

# **FY19 Recommended Budget**

**January 11, 2019**

**Finance, Audit & Budget (FAB) Committee Presentation**

**Presented by:**

**CEO Michael Thurmond**

**DeKalb Office of Management & Budget**



**DeKalb County**  
**GEORGIA**

## Financial Stability

- **Increased rainy day fund balance:** Projected FY2019 starting fund balance is **\$103 million**, covering two months of expenditures
- **Financial rating improved:** Two major credit agencies upgraded the county's financial outlook to positive
- **Eliminated structural deficit:** Eliminated structural deficit of \$24.7 million; all expenditures are funded by FY2019 revenues

## Property Tax Relief

- First full year of the Equalized Homestead Option Sales Tax (EHOST) will provide **\$119 million in residential property tax relief**

## Continued Employee Investment

- Annualizes the 3 percent COLA adopted in FY2018
- Funds full annual cost of the 4 percent public safety raise approved in October 2018
- Proposes 3 percent raise for all other county employees that did not receive the public safety raise in October 2018
- Establishes a \$15 minimum wage for all county employees

## Manuel J. Maloof Building Renovation

- Includes \$575,000 for the renovation of the Maloof Building lobby to resolve design deficiencies, enhance security and improve customer service

## Public Safety Staffing

- Funds 60 new firefighter positions to staff SPLOST-funded rapid response vehicles
- Funds additional 104 police positions

## Human Services

- Partnership with DeKalb Board of Health and other organizations to design interventions to improve child well-being, with a unifying focus on violence prevention

## Beautification and Blight

- Continues funding for initiatives to reduce crime, combat blight and improve the condition and appearance of the county

# FY18-19 Budget Comparison



	FY18 Budget	FY19 Proposed	Change (\$)	Change (%)
Tax Funds	621,028,605	644,455,899	23,427,294	3.8%
Enterprise Funds	410,236,161	421,431,008	11,194,847	2.7%
Internal Services Funds	219,169,057	168,805,694	(50,363,363)	-23.0%
Special Revenue Funds	37,833,988	31,276,224	(6,557,764)	-17.3%
Revenue Bond Funds	7,101,800	7,534,239	432,439	6.1%
<b>Total - Tax Funds Oper</b>	<b>1,295,369,611</b>	<b>1,273,503,064</b>	<b>(21,866,547)</b>	<b>-1.7%</b>

	FY18 Funded Positions	FY19 Prop Funded Positions	Change	Change (%)
Tax Funds	4,608	4,663	55	1.2%
Enterprise Funds	1,475	1,523	48	3.3%
Internal Services Funds	158	168	10	6.3%
Special Revenue Funds	189	190	1	0.5%
Revenue Bond Funds	-	-	-	NA
<b>Total - Tax Funds Oper</b>	<b>6,430</b>	<b>6,544</b>	<b>114</b>	<b>1.8%</b>

# FY19 Tax Funds



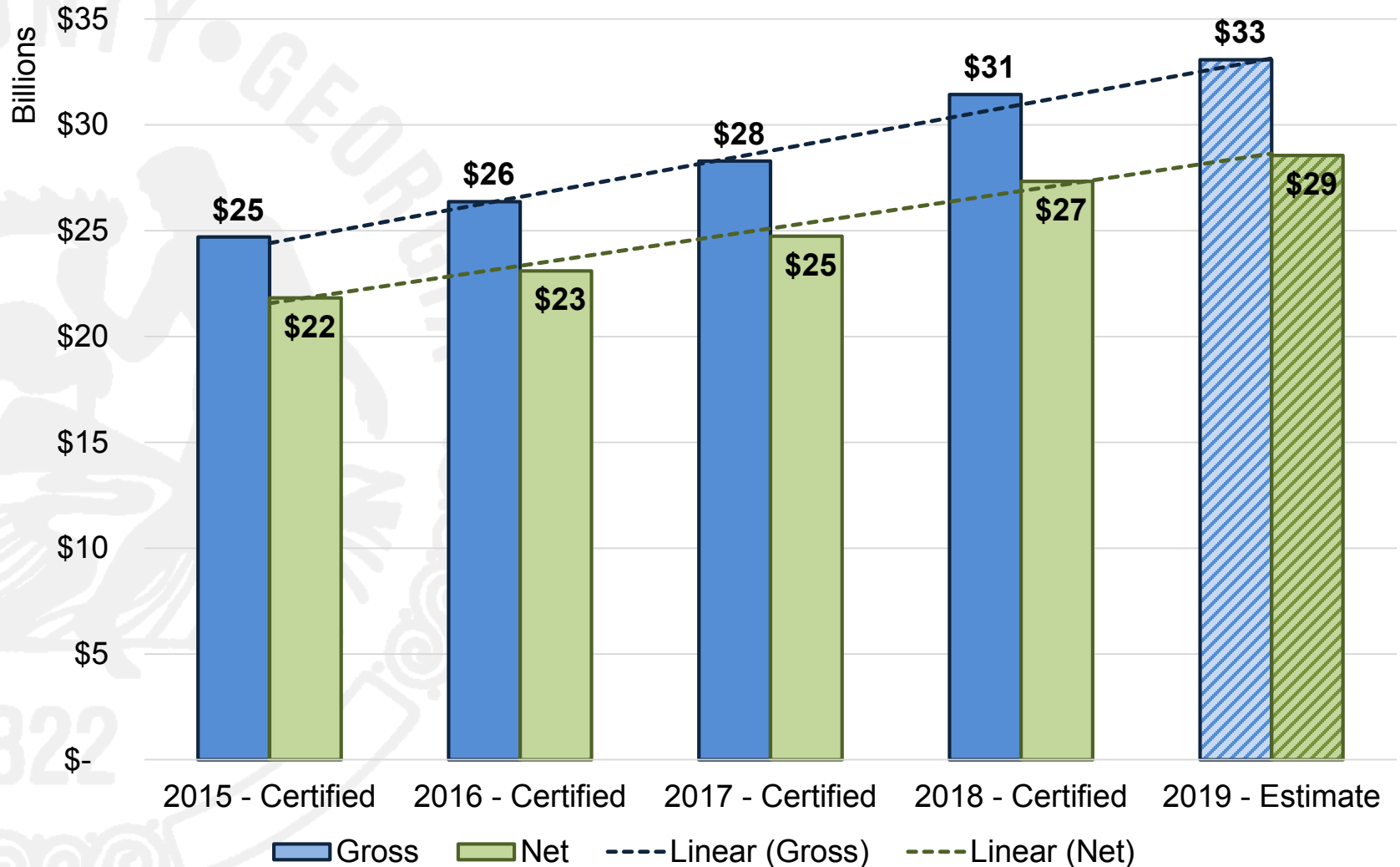
## Tax Funds - Operating

	Starting Fund Balance	Revenue	Operating Expenses	Capital Expenses	Total Expenses	Ending Fund Balance	Gain/(Use)	Months
General Fund (100)	61,609,941	352,799,119	348,261,605	4,141,238	352,402,843	62,006,217	396,276	2.14
Fire (270)	7,329,474	73,691,031	73,689,594	-	73,689,594	7,330,911	1,437	1.19
Designated (271)	5,958,923	41,092,393	41,071,999	-	41,071,999	5,979,317	20,394	1.75
Unincorp (272)	2,801,959	20,343,645	20,343,645	-	20,343,645	2,801,959	-	1.65
Police (274)	22,635,067	108,596,984	107,902,990	688,912	108,591,902	22,640,149	5,082	2.52
<b>Total - Tax Funds Oper</b>	<b>100,335,364</b>	<b>596,523,172</b>	<b>591,269,833</b>	<b>4,830,150</b>	<b>596,099,983</b>	<b>100,758,553</b>	<b>423,189</b>	<b>2.04</b>

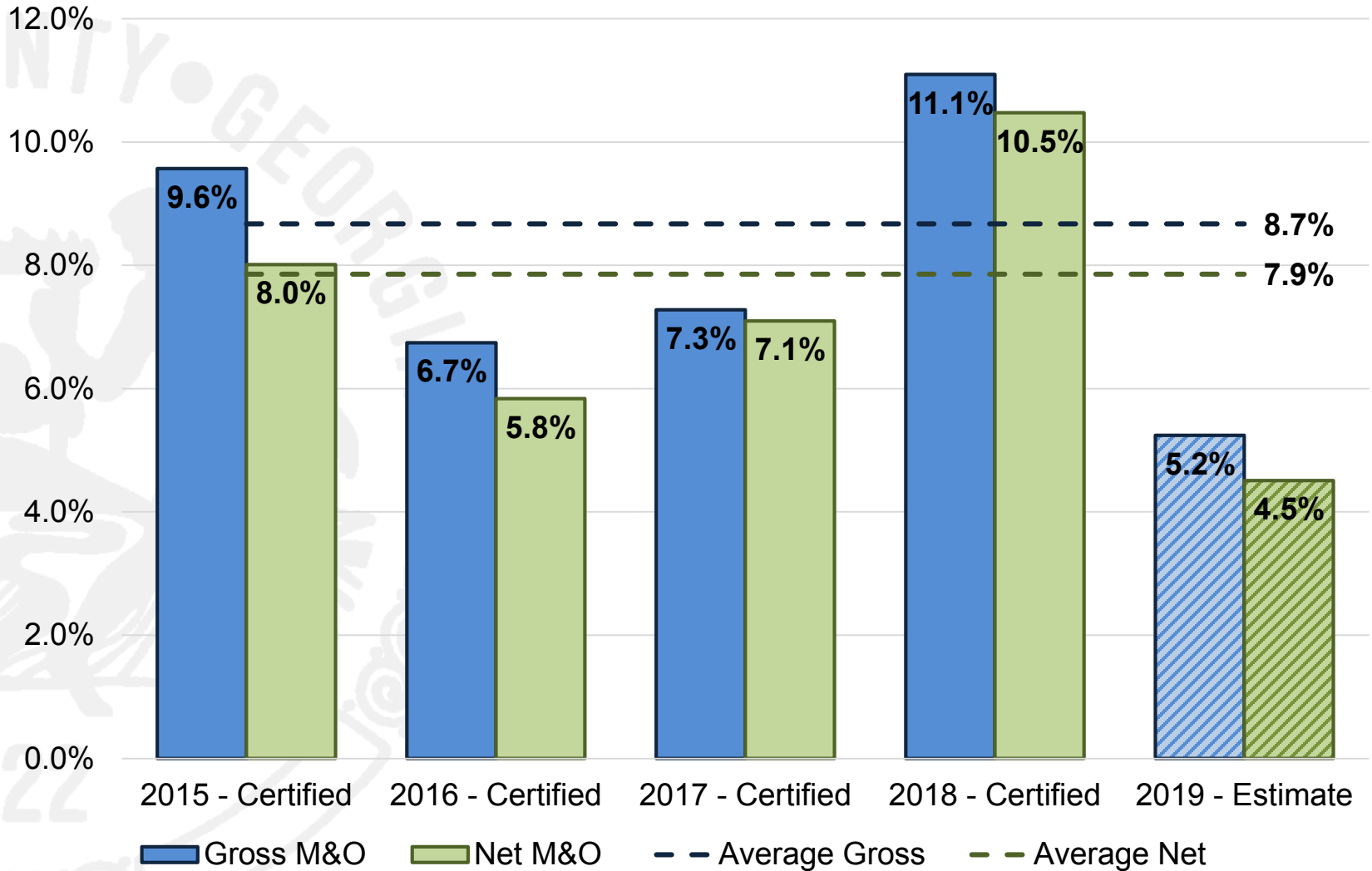
## Tax Funds - Non-Operating

	Starting Fund Balance	Revenue	Operating Expenses	Capital Expenses	Total Expenses	Ending Fund Balance	Gain/(Use)	Months
Hospital (273)	883,126	20,431,255	20,410,477	-	20,410,477	903,904	20,778	0.53
Countywide Bond (410)	964,038	11,835,201	11,833,817	-	11,833,817	965,422	1,384	0.98
Unincorp Bond (411)	970,756	15,373,192	15,360,588	-	15,360,588	983,360	12,604	0.77
<b>Total - Tax Funds Non-Operating</b>	<b>2,817,920</b>	<b>47,639,648</b>	<b>47,604,882</b>	<b>-</b>	<b>47,604,882</b>	<b>2,852,686</b>	<b>34,766</b>	<b>0.72</b>

## Countywide Maintenance & Operations (M&O) Tax Digest



## Annual % Change 2015-2019 - Countywide M&O Tax Digest

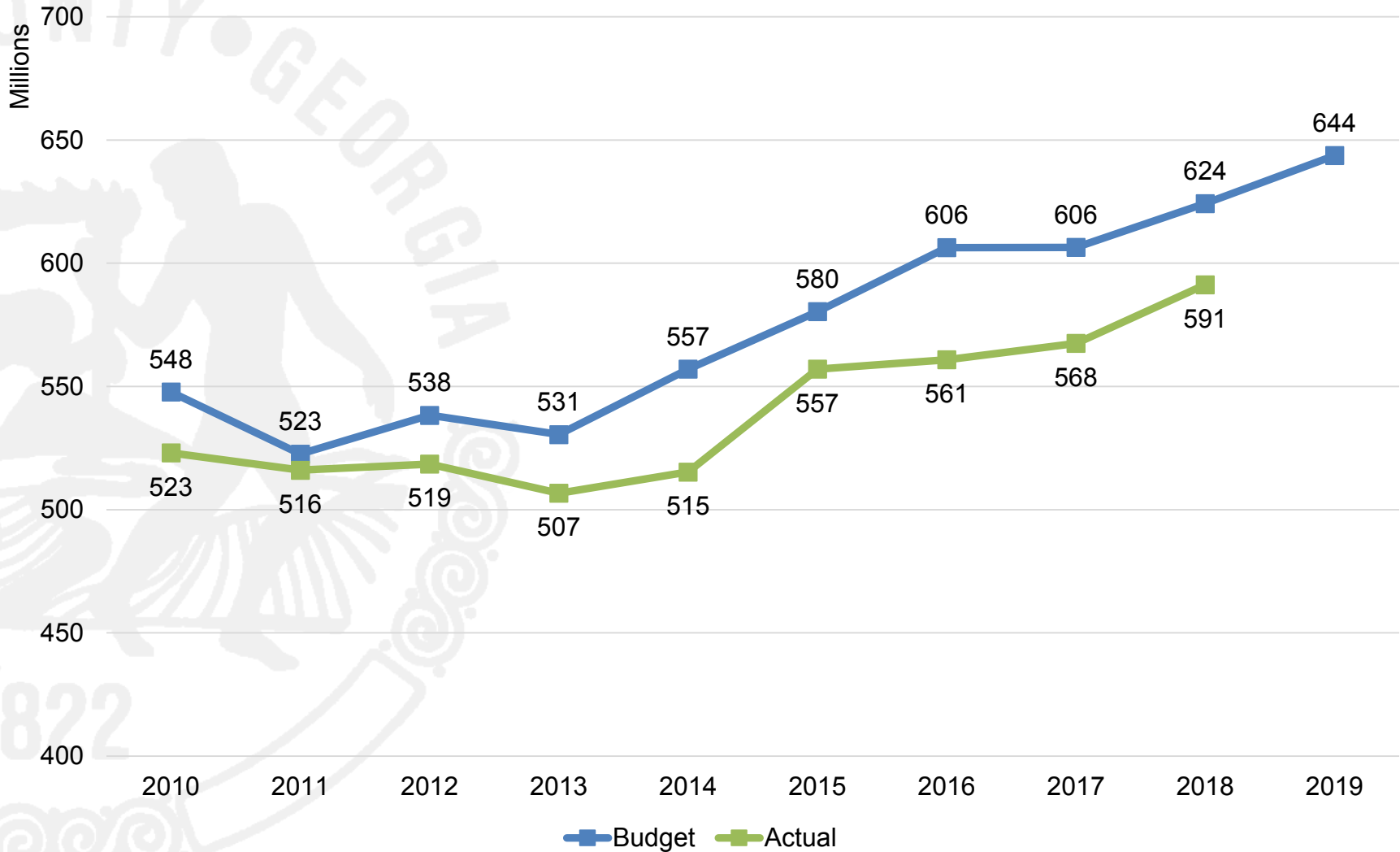




# Budget vs. Actual Trend



## Budget vs. Actual, Tax Funds



## **Pension**

- Long-term plan to address unfunded pension liability proactively
- Policy discussion at a Committee of the Whole meeting

## **Unincorporated Bond Debt Service**

- Debt service on the unincorporated bonds (Fund 411) increased by \$5.1 million or 49.4%

## **Animal Services**

- Animal shelter contract renewal with LifeLine Animal Project resulted in an increase of \$1.6 million
- The Animal Services budget also includes \$111 thousand to cover increased electricity costs at the new shelter

- **Recommended FY19 Budget released:**  
Dec. 14, 2018
- **Committee Budget Discussions:**  
Now – Feb. 26, 2019
- **Committee of the Whole Pension:**  
TBA
- **First Public Hearing on Budget:**  
Feb. 12, 2019
- **Second Public Hearing on Budget:**  
Feb. 26, 2019
- **Final Budget Adoption Deadline:**  
Before March 1, 2019

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