

DeKalb County FY23 Budget

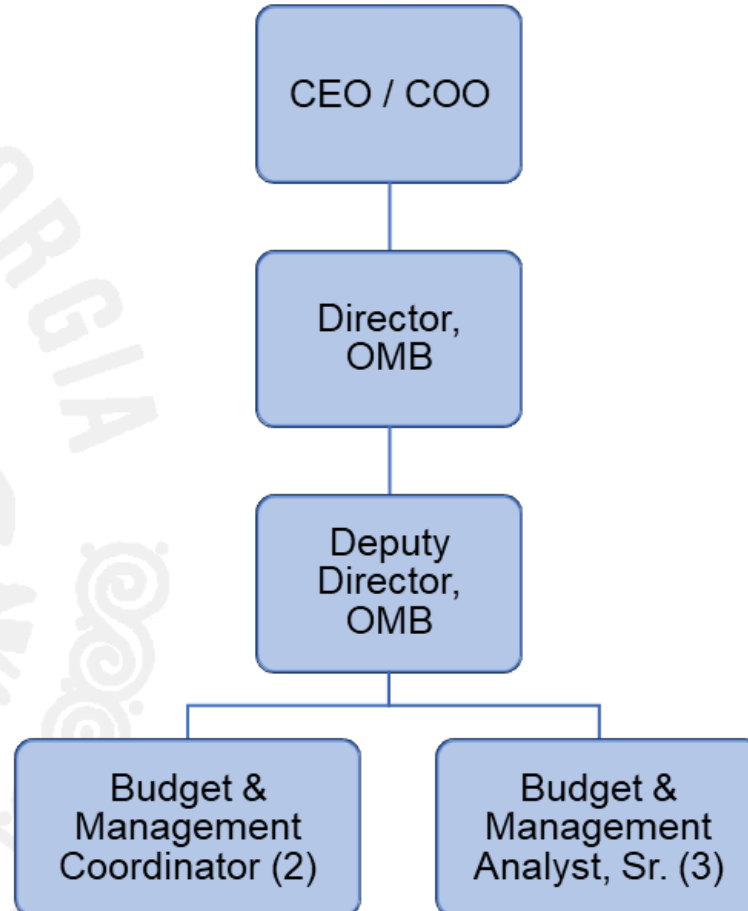
Community Budget Information
Meeting



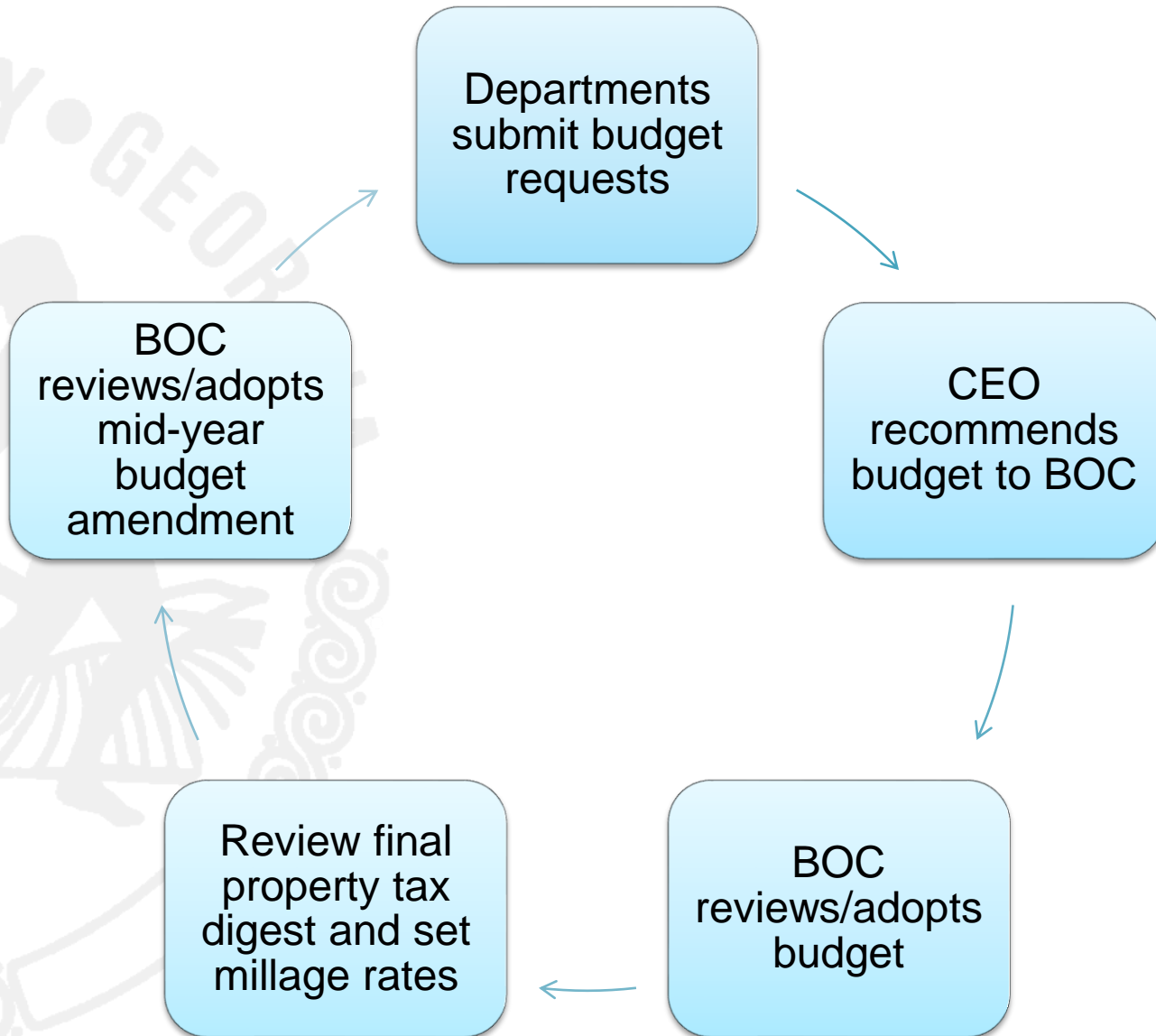
DeKalb County
G E O R G I A

- The budget is a financial plan, operational guide, policy document, and a communication tool for the general public
- The county budget process involves setting priorities and goals for county government and allocating scarce resources to programs and services

- The Office of Management and Budget (OMB) was created in 2015.
- OMB reports directly to the Chief Operating Officer (COO) and Chief Executive Officer (CEO).
- OMB's primary duties include:
 - Developing the executive budget recommendation and facilitating the adoption of the annual operating budget
 - Coordinating the setting of the county's millage rates
 - Oversight of operating expenditures to ensure compliance with the adopted budget
 - Providing data and analysis to county officials and the public to support decision making and promote transparency



DeKalb County Budget Cycle

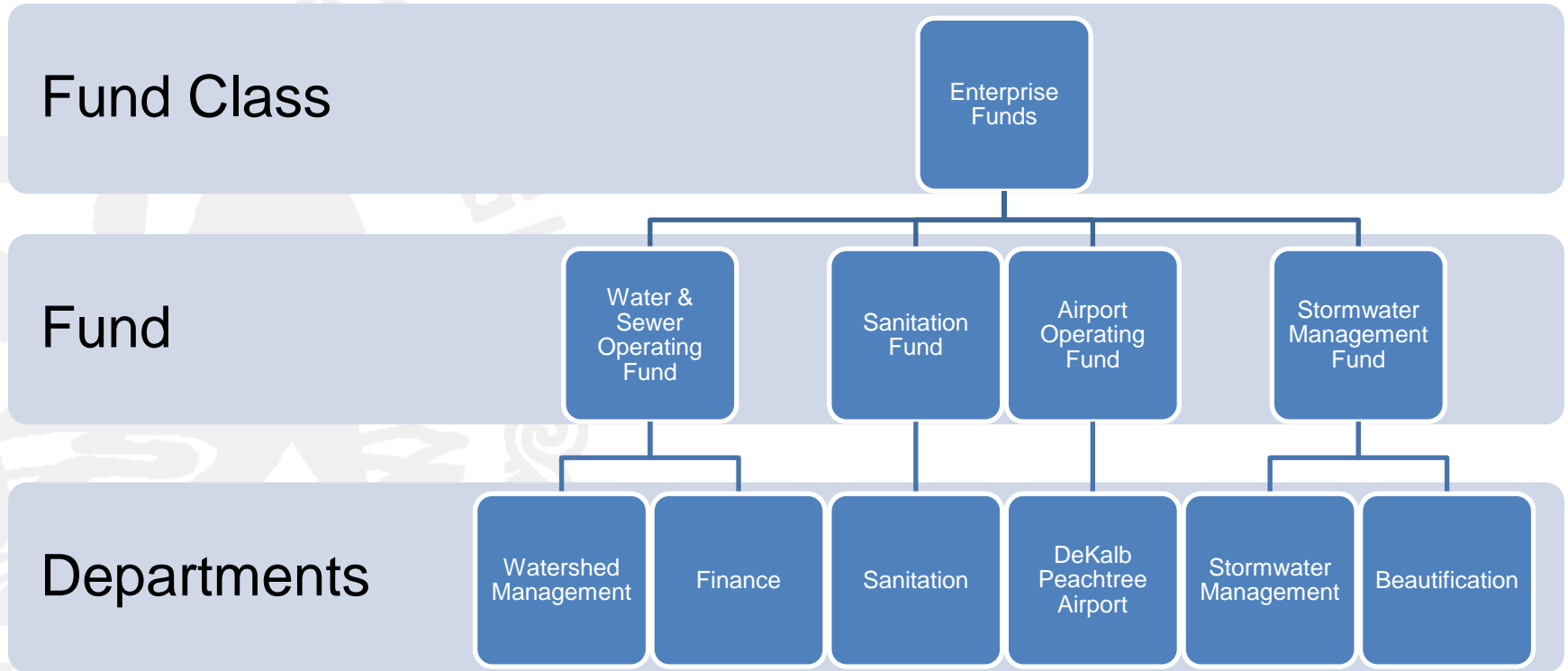


Budget Structure

The basic building blocks of the county budget are **departments** and **funds**.

- Each department has a budget
- The department is the legal level of control for the budget
- Each departmental budget is part of a fund
- The budget for each fund must be balanced, so total expenditures cannot exceed the amount of revenue available for the fund

DeKalb County Budget Structure



Tax Funds

- General Fund – Countywide Operations (Courts, Sheriff, District Attorney, Administrative Departments)
- Police – Unincorporated, plus some city participation
- Fire – Countywide except Decatur and Atlanta
- Designated – Unincorporated, plus some city participation (Parks, Roads & Drainage, Transportation)
- Unincorporated – Revenues collected only in unincorporated areas (Business license, traffic fines, franchise fees)

Tax Funds (continued)

- Hospital – Countywide (Indigent care and debt service)
- Countywide Bonds – Countywide
- Unincorporated Bonds – all areas that were unincorporated when the bonds were issued

Enterprise Funds

- Water & Sewer
 - Operating
 - Sinking Fund (Debt Service)
- Stormwater
- Sanitation
- Airport

Internal Service Funds

- Risk Management
 - Employee Benefits
 - Insurance
- Workers Compensation
- Vehicle Replacement
- Fleet Management

Special Revenue Funds

- E911
- Development
- DCTV/PEG
- County Jail
- Foreclosure Registry
- Victim Assistance
- Recreation
- Juvenile Services
- Drug Abuse
- Law Enforcement Confiscated
- Street Light

- Speed Hump
- Hotel/Motel
- Rental Car

Revenue Bond Funds

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

CEO Thurmond's Budget Priorities

1. Public Safety
2. Retention, Hiring, & Training
3. Community Health & Well-being
4. Beautification & Placemaking
5. Sustain & Improve County Owned Assets

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 and amid the economic uncertainty that has gripped the nation.

- **Police** – \$9,651,838 to fund 222 vacant and new positions
- **Fire Rescue** – \$9,175,631 to fund 158 vacant positions
- **Sheriff** – \$5,426,578 to fund 123 vacant positions
- **Superior Court** - \$600,000 to continue violence prevention programs
- **Code Compliance** - \$547,204 to hire and equip six new Code Compliance

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.

- **Cost of living adjustment** - \$8,396,487 to provide a 4% COLA for county employees
- **Training, professional development, & dues** – \$170,720
- **Annualization of compensation enhancements provided in 2022**

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.

- **Fire Rescue** - \$800,000 to purchase and equip five vehicles for Mobile Integrated Health – Community Paramedicine Program
- **Human Services** - \$1,463,198 for meals at all senior centers and to fund 13 vacant and new positions
- **Parks** - \$1,857,195 for therapeutic programming, adaptive recreation, facilities improvements, additional recreational programming, five new positions, and other operational enhancements

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.

- **Beautification** - \$967,750 for vehicles and equipment
- **Planning** - \$655,480 for grant matching funds and various plans and studies
- **Economic Development** - \$500,000 in additional funding for Decide DeKalb for economic development services, and \$100,000 for the Small Business Recovery Program
- **Sanitation** - \$6,604,164 for vehicles and equipment, funding for 115 vacant and new positions, and other operational enhancements

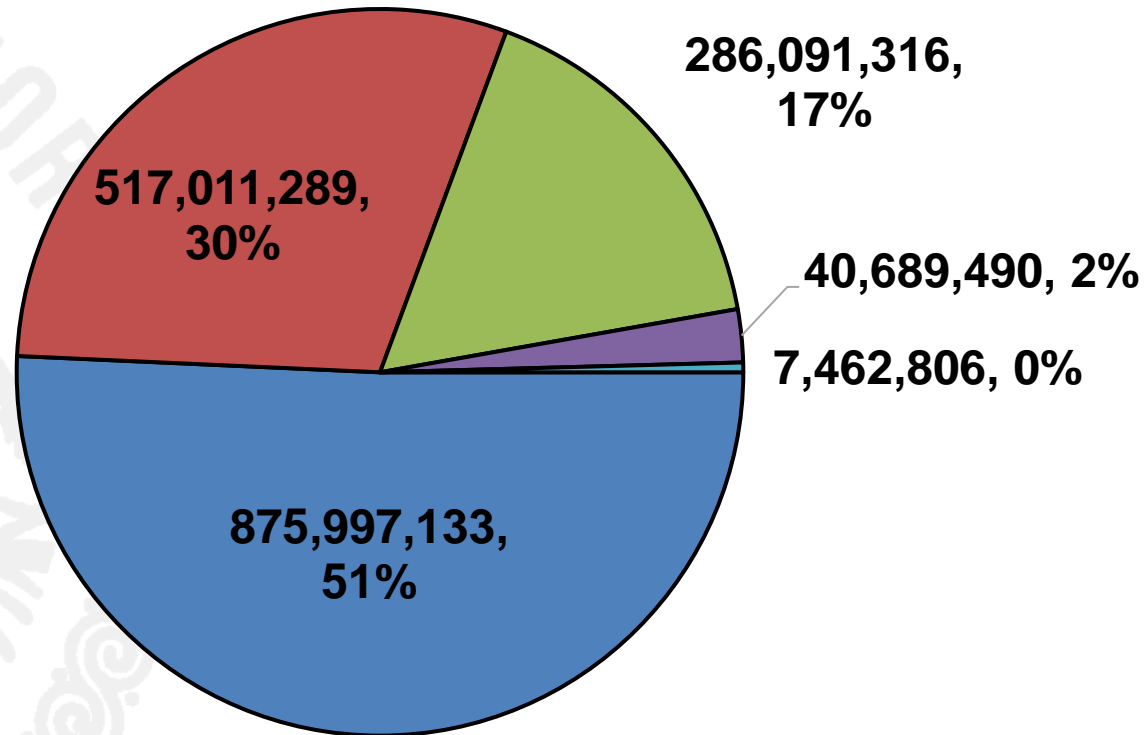
Sustain and Improve County Owned Assets

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.

- **Capital improvement projects** – \$51,411,994 recommended in capital contributions; potential projects include courthouse renovations, county jail improvements, various technology solutions, and Sanitation capital projects
- **Computer & technology upgrades** – \$3,080,240 across multiple departments
- **Vehicle additions** – \$520,429 in vehicle additions for various county departments.

- **Budget priorities & Instructions sent to departments**
 - December 2, 2022
- **Departmental budget requests due** – December 9, 2022
- **Executive budget recommendation submitted to Board of Commissioners** – December 15, 2022
- **Community Budget Information Meetings** –
 - Stonecrest Library – January 25, 2023
 - Tucker-Reid H. Cofer Library – February 8, 2023
 - Dunwoody Library – February 15, 2023
- **First public hearing on the budget** – February 16, 2023
- **Second public hearing and adoption of the budget** – February 28, 2023

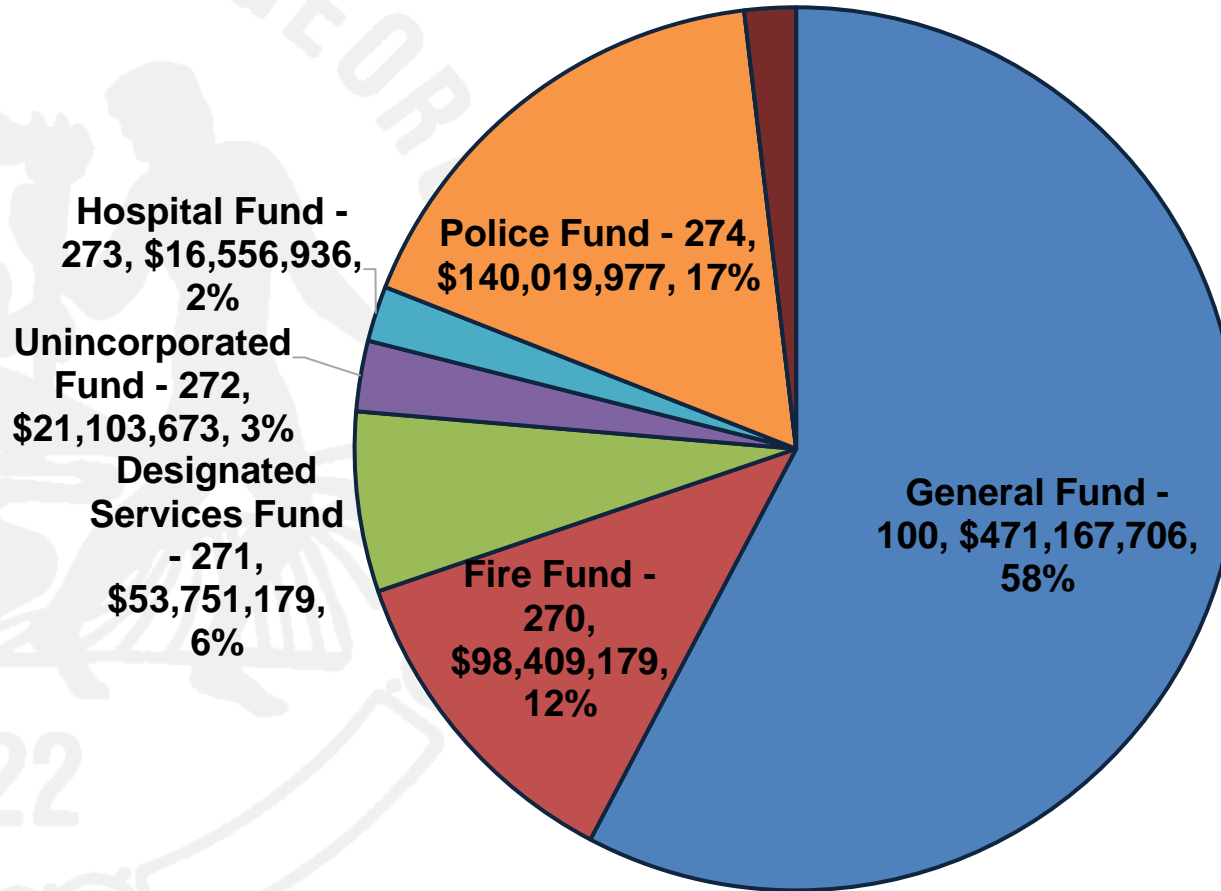
FY23 CEO Proposed Budget by Fund Class



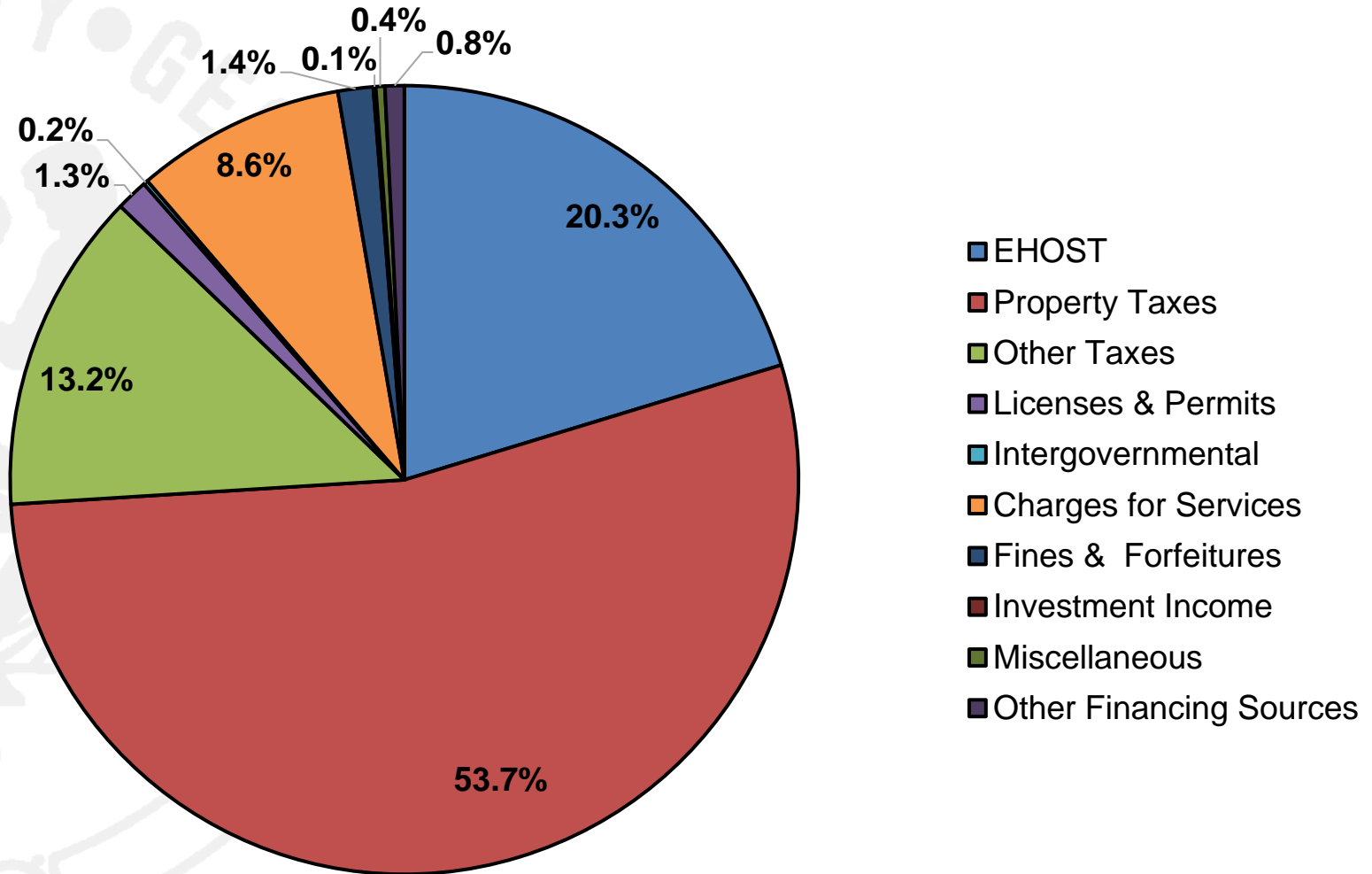
- Tax Funds
- Enterprise Funds
- Internal Services Funds
- Special Revenue Funds
- Revenue Bond Funds

FY23 Tax Fund Revenue by Fund

Unincorporated Bond Fund - 411,
\$15,345,740, 2%



FY23 Tax Fund Revenue by Source



FY2023 Tax Funds



FY23 Proposed

Tax Funds - Operating

	Projected Fund Balance	Revenue	Recurring Expenses	Non-Recurring Expenses	Total Reserves	One Month	Months Reserved
General Fund (100)	128,526,678	471,167,706	468,792,153	44,683,787	86,218,444	39,066,013	2.2
Fire (270)	23,175,068	98,409,179	103,908,937	400,000	17,275,310	8,659,078	2.0
Designated (271)	15,776,993	53,751,179	54,294,642	6,200,000	9,033,530	4,524,554	2.0
Unincorp (272)	13,447,817	21,103,673	27,815,563	2,100,000	4,635,927	2,317,964	2.0
Police (274)	18,675,248	140,019,977	136,003,912	-	22,691,313	11,333,659	2.0
Total - Tax Funds - Operating	199,601,804	784,451,714	790,815,207	53,383,787	139,854,524	65,901,267	2.1

Tax Funds - Hospital & Bond Funds

	Projected Fund Balance	Revenue	Recurring Expenses	Non-Recurring Expenses	Total Reserves	One Month	Months Reserved
Hospital (273)	541,142	16,556,936	16,110,700		987,378	1,342,558	0.7
Countywide Bond (410)	390,005	-	-	390,005	-	0	N/A
Unincorp Bond (411)	458,806	15,345,740	15,297,288	-	507,258	1,274,774	0.4
Total - Tax Funds - Hospital & Bonds	1,389,953	31,902,676	31,407,988	390,005	1,494,636	2,617,332	0.6

All Tax Funds

	Projected Fund Balance	Revenue	Recurring Expenses	Non-Recurring Expenses	Total Reserves	One Month	Months Reserved
Total - All Tax Funds	200,991,757	816,354,390	822,223,195	53,773,792	141,349,160	68,518,600	2.1

FY2023 Budget by Fund Class

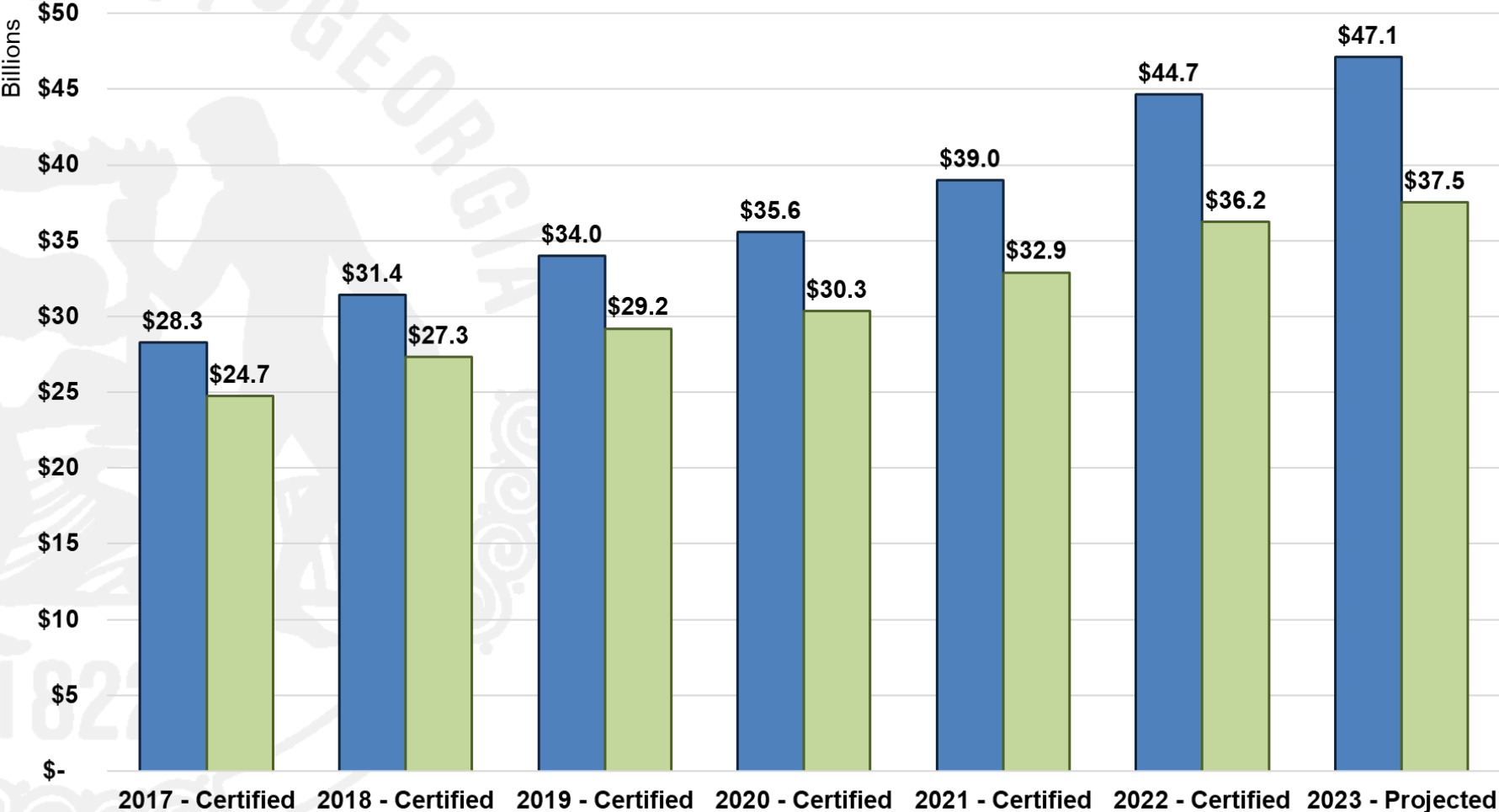


	FY22 Budget	FY23 CEO Proposed	Change (\$)	Change (%)
Tax Funds	806,106,190	875,997,133	69,890,943	8.7%
Enterprise Funds	490,730,823	517,011,289	26,280,466	5.4%
Internal Services Funds	236,345,999	286,091,316	49,745,317	21.0%
Special Revenue Funds	39,188,310	40,689,490	1,501,180	3.8%
Revenue Bond Funds	7,478,494	7,462,806	-15,688	-0.2%
Total - Operating Funds	1,579,849,816	1,727,252,034	147,402,218	9.3%



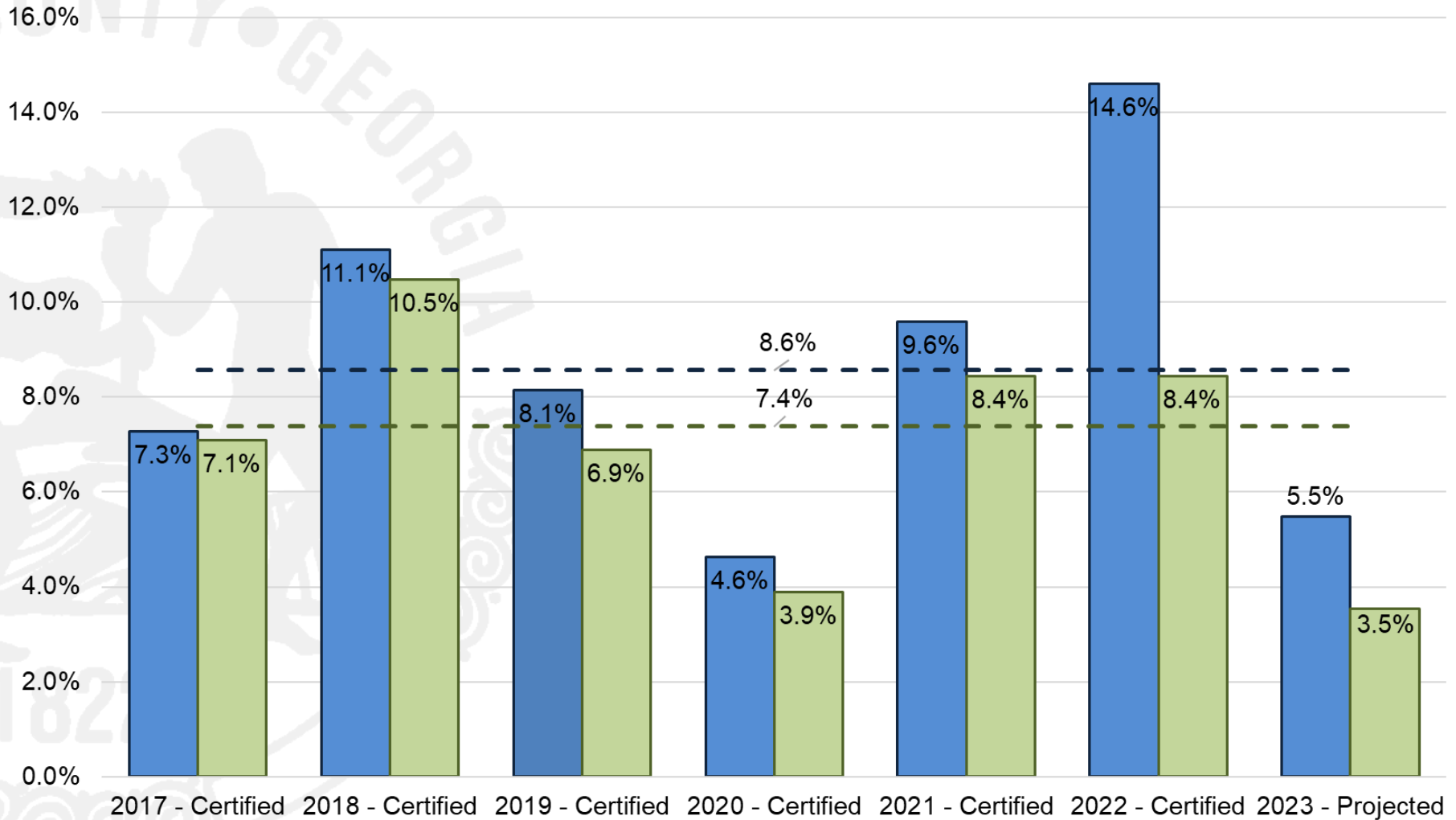
Countywide Maintenance & Operations (M&O) Tax Digest

■ Gross ■ Net

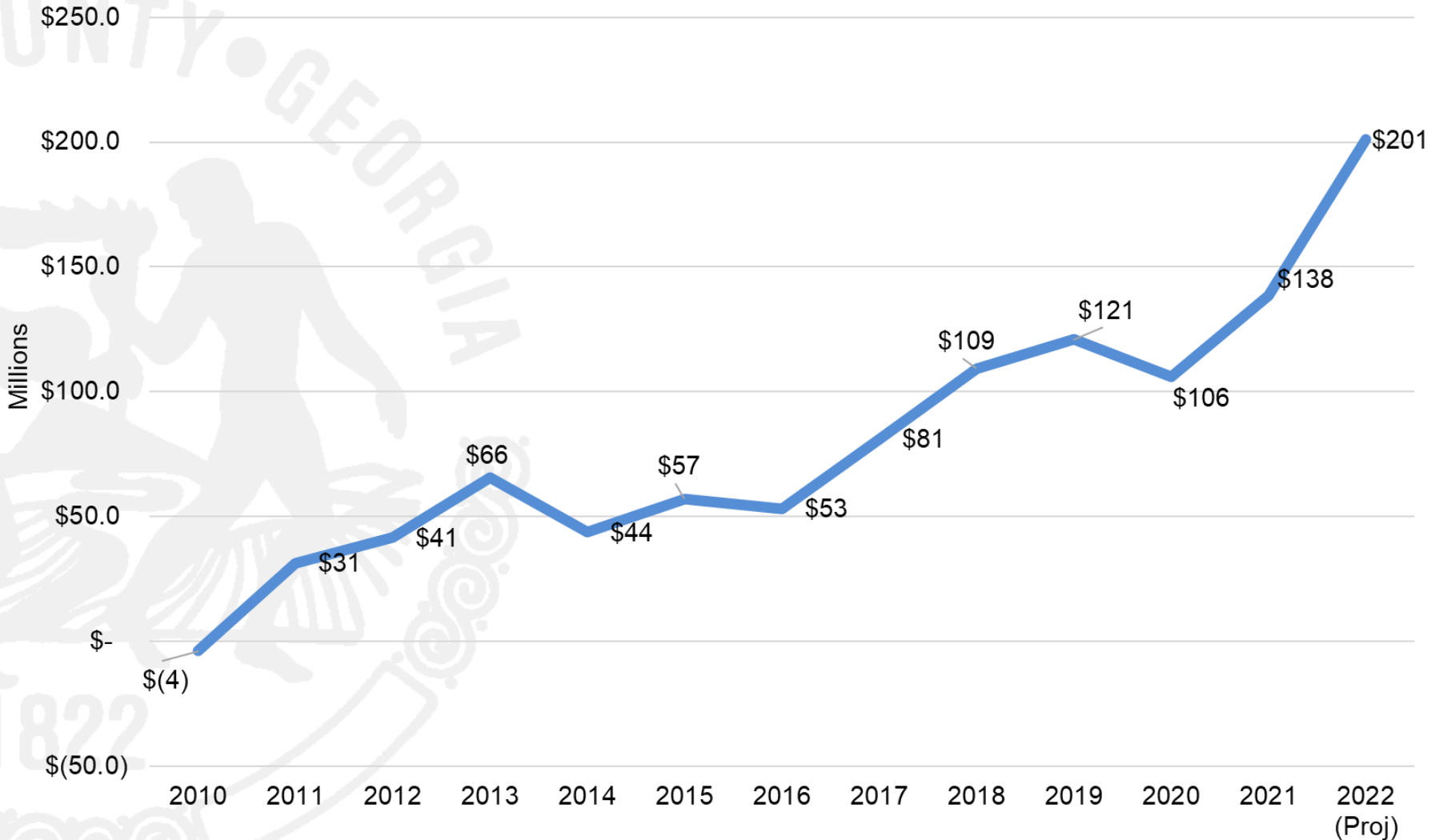




Annual % Change 2017-2023 - Countywide M&O Tax Digest



Ending Fund Balance - Tax Funds



Website

<https://www.dekalbcountyga.gov/budget-office/budget-information>