



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Agenda Item

File ID: FileID

Substitute

2/26/2019

Public Hearing: YES NO

Department: Chief Executive Office

SUBJECT:

Commission District(s):

All

Information Contact: CEO Michael L. Thurmond

Phone Number: 404 371-2881

PURPOSE:

To adopt the 2019 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 14, 2018. 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 documents:

Attachment A 2019 Operating Budget Resolution

Attachment B Capital Improvement Plan

FISCAL IMPACT:

Approves the appropriation of \$1.328 billion in revenues and expenditures for the County's operating budget in FY2019.

RECOMMENDATION:

To adopt the 2019 Operating Budget.

RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2019 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 2019 budget to the Board of Commissioners of DeKalb County which outlines the County's financial plan for said fiscal year, and,

WHEREAS, the budget lists proposed expenditures for the fiscal year 2019, proposes certain levies and charges to finance these expenditures for the fiscal year 2019 and lists the anticipated revenues to be derived there from, and,

NOW, THEREFORE, BE IT RESOLVED that this budget is hereby approved and the items of revenues shown in the budget for each fund in the amounts anticipated are adopted and that the amounts shown in the budget for each fund as proposed expenditures are hereby appropriated to the departments named in each fund; and

BE IT FURTHER RESOLVED that the expenditures shall not exceed the appropriations authorized by this budget or amendments thereto provided; however, that expenditures for the fiscal year shall not exceed actual funding available.

ADOPTED by the DeKalb County Board of Commissioners, this ____ day of _____, 20 ____.

JEFF RADER
Presiding Officer, Board of Commissioners
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this ____ day of _____, 20 ____.

MICHAEL 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

**FY19 Budget Process
DeKalb County, Georgia
General Fund (100)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	49,145,277		72,319,683
Taxes	183,493,886	(10,576,213)	172,917,673
HOST / eHOST Sales Taxes	93,517,491	17,014,985	110,532,476
Licenses & Permits	19,720	51,728	71,448
Intergovernmental	3,064,353	(1,399,864)	1,664,489
Charges for Services	48,643,953	(106,804)	48,537,149
Fines & Forfeitures	10,002,153	(1,193,268)	8,808,885
Investment Income	-	-	-
Miscellaneous	6,157,426	164,429	6,321,855
Est SPLOST Indirect Cost Recovery	-	50,761	50,761
Other Financing Sources	4,156,018	516,759	4,672,777
Total Revenue	349,055,000	4,522,513	353,577,513
Animal Services	4,267,548	1,703,003	5,970,551
Board of Commissioners	4,077,530	(235,144)	3,842,386
Budget	1,134,834	(236,336)	898,498
Chief Executive Officer	4,163,886	(1,031,571)	3,132,315
Child Advocate	2,884,117	52,230	2,936,347
Citizen Help Center a.k.a. 311	421,593	(18,422)	403,171
Clerk of Superior Court	7,593,184	(236,583)	7,356,601
Community Service Board	2,134,057	-	2,134,057
Contributions	1,552,782	(812,326)	740,456
Cooperative Extension	1,065,345	39,424	1,104,769
Debt	8,885,449	(295,912)	8,589,537
DEMA - DeKalb Emerg Mgt Agy	1,483,540	(297,639)	1,185,901
DFACS	1,278,220	-	1,278,220
District Attorney	16,830,676	(199,511)	16,631,165
Economic Development	1,465,290	169,710	1,635,000
Elections	4,460,098	(1,652,399)	2,807,699
Ethics Board	599,753	(19,850)	579,903
Facilities	18,059,999	496,516	18,556,515
Finance	7,336,763	(1,554,958)	5,781,805
Fire (General Fund)	581,492	585,319	1,166,811
Geographic Information Systems	2,670,616	(261,823)	2,408,793
Health Board	4,305,634	275,000	4,580,634
HOST Contributions	982,453	(982,453)	-
Human Resources	4,320,083	(493,438)	3,826,645
Human Services	5,950,212	(173,132)	5,777,080
Internal Audit	1,706,903	(159,918)	1,546,985
IT	26,599,159	(2,634,850)	23,964,309
Juvenile Court	7,803,595	(461,798)	7,341,797
Law	5,289,136	(710,548)	4,578,588
Library	19,395,380	155,473	19,550,853
Magistrate Court	4,009,861	(231,717)	3,778,144
Medical Examiner	3,012,425	(133,602)	2,878,823
Non-Departmental	8,137,591	80,036	8,217,627

Schedule A

Pension	-	27,189,825	27,189,825
Planning & Sustainability	2,153,810	(659,523)	1,494,287
Police (General Fund)	8,704,508	(1,233,971)	7,470,537
Probate Court	2,111,529	(69,852)	2,041,677
Property Appraisal	5,832,888	(597,946)	5,234,942
Public Defender	9,827,872	(529,640)	9,298,232
Public Works Director	730,629	(176,226)	554,403
Purchasing	3,389,834	(560,891)	2,828,943
Sheriff	84,894,829	(7,617,984)	77,276,845
Solicitor	8,144,432	(452,919)	7,691,513
State Court	16,647,563	(1,220,027)	15,427,536
Superior Court	10,255,642	(444,919)	9,810,723
Tax Commissioner	8,591,655	(477,965)	8,113,690
Total Recurring Expenses	345,744,395	3,870,743	349,615,138

Budget	-	100,000	100,000
Chief Executive Officer	-	100,000	100,000
Contributions	-	1,977,617	1,977,617
DEMA - DeKalb Emerg Mgt Agy	-	234,145	234,145
Human Resources	-	323,788	323,788
Planning & Sustainability	-	811,500	811,500
Total Non-Recurring Expenses	-	3,547,050	3,547,050

Budgetary Reserve	52,455,882	20,279,126	72,735,008
Total Reserves	52,455,882	20,279,126	72,735,008

Gain/(Use)	415,325
Months Exp Rsrv	2.47
Resolution Revenue	425,897,196
Resolution Expenses	425,897,196

Non-Departmental - General Fund includes a \$1.75M reserved for appropriation by District Commissioners as follows:

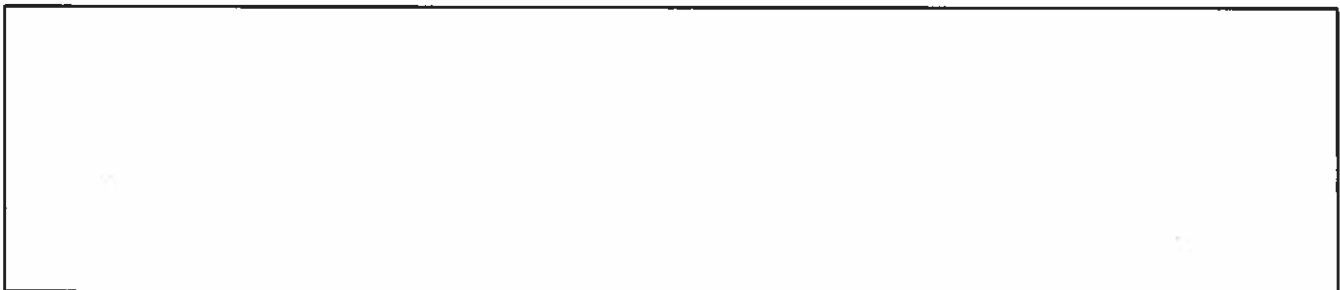
Commission District 1	500,000
Commission District 5	500,000
Commission District 6	500,000
Commission District 7	250,000

Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Fire Fund (270)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	5,841,202		6,174,554
Taxes	64,098,220	7,001,217	71,099,437
HOST / eHOST Sales Taxes	3,263,762	(3,263,762)	-
Intergovernmental	-	-	-
Charges for Services	1,635,000	(135,358)	1,499,642
Fines & Forfeitures	2,100	-	2,100
Miscellaneous	6,258	-	6,258
Est SPLOST Indirect Cost Recover	-	122,720	122,720
Transfer from General Fund to Fire	530,557	553,037	1,083,594
Total Revenue	69,535,897	4,277,854	73,813,751
Contributions	74,899	(74,899)	-
Debt	681,770	113,492	795,262
Fire	62,458,078	(1,874,363)	60,583,715
Non-Departmental	5,291,794	24,556	5,316,350
Pension	-	6,948,076	6,948,076
Total Expenses	68,506,541	5,136,862	73,643,403
Budgetary Reserve	6,870,558	(525,656)	6,344,902
Total Reserves	6,870,558	(525,656)	6,344,902

Gain/(Use)	170,348
Months Exp Rsrv	1.03
Resolution Revenue	79,988,305
Resolution Expenses	79,988,305

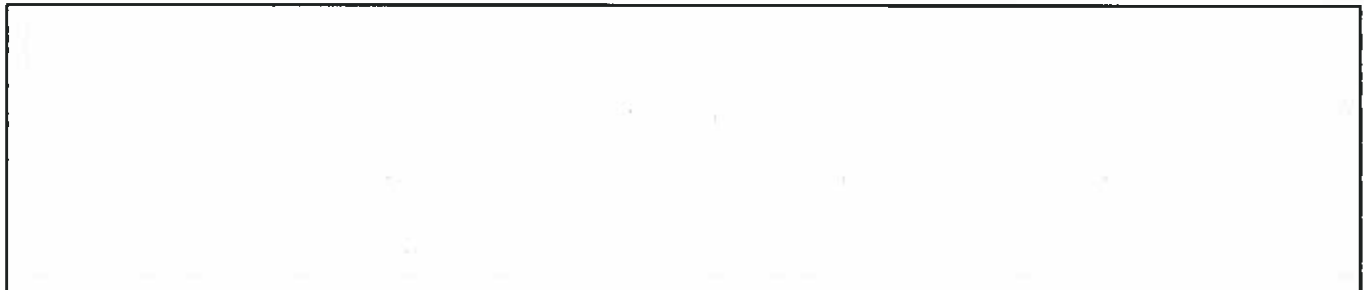


Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Designated Fund (271)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	2,411,468		4,010,485
Taxes	30,602,830	954,332	31,557,162
HOST / eHOST Sales Tax	1,690,676	(1,690,676)	-
Intergovernmental	-	-	-
Charges for Services	886,102	(29,686)	856,416
Miscellaneous	200,595	(53,326)	147,269
Other Financing Sources	487,000	(198,257)	288,743
Est SPLOST Indirect Cost Recover	-	-	704,334
Tfr from Unincorp Fund (272)	7,652,744	(666,660)	6,986,084
Tfr from Strmwtr Fund (580)	2,000,000	(730,373)	1,269,627
Total Revenue	43,519,947	(2,414,646)	41,809,635
Contributions	-	900,000	900,000
Debt	132,106	21,976	154,082
Non-Departmental	5,912,880	(1,129,489)	4,783,391
Parks	15,809,360	(930,665)	14,878,695
Pension	-	2,408,100	2,408,100
Roads And Drainage (Pub Wrks)	17,000,803	(726,756)	16,274,047
Transportation (Public Wrks)	3,367,415	(1,027,244)	2,340,171
Total Expenses	42,222,564	(484,078)	41,738,486
Budgetary Reserve	3,708,851	372,783	4,081,634
Total Reserves	3,708,851	372,783	4,081,634

Gain/(Use)	71,149
Months Exp Rsrv	1.17
Resolution Revenue	45,820,120
Resolution Expenses	45,820,120

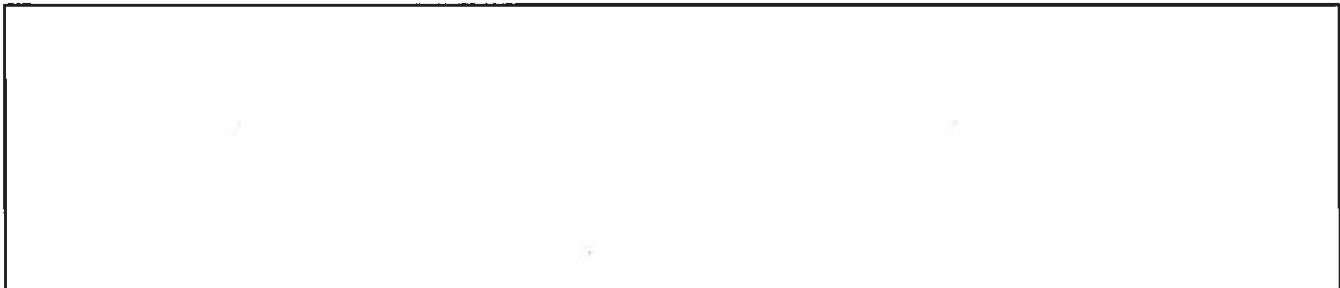


Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Unincorporated Fund (272)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	530,360		4,104,534
Taxes	4,472,021	(360,768)	4,111,253
Licenses & Permits	11,966,496	1,056,212	13,022,708
Fines & Forfeitures	9,192,244	222,033	9,414,277
Investment Income	-	-	-
Miscellaneous	(77,388)	(91,530)	(168,918)
Other Financing Sources	200,000	(200,000)	-
Trf fm Hotel/Motel Fund (275)	1,875,000	(937,500)	937,500
Trf fm Sanitation Fund (541)	-	19,399	19,399
Trf to Designated Fund (271)	(7,652,744)	666,660	(6,986,084)
Trf to Police Fund (274)	-	-	-
Total Revenue	19,975,629	374,506	20,350,135
Beautification	10,375,488	563,027	10,938,515
Contributions	328,814	(328,814)	-
Non-Departmental	1,685,827	2,085	1,687,912
Pension	-	1,486,618	1,486,618
Planning & Sustainability	1,703,750	(98,437)	1,605,313
Traffic Court	4,922,726	(290,949)	4,631,777
Total Expenses	19,016,605	1,333,530	20,350,135
Budgetary Reserve	1,489,384	2,615,150	4,104,534
Total Reserves	1,489,384	2,615,150	4,104,534

Gain/(Use)	-
Months Exp Rsrv	2.42
Resolution Revenue	24,454,669
Resolution Expenses	24,454,669

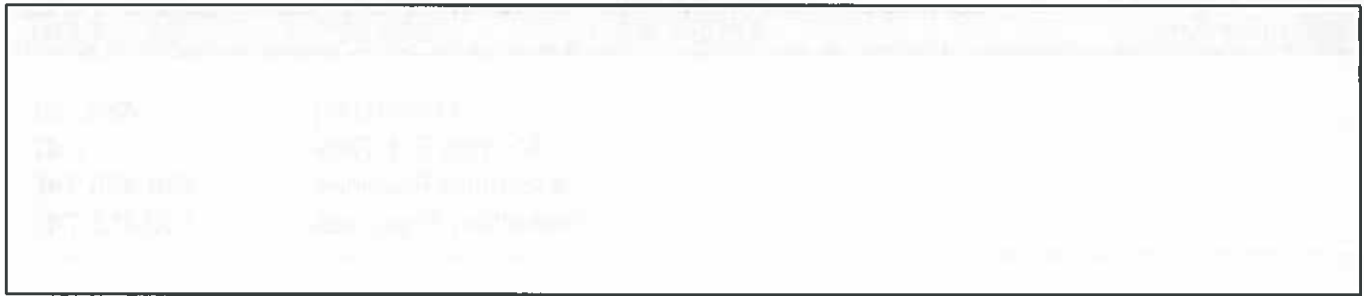


Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Hospital Fund (273)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	622,588		1,476,809
Taxes	14,091,289	(1,574,394)	12,516,895
HOST / eHOST Sales Taxes	7,044,376	871,963	7,916,339
Intergovernmental	-	-	-
Other Fin: Transfer from General	-	-	-
Total Revenue	21,135,665	(702,431)	20,433,234
Grady Subsidy	12,934,952	-	12,934,952
Grady Debt	7,464,125	(8,600)	7,455,525
Other Professional Services	100,000	(80,000)	20,000
Total Expenses	20,499,077	(88,600)	20,410,477
Budgetary Reserve	1,259,176	240,390	1,499,566
Total Reserves	1,259,176	240,390	1,499,566

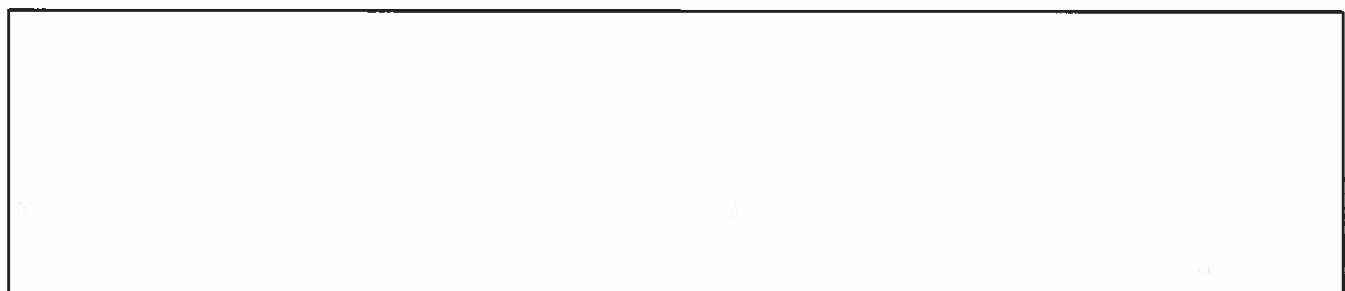
Gain/(Use)	22,757
Months Exp Rsrv	0.88
Resolution Revenue	21,910,043
Resolution Expenses	21,910,043



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Police Fund (274)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	20,819,238		21,766,470
Taxes	99,334,756	8,043,566	107,378,322
HOST / eHOST Sales Tax	3,656,766	(3,656,766)	-
Licenses & Permits	363,945	(7,500)	356,445
Intergovernmental	-	-	-
Charges for Services	431,478	164,203	595,681
Miscellaneous	268,786	(2,250)	266,536
Other Financing Sources	175,906	(175,906)	-
Est SPLOST Indirect Cost Recover	-	92,292	92,292
Tfr from Unincorp Fund (272)	-	-	-
Total Revenue	104,231,637	4,457,639	108,689,276
Contributions	-	-	-
Debt	1,304,148	217,102	1,521,250
Non-Departmental	9,737,721	(3,000)	9,734,721
Pension	-	9,227,736	9,227,736
Police	91,954,866	(4,237,488)	87,717,378
Total Recurring Expenses	102,996,735	5,204,350	108,201,085
Budgetary Reserve	22,054,140	200,521	22,254,661
Total Reserves	22,054,140	200,521	22,254,661
		Gain/(Use)	488,191
		Months Exp Rsrv	2.47
		Resolution Revenue	130,455,746
		Resolution Expenses	130,455,746



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Countywide Bond Fund (410)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	587,346		1,054,682
Taxes	12,164,134	(328,933)	11,835,201
Total Revenue	12,164,134	(328,933)	11,835,201
Debt Service	11,761,100	72,717	11,833,817
Total Expenses	11,761,100	72,717	11,833,817
Budgetary Reserve	990,380	65,686	1,056,066
Ending Fund Balance 12/31	990,380	65,686	1,056,066

Gain/(Use)	1,384
Months Exp Rsrv	1.07
Resolution Revenue	12,889,883
Resolution Expenses	12,889,883



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Unincorporated Debt Svc (411)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	954,989		1,069,345
Taxes	10,170,678	5,202,514	15,373,192
Total Revenue	10,170,678	5,202,514	15,373,192
Debt Service	10,281,588	5,079,000	15,360,588
Recurring Expenses	10,281,588	5,079,000	15,360,588
Budgetary Reserve	844,079	237,870	1,081,949
Total Reserves	844,079	237,870	1,081,949
		Gain/(Use)	12,604
		Months Exp Rsrv	0.85
		Resolution Revenue	16,442,537
		Resolution Expenses	16,442,537



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Airport Fund (551)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	4,475,788		5,604,890
Miscellaneous	5,222,000	(610,012)	4,611,988
Total Revenue	5,222,000	(610,012)	4,611,988
Airport	2,941,346	(19,958)	2,921,388
Transfer to Capital Improvements	2,250,000	(500,000)	1,750,000
Total Expenses	5,191,346	(519,958)	4,671,388
Budgetary Reserve	4,475,788	1,069,702	5,545,490
Total Reserves	4,475,788	1,069,702	5,545,490
		Gain/(Use)	(59,400)
		Months Exp Rsrv	14.2
		Resolution Revenue	10,216,878
		Resolution Expenses	10,216,878

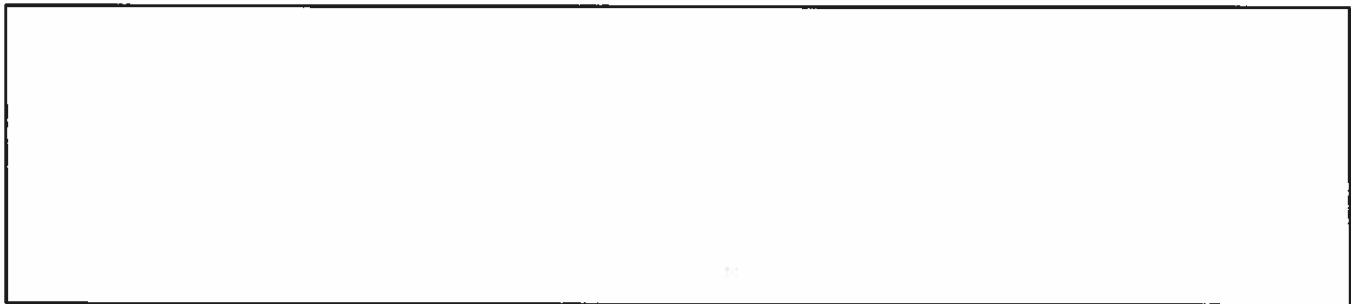


Schedule A

FY19 Budget Process
 DeKalb County, Georgia
 Bldg Auth Debt Svc Fund (412)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	70,018		70,021
Transfer from General Fund Debt	3,823,483	(98,574)	3,724,909
Total Revenue	3,823,483	(98,574)	3,724,909
Debt Service	3,723,483	1,426	3,724,909
Total Expenses	3,723,483	1,426	3,724,909
Ending Fund Balance 12/31	170,018		70,021

Gain/(Use)	-
Months Exp Rsrv	0.2
Resolution Revenue	3,794,930
Resolution Expenses	3,794,930

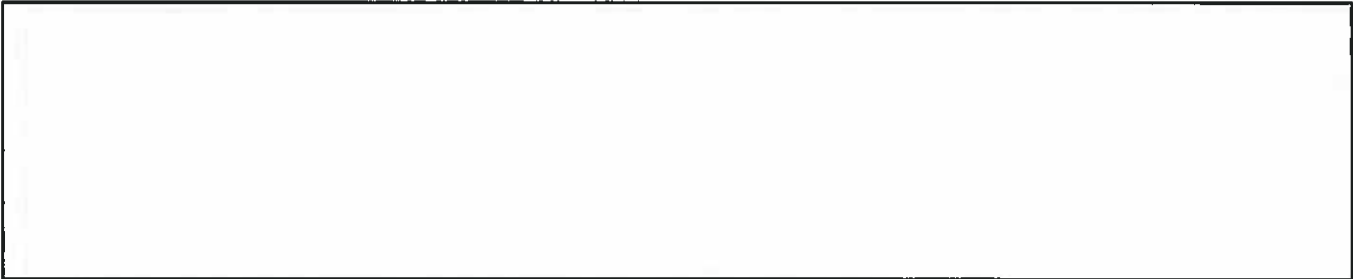


Schedule A

FY19 Budget Process
DeKalb County, Georgia
County Jail Fund (204)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	24,368		24,368
Intergovernmental	110,000	-	110,000
Fines & Forfeitures	1,168,500	(52,500)	1,116,000
Total Revenue	1,278,500	(52,500)	1,226,000
County Jail	1,302,868	(52,500)	1,250,368
Total Expenses	1,302,868	(52,500)	1,250,368
Total Reserves	-		-

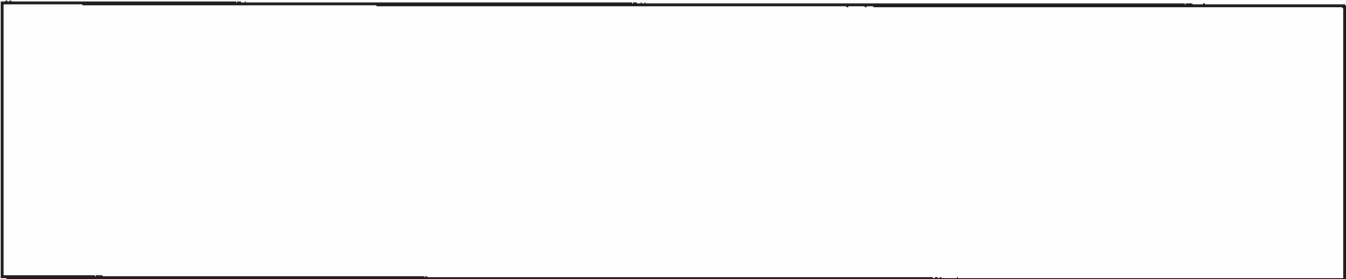
Gain/(Use)	(24,368)
Months Exp Rsv	-
Resolution Revenue	1,250,368
Resolution Expenses	1,250,368



Schedule A

FY19 Budget Process
DeKalb County, Georgia
DCTV (PEG) Fund (203)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	1,170,994		833,866
Miscellaneous (PEG Fund)	85,000	(20,000)	65,000
Total Revenue	85,000	(20,000)	65,000
PEG Fund	626,074	(83,772)	542,302
Total Expenses	626,074	(83,772)	542,302
Budgetary Reserve	629,920		356,564
Total Reserves	629,920		356,564
		Gain/(Use)	(477,302)
		Months Exp Rsrv	7.9
		Resolution Revenue	898,866
		Resolution Expenses	898,866



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Development Fund (201)**

2019-03-23 10:53 AM

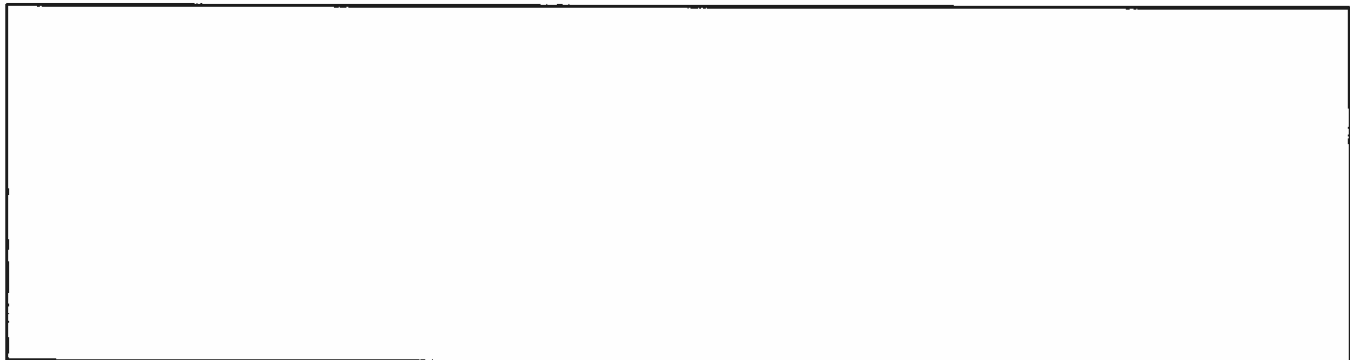
	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	8,432,952		10,178,514
Licenses & Permits	8,285,920	300,000	8,585,920
Charges for Services	466,797	-	466,797
Total Revenue	8,752,717	300,000	9,052,717
Planning & Sustainability	7,257,842	(229,842)	7,028,000
Total Expenses	7,257,842	(229,842)	7,028,000
Budgetary Reserve	9,927,827	2,275,404	12,203,231
Ending Fund Balance 12/31	9,927,827	2,275,404	12,203,231
		Gain/(Use)	2,024,717
		Months Exp Rsrv	20.8
		Resolution Revenue	19,231,231
		Resolution Expenses	19,231,231



Schedule A

FY18 Budget Process
DeKalb County, Georgia
Drug Abuse Tre/Ed Fund (209)

	Midyear FY17	Change	Proposed FY18
Starting Fund Balance January 1st	181,412		71,116
Fines & Forfeitures	215,000	(15,000)	200,000
Total Revenue	215,000	(15,000)	200,000
Drug Abuse Treatment & Education	396,412	(125,296)	271,116
Total Expenses	396,412	(125,296)	271,116
Ending Fund Balance 12/31	-		-
		Gain/(Use)	(71,116)
		Months Exp Rsrv	-
		Resolution Revenue	271,116
		Resolution Expenses	271,116

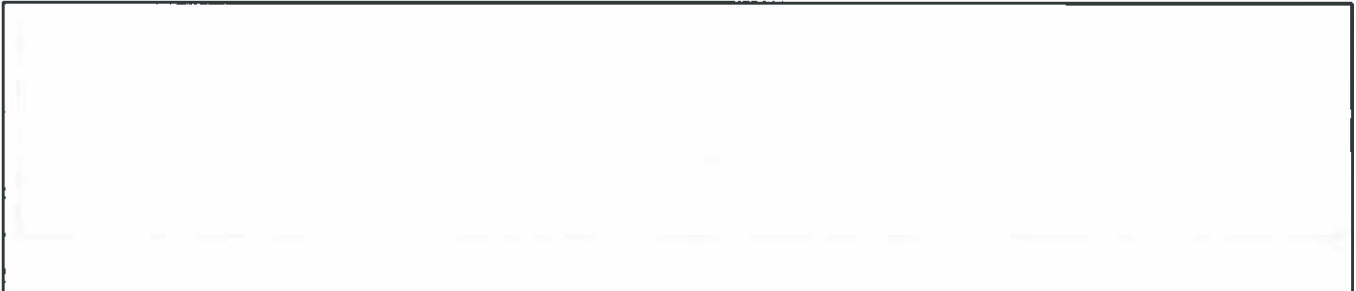


Schedule A

**FY18 Budget Process
DeKalb County, Georgia
E911 Fund (215)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	1,671,754		(428,624)
Miscellaneous	11,406,315	955,097	12,361,412
Total Revenue	11,406,315	955,097	12,361,412
E911	13,078,069	(1,145,281)	11,932,788
Total Expenses	13,078,069	(2,000,000)	11,932,788
Budgetary Reserve	-		-
Total Reserves	-	(2,000,000)	-

Gain/(Use)	428,624
Months Exp Rsv	-
Resolution Revenue	11,932,788
Resolution Expenses	11,932,788



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Foreclosure Reg. Fund (205)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	246,797		246,797
Charges for Services	100,000	(65,000)	35,000
Total Revenue	100,000	(65,000)	35,000
Beautification	346,797	(216,397)	130,400
Total Expenses	346,797	(216,397)	130,400
Budgetary Reserve	-		151,397
Total Reserves	-	-	151,397
		Gain/(Use)	(95,400)
		Months Exp Rsrv	13.9
		Resolution Revenue	281,797
		Resolution Expenses	281,797



Schedule A

FY19 Budget Process
DeKalb County, Georgia
Grant Fund (250)

	FY18 Mid-Year	Change	FY19 Proposed
Intergovernmental	35,201,980	(6,802,277)	28,399,703
Total Revenue	35,201,980	(6,802,277)	28,399,703
Grant-in-Aid Programs	35,201,980	(6,802,277)	28,399,703
Total Expenses	35,201,980	(6,802,277)	28,399,703

Starting Fund Balance (Jan 1)	-	-
Ending Fund Balance (Dec 31)	-	-
Gain/(Use) of Fund Balance>>>	0	0
Months Reserved>>>	0.00	0.00
Resolution Revenue Number	35,201,980	28,399,703
Resolution Expenses Number	35,201,980	28,399,703

Schedule A

FY19 Budget Process
DeKalb County, Georgia
Grant Fund (257)

	Midyear FY18	Change	Proposed FY19
Intergovernmental	490,726	(124,877)	365,849
Total Revenue	490,726	(124,877)	365,849
Justice Assistance Grant Program	490,726	(124,877)	365,849
Total Expenses	490,726	(124,877)	365,849

Starting Fund Balance (Jan 1)	0	0
Ending Fund Balance (Dec 31)	0	0
Gain/(Use) of Fund Balance>>>	0	0
Months Reserved>>>	0.00	0.00
Resolution Revenue Number	490,726	365,849
Resolution Expenses Number	490,726	365,849

Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Hotel/Motel Fund (275)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	2,951,685		3,067,427
Taxes	2,000,000	500,000	2,500,000
Total Revenue	2,000,000	500,000	2,500,000
DeKalb Convention & Visitors Bur	2,166,362	(1,116,362)	1,050,000.00
Tourism Product Development	928,441	(28,441)	900,000.00
Transfer to Unincorporated Fund	1,856,882	(1,406,882)	450,000.00
Total Expenses	4,951,685	(2,551,685)	2,400,000
Ending Fund Balance 12/31	-		3,167,427

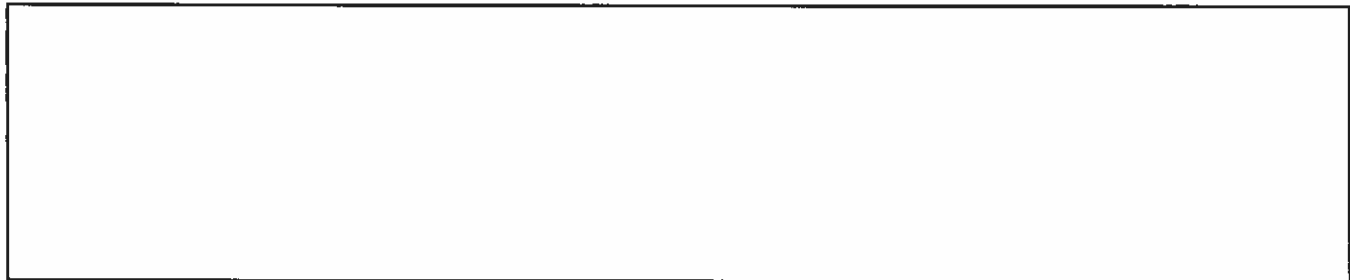
Gain/(Use)	100,000
Months Exp Rsrv	15.8
Resolution Revenue	5,567,427
Resolution Expenses	5,567,427



Schedule A

FY18 Budget Process
 DeKalb County, Georgia
 Juvenile Services Fund (208)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	59,129		68,545
Charges for Services	60,000	(2,000)	58,000
Total Revenue	60,000	(2,000)	58,000
Juvenile Court (Juvenile Services)	119,129	1,000	126,545
Total Expenses	119,129	1,000	126,545
Ending Fund Balance 12/31	-		-
		Gain/(Use)	(68,545)
		Months Exp Rsrv	-
		Resolution Revenue	126,545
		Resolution Expenses	126,545



Schedule A

**FY18 Budget Process
DeKalb County, Georgia
Law Enf. Conf. Mon. Fund (210)**

	FY18 Current	Change	FY19 Proposed
Intergovernmental	3,439,828	639,912	4,079,740
Total Revenue	3,439,828	639,912	4,079,740
Police - Federal Drug Funds	709,636	156,278	865,914
Police - State Drug Funds	1,143,248	764,978	1,908,226
Police - Treasury	203,054	(203,054)	-
District Attorney - Federal Drug Funds	-	-	-
District Attorney - State Drug Funds	267,848	57,419	325,267
District Attorney - Treasury	-	23,257	23,257
Sheriff- Federal Drug Funds	1,115,845	(158,966)	956,879
Sheriff- State Drug Funds	197	-	197
Total Expenses	3,439,828	639,912	4,079,740

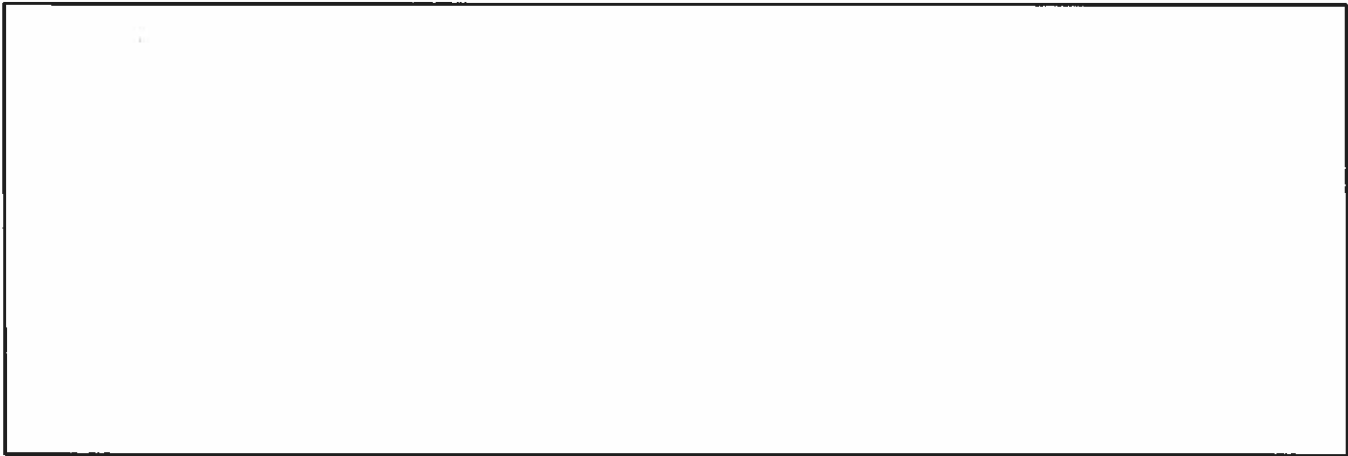
Starting Fund Balance (Jan 1)	-	-
Ending Fund Balance (Dec 31)	-	-
Gain/(Use) of Fund Balance>>>	-	-
Months Reserved>>>	0.00	0.00
Resolution Revenue Number	3,439,828	4,079,740
Resolution Expenses Number	3,439,828	4,079,740

Schedule A

FY19 Budget Process
 DeKalb County, Georgia
 Pub Saf & Jud Fac Aut Fund (413)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	9,356		24,156
Transfer from General	-	296,670	296,670
Transfer from Police	1,378,922	142,328	1,521,250
Transfer from Fire	799,775	(4,513)	795,262
Transfer from E911	496,412	(157,183)	339,229
Transfer from STD - Incorporated	82,735	71,347	154,082
Total Revenue	2,757,844	348,650	3,106,494
Debt Service	2,663,244	443,250	3,106,494
Total Expenses	2,663,244	443,250	3,106,494
Ending Fund Balance 12/31	103,956		24,156

Gain/(Use)	0
Months Exp Rsrv	0.1
Resolution Revenue	3,130,650.200
Resolution Expenses	3,130,650.200



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Recreation Fund (207)**

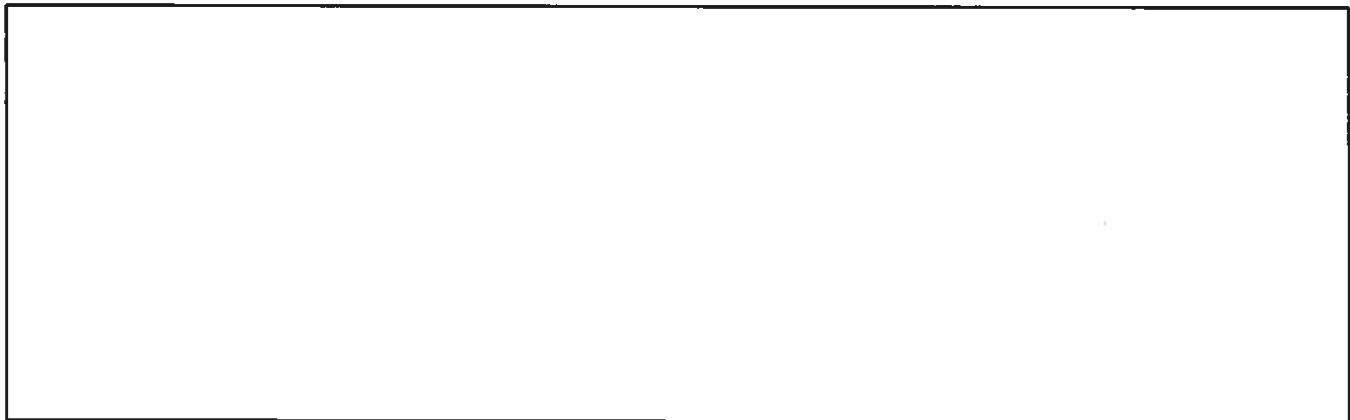
	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	278,066		63,277
Charges for Services	949,000	(47,800)	901,200
Total Revenue	949,000	(47,800)	901,200
Recreation Services	1,227,066	(262,589)	964,477
Total Expenses	1,227,066	(262,589)	964,477
Ending Fund Balance 12/31	-		-
		Gain/(Use)	(63,277)
		Months Exp Rsv	-
		Resolution Revenue	964,477
		Resolution Expenses	964,477



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Rental Motor Vehicle Fund (280)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	622,638		57,815
Taxes	550,000	(10,000)	540,000
Total Revenue	550,000		540,000
Rental of Porter Sanford Center	-	148,800	148,800
Other Miscellaneous	1,091,000	(641,985)	449,015
Total Expenses	1,091,000		597,815
Ending Fund Balance 12/31	81,638		-
		Gain/(Use)	(57,815)
		Months Exp Rsrv	-
		Resolution Revenue	597,815
		Resolution Expenses	597,815



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Risk Management Fund (631)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	16,715,597		17,826,102
Charges for Services	12,232,000	(1,858,500)	10,373,500
Payroll Deductions	94,000,000	(9,150,000)	84,850,000
Total Revenue	106,232,000	(11,008,500)	95,223,500
Risk Management (0100)	105,870,819	1,921,045	107,791,864
Total Expenses	105,870,819	1,921,045	107,791,864
Ending Fund Balance 12/31	17,076,778		5,257,738
		Gain/(Use)	(12,568,364)
		Months Exp Rsv	0.6
		Resolution Revenue	113,049,602
		Resolution Expenses	113,049,602

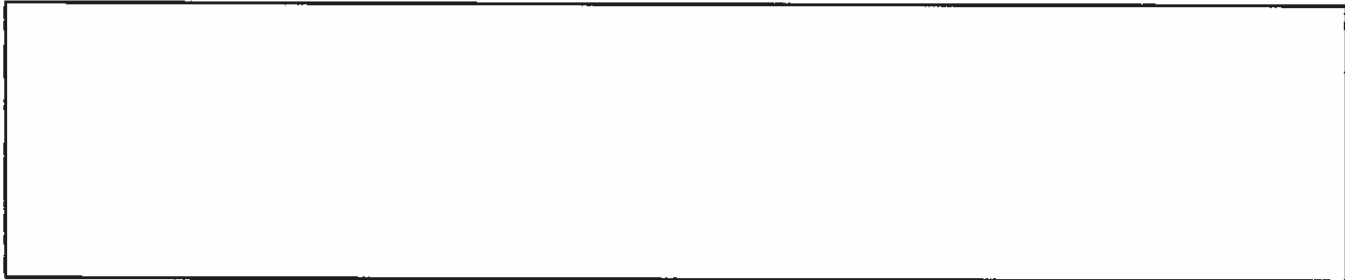
Approximately \$10M in health insurance allocation costs to the operating funds was lowered in a one-year reduction of the per FT employee allocation of \$11,000 to \$9,120. This was done to remedy an excess accumulation of reserves in the Risk Management Fund. The Comprehensive Annual Financial Report (CAFR) reports the Risk Management Fund (631) and the Workers Comp Fund (632) as one entity.

Schedule A

**FY18 Budget Process
DeKalb County, Georgia
Sanitation Fund (541)**

	Midyear FY18	Change	Proposed FY18
Starting Fund Balance January 1st	10,993,342		14,399,883
Charges for Services	66,109,584	2,632,441	68,742,025
Miscellaneous	16,900	8,100	25,000
Total Revenue	66,126,484	2,640,541	68,767,025
Sanitation (Less Reserves & Tran)	64,636,704	5,547,235	70,183,939
Total Recurring Expenses	64,636,704	5,547,235	70,183,939
Transfer to Sanitation CIP	3,127,575	(1,633,301)	1,494,274
Total Non-Recurring Expenses	3,127,575	(1,633,301)	1,494,274
Ending Fund Balance 12/31	12,483,122		11,488,695

Gain/(Use)	(2,911,188)
Months Exp Rsrv	1.9
Resolution Revenue	83,166,908
Resolution Expenses	83,166,908



Schedule A

**FY18 Budget Process
DeKalb County, Georgia
Speed Humps Maint Fund (212)**

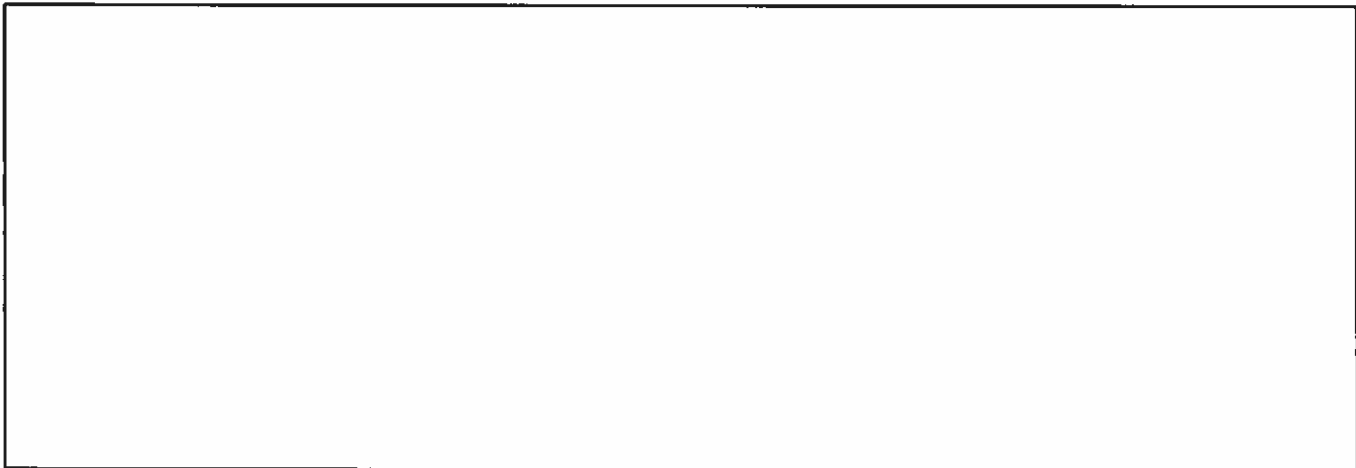
	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	1,324,672		1,444,252
Charges for Services	300,000	(10,000)	290,000
Total Revenue	300,000	(10,000)	290,000
Roads & Drainage - Speed Humps	333,846	6,537	340,383
Total Expenses	333,846	6,537	340,383
Total Reserves	1,290,826		1,393,869
		Gain/(Use)	(50,383)
		Months Exp Rsrv	49.1
		Resolution Revenue	1,734,252
		Resolution Expenses	1,734,252



Schedule A

**FY18 Budget Process
DeKalb County, Georgia
Stormwater Ops Fund (581)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	13,243,187		11,895,399
Charges for Services	14,700,000	(32,571)	14,667,429
Total Revenue	14,700,000	(32,571)	14,667,429
Stormwater (Operations)	24,863,244	1,241,215	26,104,459
Total Expenses	24,863,244	1,241,215	26,104,459
Ending Fund Balance 12/31	3,079,943		458,369
		Gain/(Use)	(11,437,030)
		Months Exp Rsrv	0.2
		Resolution Revenue	26,562,828
		Resolution Expenses	26,562,828



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Street Light Fund (211)**

DATE: 11/29/2018
TIME: 10:58 AM
PAGE: 1 OF 1

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	1,887,192		1,667,483
Charges for Services	4,652,000	(47,830)	4,604,170
Total Revenue	4,652,000	(47,830)	4,604,170
Street Lights (Less Reserves & Trans	6,148,821	(1,408,663)	4,740,158
Total Expenses	6,148,821	(1,408,663)	4,740,158
Ending Fund Balance 12/31	390,371		1,531,495

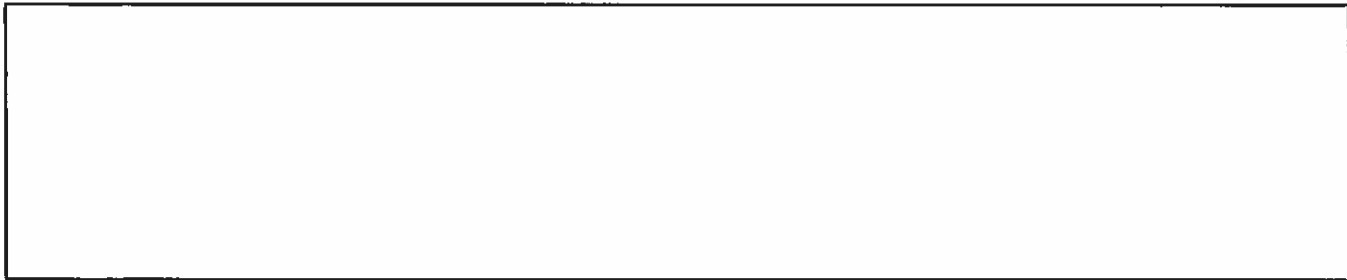
Gain/(Use)	(135,988)
Months Exp Rsrv	3.9
Resolution Revenue	6,271,653.000
Resolution Expenses	6,271,653.000



Schedule A

FY19 Budget Process
DeKalb County, Georgia
Urban Redev. Agency (414)

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	164,346		308,960
IRS Subsidy: 45%, 6.2% Discount 20	154,833	(19,007)	135,826
Rental (from General Fund Debt)	660,240	(239,576)	420,664
Total Revenue	815,073	(258,583)	556,490
Debt Service	715,073	(12,237)	702,836
Total Expenses	715,073	(12,237)	702,836
Ending Fund Balance 12/31	264,346		162,614
		Gain/(Use)	(146,346)
		Months Exp Rsrv	2.8
		Resolution Revenue	865,449.980
		Resolution Expenses	865,449.980



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Vehicle Maintenance Fund (611)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	613,217		445,524
Intergovernmental	200,000	(40,000)	160,000
Charges for Services	29,540,000	1,340,000	30,880,000
Total Revenue	29,740,000	1,300,000	31,040,000
Fleet Management (01200)	30,353,217	1,132,307	31,485,524
Total Expenses	30,353,217	1,132,307	31,485,524
Ending Fund Balance 12/31	-		-

Gain/(Use)	(445,524)
Months Exp Rsrv	-
Resolution Revenue	31,485,524
Resolution Expenses	31,485,524

Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Vehicle Replacement Fund (621)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	53,174,470		62,857,428
Charges for Services	24,056,146	(223,671)	23,832,475
Other Financing Sources	1,000,000	-	1,000,000
Total Revenue	25,056,146	(223,671)	24,832,475
Vehicle Replacement (01300)	76,445,021	8,847,092	85,292,113
Total Expenses	76,445,021	8,847,092	85,292,113
Ending Fund Balance 12/31	1,785,595		2,397,790
		Gain/(Use)	(60,459,638)
		Months Exp Rsrv	0.3
		Resolution Revenue	87,689,903
		Resolution Expenses	87,689,903

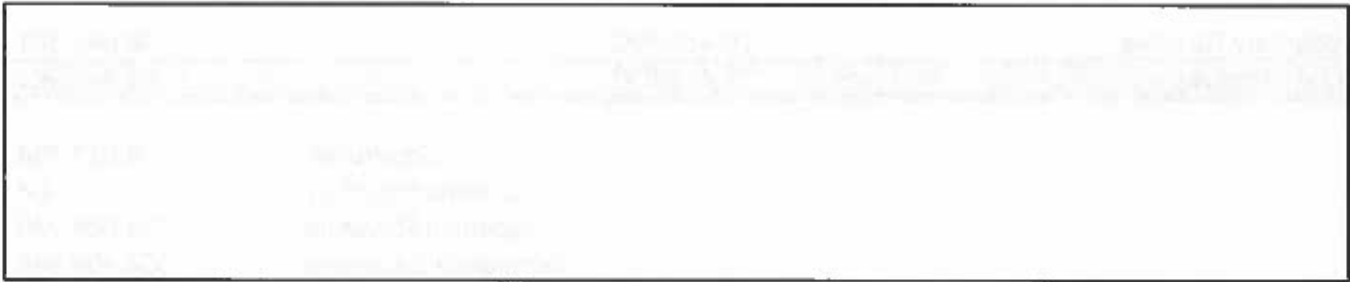
Income is from replacement charges for 2,269 units at an average of \$10K each, and estimated surplus sales. Expenses are from replacement of 160 units at an average cost of \$95,000 each, \$150K in lease/purchase interest costs, and \$1M reserve for early replacements.

Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Victim Assistance Fund (206)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	158,390		187,342
Fines & Forfeitures	450,000	(40,000)	410,000
Intergovernmental	400,000	60,000	460,000
Total Revenue	850,000	20,000	870,000
Victim Assistance	1,008,390	48,952	1,057,342
Total Expenses	1,008,390	48,952	1,057,342
Ending Fund Balance 12/31	-		-

Gain/(Use)	(187,342)
Months Exp Rsrv	-
Resolution Revenue	1,057,342
Resolution Expenses	1,057,342



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Watershed Op Fund (511)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	80,626,136		80,570,577
Charges for Services	242,894,397	9,596,314	252,490,711
Investment Income	1,213,697	-	1,213,697
Fines & Forfeitures	346	(346)	-
Miscellaneous	561,087	346	561,433
Transfer from Gen & San Fund		-	-
Other Financing Sources	73,528	-	73,528
Total Revenue	244,743,055	9,596,314	254,339,369
Finance	11,817,179	(1,311,644)	10,505,535
Transfer to R&E	24,110,687	4,572,165	28,682,852
Transfer to Sinking Fund	65,984,096	(42,603)	65,941,493
Watershed (less Resv/Tran)	144,521,234	(4,389,529)	140,131,705
Total Expenses	246,433,196	(1,171,611)	245,261,585
Budgetary Reserve	79,469,692		89,648,361
Total Reserves	79,469,692		89,648,361

Gain/(Use)	9,077,784
Months Exp Rsv	4.4
Resolution Revenue	334,909,946
Resolution Expenses	334,909,946

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.

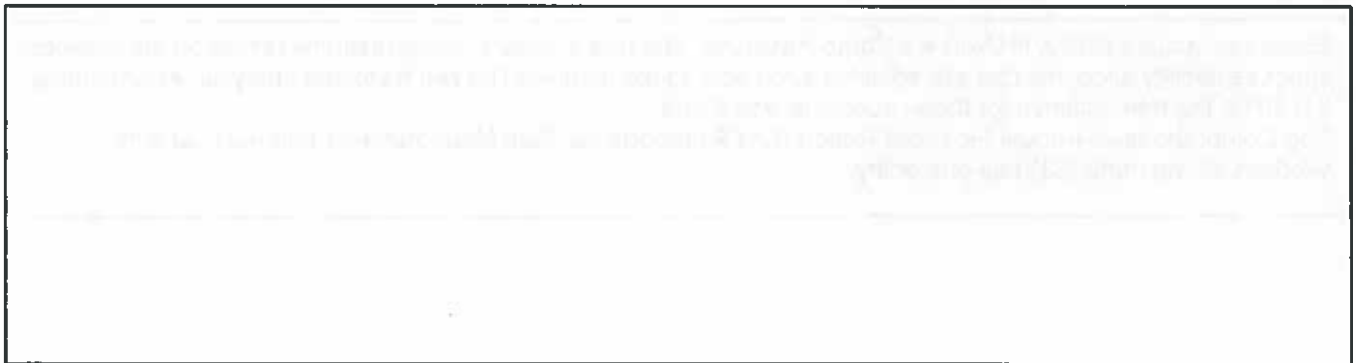
Schedule A

**FY19 Budget Process
DeKalb County, Georgia
W&S Debt Svc Bond Fund (514)**



	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	91,362,976		90,980,029
Other Financing Sources	65,984,096	(42,603)	65,941,493
Total Revenue	65,984,096	(42,603)	65,941,493
Debt Service	65,984,096	(42,603)	65,941,493
Total Expenses	65,984,096	(42,603)	65,941,493
Budgetary Reserve	91,362,976	42,507	91,405,483
Total Reserves	91,362,976	42,507	91,405,483

Gain/(Use)	-
Months Exp Rsrv	16.6
Resolution Revenue	156,921,522
Resolution Expenses	157,346,976



Schedule A

**FY19 Budget Process
DeKalb County, Georgia
Workers Comp Fund (632)**

	Midyear FY18	Change	Proposed FY19
Starting Fund Balance January 1st	(132,476)		44,338
Charges for Services	6,500,000	-	6,500,000
Total Revenue	6,500,000	-	6,500,000
Workers Compensation (01000)	6,367,524	176,814	6,544,338
Total Expenses	6,367,524	176,814	6,544,338
Budgetary Reserve	-		-
Total Reserves	-	-	-
		Gain/(Use)	(44,338)
		Months Exp Rsrv	-
		Resolution Revenue	6,544,338
		Resolution Expenses	6,544,338

Expenses include \$108K in Workers Comp Reserves. The true Workers Comp reserves reside on the balance sheet as liability accounts that are adjusted each year to the Incurred But Not Remitted analysis. At December 31, 2018, the total balance for those accounts was \$13M. The Comprehensive Annual Financial Report (CAFR) reports the Risk Management Fund (631) and the Workers Comp Fund (632) as one entity.

DeKalb County, Georgia Capital Improvement Plan

CIP Request No.	Project Description	FY2019 Requests	FY2019 Recommended
2019-100.1	Law Dept - Hydraulic modeling fees for consent decree issues.	1,300,000	To be reviewed with Water & Sewer consent decree funding.
2019-100.2	Facilities - Bluebeam software to speed up design reviews.	405,000	135,057
2019-100.3	Facilities/Library - HVAC repairs/preventive maintenance for all libraries.	245,000	To be reviewed with SPLOST.
2019-100.4	Facilities/Library - Repair roof projects at 75 Sam's Street, Covington Library, Sue Kellogg Library and architectural/engineering fees/contingency.	1,121,000	Recommended roof replacement at 75 Sams Street to be reviewed with revenue from building. Recommended repairs for Covington and Sue Kellogg libraries to be reviewed with SPLOST.
2019-100.5	Facilities/Juvenile Court - Construct structural repairs at the parking deck for Juvenile Court facility (\$450,000). Repairs of exterior stairs at Memorial Drive and handicap access to building (\$270,000).	720,000	Not recommended at this time.
2019-100.6	Facilities - Implement key scan system preventive maintenance program (\$17,100) and facilities management redundant access control server (\$8,920).	26,020	Not recommended at this time.
2019-100.7	Facilities - Purchase emergency generator for Maloof Building to manage power outages.	400,000	Not recommended at this time.
2019-100.8	Facilities/Child Advocate - Re-configure existing space to provide four offices for legal staff and one conference room.	85,000	Not recommended at this time.
2019-100.9	Facilities - Maloof Building Lobby Renovation	NA	575,000
2019-100.10	HR - HR Information System upgrade (year 1 of 2). [Note: HR, IT, and Finance submitted duplicate requests for this item. Original requests were for the total 3-year cost of the project.]	3,089,485	See enhancement C11.
2019-100.11	IT/HR - PeopleSoft upgrade with SaaS mobile/cloud capability. [Note: HR, IT, and Finance submitted duplicate requests for this item. Original requests were for the total 3-year cost of the project.]	4,500,000	Purchase will be financed through lease-purchase.
2019-100.12	IT - Upgrade/replace data and system backup system.	500,000	500,000
2019-100.13	IT/Courts - Redesign courtroom technology.	350,000	Not recommended at this time.

DeKalb County, Georgia Capital Improvement Plan

CIP Request No.	Project Description	FY2019 Requests	FY2019 Recommended
2019-100.14	IT/Fleet Mgt - Upgrade Fleet maintenance management software (Faster).	330,000	Considered in Vehicle Maintenance Fund. See 2019-611.1 below.
2019-100.15	Finance - HRMS, end-to-end human resource and payroll management solution that addresses Finances most pressing workforce-related business challenges. [Note: HR, IT, and Finance submitted duplicate requests for this item. Original requests were for the total 3-year cost of the project.]	3,100,000	See Request # 2019-100.11.
2019-100.16	Sheriff - Repair/replace various components in the Jail. Funding for mold remediation and elevator repairs.	9,494,432	864,835
2019-100.17	Sheriff: Upgraded body cameras and tasers (year 1 of 3).	105,399	105,399
2019-100.18	Sheriff - Radio replacement (year 1 of 4).	1,527,000	Purchase will be financed through lease-purchase.
2019-100.19	Juvenile Court - Build-out of Courtroom 2 for new judge and teen/traffic courts.	435,000	Not recommended at this time.
2019-100.20	Juvenile Court - Construction of stairs/walkway from the street (Memorial Drive) to Juvenile Court building.	270,000	Will be reviewed using alternative funding.
2019-100.21	Juvenile Court - Canopy for existing judges' parking lot for security. Approximately \$90K was approved mid-year 2017.	310,500	Not recommended at this time.
2019-100.22	Superior Court - Demolition and build-out of a large courtroom, related offices and jury assembly space for high profile and multi-defendant trials.	350,000	To be reviewed with SPLOST.
2019-100.23	Clerk of Superior Court - Odyssey case management system (year 5 of 5).	537,782	537,782
2019-100.24	Clerk of Superior Court - Replace existing carpet.	61,250	To be reviewed with SPLOST.
2019-100.25	Child Advocate's Office - Additional offices, Child Advocate's Office (04010): Buildout costs for additional offices to support staff for new Juvenile Court Room. See 2019-100.8 above. [Note: This is a duplicate of a Facilities request (\$85K).	94,000	Will be reviewed using alternative funding.
2019-100.26	Medical Examiner - Acquisition of a Laboratory Information Management System.	224,497	Not recommended at this time.
2019-100.27	Police (General Fund) - Connect DeKalb, Director's Office (04601).	414,900	Not recommended at this time.
2019-100.28	Magistrate Court - Build out existing space in the Courthouse to provide kiosks, a reception area, conference room and offices.	212,250	To be reviewed with SPLOST.

DeKalb County, Georgia Capital Improvement Plan

CIP Request No.	Project Description	FY2019 Requests	FY2019 Recommended
2019-100.29	Library [Automation (06850)] - Purchase of 476 Dell PCs to replace all library based public use computers (5 years or older with expired warranty).	389,368	Not recommended at this time.
2019-100.30	Library [Maintenance & Operations (06860)] - Re-paving of Wesley Chapel and Redan-Trotti branch parking lots.	200,000	Not recommended at this time.
2019-100.31	Community Service Board - Exterior wall repair at the Fox Recovery Center, Community Service Board (07201)	60,000	Not recommended at this time.
2019-100.32	Community Service Board - Roof repair at the Crisis Center, Community Service Board (07201)	150,000	Not recommended at this time.
2019-100.33	Community Service Board - Retrofit restroom stalls for wheelchair and other assistive equipment access, Community Service Board (07201)	120,000	Not recommended at this time.
2019-100.34	Community Service Board - Roof repair at the Kirkwood facility, Community Service Board (07201)	150,000	Not recommended at this time.
2019-100.35	Community Service Board - Replace carpet on the second and fourth floors of the Winn Way facility, Community Service Board (07201)	160,000	Not recommended at this time.
2019-100.36	Property Appraisal (02710) - Office Flooring.	60,000	Not recommended at this time.
General		31,497,883	2,718,073
Fire		-	-
2019-271.1	Parks - Upgrade all perimeter pool fencing at eight aquatic centers.	656,675	To be reviewed using bond funds.
2019-271.2	Parks - Add lights to Field 5 at Medlock Park.	55,700	To be reviewed using bond funds.
2019-271.3	Parks - Extend the existing warehouse and enclose the back dock.	750,000	To be reviewed using bond funds.
2019-271.4	Parks - Install fencing at horse farm.	196,000	To be reviewed using bond funds.
2019-271.5	Parks - Fund three pieces of artwork, remove Kudzu throughout the parks, and lift tree canopy at 25 park locations.	725,000	To be reviewed using bond funds.
2019-271.6	Parks - Add funding (Sugar Creek Golf course) for picnic shelters, re-grade/seed the driving range area, pave the cart path and contract professional tree removal services.	200,000	To be reviewed using bond funds.

DeKalb County, Georgia Capital Improvement Plan

CIP Request No.	Project Description	FY2019 Requests	FY2019 Recommended
2019-271.7	Parks - Renovate bunker and pave asphalt at Mystery Valley Golf course.	390,000	To be reviewed using bond funds.
2019-271.8	Parks - Rainbow Park Amphitheater: \$400K added via amendment from Commissioner Larry Johnson.	400,000	400,000
2019-271.9	Transportation - Turn lane at intersection of Briarlake Road and Briarcliff Road: \$500K added via amendment by Commissioner Jeff Rader.	390,000	500,000
Designated		3,763,375	900,000
Unincorporated		-	-
2019-274.1	Outfitting 100 Police vehicles purchased with SPLOST, Uniform Division (04667).	688,912	688,912
Police		688,912	688,912
Tax Fund		35,950,170	4,306,985
2019-611.1	Upgrade Faster (Fleet maintenance/management software)	330,000	330,000
Vehicle Maintenance		330,000	330,000
2019-215.1	Carpet replacement in E-911 Center, E-911 Wired (02646):	90,000	Not recommended at this time.
E-911 (Emergency Telephone System Fund)		90,000	-
Water & Sewer		-	-
2019-541.1	Six projects: Environmental monitoring with Oasis (\$1,227,575), engineering services (\$1M), double-wide modular trailer for compost & roll-off operations (\$150K), single-wide modular trailer for mechanics Site E Fleet building (\$75,000), upgrades to the North Transfer Station (\$1.5M) and East Collections Lot building modifications (\$150K). Note: Recommend funding for environmental monitoring.	4,102,575	1,227,575
Sanitation		4,102,575	1,227,575
2019-551.1	Transfer to Airport CIP	1,750,000	1,750,000
Airport		1,750,000	1,750,000

DeKalb County, Georgia Capital Improvement Plan

CIP Request No.	Project Description	FY2019 Requests	FY2019 Recommended
2019-581.1	Basin study	2,500,000	2,500,000
2019-581.2	South River trash tap installation	470,000	470,000
Stormwater		2,970,000	2,970,000
Grand Total		45,192,745	10,584,560

