



DeKalb County Government

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

Agenda Item

File ID: FileID

Substitute

2/23/2021

Public Hearing: YES NO

Department: Chief Executive Office

SUBJECT:

Commission District(s):

All

Information Contact: CEO Michael L. Thurmond

Phone Number: 404 371-2881

PURPOSE:

To adopt the 2021 Operating Budget

NEED/IMPACT:

Per Section 17 of the County's Organizational Act, the CEO is required to submit a proposed budget for the following calendar year. The budget was transmitted to the Board on December 15, 2020. The Organizational Act requires a budget be approved and adopted before March 1st by the Board of Commissioners.

This agenda requests passing of the attached document:

Attachment A 2021 Operating Budget Resolution

FISCAL IMPACT:

Approves the appropriation of \$1.382 billion in revenues and expenditures for the County's operating budget in FY2021.

RECOMMENDATION:

To adopt the 2021 Operating Budget.

RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2021 FOR EACH FUND OF DEKALB COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN EACH FUND AS EXPENDITURES, ADOPTING SEVERAL ITEMS OF REVENUE ANTICIPATION, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS.

WHEREAS, the Chief Executive Officer of DeKalb County has presented a proposed 2021 budget to the Board of Commissioners of DeKalb County which outlines the County's financial plan for said fiscal year, and

WHEREAS, the Board of Commissioners has reviewed the proposed budget submitted by the Chief Executive Officer at its Finance, Audit and Budget Committee; and

WHEREAS, the Board of Commissioners and Chief Executive Officer have worked jointly to incorporate the amendments recommended by the Board of Commissioners; and

WHEREAS, the Board of Commissioners intend that indigent burials be carried out in an effective and dignified manner and where appropriate, feasible, and consistent with a dignified burial, the County will endeavor to place proper memorial markers to identify the sacred ground of the burial; and

WHEREAS, the budget lists proposed expenditures for the fiscal year 2021, proposes certain levies and charges to finance these expenditures for the fiscal year 2021 and lists the anticipated revenues to be derived there from,

NOW, THEREFORE, BE IT RESOLVED that this budget is hereby approved and the items of revenues shown in the budget for each fund in the amounts anticipated are adopted and that the amounts shown in the budget for each fund as proposed expenditures are hereby appropriated to the departments named in each fund; and

BE IT FURTHER RESOLVED that the expenditures shall not exceed the appropriations authorized by this budget or amendments thereto provided; however, that expenditures for the fiscal year shall not exceed actual funding available.

ADOPTED by the DeKalb County Board of Commissioners, this ____ day of _____, 20 ____.

STEPHEN R. BRADSHAW
Presiding Officer, Board of Commissioners
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this ____ day of _____, 20 ____.

MICHAEL L. THURMOND
Chief Executive Officer
DeKalb County, Georgia

ATTEST:

BARBARA H. SANDERS, CCC
Clerk to the Board of Commissioners
And Chief Executive Officer
DeKalb County, Georgia

APPROVED AS TO FORM:

VIVIANE ERNSTES
County Attorney
DeKalb County, Georgia

APPROVED AS TO SUBSTANCE:

T. J. SIGLER
Budget Director
DeKalb County, Georgia

Schedule A

FY21 Budget
DeKalb County, Georgia
General Fund (100)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	80,879,823		81,560,554
Taxes	186,701,677	(16,260,629)	170,441,048
HOST / eHOST Sales Taxes	109,493,294	10,018,772	119,512,066
Licenses & Permits	69,792	(4,792)	65,000
Intergovernmental	1,272,000	448,000	1,720,000
Charges for Services	48,126,945	1,873,055	50,000,000
Fines & Forfeitures	10,671,942	(1,671,942)	9,000,000
Investment Income	803,295	(453,295)	350,000
Miscellaneous	2,100,887	599,113	2,700,000
Other Financing Sources	3,887,221	12,779	3,900,000
Total Revenue	363,127,053	(5,438,939)	357,688,114
Animal Services	5,724,084	275,891	5,999,975
Board of Commissioners	3,978,136	142,596	4,120,732
Budget	1,117,474	(4,354)	1,113,120
Chief Executive Officer	3,528,879	27,042	3,555,921
Child Advocate	2,874,415	11,105	2,885,520
Citizen Help Center a.k.a. 311	615,801	(52,547)	563,254
Clerk of Superior Court	7,407,967	57,545	7,465,512
Community Service Board	2,134,057	-	2,134,057
Cooperative Extension	936,623	72,179	1,008,802
Debt	9,116,871	(131,773)	8,985,098
DEMA - DeKalb Emerg Mgt Agy	988,931	41,127	1,030,058
DFCS	1,278,220	-	1,278,220
District Attorney	17,938,143	594,580	18,532,723
Economic Development	1,408,250	-	1,408,250
Elections	5,768,330	(2,171,577)	3,596,753
Ethics Board	555,025	2,255	557,280
Facilities	18,737,697	101,955	18,839,652
Finance	6,112,443	(4,199)	6,108,244
Fire (General Fund)	3,574,481	68,751	3,643,232
Geographic Information Systems	2,409,195	(47,043)	2,362,152
Health Board	4,890,012	-	4,890,012
Human Resources	3,985,881	11,695	3,997,576
Human Services	5,965,210	141,017	6,106,227
Internal Audit	1,835,148	65,057	1,900,205
IT	26,009,385	862,513	26,871,898
Juvenile Court	7,463,336	(126,451)	7,336,885
Law	4,539,604	(54,802)	4,484,802
Library	20,535,890	(24,896)	20,510,994
Magistrate Court	3,957,891	80,889	4,038,780
Medical Examiner	2,871,758	83,508	2,955,266
Non-Departmental	5,181,330	502,818	5,684,148
Pension	29,471,775	(1,518,654)	27,953,121

Schedule A

FY21 Budget
DeKalb County, Georgia
General Fund (100)

	Mid-Year FY20	Change	Proposed FY21
Planning & Sustainability	2,152,746	(128,854)	2,023,892
Police (General Fund)	5,850,827	(53,125)	5,797,702
Probate Court	2,189,922	16,295	2,206,217
Property Appraisal	5,389,581	25,044	5,414,625
Public Defender	9,647,389	204,470	9,851,859
Public Works Director	593,063	93,399	686,462
Purchasing	2,936,005	8,245	2,944,250
Sheriff	76,703,591	(4,971,678)	71,731,913
Solicitor	8,152,017	(16,077)	8,135,940
State Court	16,272,095	318,442	16,590,537
Superior Court	10,719,852	40,398	10,760,250
Tax Commissioner	8,586,151	(104,095)	8,482,056
Total Recurring Expenses	362,105,481	(5,561,309)	356,544,172
Contributions	6,866,195	(4,752,214)	2,113,981
Health Board	-	230,751	230,751
Total Non-recurring Expenses	6,866,195	(4,752,214)	2,344,732
Budgetary Reserve	66,252,845		61,378,068
EHOST Reserve	8,782,355		18,981,696
Total Reserves	75,035,200		80,359,764

Months Exp Rsrv	2.70
Resolution Revenue	439,248,668
Resolution Expenses	439,248,668

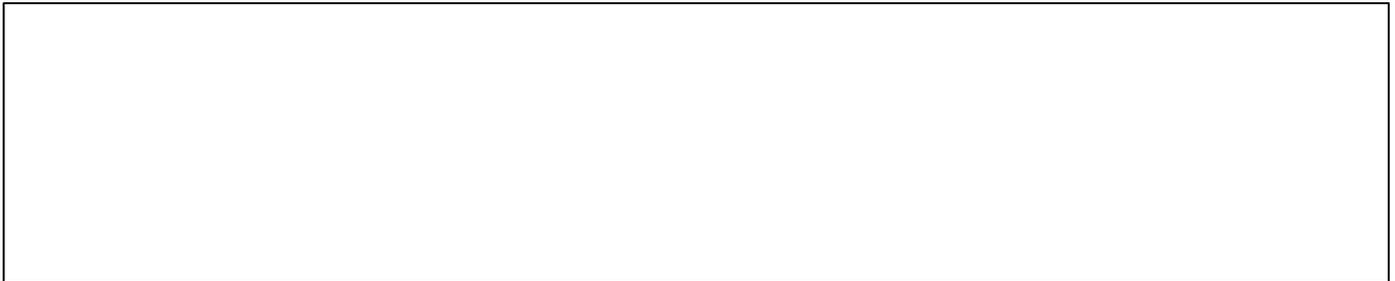
DeKalb County's Medical Examiner Office will place grave markers on new indigent graves and provide the BOC the incremental costs associated during the mid-year budget cycle.

Schedule A

FY21 Budget
DeKalb County, Georgia
Fire Fund (270)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	6,286,175		4,759,050
Taxes	76,255,745	4,784,881	81,040,626
Charges for Services	1,794,453	4,003	1,798,456
Fines & Forfeitures	264	31,931	32,195
Investment Income	75,281	(39,595)	35,686
Miscellaneous	(720)	(29,435)	(30,155)
Transfer from General Fund to Fire	1,083,594	-	1,083,594
Total Revenue	79,208,617	4,751,785	83,960,402
Contributions	-	-	0
Debt	845,653	(53,411)	792,242
Fire	65,362,151	1,247,239	66,609,390
Non-Departmental	5,791,342	2,668,600	8,459,942
Pension	7,531,205	515,401	8,046,606
Total Expenses	79,530,351	4,377,829	83,908,180
Budgetary Reserve	5,964,441		4,811,272
Total Reserves	5,964,441		4,811,272

Gain/(Use)	52,222
Months Exp Rsrv	0.69
Resolution Revenue	88,719,452
Resolution Expenses	88,719,452



Schedule A

**FY21 Budget
DeKalb County, Georgia
Designated Fund (271)**

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	5,111,072		4,431,428
Taxes	31,384,403	(17,355,281)	14,029,122
Charges for Services	677,688	599,849	1,277,537
Investment Income	36,923	(19,420)	17,503
Miscellaneous	107,584	(78,370)	29,214
Tfr from Unincorp Fund (272)	7,655,398	16,756,499	24,411,897
Tfr from Strmwtr Fund (580)	871,192	177,548	1,048,740
Total Revenue	40,733,188	80,825	40,814,013
Debt	163,845	(10,348)	153,497
Non-Departmental	4,755,139	812,018	5,567,157
Parks	14,868,471	507,375	15,375,846
Pension	2,610,204	343,716	2,953,920
Roads & Drainage (Public Works)	14,607,939	(99,611)	14,508,328
Transportation (Public Works)	2,188,409	14,092	2,202,501
Total Expenses	39,194,007	1,567,242	40,761,249
Contributions	200,000	(200,000)	-
Total Non-recurring Expenses	200,000	(200,000)	-
Budgetary Reserve	6,437,527		4,484,192
Total Reserves	6,437,527		4,484,192

Months Exp Rsrv 1.32
Resolution Revenue 45,245,441
Resolution Expenses 45,245,441

2021 Budget Request combines the Recreation Department (06200) into the Parks Department (06100).

Schedule A

FY21 Budget
DeKalb County, Georgia
Unincorporated Fund (272)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	5,823,358		2,334,144
Taxes	4,491,600	29,336,595	33,828,195
Licenses & Permits	16,554,099	(3,054,099)	13,500,000
Fines & Forfeitures	7,221,186	(6,221,186)	1,000,000
Miscellaneous	358,347	(128,347)	230,000
Transfer from Hotel/Motel Fund (275)	-	695,000	695,000
Transfer from Sanitation Fund (541)	19,399	-	19,399
Transfer to Designated Fund (271)	(7,655,398)	(16,756,499)	(24,411,897)
Total Revenue	21,188,671	3,871,464	24,860,697
Beautification	7,833,381	(42,108)	7,791,273
Code Compliance	4,537,751	100,392	4,638,143
Non-Departmental	2,090,048	(192,502)	1,897,546
Pension	1,611,408	186,439	1,797,847
Planning & Sustainability	1,519,367	241,332	1,760,699
Traffic Court	4,841,962	33,227	4,875,189
Total Expenses	21,188,671	326,780	22,760,697
Non-Dept (Reserve for Appropriation)	2,100,000	-	2,100,000
Total Non-Recurring Expenses	2,100,000	-	2,100,000
Budgetary Reserve	3,723,358		2,334,144
Total Reserves	3,723,358		2,334,144

Months Exp Rsrv 1.23
 Resolution Revenue 27,194,841
 Resolution Expenses 27,194,841



Schedule A

FY21 Budget
DeKalb County, Georgia
Hospital Fund (273)

	Mid-year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	1,080,194		2,276,636
Taxes	12,848,261	(3,025,415)	9,822,846
HOST / eHOST Sales Taxes	7,505,306	1,185,739	8,691,045
Charges for Services	117,619	(106,574)	11,045
Investment Income	59,228	(31,313)	27,915
Total Revenue	20,530,414	(1,977,563)	18,552,851
Grady Subsidy	12,934,952	-	12,934,952
Grady Debt	7,555,525	(4,868,300)	2,687,225
Other Professional Services	20,000	-	20,000
Total Expenses	20,510,477	(4,868,300)	15,642,177
Grady Ponce Center Contribution	-	2,000,000	2,000,000
Total Non-Recurring Expenses	-	2,000,000	2,000,000
Budgetary Reserve	461,254		1,527,482
EHOST Reserve	638,877		1,659,828
Total Reserves	1,100,131		3,187,310

Months Exp Rsv 2.45
 Resolution Revenue 20,829,487
 Resolution Expenses 20,829,487



Schedule A

FY21 Budget
DeKalb County, Georgia
Police Fund (274)

	Mid Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	20,546,114		20,752,438
Taxes	111,595,583	(1,999,884)	109,595,699
Licenses & Permits	162,459	(88,521)	73,938
Fines & Forfeitures	-	3,394,963	3,394,963
Charges for Services	944,879	(21,570)	923,309
Investment Income	77,691	(40,862)	36,829
Miscellaneous	36,579	(27,332)	9,247
Total Revenue	112,817,191	1,216,794	114,033,985
Debt	1,617,641	(102,169)	1,515,472
Non-Departmental	11,102,035	(373,619)	10,728,416
Pension	10,002,189	434,738	10,436,927
Police	92,487,975	(1,235,951)	91,252,024
Total Recurring Expenses	115,209,840	(1,277,001)	113,932,839
Budgetary Reserve	18,153,465		20,853,584
Total Reserves	18,153,465		20,853,584

Months Exp Rsrv 2.20
 Resolution Revenue 134,786,423
 Resolution Expenses 134,786,423



Schedule A

FY21 Budget
DeKalb County, Georgia
Countywide Bond Fund (410)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	718,579		164,920
Taxes	11,503,208	(11,503,208)	-
Charges for Services	65,215	(65,215)	-
Investment Income	11,384	(11,384)	-
Total Revenue	11,579,807	(11,579,807)	-
Debt Service	11,928,875	(11,927,675)	1,200
Total Expenses	11,928,875	(11,927,675)	1,200
Budgetary Reserve	369,511	(205,791)	163,720
Total Reserves	1,035,686		163,720

Months Exp Rsrv	1,637.20
Resolution Revenue	164,920
Resolution Expenses	164,920

Schedule A

FY21 Budget
DeKalb County, Georgia
Unincorporated Debt Svc (411)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	931,493		405,894
Taxes	14,951,348	340,994	15,292,342
Charges for Services	98,847	(15,600)	83,247
Investment Income	14,769	(7,768)	7,001
Total Revenue	15,064,964	317,626	15,382,590
Debt Service	15,353,288	(1,750)	15,351,538
Recurring Expenses	15,353,288	(1,750)	15,351,538
Budgetary Reserve	643,169		436,946
Total Reserves	643,169		436,946

Months Exp Rsrv 0.34
 Resolution Revenue 15,788,484
 Resolution Expenses 15,788,484

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Schedule A

FY21 Budget
DeKalb County, Georgia
Airport Fund (551)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	7,703,525		9,000,347
Miscellaneous	5,956,000	-	5,956,000
Total Revenue	5,956,000	-	5,956,000
Airport	3,048,318	28,488	3,076,806
Transfer to Capital Improvements	1,750,000	32,210	1,782,210
Total Expenses	4,798,318	60,698	4,859,016
Budgetary Reserve	8,861,207		10,097,331
Total Reserves	8,861,207		10,097,331

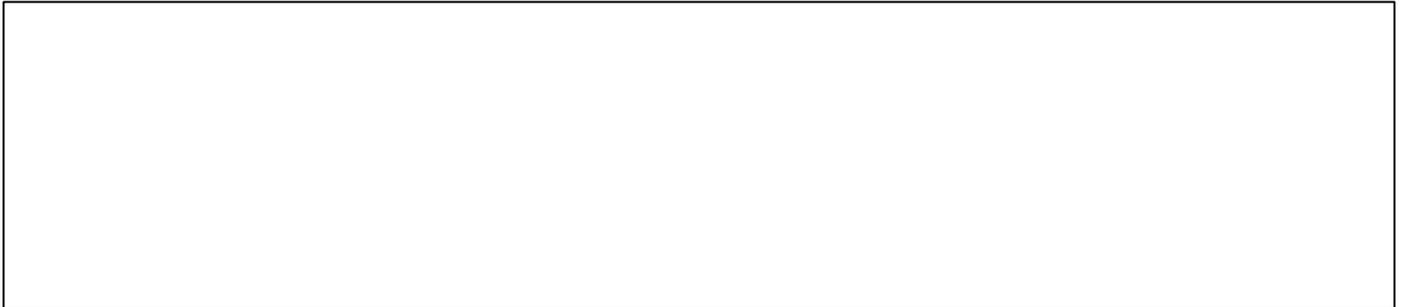
Months Exp Rsrv	24.9
Resolution Revenue	14,956,347
Resolution Expenses	14,956,347

Schedule A

FY21 Budget
DeKalb County, Georgia
Bldg Auth Debt Svc Fund (412)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	67,689	-	67,689
Transfer from General Fund Debt	3,715,227	(946)	3,714,281
Total Revenue	3,715,227	(946)	3,714,281
Debt Service	3,715,227	(946)	3,714,281
Total Expenses	3,715,227	(946)	3,714,281
Ending Fund Balance 12/31	67,689	-	67,689

Months Exp Rsv	0.2
Resolution Revenue	3,781,970
Resolution Expenses	3,781,970

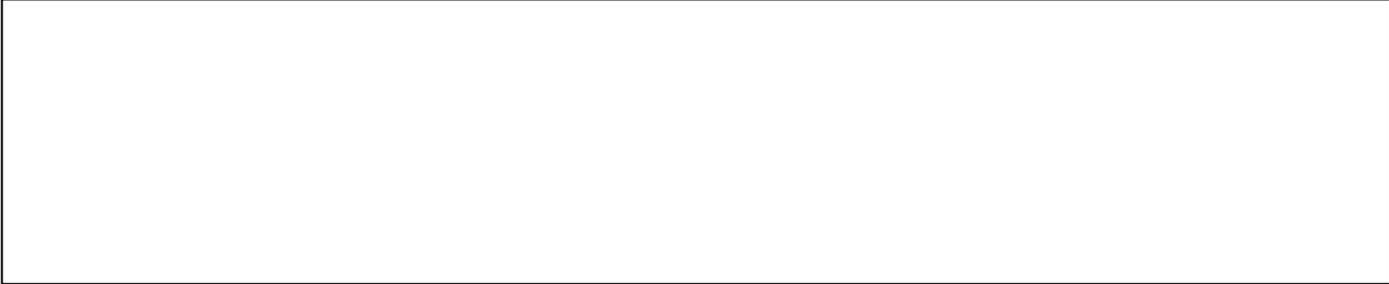


Schedule A

FY21 Budget
DeKalb County, Georgia
County Jail Fund (204)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	155,154		155,154
Intergovernmental	108,000	(27,470)	80,530
Fines & Forfeitures	1,013,900	(396,712)	617,188
Total Revenue	1,121,900	(424,182)	697,718
County Jail	1,277,054	(579,336)	697,718
Total Expenses	1,277,054	(579,336)	697,718
Total Reserves	-		155,154

Months Exp Rsrv 2.7
 Resolution Revenue 852,872
 Resolution Expenses 852,872

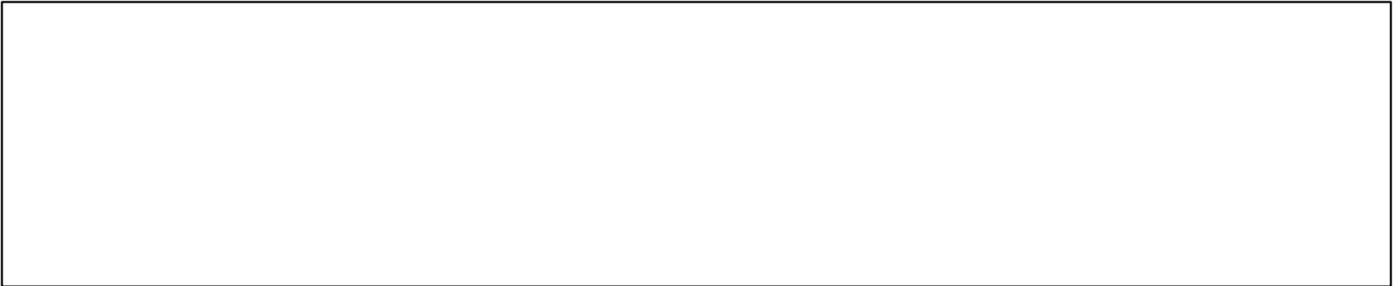


Schedule A

FY21 Budget
DeKalb County, Georgia
PEG Fund (203)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	637,427		527,769
Miscellaneous (PEG Fund)	65,000	5,000	70,000
Total Revenue	65,000	5,000	70,000
CEO/DCTV	549,136	(18,634)	530,502
Total Expenses	549,136	(18,634)	530,502
Total Reserves	153,291		67,267

Months Exp Rsrv	1.5
Resolution Revenue	597,769
Resolution Expenses	597,769

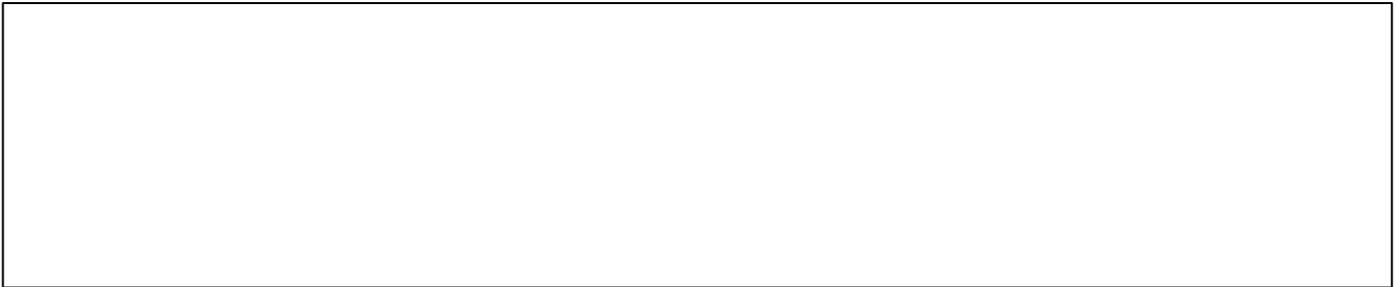


Schedule A

FY21 Budget
DeKalb County, Georgia
Development Fund (201)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	13,252,743		12,480,860
Licenses & Permits	8,046,171	(2,707,075)	5,339,096
Charges for Services	16,904	(5,654)	11,250
Total Revenue	8,063,075	(2,712,729)	5,350,346
Planning & Sustainability	8,756,846	(200,139)	8,556,707
Total Expenses	8,756,846	(200,139)	8,556,707
Budgetary Reserve	12,558,972		9,274,499
Ending Fund Balance 12/31	12,558,972		9,274,499

Months Exp Rsrv	13.0
Resolution Revenue	17,831,206
Resolution Expenses	17,831,206



Schedule A

FY21 Budget
DeKalb County, Georgia
Drug Abuse Tre/Ed Fund (209)

	Mid Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	18,493		-
Fines & Forfeitures	165,000	(73,183)	91,817
Total Revenue	165,000	(73,183)	91,817
Drug Abuse Treatment & Education	183,493	(91,676)	91,817
Total Expenses	183,493	(91,676)	91,817
Ending Fund Balance 12/31	-		-

Months Exp Rsv	-
Resolution Revenue	91,817
Resolution Expenses	91,817

Schedule A

FY21 Budget
DeKalb County, Georgia
E911 Fund (215)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	(449,098)	875,369	426,271
Charges for Services	881,799	-	881,799
Miscellaneous Revenue	10,920,204	(143,280)	10,776,924
Transfer from Police Fund	1,518,355	(718,181)	800,174
Transfer from Fire Fund	433,258	(204,931)	228,327
Total Revenue	13,753,616	(1,066,392)	12,687,224
E911	13,304,518	(191,023)	13,113,495
Total Expenses	13,304,518	(191,023)	13,113,495
Budgetary Reserve	-	-	-
Total Reserves		-	-

Months Exp Rsrv	-
Resolution Revenue	13,113,495
Resolution Expenses	13,113,495

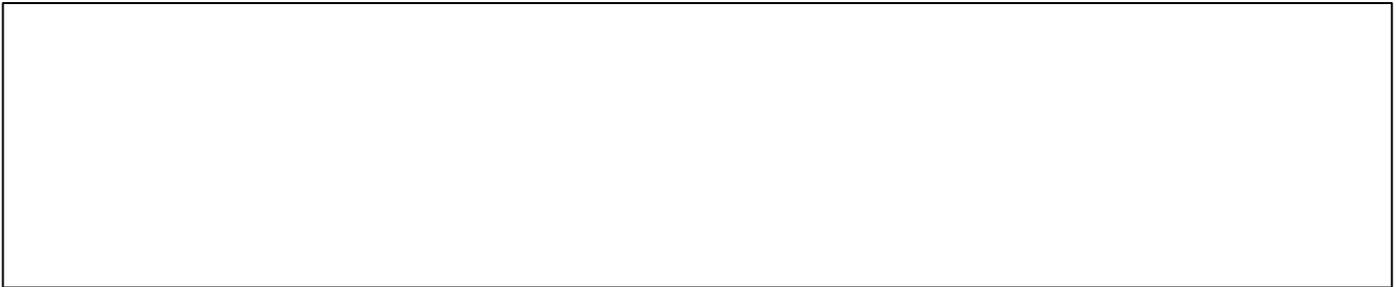


Schedule A

FY21 Budget
DeKalb County, Georgia
Foreclosure Reg. Fund (205)

	Current FY20	Change	Approved FY21
Starting Fund Balance January 1st	258,714		275,788
Foreclosure Registry	20,000	(4,000)	16,000
Vacant Property Fees	11,000	(2,000)	9,000
Total Revenue	31,000	(6,000)	25,000
Code Compliance	151,000	-	151,000
Total Expenses	151,000	-	151,000
Budgetary Reserve	138,714		149,788
Total Reserves	138,714	-	149,788

Months Exp Rsrv	11.9
Resolution Revenue	300,788
Resolution Expenses	300,788



Schedule A

FY21 Budget
DeKalb County, Georgia
Grant Fund (250)

	Mid-Year FY20	Change	Proposed FY21
Intergovernmental	33,866,678	(14,150,028)	19,716,650
Total Revenue	33,866,678	(14,150,028)	19,716,650
Grant-in-Aid Programs	33,866,678	(14,150,028)	19,716,650
Total Expenses	33,866,678	(14,150,028)	19,716,650

Resolution Revenue	19,716,650
Resolution Expenses	19,716,650

Schedule A

FY21 Budget
DeKalb County, Georgia
Grant Fund (257)

	Mid-Year FY20	Change	Proposed FY21
Intergovernmental	646,763	41,600	688,362
Total Revenue	646,763	41,600	688,362
Justice Assistance Grant Program	646,763	41,600	688,362
Total Expenses	646,763	41,600	688,362

Resolution Revenue	688,362
Resolution Expenses	688,362

Schedule A

FY21 Budget
DeKalb County, Georgia
Hotel/Motel Fund (275)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	2,530,870		-
Taxes	2,100,000	300,000	2,400,000
Total Revenue	2,100,000	300,000	2,400,000
DeKalb Convention & Visitors Bur	893,941	103,559	997,500
Tourism Product Development	3,691,263	(2,983,763)	707,500
Transfer to Unincorporated Fund	45,666	649,334	695,000
Total Expenses	4,630,870	(2,230,870)	2,400,000
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	2,400,000
Resolution Expenses	2,400,000

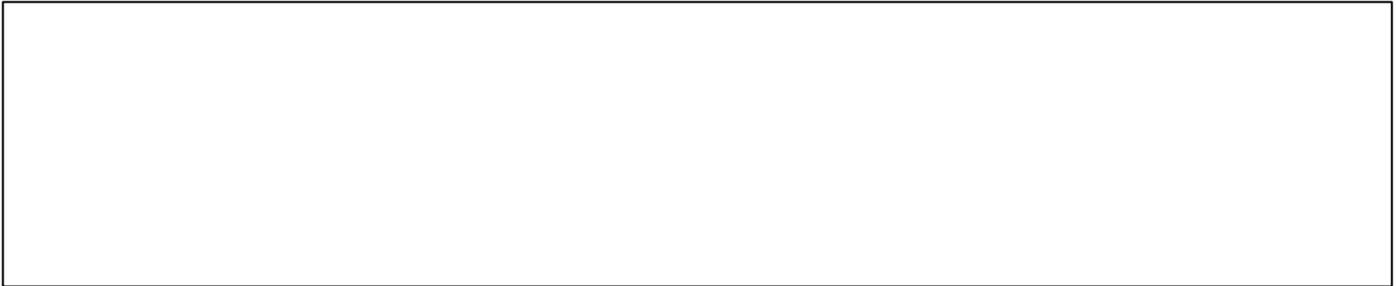
The Hotel / Motel Fund accounts for transactions involving DeKalb County's original Hotel / Motel Tax of 2%. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to 8%. This excise tax is used to promote tourism, conventions, and trade shows. In addition, funds can be expended for "tourism product development" which is the creation or expansion of physical attractions which improve the destination appeal to visitors, support visitors' experience, and are used by visitors. Such expenditures may include capital costs and operating costs. As all proceeds of the Hotel/ Motel Tax are designated for various purposes by the enabling legislation, all revenue is allocated to those purposes and this fund should carry no fund balance.

Schedule A

FY21 Budget
DeKalb County, Georgia
Juvenile Services Fund (208)

	Mid Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	65,413		56,760
Charges for Services	47,000	(24,968)	22,032
Total Revenue	47,000	(24,968)	22,032
Juvenile Court (Juvenile Services)	112,413	(33,621)	78,792
Total Expenses	112,413	(33,621)	78,792
Ending Fund Balance 12/31	-		-

Months Exp Rsv	-
Resolution Revenue	78,792
Resolution Expenses	78,792



Schedule A

FY21 Budget
 DeKalb County, Georgia
Law Enf. Conf. Mon. Fund (210)

	Mid-Year FY20	Change	Proposed FY21
Intergovernmental	3,709,869	373,769	4,083,638
Total Revenue	3,709,869	373,769	4,083,638
Law Enforcement Confiscated Funds	3,709,869	373,769	4,083,638
Total Expenses	3,709,869	373,769	4,083,638

Resolution Revenue	4,083,638
Resolution Expenses	4,083,638

Schedule A

FY21 Budget
DeKalb County, Georgia
Pub Saf & Jud Fac Aut Fund (413)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	(209,636)		238,057
Transfer from General	315,468	(19,924)	295,544
Transfer from Police	1,617,640	(102,168)	1,515,472
Transfer from Fire	845,653	(53,411)	792,242
Transfer from E911	360,724	(22,783)	337,941
Transfer from STD - Designated Fund	163,845	(10,348)	153,497
Total Revenue	3,303,330	(208,634)	3,094,696
Debt Service	3,093,694	1,000	3,094,694
Total Expenses	3,093,694	1,000	3,094,694
Ending Fund Balance 12/31	-		238,059

Months Exp Rsv 0.9
 Resolution Revenue 3,332,753
 Resolution Expenses 3,332,753



Schedule A

FY21 Budget
DeKalb County, Georgia
Recreation Fund (207)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	(32,854)	32,854	
Charges for Services	552,590	(552,590)	-
Total Revenue	552,590	(552,590)	-
Recreation Services	365,364	(365,364)	-
Total Expenses	365,364	(365,364)	-
Ending Fund Balance 12/31	154,372		-

Months Exp Rsv	N/A
Resolution Revenue	-
Resolution Expenses	-

2021 Budget Requests Recreation Department (06200) to be combined into the Parks Department (06100).

Schedule A

FY21 Budget
DeKalb County, Georgia
Rental Motor Vehicle Fund (280)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	55,283		-
Taxes	600,000	(151,263)	448,737
Total Revenue	600,000		448,737
Transfer to STD - DS	655,283	(206,546)	448,737
Total Expenses	655,283		448,737
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	448,737
Resolution Expenses	448,737

The Rental Motor Vehicle fund accounts for revenue from the excise tax imposed on the rental of motor vehicles in Unincorporated DeKalb at the rate of 3 percent of the rental charges. Funds derived from the Rental Motor Vehicle Tax shall be used for the purpose of promoting industry, trade, commerce, and tourism; for the provision of convention, trade, sports, and recreational facilities; and for public safety purposes.

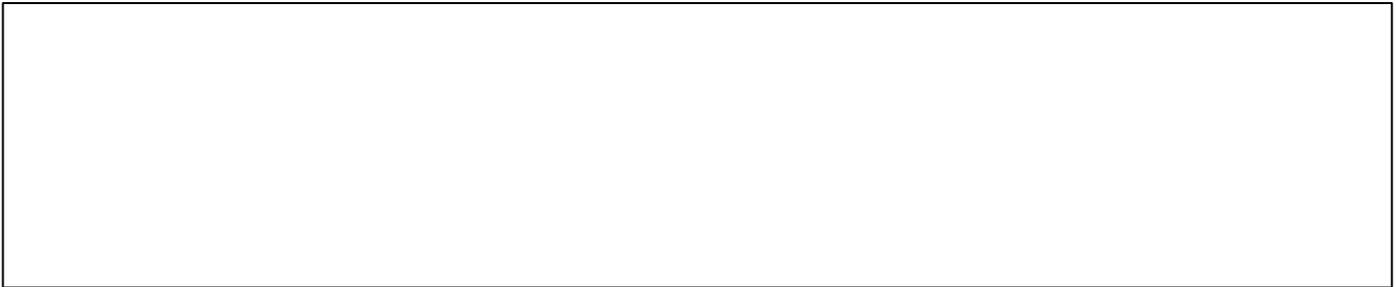
The transfer to the Designated Services Fund is to defray the costs of DeKalb County Recreation, Parks and Cultural Affairs.

Schedule A

FY21 Budget
DeKalb County, Georgia
Risk Management Fund (631)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	4,724,710		3,569,402
Charges for Services	13,753,472	2,573,092	16,326,564
Payroll Liabilities	105,508,590	1,819,410	107,328,000
Total Revenue	119,262,062	4,392,502	123,654,564
Risk Management	118,953,678	3,323,563	122,277,241
Total Expenses	118,953,678	3,323,563	122,277,241
Budgetary Reserve	5,033,094		4,946,725
Total Reserves	5,033,094		4,946,725

Months Exp Rsrv	0.49
Resolution Revenue	127,223,966
Resolution Expenses	127,223,966



Schedule A

FY21 Budget
DeKalb County, Georgia
Sanitation Fund (541)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	12,586,326		3,297,883
Charges for Services	67,378,127	2,398,151	69,776,278
Miscellaneous	1,550	5,150	6,700
Total Revenue	67,379,677	2,403,301	69,782,978
Sanitation (Less Reserves & Tran)	68,887,054	3,906,364	72,793,418
Total Recurring Expenses	68,887,054	3,906,364	72,793,418
Transfer to Sanitation CIP	11,077,841	(11,077,841)	-
Total Non-Recurring Expenses	11,077,841	(11,077,841)	-
Ending Fund Balance 12/31	1,108	9,574,778	287,443

Months Exp Rsrv	0.0
Resolution Revenue	73,080,861
Resolution Expenses	73,080,861

Moved \$1.3M for engineering monitoring contract and \$1M for SCS engineering contract from CIP to Other Professional Services (recurring cost).

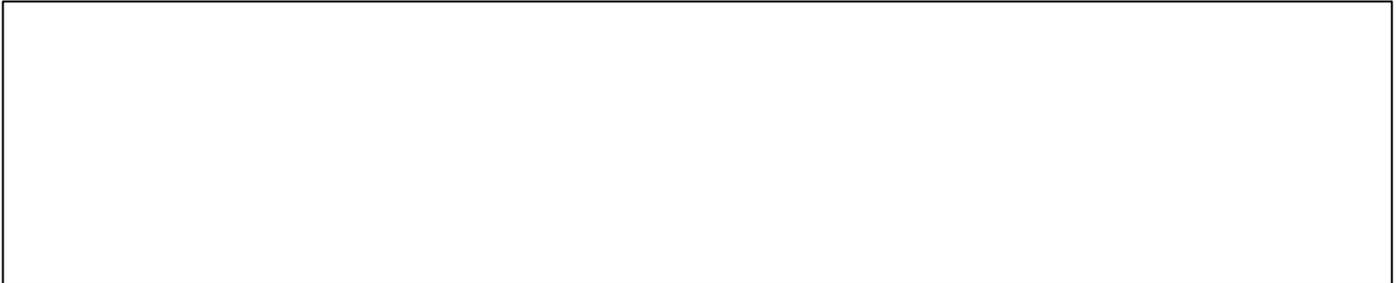
Unemployment Comp increased from 9,725 to 14,588, workers comp decreased from 1,869,296 to 1,718,739, pension increased from 3,782,873 to 4,485,972, a difference of 703,099.

Schedule A

FY21 Budget
DeKalb County, Georgia
Speed Humps Maint Fund (212)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	1,468,783	96,371	1,565,154
Charges for Services	305,550	17,327	322,877
Total Revenue	305,550	17,327	322,877
Roads & Drainage - Speed Humps	372,777	642	373,419
Total Expenses	372,777	642	373,419
Total Reserves	1,401,556		1,514,612

Months Exp Rsrv 48.7
 Resolution Revenue 1,888,031
 Resolution Expenses 1,888,031



Schedule A

FY21 Budget
DeKalb County, Georgia
Stormwater Ops Fund (581)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	8,044,030		4,959,985
Charges for Services	14,814,103	(213,844)	14,600,259
Total Revenue	14,814,103	(213,844)	14,600,259
Curb Bumping (Beautification)	-	480,157	480,157
Stormwater (Operations)	22,707,575	(3,627,488)	19,080,087
Total Expenses	22,707,575	(3,147,331)	19,560,244
Ending Fund Balance 12/31	150,558		-

Months Exp Rsrv	-
Resolution Revenue	19,560,244
Resolution Expenses	19,560,244

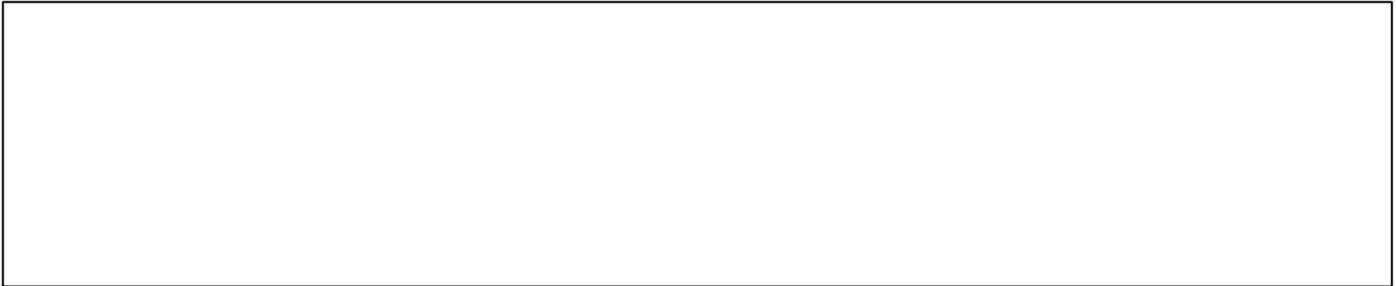
Move Curb Bumping from cost center 06703 to cost center 05840 (Beautification). Curb Bumping will remain in Fund 581 (Stormwater) but continue under Beautification umbrella. This includes a transfer of 8 positions and base adjustment request of \$100,000 for operating supplies.

Schedule A

FY21 Budget
DeKalb County, Georgia
Street Light Fund (211)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	705,902		424,729
Charges for Services	4,384,400	192,962	4,577,362
Total Revenue	4,384,400	192,962	4,577,362
Street Lights	4,745,522	98,557	4,844,079
Total Expenses	4,745,522	98,557	4,844,079
Ending Fund Balance 12/31	344,780		158,012

Months Exp Rsv	0.4
Resolution Revenue	5,002,091
Resolution Expenses	5,002,091



Schedule A

FY21 Budget
DeKalb County, Georgia
Urban Redev. Agency (414)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	444,011		102,623
IRS Subsidy: 45%, 5.9% Discount 2020	126,610	(9,925)	116,685
Transfer from General Fund	225,000	336,874	561,874
Total Revenue	351,610	326,949	678,559
Debt Service	691,998	(13,439)	678,559
Total Expenses	691,998	(13,439)	678,559
Ending Fund Balance 12/31	103,623		102,623

Months Exp Rsrv	1.8
Resolution Revenue	781,182
Resolution Expenses	781,182

As a bond fund, the fund balance at the end of the year should be adequate when combined with the revenue for January - March to make the April 1 interest payment. In this fund, this amount is \$100K.

Schedule A

FY21 Budget
DeKalb County, Georgia
Vehicle Maintenance Fund (611)

	Mid Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	(705,410)		-
Charges for Services	32,500,000	(2,500,000)	30,000,000
Charges to Cities	160,000	(40,000)	120,000
Reimbursements	100,000	-	100,000
Total Revenue	32,760,000	(2,540,000)	30,220,000
Fleet Management	32,054,590	(1,834,590)	30,220,000
Total Expenses	32,054,590	(1,834,590)	30,220,000
Budgetary Reserve	-	-	-
Total Reserves	-	-	-

Months Exp Rsrv	-
Resolution Revenue	30,220,000
Resolution Expenses	30,220,000

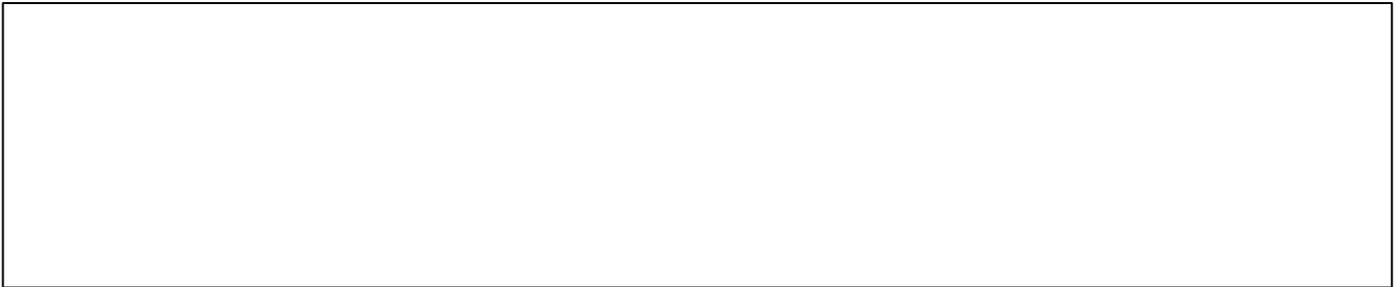
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Schedule A

FY21 Budget
DeKalb County, Georgia
Vehicle Replacement Fund (621)

	Mid Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	50,112,186	5,735,860	55,848,046
Charges for Services	25,581,264	784,339	26,365,603
Other Fin. Sources (Surplus Auction)	1,000,000	-	1,000,000
Total Revenue	26,581,264	784,339	27,365,603
Vehicle Replacement	72,980,269	6,334,838	79,315,107
Total Expenses	72,980,269	6,334,838	79,315,107
Budgetary Reserve	3,713,181	185,361	3,898,542
Total Reserves	3,713,181	185,361	3,898,542

Months Exp Rsrv 0.59
 Resolution Revenue 83,213,649
 Resolution Expenses 83,213,649

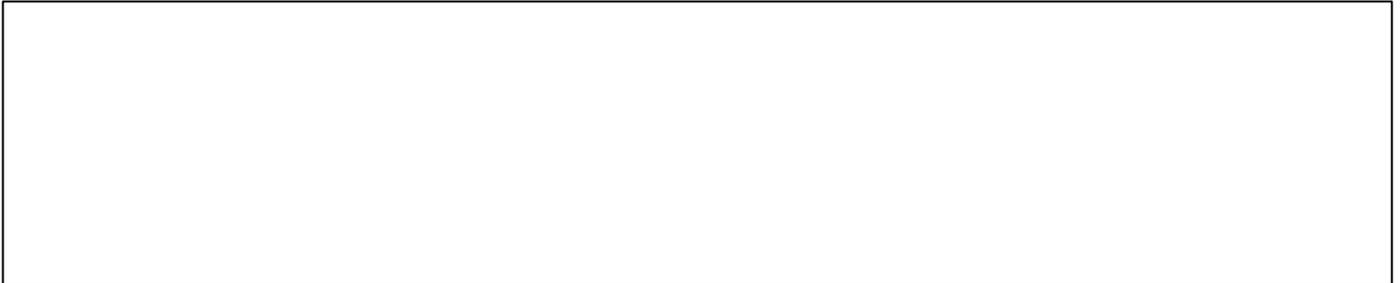


Schedule A

FY21 Budget
DeKalb County, Georgia
Victim Assistance Fund (206)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	93,400		300,838
Fines & Forfeitures	410,000	(142,593)	267,407
Intergovernmental	410,000	(174,591)	235,409
Total Revenue	820,000	(317,184)	502,816
Victim Assistance	913,400	(142,124)	771,276
Total Expenses	913,400	(142,124)	771,276
Ending Fund Balance 12/31	-		32,378

Months Exp Rsrv	0.5
Resolution Revenue	803,654
Resolution Expenses	803,654



Schedule A

FY21 Budget
DeKalb County, Georgia
Watershed Op Fund (511)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	73,227,161		83,329,648
Charges for Services	249,026,430	18,067,930	267,094,360
Investment Income	1,000,000	(543,408)	456,592
Miscellaneous	154,828	(113,581)	41,247
Other Financing Sources	110,292	109,374	219,666
Total Revenue	250,291,550	17,520,315	267,811,865
Finance	10,031,022	(353,214)	9,677,808
Transfer to R&E	42,627,203	12,173,501	54,800,704
Transfer to Sinking Fund	65,859,021	(29,354)	65,829,667
Watershed (less Resv/Tran)	142,208,141	13,342,780	155,550,921
Total Expenses	260,725,387	25,133,713	285,859,100
Budgetary Reserve	62,793,324		65,282,413
Total Reserves	62,793,324		65,282,413

Months Exp Rsv 2.7
 Resolution Revenue 351,141,513
 Resolution Expenses 351,141,513

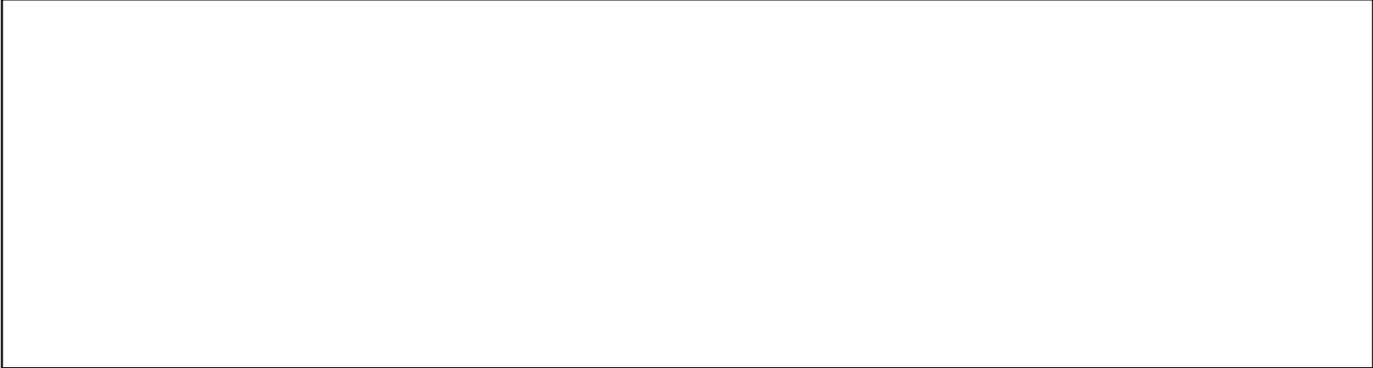
The Chief Executive Officer or his / her designee has the authority to adjust the budgeted Transfer to Renewal and Extension based on actual revenues and expenditures. This action may require a corresponding adjustment in other budgeted revenue, expenses, or fund balance, but may not increase operational funding for Finance or Watershed.

Schedule A

FY21 Budget
DeKalb County, Georgia
W&S Debt Svc Bond Fund (514)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	88,439,655		88,709,635
Other Financing Sources	65,859,021	(29,354)	65,829,667
Total Revenue	65,859,021	(29,354)	65,829,667
Debt Service	65,859,021	(29,354)	65,829,667
Total Expenses	65,859,021	(29,354)	65,829,667
Budgetary Reserve	88,439,655		88,709,635
Total Reserves	88,439,655		88,709,635

Months Exp Rsrv 16.2
 Resolution Revenue 154,539,302
 Resolution Expenses 154,539,302



Schedule A

FY21 Budget
DeKalb County, Georgia
Workers Compensation Fund (632)

	Mid-Year FY20	Change	Proposed FY21
Starting Fund Balance January 1st	(1,446,353)		124,829
Charges for Services	7,085,000	(485,000)	6,600,000
Transfer from Risk Management Fund	933,085	(933,085)	-
Total Revenue	8,018,085	(1,418,085)	6,600,000
Workers Compensation	6,571,732	153,097	6,724,829
Total Expenses	6,571,732	153,097	6,724,829
Budgetary Reserve	-		-
Total Reserves	-		-

Months Exp Rsrv	-
Resolution Revenue	6,724,829
Resolution Expenses	6,724,829

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