



DeKalb County Government

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

Agenda Item

File ID: 2021-2928

Substitute

8/24/2021

Public Hearing: YES NO

Department: Office of Management & Budget (OMB)

SUBJECT:

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

2021 Budget Revision

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

Phone Number: 404-371-2426

PURPOSE:

To adopt changes to the 2021 operating budget and revenue anticipation 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 revenue anticipations and make other changes.

This agenda item requests passing of the attached documents:

Schedule A – 2021 Mid-year Operating Budget Amendment

FISCAL IMPACT:

Adjusts the current budget to reflect current revenue anticipations and other changes.

RECOMMENDATION:

To approve the budget resolution and authorize the Chief Executive Officer to execute all necessary documents.

Schedule A

FY21 Mid-Year Budget
DeKalb County, Georgia
General Fund (100)

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	81,560,554		76,372,726
Taxes	170,441,048	26,750,982	197,192,030
HOST / EHOST Sales Taxes	119,512,066	7,543,064	127,055,130
Licenses & Permits	65,000	402,384	467,384
Intergovernmental	1,720,000	310,667	2,030,667
Charges for Services	50,000,000	(2,304,282)	47,695,718
Fines & Forfeitures	9,000,000	1,906,700	10,906,700
Investment Income	350,000	(325,927)	24,073
Miscellaneous	2,700,000	41,951	2,741,951
Other Financing Sources	3,900,000	(962,748)	2,937,252
Transfer from County-wide Bond Fund	-	1,918,077	1,918,077
Total Revenue	357,688,114	35,280,868	392,968,982
Animal Services	6,037,086	16,196	6,053,282
Board of Commissioners	4,192,771	10,545	4,203,316
Budget	1,128,401	1,965	1,130,366
Chief Executive Officer	3,599,581	5,615	3,605,196
Child Advocate	2,951,010	14,457	2,965,467
Citizen Help Center a.k.a. 311	580,718	2,246	582,964
Clerk of Superior Court	7,664,165	760,790	8,424,955
Community Service Board	2,134,057	-	2,134,057
Cooperative Extension	1,030,632	28,058	1,058,690
Debt	8,985,098	-	8,985,098
DEMA - DeKalb Emerg Mgt Agy	1,043,156	36,651	1,079,807
DFCS	1,278,220	160,000	1,438,220
District Attorney	18,956,225	238,421	19,194,646
Economic Development	1,408,250	500,000	1,908,250
Elections	3,631,681	8,498	3,640,179
Ethics Board	561,646	13,842	575,488
Facilities	18,948,802	586,220	19,535,022
Finance	6,243,590	100,897	6,344,487
Fire (General Fund)	3,728,369	716,112	4,444,481
Geographic Information Systems	2,407,995	195,768	2,603,763
Health Board	4,890,012	-	4,890,012
Human Resources	4,076,164	439,790	4,515,954
Human Services	6,191,364	68,683	6,260,047
Internal Audit	1,932,950	4,211	1,937,161
IT	27,046,538	5,509,989	32,556,527
Juvenile Court	7,536,630	129,569	7,666,198
Law	4,552,475	8,704	4,561,179
Library	21,004,352	144,261	21,148,613
Magistrate Court	4,088,989	600,303	4,689,292
Medical Examiner	2,995,652	114,579	3,110,231
Non-Departmental	5,834,148	1,324,287	7,158,435
Pension	27,953,121	-	27,953,121
Planning & Sustainability	2,045,722	68,897	2,114,619

Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
General Fund (100)**

	Current FY21	Change	Mid-Year FY21
Police (General Fund)	5,828,264	66,403	5,894,667
Probate Court	2,260,792	44,195	2,304,987
Property Appraisal	5,563,069	32,749	5,595,818
Public Defender	10,057,061	121,277	10,178,338
Public Works Director	699,560	17,046	716,606
Purchasing	3,003,191	107,686	3,110,877
Sheriff	72,172,879	3,893,476	76,066,355
Solicitor	8,332,410	112,005	8,444,415
State Court	16,960,556	495,741	17,456,296
Superior Court	10,987,282	703,666	11,690,948
Tax Commissioner	8,671,977	151,242	8,823,219
Total Recurring Expenses	361,196,610	17,555,039	378,751,649

Contributions	2,113,981	3,707,100	5,821,081
Health Board	230,751	-	230,751
Non-Departmental (Loan to San)	-	10,000,000	10,000,000
Total Non-recurring Expenses	2,344,732	13,707,100	16,051,832

Budgetary Reserve	56,875,631		55,257,801
EHOST Reserve	18,981,696		19,280,426
Total Reserves	75,857,327		74,538,227

Months Exp Rsv	2.36
Resolution Revenue	469,341,708
Resolution Expenses	469,341,708

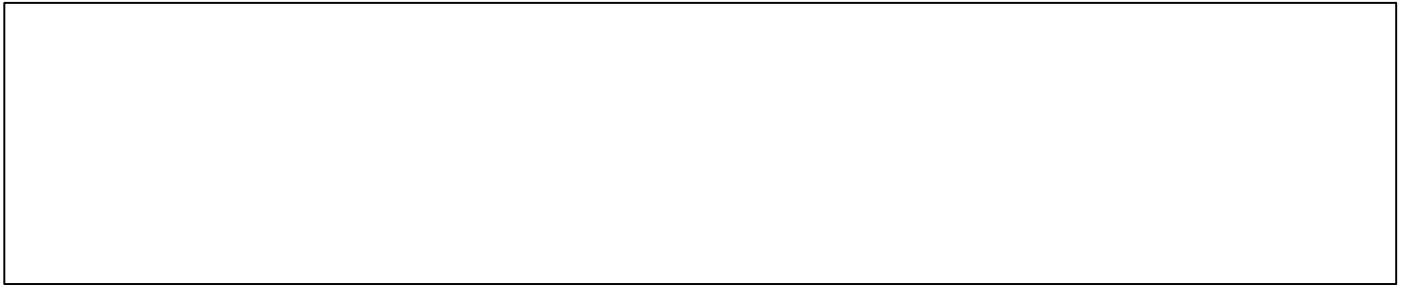


Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
Fire Fund (270)**

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	4,759,050		4,344,165
Taxes	81,040,626	8,172,323	89,212,949
Charges for Services	1,798,456	262,208	2,060,664
Fines & Forfeitures	32,195	(32,195)	-
Investment Income	35,686	(33,186)	2,500
Miscellaneous	(30,155)	-	(30,155)
Transfer from General Fund to Fire	1,083,594	-	1,083,594
Total Revenue	83,960,402	8,369,150	92,329,552
Contributions	-	-	-
Debt	792,242	-	792,242
Fire	66,703,259	2,712,830	69,416,089
Non-Departmental	8,459,942	293,655	8,753,597
Pension	8,046,606	-	8,046,606
Total Expenses	84,002,049	3,006,485	87,008,534
Budgetary Reserve	4,717,403		9,665,183
Total Reserves	4,717,403		9,665,183

Months Exp Rsrv	1.33
Resolution Revenue	96,673,717
Resolution Expenses	96,673,717



Schedule A

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

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	4,431,428		3,852,146
Taxes	14,029,122	7,019,373	21,048,495
Charges for Services	1,277,537	558,304	1,835,841
Investment Income	17,503	(16,388)	1,115
Miscellaneous	29,214	(29,401)	(187)
Other Financing Sources	-	-	-
Tfr from Unincorp Fund (272)	24,411,897	(4,876,792)	19,535,105
Tfr from Strmwtr Fund (580)	1,048,740	-	1,048,740
Total Revenue	40,814,013	2,655,096	43,469,109
Debt	153,497	-	153,497
Non-Departmental	5,567,157	160,391	5,727,548
Parks	15,589,780	3,202,534	18,792,314
Pension	2,953,920	-	2,953,920
Roads & Drainage (Public Works)	14,770,288	579,365	15,349,653
Transportation (Public Works)	2,239,612	706,042	2,945,654
Total Expenses	41,274,254	4,648,332	45,922,586
Contributions	-	-	-
Total Non-recurring Expenses	-	-	-
Budgetary Reserve	3,971,187		1,398,669
Total Reserves	3,971,187		1,398,669

Months Exp Rsrv 0.37
 Resolution Revenue 47,321,255
 Resolution Expenses 47,321,255

Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
Unincorporated Fund (272)**

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	2,334,144		735,411
Taxes	33,828,195	240,442	34,068,637
Licenses & Permits	13,500,000	129,456	13,629,456
Fines & Forfeitures	1,000,000	1,434,884	2,434,884
Miscellaneous	230,000	(53,241)	176,759
Trf fm Hotel/Motel Fund (275)	695,000	-	695,000
Trf fm Sanitation Fund (541)	19,399	-	19,399
Trf to Designated Fund (271)	(24,411,897)	4,876,792	(19,535,105)
Total Revenue	24,860,697	6,628,333	31,489,030
Beautification	7,917,887	398,140	8,189,413
Code Compliance	4,805,143	83,344	4,888,486
Non-Departmental	1,897,546	72,675	1,970,221
Pension	1,797,847	-	1,797,847
Planning & Sustainability	1,806,542	22,559	1,829,101
Traffic Court	4,988,705	14,319	5,003,024
Total Expenses	23,213,670	591,037	23,678,092
Non-Dept (Reserve for Appropriation)	2,100,000	-	2,100,000
Contributions	-	2,500,000	2,500,000
Total Non-Recurring Expenses	2,100,000	2,500,000	4,600,000
Budgetary Reserve	1,881,172		3,946,349
Total Reserves	1,881,172		3,946,349

Months Exp Rsrv 2.00
 Resolution Revenue 32,224,441
 Resolution Expenses 32,224,441



Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
Hospital Fund (273)**

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	2,276,636		904,287
Taxes	9,822,846	(1,235,546)	8,587,300
HOST / eHOST Sales Taxes	8,691,045	1,226,408	9,917,453
Charges for Services	11,045	177,261	188,306
Investment Income	27,915	(26,043)	1,872
Total Revenue	18,552,851	142,080	18,694,931
Grady Subsidy	12,934,952	-	12,934,952
Grady Debt	2,687,225	-	2,687,225
Other Professional Services	20,000	-	20,000
Total Expenses	15,642,177	-	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	1,527,482		595,943
EHOST Reserve	1,659,828		1,361,098
Total Reserves	3,187,310		1,957,041

Months Exp Rsrv	1.50
Resolution Revenue	19,599,218
Resolution Expenses	19,599,218

Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
Police Fund (274)**

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	20,752,438		20,156,153
Taxes	109,595,699	8,153,093	117,748,792
Licenses & Permits	73,938	-	73,938
Fines & Forfeitures	3,394,963	(3,394,963)	-
Charges for Services	923,309	378,074	1,301,383
Investment Income	36,829	(34,058)	2,771
Miscellaneous	9,247	62,765	72,012
Total Revenue	114,033,985	5,164,911	119,198,896
Contributions	-	-	-
Debt	1,515,472	-	1,515,472
Non-Departmental	10,728,416	509,236	11,237,652
Pension	10,436,927	-	10,436,927
Police	91,475,782	2,267,674	93,743,455
Total Recurring Expenses	114,156,597	2,776,910	116,933,506
Budgetary Reserve	20,629,827		22,421,543
Total Reserves	20,629,827		22,421,543

Months Exp Rsv 2.30
 Resolution Revenue 139,355,049
 Resolution Expenses 139,355,049

Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
Countywide Bond Fund (410)**

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	164,920		132,905
Taxes	-	1,714,943	1,714,943
Charges for Services	-	71,129	71,129
Investment Income	-	300	300
Total Revenue	-	1,786,372	1,786,372
Debt Service	1,200	-	1,200
Total Recurring Expenses	1,200	-	1,200
Transfer to General Fund	-	1,918,077	1,918,077
Total Recurring Expenses	-	1,918,077	1,918,077
Budgetary Reserve	163,720		-
Total Reserves	163,720		-

Months Exp Rsrv	-
Resolution Revenue	1,919,277
Resolution Expenses	1,200

Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
Unincorporated Debt Svc (411)**

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	405,894		327,016
Taxes	15,292,342	(84,945)	15,207,397
Charges for Services	83,247	65,487	148,734
Investment Income	7,001	(6,474)	527
Total Revenue	15,382,590	(25,932)	15,356,658
Debt Service	15,351,538	-	15,351,538
Recurring Expenses	15,351,538	-	15,351,538
Budgetary Reserve	436,946		332,136
Total Reserves	436,946		332,136

Months Exp Rsrv	0.26
Resolution Revenue	15,683,674
Resolution Expenses	15,683,674

Schedule A

**FY21 Mid Year Budget
DeKalb County, Georgia
Airport Fund (551)**

	Current FY21	Change	Mid Year FY21
Starting Fund Balance January 1st	9,000,347		9,187,215
Miscellaneous	5,956,000	500,000	6,456,000
Total Revenue	5,956,000	500,000	6,456,000
Airport	3,127,015	48,364	3,175,379
Transfer to Capital Improvements	1,782,210	-	1,782,210
Total Expenses	4,909,225	48,364	4,957,589
Budgetary Reserve	10,047,122		10,685,626
Total Reserves	10,047,122		10,685,626

Months Exp Rsrv	25.9
Resolution Revenue	15,643,215
Resolution Expenses	15,643,215

Schedule A

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

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	67,689	7,799	75,488
Transfer from General Fund Debt	3,714,281	-	3,714,281
Total Revenue	3,714,281	-	3,714,281
Debt Service	3,714,281	-	3,714,281
Total Expenses	3,714,281	-	3,714,281
Ending Fund Balance 12/31	67,689	7,799	75,488

Months Exp Rsv	0.2
Resolution Revenue	3,789,769
Resolution Expenses	3,789,769

Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
County Jail Fund (204)**

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	155,154	-	155,154
Intergovernmental	80,530	-	80,530
Fines & Forfeitures	617,188	-	617,188
Total Revenue	697,718	-	697,718
County Jail	697,718	-	697,718
Total Expenses	697,718	-	697,718
Total Reserves	155,154		155,154

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

Schedule A

FY21 Mid-Year Budget
DeKalb County, Georgia
PEG Fund (203)

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	527,769		525,513
Miscellaneous (PEG Fund)	70,000	-	70,000
Total Revenue	70,000	-	70,000
CEO/DCTV	530,502	780	531,282
Total Expenses	530,502	780	531,282
Total Reserves	67,267		64,231

Months Exp Rsv 1.5
 Resolution Revenue 595,513
 Resolution Expenses 595,513

Schedule A

FY21 Budget
DeKalb County, Georgia
Development Fund (201)

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	12,480,860		12,416,576
Licenses & Permits	5,339,096	-	5,339,096
Charges for Services	11,250	5,654	16,904
Total Revenue	5,350,346	5,654	5,356,000
Planning & Sustainability	8,687,687	799,444	9,487,131
Total Expenses	8,687,687	799,444	9,487,131
Budgetary Reserve	9,143,519		8,285,445
Total Reserves	9,143,519		8,285,445

Months Exp Rsrv 10.5
 Resolution Revenue 17,772,576
 Resolution Expenses 17,772,576

Schedule A

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

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	-		12,242
Fines & Forfeitures	91,817	-	91,817
Total Revenue	91,817	-	91,817
Drug Abuse Treatment & Education	91,817	-	91,817
Total Expenses	91,817	-	91,817
Ending Fund Balance 12/31	-		12,242

Months Exp Rsv	1.6
Resolution Revenue	104,059
Resolution Expenses	104,059

Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
E911 Fund (215)**

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	426,271		574,976
Charges for Services	881,799	82,297	964,096
Miscellaneous Revenue	10,810,761	109,443	10,920,204
Transfer from Police Fund	800,174	117,116	917,290
Transfer from Fire Fund	228,327	33,419	261,746
Total Revenue	12,721,061	342,275	13,063,336
E911	13,147,332	490,980	13,638,312
Total Expenses	13,147,332	490,980	13,638,312
Budgetary Reserve	-		-
Total Reserves	-		-

Months Exp Rsrv	-
Resolution Revenue	13,638,312
Resolution Expenses	13,638,312



Schedule A

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

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	275,788	(7,413)	268,375
Foreclosure Registry	16,000	-	16,000
Vacant Property Fees	9,000	-	9,000
Total Revenue	25,000	-	25,000
Code Compliance	151,000	-	151,000
Total Expenses	151,000	-	151,000
Budgetary Reserve	149,788	(7,413)	142,375
Total Reserves	149,788	(7,413)	142,375

Months Exp Rsrv	11.3
Resolution Revenue	293,375
Resolution Expenses	293,375

Schedule A

FY21 Mid-Year Budget
 DeKalb County, Georgia
Grant Fund (250)

	Current FY21	Change	Mid-Year FY21
Intergovernmental	19,716,650	-	19,716,650
Total Revenue	19,716,650	-	19,716,650
Grant-in-Aid Programs	19,716,650	-	19,716,650
Total Expenses	19,716,650	-	19,716,650

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

Schedule A

FY21 Mid-Year Budget
 DeKalb County, Georgia
Grant Fund (257)

	Current FY21	Change	Mid-Year FY21
Intergovernmental	688,362	-	688,362
Total Revenue	688,362	-	688,362
Justice Assistance Grant Program	688,362	-	688,362
Total Expenses	688,362	-	688,362

Resolution Revenue	688,362
Resolution Expenses	688,362

Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
Hotel/Motel Fund (275)**

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	-		23,897
Taxes	2,400,000	-	2,400,000
Total Revenue	2,400,000	-	2,400,000
DeKalb Convention & Visitors Bur	997,500	52,500	1,050,000
Tourism Product Development	707,500	(146,226)	561,274
Transfer from Unincorporated Fund	695,000	117,623	812,623
Total Expenses	2,400,000	23,897	2,423,897
Total Reserves	-		-

Months Exp Rsrv	-
Resolution Revenue	2,423,897
Resolution Expenses	2,423,897

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

Schedule A

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

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	56,760	-	56,760
Charges for Services	22,032	-	22,032
Total Revenue	22,032	-	22,032
Juvenile Court (Juvenile Services)	78,792	-	78,792
Total Expenses	78,792	-	78,792
Ending Fund Balance 12/31	-		-

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

Schedule A

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

	Current FY21	Change	Mid-Year FY21
Intergovernmental	4,083,638	-	4,083,638
Total Revenue	4,083,638	-	4,083,638
Law Enforcement Confiscated Funds	4,083,638	-	4,083,638
Total Expenses	4,083,638	-	4,083,638

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

Schedule A

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

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	238,057		476,581
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	238,059		476,583

Months Exp Rsv 1.8
 Resolution Revenue 3,571,277
 Resolution Expenses 3,571,277

Schedule A

**FY21 Mid-Year Reconciliation
DeKalb County, Georgia
Rental Motor Vehicle Fund (280)**

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	-		21,544
Taxes	448,737	106,357	555,094
Total Revenue	448,737		555,094
Transfer to Designated Services Fund	448,737	127,901	576,638
Total Expenses	448,737		576,638
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	576,638
Resolution Expenses	576,638

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 Mid-Year Budget
DeKalb County, Georgia
Risk Management Fund (631)**

	Current FY21	Change	Mid Year FY21
Starting Fund Balance January 1st	3,569,402		765,827
Charges for Services	16,326,564	1,300,000	17,626,564
Payroll Liabilities	107,328,000	1,700,000	109,028,000
Total Revenue	123,654,564	3,000,000	126,654,564
Risk Management	122,296,888	1,700,000	123,996,888
Total Expenses	122,296,888	1,700,000	123,996,888
Budgetary Reserve	4,927,078		3,423,503
Total Reserves	4,927,078		3,423,503

Months Exp Rsrv	0.33
Resolution Revenue	127,420,391
Resolution Expenses	127,420,391

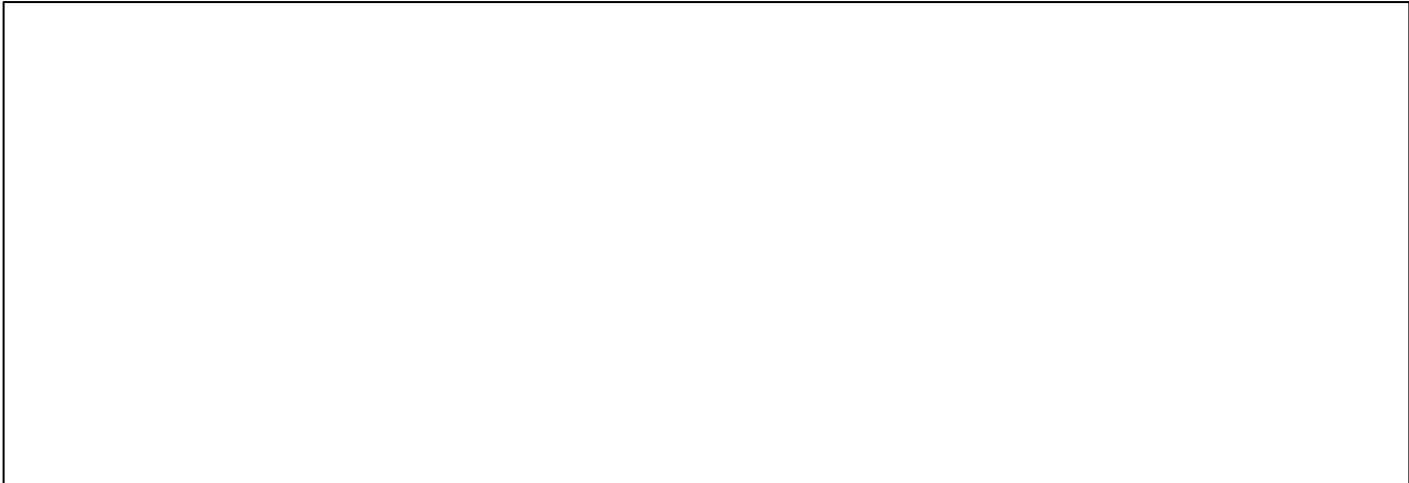


Schedule A

FY21 Budget
DeKalb County, Georgia
Sanitation Fund (541)

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	3,297,883		3,044,624
Charges for Services	71,075,163	901,723	71,976,886
Miscellaneous	6,700	300	7,000
Loan from General Fund	-	10,000,000	10,000,000
Total Revenue	71,081,863	10,902,023	81,983,886
Sanitation (Less Reserves & Tran)	74,092,303	2,849,333	76,941,636
Total Recurring Expenses	74,092,303	2,849,333	76,941,636
Transfer to Sanitation CIP	-	3,676,798	3,676,798
Total Non-Recurring Expenses	-	3,676,798	3,676,798
Ending Fund Balance 12/31	287,443		4,410,076

Months Exp Rsrv	0.7
Resolution Revenue	85,028,510
Resolution Expenses	85,028,510



Schedule A

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

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	1,565,154		1,558,431
Charges for Services	322,877	11,593	334,470
Total Revenue	322,877	11,593	334,470
Roads & Drainage - Speed Humps	377,785	562	378,347
Total Expenses	377,785	562	378,347
Total Reserves	1,510,246		1,514,554

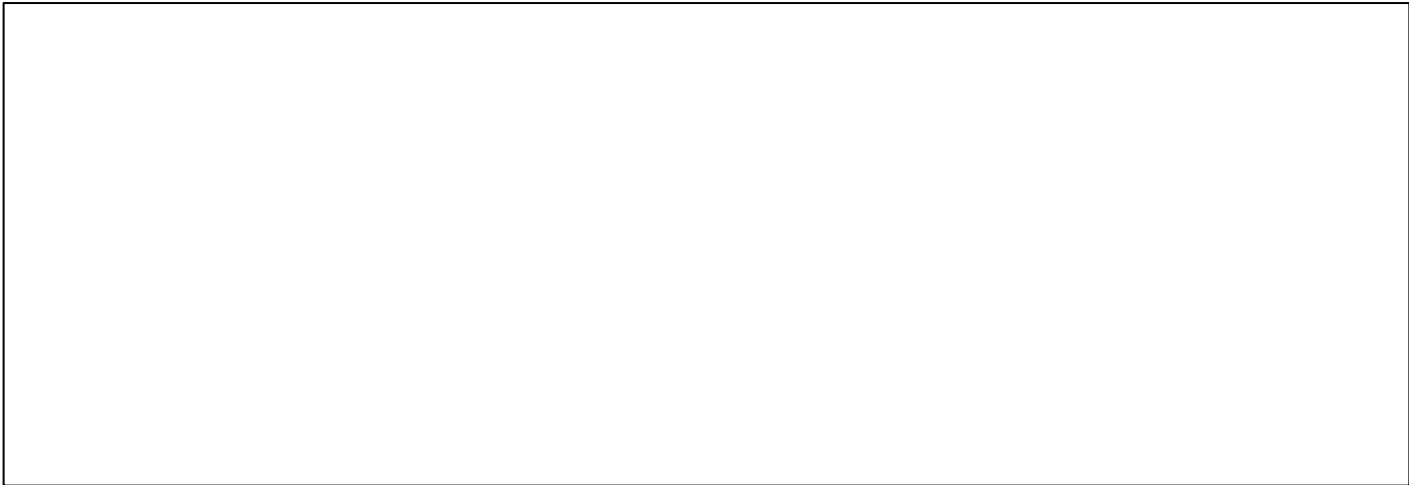
Months Exp Rsrv 48.0
 Resolution Revenue 1,892,901
 Resolution Expenses 1,892,901

Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
Stormwater Ops Fund (581)**

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	4,959,985		5,121,189
Charges for Services	14,807,644	740,122	15,547,766
Total Revenue	14,807,644	740,122	15,547,766
Curb Bumping (Beautification)	495,438	85,275	580,713
Stormwater (Operations)	19,272,191	816,051	20,088,242
Total Expenses	19,767,629	901,326	20,668,955
Total Reserves	-		-

Months Exp Rsrv	-
Resolution Revenue	20,668,955
Resolution Expenses	20,668,955



Schedule A

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

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	424,729	30,730	455,459
Charges for Services	4,577,362	72,638	4,650,000
Total Revenue	4,577,362	72,638	4,650,000
Transportation - Street Lights	4,846,262	259,197	5,105,459
Total Expenses	4,846,262	259,197	5,105,459
Ending Fund Balance 12/31	155,829		-

Months Exp Rsrv	-
Resolution Revenue	5,105,459
Resolution Expenses	5,105,459

Schedule A

FY21 Mid-Year Reconciliation
 DeKalb County, Georgia
Urban Redev. Agency (414)

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	102,623		103,623
IRS Subsidy	116,685	-	116,685
Transfer from General Fund	561,874	-	561,874
Total Revenue	678,559	-	678,559
Debt Service	678,559	-	678,559
Total Expenses	678,559	-	678,559
Total Reserves	102,623		103,623

Months Exp Rsrv	1.8
Resolution Revenue	782,182
Resolution Expenses	782,182

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 Mid-Year Budget
DeKalb County, Georgia
Vehicle Maintenance Fund (611)

	Current FY21	Change	Mid Year FY21
Starting Fund Balance January 1st	-		(2,511,084)
Charges for Services	30,294,705	3,705,295	34,000,000
Charges to Cities	120,000	-	120,000
Reimbursements	100,000	11,084	111,084
Total Revenue	30,514,705	3,716,379	34,231,084
Fleet Management	30,514,705	1,205,295	31,720,000
Total Expenses	30,514,705	1,205,295	31,720,000
Budgetary Reserve	-		-
Total Reserves	-		-

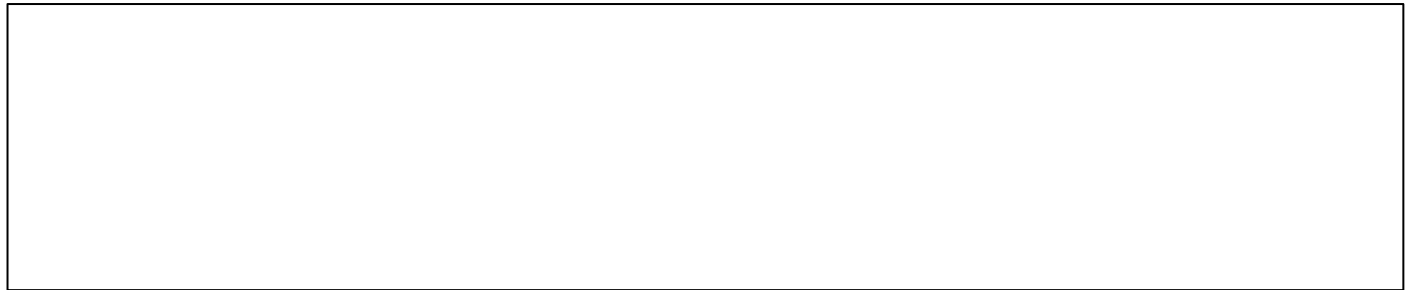
Months Exp Rsrv	-
Resolution Revenue	31,720,000
Resolution Expenses	31,720,000

Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
Vehicle Replacement Fund (621)**

	Current FY21	Change	Mid Year FY21
Starting Fund Balance January 1st	55,848,046		51,785,057
Charges for Services	26,365,603	1,130,700	27,496,303
Other Fin. Sources (Surplus Auction)	1,000,000	-	1,000,000
Total Revenue	27,365,603	1,130,700	28,496,303
Vehicle Replacement	79,315,107	(5,928,500)	73,386,607
Total Expenses	79,315,107	(5,928,500)	73,386,607
Budgetary Reserve	3,898,542		6,894,753
Total Reserves	3,898,542		6,894,753

Months Exp Rsrv 1.13
 Resolution Revenue 80,281,360
 Resolution Expenses 80,281,360



Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
Victim Assistance Fund (206)**

	Current FY21	Change	Mid Year FY21
Starting Fund Balance January 1st	300,838	-	300,838
Fines & Forfeitures	267,407	70,207	337,614
Intergovernmental	235,409	(125,639)	109,770
Total Revenue	502,816	(55,432)	447,384
Victim Assistance	771,276	(23,054)	748,222
Total Expenses	771,276	(23,054)	748,222
Total Reserves	32,378		-

Months Exp Rsrv	-
Resolution Revenue	748,222
Resolution Expenses	748,222

Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
Watershed Op Fund (511)**

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	83,329,648	4,354,868	87,684,516
Charges for Services	267,094,360	2,622,759	269,717,119
Investment Income	456,592	(431,378)	25,214
Miscellaneous	41,247	6,177	47,424
Other Financing Sources	219,666	(40,913)	178,753
Total Revenue	267,811,865	2,156,645	269,968,510
Finance	9,876,461	133,895	10,010,356
Transfer to R&E	54,800,704	-	54,800,704
Transfer to Sinking Fund	65,829,667	1,500,000	67,329,667
Watershed (less Resv/Tran)	157,011,348	3,081,601	160,092,949
Total Expenses	287,518,180	4,715,496	292,233,676
Budgetary Reserve	63,623,333		65,419,350
Total Reserves	63,623,333		65,419,350

Months Exp Rsv 2.7
 Resolution Revenue 357,653,026
 Resolution Expenses 357,653,026

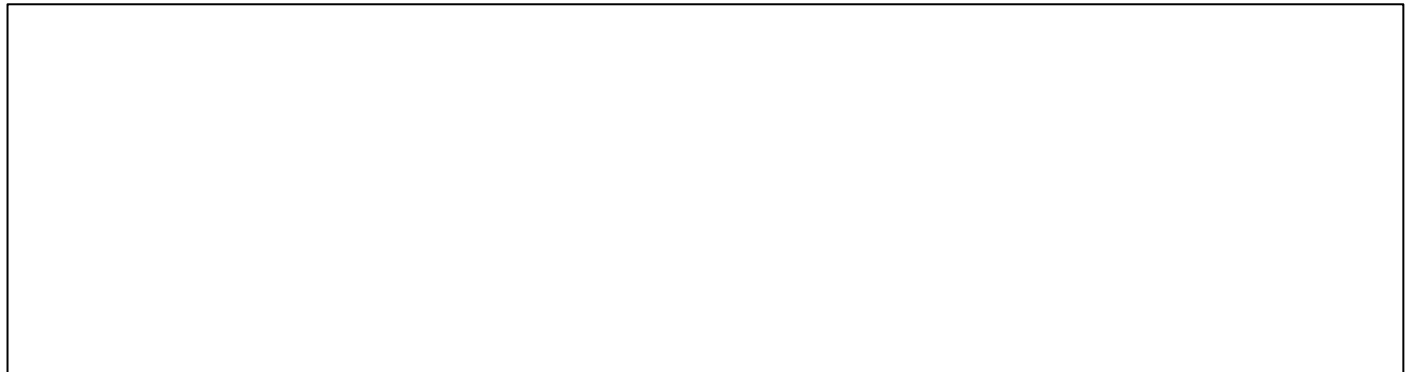
The Chief Executive Officer or his / her designee has the authority to adjust the budgeted Transfer to Renewal and Extension based on actual revenues and expenditures. This action may require a corresponding adjustment in other budgeted revenue, expenses, or fund balance, but may not increase operational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

Schedule A

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

	Current FY21	Change	Mid-Year FY21
Starting Fund Balance January 1st	88,709,635	(21,337,931)	67,371,704
Other Financing Sources	65,829,667	1,500,000	67,329,667
Total Revenue	65,829,667	1,500,000	67,329,667
Debt Service	65,829,667	1,500,000	67,329,667
Total Expenses	65,829,667	1,500,000	67,329,667
Budgetary Reserve	88,709,635		67,371,704
Total Reserves	88,709,635		67,371,704

Months Exp Rsrv 12.0
 Resolution Revenue 134,701,371
 Resolution Expenses 134,701,371



Schedule A

**FY21 Mid-Year Budget
DeKalb County, Georgia
Workers Compensation Fund (632)**

	Current FY21	Change	Mid Year FY21
Starting Fund Balance January 1st	124,829		(5,134,672)
Charges for Services	6,613,098	7,486,902	14,100,000
Total Revenue	6,613,098	7,486,902	14,100,000
Workers Compensation	6,737,927	2,227,401	8,965,328
Total Expenses	6,737,927	2,227,401	8,965,328
Budgetary Reserve	-		-
Total Reserves	-		-

Months Exp Rsrv	-
Resolution Revenue	8,965,328
Resolution Expenses	8,965,328



RESOLUTION

A RESOLUTION AMENDING THE 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 amendment to the 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 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; 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 ____.

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