

# DeKalb County FY22 Budget

Finance, Audit, & Budget Committee  
January 11, 2022



DeKalb County  
G E O R G I A

## Retention, Recruitment, & Training

- Funds 72 additional police officer positions
- Increases hiring salaries for police officers and firefighters
- Proposed \$5,000 hiring bonus for police officers that have already been certified
- Eligible public safety employees would qualify for a permanent 6.25% salary increase in lieu of continuing front-line pay
- Proposed \$3,000 retention bonus for eligible public safety employees
- Doubles county contribution to the defined contribution retirement accounts for sworn police officers and firefighters from 3% to 6%
- Funds a 4% cost of living adjustment (COLA) for non-sworn county employees

## Major investments

- Technology upgrades - \$6,760,000
- Funding for construction of new landfill cell - \$5,650,000
- Parks improvements - \$3,065,000
- Infrastructure investments - \$2,285,000
- State Court courtroom buildout - \$1,143,000

## Other highlights

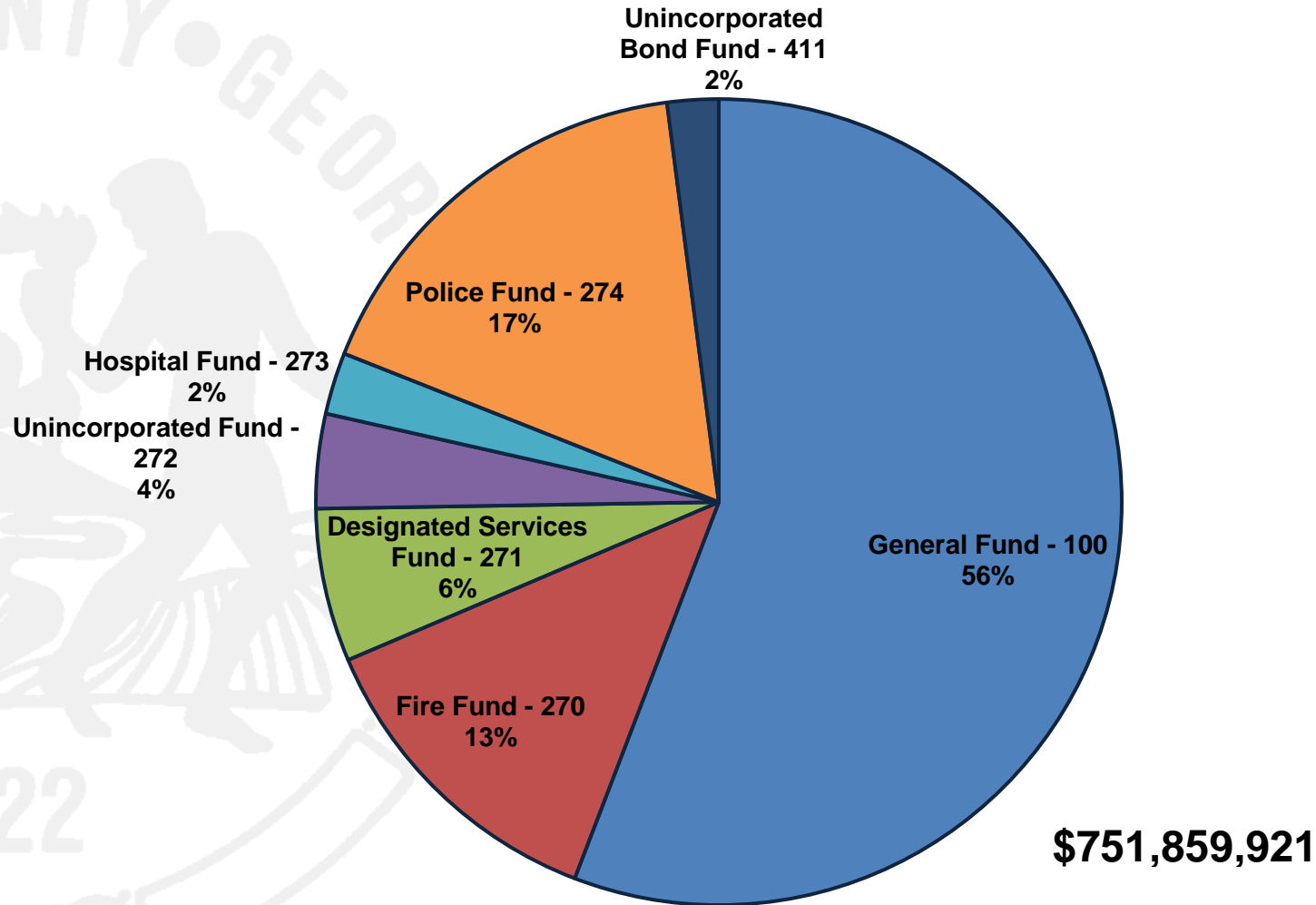
- Unincorporated millage rate remains 20.810 mills
- Provides 100% EHOST property tax credit on countywide millage rates for homestead properties
- Maintains two-month fund balance for tax funds
- Funds a 2% COLA for retirees

# FY22 Budget Timeline



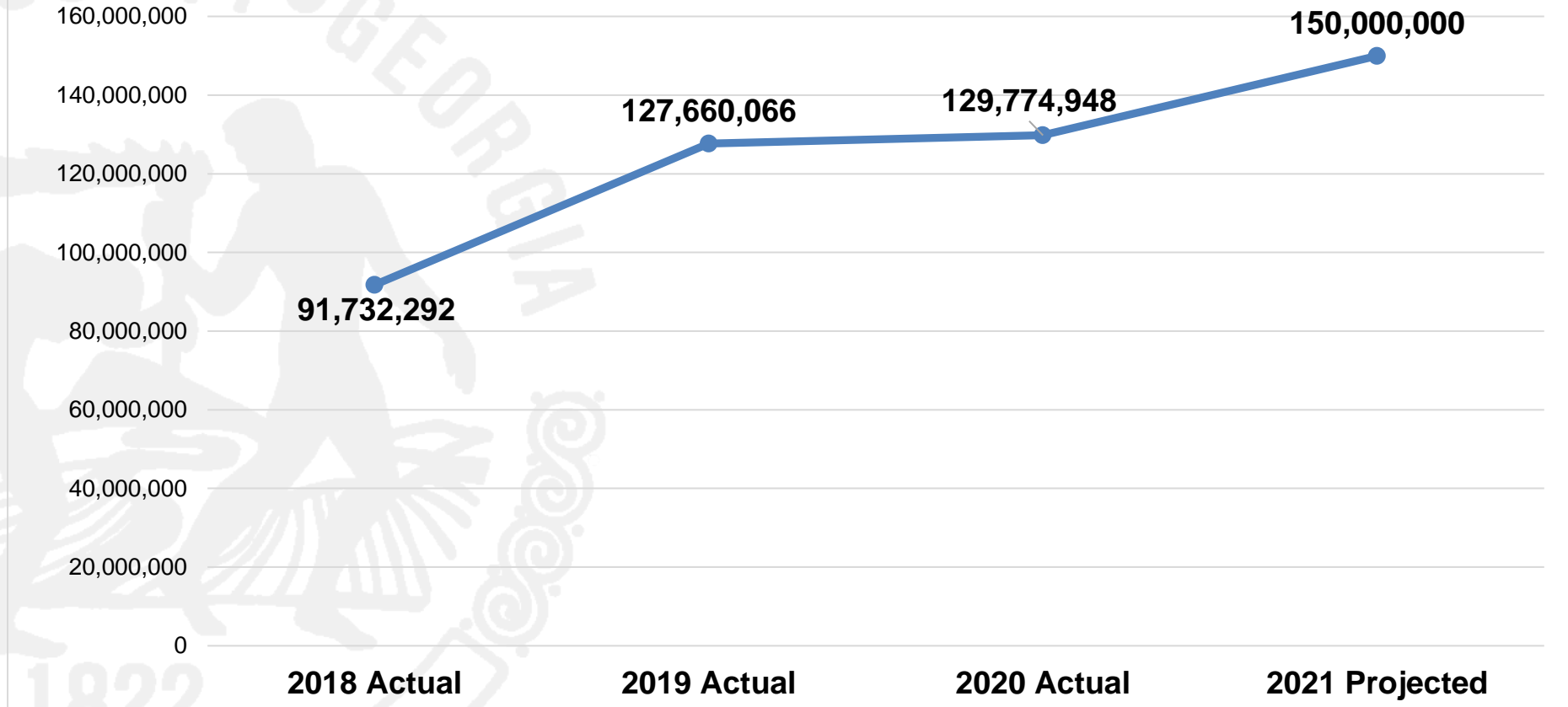
- Two public hearings on the budget are planned for the BOC Regular Meetings scheduled on February 8 and February 22, 2022.
- The budget must be adopted before March 1.

## FY22 Tax Fund Revenue



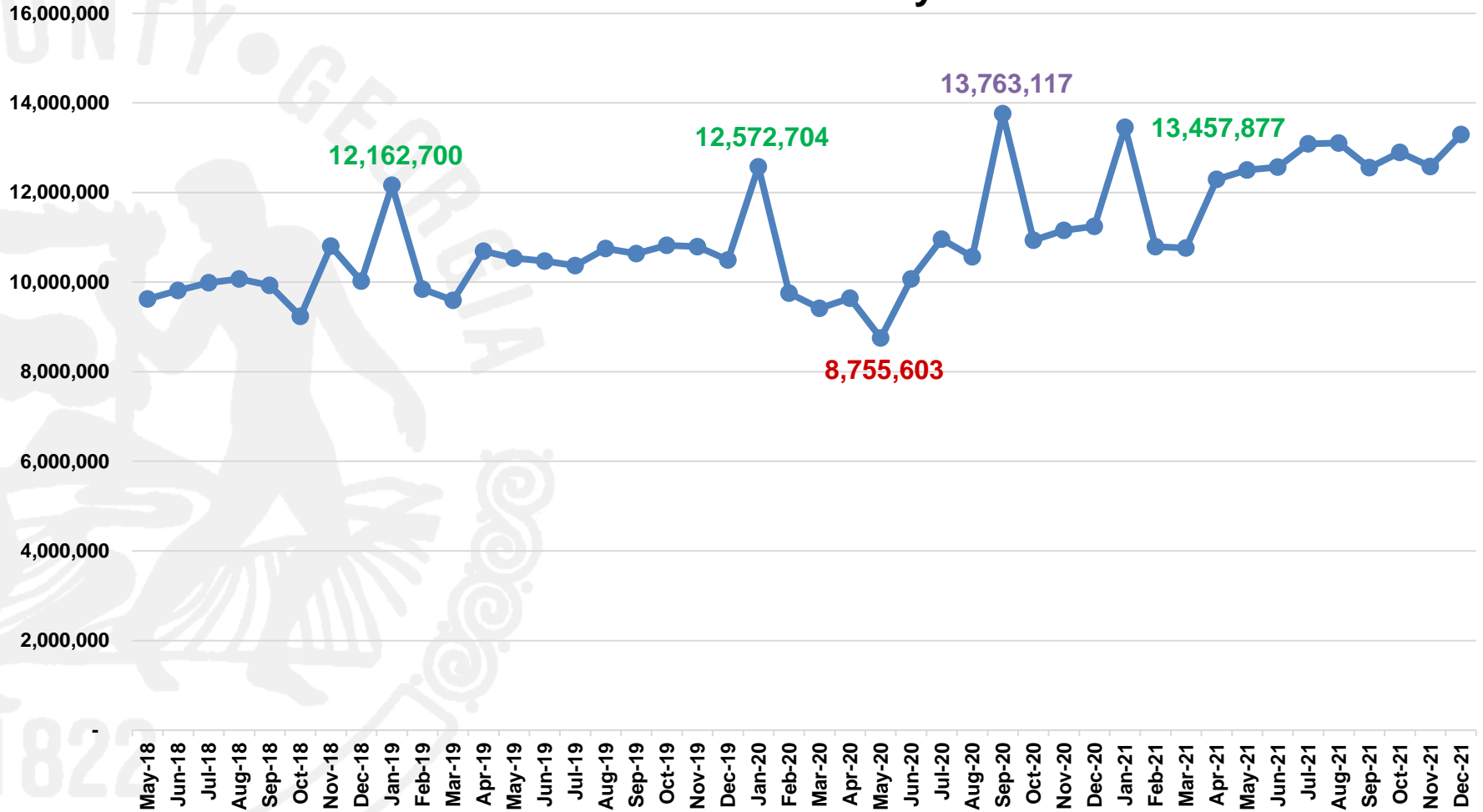


## EHOST Revenue - Annual Trend





## EHOST Revenue - Monthly Trend





# FY2022 Tax Funds



## Tax Funds - Operating

	Projected Fund Balance	EHOST Reserve	Capital Reserve	Revenue	Recurring Expenses	Non-Recurring Expenses	Budgetary Reserve	EHOST Reserve	Total Reserves	One Month
General Fund (100)	46,107,574	44,149,287		419,701,980	408,395,499	13,331,553	44,082,502	44,149,287	88,231,789	34,032,958
Fire (270)	10,557,757	-		96,017,304	94,497,178	4,900,000	7,177,883	-	7,177,883	7,874,765
Designated (271)	3,844,561	-		46,217,550	46,180,064	3,065,000	817,047	-	817,047	3,848,339
Unincorp (272)	3,946,349	-		28,478,645	25,640,818	2,100,000	4,684,176	-	4,684,176	2,136,735
Police (274)	24,256,573	-		127,349,208	127,027,890	285,120	24,292,771	-	24,292,771	10,585,658
<b>Total - Tax Funds Oper</b>	<b>88,712,814</b>	<b>44,149,287</b>		<b>- 717,764,687</b>	<b>701,741,449</b>	<b>23,681,673</b>	<b>81,054,379</b>	<b>44,149,287</b>	<b>125,203,666</b>	<b>58,478,454</b>

## Tax Funds - Non-Operating

	Projected Fund Balance	EHOST Reserve	Capital Reserve	Revenue	Recurring Expenses	Non-Recurring Expenses	Budgetary Reserve	EHOST Reserve	Total Reserves	One Month
Hospital (273)	1,418,111	2,436,432	-	18,638,348	16,125,177	3,200,000	731,282	2,436,432	1,957,041	1,343,765
Countywide Bond (410)	-	-	-	-	-	-	-	-	-	0
Unincorp Bond (411)	-	-	-	15,456,886	15,346,538	-	110,348	-	332,136	1,278,878
<b>Total - Tax Funds Non-Oper</b>	<b>1,418,111</b>	<b>2,436,432</b>	<b>-</b>	<b>34,095,234</b>	<b>31,471,715</b>	<b>3,200,000</b>	<b>841,630</b>	<b>2,436,432</b>	<b>2,289,177</b>	<b>2,622,643</b>

## All Tax Funds

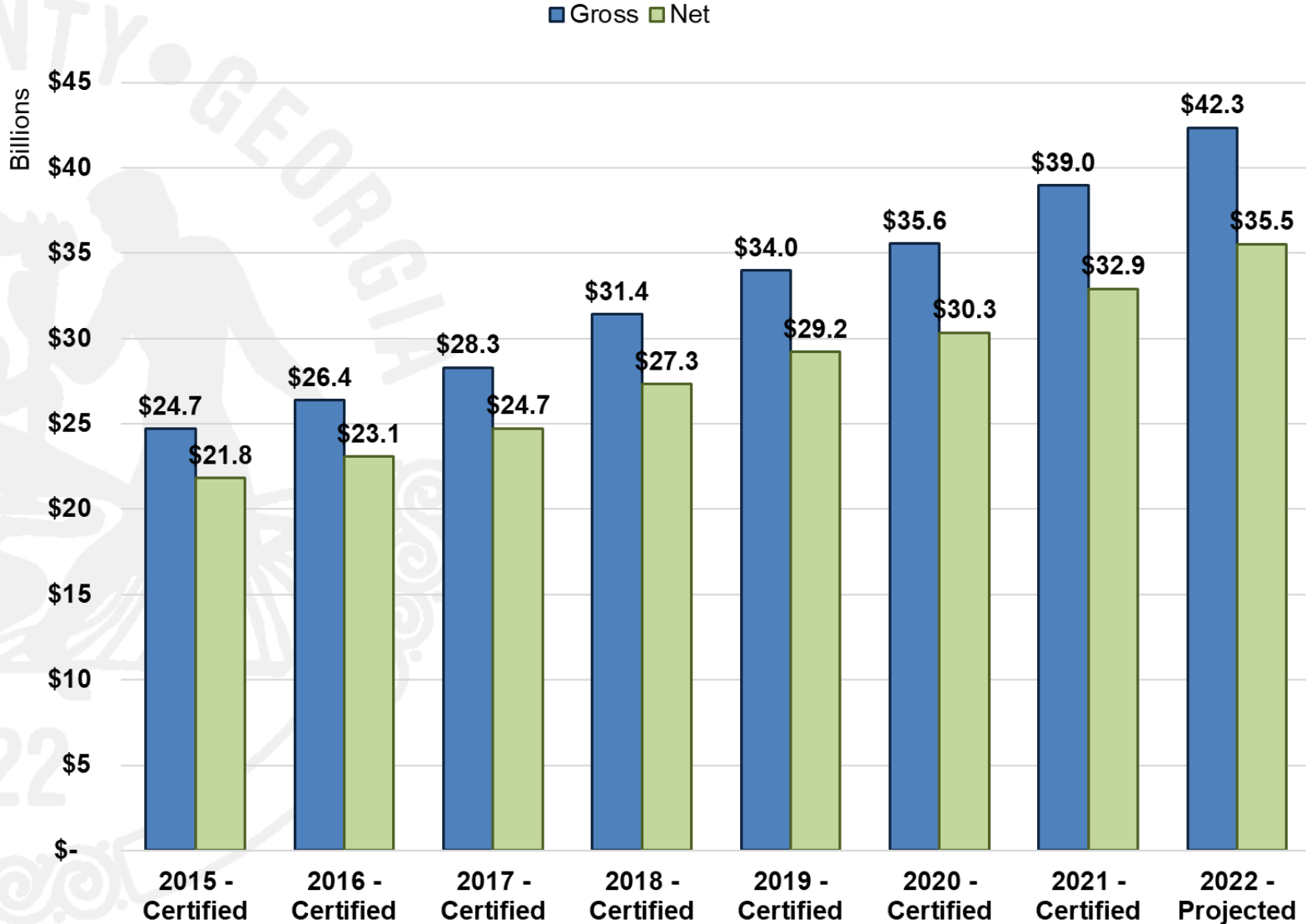
	Projected Fund Balance	EHOST Reserve	Capital Reserve	Revenue	Recurring Expenses	Non-Recurring Expenses	Budgetary Reserve	EHOST Reserve	Total Reserves	One Month
<b>Total - All Tax Funds</b>	<b>90,130,925</b>	<b>46,585,719</b>		<b>- 751,859,921</b>	<b>733,213,164</b>	<b>26,881,673</b>	<b>81,896,009</b>	<b>46,585,719</b>	<b>127,492,843</b>	<b>61,101,097</b>

# FY2022 Budget by Fund Class



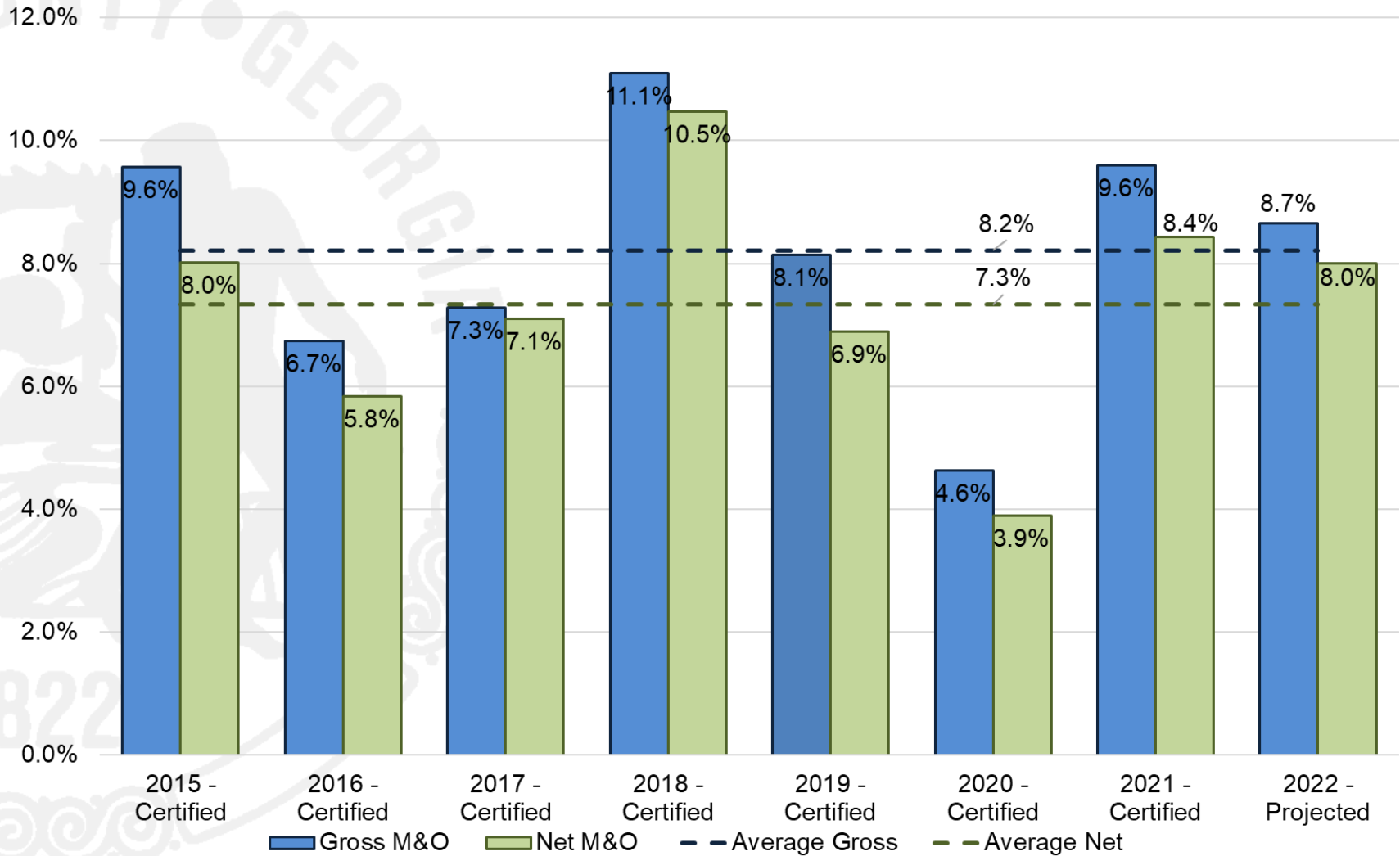
	<b>FY21 Mid-year Adopted</b>	<b>FY22 CEO Recommended</b>	<b>Change (\$)</b>	<b>Change (%)</b>
<b>Tax Funds</b>	707,859,191	760,094,838	52,235,646	7.38%
Enterprise Funds	465,808,321	482,602,343	16,794,022	3.61%
Internal Services Funds	237,896,823	233,407,058	(4,489,765)	-1.89%
Special Revenue Funds	33,908,615	39,683,145	5,774,530	17.03%
Revenue Bond Funds	7,487,354	7,478,494	(9,040)	-0.12%
<b>Total - Oper Funds</b>	<b>1,452,960,485</b>	<b>1,523,265,878</b>	<b>70,305,393</b>	<b>4.84%</b>

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



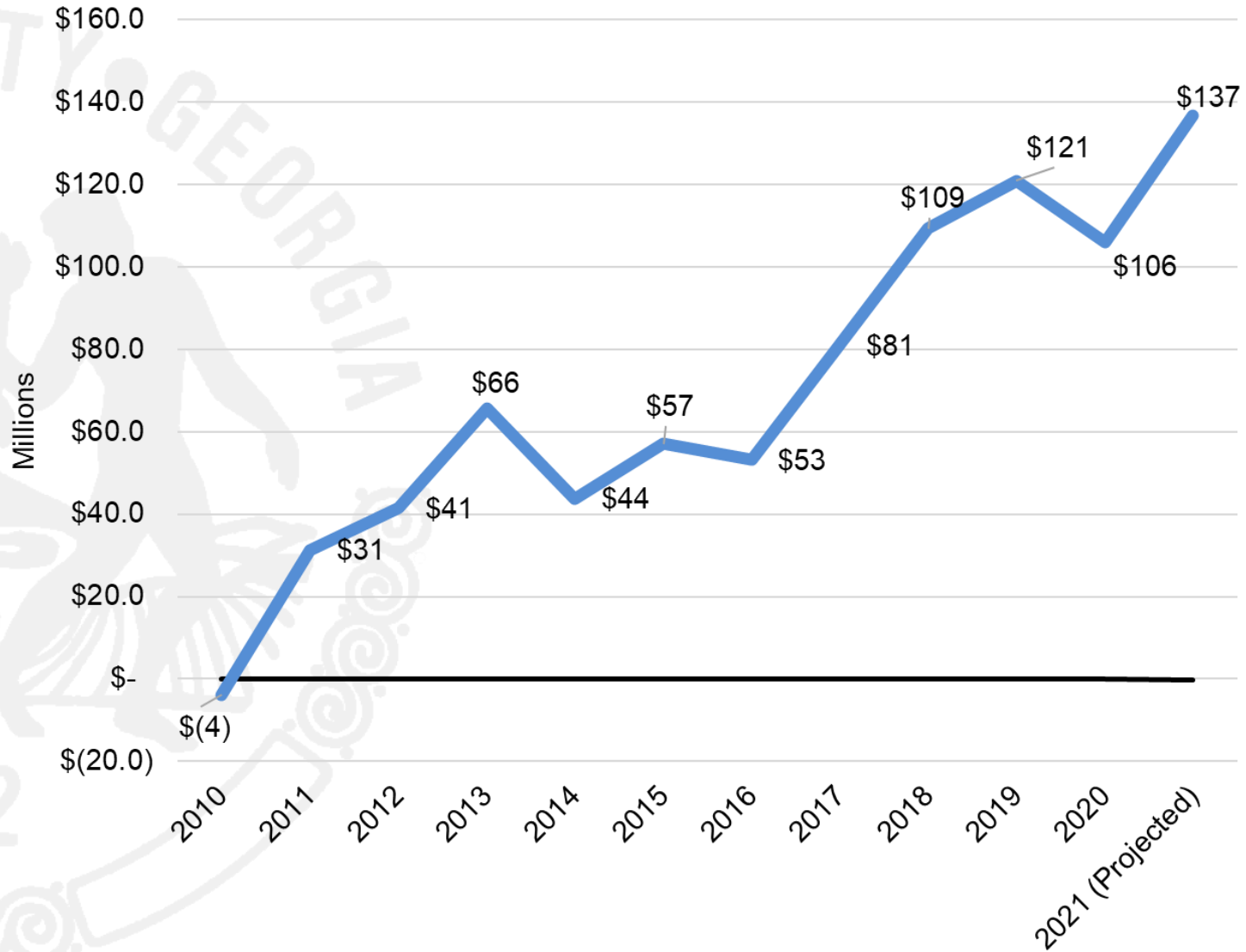


## Annual % Change 2015-2022 - Countywide M&O Tax Digest





## Ending Fund Balance - Tax Funds



## Website

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