

Securing DeKalb's Future

DeKalb County FY2024 Budget

January 23, 2024



DeKalb County
G E O R G I A

Property Tax Relief/ Affordable Housing

- EHOST has provided \$738.9 million in property tax relief since 2018.
- EHOST II is projected to provide \$1 billion in property tax relief over six years for DeKalb County homeowners.
- EHOST tax relief is a valuable tool to maintain housing affordability.

Building for the future

- The Special Purpose Local Option Sales Tax (SPLOST) passed in 2017 has generated \$642.6 million countywide and \$391.6 million for unincorporated DeKalb to date.
- SPLOST II, approved in 2023, is projected to generate over \$850 million countywide and \$496 million for unincorporated DeKalb.

Investing in our workforce

- Cost of living and market adjustments to improve competitiveness and retain employees.
- Retention and recruitment incentives.
- Employee benefits to improve retention.

Financial Stability

- Increased the tax funds' rainy-day fund to two months of operating expenses.
- Increased pension contributions beginning in 2019.

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 became more urgent as violent crime spiked nationally and throughout the region during the pandemic and amid the economic uncertainty that has gripped the nation.

- **Police**
 - \$6,539,355 to fund four police academy classes of 25 recruits
 - \$226,300 to add 61 Flock cameras.
 - \$30,500 for initial start-up of a real-time crime center
- **Fire Rescue**
 - \$3,824,096 to fund 20 new positions and associated accessories to augment the county's new Emergency Medical Services unit
- **E-911**
 - \$686,290 for Viper phone system upgrade
- **Human Services**
 - \$400,000 for Crime Violence Interruption Program

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 (COLA)**
 - \$8,650,429 for 4% COLA effective July 1, 2024
- **Pension**
 - \$3,333,333 to allow all active employees to opt into the Group 2 - defined benefit pension plan instead of the Group 3 - hybrid pension plan starting in the fourth quarter of 2024
 - \$1,250,000 for 2% COLA for retirees effective July 1, 2024

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.

- **Grady**
 - \$6,142,553 increase in annual operating support
- **Board of Health**
 - \$542,008 for tuberculosis and refugee program
- **Human Services**
 - \$160,000 for senior center aquatics program

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.

- **Gateway/ Corridor Beautification projects**
 - \$1,000,000 continuation funding
- **Planning**
 - \$605,000 in matching funds for small area studies and grants
- **Code Compliance**
 - \$50,000 for standby contractor to perform emergency work to abate nuisances and correct hazardous conditions at a property/structure

Sustain and Improve County Owned Assets

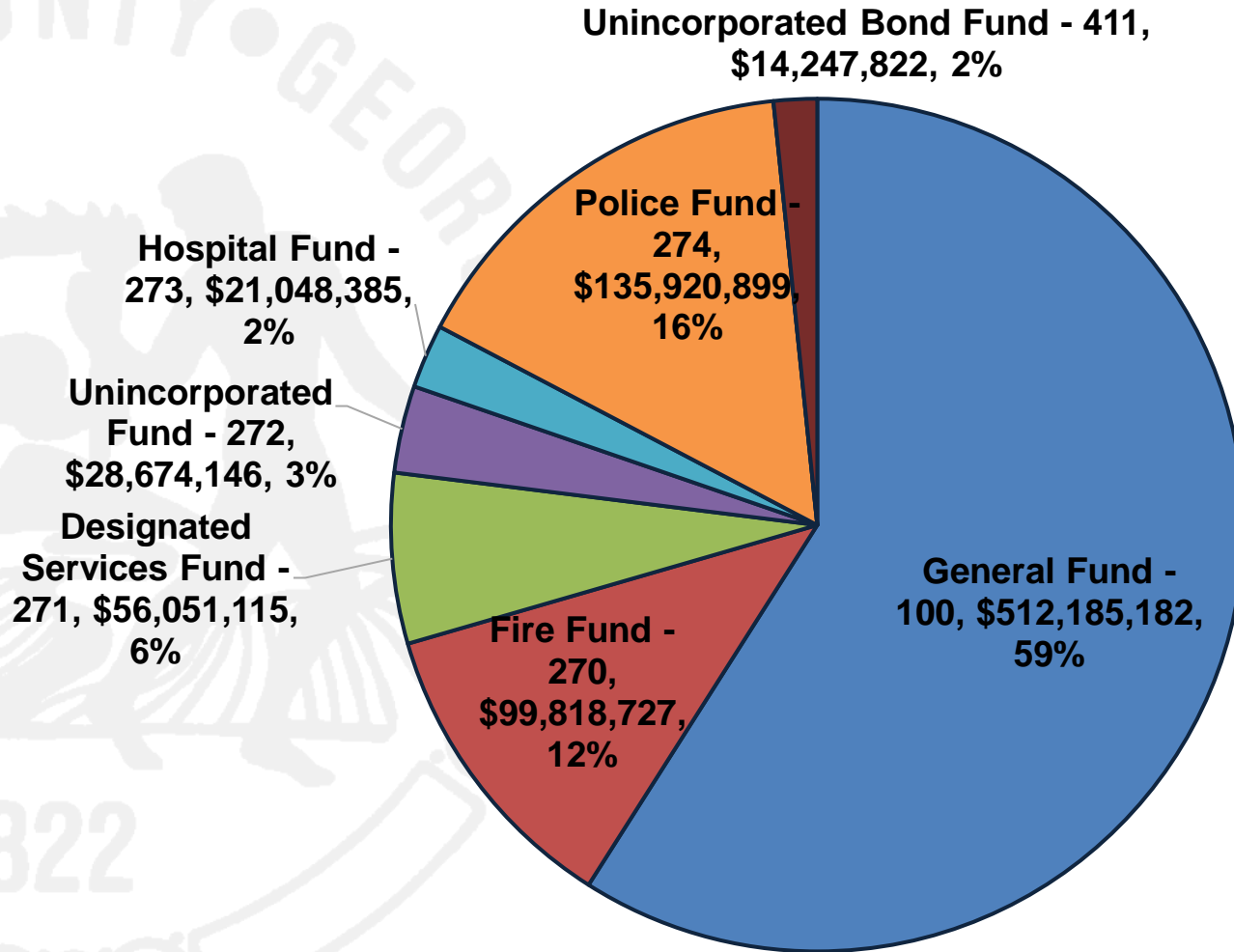
It is imperative for the county to maintain and improve upon the infrastructure that we have built over many years through public investments. This includes new capital improvements as well as maintenance and repair of existing infrastructure.

- **Facilities**

- \$892,103 for Maloof Auditorium renovation and temporary Board of Commissioners meeting space
- \$202,000 for energy efficiency audit
- \$340,000 to replace heating equipment at the County Courthouse and the Historic Courthouse

- **Budget priorities & Instructions sent to departments**
 - November 3, 2023
- **Departmental budget requests due** – November 17, 2023
- **Executive budget recommendation submitted to Board of Commissioners** – December 15, 2023
- **Committee hearings/ individual meetings with Commissioners** – December – February
- **First public hearing on the budget** – February 14, 2024
- **Second public hearing and adoption of the budget** – February 27, 2024

FY24 Tax Fund Revenue by Fund



FY2024 Tax Funds



FY24 Proposed

Tax Funds - Operating

	Projected Fund Balance	Revenue	Recurring Expenses	Non-Recurring Expenses	Total Reserves	One Month	Months Reserved
General Fund (100)	109,659,677	512,185,182	510,221,366	26,661,186	84,962,307	42,518,447	2.0
Fire (270)	23,076,002	99,818,727	103,920,078	2,069,176	16,905,475	8,660,007	2.0
Designated (271)	10,626,945	56,051,115	57,347,754	-	9,330,306	4,778,980	2.0
Unincorp (272)	13,198,639	28,674,146	32,331,836	4,246,904	5,294,045	2,694,320	2.0
Police (274)	26,230,597	135,920,899	139,446,135	-	22,705,361	11,620,511	2.0
Total - Tax Funds - Operating	182,791,860	832,650,069	843,267,169	32,977,266	139,197,494	70,272,264	2.0

Tax Funds - Hospital & Bond Funds

	Projected Fund Balance	Revenue	Recurring Expenses	Non-Recurring Expenses	Total Reserves	One Month	Months Reserved
Hospital (273)	1,541,142	21,048,385	21,772,699	-	816,828	1,814,392	0.5
Countywide Bond (410)	-	-	-	-	-	-	N/A
Unincorp Bond (411)	1,667,451	14,247,822	15,279,788	-	635,485	1,273,316	0.5
Total - Tax Funds - Hospital & Bonds	3,208,593	35,296,207	37,052,487	-	1,452,313	3,087,707	0.5

All Tax Funds

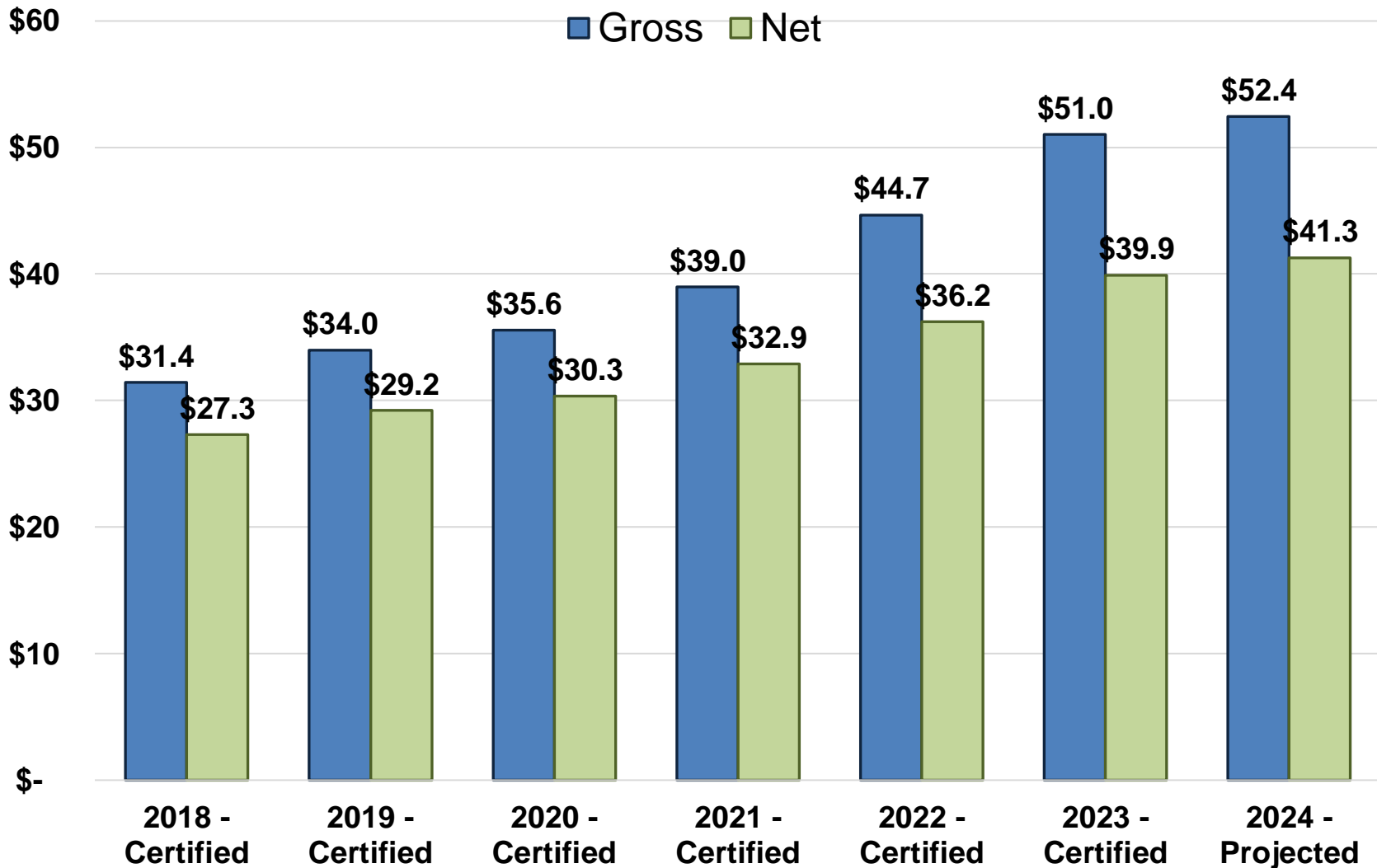
	Projected Fund Balance	Revenue	Recurring Expenses	Non-Recurring Expenses	Total Reserves	One Month	Months Reserved
Total - All Tax Funds	186,000,453	867,946,276	880,319,656	32,977,266	140,649,807	73,359,971	1.9

FY2024 Budget by Fund Class

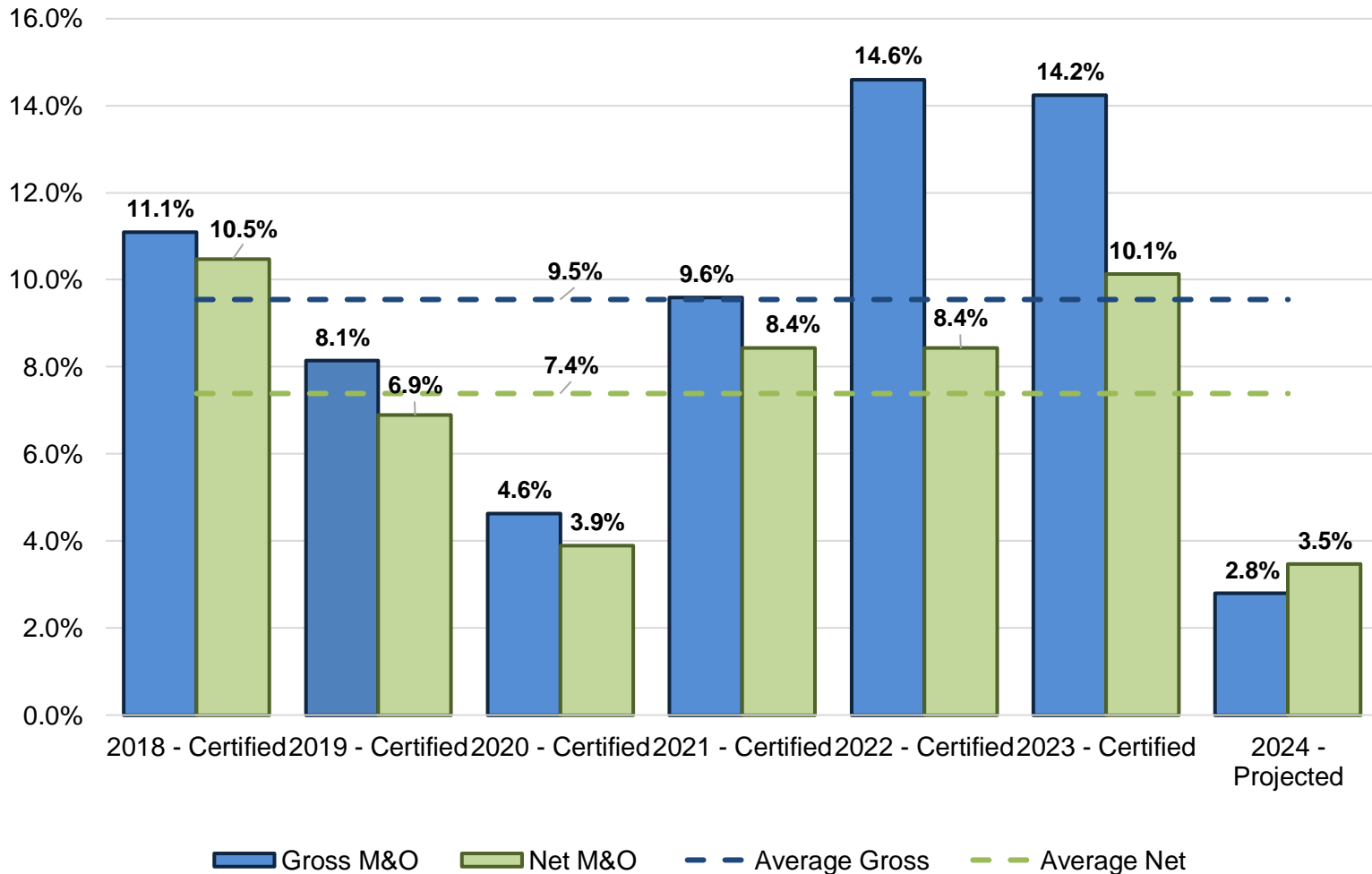


	FY23 Budget	FY24 CEO Proposed	Change (\$)	Change (%)
Tax Funds	914,750,451	913,296,922	-1,453,529	-0.2%
Enterprise Funds	547,220,820	561,541,263	14,320,443	2.6%
Internal Services Funds	306,038,103	216,830,141	-89,207,962	-29.1%
Special Revenue Funds	43,059,483	40,223,592	-2,835,891	-6.6%
Revenue Bond Funds	7,462,807	6,371,461	-1,091,346	-14.6%
Total - Operating Funds	1,818,531,664	1,738,263,379	-80,268,285	-4.4%

Countywide Maintenance & Operations (M&O) Tax Digest

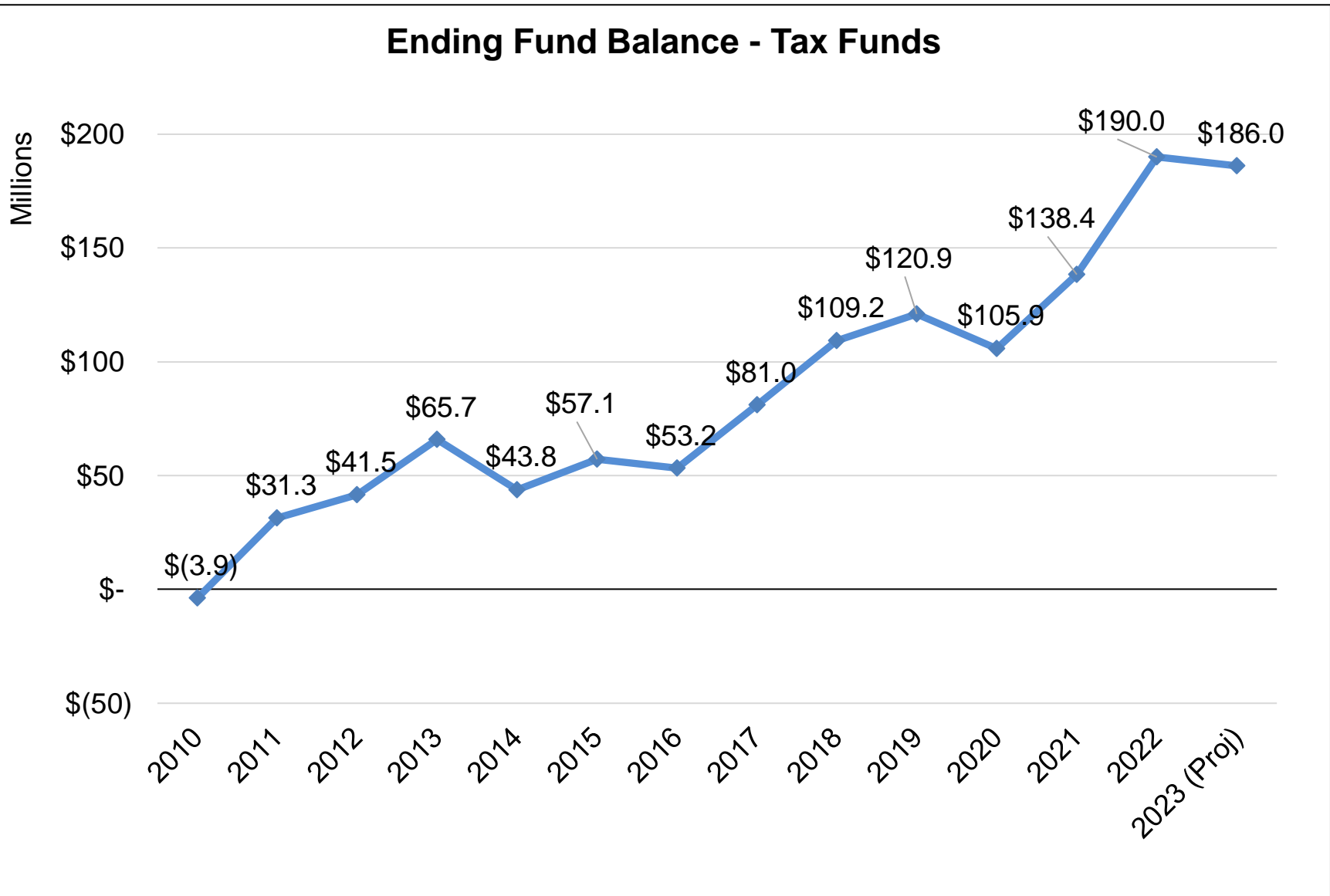


Annual % Change 2017-2023 - Countywide M&O Tax Digest





Ending Fund Balance - Tax Funds



Website

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