

**DeKalb County - Tax Funds**  
**2021 Actual and Projected Cash Flow (in thousands) <sup>(1)</sup>**

	Actual					Projected							TOTAL
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	
<b>Beginning Cash Balance</b>	<b>99,475</b>	<b>91,067</b>	<b>74,554</b>	<b>125,272</b>	<b>93,332</b>	<b>82,468</b>	<b>51,737</b>	<b>6,434</b>	<b>(19,823)</b>	<b>15,680</b>	<b>158,500</b>	<b>252,184</b>	<b>99,475</b>
<b>REVENUES</b>													
31 - Taxes	19,421	16,256	26,121	20,492	19,770	14,299	14,892	21,700	85,167	187,434	141,553	24,148	591,253 <sup>(2)</sup>
32 - Licenses and Permits	1,741	2,366	666	798	1,720	2,347	512	1,739	305	616	452	376	13,638
33 - Intergovernmental	99	254	190	78	317	80	146	86	58	166	57	189	1,720
34 - Charges for Services	4,448	4,584	4,857	1,267	4,116	4,419	3,772	4,124	4,784	7,281	6,555	3,886	54,093
35 - Fines and Forfeitures	1,448	785	1,229	908	1,252	1,009	997	1,284	306	1,730	1,020	1,459	13,427
36 - Investment Income	5	3	3	3	2	1	-	-	-	2	2	3	24
38 - Miscellaneous	61	193	253	240	469	197	518	108	111	446	163	179	2,938
39 - Other Financing Sources	13,147	14,903	104,539	17,555	16,152	13,129	12,985	13,350	13,045	13,417	15,347	14,550	262,119
Revenue Total:	40,370	39,344	137,858	41,341	43,798	35,481	33,822	42,391	103,776	211,092	165,149	44,790	<b>939,212</b>
<b>EXPENDITURES</b>													
51 - Pers Serv & Empl Benefits	25,099	25,845	27,234	26,594	26,426	26,239	37,091	26,239	26,239	26,239	26,239	37,090	336,574
52 - Purch'd/Contr Serv	3,950	5,537	8,068	8,442	6,076	8,179	8,179	8,179	8,179	8,179	8,179	8,179	89,326
53 - Supplies	1,251	921	2,328	1,936	1,685	2,791	2,792	2,792	2,791	2,792	2,791	2,792	27,662
54 - Capital Outlays	532	396	106	263	107	140	140	140	141	140	140	141	2,386
55 - Interfund/Interdept Charges	5,873	5,774	6,209	2,841	5,243	6,165	6,165	6,165	6,165	6,165	6,165	6,165	69,095
57 - Other Costs	1,733	2,217	2,172	2,286	2,101	2,189	2,189	2,189	2,189	2,189	2,189	2,189	25,832
58 - Debt Service	-	2,313	-	-	129	2,774	-	376	1	-	3,194	12,583	21,370
61 - Other Financing Uses	6,070	8,584	36,753	26,649	8,625	13,465	18,298	18,298	18,298	18,298	18,298	18,298	209,934 <sup>(3)</sup>
70 - Retirement Services	4,270	4,270	4,270	4,270	4,270	4,270	4,271	4,270	4,270	4,270	4,270	4,270	51,241
Expenditure Total:	48,778	55,857	87,140	73,281	54,662	66,212	79,125	68,648	68,273	68,272	71,465	91,707	<b>833,420</b>
<b>Change in Tax Funds Cash</b>	<b>(8,408)</b>	<b>(16,513)</b>	50,718	<b>(31,940)</b>	<b>(10,864)</b>	<b>(30,731)</b>	<b>(45,303)</b>	<b>(26,257)</b>	35,503	142,820	93,684	<b>(46,917)</b>	105,792
<b>Ending Cash Balance</b>	<b>91,067</b>	<b>74,554</b>	<b>125,272</b>	<b>93,332</b>	<b>82,468</b>	<b>51,737</b>	<b>6,434</b>	<b>(19,823)</b>	<b>15,680</b>	<b>158,500</b>	<b>252,184</b>	<b>205,267</b>	<b>205,267</b>
<b>Unrestr Funds Available</b>	36,188	30,564	20,480	17,421	14,340	7,887	574	<b>(4,156)</b>	-	11,147	26,660	13,870	13,870
<b>Restr Funds with Neg. Bals</b>	-	-	<b>(343)</b>	<b>(590)</b>	<b>(4,766)</b>	-	-	-	-	-	-	-	-
<b>Cumulative Cash Balance (Deficit)</b>	<b>127,255</b>	<b>105,118</b>	<b>145,409</b>	<b>110,163</b>	<b>92,042</b>	<b>59,624</b>	<b>7,008</b>	<b>(23,979)</b>	<b>15,680</b>	<b>169,647</b>	<b>278,844</b>	<b>219,137</b>	<b>219,137</b>
<b>Less: Allowable Cash Reserve (5% of PY Exp)</b>	<b>45,816</b>	<b>45,816</b>	<b>45,816</b>	<b>45,816</b>	<b>45,816</b>	<b>45,816</b>	<b>45,816</b>	<b>45,816</b>	<b>45,816</b>	<b>45,816</b>	<b>45,816</b>	<b>45,816</b>	
<b>Adjusted Balance/ TAN's Sizing</b>	<b>81,439</b>	<b>59,302</b>	<b>99,593</b>	<b>64,347</b>	<b>46,226</b>	<b>13,808</b>	<b>(38,808)</b>	<b>(69,795)</b>	<b>(30,136)</b>	<b>123,831</b>	<b>233,028</b>	<b>173,321</b>	

**FOOTNOTES:**

(1) Unaudited

(2) Application of revenue loss at \$29MM total from ARP proceeds.

(3) Assumes payout of \$29MM received for revenue loss.