



DeKalb County
G E O R G I A

FY2023 Budget

As Proposed 12/15/2022

Chief Executive Officer
Michael L. Thurmond

DeKalb County, GA

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 21/23
				Base Adjustment	Operating	CIP			
Tax Funds									
General (100)									
04200	Animal Services	6,676,124	6,825,555	-	17,834	-	6,843,389	167,265	2.5%
00200	Board of Commissioners	5,188,180	5,166,027	782,136	184,333	-	6,132,496	944,316	18.2%
02200	Budget	1,352,631	1,298,864	111,846	17,983	-	1,428,693	76,062	5.6%
00100	Chief Executive Officer	4,194,272	4,037,271	353,337	58,986	-	4,449,594	255,322	6.1%
04000	Child Advocate	3,432,557	2,811,986	632,744	45,520	-	3,490,250	57,693	1.7%
07800	Citizen Help Center (311)	734,585	654,585	188,602	8,882	-	852,069	117,484	16.0%
03600	Clerk of Superior Court	11,534,255	12,018,355	416,899	149,040	-	12,584,294	1,050,039	9.1%
07200	Community Service Board	2,849,057	2,849,057	-	-	-	2,849,057	-	0.0%
09000	Contributions (General Tax)	4,813,747	4,813,747	-	-	36,620,040	41,433,787	36,620,040	760.7%
06900	Cooperative Extension	1,301,767	1,018,218	311,143	10,608	-	1,339,969	38,202	2.9%
09300	Debt Service	9,066,344	9,066,344	(405,091)	-	-	8,661,253	(405,091)	-4.5%
04400	DEMA (Emergency Management)	1,209,086	1,234,542	-	5,480	-	1,240,022	30,936	2.6%
07400	Department of Family & Children (DFCS)	1,598,220	1,598,220	-	-	-	1,598,220	-	0.0%
03900	District Attorney	26,267,548	29,557,653	1,067,942	670,325	-	31,295,920	5,028,372	19.1%
05600	Economic Development	1,968,250	1,908,250	-	600,000	-	2,508,250	540,000	27.4%
02900	Elections	11,583,990	7,605,085	1,053,721	937,045	-	9,595,851	(1,988,139)	-17.2%
00700	Ethics Board	669,484	689,779	-	182,264	-	872,043	202,559	30.3%
01100	Facilities	24,217,000	19,444,820	70,589	182,362	-	19,697,771	(4,519,229)	-18.7%
02100	Finance	8,879,037	9,605,731	4,038	458,595	-	10,068,364	1,189,327	13.4%
04900	Fire (General Fund)	5,368,428	3,770,577	1,850,608	1,300,581	-	6,921,766	1,553,338	28.9%
00800	Geographic Information Systems	3,235,742	3,229,479	193,469	37,141	-	3,460,089	224,347	6.9%
07100	Health Board	5,720,763	5,720,763	-	-	-	5,720,763	-	0.0%
01500	Human Resources	5,442,804	5,521,660	362,968	73,528	-	5,958,156	515,352	9.5%
07500	Human Services	7,937,300	7,884,469	-	1,538,878	-	9,423,347	1,486,047	18.7%
00500	Internal Audit	2,333,941	1,770,035	489,073	26,945	-	2,286,053	(47,888)	-2.1%
01600	IT	45,770,974	38,818,288	8,470,851	982,065	-	48,271,204	2,500,230	5.5%
03400	Juvenile Court	9,958,527	9,745,597	387,565	946,668	-	11,079,830	1,121,303	11.3%
00300	Law	6,310,444	5,849,527	286,136	83,411	-	6,219,074	(91,370)	-1.4%
06800	Libraries	21,674,388	22,539,826	-	559,713	-	23,099,539	1,425,151	6.6%
04800	Magistrate Court	6,378,758	8,557,281	957,746	126,290	-	9,641,317	3,262,559	51.1%
04300	Medical Examiner	3,931,843	3,619,068	2,662,703	103,718	-	6,385,489	2,453,646	62.4%
09100	Non-Departmental	19,059,556	9,304,445	-	-	-	9,304,445	(9,755,111)	-51.2%
09700	Pension Allocation	-	-	-	-	-	-	-	NA
05100	Planning & Sustainability	2,544,878	2,337,044	-	1,177,523	-	3,514,567	969,689	38.1%
04600	Police (General Fund)	8,174,200	8,109,363	-	27,401	-	8,136,764	(37,436)	-0.5%
04100	Probate Court	3,266,568	3,220,024	238,246	49,590	-	3,507,860	241,292	7.4%
02700	Property Appraisal	6,735,319	6,660,871	115,521	239,376	-	7,015,768	280,449	4.2%
04500	Public Defender	12,529,946	14,879,340	1,024,514	235,698	-	16,139,552	3,609,606	28.8%
05500	Public Works Director	968,789	800,146	-	59,675	-	859,821	(108,968)	-11.2%
01400	Purchasing	3,841,872	3,700,518	181,867	258,994	-	4,141,379	299,507	7.8%
03200	Sheriff	85,203,614	81,233,015	5,426,578	180,000	-	86,839,593	1,635,979	1.9%
03800	Solicitor	9,749,100	9,504,777	578,243	1,798,685	-	11,881,705	2,132,605	21.9%
03700	State Court	23,593,394	20,422,992	4,775,308	917,487	-	26,115,787	2,522,393	10.7%
03500	Superior Court	15,324,279	15,425,949	1,018,160	2,322,713	-	18,766,822	3,442,543	22.5%
02800	Tax Commissioner	10,490,767	9,566,646	2,033,883	243,430	-	11,843,959	1,353,192	12.9%
Total General Fund (100) less reserves		453,082,328	424,395,789	35,641,344	16,818,767	36,620,040	513,475,939	60,393,611	13.3%
Projected Ending Fund Balance		88,430,501							
Total General Fund (100) Total Bottom Line		541,512,829	424,395,789				513,475,939		
Fire Fund (270)									
09000	Contributions	-	-	-	-	400,000	400,000	400,000	NA
09300	Debt Service	791,474	791,474	768	-	-	792,242	768	0.1%
04900	Fire	89,319,933	78,996,846	7,911,605	6,695,179	-	93,603,630	4,283,697	4.8%
09100	Non-Departmental	9,513,065	9,513,065	-	-	-	9,513,065	-	0.0%
09700	Pension Allocation	-	-	-	-	-	-	-	NA
Total Fire Fund (270) less reserves		99,624,472	89,301,385	7,912,373	6,695,179	400,000	104,308,937	4,684,465	4.7%
Projected Ending Fund Balance		15,537,032							
Fire Fund (270) Total Bottom Line		115,161,504	89,301,385				104,308,937		

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 21/23
Designated Fund (271)									
09300	Debt Service	153,348	153,348	149	-	-	153,497	149	0.1%
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	20,731,700	137,222	2,036,742	-	22,905,664	(4,896,099)	-17.6%
09700	Pension Allocation	0	-	-	-	-	-	-	NA
05700	Roads & Drainage	20,785,318	17,821,738	-	1,751,000	-	19,572,738	(1,212,580)	-5.8%
05400	Transportation	6,123,176	5,080,347	160,259	29,894	-	5,270,500	(852,676)	-13.9%
Total Designated Fund (271) less reserves		61,755,997	50,179,525	297,630	3,817,636	6,200,000	60,494,791	(1,261,206)	-2.0%
Projected Ending Fund Balance		9,776,993							
Designated Fund (271) Total Bottom Line		71,532,990	50,179,525				60,494,791		
Unincorporated Fund (272)									
05800	Beautification	8,145,698	8,260,950	-	98,565	-	8,359,515	213,817	2.6%
05900	Code	5,749,875	5,059,058	520,134	1,004,990	-	6,584,182	834,307	14.5%
09000	Contributions	500,000	-	-	-	-	-	(500,000)	-100.0%
09100	Non-Departmental	4,075,356	4,075,356	-	-	-	4,075,356	-	0.0%
09700	Pension Allocation	-	-	-	-	-	-	-	NA
05100	Planning & Sustainability	2,669,631	2,403,931	54,436	34,714	-	2,493,081	(176,550)	-6.6%
03700	Traffic Court	7,222,503	6,900,340	1,144,862	358,227	-	8,403,429	1,180,926	16.4%
Total Unincorporated Fund (272) less reserves		28,363,063	26,699,635	1,719,432	1,496,496	-	29,915,563	1,552,500	5.5%
Projected Ending Fund Balance									
Unincorporated Fund (272) Total Bottom Line		28,363,063	26,699,635				29,915,563		
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									
Hospital/Grady Fund (273) Total Bottom Line		19,325,177	16,110,700				16,110,700		

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Fund/Department		FY22 Current Budget	FY23 Base	Base Adjustments	Operating Enhancements	Capital Enhancements	FY23 Total	Change (\$) FY22/23	Change (%) FY 21/23
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	110,790,538	9,651,838	2,335,947	-	122,778,324	8,476,968	7.4%
Total Police Fund (274) less reserves		128,608,615	124,016,126	9,651,838	2,335,947	-	136,003,912	7,395,297	5.8%
Projected Ending Fund Balance							22,691,313		
Police Fund (274) Total Bottom Line		128,608,615	124,016,126				158,695,225		
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									
Unincorporated Debt Fund (411) Total Bottom Line		15,977,634	15,346,538				15,297,286		
Tax Funds Grand Total									
Operations		806,106,190	746,439,703	55,173,364	31,164,025	43,220,040	875,997,133	69,890,943	8.7%
Projected Ending Fund Balance		114,375,622	-				22,691,313		
Tax Funds Total Bottom Line		920,481,812	746,439,703				898,688,446		
Special Revenue Funds									
Development Fund (201)									
05100	Planning & Sustainability	11,331,286	11,632,988	1,094,100	105,563	-	12,832,651	1,501,365	13.2%
Total Development Fund (201) less reserves		11,331,286	11,632,988	1,094,100	105,563	-	12,832,651	1,501,365	13.2%
Projected Ending Fund Balance							1,137,985		
Development Fund (201) Total Bottom Line		11,331,286	11,632,988				13,970,636		
DCTV/PEG Fund (203)									
00100	DCTV / PEG Fund	455,597	481,219	(274,168)	1,546	-	208,597	(247,000)	-54.2%
Total PEG (Cable TV) (203) less reserves		455,597	481,219	(274,168)	1,546	-	208,597	(247,000)	-54.2%
Projected Ending Fund Balance							-		
DCTV/PEG Fund (203) Total Bottom Line		455,597	481,219				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 21/23
County Jail Fund (204)								
10000 Fund Cost Centers	674,303	674,303	(116,410)	-	-	557,893	(116,410)	-17.3%
Total County Jail Fund (204) less reserves	674,303	674,303	(116,410)	-	-	557,893	(116,410)	-17.3%
Projected Ending Fund Balance	-	-	-	-	-	-	-	-
County Jail Fund (204) Total Bottom Line	674,303	674,303				557,893		
Foreclosure Registry Fund (205)								
05800 Beautification	151,000	151,000	-	-	-	151,000	-	0.0%
Total Foreclosure Registry Fund (205) less reserves	151,000	151,000	-	-	-	151,000	-	0.0%
Projected Ending Fund Balance	-	-	-	-	-	166,677	-	-
Foreclosure Registry Fund (205) Total Bottom Line	151,000	151,000				317,677		
Victim Assistance Fund (206)								
03100 Victim Assistance	442,846	770,147	(366,549)	-	-	403,598	(39,248)	-8.9%
Total Victim Assistance Fund (206) less reserves	442,846	770,147	(366,549)	-	-	403,598	(39,248)	-8.9%
Projected Ending Fund Balance	-	-	-	-	-	-	-	-
Victim Assistance Fund (206) Total Bottom Line	442,846	770,147				403,598		
Recreation Fund (207)								
06200 Recreation	-	-	-	-	-	-	-	#DIV/0!
Total Recreation Fund (207) less reserves	-	-	-	-	-	-	-	#DIV/0!
Projected Ending Fund Balance	-	-	-	-	-	-	-	-
Recreation Fund (207) Total Bottom Line	-	-				-		
Juvenile Services Fund (208)								
03400 Juvenile Court	78,792	73,063	-	-	-	73,063	(5,729)	-7.3%
Total Juvenile Services Fund (208) less reserves	78,792	73,063	-	-	-	73,063	(5,729)	-7.3%
Projected Ending Fund Balance	-	-	-	-	-	-	-	-
Juvenile Services Fund (208) Total Bottom Line	78,792	73,063				73,063		
Drug Abuse Treatment Fund (209)								
02500 Drug Abuse	91,817	91,817	-	-	-	91,817	-	0.0%
Total Drug Abuse Treatment Fund (209) less reserves	91,817	91,817	-	-	-	91,817	-	0.0%
Projected Ending Fund Balance	111,578	-	-	-	-	122,855	-	-
Drug Abuse Treatment Fund (209) Total Bottom Line	203,395	91,817				214,672		
Street Lights Fund (211)								
05400 Transportation (Public Works)	4,399,461	4,649,392	-	10,154	-	4,659,546	260,085	5.9%
Total Street Lights Fund (211) less reserves	4,399,461	4,649,392	-	10,154	-	4,659,546	260,085	5.9%
Projected Ending Fund Balance	-	-	-	-	-	-	-	-
Street Lights Fund (211) Total Bottom Line	4,399,461	4,649,392				4,659,546		
Speed Humps Fund (212)								
05700 Public Works - Roads & Drainage	1,449,241	393,956	-	3,929	-	397,885	(1,051,356)	-72.5%
Total Speed Humps Fund (212) less reserves	1,449,241	393,956	-	3,929	-	397,885	(1,051,356)	-72.5%
Projected Ending Fund Balance	-	-	-	-	-	1,290,005	-	-
Speed Humps Fund (212) Total Bottom Line	1,449,241	393,956				1,687,890		
E-911 Fund (215)								
02600 E-911	14,376,205	14,515,379	384,015	572,096	91,950	15,563,440	1,187,235	8.3%
Total E-911 Fund (215) less reserves	14,376,205	14,515,379	384,015	572,096	91,950	15,563,440	1,187,235	8.3%
Projected Ending Fund Balance	1,278,102	-	-	-	-	-	-	-

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 21/23
E-911 Fund (215) Total Bottom Line	15,654,307	14,515,379				15,563,440		
Hotel/Motel Tax Fund (275)								
10000 Hotel/Motel Tax	4,844,421	4,844,421	(44,421)	-	-	4,800,000	(44,421)	-0.9%
Total Hotel/Motel Fund (275) less reserves	4,844,421	4,844,421	(44,421)	-	-	4,800,000	(44,421)	-0.9%
Projected Ending Fund Balance	-	-				-		
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	39,171,026	733,226	693,288	91,950	40,689,490	1,501,180	3.8%
Projected Ending Fund Balance	6,018,521					2,717,522		
Special Revenue Funds Total Bottom Line	45,206,831	39,171,026				43,407,012		
Enterprise Funds								
Water & Sewer Operating Fund (511)								
02100 Finance	17,434,290	17,145,109	4,444,155	410,807	-	22,000,071	4,565,781	26.2%
08000 Water & Sewer	292,342,450	285,585,181	17,543,323	7,053,263	-	310,181,767	17,839,317	6.1%
Total Water & Sewer Operating Fund (511) less reserves	309,776,740	302,730,290	21,987,478	7,464,070	-	332,181,838	22,405,098	7.2%
Projected Ending Fund Balance	49,009,527					42,639,766		
Water & Sewer Operating Fund (511) Total Bottom Line	358,786,267	302,730,290				374,821,604		

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Fund/Department	FY22 Current Budget	FY23 Base	Base Adjustments	Operating Enhancements	Capital Enhancements	FY23 Total	Change (\$) FY22/23	Change (%) FY 21/23
Watershed Sinking Fund (514)								
08000 Watershed (less Reserves)	66,368,845	67,329,667	-	-	-	67,329,667	960,822	1.4%
Total Watershed Sinking Fund (514) less reserves	66,368,845	67,329,667	-	-	-	67,329,667	960,822	1.4%
Projected Ending Fund Balance						97,542,064		
Watershed Sinking Fund (514) Total Bottom Line	66,368,845	67,329,667				164,871,731		
Sanitation Operating Fund (541)								
08100 Sanitation (Less Transfers to CIP)	91,300,770	76,385,846	4,360,487	3,817,064	7,850,000	92,413,397	1,112,627	1.2%
Total Sanitation Operating Fund (541) less reserves	91,300,770	76,385,846	4,360,487	3,817,064	7,850,000	92,413,397	1,112,627	1.2%
Projected Ending Fund Balance								
Sanitation Operating Fund (541) Total Bottom Line	91,300,770	76,385,846				92,413,397		
Airport Operating Fund (551)								
08200 Airport (Operations)	5,979,589	6,067,452	-	100,532	250,004	6,417,988	438,399	7.3%
Total Airport Operating Fund (551) less reserves	5,979,589	6,067,452	-	100,532	250,004	6,417,988	438,399	7.3%
Projected Ending Fund Balance	11,808,619							
Airport Operating Fund (551) Total Bottom Line	17,788,208	6,067,452				6,417,988		
Stormwater Operating Fund (581)								
05800 Curb Bumping (Beautification)	576,768	668,460	48,914	744,248	-	1,461,622	884,854	
06700 Stormwater (Operations)	16,728,111	16,728,111	-	478,666	-	17,206,777	478,666	2.9%
Total Stormwater Operating Fund (581) less reserves	17,304,879	17,396,571	48,914	1,222,914	-	18,668,399	1,363,520	7.9%
Projected Ending Fund Balance						13,324,045		
Stormwater Operating Fund (581) Total Bottom Line	17,304,879	17,396,571				31,992,444		
Enterprise Funds Grand Total								
Operations	490,730,823	469,909,826	26,396,879	12,604,580	8,100,004	517,011,289	26,280,466	5.4%
Projected Ending Fund Balance	150,470,177					153,505,875		
Enterprise Funds Total Bottom Line	641,201,000	469,909,826				670,517,164		
Internal Services Fund								
Fleet - Vehicle Maintenance Fund (611)								
01200 Fleet	36,062,336	33,503,792	11,000	1,117,658	-	34,632,450	(1,429,886)	-4.0%
Total Fleet - Vehicle Maint. Fund (611) less reserves	36,062,336	33,503,792	11,000	1,117,658	-	34,632,450	(1,429,886)	-4.0%
Projected Ending Fund Balance						4,317,550		

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Fund/Department	FY22 Current Budget	FY23 Base	Base Adjustments	Operating Enhancements	Capital Enhancements	FY23 Total	Change (\$) FY22/23	Change (%) FY 21/23
Fleet - Vehicle Maint. Fund (611) Total Bottom Line	36,062,336	33,503,792				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	281,852,236	2,995,141	1,243,939	-	286,091,316	49,745,317	21.0%
Projected Ending Fund Balance						4,317,550		
Internal Services Funds Total Bottom Line	236,345,999	281,852,236				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 21/23
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	675,108					659,787		
Revenue Bond Funds Total Bottom Line	8,153,602	7,478,494				8,122,593		
Operating Funds Grand Total								
Operating Funds Only	1,579,849,816	1,544,851,285	85,282,923	45,705,832	51,411,994	1,727,252,034	147,402,218	9.3%
Projected Ending Fund Balance	354,844,172					183,892,047		
Operating Funds Total Bottom Line	1,934,693,988	1,544,851,285				1,911,144,081		

DeKalb County, Georgia - Tax Funds Rolls Up

FY23 Proposed (December 15, 2022)	Proj Fund Balance	Revenue	Recurring Expenses	Non-recurring Expenses	Budgetary Reserve	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
Active Funds Only	199,601,804	784,451,714	790,815,207	53,383,787	139,854,524	2.1	65,901,267
Police/Desig/Uni Funds	47,900,058	214,874,829	218,114,117	8,300,000	36,360,770	2.0	18,176,176

FY23 Millage Rates

	Unincorporated	Atlanta	Avondale	Brookhaven	Chamblee	Clarkston	Decatur	Doraville	Dunwoody	Lithonia	Pine Lake	Stone Mountain	Stonecrest	Tucker
General Fund - 100	10.084	10.084	10.084	10.084	10.084	10.084	10.084	10.084	10.084	10.084	10.084	10.084	10.084	10.084
Fire Fund - 270	2.805	-	2.805	2.805	2.805	2.805	-	2.805	2.805	2.805	2.805	2.805	2.805	2.805
Designated Services Fund - 271 (Roads & Transportation)	0.407	-	-	-	-	-	-	-	-	-	-	-	0.407	0.407
Designated Services Fund - 271 (Parks)	0.421	-	-	-	-	-	-	-	-	0.137	0.137	-	-	-
Hospital Fund - 273	0.417	0.417	0.417	0.417	0.417	0.417	0.417	0.417	0.417	0.417	0.417	0.417	0.417	0.417
Police Services Fund – 274 (Basic)	5.665	-	-	-	-	0.603	-	-	-	0.625	0.715	-	5.665	5.665
Police Services Fund – 274 (Non-Basic)	0.552	-	0.071	-	0.029	0.060	0.038	-	-	0.062	0.071	0.053	0.552	0.552
Countywide Bonds - 410	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unincorporated Bonds - 411	0.459	-	-	0.459	-	-	-	-	0.459	-	-	-	0.459	0.459
County Total	20.810	10.501	13.377	13.765	13.335	13.969	10.539	13.306	13.765	14.130	14.229	13.359	20.389	20.389

Schedule A

FY23 Budget
DeKalb County, Georgia
General Fund (100)

	FY22 Budget	Change	Recommended 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	(4,226)	202,966
Intergovernmental	1,434,141	93,833	1,527,974
Charges for Services	61,131,690	1,934,716	63,066,406
Fines & Forfeitures	9,793,053	(1,360,657)	8,432,396
Investment Income	253,198	277,488	530,686
Miscellaneous	2,083,882	885,467	2,969,349
Other Financing Sources	1,755,766	(193,767)	1,561,999
Total Revenue	439,704,154	31,463,552	471,167,706
Animal Services	6,676,124	167,265	6,843,389
Board of Commissioners	5,188,180	944,316	6,132,496
Budget	1,352,631	76,062	1,428,693
Chief Executive Officer	4,194,272	255,322	4,449,594
Child Advocate	3,432,557	57,693	3,490,250
Citizen Help Center a.k.a. 311	734,585	117,484	852,069
Clerk of Superior Court	11,534,255	1,050,039	12,584,294
Community Service Board	2,849,057	-	2,849,057
Cooperative Extension	1,301,767	38,202	1,339,969
Debt	9,066,344	(405,091)	8,661,253
DEMA - DeKalb Emerg Mgt Agy	1,209,086	30,936	1,240,022
DFCS	1,598,220	-	1,598,220
District Attorney	26,267,548	5,028,372	31,295,920
Economic Development	1,968,250	540,000	2,508,250
Elections	11,583,990	(1,988,139)	9,595,851
Ethics Board	669,484	202,559	872,043
Facilities	21,932,000	(2,234,229)	19,697,771
Finance	8,879,037	1,189,327	10,068,364
Fire (General Fund)	5,368,428	1,553,338	6,921,766
Geographic Information Systems	3,235,742	224,347	3,460,089
Health Board	5,720,763	-	5,720,763
Human Resources	5,442,804	515,352	5,958,156
Human Services	7,937,304	1,486,043	9,423,347
Internal Audit	2,333,941	(47,888)	2,286,053
IT	39,010,974	9,260,230	48,271,204
Juvenile Court	9,183,527	1,896,303	11,079,830
Law	6,310,444	(91,370)	6,219,074
Library	21,674,388	1,425,151	23,099,539
Magistrate Court	6,378,758	3,262,559	9,641,317
Medical Examiner	3,931,843	2,453,646	6,385,489
Non-Departmental	6,659,556	(605,111)	6,054,445
Planning & Sustainability	2,544,878	969,689	3,514,567
Police (General Fund)	8,174,200	(37,436)	8,136,764
Probate Court	2,799,759	708,101	3,507,860

Schedule A

FY23 Budget
DeKalb County, Georgia
General Fund (100)

	FY22 Budget	Change	Recommended FY23
Property Appraisal	6,735,319	280,449	7,015,768
Public Defender	12,529,946	3,609,606	16,139,552
Public Works Director	968,789	(108,968)	859,821
Purchasing	3,841,872	299,507	4,141,379
Sheriff	85,091,614	1,747,979	86,839,593
Solicitor	9,749,100	2,132,605	11,881,705
State Court	22,450,394	3,665,393	26,115,787
Superior Court	15,324,279	3,442,543	18,766,822
Tax Commissioner	10,490,767	1,353,192	11,843,959
Total Recurring Expenses	424,326,776	44,465,377	468,792,153

Contributions	4,813,747	36,620,040	41,433,787
Facilities	2,285,000	(2,285,000)	-
IT	6,760,000	(6,760,000)	-
Juvenile Court	775,000	(775,000)	-
Non-Departmental	12,400,000	(9,150,000)	3,250,000
Sheriff	112,000	(112,000)	-
State Court	1,143,000	(1,143,000)	-
Total Non-recurring Expenses	28,288,747	16,395,040	44,683,787

Total Expenses	452,615,523	60,860,417	513,475,940
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Budgetary Reserve	13,576,598		20,264,541
EHOST Reserve	65,953,903		65,953,903
Total Reserves	79,530,501	6,687,943	86,218,444

Months Exp Rsrv	2.2
Resolution Revenue	599,694,384
Resolution Expenses	599,694,384

Schedule A

FY23 Budget
DeKalb County, Georgia
Fire Fund (270)

	FY22 Budget	Change	Recommended FY23
Starting Fund Balance January 1st	10,307,368		23,175,068
Taxes	93,027,701	(7,227,148)	85,800,553
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	29,287	41,370
Miscellaneous	(40,395)	-	(40,395)
Transfer from General Fund to Fire	1,083,594	-	1,083,594
Total Revenue	104,854,136	(6,444,957)	98,409,179
Debt	791,474	768	792,242
Fire	84,419,933	9,183,697	93,603,630
Non-Departmental	9,513,065	-	9,513,065
Pension	-	-	-
Total Recurring Expenses	94,724,472	9,184,465	103,908,937
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	4,684,465	104,308,937
Budgetary Reserve	15,537,032		17,275,310
Total Reserves	15,537,032		17,275,310

Months Exp Rsrv 2.0
Resolution Revenue 121,584,247
Resolution Expenses 121,584,247



Schedule A

FY23 Budget
DeKalb County, Georgia
Designated Fund (271)

	FY22 Budget	Change	Recommended FY23
Starting Fund Balance January 1st	3,196,147		15,776,993
Ad Valorem Taxes	33,883,460	(20,275,606)	13,607,854
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	7,303,380	31,265,896
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	(14,585,664)	53,751,179
Debt	153,348	-	153,348
Non-Departmental	6,392,392	-	6,392,392
Parks	22,400,150	505,514	22,905,664
Pension	-	-	-
Roads & Drainage (Public Works)	20,785,318	(1,212,580)	19,572,738
Transportation (Public Works)	5,529,569	(259,069)	5,270,500
Total Expenses	55,260,777	(966,135)	54,294,642
Contributions	500,000	5,700,000	6,200,000
Total Non-recurring Expenses	500,000	5,700,000	6,200,000
Total Expenses	55,760,777	4,733,865	60,494,642
Budgetary Reserve	15,772,213		9,033,530
Total Reserves	15,772,213		9,033,530

Months Exp Rsrv 2.0
 Resolution Revenue 69,528,172
 Resolution Expenses 69,528,172

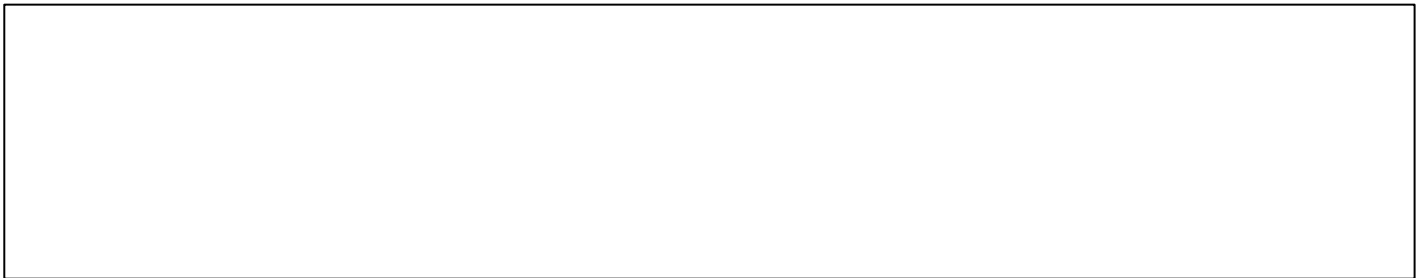


Schedule A

FY23 Budget
DeKalb County, Georgia
Unincorporated Fund (272)

	FY22 Budget	Change	Recommended 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	(787,562)	10,302,334
Fines & Forfeitures	3,213,319	133,208	3,346,527
Miscellaneous	(81,672)	(53,633)	(135,305)
Trf fm Hotel/Motel Fund (275)	1,465,000	-	1,465,000
Trf fm Sanitation Fund (541)	19,399	-	19,399
Trf to Designated Fund (271)	(23,962,516)	(7,303,380)	(31,265,896)
Total Revenue	27,890,476	(6,786,803)	21,103,673
Beautification	8,145,698	213,817	8,359,515
Code Compliance	5,749,875	834,307	6,584,182
Non-Departmental	1,975,356	-	1,975,356
Planning & Sustainability	2,669,631	(176,550)	2,493,081
State Court Division B	7,222,503	1,180,926	8,403,429
Total Expenses	25,763,063	2,052,500	27,815,563
Non-Dept (Reserve for Appropriation)	2,100,000	-	2,100,000
Contributions	500,000	(500,000)	-
Total Non-Recurring Expenses	2,600,000	(500,000)	2,100,000
Total Expenses	28,363,063	1,552,500	29,915,563
Budgetary Reserve	4,316,856		4,635,927
Total Reserves	4,316,856		4,635,927

Months Exp Rsrv 2.0
 Resolution Revenue 34,551,490
 Resolution Expenses 34,551,490



Schedule A

FY23 Budget
DeKalb County, Georgia
Hospital Fund (273)

	Mid-Year FY22	Change	Recommended 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)	-
Total Expenses	19,325,177	(3,214,477)	16,110,700
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	Recommended FY23
Starting Fund Balance January 1st	26,231,397	(7,556,149)	18,675,248
Taxes	122,587,557	15,770,666	138,358,223
Licenses & Permits	9,792	157,760	167,552
Charges for Services	1,222,337	73,965	1,296,302
Investment Income	12,469	159,977	172,446
Miscellaneous	61,000	(35,546)	25,454
Total Revenue	123,893,155	16,126,822	140,019,977
Debt	1,515,472	-	1,515,472
Non-Departmental	12,506,667	(796,551)	11,710,116
Police	114,016,236	8,762,088	122,778,324
Total Recurring Expenses	128,038,375	7,965,537	136,003,912
Contributions	285,120	(285,120)	-
Total Non-recurring Expenses	285,120	(285,120)	-
Total Expenses	128,323,495	7,680,417	136,003,912
Budgetary Reserve	21,801,057	890,256	22,691,313
Total Reserves	21,801,057	890,256	22,691,313

Months Exp Rsrv	2.0
Resolution Revenue	158,695,225
Resolution Expenses	158,695,225



Schedule A

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

	FY22 Budget	Change	Recommended 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	Recommended 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	(703,621)	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	Recommended 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	407,967	6,387,556
Total Expenses	5,979,589	407,967	6,387,556
Budgetary Reserve	11,808,619		13,165,329
Total Reserves	11,808,619		13,165,329

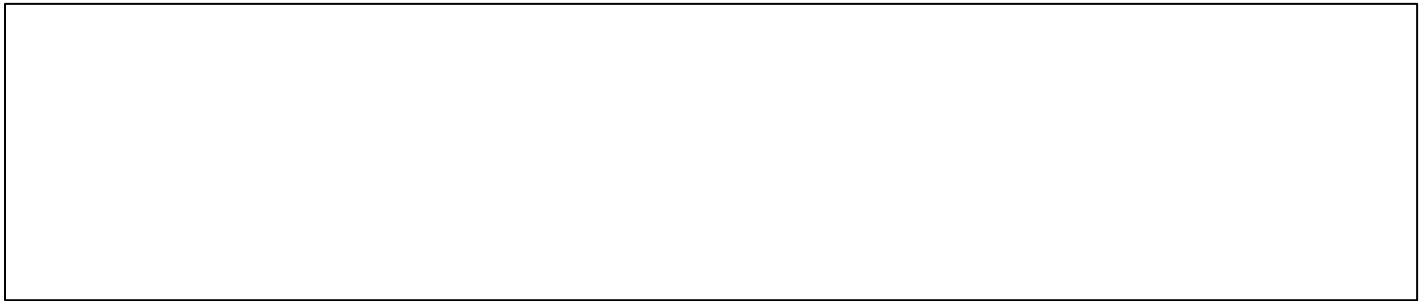
Months Reserved	24.7
Resolution Revenue	19,552,885
Resolution Expenses	19,552,885

Schedule A

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

	FY22 Budget	Change	Recommended 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	Recommended 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	Recommended 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	Recommended 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	1,501,365	12,832,651
Total Expenses	11,331,286	1,501,365	12,832,651
Budgetary Reserve	3,976,925		1,137,985
Total Reserves	3,976,925		1,137,985

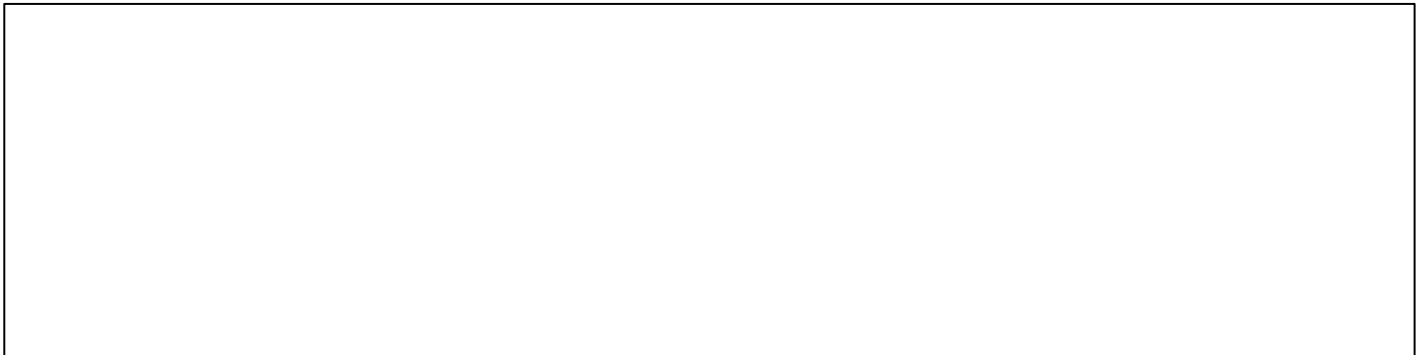
Months Exp Rsrv	1.1
Resolution Revenue	13,970,636
Resolution Expenses	13,970,636

Schedule A

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

	FY22 Budget	Change	Recommended 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	Recommended 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	1,187,235	15,563,440
Total Expenses	14,376,205	1,187,235	15,563,440
Budgetary Reserve	1,219,684		444,319
Total Reserves	1,219,684		444,319

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	Recommended 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	Recommended FY23
Intergovernmental	17,471,341	-	17,471,341
Total Revenue	17,471,341	-	17,471,341
Grant-in-Aid Programs	17,471,341	-	17,471,341
Total Expenses	17,471,341	-	17,471,341

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

Schedule A

FY23 Budget
DeKalb County, Georgia
Grant Fund (257)

	FY22 Budget	Change	Recommended FY23
Intergovernmental	691,656	-	691,656
Total Revenue	691,656	-	691,656
Justice Assistance Grant Program	691,656	-	691,656
Total Expenses	691,656	-	691,656

Resolution Revenue	691,656
Resolution Expenses	691,656

Schedule A

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

	FY22 Budget	Change	Recommended 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 more than

Schedule A

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

	FY22 Budget	Change	Recommended FY23
Starting Fund Balance January 1st	61,487	(7,381)	54,106
Charges for Services	19,908	(951)	18,957
Total Revenue	19,411	(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	2,106		-

Months Exp Rsrv	-
Resolution Revenue	73,063
Resolution Expenses	73,063

Schedule A

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

	FY22 Budget	Change	Recommended FY23
Intergovernmental	2,341,459	-	2,341,459
Total Revenue	2,341,459	-	2,341,459
Law Enforcement Confiscated Funds	2,341,459	-	2,341,459
Total Expenses	2,341,459	-	2,341,459

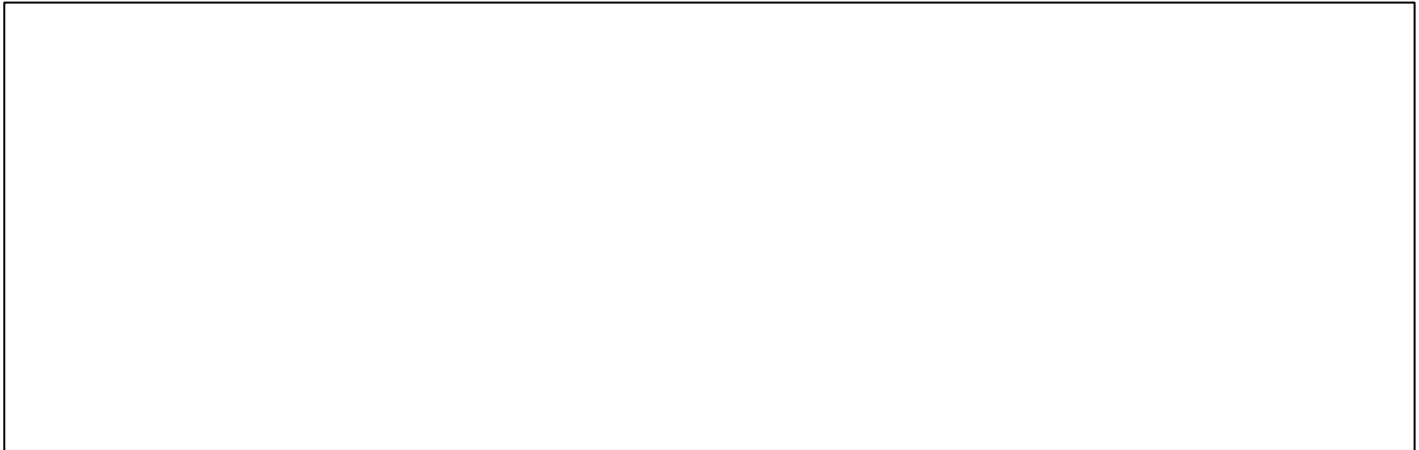
Resolution Revenue	2,341,459
Resolution Expenses	2,341,459

Schedule A

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

	FY22 Budget	Change	Mid-Year FY22
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	Recommended 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	Recommended 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	278,784	115,614,999
Total Revenue	129,697,041	1,316,732	131,013,773
Risk Management	127,997,454	3,016,319	131,013,773
Total Expenses	127,997,454	3,016,319	131,013,773
Budgetary Reserve	5,442,187		-
Total Reserves	5,442,187	-	-

Months Exp Rsrv	-
Resolution Revenue	131,013,773
Resolution Expenses	131,013,773

Schedule A

FY23 Budget
DeKalb County, Georgia
Sanitation Fund (541)

	FY22 Budget	Change	Recommended 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	4,448,570	84,563,397
Total Recurring Expenses	80,114,827	4,448,570	84,563,397
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	1,112,627	92,413,397
Ending Fund Balance 12/31	-		6,207,771

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.

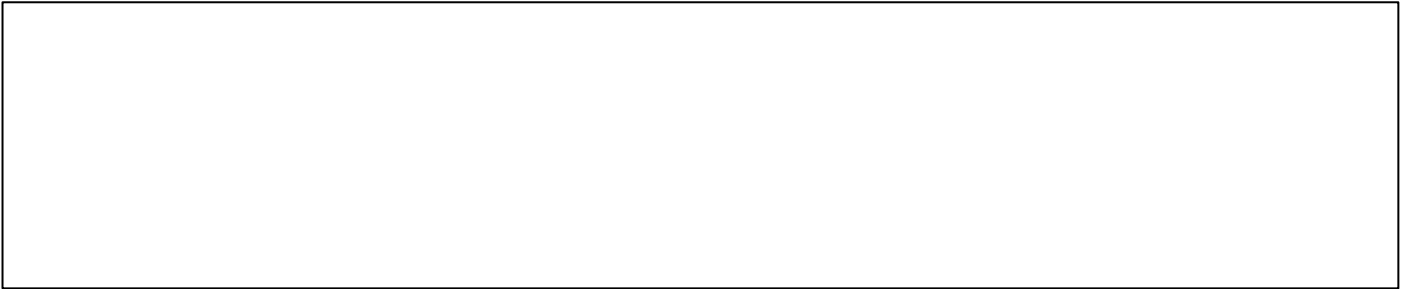
The loan from the General Fund was approved as a line of credit in the FY2021 budget.

Schedule A

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

	FY22 Budget	Change	Recommended FY23
Starting Fund Balance January 1st	1,608,714		1,344,288
Charges for Services	342,723	879	343,602
Total Revenue	342,723	879	343,602
Roads & Drainage - Speed Humps	1,449,241	(1,051,356)	397,885
Total Expenses	1,449,241	(1,051,356)	397,885
Total Reserves	502,196		1,290,005

Months Exp Rsrv 38.9
 Resolution Revenue 1,687,890
 Resolution Expenses 1,687,890



Schedule A

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

	FY22 Budget	Change	Recommended 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	884,854	1,461,622
Stormwater (Operations)	16,728,111	478,666	17,206,777
Total Expenses	17,304,879	1,363,520	18,668,399
Total Reserves	-		13,324,045

Months Exp Rsrv	8.6
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	Recommended 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, which will be presented prior to the mid-year budget amendment.

Schedule A

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

	FY22 Budget	Change	Recommended 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	Recommended 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	(1,429,886)	34,632,450
Total Expenses	36,062,336	(1,429,886)	34,632,450
Budgetary Reserve	1,368,497		4,317,550
Total Reserves	1,368,497		4,317,550

Months Exp Rsrv	1.50
Resolution Revenue	38,950,000
Resolution Expenses	38,950,000

Schedule A

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

	FY22 Budget	Change	Recommended 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	Recommended 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
Watershed Op Fund (511)

	FY22 Budget	Change
Starting Fund Balance January 1st	72,563,625	
Charges for Services	285,245,647	16,400,105
Investment Income	54,557	80,482
Miscellaneous	44,588	104,785
Other Financing Sources	877,850	401,421
Total Revenue	286,222,642	16,986,793
Finance	17,434,290	2,565,781
Watershed Management	292,342,450	17,839,317
Total Expenses	309,776,740	20,405,098
Budgetary Reserve	49,009,527	
Total Reserves	49,009,527	

Months Exp Rsrv
 Resolution Revenue
 Resolution Expenses

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

Schedule A

Recommended FY23

69,612,169

301,645,752

135,039

149,373

1,279,271

303,209,435

20,000,071

310,181,767

330,181,838

42,639,766

42,639,766

1.5

372,821,604

372,821,604

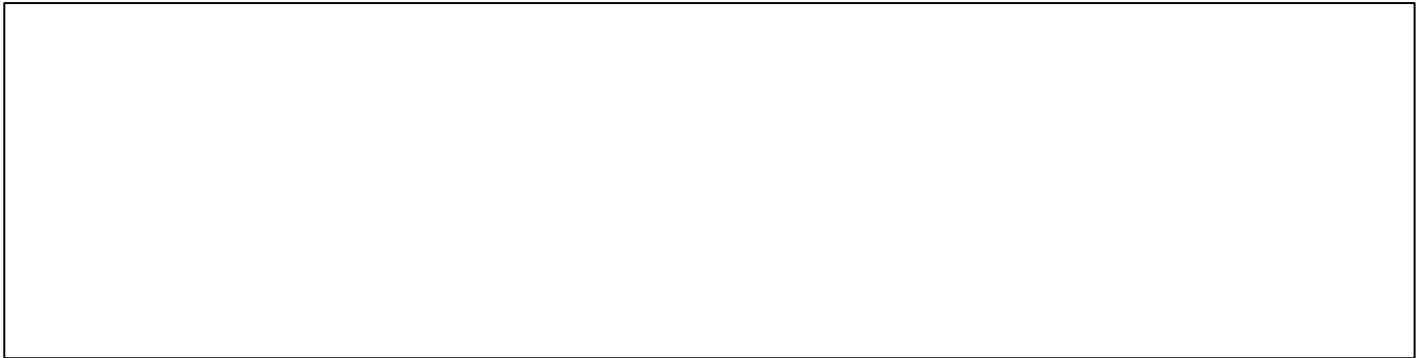
Transfer to Renewal responding operational funding
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Schedule A

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

	FY22 Budget	Change	Recommended FY23
Starting Fund Balance January 1st	89,432,330		89,652,031
Other Financing Sources	66,588,546	8,631,154	75,219,700
Total Revenue	66,588,546	8,631,154	75,219,700
Debt Service	66,368,845	960,822	67,329,667
Total Expenses	66,368,845	960,822	67,329,667
Budgetary Reserve	89,652,031		97,542,064
Total Reserves	89,652,031		97,542,064

Months Exp Rsrv	17.4
Resolution Revenue	164,871,731
Resolution Expenses	164,871,731



Schedule A

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

	FY22 Budget	Change	Recommended FY23
Starting Fund Balance January 1st	(1,156,371)	1,208,952	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



DeKalb County
G E O R G I A

FY2023 Budget

Chief Executive Officer Michael L. Thurmond

Commissioner Robert Patrick – District 1

Commissioner Jeff Rader – District 2

Commissioner Larry Johnson – District 3

Commissioner Steve Bradshaw – District 4

Commissioner Mereda Davis Johnson – District 5

Commissioner Ted Terry – District 6

Commissioner Lorraine Cochran-Johnson – District 7

DeKalb County, GA