

DeKalb County 2019 Mid-Year Budget Update

Board of Commissioners - Committee of the Whole
Tuesday, June 18, 2019



DeKalb County
G E O R G I A

Mid-Year Budget Timeline



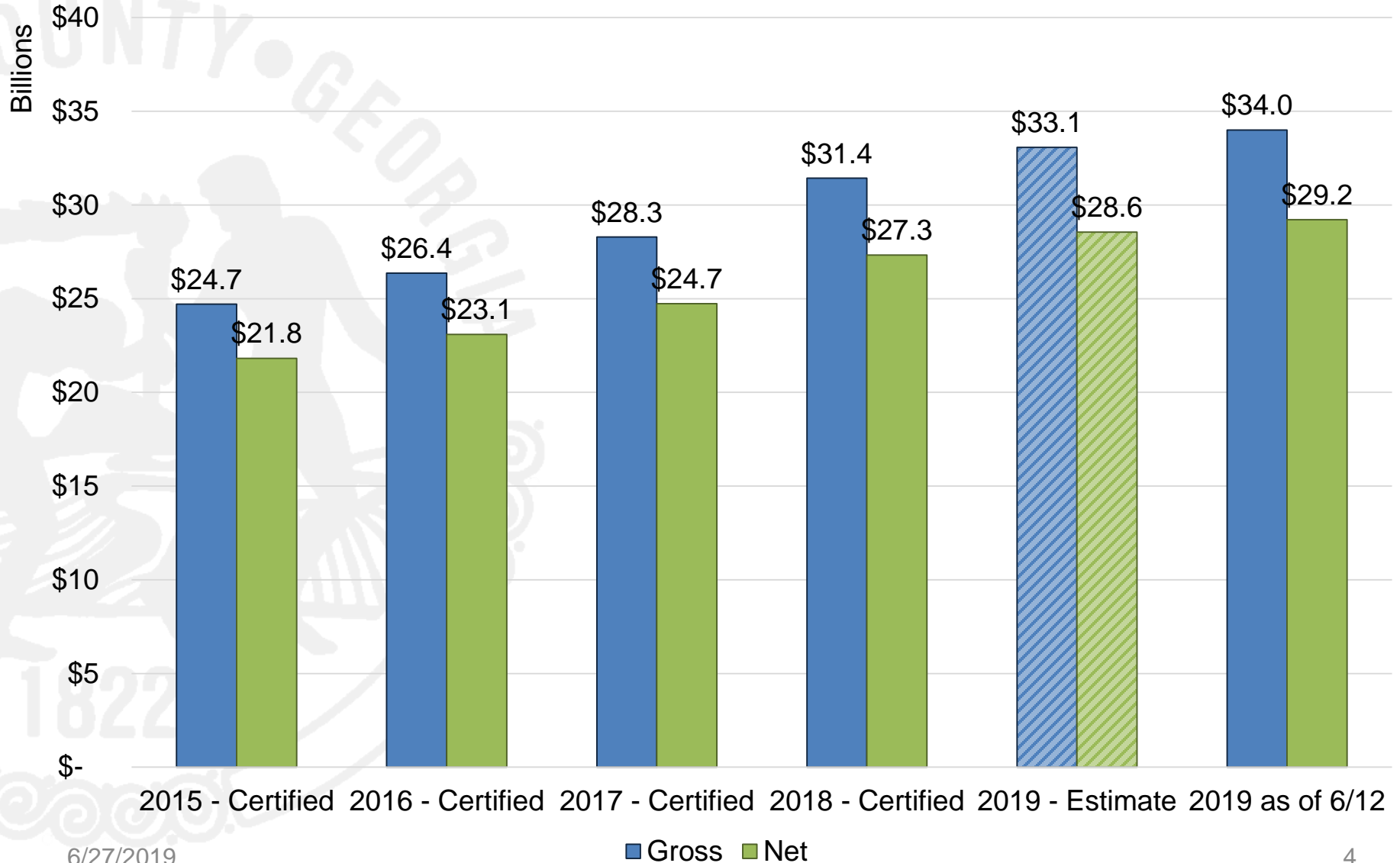
- June 13: First notice of tentative property tax increase and public hearings advertisement is published in the Champion newspaper
- June 20: Second notice of tentative property tax increase and public hearings advertisement is published in the Champion newspaper
- June 21: Mid-year budget recommendation submitted to Board of Commissioners (BOC)

Mid-Year Budget Timeline

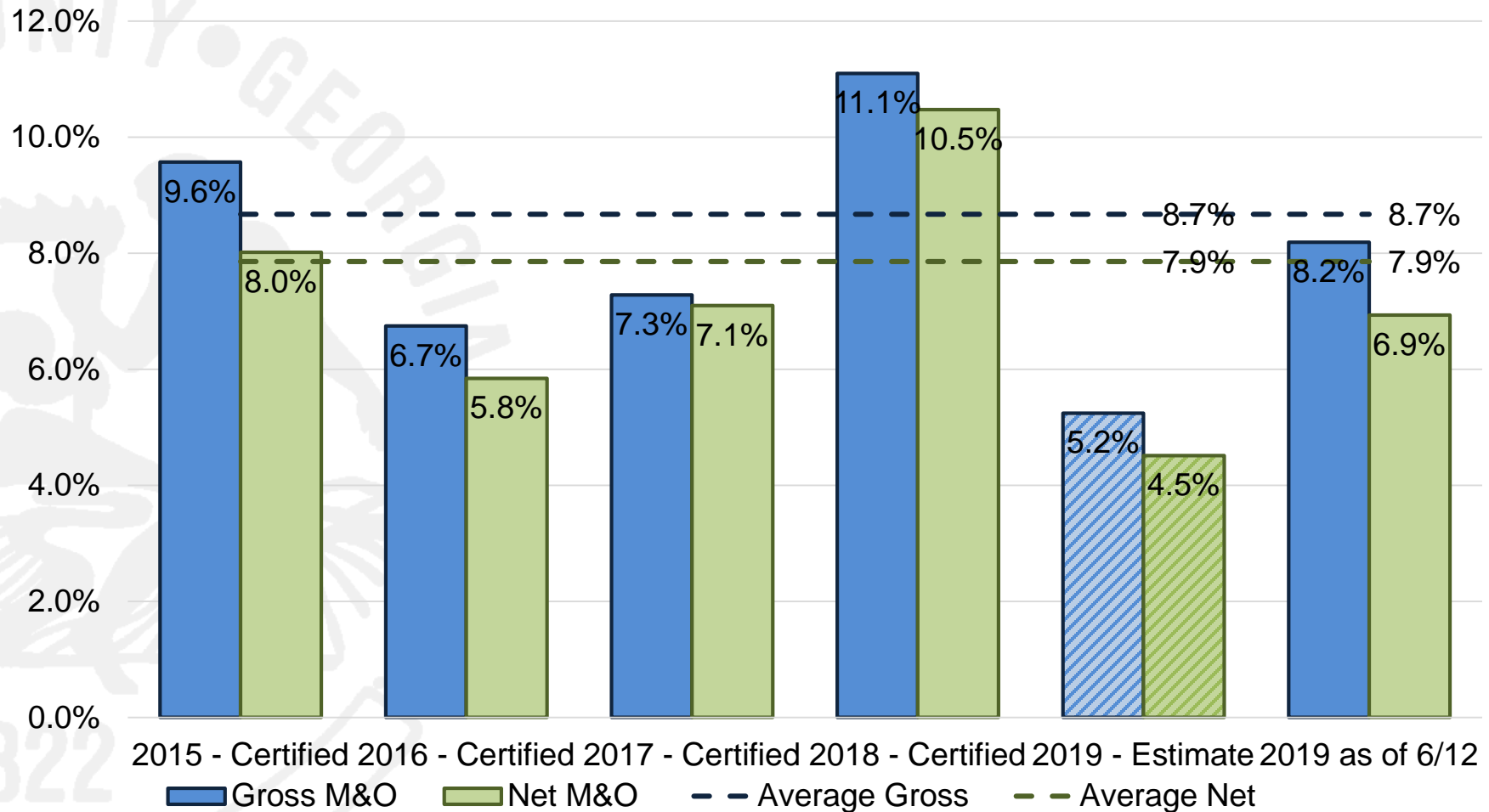


- June 25: First public hearing at 10:00 AM at BOC Regular Meeting; second public hearing at 6:00 PM
- June 27: Presentation of mid-year budget recommendation at FAB Committee; 5-YR Millage Rate and Tax Digest History & third public hearing advertisement published in the Champion newspaper
- July 9: Third public hearing at 10:00 AM at BOC Regular Meeting; adoption of mid-year budget and millage rates

Countywide Maintenance & Operations (M&O) Tax Digest



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



Tax Fund Expenditures Through May



Fund	Dept	Budget \$	Actual \$	Exp %
100 - GENERAL	00100 - CHIEF EXECUTIVE OFFICER	3,232,315	1,179,742	36.5%
	00200 - BOARD OF COMMISSIONERS	3,842,386	1,154,660	30.1%
	00300 - LAW DEPARTMENT	4,578,588	1,450,559	31.7%
	00500 - INTERNAL AUDIT OFFICE	1,546,985	475,467	30.7%
	00700 - ETHICS BOARD	579,903	185,952	32.1%
	00800 - G.I.S.	2,408,793	668,840	27.8%
	01100 - FACILITIES MANAGEMENT	18,556,515	5,183,789	27.9%
	01400 - PURCHASING	2,828,943	979,324	34.6%
	01500 - HUMAN RESOURCES	4,150,433	1,444,272	34.8%
	01600 - IT	23,964,309	7,943,652	33.1%
	02100 - FINANCE	5,781,805	2,533,080	43.8%
	02200 - BUDGET	998,498	232,627	23.3%
	02700 - PROPERTY APPRAISAL	5,234,942	1,859,358	35.5%
	02800 - TAX COMMISSIONER	8,113,690	2,634,511	32.5%
	02900 - REGISTRAR	2,807,699	511,370	18.2%
	03200 - SHERIFF'S OFFICE	77,276,845	28,076,706	36.3%
	03400 - JUVENILE COURT	7,341,797	2,831,461	38.6%
	03500 - SUPERIOR COURT	9,810,723	3,706,640	37.8%
	03600 - CLERK SUPERIOR COURT	7,356,601	2,628,627	35.7%
	03700 - STATE COURT	15,427,536	5,704,612	37.0%
	03800 - SOLICITOR	7,691,513	2,955,135	38.4%
	03900 - DISTRICT ATTORNEY	16,631,165	6,755,624	40.6%
	04000 - CHILD ADVOCATES OFFICE	2,936,347	928,803	31.6%
	04100 - PROBATE COURT	2,041,677	741,106	36.3%
	04200 - ANIMAL SERVICES	5,970,551	2,129,233	35.7%
	04300 - MEDICAL EXAMINER	2,878,823	1,076,101	37.4%
	04400 - DEMA	1,420,046	257,639	18.1%
	04500 - PUBLIC DEFENDER	9,298,232	3,404,933	36.6%
	04600 - POLICE	7,470,537	2,905,931	38.9%
	04800 - MAGISTRATE COURT	3,778,144	1,449,868	38.4%
	04900 - FIRE & RESCUE SERVICES	1,166,811	35,731	3.1%
	05100 - PLANNING & SUSTAINABILITY	2,305,787	414,573	18.0%
	05500 - PUBLIC WORKS DIRECTOR	554,403	170,986	30.8%

Tax Fund Expenditures Through May



Fund	Dept	Budget \$	Actual \$	Exp %
100 - GENERAL	05600 - ECONOMIC DEVELOPMENT	1,635,000	497,495	30.4%
	06800 - LIBRARY	19,550,853	7,521,644	38.5%
	06900 - EXTENSION SERVICE	1,104,769	291,881	26.4%
	07100 - BOARD OF HEALTH	4,580,634	1,908,594	41.7%
	07200 - COMMUNITY SERVICE BOARD	2,134,057	889,190	41.7%
	07400 - DFACS	1,278,220	532,594	41.7%
	07500 - HUMAN SERVICES	5,777,080	2,258,384	39.1%
	07800 - CITIZEN HELP CENTER	403,171	126,626	31.4%
	09000 - CONTRIBUTION ACCOUNTS	2,718,073	2,647,839	97.4%
	09100 - NON-DEPARTMENTAL	8,217,392	2,104,980	25.6%
	09300 - DEBT SERVICE	8,589,537	1,946,391	22.7%
	09700 - PENSION ALLOCATION	27,189,825	11,329,095	41.7%
100 - GENERAL Total		353,162,188	126,665,585	35.9%

270 - FIRE	04900 - FIRE & RESCUE SERVICES	60,583,715	22,845,298	37.7%
	09100 - NON-DEPARTMENTAL	5,316,350	2,126,290	40.0%
	09300 - DEBT SERVICE	795,262	331,360	41.7%
	09700 - PENSION ALLOCATION	6,948,076	2,895,030	41.7%
270 - FIRE Total		73,643,403	28,197,978	38.3%

Tax Fund Expenditures Through May



271 - DESIGNATED SERVICES	05400 - TRANSPORTATION	2,340,171	766,858	32.8%
	05700 - ROADS AND DRAINAGE	16,274,047	5,946,155	36.5%
	06100 - PARKS	14,878,695	5,459,988	36.7%
	09000 - CONTRIBUTION ACCOUNTS	900,000	-	0.0%
	09100 - NON-DEPARTMENTAL	4,783,391	1,890,325	39.5%
	09300 - DEBT SERVICE	154,082	64,200	41.7%
	09700 - PENSION ALLOCATION	2,408,100	1,003,375	41.7%
271 DESIGNATED SERVICES Total		41,738,486	15,130,901	36.3%

272 - UNINCORPORATED	03700 - STATE COURT	4,631,777	1,807,221	39.0%
	04700 - RECORDERS COURT	-	(32)	0.0%
	05100 - PLANNING & SUSTAINABILITY	1,605,313	581,705	36.2%
	05600 - ECONOMIC DEVELOPMENT	-	-	0.0%
	05800 - BEAUTIFICATION	10,938,515	3,730,906	34.1%
	09100 - NON-DEPARTMENTAL	1,687,912	692,665	41.0%
	09700 - PENSION ALLOCATION	1,486,618	619,425	41.7%
272 - UNINCORPORATED Total		20,350,135	7,431,588	36.5%

Tax Fund Expenditures Through May



273 - HOSPITAL	09500 - HOSPITAL	20,410,477	12,793,435	62.7%
273 - HOSPITAL Total		20,410,477	12,793,435	62.7%
274 - POLICE SERVICES	04600 - POLICE	87,717,378	32,939,705	37.6%
	09100 - NON-DEPARTMENTAL	9,734,721	3,953,390	40.6%
	09300 - DEBT SERVICE	1,521,250	633,855	41.7%
	09700 - PENSION ALLOCATION	9,227,736	3,844,890	41.7%
274 - POLICE SERVICES Total		108,201,085	41,371,840	38.2%
410 - COUNTYWIDE G.O. BONDS	09300 - DEBT SERVICE	11,833,817	11,520,150	97.3%
410 - COUNTYWIDE G.O. BONDS Total		11,833,817	11,520,150	97.3%
411 - UNINCORPORATED G.O. BONDS	09300 - DEBT SERVICE	15,360,588	2,500	0.0%
411 - UNINCORPORATED G.O. BONDS Total		15,360,588	2,500	0.0%
TAX FUNDS - Total		644,700,179	243,113,976	37.7%

The Equalized Homestead Option Sales Tax (EHOST) will provide over \$119 million in property tax relief for eligible homestead properties in 2019.

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