

# FY2022 Mid-Year Budget Amendment

Board of Commissioners Regular Meeting  
October 11, 2022

DeKalb County Office of Management & Budget



DeKalb County  
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- **Fund Balance:** The end-of-year tax fund balance or “rainy day fund” grows from \$119 million in the original FY2022 budget to \$142 million in the mid-year budget amendment. This amount would cover recurring expenditures for 2.2 months, which exceeds the administration’s goal of maintaining two months of reserves.
- Overall, the FY2022 mid-year operating budget increases from \$1.531 billion in the original FY2022 budget to \$1.570 billion, an increase of \$39.4 million or 2.6%.

- **Elections:** \$4.4 million added to fund twelve new full-time positions, increased temporary staffing, professional services, voting equipment, technology enhancements, and training and outreach efforts.
- **State Court Security:** The mid-year budget amendment transitions the responsibility for providing security to State Court and Magistrate Court from the Sheriff's Office to the Marshal's Office. The Marshal's Office cost center within State Court's General Fund budget will increase \$1.9 million, which is partially offset by a reduction of \$568,713 in the Sheriff budget.
- **IT:** \$2.2 million added for hardware and software improvements and additional staffing support.

# FY22 Mid-Year Adjustments



- **Public Works – Roads & Drainage:** The recommended funding for Roads & Drainage includes \$4.0 million to cover increased costs for contracted services and materials and \$500,000 for a traffic sign maintenance project.
- **Public Works – Transportation:** \$2.0 million to cover potential electricity overruns in the Street Light Fund and \$493,607 for street light repairs along Candler Road, Memorial Drive, and Buford Highway
- **Facilities Management:** \$1.7 million in new funding for Facilities Management, including \$500,000 for ongoing maintenance and repair at 178 Sams Street, a \$500,000 reserve for contingencies, and \$350,000 for an emergency generator for the Maloof Building.
- **Recreation, Parks, and Cultural Affairs:** \$1.9 million including \$531,632 for additional personal services and staffing, \$450,000 for increased electricity costs, \$350,000 for security cameras at park locations, and other operational funding.

## **General Fund**

- Starting fund balance updated to reflect final audited FY21 actuals.
- Police – General Fund budget updated to remove withdrawn request for a fiscal assistant.
- Elections budget updated to show approved amendments.
- Public Defender budget updated to include \$245,000 for salary adjustments.

## **Hospital Fund**

- Starting fund balance updated to reflect final audited FY21 actuals.

## **Designated Fund**

- Roads & Drainage budget updated to show approved amendments.
- Updated Designated Fund to show approved revenue amendments.

## **Police Fund**

- Police – Police Fund budget updated to remove withdrawn request to replace eight Chevrolet Tahoes.

## **PEG Fund**

- Starting fund balance updated to reflect final audited FY21 actuals.
- PEG Fund budget adjusted to offset decrease in starting fund balance.

## **E-911 Fund**

- Starting fund balance updated to reflect final audited FY21 actuals.

## **Sanitation Fund**

- Starting fund balance updated to reflect final audited FY21 actuals.
- Sanitation's budget adjusted to offset decrease in starting fund balance.

## **Vehicle Replacement Fund**

- Starting fund balance corrected to reflect final audited FY21 actuals.

# FY2022 Budget Comparison



	<b>FY22 Adopted</b>	<b>FY22 Mid-Year Amendment</b>	<b>Change (\$)</b>	<b>Change (%)</b>
<b>Tax Funds</b>	767,542,730	796,454,265	28,911,535	3.8%
<b>Enterprise Funds</b>	482,602,343	490,730,823	8,128,480	1.7%
<b>Internal Services Funds</b>	233,407,058	236,345,999	2,938,941	1.3%
<b>Special Revenue Funds</b>	39,800,145	39,188,310	-611,835	-1.5%
<b>Revenue Bond Funds</b>	7,478,494	7,478,494	0	0.0%
<b>Total - Oper Funds</b>	<b>1,530,830,770</b>	<b>1,570,197,891</b>	<b>39,367,121</b>	<b>2.6%</b>

# Tax Funds – FY22 Mid-Year



## Tax Funds - Operating

	Starting Fund Balance	EHOST Reserve	Revenue	Recurring Expenses	Non-Recurring Expenses	Budgetary Reserve	EHOST Reserve	Total Reserves	Months Reserved
General Fund (100)	45,826,151	46,615,719	439,704,154	424,326,776	19,388,747	22,721,598	65,953,903	88,430,501	2.5
Fire (270)	10,307,368	-	104,854,136	94,724,472	4,900,000	15,537,032	-	15,537,032	2.0
Designated (271)	3,196,147	-	68,336,843	55,260,777	6,495,220	9,776,993	-	9,776,993	2.1
Unincorp (272)	4,789,443	-	27,890,476	25,763,063	2,600,000	4,316,856	-	4,316,856	2.0
Police (274)	26,231,397	-	123,893,155	128,038,375	285,120	21,801,057	-	21,801,057	2.0
<b>Total - Tax Funds Oper</b>	<b>90,350,506</b>	<b>46,615,719</b>	<b>764,678,764</b>	<b>728,113,463</b>	<b>33,669,087</b>	<b>74,153,536</b>	<b>65,953,903</b>	<b>139,862,439</b>	<b>2.3</b>

## Tax Funds - Non-Operating

	Starting Fund Balance	EHOST Reserve	Revenue	Recurring Expenses	Non-Recurring Expenses	Budgetary Reserve	EHOST Reserve	Total Reserves	Months Reserved
Hospital (273)	1,191,190	2,436,432	18,795,890	16,125,177	3,200,000	143,823	518,080	661,903	0.5
Countywide Bond (410)	(79,684)	-	723,016	-	-	643,331	-	643,331	N/A
Unincorp Bond (411)	281,760	-	15,695,874	15,346,538	-	631,096	-	631,096	0.5
<b>Total - Tax Funds Non-Oper</b>	<b>1,393,266</b>	<b>2,436,432</b>	<b>35,214,780</b>	<b>31,471,715</b>	<b>3,200,000</b>	<b>1,418,250</b>	<b>518,080</b>	<b>1,936,330</b>	<b>0.7</b>

## All Tax Funds

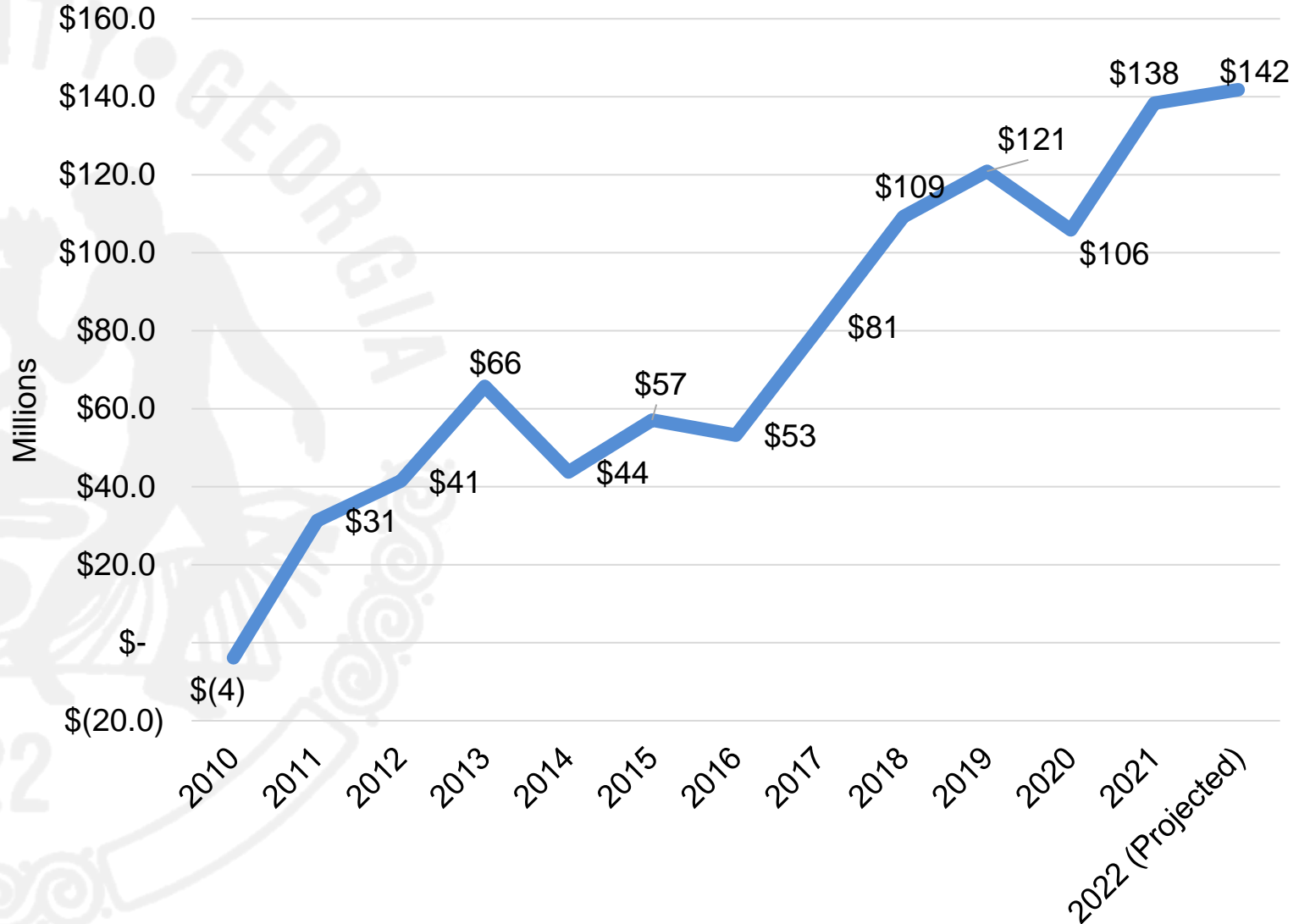
	Starting Fund Balance	EHOST Reserve	Revenue	Recurring Expenses	Non-Recurring Expenses	Budgetary Reserve	EHOST Reserve	Total Reserves	Months Reserved
<b>Total - All Tax Funds</b>	<b>91,743,772</b>	<b>49,052,151</b>	<b>799,893,544</b>	<b>759,585,178</b>	<b>36,869,087</b>	<b>75,571,786</b>	<b>66,471,983</b>	<b>141,798,769</b>	<b>2.2</b>



# Ending Fund Balance – Tax Funds



## Ending Fund Balance - Tax Funds



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