,423,897	3,576,103	6,000,000
Total Reserves	-		-

Months Exp Rsrv	-
Resolution Revenue	6,000,000
Resolution Expenses	6,000,000

The Hotel / Motel Fund accounts for transactions involving DeKalb County's original Hotel / Motel Tax of 2%. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to 8%. This excise tax is used to promote tourism, conventions, and trade shows. In addition, funds can be expended for "tourism product development" which is the creation or expansion of physical attractions which improve the destination appeal to visitors, support visitors' experience, and are used by visitors. Such expenditures may include capital costs and operating costs. As all proceeds of the Hotel/ Motel Tax are designated for various purposes by the enabling legislation, all revenue is allocated to those purposes and this fund should carry no fund balance.

House Bill 317, which expanded the definition of "linkage" to include marketplace facilitators like Airbnb.

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Juvenile Services Fund (208)

	Mid-Year 21	Change	Proposed FY22
Starting Fund Balance January 1st	56,760	2,891	59,651
Charges for Services	22,032	(2,621)	19,411
Total Revenue	22,032	(2,621)	19,411
Juvenile Court (Juvenile Services)	78,792	-	78,792
Total Expenses	78,792	-	78,792
Ending Fund Balance 12/31	-		270

Months Exp Rsrv	0.0
Resolution Revenue	79,062
Resolution Expenses	79,062

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Law Enf. Conf. Mon. Fund (210)

	Mid-Year FY21	Change	Proposed FY22
Intergovernmental	4,083,638	(1,742,179)	2,341,459
Total Revenue	4,083,638	(1,742,179)	2,341,459
Law Enforcement Confiscated Funds	4,083,638	(1,742,179)	2,341,459
Total Expenses	4,083,638	(1,742,179)	2,341,459

Resolution Revenue	2,341,459
Resolution Expenses	2,341,459

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Pub Saf & Jud Fac Aut Fund (413)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	476,581		479,383
Transfer from General	295,544	-	295,544
Transfer from Police	1,515,472	-	1,515,472
Transfer from Fire	792,242	-	792,242
Transfer from E911	337,941	-	337,941
Transfer from STD - Designated	153,497	-	153,497
Total Revenue	3,094,696	-	3,094,696
Debt Service	3,094,694	-	3,094,694
Total Expenses	3,094,694	-	3,094,694
Total Reserves	476,583		479,385

Months Exp Rsrv 1.9
Resolution Revenue 3,574,079
Resolution Expenses 3,574,079

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Rental Motor Vehicle Fund (280)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	21,544		-
Taxes	555,094	104,906	660,000
Total Revenue	555,094		660,000
Transfer to Designated Services Fund	576,638	83,362	660,000
Total Expenses	576,638		660,000
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	660,000
Resolution Expenses	660,000

The Rental Motor Vehicle fund accounts for revenue from the excise tax imposed on the rental of motor vehicles in Unincorporated DeKalb at the rate of 3 percent of the rental charges. Funds derived from the Rental Motor Vehicle Tax shall be used for the purpose of promoting industry, trade, commerce, and tourism; for the provision of convention, trade, sports, and recreational facilities; and for public safety purposes.

The transfer to the Designated Services Fund is to defray the costs of DeKalb County Recreation, Parks and Cultural Affairs.

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Risk Management Fund (631)

	Mid Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	765,827		5,465,827
Charges for Services	17,626,564	(3,290,564)	14,336,000
Payroll Liabilities	109,028,000	2,591,000	111,619,000
Total Revenue	126,654,564	(699,564)	125,955,000
Risk Management	123,996,888	3,620,169	127,617,057
Total Expenses	123,996,888	3,620,169	127,617,057
Budgetary Reserve	3,423,503		3,803,770
Total Reserves	3,423,503		3,803,770

Months Exp Rsrv	0.36
Resolution Revenue	131,420,827
Resolution Expenses	131,420,827

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Sanitation Fund (541)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	3,044,624		7,639,265
Charges for Services	71,976,886	10,380,514	82,357,400
Miscellaneous	7,000	17,500	24,500
Loan from General Fund	10,000,000	(10,000,000)	-
Total Revenue	81,983,886	398,014	82,381,900
Sanitation (Less Reserves & Tran)	76,941,636	3,904,418	80,846,054
Total Recurring Expenses	76,941,636	3,904,418	80,846,054
Transfer to Sanitation CIP	3,676,798	1,988,202	5,665,000
Total Non-Recurring Expenses	3,676,798	1,988,202	5,665,000
Total Expenses	80,618,434	5,892,620	86,511,054
Ending Fund Balance 12/31	4,410,076		3,510,111

Months Exp Rsrv	0.5
Resolution Revenue	90,021,165
Resolution Expenses	90,021,165

The FY2022 Sanitation Fund budget proposes financing the construction of a new cell at Seminole Landfill.

1:22 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Speed Humps Maint Fund (212)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	1,558,431		1,673,440
Charges for Services	334,470	-	334,470
Total Revenue	334,470	-	334,470
Roads & Drainage - Speed Humps	378,347	505,894	884,241
Total Expenses	378,347	505,894	884,241
Total Reserves	1,514,554		1,123,669

Months Exp Rsrv	15.2
Resolution Revenue	2,007,910
Resolution Expenses	2,007,910

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Stormwater Ops Fund (581)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	5,121,189		-
Charges for Services	15,547,766	2,150,574	17,698,340
Total Revenue	15,547,766	2,150,574	17,698,340
Curb Bumping (Beautification)	580,713	(3,945)	576,768
Stormwater (Operations)	20,088,242	(3,360,131)	16,728,111
Total Expenses	20,668,955	(3,364,076)	17,304,879
Total Reserves	-		393,461

Months Exp Rsrv	0.3
Resolution Revenue	17,698,340
Resolution Expenses	17,698,340

The Stormwater Fund is projected to have exhausted all fund balance by the end of FY2021. The administration is developing a plan to ensure that revenues are sufficient to continue to support the expenditures of the Stormwater Fund, which will be presented prior to the mid-year budget amendment.

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Street Light Fund (211)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	455,459	(728,064)	(272,605)
Charges for Services	4,650,000	1,260,218	5,910,218
Total Revenue	4,650,000	1,260,218	5,910,218
Transportation - Street Lights	5,105,459	532,154	5,637,613
Total Expenses	5,105,459	532,154	5,637,613
Ending Fund Balance 12/31	-	-	-

Months Exp Rsrv	-
Resolution Revenue	5,637,613
Resolution Expenses	5,637,613

The Street Light Fund is projected to end FY2021 with a negative fund balance due to increased electricity costs and the exhaustion of the fund's previous fund balance. The administration is developing a plan to ensure that revenues are sufficient to maintain expenditures within the Street Light Fund, which will be presented prior to the mid-year budget amendment.

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Urban Redev. Agency (414)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	103,623		106,623
IRS Subsidy	116,685	-	116,685
Transfer from General Fund	561,874	-	561,874
Total Revenue	678,559	-	678,559
Debt Service	678,559	(9,040)	669,519
Total Expenses	678,559	(9,040)	669,519
Total Reserves	103,623		115,663

Months Exp Rsrv	2.1
Resolution Revenue	785,182
Resolution Expenses	785,182

As a bond fund, the fund balance at the end of the year should be adequate when combined with the revenue for January - March to make the April 1 interest payment. In this fund, this amount is \$100K.

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Vehicle Maintenance Fund (611)

	Current FY21	Change	Proposed FY22
Starting Fund Balance January 1st	(2,511,084)		-
Charges for Services	34,000,000	(100,000)	33,900,000
Charges to Cities	120,000	30,000	150,000
Reimbursements	111,084	188,916	300,000
Total Revenue	34,231,084	118,916	34,350,000
Fleet Management	31,720,000	1,783,792	33,503,792
Total Expenses	31,720,000	1,783,792	33,503,792
Budgetary Reserve	-		846,208
Total Reserves	-		846,208

Months Exp Rsrv 0.30
Resolution Revenue 34,350,000
Resolution Expenses 34,350,000

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Vehicle Replacement Fund (621)

	Current FY21	Change	Proposed FY22
Starting Fund Balance January 1st	51,785,057		76,551,818
Charges for Services	27,496,303	3,020,345	30,516,648
Other Fin. Sources (Surplus Auction)	1,000,000	-	1,000,000
Total Revenue	28,496,303	3,020,345	31,516,648
Vehicle Replacement	73,386,607	(9,386,607)	64,000,000
Total Expenses	73,386,607	(9,386,607)	64,000,000
Budgetary Reserve	6,894,753		44,068,466
Total Reserves	6,894,753		44,068,466

Months Exp Rsrv	8.26
Resolution Revenue	108,068,466
Resolution Expenses	108,068,466

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Victim Assistance Fund (206)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	300,838	454,094	754,932
Fines & Forfeitures	337,614	120,936	458,550
Intergovernmental	109,770	(109,770)	-
Total Revenue	447,384	11,166	458,550
Victim Assistance	748,222	21,925	770,147
Total Expenses	748,222	21,925	770,147
Total Reserves	-		443,335

Months Exp Rsrv	6.9
Resolution Revenue	1,213,482
Resolution Expenses	1,213,482

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Watershed Op Fund (511)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	87,684,516	(25,443,414)	62,241,102
Charges for Services	269,717,119	21,708,488	291,425,607
Investment Income	25,214	-	25,214
Miscellaneous	47,424	-	47,424
Other Financing Sources	178,753	41,247	220,000
Total Revenue	269,968,510	21,749,735	291,718,245
Finance	10,010,356	7,423,934	17,434,290
Transfer to R&E	54,800,704	(13,636,341)	41,164,363
Transfer to Sinking Fund	67,329,667	(960,822)	66,368,845
Watershed (less Resv/Tran)	160,092,949	21,917,529	182,010,478
Total Expenses	292,233,676	14,744,300	306,977,976
Budgetary Reserve	65,419,350		46,981,371
Total Reserves	65,419,350		46,981,371

Months Exp Rsrv	1.8
Resolution Revenue	353,959,347
Resolution Expenses	353,959,347

The Chief Executive Officer or his / her designee has the authority to adjust the budgeted Transfer to Renewal and Extension based on actual revenues and expenditures. This action may require a corresponding adjustment in other budgeted revenue, expenses, or fund balance, but may not increase operational funding for Finance or Watershed.

12:39 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
W&S Debt Svc Bond Fund (514)

	Mid-Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	67,371,704	9,180,114	76,551,818
Other Financing Sources	67,329,667	(741,121)	66,588,546
Total Revenue	67,329,667	(741,121)	66,588,546
Debt Service	67,329,667	(960,822)	66,368,845
Total Expenses	67,329,667	(960,822)	66,368,845
Budgetary Reserve	67,371,704		76,771,519
Total Reserves	67,371,704		76,771,519

Months Exp Rsrv	13.9
Resolution Revenue	143,140,364
Resolution Expenses	143,140,364

12:37 PM 2/18/2022

Schedule A

FY22 Budget
DeKalb County, Georgia
Workers Compensation Fund (632)

	Mid Year FY21	Change	Proposed FY22
Starting Fund Balance January 1st	(5,134,672)		-
Charges for Services	14,100,000	(5,800,000)	8,300,000
Total Revenue	14,100,000	(5,800,000)	8,300,000
Workers Compensation	8,965,328	(679,119)	8,286,209
Total Expenses	8,965,328	(679,119)	8,286,209
Budgetary Reserve	-		13,791
Total Reserves	-		13,791

Months Exp Rsrv	0.02
Resolution Revenue	8,300,000
Resolution Expenses	8,300,000

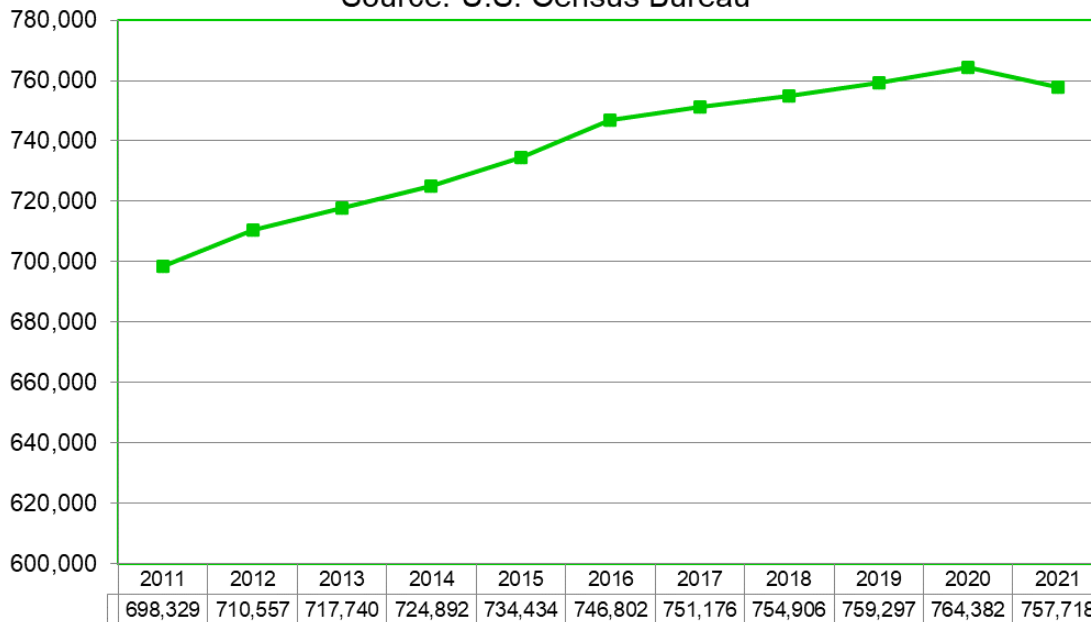
12:37 PM 2/18/2022

Statistics

This section includes demographic and economic statistics for DeKalb County and other statistics related to DeKalb County Government.

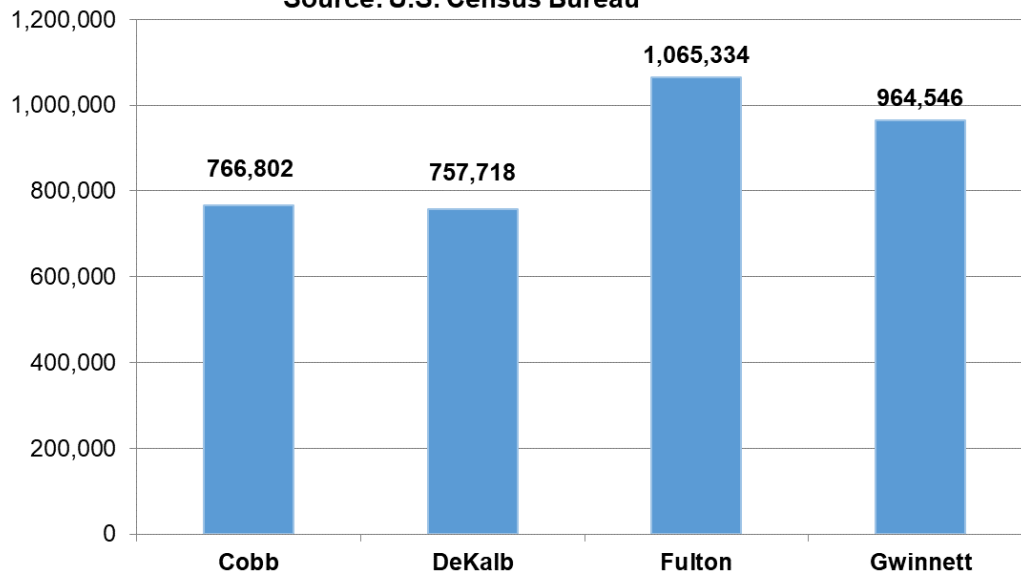
Population Estimates, 2011 - 2021

Source: U.S. Census Bureau

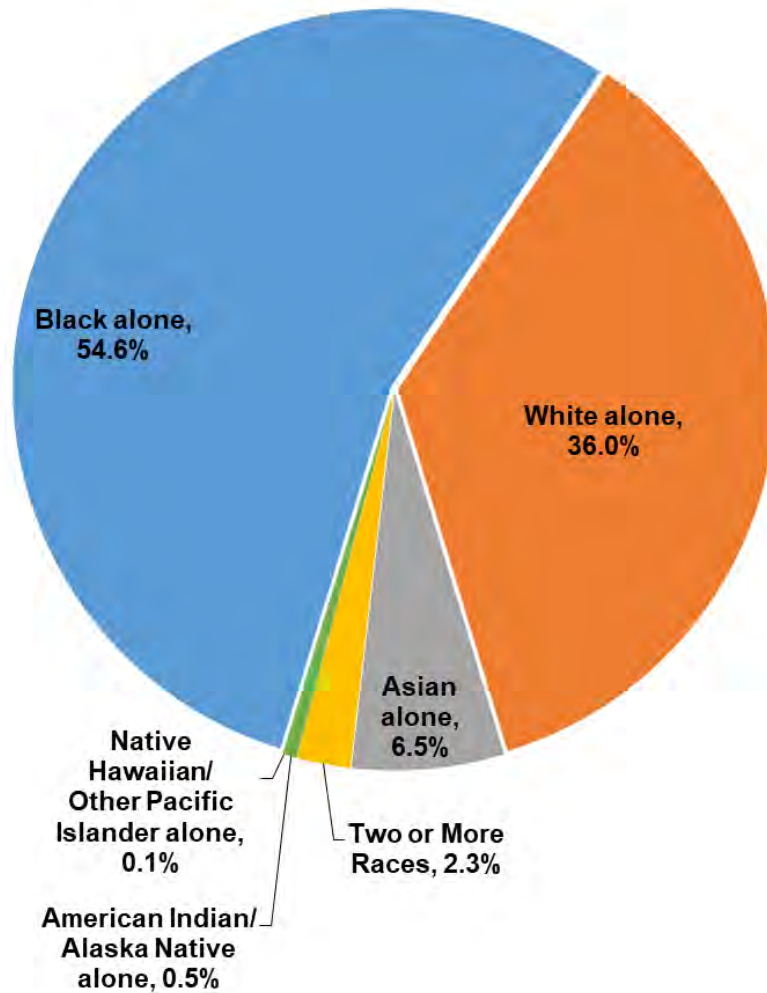


Metro Population Estimates 2021,

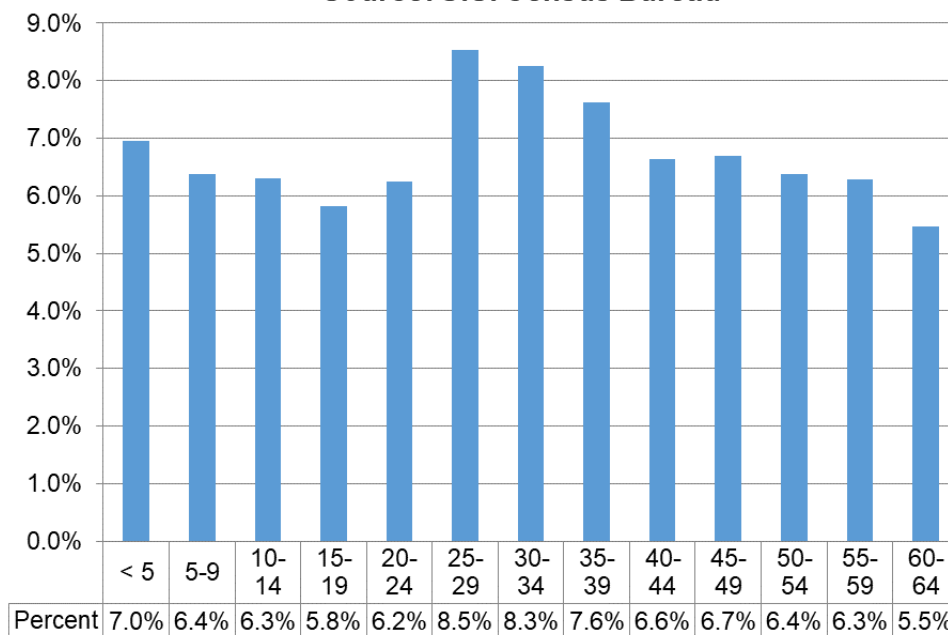
Source: U.S. Census Bureau



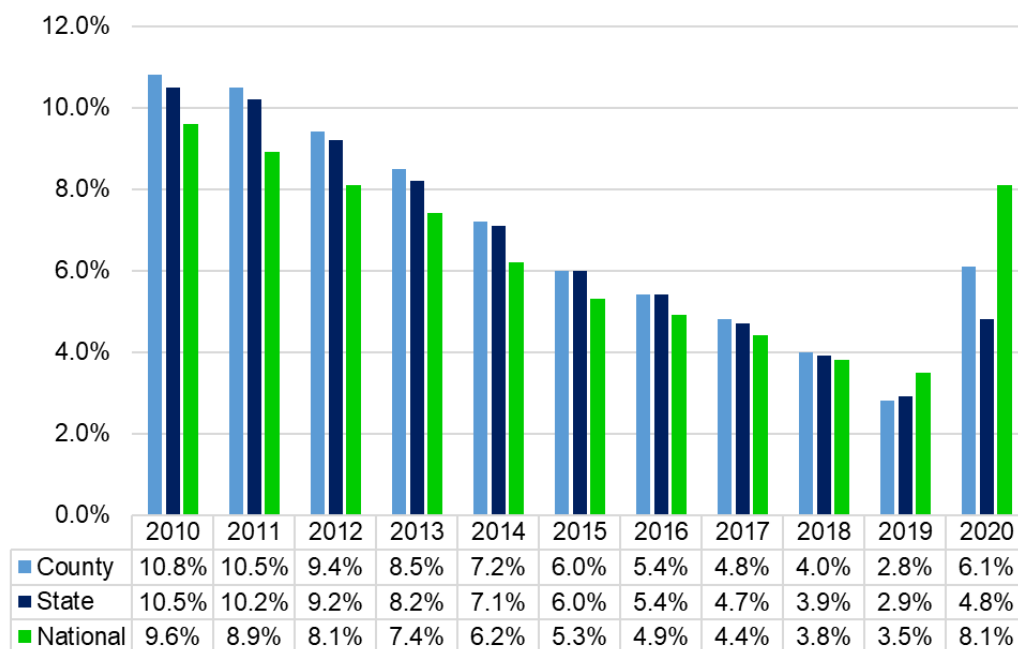
Population by Race - 2021,
Source: U.S. Census Bureau, 2021 Population Estimates

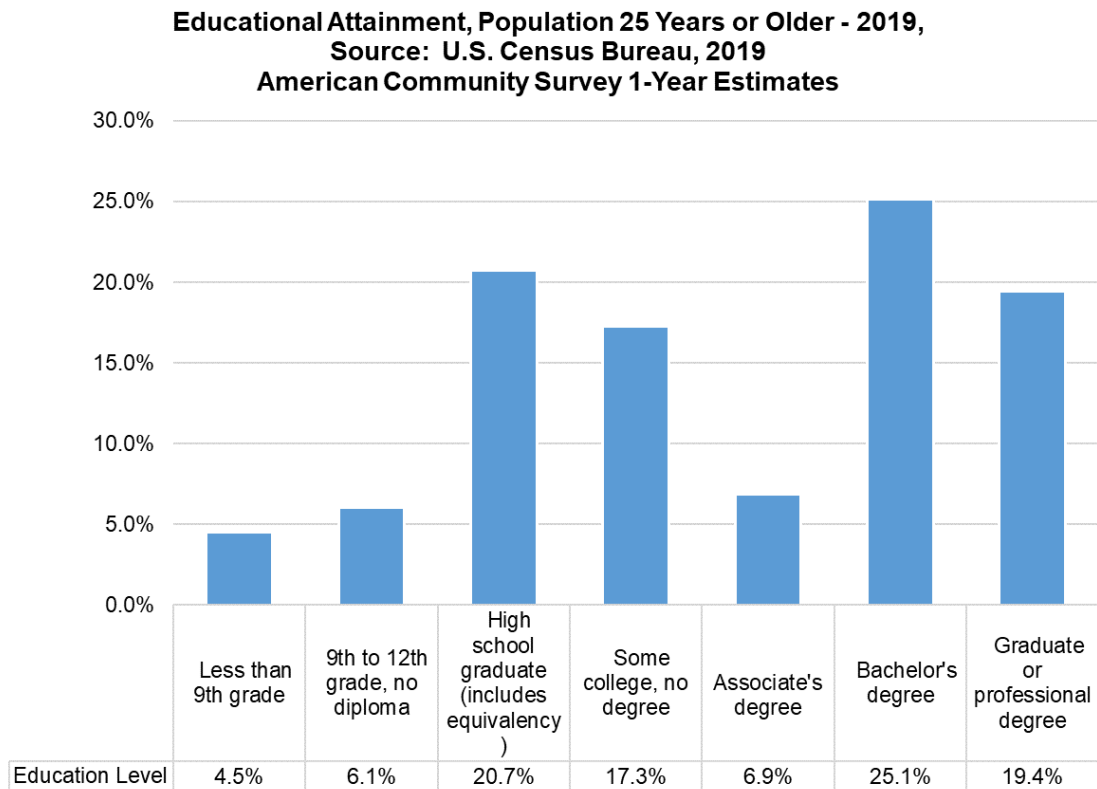
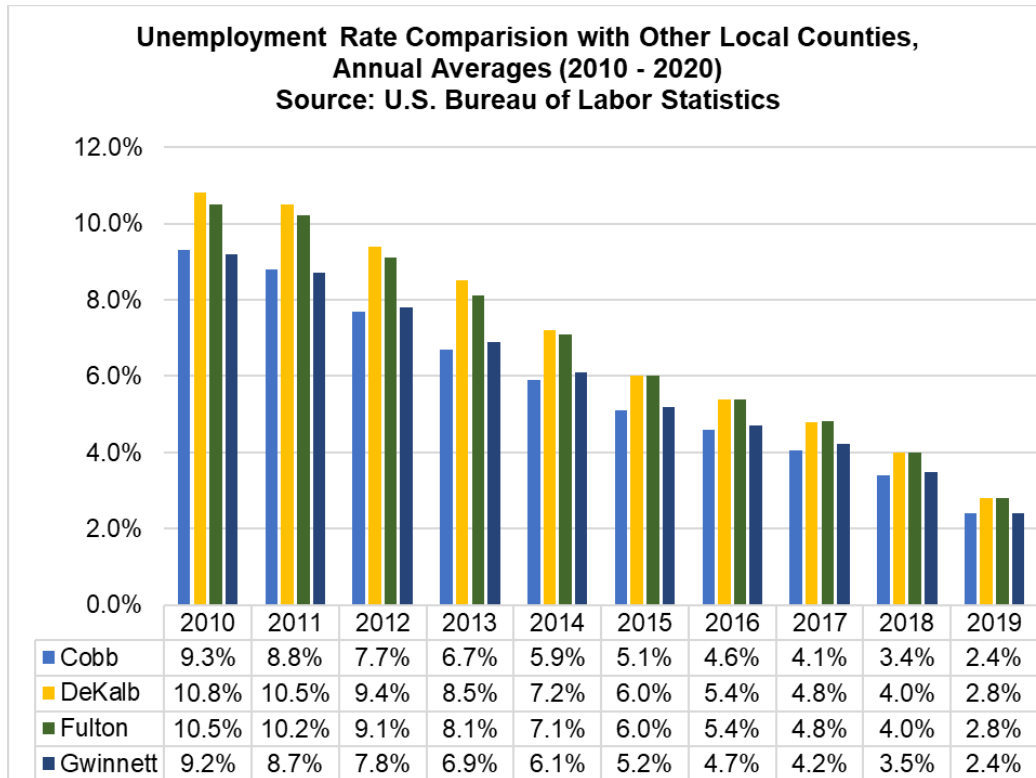


**Age Estimates 2021,
Source: U.S. Census Bureau**

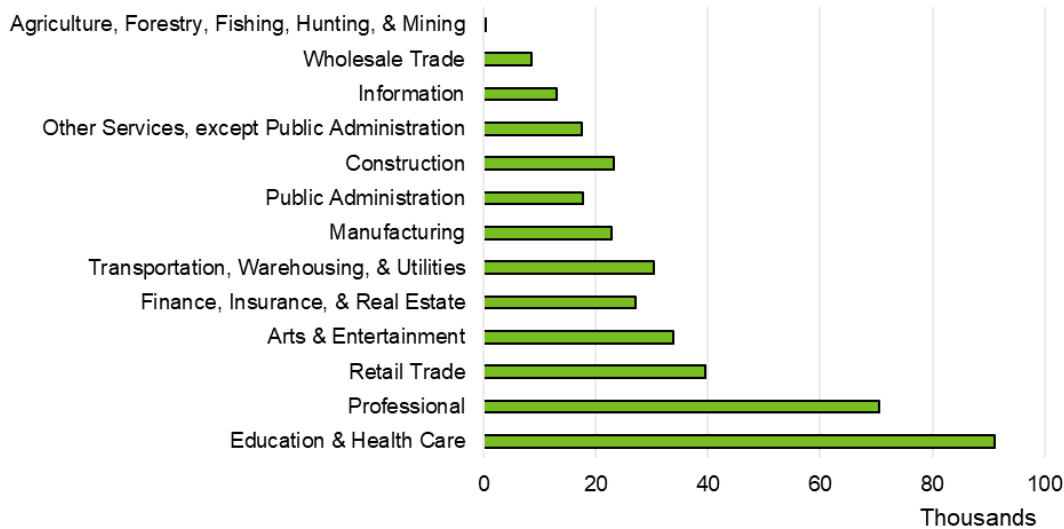


**Unemployment Rate Comparison with State/National
Averages, Annual Averages (2010 - 2020)
Source: U.S. Bureau of Labor Statistics**





Civilian employed population (16 years and over) by industry - 2018
Source: U.S. Census Bureau, 2018 American Community Survey 1-Year
Estimates



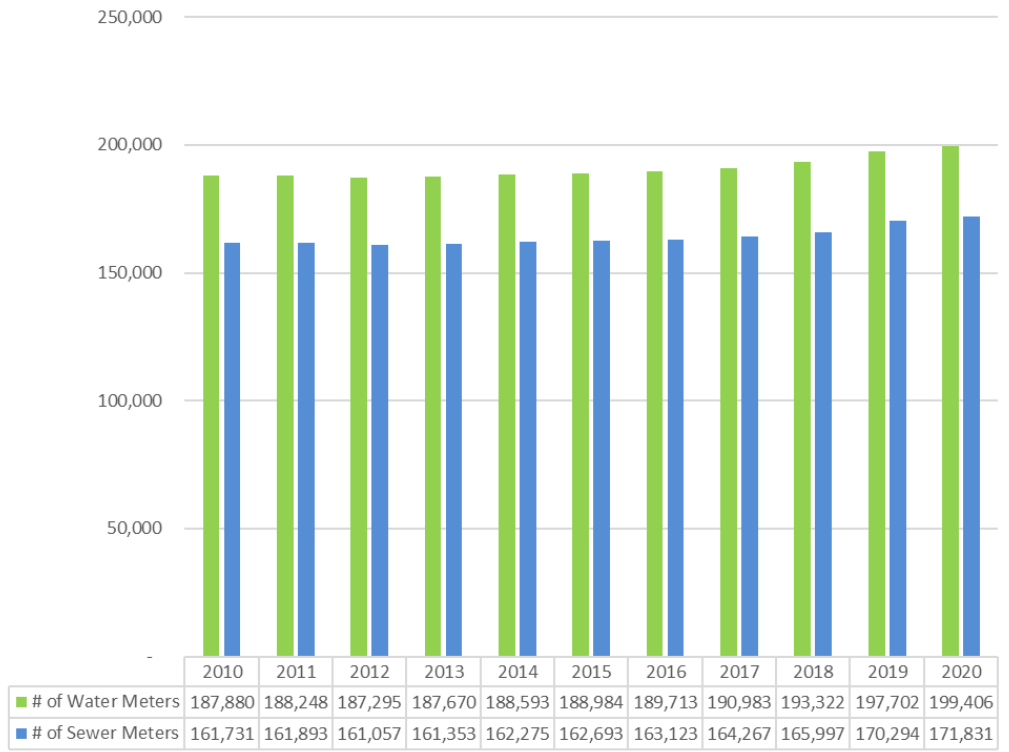
Community Facilities & Parks, 2020, Source: Office of Management & Budget

Facilities/Parks	Total Number
Library Branches	22
Parks	107
Recreation Centers	9
Senior Centers (including two multi-purpose centers)	6

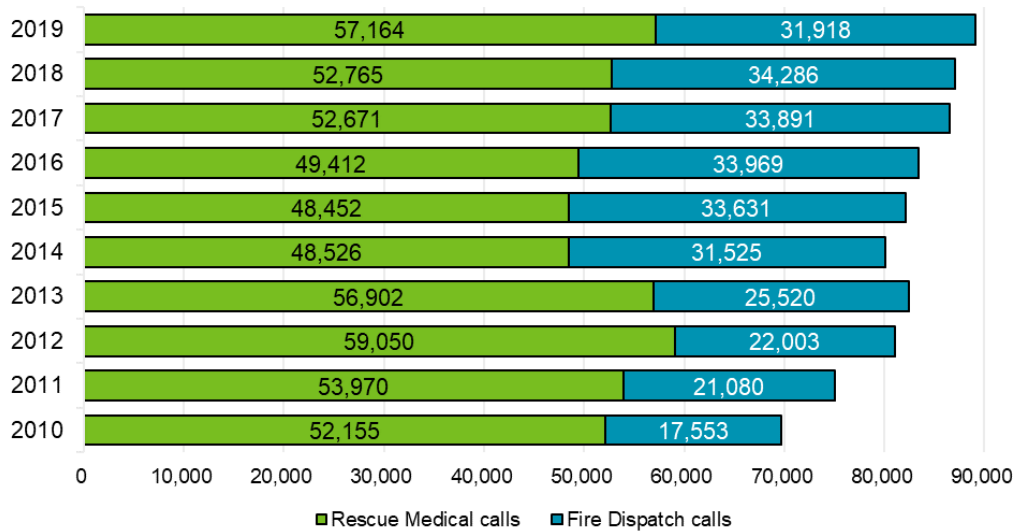
Other County Statistics, Source: U.S. Census Bureau

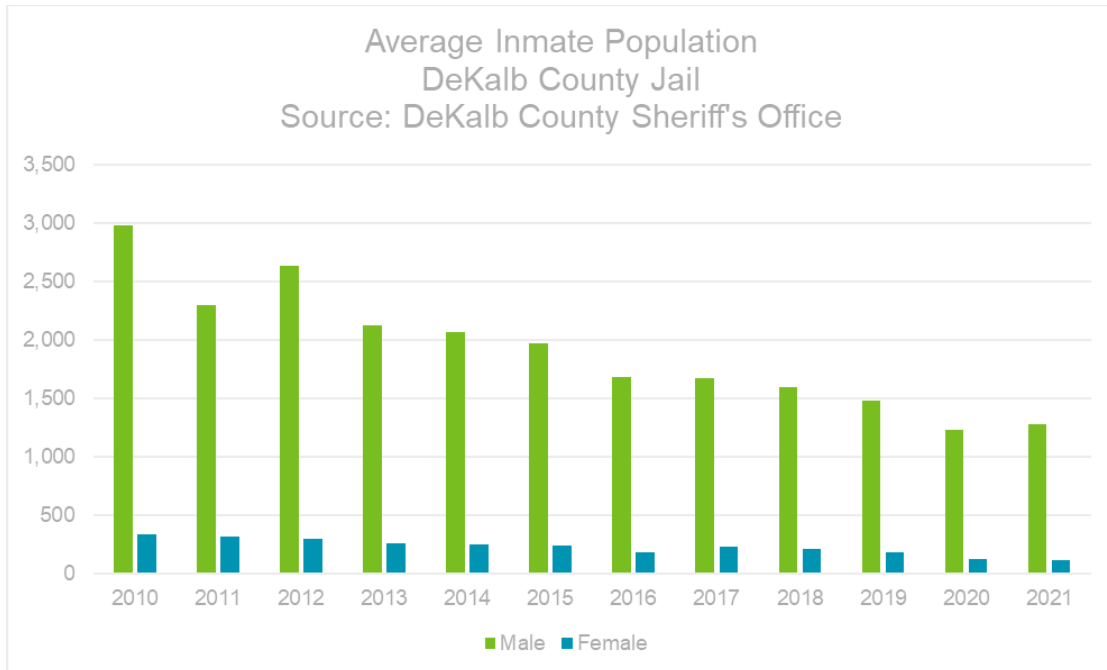
Population estimates, 2019	759,297
Median household income, 2014-2018	\$59,280
Persons in poverty, 2018	14.3%
Education attainment: Percent high school graduate or higher, 2014-2018	89.0%
Persons without health insurance, under age 65 years, 2017	15.9%
Median housing value, 2018	192,400
Total housing units, 2018	314,302
Veterans, 2014-2015	36,795
Percent of households with a broadband internet subscription, 2014-2018	82.9%

**Water & Sewer Meters Estimates 2010 - 2020,
Source: DeKalb Water & Sewer Department**

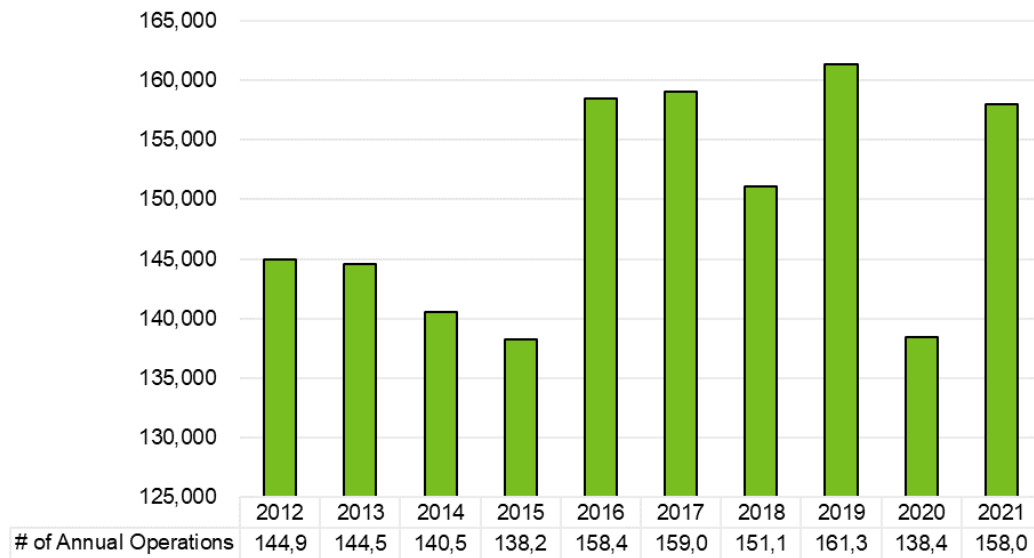


Medical & Fire Call Estimates 2010-2019, Source: DeKalb Fire Department

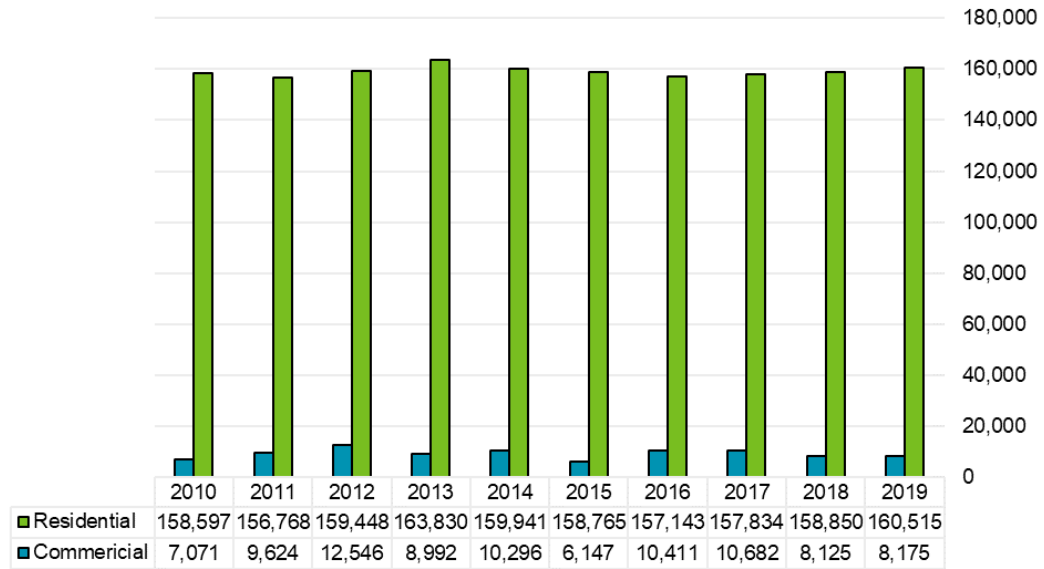




DeKalb Peachtree Airport Annual Operations, Source: DeKalb Peachtree Airport

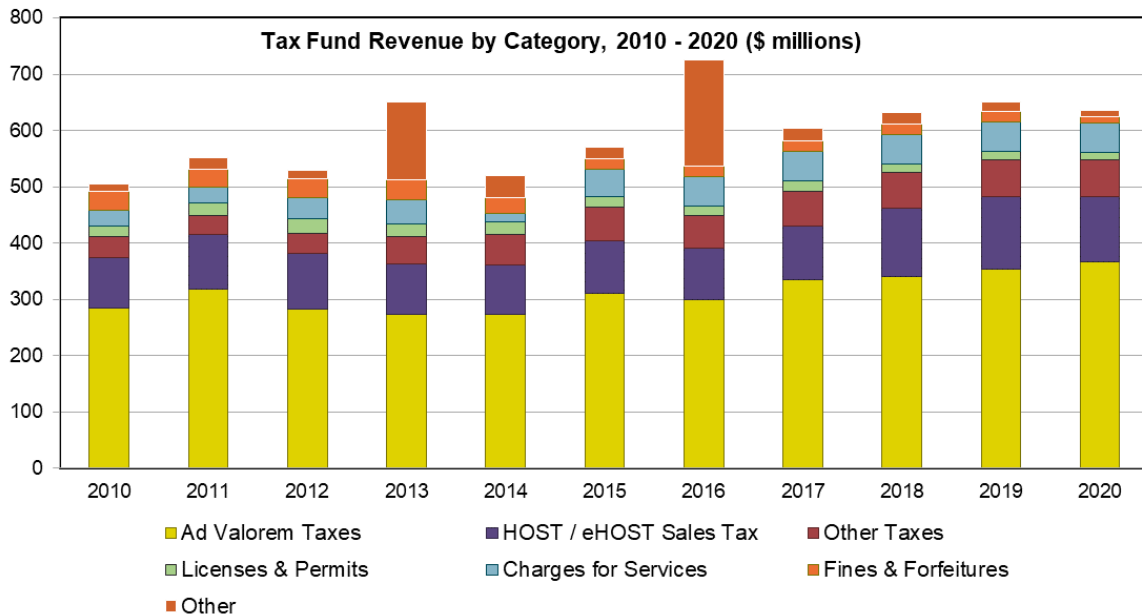


Sanitation Customers
Source: Sanitation and Finance Departments



Taxes Levied - Real & Personal Property (\$ millions)
Source 2020 Comprehensive Annual Financial Report



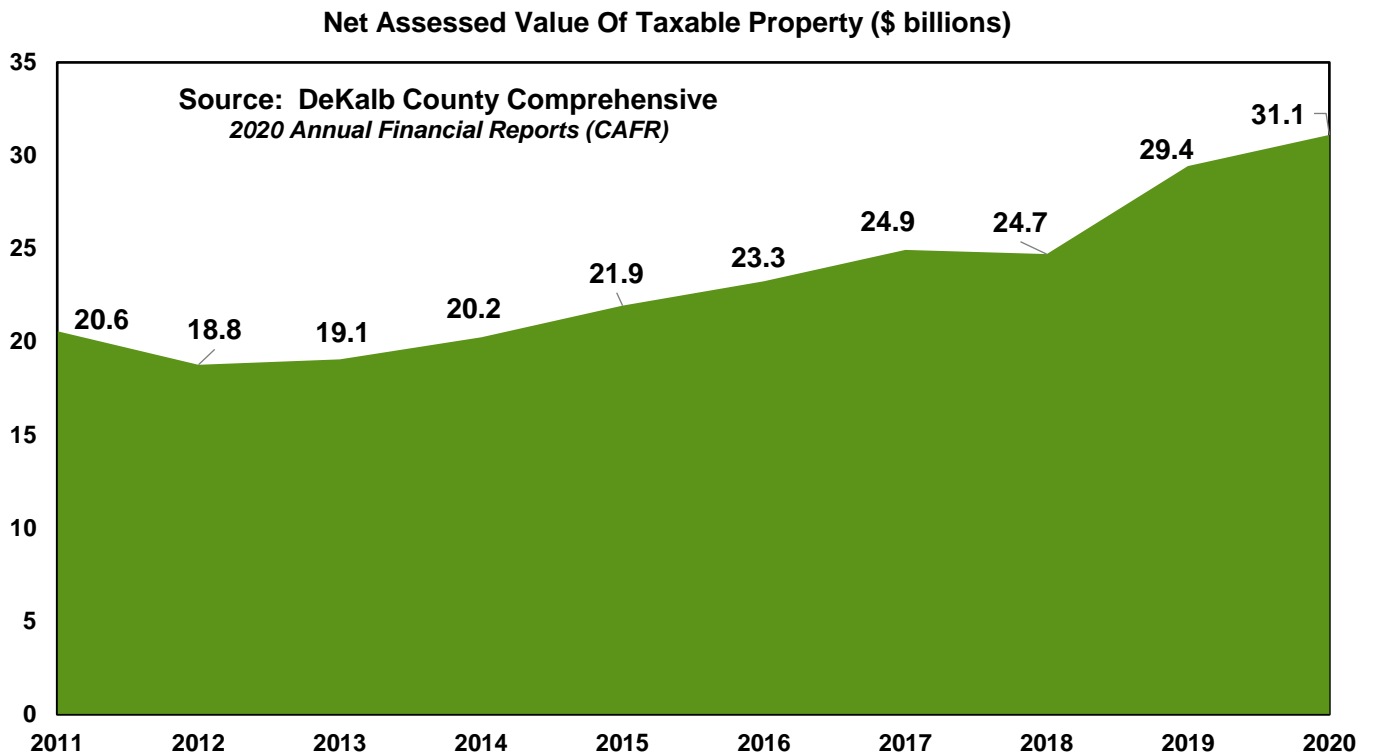
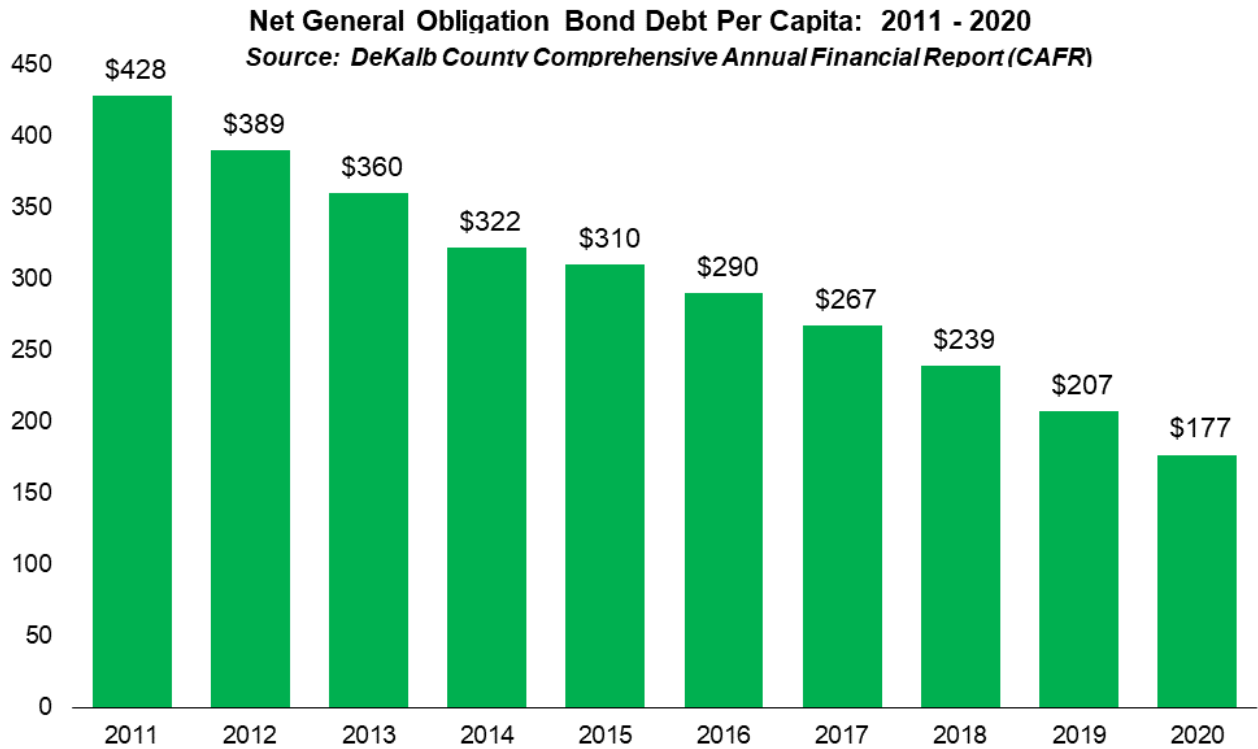


Fund Balance Forward was -\$4,547,200 in 2011. "Ad Valorem Taxes" includes property taxes based on the value of real and personal property, motor vehicles, mobile homes, and heavy machinery. The "Other" category includes Intergovernmental, Contributions & Donations, Investment Income, Miscellaneous, and Other Financing Sources. The large increase in this category in 2013 and 2016 was due to bond refinancing. Source: DeKalb County Office of Management & Budget

Principal Property Tax Payers - 2020

Source - 2020 DeKalb County Comprehensive Annual Financial Report

Business	Type	Assessments (in thousands)
Georgia Power	Utility	\$ 278,860
Perimeter Mall LLC	Retail	123,819
Emory University	Education	94,788
Development Authority DeKalb	Developer	87,697
Corporate Properties Trust II SPE LLC	Developer	86,549
AT&T Mobility	Utility	86,277
BOF GA Lenox Park LLC	Developer	79,688
Atlanta Gas Light Co	Utility	77,521
POP Three Ravinia LLC	Developer	61,687
Bellsouth Telecom	Utility	58,362



Acronyms

Definitions of acronyms commonly used in this budget document

311	Citizens Help Center
911	Emergency Call
A	Standard & Poor's Credit Rating
AA	Standard & Poor's Credit Rating
Aa3	Standard & Poor's Credit Rating
ACCG	Association of County Commissioners of Georgia
ACFR	Comprehensive Annual Comprehensive Financial Report
ACH	Automatic Clearing House
ADA	American with Disability Act
APSJFA	Atlanta Public Safety & Judicial Facilities Authority
ARC	Atlanta Regional Commission
ARP	American Rescue Plan
BOC	Board of Commission
CAD	Computer Aided Dispatch
CAE	Chief Audit Executive
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CDC	Center for Disease Control
CEO	Chief Executive Officer
CERT	Community Emergency Response Team
CID	Community Improvement District
CIO	Chief Information Officer
C&M	Construction and Maintenance
CIP	Capital Improvement Program
CMO	Care Management Organization
CNG	Compressed Natural Gas
COO	Chief Operating Officer
COMP/NOW	Comprehensive Supports Waiver Program/ New Options Waiver
COPS	Certificates of Participation
COVID-19	Coronavirus Disease 2019
CRM	Customer Relationship Management
DA	District Attorney
DBHDD	Department of Behavioral Health and Developmental Disabilities
DCBOH	DeKalb County Board of Health
DCFR	DeKalb County Fire Rescue
DEMA	Dekalb Emergency Management Agency
DFCS	DeKalb County Division of Family and Children Services
DKPD	Dekalb County Police Department
DOT	Department of Transportation
DOJ	Department of Justice
DUI	Driving under the Influence
E911	Enhanced 911 Emergency Call
EEOP	Equal Employment Opportunity Plan
EFD	Emergency Fire Dispatcher
EFNEP	Expanded Foods and Nutrition Education Program

EHOST	Equalized Homestead Option Sales Tax
EPA	Environmental Protection Agency
ERP	Enterprise Resource Planning
FAA	Federal Aviation Agency
FDHA	Fulton-DeKalb Hospital Authority
F&T	Filtration and Treatment
FTO	Field Training Officers
FY	Fiscal Year
GDEcD	Georgia Department of Economic Development
GDOT	Georgia Department of Transportation
GED	General Equivalency Degree
GEFA	Georgia Environmental Finance Authority
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation
GPS	Global Positioning System
HOST	Homestead Option Sales Tax
HOA	Homeowner Association
HUD	Housing and Urban Development
HVAC	Heating Ventilation Air Conditioning
IBNR	Incurred But Not Reported
ICC	International Code Council
IGA	Intergovernmental Agreement
ISO	Insurance Services Office
IT	Innovation and Technology
LED	Light Emitting Diode
LLC	Limited Liability Company
LP	Limited Partnership
LMIG	Local Maintenance and Improvement Grant
LSBE	Local Small Business Enterprise
MARTA	Metropolitan Atlanta Rapid Transit Authority
NFPA	National Fire Protection Association
O.C.G. A	Official Code of Georgia Annotated
OIIA	Office of Independent Internal Audit
PC	Personal Computer
PDA	Preliminary Damage Assessment
PEG	Public Education and Government Access
P&M	Production and Maintenance
PPE	Personal Protective Equipment
R&E	Renewal and Extension
RFP	Request for Proposal
RTU	Remote Terminal Unit
ROW	Right of Way
SARA	Superfund Amendments and Reauthorization Act
SNAP-ED	Supplemental Nutrition Assistance Program Education
SPLOST	Special Purpose Local Option Sales Tax
STD	Special Tax District
TAD	Tax Allocation District
TAN	Tax Anticipation Note
UCO	Utility Customer Operations
US	United States

VOIP	Voice Over Internet Protocol
VRE	Voter Registration & Elections
W&S	Water and Sewer
WIFIA	Water Infrastructure Finance and Innovation Act
WPC	Water Pollution Control
W/WW	Water and WasteWater
YMCA	Young Men's Christian Association

Glossary

A

ADOPTED BUDGET	The funds appropriated by the Board of Commissioners at the beginning of the year. This may or may not be the same as the requested budget and/or Chief Executive Officer's (CEO) Recommended Budget. The stages of the budget are: (1) the departments' requests for the upcoming year, (2) the CEO's recommendation to the Board of Commissioners (BOC) and (3) the approval or adoption of the budget by the Board.
AD VALOREM TAX	A tax based on the value of property.
APPROPRIATION	An authorization made by the BOC, which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.
ASSESSED VALUATION	The value placed on property for purposes of taxation. DeKalb County assesses real and personal property at 40% of fair market value.

B

BOND	A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debts.
BALANCED BUDGET	Budgeted appropriations/expenditures must be equal to budgeted anticipations/ revenues.
BOARD OF COMMISSIONERS (BOC) BUDGET	<p>The policy and rule making body of the county. The Board of Commissioners has the power to make appropriations, levy taxes, fix the rates of other charges, and authorize incurring of indebtedness.</p> <p>The financial plan for the operation of a department, program, or project for the current year or for the duration of the project.</p>
BUDGET AMENDMENT	The transfer of funds from one appropriation account to another, requiring approval of either the Board of Commissioners, the Chief Executive Officer or the Budget Officer depending on the nature of the transfer.

C

CAPITAL PROJECTS/	Projects that result in the acquisition or construction of fixed assets of a local government. In DeKalb County, capital projects include
--------------------------	---

**CAPITAL
IMPROVEMENT
PROJECTS**

any project more than \$25,000 with a useful estimated life of five years or greater. Assets included are buildings and related improvements, streets and highways, bridges, sewers, and parks.

**CERTIFICATES OF
PARTICIPATION
(COPS)**

Lease purchase transactions, which are structured in a manner similar to a bond issue. The certificates are secured through lease payments made by the county (lessee) to the Association of County Commissioners of Georgia (lessor). The lease payments are subject to annual appropriation by the county. The certificates do not constitute a debt obligation of the county.

**CHIEF EXECUTIVE
OFFICER (CEO)**

An elected official responsible for the supervision, direction, and control of the administration of the county government. The Chief Executive Officer develops and submits the proposed budget to the Board of Commissioners and is charged with enforcing compliance with the county budget for all departments, offices, or agencies of the county government except the Tax Commissioner, Clerk of the Superior Court, District Attorney, and Sheriff.

COMMISSION

See "BOARD OF COMMISSIONERS (BOC)".

**CORONAVIRUS
DISEASE**

COVID-19 is a respiratory disease caused by SARS-CoV-2; a new coronavirus discovered in 2019. The virus is thought to spread mainly from person to person through respiratory droplets produced when an infected person coughs, sneezes, or talks. Some people who are infected may not have symptoms.

D

**DEBT SERVICE
FUND**

The fund used to account for the accumulation of resources for and the payment of principal and interest on long-term debt, specifically bond issues.

DIGEST

See "TAX DIGEST".

E

ENTERPRISE FUND

A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

EXCISE TAX

A tax levied on the production, sale, or consumption of products or services such as alcohol, hotel rooms, rental cars, and insurance premiums.

**EQUALIZED
HOMESTEAD**

A 1% sales tax used to reduce property taxes for qualified homeowners (O.C.G.A. §§ 48-2-7, 48-8-3; O.C.G.A. Title 48,

OPTION SALES TAX (EHOST)	Chapter 8, Article 2A, Part 2). It applies to all properties in DeKalb with an approved homestead exemption.
EXPENDITURE	The actual payments made by the county for goods or services, whether by check or by an interfund transfer of funds.

F

FUND	An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves, and equities. Funds are segregated so that revenues will be used only for carrying out specific activities in accordance with special regulations, restrictions, or limitations.
FUND BALANCE	The balance of funds on hand at the start or end of the year based upon actual revenues and expenditures for each fund. Starting fund balance refers to the balance of funds at the start of the reference year; ending fund balance refers to the balance of funds at the end of the reference year. Starting fund balance for the current year is equal to the ending fund balance from the previous fiscal year and may be appropriated as a revenue source in the current year budget.
FUND CLASS	A grouping of funds based upon the purpose of the funds and/or the sources of revenue used to finance the services provided.

G

GENERAL FUND	These funds are used to account for activities of a general governmental service nature. The primary source of revenue for these funds is from ad valorem property taxes.
GENERAL OBLIGATION BOND	A bond issued to the benefit of the county, and thereby an obligation of a general nature applicable to countywide resources. Approval by referendum vote is required for general obligation bonds to be issued.
GOVERNING AUTHORITY	The county Commission and Chief Executive Officer constitute the county governing authority.

H

HOMESTEAD EXEMPTION	An exemption claimed against the taxable value of qualifying residential property as permitted by state law.
----------------------------	--

**HOMESTEAD
OPTION SALES TAX
(HOST)**

Homestead Option Sales Tax is a 1% sales tax with the revenue to be used, beginning in 1999, to offset residential property taxes by providing a current year homestead exemption equal to at least 80% of the proceeds from last year. Up to 20% of the amount of last year's revenue may also be used for capital outlay in the current year. The tax was levied beginning in July 1997. During the first eighteen months, these revenues could be used for any purpose. The Board of Commissioners made the decision to use these funds for capital outlay. The enabling legislation for EHOST suspended HOST while EHOST was in effect. HOST collections will resume if EHOST is discontinued.

I

INTANGIBLE TAX

Tax on money, collateral security loans, stocks, bond and debentures of corporations, accounts receivable and notes not representing credits secured by real estate, long and short-term notes secured by real estate, and patents, copyrights, franchises, and all other classes and kinds of intangible personal property not otherwise enumerated.

M

MILLAGE RATE

The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

**MOTOR VEHICLE
TAX**

Taxes on vehicles designed primarily for use upon public roads at the assessment level and millage rate levied by the taxing authority on tangible property for the previous calendar year.

O

**OPERATING
BUDGET**

Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as personal services, office supplies, maintenance supplies, professional services, and rental fees.

P

**PERSONAL
PROPERTY**

Tangible property other than land, buildings, and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats, and airplanes.

R

RESERVE	An account used to indicate that a portion of funds has been restricted for a specific purpose. A reserve for contingencies is a budgetary reserve set aside for emergencies or unforeseen expenditure.
REVENUE BOND	Bond whose principal and interest is payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

S

SINKING FUND	A reserve fund accumulated over a period for retirement of a debt.
SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)	A financing method for funding capital projects in the state of Georgia.
SPECIAL REVENUE FUND	A fund for dedicated revenue that is restricted or committed to expenditures for specific purposes.

T

TAX ANTICIPATION NOTES	Notes issued in anticipation of taxes to cover financial obligations until taxes are collected at which time a portion of the tax revenues are used to retire the notes.
TAX DIGEST	Official list of all property owners, the assessed value of the property (40% of fair market value), and the tax due on their property.
TAX FUND	A fund, which is supported wholly or in part by revenues, derived from ad valorem tax revenues.
TAX RATE	See "MILLAGE RATE".