

NOTICE OF PUBLIC HEARING & BUDGET ADOPTION

The DeKalb County Governing Authority will hold Public Hearings on the 2021 Proposed Budget at the times and via media listed below:

Tuesday, February 9, 2021, 10:00AM: This meeting will be conducted via teleconference (Zoom). Simultaneous public access to the meeting will be available (1) via live stream on DCTV's webpage (www.dekalbcountyga.gov/dctv/dctv-live-broadcast), and (2) on DCTV Channel 23 TV, given the constraints of the current public health protocols

Tuesday, February 23, 2021, 10:00AM: This meeting will be conducted via teleconference (Zoom). Simultaneous public access to the meeting will be available (1) via live stream on DCTV's webpage(www.dekalbcountyga.gov/dctv/dctv-live-broadcast), and (2) on DCTV Channel 23 TV, given the constraints of the current public health protocols

All concerned citizens are also invited to these public hearings to be held remotely via Zoom link (<https://dekalb-countyga.zoom.us/j/7753778046>), or by telephone (**602-333-0032** or **888-270-9936**, conference code: **217687**). The 2021 Proposed Budget is scheduled to be adopted at the regularly scheduled meeting of the Board of Commissioners on **Tuesday, February 23, 2021**.

Given the constraints of current public health protocols, the recommended budget is available for public inspection electronically at www.dekalbcountyga.gov/budget-office/budget-information. An alternative viewing option may be requested by telephone, **404-371-2743** or email at budget@dekalbcountyga.gov.

DeKalb County, Georgia FY21 Proposed Budget Resolution

FY21 Proposed Tax Funds

| | | | | | |
|-----------------------------------|-------------|-------------------------------------|-------------|-----------------------------------------|--------------|
| <u>General Fund (100)</u> | | Probate Court | 2,206,217 | Debt | 153,497 |
| Starting Fund Balance January 1st | 78,203,260 | Property Appraisal | 5,386,625 | Non-Departmental | 5,567,157 |
| Taxes | 168,441,048 | Public Defender | 9,851,859 | Parks | 15,375,846 |
| HOST / eHOST Sales Taxes | 119,512,066 | Public Works Director | 686,462 | Pension | 2,953,920 |
| Licenses & Permits | 65,000 | Purchasing | 2,944,250 | Roads & Drainage (Public Works) | 14,508,328 |
| Intergovernmental | 1,720,000 | Sheriff | 71,731,913 | Transportation (Public Works) | 2,202,501 |
| Charges for Services | 50,000,000 | Solicitor | 8,135,940 | Contributions | - |
| Fines & Forfeitures | 9,000,000 | State Court | 16,493,589 | Total Expenses | 40,761,249 |
| Investment Income | 350,000 | Superior Court | 10,760,250 | Ending Fund Balance 12/31 | 6,362,367 |
| Miscellaneous | 2,700,000 | Tax Commissioner | 8,482,056 | | |
| Other Financing Sources | 3,900,000 | Contributions | - | | |
| Total Revenue | 355,688,114 | Total Expenses | 355,643,713 | | |
| | | Ending Fund Balance 12/31 | 78,247,661 | <u>Unincorporated Fund (272)</u> | |
| Animal Services | 5,825,255 | | | Starting Fund Balance January 1st | 2,334,144 |
| Board of Commissioners | 4,120,732 | <u>Fire Fund (270)</u> | | Taxes | 33,828,195 |
| Budget | 1,113,120 | Starting Fund Balance January 1st | 5,306,378 | Licenses & Permits | 13,500,000 |
| Chief Executive Officer | 3,555,921 | Taxes | 81,040,626 | Fines & Forfeitures | 1,000,000 |
| Child Advocate | 2,885,520 | Charges for Services | 1,798,456 | Miscellaneous | 230,000 |
| Citizen Help Center a.k.a. 311 | 563,254 | Fines & Forfeitures | 32,195 | Transfer from Hotel/Motel Fund (275) | 695,000 |
| Clerk of Superior Court | 7,465,512 | Investment Income | 35,686 | Transfer from Sanitation Fund (541) | 19,399 |
| Community Service Board | 2,134,057 | Miscellaneous | (30,155) | Transfer to Designated Fund (271) | (24,411,897) |
| Cooperative Extension | 1,008,802 | Transfer from General Fund to Fire | 1,083,594 | Total Revenue | 24,860,697 |
| Debt | 8,985,098 | Total Revenue | 83,960,402 | Beautification | 7,791,273 |
| DEMA - DeKalb Emerg Mgt Agy | 956,057 | Contributions | - | Code Compliance | 4,638,143 |
| DFCS | 1,278,220 | Debt | 792,242 | Non-Departmental | 1,897,546 |
| District Attorney | 18,320,489 | Fire | 66,609,390 | Non-Dept (Reserve for Appropriation) | 2,100,000 |
| Economic Development | 1,408,250 | Non-Departmental | 8,459,942 | Pension | 1,797,847 |
| Elections | 3,596,753 | Pension | 8,046,606 | Planning & Sustainability | 1,760,699 |
| Ethics Board | 557,280 | Total Expenses | 83,908,180 | Traffic Court | 4,875,189 |
| Facilities | 18,839,652 | Ending Fund Balance 12/31 | 5,358,600 | Total Expenses | 24,860,697 |
| Finance | 6,108,244 | | | Ending Fund Balance 12/31 | 2,334,144 |
| Fire (General Fund) | 3,643,232 | <u>Designated Fund (271)</u> | | <u>Hospital Fund (273)</u> | |
| Geographic Information Systems | 2,362,152 | Starting Fund Balance January 1st | 6,309,603 | Starting Fund Balance January 1st | 1,080,194 |
| Health Board | 4,890,012 | Taxes | 14,029,122 | Taxes | 11,822,846 |
| Human Resources | 3,997,576 | Charges for Services | 1,277,537 | HOST / eHOST Sales Taxes | 8,691,045 |
| Human Services | 6,106,227 | Investment Income | 17,503 | Charges for Services | 11,045 |
| Internal Audit | 1,900,205 | Miscellaneous | 29,214 | Investment Income | 27,915 |
| IT | 26,871,898 | Tfr from Unincorp Fund (272) | 24,411,897 | Total Revenue | 20,552,851 |
| Juvenile Court | 7,336,885 | Tfr from Strmwtr Fund (580) | 1,048,740 | Grady Subsidy | 12,934,952 |
| Law | 4,484,802 | Total Revenue | 40,814,013 | Grady Debt | 2,687,225 |
| Library | 20,510,994 | | | Grady Ponce Center Contribution | 4,000,000 |
| Magistrate Court | 3,724,224 | | | Other Professional Services | 20,000 |
| Medical Examiner | 2,955,266 | | | Total Expenses | 19,642,177 |
| Non-Departmental | 5,684,148 | | | Ending Fund Balance 12/31 | 1,990,868 |
| Pension | 27,953,121 | | | | |
| Planning & Sustainability | 2,023,892 | | | | |
| Police (General Fund) | 5,797,702 | | | | |

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|---------------------------------------------|-------------|--------------------------------------------|------------|----------------------------------------------------|-------------|
| <u>Hospital Fund (273)</u> | | <u>County Jail Fund (204)</u> | | Total Revenue | 2,400,000 |
| Starting Fund Balance January 1st | 1,080,194 | Starting Fund Balance January 1st | - | DeKalb Convention & Visitors Bur | 997,500 |
| Taxes | 11,822,846 | Intergovernmental | 80,530 | Tourism Product Development | 707,500 |
| HOST / eHOST Sales Taxes | 8,691,045 | Fines & Forfeitures | 617,188 | Transfer to Unincorporated Fund | 695,000 |
| Charges for Services | 11,045 | Total Revenue | 697,718 | Total Expenses | 2,400,000 |
| Investment Income | 27,915 | County Jail | 697,718 | Ending Fund Balance 12/31 | - |
| Total Revenue | 20,552,851 | Total Expenses | 697,718 | | |
| Grady Subsidy | 12,934,952 | Ending Fund Balance 12/31 | - | <u>Juvenile Services Fund (208)</u> | |
| Grady Debt | 2,687,225 | | | Starting Fund Balance January 1st | 73,526 |
| Grady Ponce Center Contribution | 4,000,000 | | | Charges for Services | 22,032 |
| Other Professional Services | 20,000 | | | Total Revenue | 22,032 |
| Total Expenses | 19,642,177 | <u>PEG Fund (203)</u> | | Juvenile Court (Juvenile Services) | 95,558 |
| Ending Fund Balance 12/31 | 1,990,868 | Starting Fund Balance January 1st | 535,956 | Total Expenses | 95,558 |
| | | Miscellaneous (PEG Fund) | 70,000 | Ending Fund Balance 12/31 | - |
| <u>Police Fund (274)</u> | | Total Revenue | 70,000 | | |
| Starting Fund Balance January 1st | 16,906,823 | CEO/DCTV | 530,502 | <u>Pub Saf & Jud Fac Aut Fund (413)</u> | |
| Taxes | 109,595,699 | Total Expenses | 530,502 | Starting Fund Balance January 1st | 238,057 |
| Licenses & Permits | 73,938 | Ending Fund Balance 12/31 | 75,454 | Transfer from General | 295,544 |
| Fines & Forfeitures | 3,394,963 | | | Transfer from Police | 1,515,472 |
| Charges for Services | 923,309 | <u>Development Fund (201)</u> | | Transfer from Fire | 792,242 |
| Investment Income | 36,829 | Starting Fund Balance January 1st | 12,427,537 | Transfer from E911 | 337,941 |
| Miscellaneous | 9,247 | Licenses & Permits | 5,339,096 | Transfer from STD - Designated Fund | 153,497 |
| Total Revenue | 114,033,985 | Charges for Services | 11,250 | Total Revenue | 3,094,696 |
| Debt | 1,515,472 | Total Revenue | 5,350,346 | Debt Service | 3,094,694 |
| Non-Departmental | 10,728,416 | Planning & Sustainability | 8,168,696 | Total Expenses | 3,094,694 |
| Pension | 10,436,927 | Total Expenses | 8,168,696 | Ending Fund Balance 12/31 | 238,059 |
| Police | 91,252,024 | Ending Fund Balance 12/31 | 9,609,187 | | |
| Total Expenses | 113,932,839 | | | <u>Rental Motor Vehicle Fund (280)</u> | |
| Ending Fund Balance 12/31 | 17,007,969 | | | Starting Fund Balance January 1st | - |
| | | <u>Drug Abuse Tre/Ed Fund (209)</u> | | Taxes | 448,737 |
| <u>Unincorporated Debt Svc (411)</u> | | Starting Fund Balance January 1st | - | Total Revenue | 448,737 |
| Starting Fund Balance January 1st | 411,584 | Starting Fund Balance January 1st | - | Transfer to STD - DS | 448,737 |
| Taxes | 15,292,342 | Fines & Forfeitures | 91,817 | Total Expenses | 448,737 |
| Charges for Services | 83,247 | Total Revenue | 91,817 | Ending Fund Balance 12/31 | - |
| Investment Income | 7,001 | Drug Abuse Treatment & Education | 91,817 | | |
| Total Revenue | 15,382,590 | Total Expenses | 91,817 | <u>Risk Management Fund (631)</u> | |
| Debt Service | 15,351,538 | Ending Fund Balance 12/31 | - | Starting Fund Balance January 1st | 6,778,385 |
| Total Expenses | 15,351,538 | | | Charges for Services | 13,117,581 |
| Ending Fund Balance 12/31 | 442,636 | <u>E911 Fund (215)</u> | | Payroll Liabilities | 107,328,000 |
| | | Starting Fund Balance January 1st | 426,271 | Total Revenue | 120,445,581 |
| <u>Tax Funds Summary</u> | | Charges for Services | 881,799 | Risk Management | 122,277,241 |
| Starting Fund Balance | 110,551,986 | Miscellaneous Revenue | 10,776,924 | Total Expenses | 122,277,241 |
| Revenues | 655,292,652 | Transfer from Police Fund | 800,174 | Ending Fund Balance 12/31 | 4,946,725 |
| Expenses | 654,100,393 | Transfer from Fire Fund | 228,327 | | |
| Ending Fund Balance | 111,744,245 | Total Revenue | 12,687,224 | <u>Sanitation Fund (541)</u> | |
| | | E911 | 13,113,495 | Starting Fund Balance January 1st | 4,016,528 |
| <u>Non-Tax Funds</u> | | Total Expenses | 13,113,495 | Charges for Services | 69,779,978 |
| | | Ending Fund Balance 12/31 | - | Miscellaneous | 3,000 |
| <u>Airport Fund (551)</u> | | | | Total Revenue | 69,782,979 |
| Starting Fund Balance January 1st | - | <u>Foreclosure Reg. Fund (205)</u> | | Sanitation (Less Reserves & Tran) | 72,793,418 |
| Miscellaneous | 5,956,000 | Starting Fund Balance January 1st | 282,214 | Transfer to Sanitation CIP | - |
| Total Revenue | 5,956,000 | Charges for Services | 16,000 | Total Expenses | 72,793,418 |
| Airport | 2,977,940 | Foreclosure Registry | 9,000 | Ending Fund Balance 12/31 | 1,006,089 |
| Transfer to Capital Improvements | 1,750,000 | Vacant Property Fees | 25,000 | | |
| Total Expenses | 4,727,940 | Total Revenue | 25,000 | <u>Speed Humps Maint Fund (212)</u> | |
| Ending Fund Balance 12/31 | 1,228,060 | Code Compliance | 151,000 | Starting Fund Balance January 1st | 1,667,495 |
| | | Total Expenses | 151,000 | Charges for Services | 322,877 |
| <u>Bldg Auth Debt Svc Fund (412)</u> | | Ending Fund Balance 12/31 | 156,214 | Total Revenue | 322,877 |
| Starting Fund Balance January 1st | 67,689 | | | Roads & Drainage - Speed Humps | 373,419 |
| Transfer from General Fund Debt | 3,714,281 | <u>Hotel/Motel Fund (275)</u> | | | |
| Total Revenue | 3,714,281 | Starting Fund Balance January 1st | - | | |
| Debt Service | 3,714,281 | Starting Fund Balance January 1st | - | | |
| Total Expenses | 3,714,281 | Taxes | 2,400,000 | | |
| Ending Fund Balance 12/31 | 67,689 | | | | |

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|----------------------------------------------|------------|------------------------------------------------|---------------|
| Total Expenses | 373,419 | <u>Watershed Op Fund (511)</u> | |
| Ending Fund Balance 12/31 | 1,616,953 | Starting Fund Balance January 1st | 69,857,725 |
| | | Charges for Services | 267,094,360 |
| | | Investment Income | 456,592 |
| | | Miscellaneous | 41,247 |
| | | Other Financing Sources | 219,666 |
| | | Total Revenue | 267,811,865 |
| <u>Stormwater Ops Fund (581)</u> | | | |
| Starting Fund Balance January 1st | 4,936,096 | Finance | 9,677,808 |
| Charges for Services | 14,600,259 | Transfer to R&E | 54,800,704 |
| Transfer from FEMA Reserve | 23,889 | Transfer to Sinking Fund | 65,829,667 |
| Total Revenue | 14,624,148 | Watershed (less Resv/Tran) | 155,550,921 |
| Curb Bumping (Beautification) | 480,157 | Total Expenses | 285,859,100 |
| Stormwater (Operations) | 19,080,087 | Ending Fund Balance 12/31 | 51,810,490 |
| Total Expenses | 19,560,244 | | |
| Ending Fund Balance 12/31 | - | | |
| | | <u>W&S Debt Svc Bond Fund (514)</u> | |
| | | Starting Fund Balance January 1st | 88,439,655 |
| <u>Street Light Fund (211)</u> | | | |
| Starting Fund Balance January 1st | 661,584 | Other Financing Sources | 65,829,667 |
| Charges for Services | 4,577,362 | Total Revenue | 65,829,667 |
| Total Revenue | 4,577,362 | Debt Service | 65,829,667 |
| Street Lights | 4,844,079 | Total Expenses | 65,829,667 |
| Total Expenses | 4,844,079 | Ending Fund Balance 12/31 | 88,439,655 |
| Ending Fund Balance 12/31 | 394,868 | | |
| | | <u>Workers Compensation Fund (632)</u> | |
| | | Starting Fund Balance January 1st | 124,829 |
| <u>Urban Redev. Agency (414)</u> | | | |
| Starting Fund Balance January 1st | 102,623 | Charges for Services | 6,600,000 |
| IRS Subsidy: 45%, 5.9% Discount 2020 | 116,685 | Transfer from Risk Management Fund | - |
| Transfer from General Fund | 561,874 | Total Revenue | 6,600,000 |
| Total Revenue | 678,559 | Workers Compensation | 6,724,829 |
| Debt Service | 678,559 | Total Expenses | 6,724,829 |
| Total Expenses | 678,559 | Total Reserves | - |
| Ending Fund Balance 12/31 | 102,623 | | |
| | | <u>Non-Tax Funds Summary</u> | |
| | | Starting Fund Balance | 223,302,817 |
| | | Revenues | 643,319,308 |
| | | Expenses | 703,031,517 |
| | | Ending Fund Balance | 163,590,608 |
| <u>Vehicle Maintenance Fund (611)</u> | | | |
| Starting Fund Balance January 1st | - | <u>Total Operating Funds Summary</u> | |
| Charges for Services | 30,000,000 | Starting Fund Balance | 333,854,803 |
| Charges to Cities | 120,000 | Revenues | 1,298,611,960 |
| Reimbursements | 100,000 | Expenses | 1,357,131,910 |
| Total Revenue | 30,220,000 | Ending Fund Balance | 275,334,853 |
| Fleet Management | 30,220,000 | | |
| Total Expenses | 30,220,000 | | |
| Ending Fund Balance 12/31 | - | | |
| | | | |
| | | <u>Vehicle Replacement Fund (621)</u> | |
| Starting Fund Balance January 1st | 32,398,186 | | |
| Charges for Services | 26,365,603 | | |
| Other Fin. Sources (Surplus Auction) | 1,000,000 | | |
| Total Revenue | 27,365,603 | | |
| Vehicle Replacement | 55,865,247 | | |
| Total Expenses | 55,865,247 | | |
| Ending Fund Balance 12/31 | 3,898,542 | | |
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| | | <u>Victim Assistance Fund (206)</u> | |
| Starting Fund Balance January 1st | 268,460 | | |
| Fines & Forfeitures | 267,407 | | |
| Intergovernmental | 235,409 | | |
| Total Revenue | 502,816 | | |
| Victim Assistance | 771,276 | | |
| Total Expenses | 771,276 | | |
| Ending Fund Balance 12/31 | - | | |

