



DeKalb County Government

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

Agenda Item

File ID: 2022-1747

Substitute

6/28/2022

Public Hearing: YES NO

Department: Office of Management & Budget (OMB)

SUBJECT:

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

2022 Budget Revision; Ad Valorem Tax Millage Rates

Information Contact: T. J. Sigler, Director, Office of Management & Budget

Phone Number: 404-371-2426

PURPOSE:

To adopt changes to the 2022 operating budget and revenue anticipation; to adopt the ad valorem tax millage rates for DeKalb County; to adopt a 100% homestead exemption under E-HOST applied to General and Hospital funds; and to authorize the Chief Executive Officer to execute all necessary documents.

NEED/IMPACT:

This agenda items revises the county's operating budget to reflect the current tax digest, authorizes the ad valorem tax millage rates for this year, and make other changes.

FISCAL IMPACT:

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

RECOMMENDATION:

To approve the budget resolution and ad valorem tax millage rates and authorize the Chief Executive Officer to execute all necessary documents.

RESOLUTION

A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2022 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 amendment to the 2022 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 budget lists proposed expenditures for the fiscal year 2022, proposes certain levies and charges to finance these expenditures for the fiscal year 2022 and lists the anticipated revenues to be derived there from; and

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

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

ROBERT J. PATRICK
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

**RESOLUTION TO LEVY TAXES
FOR THE YEAR 2022**

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 2022 to provide funds for County government purposes enumerated as follows:

1. A Tax of \$0.490 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 \$9.464 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 (8.988); and to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476).
3. A Tax of \$12.695 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 (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County, nonbasic police protection (0.072); and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).
4. A Tax of \$12.623 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 (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).

5. A Tax of \$12.652 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 (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County nonbasic police protection (0.029), 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 (3.159).
6. A Tax of \$13.294 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 (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County basic and nonbasic police protection (0.671), 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 (3.159).
7. A Tax of \$9.502 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 (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); and to pay expenses of County nonbasic police protection (0.038), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended.
8. A Tax of \$12.623 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 (8.988); to provide for the expenditures

designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).

9. A Tax of \$12.623 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 (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).
10. A Tax of \$13.481 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 (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County basic and nonbasic police protection (0.696); parks, recreational areas, programs and facilities, or any combination thereof (0.162), 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 (3.159).
11. A Tax of \$13.580 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 (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County basic and nonbasic police protection (0.795), parks, recreational areas, programs and facilities, or any combination thereof (0.162) 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 (3.159).
12. A Tax of \$12.677 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 (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County nonbasic police protection (0.054), 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 (3.159).

13. A Tax of \$19.122 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 (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County basic and nonbasic police protection (5.533), 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 (0.966), 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 (3.159).
14. A Tax of \$19.122 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 (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County basic and nonbasic police protection (5.533), 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 (0.966), 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 (3.159).
15. A Tax of \$20.320 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 (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County basic and nonbasic police protection (5.533), 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 (2.164), 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 (3.159). Pursuant to O.C.G.A. 33-8-8.3, \$30,304,260 received from the Insurance Premium Tax in 2021 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 12th day of July 2022, 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 12th day of July 2022.

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

Schedule A

FY22 Mid-Year Amendment
DeKalb County, Georgia
General Fund (100)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	90,256,861		90,181,997
Taxes	200,358,458	13,896,363	214,254,821
HOST / EHOST Sales Taxes	139,545,894	14,797,646	154,343,540
Licenses & Permits	353,757	(146,565)	207,192
Intergovernmental	1,948,265	(514,124)	1,434,141
Charges for Services	61,131,690	-	61,131,690
Fines & Forfeitures	9,793,053	-	9,793,053
Investment Income	20,377	53,540	73,917
Contributions & Donations	3,890	(3,890)	-
Miscellaneous	2,083,882	-	2,083,882
Other Financing Sources	4,462,714	(1,111,611)	3,351,103
Transfer from County-wide Bond Fund	-	-	-
Total Revenue	419,701,980	26,971,359	446,673,339

Animal Services	6,676,124	-	6,676,124
Board of Commissioners	5,188,180	-	5,188,180
Budget	1,352,631	-	1,352,631
Chief Executive Officer	4,194,272	-	4,194,272
Child Advocate	3,432,557	-	3,432,557
Citizen Help Center a.k.a. 311	734,585	-	734,585
Clerk of Superior Court	11,534,255	-	11,534,255
Community Service Board	2,849,057	-	2,849,057
Cooperative Extension	1,301,767	-	1,301,767
Debt	9,066,344	-	9,066,344
DEMA - DeKalb Emerg Mgt Agy	1,209,086	-	1,209,086
DFCS	1,438,220	160,000	1,598,220
District Attorney	26,096,239	171,309	26,267,548
Economic Development	1,908,250	60,000	1,968,250
Elections	7,183,806	2,051,274	9,235,080
Ethics Board	669,484	-	669,484
Facilities	20,190,022	3,013,387	23,203,409
Finance	8,779,037	107,000	8,886,037
Fire (General Fund)	5,368,428	-	5,368,428
Geographic Information Systems	3,235,742	-	3,235,742
Health Board	5,720,763	-	5,720,763
Human Resources	5,442,804	-	5,442,804
Human Services	7,887,304	4,400	7,891,704
Internal Audit	2,333,941	-	2,333,941
IT	36,858,837	4,679,137	41,537,974
Juvenile Court	9,183,527	-	9,183,527
Law	5,935,444	375,000	6,310,444
Library	21,010,063	1,012,568	22,022,631
Magistrate Court	5,928,895	522,261	6,451,156
Medical Examiner	3,513,517	555,393	4,068,910
Non-Departmental	6,659,556	-	6,659,556
Planning & Sustainability	2,544,878	-	2,544,878

Schedule A

FY22 Mid-Year Amendment
DeKalb County, Georgia
General Fund (100)

	Approved FY22	Change	Mid-Year FY22
Police (General Fund)	8,174,200	36,475	8,210,675
Probate Court	2,799,759	-	2,799,759
Property Appraisal	6,735,319	-	6,735,319
Public Defender	12,158,696	157,750	12,316,446
Public Works Director	968,789	-	968,789
Purchasing	3,841,872	-	3,841,872
Sheriff	83,535,467	1,006,147	84,541,614
Solicitor	9,749,100	-	9,749,100
State Court	20,437,967	2,012,427	22,450,394
Superior Court	15,324,279	-	15,324,279
Tax Commissioner	10,490,767	-	10,490,767
Total Recurring Expenses	409,643,830	15,924,528	425,568,358

Contributions	2,901,774	1,687,982	4,589,756
Facilities	2,285,000	-	2,285,000
IT	6,760,000	-	6,760,000
Juvenile Court	500,000	275,000	775,000
Sheriff	112,000	-	112,000
Non-Departmental	2,250,000	-	2,250,000
State Court	1,143,000	-	1,143,000
Total Non-recurring Expenses	15,951,774	1,962,982	17,914,756

Total Expenses	425,595,604	17,887,510	443,483,114
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Budgetary Reserve	40,183,950		31,689,641
EHOST Reserve	44,179,287		61,682,581
Total Reserves	84,363,237		93,372,222

Months Exp Rsrv	2.6
Resolution Revenue	536,855,336
Resolution Expenses	536,855,336

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Schedule A

FY22 Mid-Year Amendment
DeKalb County, Georgia
Fire Fund (270)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	10,557,757		10,346,820
Taxes	92,834,916	8,696,835	101,531,751
Charges for Services	2,136,988	130,115	2,267,103
Investment Income	2,201	2,002	4,203
Miscellaneous	(40,395)	-	(40,395)
Transfer from General Fund to Fire	1,083,594	-	1,083,594
Total Revenue	96,017,304	8,828,952	104,846,256
Debt	791,474	-	791,474
Fire	84,419,933	-	84,419,933
Non-Departmental	9,285,771	227,294	9,513,065
Pension	-	-	-
Total Recurring Expenses	94,497,178	227,294	94,724,472
Fire	4,900,000	-	4,900,000
Total Non-Recurring Expenses	4,900,000	-	4,900,000
Total Expenses	99,397,178	227,294	99,624,472
Budgetary Reserve	7,177,883		15,568,604
Total Reserves	7,177,883		15,568,604

Months Exp Rsv	2.0
Resolution Revenue	115,193,076
Resolution Expenses	115,193,076



Schedule A

FY22 Budget
DeKalb County, Georgia
Designated Fund (271)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	3,844,561		3,234,031
Taxes	21,623,630	16,591,082	38,214,712
Charges for Services	2,610,071	1,118,442	3,728,513
Investment Income	759	2,428	3,187
Miscellaneous	91,710	29,621	121,331
Tfr from Unincorp Fund (272)	24,344,292	(381,776)	23,962,516
Tfr from Strmwtr Fund (580)	1,048,740	451,260	1,500,000
Total Revenue	49,719,202	17,811,057	67,530,259
Debt	153,348	-	153,348
Non-Departmental	6,392,392	-	6,392,392
Parks	21,400,165	1,164,987	22,565,152
Pension	-	-	-
Roads & Drainage (Public Works)	16,260,318	4,525,000	20,785,318
Transportation (Public Works)	3,369,569	2,160,000	5,529,569
Total Expenses	47,575,793	7,849,987	55,425,779
Contributions	-	-	-
Parks	4,648,613	753,000	5,401,613
Transportation (Public Works)	100,000	493,607	593,607
Total Non-recurring Expenses	4,748,613	1,246,607	5,995,220
Total Expenses	52,324,406	9,096,593	61,420,999
Budgetary Reserve	1,239,357		9,343,291
Total Reserves	1,239,357		9,343,291

Months Exp Rsrv 2.0
Resolution Revenue 70,764,290
Resolution Expenses 70,764,290

Schedule A

**FY22 Mid-Year Amendment
DeKalb County, Georgia
Unincorporated Fund (272)**

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	3,946,349		4,542,046
Taxes	34,543,516	153,056	34,696,572
Licenses & Permits	12,248,536	(1,158,640)	11,089,896
Fines & Forfeitures	2,576,458	1,134,921	3,711,379
Miscellaneous	192,586	(274,258)	(81,672)
Trf fm Hotel/Motel Fund (275)	695,000	770,000	1,465,000
Trf fm Sanitation Fund (541)	19,399	-	19,399
Trf to Designated Fund (271)	(24,344,291)	381,775	(23,962,516)
Total Revenue	25,931,204	1,006,854	26,938,058
Beautification	8,145,698	-	8,145,698
Code Compliance	5,627,630	-	5,627,630
Non-Departmental	1,975,356	-	1,975,356
Planning & Sustainability	2,669,631	-	2,669,631
Traffic Court	7,222,503	-	7,222,503
Total Expenses	25,640,818	-	25,640,818
Non-Dept (Reserve for Appropriation)	2,100,000	-	2,100,000
Total Non-Recurring Expenses	2,100,000	-	2,100,000
Total Expenses	27,740,818	-	27,740,818
Budgetary Reserve	2,136,735		3,739,286
Total Reserves	2,136,735		3,739,286

Months Exp Rsrv 1.7
 Resolution Revenue 31,480,104
 Resolution Expenses 31,480,104

Schedule A

FY22 Mid-Year Amendment
DeKalb County, Georgia
Hospital Fund (273)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	3,854,543		4,109,320
Taxes	8,451,273	2,232,190	10,683,463
HOST / eHOST Sales Taxes	10,000,000	(1,822,404)	8,177,596
Charges for Services	185,795	33,827	219,622
Investment Income	1,280	11,659	12,939
Total Revenue	18,638,348	455,272	19,093,620
Grady Subsidy	13,417,952	-	13,417,952
Grady Debt	2,687,225	-	2,687,225
Other Professional Services	20,000	-	20,000
Total Expenses	16,125,177	-	16,125,177
Grady Ponce Center Contribution	3,200,000	-	3,200,000
Total Non-Recurring Expenses	3,200,000	-	3,200,000
<i>Total Expenses</i>	<i>19,325,177</i>	<i>-</i>	<i>19,325,177</i>
Budgetary Reserve	731,282		628,021
EHOST Reserve	2,436,432		3,249,742
Total Reserves	3,167,714		3,877,763

Months Exp Rsrv	2.9
Resolution Revenue	23,202,940
Resolution Expenses	23,202,940

Schedule A

FY22 Mid-Year Amendment
DeKalb County, Georgia
Police Fund (274)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	24,256,573		26,241,042
Taxes	126,000,711	(3,413,154)	122,587,557
Licenses & Permits	73,938	(64,146)	9,792
Charges for Services	1,222,337	-	1,222,337
Investment Income	1,173	3,027	4,200
Miscellaneous	51,049	9,951	61,000
Total Revenue	127,349,208	(3,464,322)	123,884,886
Debt	1,515,472	-	1,515,472
Non-Departmental	11,710,116	796,551	12,506,667
Pension	-	-	-
Police	113,802,302	613,629	114,415,931
Total Recurring Expenses	127,027,890	1,410,180	128,438,070
Contribution	285,120	-	285,120
Total Non-recurring Expenses	285,120	-	285,120
Total Expenses	127,313,010	1,410,180	128,723,190
Budgetary Reserve	24,292,771		21,402,738
Total Reserves	24,292,771		21,402,738

Months Exp Rsrv	2.0
Resolution Revenue	150,125,928
Resolution Expenses	150,125,928

Schedule A

FY22 Budget
 DeKalb County, Georgia
Countywide Bond Fund (410)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	-		(79,685)
Taxes	-	593,771	593,771
Charges for Services	-	129,245	129,245
Total Revenue	-	723,016	723,016
Transfer to General Fund	-	-	-
Total Recurring Expenses	-	-	-
Budgetary Reserve	-		643,331
Total Reserves	-		643,331

Months Exp Rsrv	-
Resolution Revenue	643,331
Resolution Expenses	643,331

Schedule A

FY22 Budget
DeKalb County, Georgia
Unincorporated Debt Svc (411)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	-		281,760
Taxes	15,318,624	216,848	15,535,472
Charges for Services	137,958	20,818	158,776
Investment Income	304	1,322	1,626
Total Revenue	15,456,886	238,988	15,695,874
Debt Service	15,346,538	-	15,346,538
Recurring Expenses	15,346,538	-	15,346,538
Budgetary Reserve	110,348		631,096
Total Reserves	110,348		631,096

Months Exp Rsrv	0.5
Resolution Revenue	15,977,634
Resolution Expenses	15,977,634



Schedule A

FY22 Mid-Year Amendment
DeKalb County, Georgia
Airport Fund (551)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	11,054,177		11,149,600
Miscellaneous	5,913,790	727,585	6,641,375
Total Revenue	5,913,790	727,585	6,641,375
Airport	4,500,693	540,000	5,040,693
Transfer to Capital Improvements	938,896	-	938,896
Total Expenses	5,439,589	540,000	5,979,589
Budgetary Reserve	11,528,378		11,811,386
Total Reserves	11,528,378		11,811,386

Months Exp Rsrv	23.7
Resolution Revenue	17,790,975
Resolution Expenses	17,790,975

Schedule A

FY22 Mid-Year Amendment
 DeKalb County, Georgia
Bldg Auth Debt Svc Fund (412)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	83,488		82,883
Transfer from General Fund Debt	3,714,281	907	3,715,188
Total Revenue	3,714,281	907	3,715,188
Debt Service	3,714,281	1,148	3,715,429
Total Expenses	3,714,281	1,148	3,715,429
Ending Fund Balance 12/31	83,488		82,642

Months Exp Rsv	0.3
Resolution Revenue	3,798,071
Resolution Expenses	3,798,071



Schedule A

FY22 Mid-Year Amendment
 DeKalb County, Georgia
County Jail Fund (204)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	155,154	-	155,154
Intergovernmental	66,700	(26,715)	39,985
Fines & Forfeitures	397,745	81,419	479,164
Total Revenue	464,445	54,704	519,149
County Jail	619,599	54,704	674,303
Total Expenses	619,599	54,704	674,303
Total Reserves	5,555		-

Months Exp Rsrv	-
Resolution Revenue	674,303
Resolution Expenses	674,303

Schedule A

FY22 Mid-Year Amendment
DeKalb County, Georgia
PEG Fund (203)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	406,640		420,997
Miscellaneous (PEG Fund)	70,000	(33,000)	37,000
Total Revenue	70,000	(33,000)	37,000
CEO/DCTV	469,608	(11,611)	457,997
Total Expenses	469,608	(11,611)	457,997
Total Reserves	7,032		-

Months Exp Rsrv	-
Resolution Revenue	457,997
Resolution Expenses	457,997

Schedule A

**FY22 Mid-Year Amendment
DeKalb County, Georgia
Development Fund (201)**

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	11,586,239		8,733,786
Licenses & Permits	5,953,600	620,825	6,574,425
Charges for Services	-	-	-
Total Revenue	5,953,600	620,825	6,574,425
Planning & Sustainability	11,331,286	-	11,331,286
Total Expenses	11,331,286	-	11,331,286
Budgetary Reserve	6,208,553		3,976,925
Total Reserves	6,208,553		3,976,925

Months Exp Rsrv	4.2
Resolution Revenue	15,308,211
Resolution Expenses	15,308,211

Schedule A

FY22 Mid-Year Amendment
DeKalb County, Georgia
Drug Abuse Tre/Ed Fund (209)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	104,059		107,819
Fines & Forfeitures	91,817	3,759	95,576
Total Revenue	91,817	3,759	95,576
Drug Abuse Treatment & Education	91,817	3,759	95,576
Total Expenses	91,817	3,759	95,576
Ending Fund Balance 12/31	104,059		107,819

Months Exp Rsrv	13.5
Resolution Revenue	203,395
Resolution Expenses	203,395

Schedule A

FY22 Mid-Year Amendment
 DeKalb County, Georgia
E911 Fund (215)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	887,808		1,393,349
Charges for Services	696,000	46,000	742,000
Miscellaneous Revenue	11,257,659	-	11,257,659
Transfer from Police Fund	917,290	796,551	1,713,841
Transfer from Fire Fund	261,746	227,294	489,040
Total Revenue	13,063,336	1,069,845	14,202,540
E911	13,106,042	1,290,163	14,396,205
Total Expenses	13,106,042	1,290,163	14,396,205
Budgetary Reserve	845,102		1,199,684
Total Reserves	845,102		1,199,684

Months Exp Rsv	1.0
Resolution Revenue	15,595,889
Resolution Expenses	15,595,889

Schedule A

**FY22 Mid-Year Amendment
DeKalb County, Georgia
Foreclosure Registry Fund (205)**

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	272,742	2,935	275,677
Foreclosure Registry	7,440	-	7,440
Vacant Property Fees	15,000	-	15,000
Total Revenue	22,440	-	22,440
Code Compliance	151,000	-	151,000
Total Expenses	151,000	-	151,000
Budgetary Reserve	147,117	-	147,117
Total Reserves	147,117	-	147,117

Months Exp Rsrv	11.7
Resolution Revenue	298,117
Resolution Expenses	298,117

Schedule A

FY22 Mid-Year Amendment
 DeKalb County, Georgia
Grant Fund (250)

	Approved FY22	Change	Mid-Year FY22
Intergovernmental	17,471,341	-	17,471,341
Total Revenue	17,471,341	-	17,471,341
Grant-in-Aid Programs	17,471,341	-	17,471,341
Total Expenses	17,471,341	-	17,471,341

Resolution Revenue	17,471,341
Resolution Expenses	17,471,341

Schedule A

FY22 Mid-Year Amendment
 DeKalb County, Georgia
Grant Fund (257)

	Approved FY22	Change	Mid-Year FY22
Intergovernmental	691,656	-	691,656
Total Revenue	691,656	-	691,656
Justice Assistance Grant Program	691,656	-	691,656
Total Expenses	691,656	-	691,656

Resolution Revenue	691,656
Resolution Expenses	691,656

Schedule A

**FY22 Mid-Year Amendment
DeKalb County, Georgia
Hotel/Motel Fund (275)**

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	-		22,631
Taxes	6,000,000	(1,200,000)	4,800,000
Total Revenue	6,000,000	(1,200,000)	4,800,000
DeKalb Convention & Visitors Bur	2,400,000	(470,947)	1,929,053
Tourism Product Development	1,200,000	(235,475)	964,525
Transfer to Unincorporated Fund	2,400,000	(470,947)	1,929,053
Total Expenses	6,000,000	(1,177,369)	4,822,631
Total Reserves	-		-

Months Exp Rsrv	-
Resolution Revenue	4,822,631
Resolution Expenses	4,822,631

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.

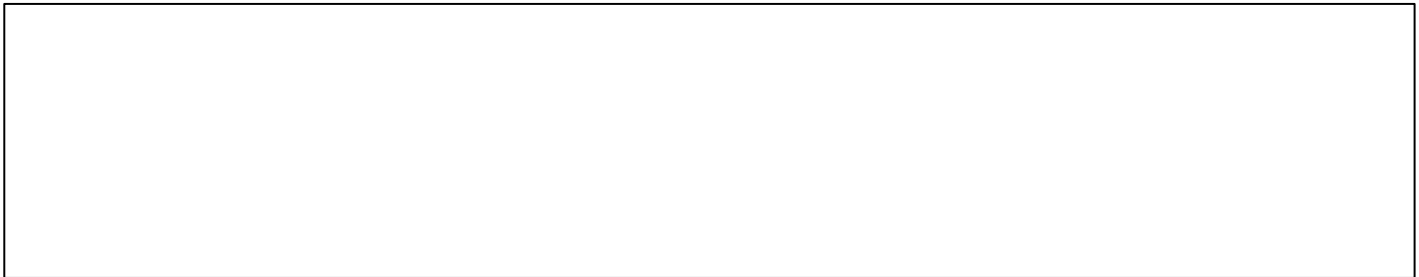
House Bill 317, which expanded the definition of "innkeeper" to include marketplace facilitators like AirBnB, became effective July 1, 2021. Subsequently, annual monthly revenue from the Hotel/Motel Tax more than doubled the monthly average from prior months in the year.

Schedule A

FY22 Mid-Year Amendment
 DeKalb County, Georgia
Juvenile Services Fund (208)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	59,651	1,836	61,487
Charges for Services	19,411	497	19,908
Total Revenue	19,411	497	19,908
Juvenile Court (Juvenile Services)	78,792	-	78,792
Total Expenses	78,792	-	78,792
Ending Fund Balance 12/31	270		2,603

Months Exp Rsrv	0.4
Resolution Revenue	81,395
Resolution Expenses	81,395



Schedule A

FY22 Mid-Year Amendment
 DeKalb County, Georgia
Law Enf. Conf. Mon. Fund (210)

	Approved FY22	Change	Mid-Year FY22
Intergovernmental	2,341,459	-	2,341,459
Total Revenue	2,341,459	-	2,341,459
Law Enforcement Confiscated Funds	2,341,459	-	2,341,459
Total Expenses	2,341,459	-	2,341,459

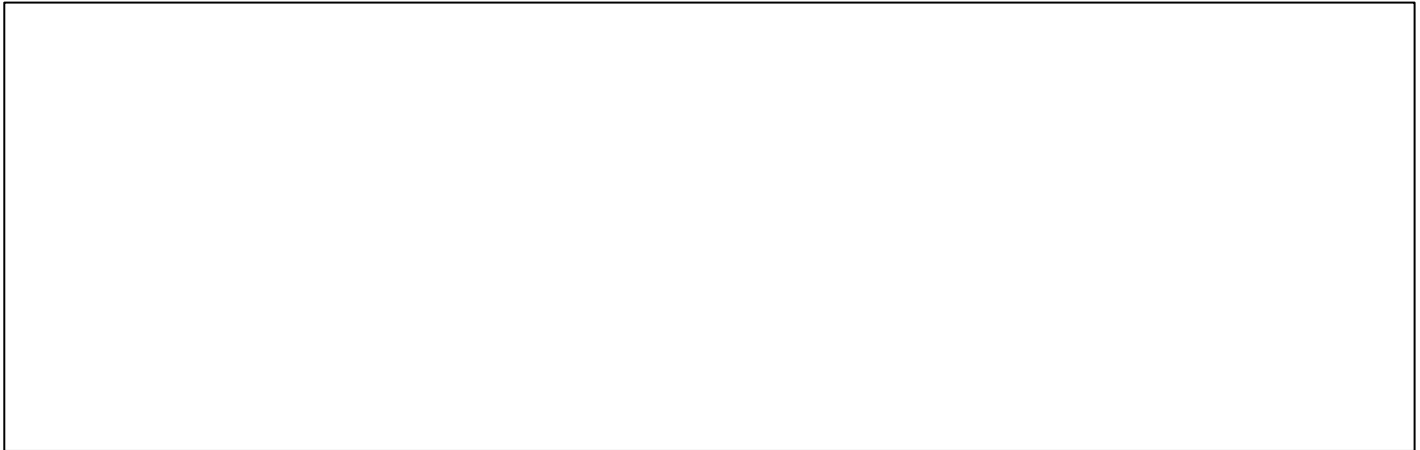
Resolution Revenue	2,341,459
Resolution Expenses	2,341,459

Schedule A

**FY22 Mid-Year Amendment
DeKalb County, Georgia
Pub Saf & Jud Fac Aut Fund (413)**

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	479,383		479,175
Transfer from General	295,544	-	295,544
Transfer from Police	1,515,472	-	1,515,472
Transfer from Fire	792,242	-	792,242
Transfer from E911	337,941	-	337,941
Transfer from STD - Designated	153,497	-	153,497
Total Revenue	3,094,696	-	3,094,696
Debt Service	3,094,694	-	3,094,694
Total Expenses	3,094,694	-	3,094,694
Total Reserves	479,385		479,177

Months Exp Rsrv	1.9
Resolution Revenue	3,573,871
Resolution Expenses	3,573,871



Schedule A

**FY22 Mid-Year Amendment
DeKalb County, Georgia
Rental Motor Vehicle Fund (280)**

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	-		22,631
Taxes	660,000	40,000	700,000
Total Revenue	660,000		700,000
Transfer to Designated Services Fund	660,000	62,631	722,631
Total Expenses	660,000		722,631
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	722,631
Resolution Expenses	722,631

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

FY22 Mid-Year Amendment
DeKalb County, Georgia
Risk Management Fund (631)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	5,465,827		3,574,613
Charges for Services	14,336,000	24,826	14,360,826
Payroll Liabilities	111,619,000	3,717,215	115,336,215
Total Revenue	125,955,000	3,742,041	129,697,041
Risk Management	127,617,057	-	127,617,057
Total Expenses	127,617,057	-	127,617,057
Budgetary Reserve	3,803,770		5,654,597
Total Reserves	3,803,770		5,654,597

Months Exp Rsrv	0.53
Resolution Revenue	133,271,654
Resolution Expenses	133,271,654

Schedule A

**FY22 Mid-Year Amendment
DeKalb County, Georgia
Sanitation Fund (541)**

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	7,639,265		2,375,077
Charges for Services	82,357,400	(3,303,663)	79,053,737
Investment Income	10,000	(5,500)	4,500
Miscellaneous	14,500	10,000	24,500
Loan from General Fund	-	10,000,000	10,000,000
Total Revenue	82,381,900	6,700,837	89,082,737
Sanitation (Less Reserves & Tran)	80,846,054	(574,183)	80,271,871
Total Recurring Expenses	80,846,054	(574,183)	80,271,871
Transfer to Sanitation CIP	5,665,000	5,520,943	11,185,943
Total Non-Recurring Expenses	5,665,000	5,520,943	11,185,943
Total Expenses	86,511,054	4,946,760	91,457,814
Ending Fund Balance 12/31	3,510,111		-

Months Exp Rsrv	-
Resolution Revenue	91,457,814
Resolution Expenses	91,457,814

The FY2022 mid-year amendment proposes to pay cash from the Sanitation Fund to cover the construction costs of a new cell at Seminole Landfill, as opposed to financing the cell construction as originally planned in the approved budget.

The loan from the General Fund was approved as a line of credit in the FY2021 budget.

Schedule A

FY22 Budget
 DeKalb County, Georgia
Speed Humps Maint Fund (212)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	1,673,440		1,609,479
Charges for Services	334,470	8,253	342,723
Total Revenue	334,470	8,253	342,723
Roads & Drainage - Speed Humps	884,241	565,000	1,449,241
Total Expenses	884,241	565,000	1,449,241
Total Reserves	1,123,669		502,961

Months Exp Rsrv 4.2
 Resolution Revenue 1,952,202
 Resolution Expenses 1,952,202

Schedule A

FY22 Budget
DeKalb County, Georgia
Stormwater Operating Fund (581)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	-		251,625
Charges for Services	17,698,340	(2,066,303)	15,632,037
Total Revenue	17,698,340	(2,066,303)	15,632,037
Curb Bumping (Beautification)	576,768	-	576,768
Stormwater (Operations)	16,728,111	(1,500,000)	15,228,111
Total Expenses	17,304,879	(1,500,000)	15,804,879
Total Reserves	393,461		78,783

Months Exp Rsrv	0.1
Resolution Revenue	15,883,662
Resolution Expenses	15,883,662

The Stormwater Fund is projected to have exhausted all fund balance by the end of FY2021. The administration is developing a plan to ensure that revenues are sufficient to continue to support the expenditures of the Stormwater Fund, which will be presented prior to the mid-year budget amendment.

Schedule A

**FY22 Budget
DeKalb County, Georgia
Street Light Fund (211)**

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	(272,605)		(267,890)
Charges for Services	5,910,218	(1,305,346)	4,604,872
Total Revenue	5,910,218	(1,305,346)	4,604,872
Transportation - Street Lights	5,637,613	(1,300,631)	4,336,982
Total Expenses	5,637,613	(1,300,631)	4,336,982
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	4,336,982
Resolution Expenses	4,336,982

The Street Light Fund is projected to end FY2021 with a negative fund balance due to increased electricity costs and the exhaustion of the fund's previous fund balance. The administration is developing a plan to ensure that revenues are sufficient to maintain expenditures within the Street Light Fund, which will be presented prior to the mid-year budget amendment.

Schedule A

FY22 Mid-Year Amendment
DeKalb County, Georgia
Urban Redev. Agency (414)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	106,623		173,988
IRS Subsidy	116,685	(3,502)	113,183
Transfer from General Fund	561,874	(66,237)	495,637
Total Revenue	678,559	(69,739)	608,820
Debt Service	669,519	-	669,519
Total Expenses	669,519	-	669,519
Total Reserves	115,663		113,289

Months Exp Rsrv	2.0
Resolution Revenue	782,808
Resolution Expenses	782,808

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.

Schedule A

**FY22 Mid-Year Amendment
DeKalb County, Georgia
Vehicle Maintenance Fund (611)**

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	-		(1,377,504)
Charges for Services	33,900,000	4,400,000	38,300,000
Intergovernmental	150,000	50,000	200,000
Miscellaneous	300,000	150,000	450,000
Total Revenue	34,350,000	4,600,000	38,950,000
Fleet Management	33,503,792	2,558,544	36,062,336
Total Expenses	33,503,792	2,558,544	36,062,336
Budgetary Reserve	846,208		1,510,160
Total Reserves	846,208		1,510,160

Months Exp Rsrv	0.50
Resolution Revenue	37,572,496
Resolution Expenses	37,572,496

Schedule A

**FY22 Mid-Year Amendment
DeKalb County, Georgia
Vehicle Replacement Fund (621)**

	Current FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	76,551,818		51,785,057
Charges for Services	30,516,648	-	30,516,648
Other Fin. Sources (Surplus Auction)	1,000,000	-	1,000,000
Total Revenue	31,516,648	-	31,516,648
Vehicle Replacement	64,000,000	-	64,000,000
Total Expenses	64,000,000	-	64,000,000
Budgetary Reserve	44,068,466		19,301,705
Total Reserves	44,068,466		19,301,705

Months Exp Rsrv 3.62
 Resolution Revenue 83,301,705
 Resolution Expenses 83,301,705

Schedule A

**FY22 Mid-Year Amendment
DeKalb County, Georgia
Victim Assistance Fund (206)**

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	754,932	(754,932)	-
Fines & Forfeitures	458,550	(15,704)	442,846
Intergovernmental	-	-	-
Total Revenue	458,550	(15,704)	442,846
Victim Assistance	770,147	(327,301)	442,846
Total Expenses	770,147	(327,301)	442,846
Total Reserves	443,335		-

Months Exp Rsrv	-
Resolution Revenue	442,846
Resolution Expenses	442,846



Schedule A

**FY22 Mid-Year Amendment
DeKalb County, Georgia
Watershed Op Fund (511)**

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	62,241,102		73,143,701
Charges for Services	291,425,607	(6,179,960)	285,245,647
Investment Income	25,214	29,343	54,557
Miscellaneous	47,424	(2,836)	44,588
Other Financing Sources	220,000	657,850	877,850
Total Revenue	291,718,245	(5,495,603)	286,222,642
Finance	17,434,290	-	17,434,290
Transfer to R&E	41,164,363	-	41,164,363
Transfer to Sinking Fund	66,368,845	-	66,368,845
Watershed (less Resv/Tran)	182,010,478	2,884,855	184,895,333
Total Expenses	306,977,976	2,884,855	309,862,831
Budgetary Reserve	46,981,371		49,503,512
Total Reserves	46,981,371		49,503,512

Months Exp Rsv	1.9
Resolution Revenue	359,366,343
Resolution Expenses	359,366,343

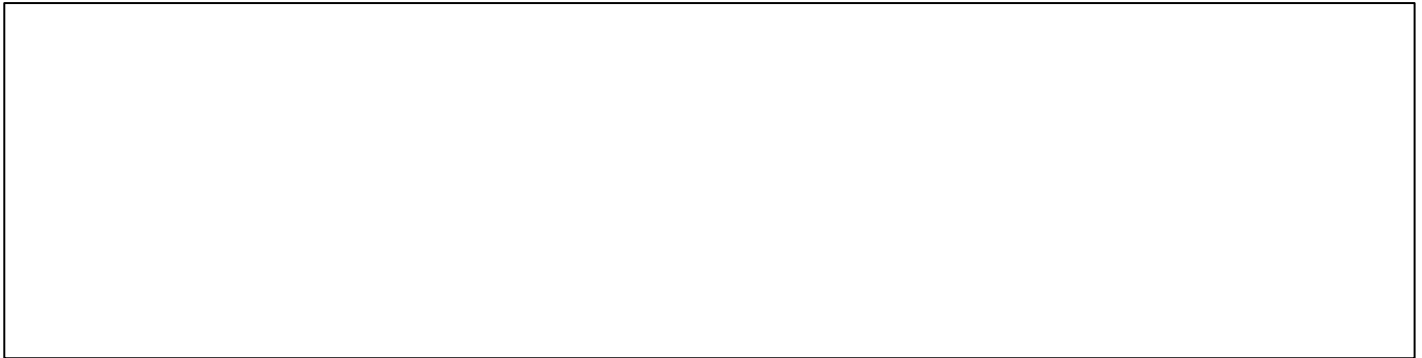
The Chief Executive Officer or his / her designee has the authority to adjust the budgeted Transfer to Renewal and Extension based on actual revenues and expenditures. This action may require a corresponding adjustment in other budgeted revenue, expenses, or fund balance, but may not increase operational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

Schedule A

FY22 Mid-Year Amendment
 DeKalb County, Georgia
W&S Debt Svc Bond Fund (514)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	76,551,818		89,432,330
Other Financing Sources	66,588,546	-	66,588,546
Total Revenue	66,588,546	-	66,588,546
Debt Service	66,368,845	-	66,368,845
Total Expenses	66,368,845	-	66,368,845
Budgetary Reserve	76,771,519		89,652,031
Total Reserves	76,771,519		89,652,031

Months Exp Rsrv	16.2
Resolution Revenue	156,020,876
Resolution Expenses	156,020,876



Schedule A

FY22 Mid-Year Amendment
 DeKalb County, Georgia
Workers Compensation Fund (632)

	Approved FY22	Change	Mid-Year FY22
Starting Fund Balance January 1st	-		55,675
Charges for Services	8,300,000	713,671	9,013,671
Total Revenue	8,300,000	713,671	9,013,671
Workers Compensation	8,286,209	-	8,286,209
Total Expenses	8,286,209	-	8,286,209
Budgetary Reserve	13,791		783,137
Total Reserves	13,791		783,137

Months Exp Rsrv	1.13
Resolution Revenue	9,069,346
Resolution Expenses	9,069,346