



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Agenda Item

File ID: 2023-0783

Substitute

7/11/2023

Public Hearing: YES NO

Department: Chief Executive Officer

SUBJECT:

Commission District(s): Commission District(s): All

2023 Ad Valorem Tax Millage Rates; Budget Revisions

Information Contact: Zachary Williams, Chief Operating Officer; T. J. Sigler, Director, Office of Management & Budget

Phone Number: 404-371-2174; 404-371-2426

PURPOSE:

To adopt the ad valorem tax millage rates for DeKalb County; to adopt a homestead exemption of 100.0% under E-HOST applied to General and Hospital funds; to adopt changes to the 2023 operating budget and revenue anticipation; to adopt the ad valorem tax millage rate for the DeKalb County Board of Education; and to authorize the Chief Executive Officer to execute all necessary documents.

NEED/IMPACT:

This agenda item revises the county's operating budget to reflect the current tax digest, authorizes the ad valorem tax millage rates for the year 2023 for DeKalb County, adopts the millage rate for education purposes in the attached Board of Education resolution, which is to be levied by the Governing Authority.

This agenda item requests passing of the attached documents:

Schedule A – 2023 Operating Budget Revisions

Schedule B – Resolution to Levy Taxes for the Year 2023

DeKalb County Board of Education Millage Rate Resolution

FISCAL IMPACT:

Adjusts the current budget to reflect current digest information and other changes.

RECOMMENDATION:

To approve adoption of the ad valorem millage rates for DeKalb County; to approve adoption of the ad valorem tax millage rate for the DeKalb County Board of Education; to approve revisions to the 2023 operating budget; and authorize the Chief Executive Officer to execute all necessary documents.

Budget Amendment - DeKalb County FY2023 Operating Budget

General Fund (100)	Current Budget	New Budget	Change
Starting Fund Balance	128,526,678	117,047,688	(11,478,990)
Revenue			
Taxes	392,875,931	402,004,027	9,128,096
Licenses & Permits	204,000	176,000	(28,000)
Fines & Forfeitures	8,825,000	7,500,000	(1,325,000)
Investment Income	1,250,686	3,676,322	2,425,636
Total Change - Starting Fund Balance & Revenue			(1,278,258)
Appropriations/Expenditures			
<i>Expenditures - Total Change</i>	-	-	-
Fund Reserves	91,780,235	90,501,977	(1,278,258)
Total Change - Enhancements & Reserves			(1,278,258)
Starting Fund Balance	128,526,678	117,047,688	(11,478,990)
Revenue - Total	476,338,929	486,539,661	10,200,733
Recurring Expenditures - Total	467,602,298	467,602,298	-
Non-Recurring Expenditures - Total	45,483,074	45,483,074	-
All Expenditures - Total	513,085,372	513,085,372	-
Reserves - Total	91,780,235	90,501,977	(1,278,258)

Fire Fund (270)	Current Budget	New Budget	Change
Starting Fund Balance	23,175,068	21,076,002	(2,099,066)
Anticipations/Revenues			
Taxes	95,177,597	103,025,210	7,847,613
Charges for Services	2,289,982	1,871,265	(418,717)
Investment Income	292,555	735,646	443,091
Total Change - Starting Fund Balance & Revenue			5,772,921
Appropriations/Expenditures			
<i>Expenditures - Total Change</i>	-	-	-
Fund Reserves	17,377,279	23,150,200	5,772,921
Total Change - Enhancements & Reserves			5,772,921
Starting Fund Balance	23,175,068	21,076,002	(2,099,066)
Revenue - Total	98,803,333	106,675,320	7,871,987
Recurring Expenditures - Total	104,201,122	104,201,122	-
Non-Recurring Expenditures - Total	400,000	400,000	-
All Expenditures - Total	104,601,122	104,601,122	-
Reserves - Total	17,377,279	23,150,200	5,772,921

Budget Amendment - DeKalb County FY2023 Operating Budget

Designated Services Fund (271)	Current Budget	New Budget	Change
Starting Fund Balance	15,776,993	13,280,794	(2,496,199)
Anticipations/Revenues			
Taxes	18,049,403	52,898,047	34,848,644
Charges for Services	3,162,596	3,497,382	334,786
Investment Income	41,585	360,808	319,223
Miscellaneous	210,343	123,831	(86,512)
Other Financing Sources	32,414,466	2,400,000	(30,014,466)
Total Change - Starting Fund Balance & Revenue			2,905,476
Appropriations/Expenditures			
<i>Expenditures - Total Change</i>			-
Fund Reserves	9,052,110	11,957,586	2,905,476
Total Change - Enhancements & Reserves			2,905,476
Starting Fund Balance	15,776,993	13,280,794	(2,496,199)
Revenue - Total	53,878,393	56,819,360	2,940,967
Recurring Expenditures - Total	53,403,276	53,403,276	-
Non-Recurring Expenditures - Total	7,200,000	7,200,000	-
All Expenditures - Total	60,603,276	60,603,276	-
Reserves - Total	9,052,110	9,496,878	444,768

Unincorporated Fund (272)	Current Budget	New Budget	Change
Starting Fund Balance	13,447,817	9,198,639	(4,249,178)
Revenue			
Taxes	37,371,614	8,412,417	(28,959,197)
Licenses & Permits	10,547,591	14,116,499	3,568,908
Fines & Forfeitures	3,418,025	3,560,162	142,137
Miscellaneous	(135,305)	743,786	879,091
Other Financing Sources	(28,320,067)	1,794,550	30,114,617
Total Change - Starting Fund Balance & Revenue			1,496,378
Appropriations/Expenditures			
<i>Enhancements - Total Change</i>			-
Fund Reserves	4,604,239	6,100,617	1,496,378
Total Change - Enhancements & Reserves			1,496,378
Starting Fund Balance	13,447,817	9,198,639	(4,249,178)
Revenue - Total	22,881,858	28,627,414	5,745,556
Recurring Expenditures - Total	27,625,436	27,625,436	-
Non-Recurring Expenditures - Total	4,100,000	4,100,000	-
All Expenditures - Total	31,725,436	31,725,436	-
Reserves - Total	4,604,239	6,100,617	1,496,378

Budget Amendment - DeKalb County FY2023 Operating Budget

Hospital Fund (273)	Current Budget	New Budget	Change
Starting Fund Balance	541,142	681,329	140,187
Revenue			
Taxes	16,296,706	15,861,175	(435,531)
Charges for Services	240,967	85,628	(155,339)
Investment Income	19,263	180,773	161,510
Total Change - Starting Fund Balance & Revenue			(289,173)
Appropriations/Expenditures			
<i>Enhancements - Total Change</i>			-
Fund Reserves	987,378	698,205	(289,173)
Total Change - Enhancements & Reserves			(289,173)
Starting Fund Balance	541,142	681,329	140,187
Revenue - Total	16,556,936	16,127,576	(429,360)
Recurring Expenditures - Total	16,110,700	16,110,700	-
Non-Recurring Expenditures - Total	-	-	-
All Expenditures - Total	16,110,700	16,110,700	-
Reserves - Total	987,378	698,205	(289,173)

Police Fund (274)	Current Budget	New Budget	Change
Starting Fund Balance	18,675,248	20,920,202	2,244,954
Revenue			
Taxes	138,484,921	137,486,219	(998,702)
Licenses & Permits	172,952	207,159	34,207
Charges for Services	1,296,302	817,346	(478,956)
Investment Income	301,922	843,554	541,632
Miscellaneous	25,454	35,993	10,539
Total Change - Starting Fund Balance & Revenue			1,353,674
Appropriations/Expenditures			
<i>Enhancements - Total Change</i>			-
Fund Reserves	22,736,902	24,090,576	1,353,674
Total Change - Enhancements & Reserves			1,353,674
Starting Fund Balance	18,675,248	20,920,202	2,244,954
Revenue - Total	140,281,551	139,390,271	(891,280)
Recurring Expenditures - Total	136,219,897	136,219,897	-
Non-Recurring Expenditures - Total	-	-	-
All Expenditures - Total	136,219,897	136,219,897	-
Reserves - Total	22,736,902	24,090,576	1,353,674

Countywide Bond Fund (410)	Current Budget	New Budget	Change
Starting Fund Balance	390,005	291,837	(98,168)
Revenue			
Total Change - Starting Fund Balance & Revenue			(98,168)
Appropriations/Expenditures			
Debt Service (Transfer to General Fund)	390,005	291,837	(98,168)
<i>Enhancements - Total Change</i>			(98,168)
Total Change - Enhancements & Reserves			(98,168)
Starting Fund Balance	390,005	291,837	(98,168)
Revenue - Total	-	-	-
Recurring Expenditures - Total	-	-	-
Non-Recurring Expenditures - Total	390,005	291,837	(98,168)
All Expenditures - Total	390,005	291,837	(98,168)
Reserves - Total	-	-	-

Budget Amendment - DeKalb County FY2023 Operating Budget

Unincorporated Debt Service Fund (411)	Current Budget	New Budget	Change
Starting Fund Balance	458,806	667,451	208,645
Revenue			
Taxes	15,181,985	16,451,672	1,269,687
Charges for Services	153,755	52,602	(101,153)
Investment Income	10,000	122,768	112,768
Total Change - Starting Fund Balance & Revenue			1,489,947
Appropriations/Expenditures			
<i>Enhancements - Total Change</i>			-
Fund Reserves	507,258	1,997,205	1,489,947
Total Change - Enhancements & Reserves			1,489,947
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Starting Fund Balance	458,806	667,451	208,645
Revenue - Total	15,345,740	16,627,042	1,281,302
Recurring Expenditures - Total	15,297,288	15,297,288	-
Non-Recurring Expenditures - Total	-	-	-
All Expenditures - Total	15,297,288	15,297,288	-
Reserves - Total	507,258	1,997,205	1,489,947

**RESOLUTION TO LEVY TAXES
FOR THE YEAR 2023**

BE IT RESOLVED by the Board of Commissioners of DeKalb County, Georgia, and it is hereby resolved by authority of same, that there be, and there is hereby levied, a tax for the year 2023 to provide funds for County government purposes enumerated as follows:

1. A Tax of \$0.479 per every \$1,000.00 of assessed valuation is levied on all taxable property in the **Unincorporated area** in said County and in any areas incorporated or annexed after February 6, 2006, for Bonded Indebtedness for the purpose of paying the Principal and Interest on the **Special Transportation, Parks and Greenspace and Libraries Tax District General Obligation Bonds** of said County.
2. A Tax of \$9.588 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Atlanta** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.209); and to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.379).
3. A Tax of \$12.502 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Avondale Estates** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.209); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.379); to pay expenses of County, nonbasic police protection (0.077); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.837).
4. A Tax of \$12.425 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Brookhaven** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.209); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.379); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.837).

5. A Tax of \$12.456 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Chamblee** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.209); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.379); to pay expenses of County nonbasic police protection (0.031), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.837).
6. A Tax of \$13.089 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Clarkston** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.209); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.379); to pay expenses of County basic and nonbasic police protection (0.664), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.837).
7. A Tax of \$9.629 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Decatur** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.209); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.379); and to pay expenses of County nonbasic police protection (0.041), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended.
8. A Tax of \$12.425 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Doraville** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.209); to provide for the expenditures

designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.379); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.837).

9. A Tax of \$12.425 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Dunwoody** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.209); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.379); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.837).
10. A Tax of \$13.292 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Lithonia** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.209); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.379); to pay expenses of County basic and nonbasic police protection (0.689); parks, recreational areas, programs and facilities, or any combination thereof (0.178), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.837).
11. A Tax of \$13.390 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Pine Lake** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.209); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.379); to pay expenses of County basic and nonbasic police protection (0.787), parks, recreational areas, programs and facilities, or any combination thereof (0.178) pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.837).
12. A Tax of \$12.483 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Stone Mountain** in said County, for General County Purposes to pay expenses of administration of County

Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.209); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.379); to pay expenses of County nonbasic police protection (0.058), pursuant to the DeKalb County Special Service Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.837).

13. A Tax of \$19.495 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Stonecrest** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.209); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.379); to pay expenses of County basic and nonbasic police protection (6.459), and street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (0.611), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.837).
14. A Tax of \$19.190 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Tucker** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.209); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.379); to pay expenses of County basic and nonbasic police protection (6.459), and street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (0.306), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.837).
15. A Tax of \$20.331 per every \$1,000.00 of assessed valuation is levied on all taxable property within the **Unincorporated area** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs,

litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.209); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.379); to pay expenses of County basic and nonbasic police protection (6.459), parks, recreational areas, programs and facilities, and street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (1.447), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.837). Pursuant to O.C.G.A. 33-8-8.3, \$31,885,960 received from the Insurance Premium Tax in 2022 will be expended for services provided by the Governing Authority for the primary benefit of the inhabitants of the unincorporated area of the County.

Adopted this 11th day of July 2023, by the DeKalb County Board of Commissioners.

ROBERT J. PATRICK
Presiding Officer
Board of Commissioners
DeKalb County, Georgia

Approved by the Chief Executive Officer of DeKalb County, this 11th day of July 2023.

MICHAEL L. THURMOND
Chief Executive Officer
DeKalb County, Georgia

ATTEST:

BARBARA SANDERS
Clerk of the Chief Executive Officer and
Board of Commissioners,
DeKalb County, Georgia

APPROVED AS TO FORM:

VIVIANE H. ERNSTES
County Attorney



Dr. Vasanne S. Tinsley, Interim Superintendent

Mr. Dijon DaCosta Sr., Board Chair
Mrs. Deirdre P. Pierce, Vice Chair
Mrs. Anna Hill
Mrs. Whitney McGinniss
Ms. Allyson Gevertz
Mrs. Vickie B. Turner
Dr. Joyce Morley

June 20, 2023

WHEREAS, the DeKalb County Board of Education is required by law to make annually a recommendation of the millage rate to be levied.

BE IT, THEREFORE, RESOLVED, that the DeKalb County Board of Education does hereby recommend the tax levy for the support and maintenance of education as follows:

Twenty-two and ninety-eight hundredths (22.98) mills on all taxable property located in the DeKalb County School District for the support and maintenance of education in said DeKalb School District.

BE IT FURTHER RESOLVED, that a certified copy of this resolution be forwarded to the Tax Commissioner, and the Board of Commissioners of said County, with a request that the levy of taxes for the calendar year 2023 shall include the tax herein recommended and that all sums derived there from be paid to the DeKalb County Board of Education.

A handwritten signature in blue ink, appearing to read "Dijon DaCosta Sr.", written over a horizontal line.

Mr. Dijon DaCosta Sr.
Chair, DeKalb Board of Education

A handwritten signature in blue ink, appearing to read "Dr. Vasanne S. Tinsley", written over a horizontal line.

Dr. Vasanne S. Tinsley
Interim Superintendent, DeKalb County School District