



DeKalb County Government

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

Agenda Item

File ID: 2023-0122

Substitute

2/28/2023

Public Hearing: YES NO

Department: Chief Executive Office

SUBJECT:

Commission District(s): All

To Adopt the 2023 Operating Budget

Information Contact: Michael L. Thurmond, Chief Executive Officer

Phone Number: 404-371-2881

PURPOSE:

To adopt the 2023 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 of Commissioners on December 15, 2022. 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:

Schedule A FY2023 Annual Budget Resolution

FISCAL IMPACT:

Approves the appropriation of \$1.73 billion in revenues and expenditures for the County's operating budget in FY2023

RECOMMENDATION:

To adopt the 2023 Operating Budget.

Schedule A

FY23 Budget
DeKalb County, Georgia
General Fund (100)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	92,441,870		128,526,678
Taxes	214,254,821	19,525,170	233,779,991
HOST / EHOST Sales Taxes	148,790,411	10,305,529	159,095,940
Licenses & Permits	207,192	(3,192)	204,000
Intergovernmental	1,434,141	315,859	1,750,000
Charges for Services	61,131,690	3,834,716	64,966,406
Fines & Forfeitures	9,793,053	(968,053)	8,825,000
Investment Income	253,198	997,488	1,250,686
Miscellaneous	2,083,882	885,467	2,969,349
Other Financing Sources	1,755,766	1,741,791	3,497,557
Total Revenue	439,704,154	36,634,775	476,338,929

Animal Services	6,676,124	172,475	6,848,599
Board of Commissioners	5,188,180	962,138	6,150,318
Budget	1,352,631	81,706	1,434,337
Chief Executive Officer	4,194,272	271,281	4,465,553
Child Advocate	3,432,557	71,522	3,504,079
Citizen Help Center a.k.a. 311	734,585	119,513	854,098
Clerk of Superior Court	11,534,255	848,428	12,382,683
Community Service Board	2,849,057	-	2,849,057
Cooperative Extension	1,301,767	40,848	1,342,615
Debt	9,066,344	(46,716)	9,019,628
DEMA - DeKalb Emerg Mgt Agy	1,209,086	31,679	1,240,765
DFCS	1,598,220	-	1,598,220
District Attorney	26,267,548	5,135,377	31,402,925
Economic Development	1,968,250	190,000	2,158,250
Elections	11,583,990	(2,306,304)	9,277,686
Ethics Board	669,484	205,569	875,053
Facilities	21,932,000	(2,243,809)	19,688,191
Finance	8,879,037	1,146,695	10,025,732
Fire (General Fund)	5,368,428	602,466	5,970,894
Geographic Information Systems	3,235,742	235,282	3,471,024
Health Board	5,720,763	-	5,720,763
Human Resources	5,442,804	314,837	5,757,641
Human Services	7,937,304	1,397,220	9,334,524
Internal Audit	2,333,941	(56,813)	2,277,128
IT	39,010,974	9,082,842	48,093,816
Juvenile Court	9,183,527	970,387	10,153,914
Law	6,310,444	(64,331)	6,246,113
Library	21,674,388	1,436,125	23,110,513
Magistrate Court	6,378,758	3,234,743	9,613,501
Medical Examiner	3,931,843	2,244,067	6,175,910
Non-Departmental	6,659,556	(255,111)	6,404,445
Planning & Sustainability	2,544,878	921,843	3,466,721
Police (General Fund)	8,174,200	18,849	8,193,049
Probate Court	2,799,759	662,447	3,462,206
Property Appraisal	6,735,319	682,338	7,417,657

Schedule A

FY23 Budget
DeKalb County, Georgia
General Fund (100)

	FY22 Budget	Change	Amended FY23
Public Defender	12,529,946	3,663,385	16,193,331
Public Works Director	968,789	(104,723)	864,066
Purchasing	3,841,872	339,117	4,180,989
Sheriff	85,091,614	3,784,300	88,875,914
Solicitor	9,749,100	2,271,235	12,020,335
State Court - Division A	22,450,394	3,412,200	25,862,594
Superior Court	15,324,279	3,545,762	18,870,041
Tax Commissioner	10,490,767	1,256,653	11,747,420
Total Recurring Expenses	424,326,776	44,275,522	468,602,298

Contributions	4,813,747	31,313,071	36,126,818
District Attorney	-	95,250	95,250
Economic Development	-	601,500	601,500
Facilities	2,285,000	(1,885,000)	400,000
Fire (General Fund)	-	800,000	800,000
IT	6,760,000	(6,760,000)	-
Juvenile Court	775,000	(114,825)	660,175
Non-Departmental	12,400,000	(7,200,000)	5,200,000
Purchasing	-	266,148	266,148
Sheriff	112,000	68,000	180,000
State Court - Division A	1,143,000	(1,117,821)	25,179
Tax Commissioner	-	128,004	128,004
Total Non-recurring Expenses	28,288,747	16,194,327	44,483,074

Total Expenses	452,615,523	60,469,849	513,085,372
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Budgetary Reserve	13,576,598	12,249,734	25,826,332
EHOST Reserve	65,953,903	-	65,953,903
Total Reserves	79,530,501		91,780,235

Months Exp Rsv 2.4
 Resolution Revenue 604,865,607
 Resolution Expenses 604,865,607



Schedule A

FY23 Budget
DeKalb County, Georgia
Fire Fund (270)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	10,307,368		23,175,068
Taxes	93,027,701	(7,084,179)	85,943,522
Prior Year Taxes	2,559,535	589,887	3,149,422
Motor Vehicle Title Taxes	4,727,395	(96,110)	4,631,285
Intangible Recording Taxes	1,211,285	229,476	1,440,761
Energy Excise Tax	5,835	6,772	12,607
Charges for Services	2,267,103	22,879	2,289,982
Investment Income	12,083	280,472	292,555
Miscellaneous	(40,395)	-	(40,395)
Transfer from General Fund to Fire	1,083,594	-	1,083,594
Total Revenue	104,854,136	(6,050,803)	98,803,333
Debt	791,474	768	792,242
Fire	84,419,933	9,475,882	93,895,815
Non-Departmental	9,513,065	-	9,513,065
Total Recurring Expenses	94,724,472	9,476,650	104,201,122
Fire	4,900,000	(4,900,000)	-
Contributions	-	400,000	400,000
Total Non-Recurring Expenses	4,900,000	(4,500,000)	400,000
Total Expenses	99,624,472	4,976,650	104,601,122
Budgetary Reserve	15,537,032		17,377,279
Total Reserves	15,537,032		17,377,279

Months Exp Rsrv	2.0
Resolution Revenue	121,978,401
Resolution Expenses	121,978,401



Schedule A

FY23 Budget
DeKalb County, Georgia
Designated Fund (271)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	3,196,147		15,776,993
Ad Valorem Taxes	33,883,460	(18,996,962)	14,886,498
Prior Year Taxes	921,901	150,997	1,072,898
Motor Vehicle Title Taxes	2,527,368	(1,161,941)	1,365,427
Intangible Recording Taxes	878,770	(161,132)	717,638
Energy Excise Tax	3,213	3,729	6,942
Charges for Services	3,728,513	(565,917)	3,162,596
Investment Income	7,271	34,314	41,585
Miscellaneous	123,831	86,512	210,343
Tfr from Unincorp Fund (272)	23,962,516	6,151,950	30,114,466
Tfr from Strmwtr Fund (581)	1,500,000	-	1,500,000
Tfr from Rental Motor Veh Fund (280)	800,000	-	800,000
Total Revenue	68,336,843	(14,458,450)	53,878,393
Debt	153,348	2,795	156,143
Non-Departmental	6,392,392	-	6,392,392
Parks	22,400,150	556,276	22,956,426
Pension	-	-	-
Roads & Drainage (Public Works)	20,785,318	(1,167,537)	19,617,781
Transportation (Public Works)	5,529,569	(249,035)	5,280,534
Total Recurring Expenses	55,260,777	(857,501)	54,403,276
Contributions	500,000	5,700,000	6,200,000
Parks	5,401,613	(5,401,613)	-
Transportation (Public Works)	593,607	(593,607)	-
Total Non-recurring Expenses	6,495,220	(295,220)	6,200,000
Total Expenses	61,755,997	(1,152,721)	60,603,276
Budgetary Reserve	9,776,993		9,052,110
Total Reserves	9,776,993		9,052,110

Months Exp Rsrv	2.0
Resolution Revenue	69,655,386
Resolution Expenses	69,655,386

Schedule A

FY23 Budget
DeKalb County, Georgia
Unincorporated Fund (272)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	4,789,443		13,447,817
Taxes	36,147,050	1,224,564	37,371,614
Licenses & Permits	11,089,896	(542,305)	10,547,591
Fines & Forfeitures	3,213,319	204,706	3,418,025
Miscellaneous	(81,672)	(53,633)	(135,305)
Trf fm Hotel/Motel Fund (275)	1,465,000	310,000	1,775,000
Trf fm Sanitation Fund (541)	19,399	-	19,399
Trf to Designated Fund (271)	(23,962,516)	(6,151,950)	(30,114,466)
Total Revenue	27,890,476	(5,008,618)	22,881,858
Beautification	8,145,698	230,615	8,376,313
Code Compliance	5,749,875	856,724	6,606,599
Non-Departmental	1,975,356	-	1,975,356
Planning & Sustainability	2,669,631	(222,364)	2,447,267
State Court Division B	7,222,503	997,398	8,219,901
Total Expenses	25,763,063	1,862,373	27,625,436
Non-Dept (Reserve for Appropriation)	2,100,000	500,000	2,600,000
Contributions	500,000	500,000	1,000,000
Planning	-	500,000	500,000
Total Non-Recurring Expenses	2,600,000	1,500,000	4,100,000
Total Expenses	28,363,063	3,362,373	31,725,436
Budgetary Reserve	4,316,856		4,604,239
Total Reserves	4,316,856		4,604,239

Months Exp Rsrv 2.0
 Resolution Revenue 36,329,675
 Resolution Expenses 36,329,675



Schedule A

FY23 Budget
DeKalb County, Georgia
Hospital Fund (273)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	1,191,190		541,142
Ad Valorem Taxes	7,415,722	879,796	8,295,518
Prior Year Taxes	385,641	72,154	457,795
Motor Vehicle Title Taxes	349,487	256,760	606,247
Intangible Recording Taxes	380,500	(26,718)	353,782
Energy Excise Tax	3,444	883	4,327
EHOST	7,879,866	(1,300,829)	6,579,037
Charges for Services	219,622	21,345	240,967
Investment Income	12,939	6,324	19,263
Total Revenue	16,647,221	(90,285)	16,556,936
Grady Subsidy	13,417,952	-	13,417,952
Grady Debt	2,687,225	(14,477)	2,672,748
Other Professional Services	20,000	-	20,000
Total Expenses	16,125,177	(14,477)	16,110,700
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>16,110,700</i>
Total Reserves	661,903		987,378

Months Exp Rsrv	0.7
Resolution Revenue	17,098,078
Resolution Expenses	17,098,078

Schedule A

FY23 Budget
DeKalb County, Georgia
Police Fund (274)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	26,231,397		18,675,248
Taxes	122,587,557	15,897,364	138,484,921
Licenses & Permits	9,792	163,160	172,952
Charges for Services	1,222,337	73,965	1,296,302
Investment Income	12,469	289,453	301,922
Miscellaneous	61,000	(35,546)	25,454
Total Revenue	123,893,155	16,388,396	140,281,551
Debt	1,515,472	-	1,515,472
Non-Departmental	12,506,667	(796,551)	11,710,116
Police	114,016,236	8,978,073	122,994,309
Total Recurring Expenses	128,038,375	8,181,522	136,219,897
Contributions	285,120	(285,120)	-
Total Non-recurring Expenses	285,120	(285,120)	-
Total Expenses	128,323,495	7,896,402	136,219,897
Budgetary Reserve	21,801,057		22,736,902
Total Reserves	21,801,057		22,736,902

Months Exp Rsrv 2.0
Resolution Revenue 158,956,799
Resolution Expenses 158,956,799

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Schedule A

FY23 Budget
DeKalb County, Georgia
Countywide Bond Fund (410)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	(79,685)		390,005
Taxes	593,771	(593,771)	-
Charges for Services	129,245	(129,245)	-
Total Revenue	723,016	(723,016)	-
Transfer to General Fund	-	390,005	390,005
Total Recurring Expenses	-	390,005	390,005
Budgetary Reserve	643,331		-
Total Reserves	643,331		-

Months Exp Rsrv	-
Resolution Revenue	390,005
Resolution Expenses	390,005

Schedule A

FY23 Budget
DeKalb County, Georgia
Unincorporated Debt Svc (411)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	281,760		458,806
Taxes	15,535,472	(353,487)	15,181,985
Charges for Services	158,776	(5,021)	153,755
Investment Income	1,626	8,374	10,000
Total Revenue	15,695,874	(350,134)	15,345,740
Debt Service	15,346,538	(49,250)	15,297,288
Recurring Expenses	15,346,538	(49,250)	15,297,288
Budgetary Reserve	631,096		507,258
Total Reserves	631,096		507,258

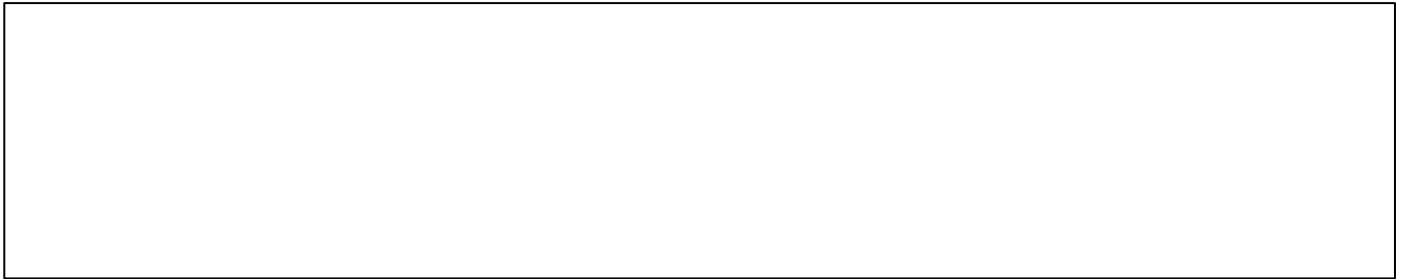
Months Exp Rsrv	0.4
Resolution Revenue	15,804,546
Resolution Expenses	15,804,546

Schedule A

FY23 Budget
DeKalb County, Georgia
Airport Fund (551)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	11,146,833		12,611,510
Miscellaneous	6,641,375	300,000	6,941,375
Total Revenue	6,641,375	300,000	6,941,375
Airport	5,979,589	416,567	6,396,156
Total Expenses	5,979,589	416,567	6,396,156
Budgetary Reserve	11,808,619		13,156,729
Total Reserves	11,808,619		13,156,729

Months Reserved	24.7
Resolution Revenue	19,552,885
Resolution Expenses	19,552,885



Schedule A

FY23 Budget
 DeKalb County, Georgia
Bldg Auth Debt Svc Fund (412)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	82,883		82,883
Transfer from General Fund Debt	3,715,188	(4,652)	3,710,536
Total Revenue	3,714,281	(4,652)	3,710,536
Debt Service	3,714,281	(3,745)	3,710,536
Total Expenses	3,714,281	(3,745)	3,710,536
Ending Fund Balance 12/31	82,883		82,883

Months Exp Rsrv	0.3
Resolution Revenue	3,793,419
Resolution Expenses	3,793,419

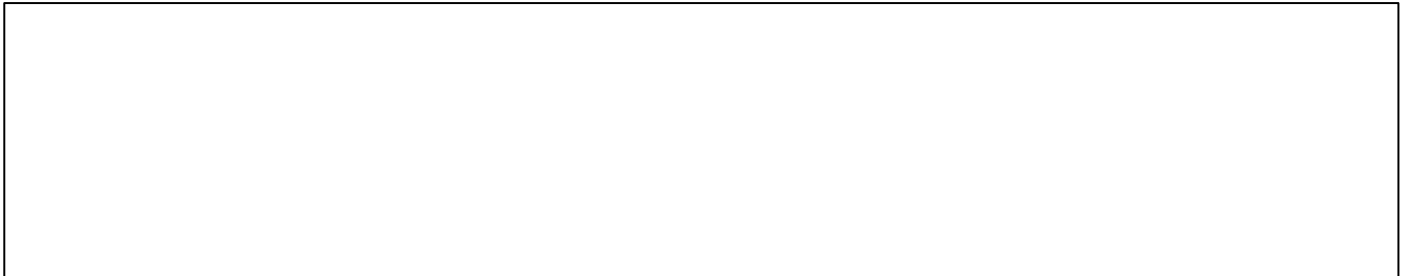


Schedule A

FY23 Budget
DeKalb County, Georgia
County Jail Fund (204)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	155,154		-
Intergovernmental	39,985	6,348	46,333
Fines & Forfeitures	479,164	32,396	511,560
Total Revenue	519,149	38,744	557,893
County Jail	674,303	(116,410)	557,893
Total Expenses	674,303	(116,410)	557,893
Total Reserves	-		-

Months Exp Reserved	-
Resolution Revenue	557,893
Resolution Expenses	557,893



Schedule A

FY23 Budget
DeKalb County, Georgia
PEG Fund (203)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	418,597		178,597
Miscellaneous (PEG Fund)	37,000	(7,000)	30,000
Total Revenue	37,000	(7,000)	30,000
CEO/DCTV	455,597	(247,000)	208,597
Total Expenses	455,597	(247,000)	208,597
Total Reserves	-		-

Months Exp Rsrv	-
Resolution Revenue	208,597
Resolution Expenses	208,597



Schedule A

FY23 Budget
DeKalb County, Georgia
Development Fund (201)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	8,733,786		7,006,247
Licenses & Permits	6,574,425	367,112	6,941,537
Charges for Services	-	22,852	22,852
Total Revenue	6,574,425	389,964	6,964,389
Planning & Sustainability	11,331,286	1,603,878	12,935,164
Total Expenses	11,331,286	1,603,878	12,935,164
Budgetary Reserve	3,976,925		1,035,472
Total Reserves	3,976,925		1,035,472

Months Exp Rsrv	1.0
Resolution Revenue	13,970,636
Resolution Expenses	13,970,636

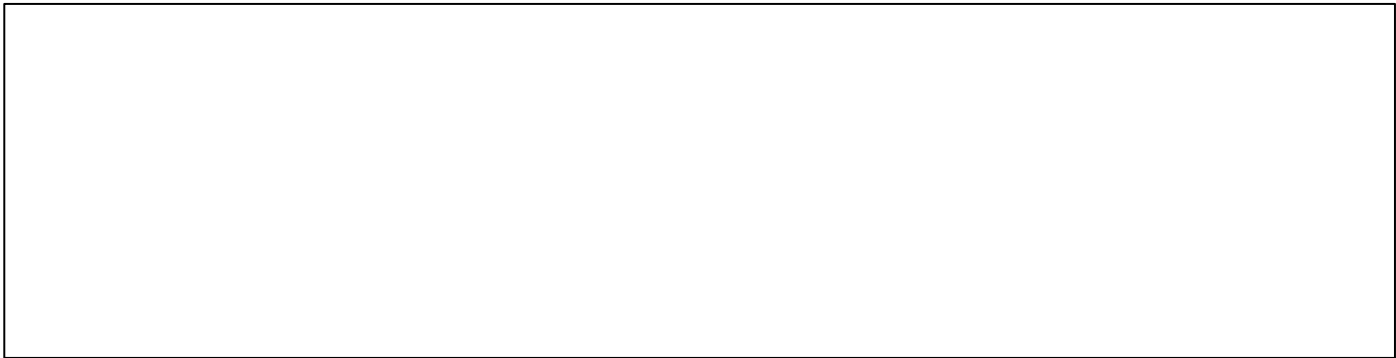


Schedule A

FY23 Budget
DeKalb County, Georgia
Drug Abuse Tre/Ed Fund (209)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	107,819		111,578
Fines & Forfeitures	95,576	7,518	103,094
Total Revenue	95,576	7,518	103,094
Drug Abuse Treatment & Education	91,817	-	91,817
Total Expenses	91,817	-	91,817
Ending Fund Balance 12/31	107,819		122,855

Months Reserved	16.1
Resolution Revenue	214,672
Resolution Expenses	214,672



Schedule A

FY23 Budget
DeKalb County, Georgia
E911 Fund (215)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	1,393,349		1,590,045
Charges for Services	742,000	(182,000)	560,000
Miscellaneous Revenue	11,257,659	292,341	11,550,000
Transfer from Police Fund	1,713,841	(198,369)	1,515,472
Transfer from Fire Fund	489,040	303,202	792,242
Total Revenue	14,202,540	215,174	14,417,714
E911	14,376,205	1,265,881	15,642,086
Total Expenses	14,376,205	1,265,881	15,642,086
Budgetary Reserve	1,219,684		365,673
Total Reserves	1,219,684		365,673

Months Exp Rsrv	0.3
Resolution Revenue	16,007,759
Resolution Expenses	16,007,759



Schedule A

FY23 Budget
DeKalb County, Georgia
Foreclosure Registry Fund (205)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	275,677		275,677
Foreclosure Registry	7,440	12,560	20,000
Vacant Property Fees	15,000	7,000	22,000
Total Revenue	22,440	19,560	42,000
Code Compliance	151,000	-	151,000
Total Expenses	151,000	-	151,000
Budgetary Reserve	147,117		166,677
Total Reserves	147,117		166,677

Months Exp Rsrv 13.2
 Resolution Revenue 317,677
 Resolution Expenses 317,677

Schedule A

FY23 Budget
DeKalb County, Georgia
Grant Fund (250)

	FY22 Budget	Change	Amended FY23
Intergovernmental	17,471,341	31,268,580	48,739,921
Total Revenue	17,471,341	31,268,580	48,739,921
Grant-in-Aid Programs	17,471,341	31,268,580	48,739,921
Total Expenses	17,471,341	31,268,580	48,739,921

Resolution Revenue	48,739,921
Resolution Expenses	48,739,921

Schedule A

FY23 Budget
DeKalb County, Georgia
Grant Fund (257)

	FY22 Budget	Change	Amended FY23
Intergovernmental	691,656	(539,722)	151,934
Total Revenue	691,656	(539,722)	151,934
Justice Assistance Grant Program	691,656	(539,722)	151,934
Total Expenses	691,656	(539,722)	151,934

Resolution Revenue	151,934
Resolution Expenses	151,934

FY23 Budget
DeKalb County, Georgia
Hotel/Motel Fund (275)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	44,421		-
Taxes	4,800,000	-	4,800,000
Total Revenue	4,800,000	-	4,800,000
DeKalb Convention & Visitors Bureau	1,937,769	(17,769)	1,920,000
Tourism Product Development	968,883	(8,883)	960,000
Transfer to Unincorporated Fund	1,937,769	(17,769)	1,920,000
Total Expenses	4,844,421	(44,421)	4,800,000
Total Reserves	-		-

Months Reserved	-
Resolution Revenue	4,800,000
Resolution Expenses	4,800,000

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.

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

Schedule A

FY23 Budget
DeKalb County, Georgia
Juvenile Services Fund (208)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	61,487		52,497
Charges for Services	19,908	(951)	18,957
Total Revenue	19,908	(951)	18,957
Juvenile Court (Juvenile Services)	78,792	(5,729)	73,063
Total Expenses	78,792	(5,729)	73,063
Ending Fund Balance 12/31	2,603		(1,609)

Months Exp Rsrv	(0.3)
Resolution Revenue	71,454
Resolution Expenses	71,454

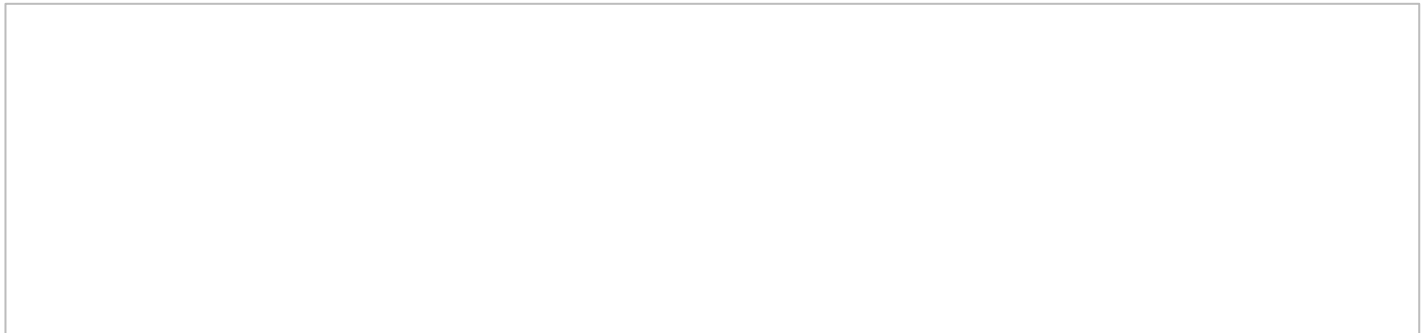


Schedule A

FY23 Budget
DeKalb County, Georgia
Law Enf. Conf. Mon. Fund (210)

	FY22 Budget	Change	Amended FY23
Intergovernmental	2,341,459	215,743	2,557,202
Total Revenue	2,341,459	215,743	2,557,202
Law Enforcement Confiscated Funds	2,341,459	215,743	2,557,202
Total Expenses	2,341,459	215,743	2,557,202

Resolution Revenue 2,557,202
 Resolution Expenses 2,557,202



Schedule A

FY23 Budget
DeKalb County, Georgia
Pub Saf & Jud Fac Aut Fund (413)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	479,383		479,385
Transfer from General	295,544	(1)	295,543
Transfer from Police	1,515,472	(1,177,532)	337,940
Transfer from Fire	792,242	-	792,242
Transfer from E911	337,941	(184,444)	153,497
Transfer from STD - Designated	153,497	1,361,975	1,515,472
Total Revenue	3,094,696	(2)	3,094,694
Debt Service	3,094,694	3,000	3,097,694
Total Expenses	3,094,694	3,000	3,097,694
Total Reserves	479,385		476,385

Months Exp Rsrv 1.8
 Resolution Revenue 3,574,079
 Resolution Expenses 3,574,079

Schedule A

FY23 Budget
DeKalb County, Georgia
Rental Motor Vehicle Fund (280)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	168,341		-
Taxes	725,000	225,000	950,000
Total Revenue	725,000		950,000
Transfer to Designated Services Fund	893,341	56,659	950,000
Total Expenses	893,341		950,000
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	950,000
Resolution Expenses	950,000

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

FY23 Budget
DeKalb County, Georgia
Risk Management Fund (631)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	3,742,599		-
Charges for Services	14,360,826	1,037,948	15,398,774
Payroll Liabilities	115,336,215	295,969	115,632,184
Total Revenue	129,697,041	1,333,917	131,030,958
Risk Management	127,997,454	3,033,504	131,030,958
Total Expenses	127,997,454	3,033,504	131,030,958
Budgetary Reserve	5,442,187		-
Total Reserves	5,442,187	-	-

Months Exp Rsrv	-
Resolution Revenue	131,030,958
Resolution Expenses	131,030,958

Schedule A

FY23 Budget
DeKalb County, Georgia
Sanitation Fund (541)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	2,218,033		-
Charges for Services	79,053,737	19,514,850	98,568,587
Investment Income	4,500	-	4,500
Miscellaneous	24,500	23,581	48,081
Loan from General Fund	10,000,000	(10,000,000)	-
Total Revenue	89,082,737	9,538,431	98,621,168
Sanitation (Less Reserves & Tran)	80,114,827	4,603,702	84,718,529
Total Recurring Expenses	80,114,827	4,603,702	84,718,529
Transfer to Sanitation CIP	11,185,943	(3,335,943)	7,850,000
Total Non-Recurring Expenses	11,185,943	(3,335,943)	7,850,000
Total Expenses	91,300,770	1,267,759	92,568,529
Ending Fund Balance 12/31	-		6,052,639

Months Exp Rsrv	0.9
Resolution Revenue	98,621,168
Resolution Expenses	98,621,168

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

FY23 Budget
DeKalb County, Georgia
Speed Humps Maint Fund (212)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	1,608,714		1,079,862
Charges for Services	342,723	879	343,602
Total Revenue	342,723	879	343,602
Roads & Drainage - Speed Humps	1,449,241	(1,050,125)	399,116
Total Expenses	1,449,241	(1,050,125)	399,116
Total Reserves	502,196		1,024,348

Months Exp Rsrv 30.8
 Resolution Revenue 1,423,464
 Resolution Expenses 1,423,464

Schedule A

FY23 Budget
DeKalb County, Georgia
Stormwater Operating Fund (581)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	206,459		-
Charges for Services	17,098,420	14,894,024	31,992,444
Total Revenue	17,098,420	14,894,024	31,992,444
Curb Bumping (Beautification)	576,768	1,186,698	1,763,466
Stormwater (Operations)	16,728,111	509,200	17,237,311
Total Expenses	17,304,879	1,695,898	19,000,777
Total Reserves	-		12,991,667

Months Exp Rsrv	8.2
Resolution Revenue	31,992,444
Resolution Expenses	31,992,444

The Stormwater Fund's revenue projections are based on a recommended fee increase from \$4 per month to \$8 per month.

Schedule A

FY23 Budget
DeKalb County, Georgia
Street Light Fund (211)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	(205,411)		-
Charges for Services	4,604,872	54,674	4,659,546
Total Revenue	4,604,872	54,674	4,659,546
Transportation - Street Lights	4,399,461	260,085	4,659,546
Total Expenses	4,399,461	260,085	4,659,546
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	4,659,546
Resolution Expenses	4,659,546

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.

Schedule A

FY23 Budget
DeKalb County, Georgia
Urban Redev. Agency (414)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	173,988		118,063
IRS Subsidy	113,183	(11,224)	101,959
Transfer from General Fund	495,637	39,437	535,074
Total Revenue	608,820	28,213	637,033
Debt Service	669,519	(14,942)	654,577
Total Expenses	669,519	(14,942)	654,577
Total Reserves	115,663		100,519

Months Exp Rsrv	1.8
Resolution Revenue	755,096
Resolution Expenses	755,096

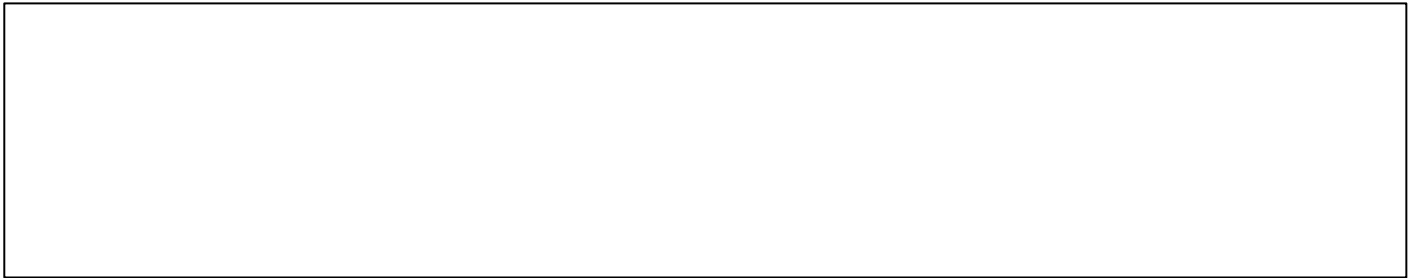
As a bond fund, the fund balance at the end of the year should be adequate when combined with the revenue for January - March to make the April 1 interest payment.

Schedule A

FY23 Budget
DeKalb County, Georgia
Vehicle Maintenance Fund (611)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	(1,519,167)		-
Charges for Services	38,300,000	-	38,300,000
Intergovernmental	200,000	-	200,000
Miscellaneous	450,000	-	450,000
Total Revenue	38,950,000	-	38,950,000
Fleet Management	36,062,336	(1,374,809)	34,687,527
Total Expenses	36,062,336	(1,374,809)	34,687,527
Budgetary Reserve	1,368,497		4,262,473
Total Reserves	1,368,497		4,262,473

Months Exp Rsrv	1.47
Resolution Revenue	38,950,000
Resolution Expenses	38,950,000



Schedule A

FY23 Budget
DeKalb County, Georgia
Vehicle Replacement Fund (621)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	81,554,265		79,070,913
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	46,587,561	110,587,561
Total Expenses	64,000,000	46,587,561	110,587,561
Budgetary Reserve	49,070,913		-
Total Reserves	49,070,913		-

Months Exp Rsrv	-
Resolution Revenue	110,587,561
Resolution Expenses	110,587,561



Schedule A

FY23 Budget
DeKalb County, Georgia
Victim Assistance Fund (206)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	-	-	-
Fines & Forfeitures	442,846	(39,248)	403,598
Intergovernmental	-	-	-
Total Revenue	442,846	(39,248)	403,598
Victim Assistance	442,846	(39,248)	403,598
Total Expenses	442,846	(39,248)	403,598
Total Reserves	-		-

Months Exp Rsrv	-
Resolution Revenue	403,598
Resolution Expenses	403,598

Schedule A

FY23 Budget
DeKalb County, Georgia
Water & Sewer Operating Fund (511)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	72,563,625		66,660,713
Charges for Services	285,245,647	16,400,105	301,645,752
Investment Income	54,557	80,482	135,039
Miscellaneous	44,588	104,785	149,373
Other Financing Sources	877,850	401,421	1,279,271
Total Revenue	286,222,642	16,986,793	303,209,435
Finance	17,434,290	4,597,006	22,031,296
Watershed Management	292,342,450	18,379,770	310,722,220
Total Expenses	309,776,740	22,976,776	332,753,516
Budgetary Reserve	49,009,527		37,116,632
Total Reserves	49,009,527		37,116,632

Months Exp Rsrv 1.3
 Resolution Revenue 369,870,148
 Resolution Expenses 369,870,148

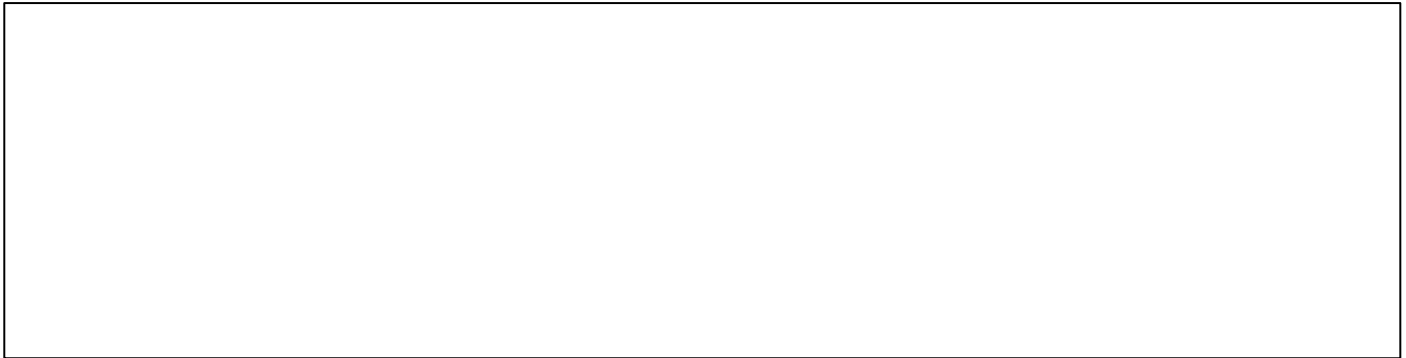
The Chief Executive Officer or his / her designee has the authority to adjust the budgeted Transfer to Renewal and Extension based on actual revenues and expenditures. This action may require a corresponding adjustment in other budgeted revenue, expenses, or fund balance, but may not increase operational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

Schedule A

FY23 Budget
DeKalb County, Georgia
W&S Debt Svc Bond Fund (514)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	89,432,330		92,542,064
Other Financing Sources	66,588,546	11,911,454	78,500,000
Total Revenue	66,588,546	11,911,454	78,500,000
Debt Service	66,368,845	12,131,155	78,500,000
Total Expenses	66,368,845	12,131,155	78,500,000
Budgetary Reserve	89,652,031		92,542,064
Total Reserves	89,652,031		92,542,064

Months Exp Rsrv	14.1
Resolution Revenue	171,042,064
Resolution Expenses	171,042,064



Schedule A

FY23 Budget
DeKalb County, Georgia
Workers Compensation Fund (632)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	(1,156,371)	52,581	52,581
Charges for Services	9,442,580	345,186	9,787,766
Total Revenue	9,442,580	345,186	9,787,766
Workers Compensation	8,286,209	1,554,138	9,840,347
Total Expenses	8,286,209	1,554,138	9,840,347
Budgetary Reserve	-	-	-
Total Reserves	-	-	-

Months Exp Rsrv	-
Resolution Revenue	9,840,347
Resolution Expenses	9,840,347

Schedule A

FY23 Budget
DeKalb County, Georgia
Kensington TAD Fund (218)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	965,999		965,999
Due from other governments	-	4,415,043	4,415,043
Total Revenue	-	4,415,043	4,415,043
Budgetary Reserve	965,999		5,381,042
Total Reserves	965,999		5,381,042

Months Exp Rsrv	N/A
Resolution Revenue	5,381,042
Resolution Expenses	5,381,042

The County has four (4) tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD (established on 12/13/22). These revenues are restricted and used to pay for the redevelopment costs that provide substantial public benefit in accordance with the various redevelopment plans. The Development Authority of DeKalb County (Decide DeKalb) has the administrative rights to finance certain redevelopment activities in the regional area at the discretion of the County. The TAD funds are reported by Decide DeKalb as custodial funds since they are holding the funds until they can be used for development but the funds are generated from the tax that is set by the County.

The following taxes were approved with the 2022 Tax Digest for this TAD:

- T104** TAD 1 Kensington (Unincorporated) \$2,556,359 (M&O 2,556, Bond \$62,184)
- T114** TAD 1 Kensington (Avondale) \$135,708 (M&O \$135,708; Bond \$0)
- T114A** TAD 1 Kensington (Avondale Annex) \$1,722,976 (M&O \$1,722,976; Bond \$0)

Schedule A

FY23 Budget
DeKalb County, Georgia
Columbia Dr Fund (219)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	794,197		794,197
Due from other governments	-	889,223	889,223
Total Revenue	-	889,223	889,223
Budgetary Reserve	794,197		1,683,420
Total Reserves	794,197		1,683,420

Months Exp Rsrv	N/A
Resolution Revenue	1,683,420
Resolution Expenses	1,683,420

The County has four (4) tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD (established on 12/13/22). These revenues are restricted and used to pay for the redevelopment costs that provide substantial public benefit in accordance with the various redevelopment plans. The Development Authority of DeKalb County (Decide DeKalb) has the administrative rights to finance certain redevelopment activities in the regional area at the discretion of the County. The TAD funds are reported by Decide DeKalb as custodial funds since they are holding the funds until they can be used for development but the funds are generated from the tax that is set by the County.

The following taxes were approved with the 2022 Tax Digest for this TAD:

T204 TAD 2 Avondale (Unincorporated) \$889,223 (M&O \$868,218; Bond \$21,005)

Schedule A

FY23 Budget
DeKalb County, Georgia
Druid Hills TAD Fund (220)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	3,178,195		3,178,195
Due From Other Governments	-	3,869,223	3,869,223
Total Revenue	-	3,869,223	3,869,223
Budgetary Reserve	3,178,195		7,047,418
Total Reserves	3,178,195		7,047,418

Months Exp Rsrv	#DIV/0!
Resolution Revenue	7,047,418
Resolution Expenses	7,047,418

The County has four (4) tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD (established on 12/13/22). These revenues are restricted and used to pay for the redevelopment costs that provide substantial public benefit in accordance with the various redevelopment plans. The Development Authority of DeKalb County (Decide DeKalb) has the administrative rights to finance certain redevelopment activities in the regional area at the discretion of the County. The TAD funds are reported by Decide DeKalb as custodial funds since they are holding the funds until they can be used for development but the funds are generated from the tax that is set by the County.

The following taxes were approved with the 2022 Tax Digest for this TAD:

T304 TAD 3 Briarcliff (Unincorporated) \$1,252,399 (M&O \$1,222,900; Bond \$29,499)
T320, T320A, T320B TAD 3 Briarcliff (Brookhaven) \$3,869,223 (M&O \$2,519,040; Bond \$97,784)

Schedule A

FY23 Budget
DeKalb County, Georgia
Market Square TAD Fund (TBD)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	-		-
Due from Other Governments	-	38,044,400	38,044,400
Total Revenue	-	38,044,400	38,044,400
	-	-	
Recurring Expenses	-	-	-
	-		38,044,400
Budgetary Reserve	-		38,044,400
Total Reserves	-		38,044,400

Months Exp Rsrv	#DIV/0!
Resolution Revenue	38,044,400
Resolution Expenses	38,044,400

The DeKalb County Tax Allocation District (TAD) Number Four: Market Square TAD and the DeKalb County Tax Allocation District Number Four: Market Square TAD Redevelopment Plan were established by resolution of the Board of Commissioners on 12/13/22. It was conceived to capture the incremental value of the redevelopment of the North DeKalb Mall and adjacent properties and re-channel those revenues into projects to enhance the area and its amenities, provide improved infrastructure and amenities, address and mitigate impacts from redevelopment and catalyze further area improvement.

The base value of the 105 parcels in the TAD, frozen at \$45.8 million through the 25-year proposed life of the TAD, would continue to generate approximately \$22.9 million in property tax revenue to the tax Funds of DeKalb County and approximately \$26.4 million in property tax revenue to the DeKalb County Schools District over the 25-year projected life of the TAD.

Schedule A

FY23 Budget
DeKalb County, Georgia
ARP Fund (230)

	FY22 Budget	Change	Amended FY23
Intergovernmental		104,487,161	104,487,161
Total Revenue	-	104,487,161	104,487,161
American Rescue Plan Act		104,467,161	104,467,161
Recurring Expenses	-	104,467,161	104,467,161

DeKalb County, Georgia - FY23 Recommended Budget Control Sheet

Fund/Department		FY22 Current Budget	FY23 Base	Base Adjustments	Operating Enhancements	Capital Enhancements	FY23 Total	Change (\$) FY22/23	Change (%) FY 22/23
Designated Fund (271)									
09300	Debt Service	153,348	155,994	149	-	-	156,143	2,795	1.8%
09000	Contributions	500,000	-	-	-	6,200,000	6,200,000	5,700,000	1140.0%
09100	Non-Departmental	6,392,392	6,392,392	-	-	-	6,392,392	-	0.0%
06100	Parks	27,801,763	20,782,462	137,222	2,036,742	-	22,956,426	(4,845,337)	-17.4%
09700	Pension Allocation	0	-	-	-	-	-	-	NA
05700	Roads & Drainage	20,785,318	17,866,781	-	1,751,000	-	19,617,781	(1,167,537)	-5.6%
05400	Transportation	6,123,176	5,090,381	160,259	29,894	-	5,280,534	(842,642)	-13.8%
Total Designated Fund (271) less reserves		61,755,997	50,288,010	297,630	3,817,636	6,200,000	60,603,276	(1,152,721)	-1.9%
Projected Ending Fund Balance		9,776,993					9,052,110		
Designated Fund (271) Total Bottom Line		71,532,990	50,288,010				69,655,386		
Unincorporated Fund (272)									
05800	Beautification	8,145,698	8,277,748	-	98,565	-	8,376,313	230,615	2.8%
05900	Code	5,749,875	5,081,475	520,134	1,004,990	-	6,606,599	856,724	14.9%
09000	Contributions	500,000	-	-	-	1,000,000	1,000,000	500,000	100.0%
09100	Non-Departmental	4,075,356	4,075,356	-	500,000	-	4,575,356	500,000	12.3%
09700	Pension Allocation	-	-	-	-	-	-	-	NA
05100	Planning & Sustainability	2,669,631	2,358,117	54,436	534,714	-	2,947,267	277,636	10.4%
03700	State Court - Division B	7,222,503	6,716,812	1,144,862	358,227	-	8,219,901	997,398	13.8%
Total Unincorporated Fund (272) less reserves		28,363,063	26,509,508	1,719,432	2,496,496	1,000,000	31,725,436	3,362,373	11.9%
Projected Ending Fund Balance		4,316,856					4,604,239		
Unincorporated Fund (272) Total Bottom Line		32,679,919	26,509,508				36,329,675		
Hospital/Grady Fund (273)									
09500	Grady Subsidy	16,617,952	13,417,952	-	-	-	13,417,952	(3,200,000)	-19.3%
09500	Grady Debt	2,687,225	2,672,748	-	-	-	2,672,748	(14,477)	-0.5%
09500	Other Professional Services	20,000	20,000	-	-	-	20,000	-	0.0%
Total Hospital/Grady Fund (273) less reserves		19,325,177	16,110,700	-	-	-	16,110,700	(3,214,477)	-16.6%
Projected Ending Fund Balance							987,378		
Hospital/Grady Fund (273) Total Bottom Line		19,325,177	16,110,700				17,098,078		

DeKalb County, Georgia - FY23 Recommended Budget Control Sheet

Fund/Department	FY22 Current Budget	FY23 Base	Base Adjustments	Operating Enhancements	Capital Enhancements	FY23 Total	Change (\$) FY22/23	Change (%) FY 22/23
Police Fund (274)								
09000 Contributions	285,120	-	-	-	-	-	(285,120)	-100.0%
09300 Debt	1,515,472	1,515,472	-	-	-	1,515,472	-	0.0%
09100 Non-Departmental	12,506,667	11,710,116	-	-	-	11,710,116	(796,551)	-6.4%
09700 Pension Allocation	-	-	-	-	-	-	-	NA
04600 Police	114,301,356	111,006,523	9,651,838	2,335,947	-	122,994,309	8,692,953	7.6%
Total Police Fund (274) less reserves	128,608,615	124,232,111	9,651,838	2,335,947	-	136,219,897	7,611,282	5.9%
Projected Ending Fund Balance						22,736,902		
Police Fund (274) Total Bottom Line	128,608,615	124,232,111				158,956,799		
Countywide Debt Fund (410)								
09300 Debt	-	390,005	-	-	-	390,005	390,005	NA
Total Countywide Debt Fund (410) less reserves	-	390,005	-	-	-	390,005	390,005	NA
Projected Ending Fund Balance						-		
Countywide Debt Fund (410) Total Bottom Line	-	390,005				390,005		
Unincorporated Debt Fund (411)								
09300 Debt	15,346,538	15,346,538	(49,253)	-	-	15,297,286	(49,253)	-0.3%
Total Unincorporated Debt Fund (411) less reserves	15,346,538	15,346,538	(49,253)	-	-	15,297,286	(49,253)	-0.3%
Projected Ending Fund Balance						507,258		
Unincorporated Debt Fund (411) Total Bottom Line	15,977,634	15,346,538				15,804,544		
Tax Funds Grand Total								
Operations	806,106,190	744,289,327	58,253,210	36,577,486	38,913,071	878,033,093	71,926,903	8.9%
Projected Ending Fund Balance	109,325,673	-				147,045,401		
Tax Funds Total Bottom Line	915,431,863	744,289,327				1,025,078,494		
Special Revenue Funds								
Development Fund (201)								
05100 Planning & Sustainability	11,331,286	11,659,384	150,000	1,125,780	-	12,935,164	1,603,878	14.2%
Total Development Fund (201) less reserves	11,331,286	11,659,384	150,000	1,125,780	-	12,935,164	1,603,878	14.2%
Projected Ending Fund Balance						1,035,472		
Development Fund (201) Total Bottom Line	11,331,286	11,659,384				13,970,636		
DCTV/PEG Fund (203)								
00100 DCTV / PEG Fund	455,597	207,051	-	1,546	-	208,597	(247,000)	-54.2%
Total PEG (Cable TV) (203) less reserves	455,597	207,051	-	1,546	-	208,597	(247,000)	-54.2%
Projected Ending Fund Balance						-		
DCTV/PEG Fund (203) Total Bottom Line	455,597	207,051				208,597		

DeKalb County, Georgia - FY23 Recommended Budget Control Sheet

Fund/Department	FY22 Current Budget	FY23 Base	Base Adjustments	Operating Enhancements	Capital Enhancements	FY23 Total	Change (\$) FY22/23	Change (%) FY 22/23
Hotel/Motel Tax Fund (275) Total Bottom Line	4,844,421	4,844,421				4,800,000		
Rental Car Tax Fund (280)								
10000 Rental Car Tax	893,341	893,341	56,659	-	-	950,000	56,659	6.3%
Total Rental Car Tax Fund (280) less reserves	893,341	893,341	56,659	-	-	950,000	56,659	6.3%
Projected Ending Fund Balance	-	-				-		
Rental Car Tax Fund (280) Total Bottom Line	893,341	893,341				950,000		
Special Revenue Funds Grand Total								
Operations	39,188,310	38,962,650	63,294	1,752,377	91,950	40,870,271	1,681,961	4.3%
Projected Ending Fund Balance	1,389,680					2,715,025		
Special Revenue Funds Total Bottom Line	40,577,990	38,962,650				43,585,296		
Enterprise Funds								
Water & Sewer Operating Fund (511)								
02100 Finance	17,434,290	17,176,334	4,444,155	410,807	-	22,031,296	4,597,006	26.4%
08000 Water & Sewer	292,342,450	285,860,678	17,543,323	7,318,219	-	310,722,220	18,379,770	6.3%
Total Water & Sewer Operating Fund (511) less reserves	309,776,740	303,037,012	21,987,478	7,729,026	-	332,753,516	22,976,776	7.4%
Projected Ending Fund Balance	49,009,527					37,116,632		
Water & Sewer Operating Fund (511) Total Bottom Line	358,786,267	303,037,012				369,870,148		

DeKalb County, Georgia - FY23 Recommended Budget Control Sheet

Fund/Department	FY22 Current Budget	FY23 Base	Base Adjustments	Operating Enhancements	Capital Enhancements	FY23 Total	Change (\$) FY22/23	Change (%) FY 22/23
Watershed Sinking Fund (514)								
08000 Watershed (less Reserves)	66,368,845	78,500,000	-	-	-	78,500,000	12,131,155	18.3%
Total Watershed Sinking Fund (514) less reserves	66,368,845	78,500,000	-	-	-	78,500,000	12,131,155	18.3%
Projected Ending Fund Balance						92,542,064		
Watershed Sinking Fund (514) Total Bottom Line	66,368,845	78,500,000				171,042,064		
Sanitation Operating Fund (541)								
08100 Sanitation (Less Transfers to CIP)	91,300,770	76,540,978	4,360,487	3,817,064	7,850,000	92,568,529	1,267,759	1.4%
Total Sanitation Operating Fund (541) less reserves	91,300,770	76,540,978	4,360,487	3,817,064	7,850,000	92,568,529	1,267,759	1.4%
Projected Ending Fund Balance						6,052,639		
Sanitation Operating Fund (541) Total Bottom Line	91,300,770	76,540,978				98,621,168		
Airport Operating Fund (551)								
08200 Airport (Operations)	5,979,589	6,045,620	-	100,532	250,004	6,396,156	416,567	7.0%
Total Airport Operating Fund (551) less reserves	5,979,589	6,045,620	-	100,532	250,004	6,396,156	416,567	7.0%
Projected Ending Fund Balance	11,808,619					13,156,729		
Airport Operating Fund (551) Total Bottom Line	17,788,208	6,045,620				19,552,885		
Stormwater Operating Fund (581)								
05800 Curb Bumping (Beautification)	576,768	970,304	48,914	744,248	-	1,763,466	1,186,698	
06700 Stormwater (Operations)	16,728,111	16,758,645	-	478,666	-	17,237,311	509,200	3.0%
Total Stormwater Operating Fund (581) less reserves	17,304,879	17,728,949	48,914	1,222,914	-	19,000,777	1,695,898	9.8%
Projected Ending Fund Balance						12,991,667		
Stormwater Operating Fund (581) Total Bottom Line	17,304,879	17,728,949				31,992,444		
Enterprise Funds Grand Total								
Operations	490,730,823	481,852,559	26,396,879	12,869,536	8,100,004	529,218,978	38,488,155	7.8%
Projected Ending Fund Balance	60,818,146					161,859,731		
Enterprise Funds Total Bottom Line	551,548,969	481,852,559				691,078,709		
Internal Services Fund								
Fleet - Vehicle Maintenance Fund (611)								
01200 Fleet	36,062,336	33,558,869	11,000	1,117,658	-	34,687,527	(1,374,809)	-3.8%
Total Fleet - Vehicle Maint. Fund (611) less reserves	36,062,336	33,558,869	11,000	1,117,658	-	34,687,527	(1,374,809)	-3.8%
Projected Ending Fund Balance						4,262,473		

DeKalb County, Georgia - FY23 Recommended Budget Control Sheet

Fund/Department	FY22 Current Budget	FY23 Base	Base Adjustments	Operating Enhancements	Capital Enhancements	FY23 Total	Change (\$) FY22/23	Change (%) FY 22/23
Fleet - Vehicle Maint. Fund (611) Total Bottom Line	36,062,336	33,558,869				38,950,000		
Vehicle Replacement Fund (621)								
01300 Fleet	64,000,000	110,587,561	-	-	-	110,587,561	46,587,561	72.8%
Total Vehicle Replacement Fund (621) less reserves	64,000,000	110,587,561	-	-	-	110,587,561	46,587,561	72.8%
Projected Ending Fund Balance						-		
Vehicle Replacement Fund (621) Total Bottom Line	64,000,000	110,587,561				110,587,561		
Risk Management Fund (631)								
01000 Risk	127,997,454	127,961,656	2,952,117	117,185	-	131,030,958	3,033,504	2.4%
Total Risk Management Fund (631) less reserves	127,997,454	127,961,656	2,952,117	117,185	-	131,030,958	3,033,504	2.4%
Projected Ending Fund Balance						-		
Risk Management Fund (631) Total Bottom Line	127,997,454	127,961,656				131,030,958		
Workers Compensation Fund (632)								
01000 Workers Comp	8,286,209	9,799,227	32,024	9,096	-	9,840,347	1,554,138	18.8%
Total Workers Compensation Fund (632) less reserves	8,286,209	9,799,227	32,024	9,096	-	9,840,347	1,554,138	18.8%
Projected Ending Fund Balance						-		
Workers Compensation Fund (632) Total Bottom Line	8,286,209	9,799,227				9,840,347		
Internal Services Funds Grand Total								
Operations	236,345,999	281,907,313	2,995,141	1,243,939	-	286,146,393	49,800,394	21.1%
Projected Ending Fund Balance						4,262,473		
Internal Services Funds Total Bottom Line	236,345,999	281,907,313				290,408,866		
Revenue Bonds Lease Payment Funds								
Building Authority (Juvenile) Lease Payments (412)								
09300 Debt	3,714,281	3,714,281	(3,746)	-	-	3,710,536	(3,746)	-0.1%
Total Building Authority Lease Payment (412) less reserves	3,714,281	3,714,281	(3,746)	-	-	3,710,536	(3,746)	-0.1%
Projected Ending Fund Balance						82,883		
Building Authority Lease Payments (412) Total Bottom Line	3,714,281	3,714,281				3,793,419		
Public Safety & Judicial Facility Authority Fund (413)								
09300 Debt	3,094,694	3,094,694	3,000	-	-	3,097,694	3,000	0.1%
Total Pub Safe & Jud Fac Authority (413) less reserves	3,094,694	3,094,694	3,000	-	-	3,097,694	3,000	0.1%
Projected Ending Fund Balance						476,385		

DeKalb County, Georgia - FY23 Recommended Budget Control Sheet

Fund/Department	FY22 Current Budget	FY23 Base	Base Adjustments	Operating Enhancements	Capital Enhancements	FY23 Total	Change (\$) FY22/23	Change (%) FY 22/23
Pub Safe & Jud Fac Authority (413) Total Bottom Line	3,094,694	3,094,694				3,574,079		
Urban Redevelopment Agency Bonds Fund (414)								
09300 Debt	669,519	669,519	(14,942)	-	-	654,577	(14,942)	-2.2%
Total Urban Redev Agency Bonds (414) less reserves	669,519	669,519	(14,942)	-	-	654,577	(14,942)	-2.2%
Projected Ending Fund Balance						100,519		
Urban Redev Agency Bonds (414) Total Bottom Line	669,519	669,519				755,096		
Revenue Bond Funds Grand Total								
Operations	7,478,494	7,478,494	(15,688)	-	-	7,462,806	(15,688)	-0.2%
Projected Ending Fund Balance	-					659,787		
Revenue Bond Funds Total Bottom Line	7,478,494	7,478,494				8,122,593		
Operating Funds Grand Total								
Operating Funds Only	1,579,849,816	1,554,490,343	87,692,836	52,443,338	47,105,025	1,741,731,542	161,881,726	10.2%
Projected Ending Fund Balance	171,533,499					316,542,417		
Operating Funds Total Bottom Line	1,751,383,315	1,554,490,343				2,058,273,959		

DeKalb County, Georgia - Tax Funds Rolls Up

FY23 Proposed (December 15, 2022)	Proj Fund Balance	Revenue	Recurring Expenses	Non-recurring Expenses	Total Reserves	Months Reserved	One Month
General Fund (100)	128,526,678	471,167,706	468,792,153	44,683,787	86,218,444	2.2	39,066,013
Fire (270)	23,175,068	98,409,179	103,908,937	400,000	17,275,310	2.0	8,659,078
Designated (271)	15,776,993	53,751,179	54,294,642	6,200,000	9,033,530	2.0	4,524,554
Unincorporated (272)	13,447,817	21,103,673	27,815,563	2,100,000	4,635,927	2.0	2,317,964
Hospital (273)	541,142	16,556,936	16,110,700	-	987,378	0.7	1,342,558
Police (274)	18,675,248	140,019,977	136,003,912	-	22,691,313	2.0	11,333,659
Countywide Bond (410)	390,005	-	-	390,005	-	N/A	-
Unincorp Bond (411)	458,806	15,345,740	15,297,288	-	507,258	0.4	1,274,774
Total Tax Funds	200,991,757	816,354,390	822,223,195	53,773,792	141,349,160	2.1	68,518,600
<i>Active Funds Only</i>	<i>199,601,804</i>	<i>784,451,714</i>	<i>790,815,207</i>	<i>53,383,787</i>	<i>139,854,524</i>	<i>2.1</i>	<i>65,901,267</i>
<i>Police/Desig/Uni Funds</i>	<i>47,900,058</i>	<i>214,874,829</i>	<i>218,114,117</i>	<i>8,300,000</i>	<i>36,360,770</i>	<i>2.0</i>	<i>18,176,176</i>

FY23 Amended (February 24, 2023)	Proj Fund Balance	Revenue	Recurring Expenses	Non-recurring Expenses	Total Reserves	Months Reserved	One Month
General Fund (100)	128,526,678	476,338,929	468,602,298	44,483,074	91,780,235	2.4	39,050,192
Fire (270)	23,175,068	98,803,333	104,201,122	400,000	17,377,279	2.0	8,683,427
Designated (271)	15,776,993	53,878,393	54,403,276	6,200,000	9,052,110	2.0	4,533,606
Unincorporated (272)	13,447,817	22,881,858	27,625,436	4,100,000	4,604,239	2.0	2,302,120
Hospital (273)	541,142	16,556,936	16,110,700	-	987,378	0.7	1,342,558
Police (274)	18,675,248	140,281,551	136,219,897	-	22,736,902	2.0	11,351,658
Countywide Bond (410)	390,005	-	-	390,005	-	N/A	-
Unincorp Bond (411)	458,806	15,345,740	15,297,288	-	507,258	0.4	1,274,774
Total Tax Funds	200,991,757	824,086,740	822,460,017	55,573,079	147,045,401	2.1	68,538,335
<i>Active Funds Only</i>	<i>199,601,804</i>	<i>792,184,064</i>	<i>791,052,029</i>	<i>55,183,074</i>	<i>145,550,765</i>	<i>2.2</i>	<i>65,921,002</i>
<i>Police/Desig/Uni Funds</i>	<i>47,900,058</i>	<i>217,041,802</i>	<i>218,248,609</i>	<i>10,300,000</i>	<i>36,393,251</i>	<i>2.0</i>	<i>18,187,384</i>

FY23 Millage Rates

	Unincorporated	Atlanta	Avondale	Brookhaven	Chamblee	Clarkston	Decatur	Doraville	Dunwoody	Lithonia	Pine Lake	Stone Mountain	Stonecrest	Tucker
General Fund - 100	9.937	9.937	9.937	9.937	9.937	9.937	9.937	9.937	9.937	9.937	9.937	9.937	9.937	9.937
Fire Fund - 270	2.825	-	2.825	2.825	2.825	2.825	-	2.825	2.825	2.825	2.825	2.825	2.825	2.825
Designated Services Fund - 271 (Roads & Transportation)	0.439	-	-	-	-	-	-	-	-	-	-	-	0.439	0.439
Designated Services Fund - 271 (Parks)	0.475	-	-	-	-	-	-	-	-	0.136	0.136	-	-	-
Hospital Fund - 273	0.414	0.414	0.414	0.414	0.414	0.414	0.414	0.414	0.414	0.414	0.414	0.414	0.414	0.414
Police Services Fund – 274 (Basic)	5.702	-	-	-	-	0.601	-	-	-	0.624	0.713	-	5.702	5.702
Police Services Fund – 274 (Non-Basic)	0.556	-	0.071	-	0.029	0.059	0.037	-	-	0.062	0.071	0.053	0.556	0.556
Countywide Bonds - 410	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unincorporated Bonds - 411	0.462	-	-	0.462	-	-	-	-	0.462	-	-	-	0.462	0.462
County Total	20.810	10.351	13.247	13.638	13.205	13.836	10.388	13.176	13.638	13.998	14.096	13.229	20.335	20.335

Schedule A

FY23 Budget
DeKalb County, Georgia
General Fund (100)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	92,441,870		128,526,678
Taxes	214,254,821	19,525,170	233,779,991
HOST / EHOST Sales Taxes	148,790,411	10,305,529	159,095,940
Licenses & Permits	207,192	(3,192)	204,000
Intergovernmental	1,434,141	315,859	1,750,000
Charges for Services	61,131,690	3,834,716	64,966,406
Fines & Forfeitures	9,793,053	(968,053)	8,825,000
Investment Income	253,198	997,488	1,250,686
Miscellaneous	2,083,882	885,467	2,969,349
Other Financing Sources	1,755,766	1,741,791	3,497,557
Total Revenue	439,704,154	36,634,775	476,338,929

Animal Services	6,676,124	172,475	6,848,599
Board of Commissioners	5,188,180	962,138	6,150,318
Budget	1,352,631	81,706	1,434,337
Chief Executive Officer	4,194,272	271,281	4,465,553
Child Advocate	3,432,557	71,522	3,504,079
Citizen Help Center a.k.a. 311	734,585	119,513	854,098
Clerk of Superior Court	11,534,255	848,428	12,382,683
Community Service Board	2,849,057	-	2,849,057
Cooperative Extension	1,301,767	40,848	1,342,615
Debt	9,066,344	(46,716)	9,019,628
DEMA - DeKalb Emerg Mgt Agy	1,209,086	31,679	1,240,765
DFCS	1,598,220	-	1,598,220
District Attorney	26,267,548	5,135,377	31,402,925
Economic Development	1,968,250	190,000	2,158,250
Elections	11,583,990	(2,306,304)	9,277,686
Ethics Board	669,484	205,569	875,053
Facilities	21,932,000	(2,243,809)	19,688,191
Finance	8,879,037	1,146,695	10,025,732
Fire (General Fund)	5,368,428	602,466	5,970,894
Geographic Information Systems	3,235,742	235,282	3,471,024
Health Board	5,720,763	-	5,720,763
Human Resources	5,442,804	314,837	5,757,641
Human Services	7,937,304	1,397,220	9,334,524
Internal Audit	2,333,941	(56,813)	2,277,128
IT	39,010,974	9,082,842	48,093,816
Juvenile Court	9,183,527	970,387	10,153,914
Law	6,310,444	(64,331)	6,246,113
Library	21,674,388	1,436,125	23,110,513
Magistrate Court	6,378,758	3,234,743	9,613,501
Medical Examiner	3,931,843	2,244,067	6,175,910
Non-Departmental	6,659,556	(255,111)	6,404,445
Planning & Sustainability	2,544,878	921,843	3,466,721
Police (General Fund)	8,174,200	18,849	8,193,049
Probate Court	2,799,759	662,447	3,462,206
Property Appraisal	6,735,319	682,338	7,417,657

Schedule A

FY23 Budget
DeKalb County, Georgia
General Fund (100)

	FY22 Budget	Change	Amended FY23
Public Defender	12,529,946	3,663,385	16,193,331
Public Works Director	968,789	(104,723)	864,066
Purchasing	3,841,872	339,117	4,180,989
Sheriff	85,091,614	3,784,300	88,875,914
Solicitor	9,749,100	2,271,235	12,020,335
State Court - Division A	22,450,394	3,412,200	25,862,594
Superior Court	15,324,279	3,545,762	18,870,041
Tax Commissioner	10,490,767	1,256,653	11,747,420
Total Recurring Expenses	424,326,776	44,275,522	468,602,298

Contributions	4,813,747	31,313,071	36,126,818
District Attorney	-	95,250	95,250
Economic Development	-	601,500	601,500
Facilities	2,285,000	(1,885,000)	400,000
Fire (General Fund)	-	800,000	800,000
IT	6,760,000	(6,760,000)	-
Juvenile Court	775,000	(114,825)	660,175
Non-Departmental	12,400,000	(7,200,000)	5,200,000
Purchasing	-	266,148	266,148
Sheriff	112,000	68,000	180,000
State Court - Division A	1,143,000	(1,117,821)	25,179
Tax Commissioner	-	128,004	128,004
Total Non-recurring Expenses	28,288,747	16,194,327	44,483,074

Total Expenses	452,615,523	60,469,849	513,085,372
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Budgetary Reserve	13,576,598	12,249,734	25,826,332
EHOST Reserve	65,953,903	-	65,953,903
Total Reserves	79,530,501		91,780,235

Months Exp Rsv 2.4
 Resolution Revenue 604,865,607
 Resolution Expenses 604,865,607



Schedule A

FY23 Budget
DeKalb County, Georgia
Fire Fund (270)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	10,307,368		23,175,068
Taxes	93,027,701	(7,084,179)	85,943,522
Prior Year Taxes	2,559,535	589,887	3,149,422
Motor Vehicle Title Taxes	4,727,395	(96,110)	4,631,285
Intangible Recording Taxes	1,211,285	229,476	1,440,761
Energy Excise Tax	5,835	6,772	12,607
Charges for Services	2,267,103	22,879	2,289,982
Investment Income	12,083	280,472	292,555
Miscellaneous	(40,395)	-	(40,395)
Transfer from General Fund to Fire	1,083,594	-	1,083,594
Total Revenue	104,854,136	(6,050,803)	98,803,333
Debt	791,474	768	792,242
Fire	84,419,933	9,475,882	93,895,815
Non-Departmental	9,513,065	-	9,513,065
Total Recurring Expenses	94,724,472	9,476,650	104,201,122
Fire	4,900,000	(4,900,000)	-
Contributions	-	400,000	400,000
Total Non-Recurring Expenses	4,900,000	(4,500,000)	400,000
Total Expenses	99,624,472	4,976,650	104,601,122
Budgetary Reserve	15,537,032		17,377,279
Total Reserves	15,537,032		17,377,279

Months Exp Rsrv 2.0
Resolution Revenue 121,978,401
Resolution Expenses 121,978,401



Schedule A

FY23 Budget
DeKalb County, Georgia
Designated Fund (271)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	3,196,147		15,776,993
Ad Valorem Taxes	33,883,460	(18,996,962)	14,886,498
Prior Year Taxes	921,901	150,997	1,072,898
Motor Vehicle Title Taxes	2,527,368	(1,161,941)	1,365,427
Intangible Recording Taxes	878,770	(161,132)	717,638
Energy Excise Tax	3,213	3,729	6,942
Charges for Services	3,728,513	(565,917)	3,162,596
Investment Income	7,271	34,314	41,585
Miscellaneous	123,831	86,512	210,343
Tfr from Unincorp Fund (272)	23,962,516	6,151,950	30,114,466
Tfr from Strmwtr Fund (581)	1,500,000	-	1,500,000
Tfr from Rental Motor Veh Fund (280)	800,000	-	800,000
Total Revenue	68,336,843	(14,458,450)	53,878,393
Debt	153,348	2,795	156,143
Non-Departmental	6,392,392	-	6,392,392
Parks	22,400,150	556,276	22,956,426
Pension	-	-	-
Roads & Drainage (Public Works)	20,785,318	(1,167,537)	19,617,781
Transportation (Public Works)	5,529,569	(249,035)	5,280,534
Total Recurring Expenses	55,260,777	(857,501)	54,403,276
Contributions	500,000	5,700,000	6,200,000
Parks	5,401,613	(5,401,613)	-
Transportation (Public Works)	593,607	(593,607)	-
Total Non-recurring Expenses	6,495,220	(295,220)	6,200,000
Total Expenses	61,755,997	(1,152,721)	60,603,276
Budgetary Reserve	9,776,993		9,052,110
Total Reserves	9,776,993		9,052,110

Months Exp Rsrv	2.0
Resolution Revenue	69,655,386
Resolution Expenses	69,655,386

Schedule A

FY23 Budget
DeKalb County, Georgia
Unincorporated Fund (272)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	4,789,443		13,447,817
Taxes	36,147,050	1,224,564	37,371,614
Licenses & Permits	11,089,896	(542,305)	10,547,591
Fines & Forfeitures	3,213,319	204,706	3,418,025
Miscellaneous	(81,672)	(53,633)	(135,305)
Trf fm Hotel/Motel Fund (275)	1,465,000	310,000	1,775,000
Trf fm Sanitation Fund (541)	19,399	-	19,399
Trf to Designated Fund (271)	(23,962,516)	(6,151,950)	(30,114,466)
Total Revenue	27,890,476	(5,008,618)	22,881,858
Beautification	8,145,698	230,615	8,376,313
Code Compliance	5,749,875	856,724	6,606,599
Non-Departmental	1,975,356	-	1,975,356
Planning & Sustainability	2,669,631	(222,364)	2,447,267
State Court Division B	7,222,503	997,398	8,219,901
Total Expenses	25,763,063	1,862,373	27,625,436
Non-Dept (Reserve for Appropriation)	2,100,000	500,000	2,600,000
Contributions	500,000	500,000	1,000,000
Planning	-	500,000	500,000
Total Non-Recurring Expenses	2,600,000	1,500,000	4,100,000
Total Expenses	28,363,063	3,362,373	31,725,436
Budgetary Reserve	4,316,856		4,604,239
Total Reserves	4,316,856		4,604,239

Months Exp Rsrv 2.0
 Resolution Revenue 36,329,675
 Resolution Expenses 36,329,675



Schedule A

FY23 Budget
DeKalb County, Georgia
Hospital Fund (273)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	1,191,190		541,142
Ad Valorem Taxes	7,415,722	879,796	8,295,518
Prior Year Taxes	385,641	72,154	457,795
Motor Vehicle Title Taxes	349,487	256,760	606,247
Intangible Recording Taxes	380,500	(26,718)	353,782
Energy Excise Tax	3,444	883	4,327
EHOST	7,879,866	(1,300,829)	6,579,037
Charges for Services	219,622	21,345	240,967
Investment Income	12,939	6,324	19,263
Total Revenue	16,647,221	(90,285)	16,556,936
Grady Subsidy	13,417,952	-	13,417,952
Grady Debt	2,687,225	(14,477)	2,672,748
Other Professional Services	20,000	-	20,000
Total Expenses	16,125,177	(14,477)	16,110,700
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>16,110,700</i>
Total Reserves	661,903		987,378

Months Exp Rsrv	0.7
Resolution Revenue	17,098,078
Resolution Expenses	17,098,078

Schedule A

FY23 Budget
DeKalb County, Georgia
Police Fund (274)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	26,231,397		18,675,248
Taxes	122,587,557	15,897,364	138,484,921
Licenses & Permits	9,792	163,160	172,952
Charges for Services	1,222,337	73,965	1,296,302
Investment Income	12,469	289,453	301,922
Miscellaneous	61,000	(35,546)	25,454
Total Revenue	123,893,155	16,388,396	140,281,551
Debt	1,515,472	-	1,515,472
Non-Departmental	12,506,667	(796,551)	11,710,116
Police	114,016,236	8,978,073	122,994,309
Total Recurring Expenses	128,038,375	8,181,522	136,219,897
Contributions	285,120	(285,120)	-
Total Non-recurring Expenses	285,120	(285,120)	-
Total Expenses	128,323,495	7,896,402	136,219,897
Budgetary Reserve	21,801,057		22,736,902
Total Reserves	21,801,057		22,736,902

Months Exp Rsrv 2.0
 Resolution Revenue 158,956,799
 Resolution Expenses 158,956,799

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Schedule A

FY23 Budget
DeKalb County, Georgia
Countywide Bond Fund (410)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	(79,685)		390,005
Taxes	593,771	(593,771)	-
Charges for Services	129,245	(129,245)	-
Total Revenue	723,016	(723,016)	-
Transfer to General Fund	-	390,005	390,005
Total Recurring Expenses	-	390,005	390,005
Budgetary Reserve	643,331		-
Total Reserves	643,331		-

Months Exp Rsrv	-
Resolution Revenue	390,005
Resolution Expenses	390,005

Schedule A

FY23 Budget
DeKalb County, Georgia
Unincorporated Debt Svc (411)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	281,760		458,806
Taxes	15,535,472	(353,487)	15,181,985
Charges for Services	158,776	(5,021)	153,755
Investment Income	1,626	8,374	10,000
Total Revenue	15,695,874	(350,134)	15,345,740
Debt Service	15,346,538	(49,250)	15,297,288
Recurring Expenses	15,346,538	(49,250)	15,297,288
Budgetary Reserve	631,096		507,258
Total Reserves	631,096		507,258

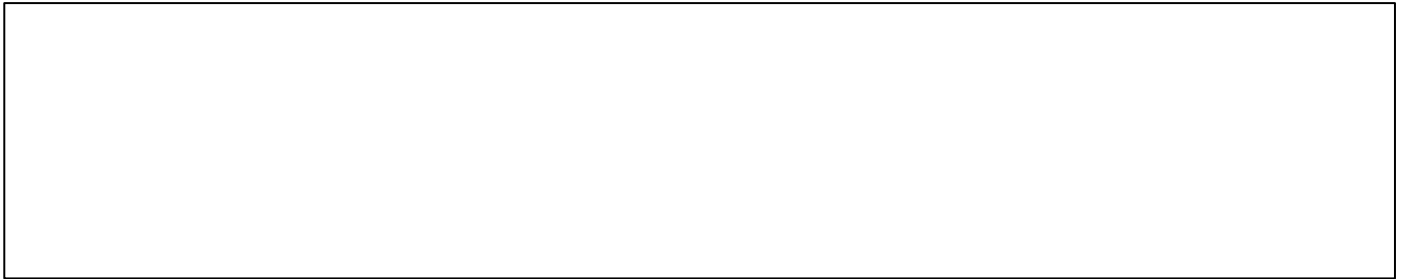
Months Exp Rsrv	0.4
Resolution Revenue	15,804,546
Resolution Expenses	15,804,546

Schedule A

FY23 Budget
DeKalb County, Georgia
Airport Fund (551)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	11,146,833		12,611,510
Miscellaneous	6,641,375	300,000	6,941,375
Total Revenue	6,641,375	300,000	6,941,375
Airport	5,979,589	416,567	6,396,156
Total Expenses	5,979,589	416,567	6,396,156
Budgetary Reserve	11,808,619		13,156,729
Total Reserves	11,808,619		13,156,729

Months Reserved	24.7
Resolution Revenue	19,552,885
Resolution Expenses	19,552,885



Schedule A

FY23 Budget
DeKalb County, Georgia
Bldg Auth Debt Svc Fund (412)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	82,883		82,883
Transfer from General Fund Debt	3,715,188	(4,652)	3,710,536
Total Revenue	3,714,281	(4,652)	3,710,536
Debt Service	3,714,281	(3,745)	3,710,536
Total Expenses	3,714,281	(3,745)	3,710,536
Ending Fund Balance 12/31	82,883		82,883

Months Exp Rsrv	0.3
Resolution Revenue	3,793,419
Resolution Expenses	3,793,419



Schedule A

FY23 Budget
DeKalb County, Georgia
County Jail Fund (204)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	155,154		-
Intergovernmental	39,985	6,348	46,333
Fines & Forfeitures	479,164	32,396	511,560
Total Revenue	519,149	38,744	557,893
County Jail	674,303	(116,410)	557,893
Total Expenses	674,303	(116,410)	557,893
Total Reserves	-		-

Months Exp Reserved	-
Resolution Revenue	557,893
Resolution Expenses	557,893

Schedule A

FY23 Budget
DeKalb County, Georgia
PEG Fund (203)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	418,597		178,597
Miscellaneous (PEG Fund)	37,000	(7,000)	30,000
Total Revenue	37,000	(7,000)	30,000
CEO/DCTV	455,597	(247,000)	208,597
Total Expenses	455,597	(247,000)	208,597
Total Reserves	-		-

Months Exp Rsrv	-
Resolution Revenue	208,597
Resolution Expenses	208,597



Schedule A

FY23 Budget
DeKalb County, Georgia
Development Fund (201)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	8,733,786		7,006,247
Licenses & Permits	6,574,425	367,112	6,941,537
Charges for Services	-	22,852	22,852
Total Revenue	6,574,425	389,964	6,964,389
Planning & Sustainability	11,331,286	1,603,878	12,935,164
Total Expenses	11,331,286	1,603,878	12,935,164
Budgetary Reserve	3,976,925		1,035,472
Total Reserves	3,976,925		1,035,472

Months Exp Rsrv	1.0
Resolution Revenue	13,970,636
Resolution Expenses	13,970,636

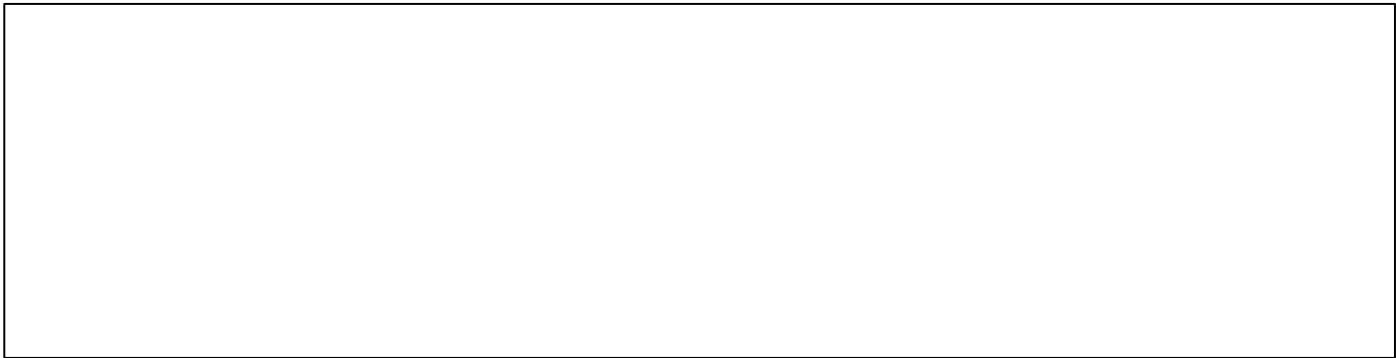


Schedule A

FY23 Budget
DeKalb County, Georgia
Drug Abuse Tre/Ed Fund (209)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	107,819		111,578
Fines & Forfeitures	95,576	7,518	103,094
Total Revenue	95,576	7,518	103,094
Drug Abuse Treatment & Education	91,817	-	91,817
Total Expenses	91,817	-	91,817
Ending Fund Balance 12/31	107,819		122,855

Months Reserved	16.1
Resolution Revenue	214,672
Resolution Expenses	214,672



Schedule A

FY23 Budget
DeKalb County, Georgia
E911 Fund (215)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	1,393,349		1,590,045
Charges for Services	742,000	(182,000)	560,000
Miscellaneous Revenue	11,257,659	292,341	11,550,000
Transfer from Police Fund	1,713,841	(198,369)	1,515,472
Transfer from Fire Fund	489,040	303,202	792,242
Total Revenue	14,202,540	215,174	14,417,714
E911	14,376,205	1,265,881	15,642,086
Total Expenses	14,376,205	1,265,881	15,642,086
Budgetary Reserve	1,219,684		365,673
Total Reserves	1,219,684		365,673

Months Exp Rsrv	0.3
Resolution Revenue	16,007,759
Resolution Expenses	16,007,759

Schedule A

FY23 Budget
DeKalb County, Georgia
Foreclosure Registry Fund (205)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	275,677		275,677
Foreclosure Registry	7,440	12,560	20,000
Vacant Property Fees	15,000	7,000	22,000
Total Revenue	22,440	19,560	42,000
Code Compliance	151,000	-	151,000
Total Expenses	151,000	-	151,000
Budgetary Reserve	147,117		166,677
Total Reserves	147,117		166,677

Months Exp Rsrv	13.2
Resolution Revenue	317,677
Resolution Expenses	317,677

Schedule A

FY23 Budget
DeKalb County, Georgia
Grant Fund (250)

	FY22 Budget	Change	Amended FY23
Intergovernmental	17,471,341	31,268,580	48,739,921
Total Revenue	17,471,341	31,268,580	48,739,921
Grant-in-Aid Programs	17,471,341	31,268,580	48,739,921
Total Expenses	17,471,341	31,268,580	48,739,921

Resolution Revenue	48,739,921
Resolution Expenses	48,739,921

Schedule A

FY23 Budget
DeKalb County, Georgia
Grant Fund (257)

	FY22 Budget	Change	Amended FY23
Intergovernmental	691,656	(539,722)	151,934
Total Revenue	691,656	(539,722)	151,934
Justice Assistance Grant Program	691,656	(539,722)	151,934
Total Expenses	691,656	(539,722)	151,934

Resolution Revenue	151,934
Resolution Expenses	151,934

FY23 Budget
DeKalb County, Georgia
Hotel/Motel Fund (275)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	44,421		-
Taxes	4,800,000	-	4,800,000
Total Revenue	4,800,000	-	4,800,000
DeKalb Convention & Visitors Bureau	1,937,769	(17,769)	1,920,000
Tourism Product Development	968,883	(8,883)	960,000
Transfer to Unincorporated Fund	1,937,769	(17,769)	1,920,000
Total Expenses	4,844,421	(44,421)	4,800,000
Total Reserves	-		-

Months Reserved	-
Resolution Revenue	4,800,000
Resolution Expenses	4,800,000

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.

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

Schedule A

FY23 Budget
DeKalb County, Georgia
Juvenile Services Fund (208)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	61,487		52,497
Charges for Services	19,908	(951)	18,957
Total Revenue	19,908	(951)	18,957
Juvenile Court (Juvenile Services)	78,792	(5,729)	73,063
Total Expenses	78,792	(5,729)	73,063
Ending Fund Balance 12/31	2,603		(1,609)

Months Exp Rsrv	(0.3)
Resolution Revenue	71,454
Resolution Expenses	71,454



Schedule A

FY23 Budget
DeKalb County, Georgia
Law Enf. Conf. Mon. Fund (210)

	FY22 Budget	Change	Amended FY23
Intergovernmental	2,341,459	215,743	2,557,202
Total Revenue	2,341,459	215,743	2,557,202
Law Enforcement Confiscated Funds	2,341,459	215,743	2,557,202
Total Expenses	2,341,459	215,743	2,557,202

Resolution Revenue 2,557,202
 Resolution Expenses 2,557,202

Schedule A

FY23 Budget
DeKalb County, Georgia
Pub Saf & Jud Fac Aut Fund (413)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	479,383		479,385
Transfer from General	295,544	(1)	295,543
Transfer from Police	1,515,472	(1,177,532)	337,940
Transfer from Fire	792,242	-	792,242
Transfer from E911	337,941	(184,444)	153,497
Transfer from STD - Designated	153,497	1,361,975	1,515,472
Total Revenue	3,094,696	(2)	3,094,694
Debt Service	3,094,694	3,000	3,097,694
Total Expenses	3,094,694	3,000	3,097,694
Total Reserves	479,385		476,385

Months Exp Rsrv 1.8
 Resolution Revenue 3,574,079
 Resolution Expenses 3,574,079

Schedule A

FY23 Budget
DeKalb County, Georgia
Rental Motor Vehicle Fund (280)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	168,341		-
Taxes	725,000	225,000	950,000
Total Revenue	725,000		950,000
Transfer to Designated Services Fund	893,341	56,659	950,000
Total Expenses	893,341		950,000
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	950,000
Resolution Expenses	950,000

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

FY23 Budget
DeKalb County, Georgia
Risk Management Fund (631)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	3,742,599		-
Charges for Services	14,360,826	1,037,948	15,398,774
Payroll Liabilities	115,336,215	295,969	115,632,184
Total Revenue	129,697,041	1,333,917	131,030,958
Risk Management	127,997,454	3,033,504	131,030,958
Total Expenses	127,997,454	3,033,504	131,030,958
Budgetary Reserve	5,442,187		-
Total Reserves	5,442,187	-	-

Months Exp Rsrv	-
Resolution Revenue	131,030,958
Resolution Expenses	131,030,958

Schedule A

FY23 Budget
DeKalb County, Georgia
Sanitation Fund (541)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	2,218,033		-
Charges for Services	79,053,737	19,514,850	98,568,587
Investment Income	4,500	-	4,500
Miscellaneous	24,500	23,581	48,081
Loan from General Fund	10,000,000	(10,000,000)	-
Total Revenue	89,082,737	9,538,431	98,621,168
Sanitation (Less Reserves & Tran)	80,114,827	4,603,702	84,718,529
Total Recurring Expenses	80,114,827	4,603,702	84,718,529
Transfer to Sanitation CIP	11,185,943	(3,335,943)	7,850,000
Total Non-Recurring Expenses	11,185,943	(3,335,943)	7,850,000
Total Expenses	91,300,770	1,267,759	92,568,529
Ending Fund Balance 12/31	-		6,052,639

Months Exp Rsrv	0.9
Resolution Revenue	98,621,168
Resolution Expenses	98,621,168

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

FY23 Budget
DeKalb County, Georgia
Speed Humps Maint Fund (212)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	1,608,714		1,079,862
Charges for Services	342,723	879	343,602
Total Revenue	342,723	879	343,602
Roads & Drainage - Speed Humps	1,449,241	(1,050,125)	399,116
Total Expenses	1,449,241	(1,050,125)	399,116
Total Reserves	502,196		1,024,348

Months Exp Rsrv 30.8
 Resolution Revenue 1,423,464
 Resolution Expenses 1,423,464

Schedule A

FY23 Budget
DeKalb County, Georgia
Stormwater Operating Fund (581)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	206,459		-
Charges for Services	17,098,420	14,894,024	31,992,444
Total Revenue	17,098,420	14,894,024	31,992,444
Curb Bumping (Beautification)	576,768	1,186,698	1,763,466
Stormwater (Operations)	16,728,111	509,200	17,237,311
Total Expenses	17,304,879	1,695,898	19,000,777
Total Reserves	-		12,991,667

Months Exp Rsrv	8.2
Resolution Revenue	31,992,444
Resolution Expenses	31,992,444

The Stormwater Fund's revenue projections are based on a recommended fee increase from \$4 per month to \$8 per month.

Schedule A

FY23 Budget
DeKalb County, Georgia
Street Light Fund (211)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	(205,411)		-
Charges for Services	4,604,872	54,674	4,659,546
Total Revenue	4,604,872	54,674	4,659,546
Transportation - Street Lights	4,399,461	260,085	4,659,546
Total Expenses	4,399,461	260,085	4,659,546
Ending Fund Balance 12/31	-		-

Months Exp Rsrv	-
Resolution Revenue	4,659,546
Resolution Expenses	4,659,546

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.

Schedule A

FY23 Budget
DeKalb County, Georgia
Urban Redev. Agency (414)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	173,988		118,063
IRS Subsidy	113,183	(11,224)	101,959
Transfer from General Fund	495,637	39,437	535,074
Total Revenue	608,820	28,213	637,033
Debt Service	669,519	(14,942)	654,577
Total Expenses	669,519	(14,942)	654,577
Total Reserves	115,663		100,519

Months Exp Rsrv	1.8
Resolution Revenue	755,096
Resolution Expenses	755,096

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

FY23 Budget
DeKalb County, Georgia
Vehicle Maintenance Fund (611)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	(1,519,167)		-
Charges for Services	38,300,000	-	38,300,000
Intergovernmental	200,000	-	200,000
Miscellaneous	450,000	-	450,000
Total Revenue	38,950,000	-	38,950,000
Fleet Management	36,062,336	(1,374,809)	34,687,527
Total Expenses	36,062,336	(1,374,809)	34,687,527
Budgetary Reserve	1,368,497		4,262,473
Total Reserves	1,368,497		4,262,473

Months Exp Rsrv	1.47
Resolution Revenue	38,950,000
Resolution Expenses	38,950,000

Schedule A

FY23 Budget
DeKalb County, Georgia
Vehicle Replacement Fund (621)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	81,554,265		79,070,913
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	46,587,561	110,587,561
Total Expenses	64,000,000	46,587,561	110,587,561
Budgetary Reserve	49,070,913		-
Total Reserves	49,070,913		-

Months Exp Rsrv	-
Resolution Revenue	110,587,561
Resolution Expenses	110,587,561



Schedule A

FY23 Budget
DeKalb County, Georgia
Victim Assistance Fund (206)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	-	-	-
Fines & Forfeitures	442,846	(39,248)	403,598
Intergovernmental	-	-	-
Total Revenue	442,846	(39,248)	403,598
Victim Assistance	442,846	(39,248)	403,598
Total Expenses	442,846	(39,248)	403,598
Total Reserves	-		-

Months Exp Rsrv	-
Resolution Revenue	403,598
Resolution Expenses	403,598



Schedule A

FY23 Budget
DeKalb County, Georgia
Water & Sewer Operating Fund (511)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	72,563,625		66,660,713
Charges for Services	285,245,647	16,400,105	301,645,752
Investment Income	54,557	80,482	135,039
Miscellaneous	44,588	104,785	149,373
Other Financing Sources	877,850	401,421	1,279,271
Total Revenue	286,222,642	16,986,793	303,209,435
Finance	17,434,290	4,597,006	22,031,296
Watershed Management	292,342,450	18,379,770	310,722,220
Total Expenses	309,776,740	22,976,776	332,753,516
Budgetary Reserve	49,009,527		37,116,632
Total Reserves	49,009,527		37,116,632

Months Exp Rsrv 1.3
 Resolution Revenue 369,870,148
 Resolution Expenses 369,870,148

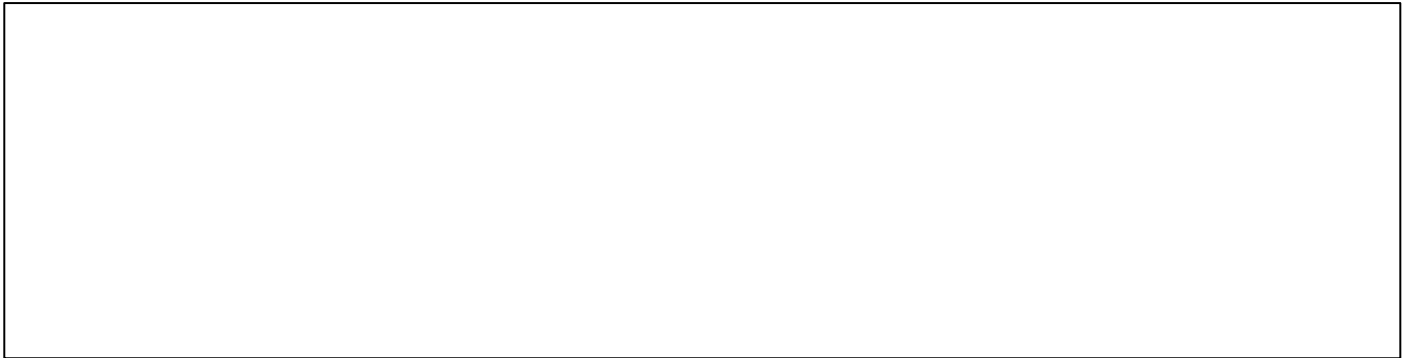
The Chief Executive Officer or his / her designee has the authority to adjust the budgeted Transfer to Renewal and Extension based on actual revenues and expenditures. This action may require a corresponding adjustment in other budgeted revenue, expenses, or fund balance, but may not increase operational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

Schedule A

FY23 Budget
DeKalb County, Georgia
W&S Debt Svc Bond Fund (514)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	89,432,330		92,542,064
Other Financing Sources	66,588,546	11,911,454	78,500,000
Total Revenue	66,588,546	11,911,454	78,500,000
Debt Service	66,368,845	12,131,155	78,500,000
Total Expenses	66,368,845	12,131,155	78,500,000
Budgetary Reserve	89,652,031		92,542,064
Total Reserves	89,652,031		92,542,064

Months Exp Rsrv	14.1
Resolution Revenue	171,042,064
Resolution Expenses	171,042,064



Schedule A

FY23 Budget
DeKalb County, Georgia
Workers Compensation Fund (632)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	(1,156,371)	52,581	52,581
Charges for Services	9,442,580	345,186	9,787,766
Total Revenue	9,442,580	345,186	9,787,766
Workers Compensation	8,286,209	1,554,138	9,840,347
Total Expenses	8,286,209	1,554,138	9,840,347
Budgetary Reserve	-	-	-
Total Reserves	-	-	-

Months Exp Rsrv	-
Resolution Revenue	9,840,347
Resolution Expenses	9,840,347

Schedule A

FY23 Budget
DeKalb County, Georgia
Kensington TAD Fund (218)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	965,999		965,999
Due from other governments	-	4,415,043	4,415,043
Total Revenue	-	4,415,043	4,415,043
Budgetary Reserve	965,999		5,381,042
Total Reserves	965,999		5,381,042

Months Exp Rsrv	N/A
Resolution Revenue	5,381,042
Resolution Expenses	5,381,042

The County has four (4) tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD (established on 12/13/22). These revenues are restricted and used to pay for the redevelopment costs that provide substantial public benefit in accordance with the various redevelopment plans. The Development Authority of DeKalb County (Decide DeKalb) has the administrative rights to finance certain redevelopment activities in the regional area at the discretion of the County. The TAD funds are reported by Decide DeKalb as custodial funds since they are holding the funds until they can be used for development but the funds are generated from the tax that is set by the County.

The following taxes were approved with the 2022 Tax Digest for this TAD:

- T104** TAD 1 Kensington (Unincorporated) \$2,556,359 (M&O 2,556, Bond \$62,184)
- T114** TAD 1 Kensington (Avondale) \$135,708 (M&O \$135,708; Bond \$0)
- T114A** TAD 1 Kensington (Avondale Annex) \$1,722,976 (M&O \$1,722,976; Bond \$0)

Schedule A

FY23 Budget
DeKalb County, Georgia
Columbia Dr Fund (219)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	794,197		794,197
Due from other governments	-	889,223	889,223
Total Revenue	-	889,223	889,223
Budgetary Reserve	794,197		1,683,420
Total Reserves	794,197		1,683,420

Months Exp Rsrv	N/A
Resolution Revenue	1,683,420
Resolution Expenses	1,683,420

The County has four (4) tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD (established on 12/13/22). These revenues are restricted and used to pay for the redevelopment costs that provide substantial public benefit in accordance with the various redevelopment plans. The Development Authority of DeKalb County (Decide DeKalb) has the administrative rights to finance certain redevelopment activities in the regional area at the discretion of the County. The TAD funds are reported by Decide DeKalb as custodial funds since they are holding the funds until they can be used for development but the funds are generated from the tax that is set by the County.

The following taxes were approved with the 2022 Tax Digest for this TAD:

T204 TAD 2 Avondale (Unincorporated) \$889,223 (M&O \$868,218; Bond \$21,005)

Schedule A

FY23 Budget
DeKalb County, Georgia
Druid Hills TAD Fund (220)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	3,178,195		3,178,195
Due From Other Governments	-	3,869,223	3,869,223
Total Revenue	-	3,869,223	3,869,223
Budgetary Reserve	3,178,195		7,047,418
Total Reserves	3,178,195		7,047,418

Months Exp Rsrv	#DIV/0!
Resolution Revenue	7,047,418
Resolution Expenses	7,047,418

The County has four (4) tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD (established on 12/13/22). These revenues are restricted and used to pay for the redevelopment costs that provide substantial public benefit in accordance with the various redevelopment plans. The Development Authority of DeKalb County (Decide DeKalb) has the administrative rights to finance certain redevelopment activities in the regional area at the discretion of the County. The TAD funds are reported by Decide DeKalb as custodial funds since they are holding the funds until they can be used for development but the funds are generated from the tax that is set by the County.

The following taxes were approved with the 2022 Tax Digest for this TAD:

T304 TAD 3 Briarcliff (Unincorporated) \$1,252,399 (M&O \$1,222,900; Bond \$29,499)
T320, T320A, T320B TAD 3 Briarcliff (Brookhaven) \$3,869,223 (M&O \$2,519,040; Bond \$97,784)

Schedule A

FY23 Budget
DeKalb County, Georgia
Market Square TAD Fund (TBD)

	FY22 Budget	Change	Amended FY23
Starting Fund Balance January 1st	-		-
Due from Other Governments	-	38,044,400	38,044,400
Total Revenue	-	38,044,400	38,044,400
	-	-	
Recurring Expenses	-	-	-
	-		38,044,400
Budgetary Reserve	-		38,044,400
Total Reserves	-		38,044,400

Months Exp Rsrv	#DIV/0!
Resolution Revenue	38,044,400
Resolution Expenses	38,044,400

The DeKalb County Tax Allocation District (TAD) Number Four: Market Square TAD and the DeKalb County Tax Allocation District Number Four: Market Square TAD Redevelopment Plan were established by resolution of the Board of Commissioners on 12/13/22. It was conceived to capture the incremental value of the redevelopment of the North DeKalb Mall and adjacent properties and re-channel those revenues into projects to enhance the area and its amenities, provide improved infrastructure and amenities, address and mitigate impacts from redevelopment and catalyze further area improvement.

The base value of the 105 parcels in the TAD, frozen at \$45.8 million through the 25-year proposed life of the TAD, would continue to generate approximately \$22.9 million in property tax revenue to the tax Funds of DeKalb County and approximately \$26.4 million in property tax revenue to the DeKalb County Schools District over the 25-year projected life of the TAD.

Schedule A

FY23 Budget
 DeKalb County, Georgia
ARP Fund (230)

	FY22 Budget	Change	Amended FY23
Intergovernmental		104,487,161	104,487,161
Total Revenue	-	104,487,161	104,487,161
American Rescue Plan Act		104,467,161	104,467,161
Recurring Expenses	-	104,467,161	104,467,161