

## 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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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
<b>Total Recurring Expenses</b>	<b>424,326,776</b>	<b>44,275,522</b>	<b>468,602,298</b>

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
<b>Total Non-recurring Expenses</b>	<b>28,288,747</b>	<b>16,194,327</b>	<b>44,483,074</b>

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

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

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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
<b>Total Revenue</b>	<b>104,854,136</b>	<b>(6,050,803)</b>	<b>98,803,333</b>
Debt	791,474	768	792,242
Fire	84,419,933	9,475,882	93,895,815
Non-Departmental	9,513,065	-	9,513,065
<b>Total Recurring Expenses</b>	<b>94,724,472</b>	<b>9,476,650</b>	<b>104,201,122</b>
Fire	4,900,000	(4,900,000)	-
Contributions	-	400,000	400,000
<b>Total Non-Recurring Expenses</b>	<b>4,900,000</b>	<b>(4,500,000)</b>	<b>400,000</b>
<b>Total Expenses</b>	<b>99,624,472</b>	<b>4,976,650</b>	<b>104,601,122</b>
Budgetary Reserve	15,537,032		17,377,279
<b>Total Reserves</b>	<b>15,537,032</b>		<b>17,377,279</b>

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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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
<b>Total Revenue</b>	<b>68,336,843</b>	<b>(14,458,450)</b>	<b>53,878,393</b>
<b>Debt</b>	<b>153,348</b>	<b>2,795</b>	<b>156,143</b>
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
<b>Total Recurring Expenses</b>	<b>55,260,777</b>	<b>(857,501)</b>	<b>54,403,276</b>
<b>Contributions</b>	<b>500,000</b>	<b>5,700,000</b>	<b>6,200,000</b>
Parks	5,401,613	(5,401,613)	-
Transportation (Public Works)	593,607	(593,607)	-
<b>Total Non-recurring Expenses</b>	<b>6,495,220</b>	<b>(295,220)</b>	<b>6,200,000</b>
<b>Total Expenses</b>	<b>61,755,997</b>	<b>(1,152,721)</b>	<b>60,603,276</b>
Budgetary Reserve	9,776,993		9,052,110
<b>Total Reserves</b>	<b>9,776,993</b>		<b>9,052,110</b>

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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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)
<b>Total Revenue</b>	<b>27,890,476</b>	<b>(5,008,618)</b>	<b>22,881,858</b>
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
<b>Total Expenses</b>	<b>25,763,063</b>	<b>1,862,373</b>	<b>27,625,436</b>
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
<b>Total Non-Recurring Expenses</b>	<b>2,600,000</b>	<b>1,500,000</b>	<b>4,100,000</b>
<b>Total Expenses</b>	<b>28,363,063</b>	<b>3,362,373</b>	<b>31,725,436</b>
Budgetary Reserve	4,316,856		4,604,239
<b>Total Reserves</b>	<b>4,316,856</b>		<b>4,604,239</b>

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



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**FY23 Budget**  
**DeKalb County, Georgia**  
**Hospital Fund (273)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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
<b>Total Revenue</b>	<b>16,647,221</b>	<b>(90,285)</b>	<b>16,556,936</b>
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
<b>Total Expenses</b>	<b>16,125,177</b>	<b>(14,477)</b>	<b>16,110,700</b>
Grady Ponce Center Contribution	3,200,000	(3,200,000)	-
<b>Total Non-Recurring Expenses</b>	<b>3,200,000</b>	<b>(3,200,000)</b>	<b>-</b>
<i>Total Expenses</i>	<i>19,325,177</i>	<i>-</i>	<i>16,110,700</i>
<b>Total Reserves</b>	<b>661,903</b>		<b>987,378</b>

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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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
<b>Total Revenue</b>	<b>123,893,155</b>	<b>16,388,396</b>	<b>140,281,551</b>
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
<b>Total Recurring Expenses</b>	<b>128,038,375</b>	<b>8,181,522</b>	<b>136,219,897</b>
Contributions	285,120	(285,120)	-
<b>Total Non-recurring Expenses</b>	<b>285,120</b>	<b>(285,120)</b>	<b>-</b>
<b>Total Expenses</b>	<b>128,323,495</b>	<b>7,896,402</b>	<b>136,219,897</b>
Budgetary Reserve	21,801,057		22,736,902
<b>Total Reserves</b>	<b>21,801,057</b>		<b>22,736,902</b>

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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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



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

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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

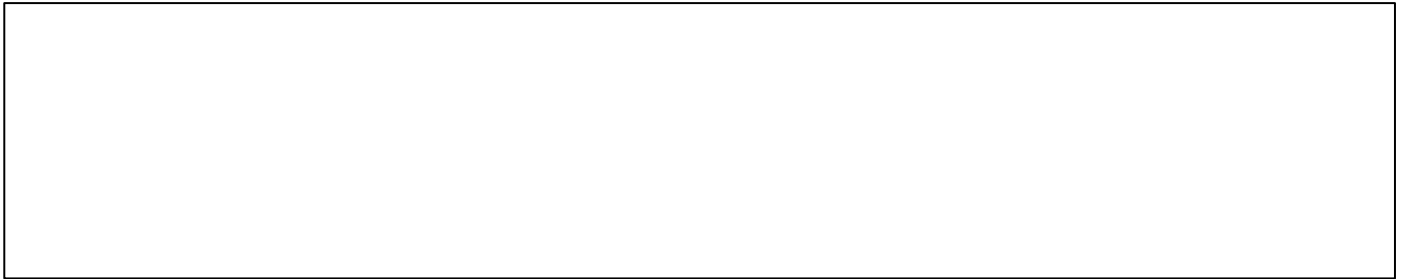
Months Exp Rsrv	0.4
Resolution Revenue	15,804,546
Resolution Expenses	15,804,546

Schedule A

**FY23 Budget**  
**DeKalb County, Georgia**  
**Airport Fund (551)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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

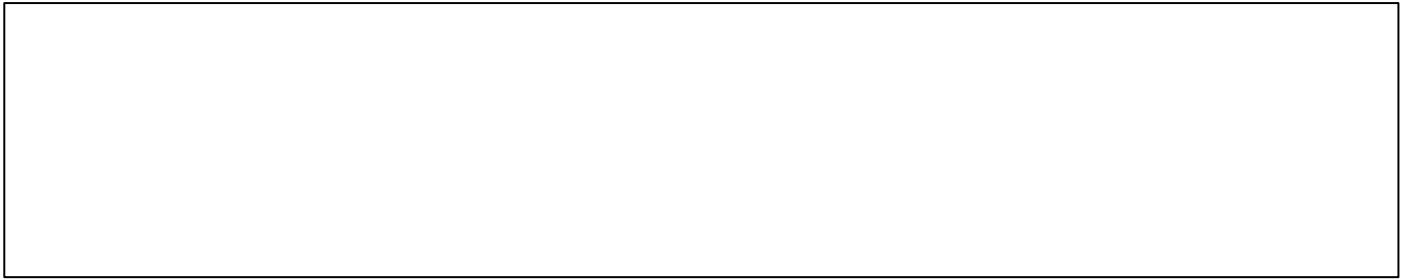


Schedule A

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

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

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

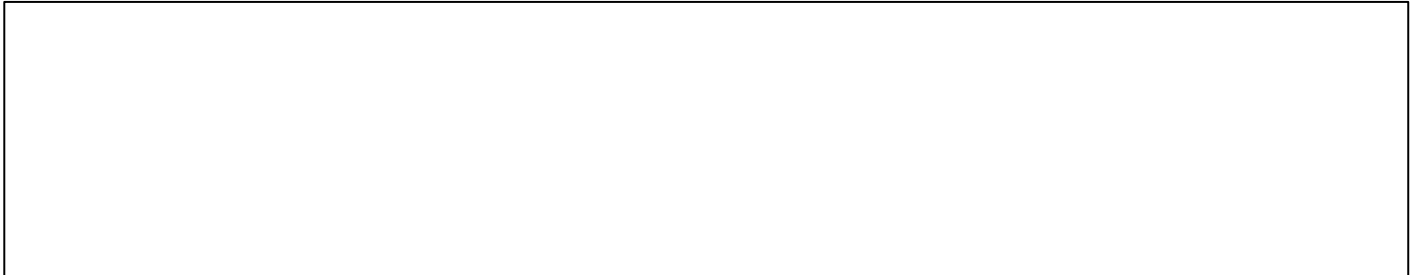


Schedule A

FY23 Budget  
DeKalb County, Georgia  
**PEG Fund (203)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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
<b>Total Revenue</b>	<b>6,574,425</b>	<b>389,964</b>	<b>6,964,389</b>
Planning & Sustainability	11,331,286	1,603,878	12,935,164
<b>Total Expenses</b>	<b>11,331,286</b>	<b>1,603,878</b>	<b>12,935,164</b>
Budgetary Reserve	3,976,925		1,035,472
<b>Total Reserves</b>	<b>3,976,925</b>		<b>1,035,472</b>

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

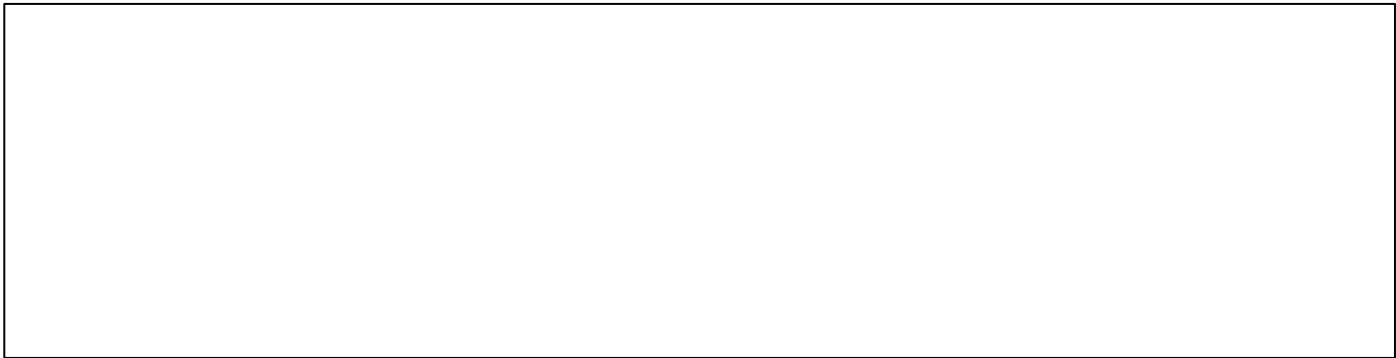


Schedule A

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

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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
<b>Total Revenue</b>	<b>14,202,540</b>	<b>215,174</b>	<b>14,417,714</b>
E911	14,376,205	1,265,881	15,642,086
<b>Total Expenses</b>	<b>14,376,205</b>	<b>1,265,881</b>	<b>15,642,086</b>
Budgetary Reserve	1,219,684		365,673
<b>Total Reserves</b>	<b>1,219,684</b>		<b>365,673</b>

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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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
<b>Total Revenue</b>	<b>22,440</b>	<b>19,560</b>	<b>42,000</b>
Code Compliance	151,000	-	151,000
<b>Total Expenses</b>	<b>151,000</b>	<b>-</b>	<b>151,000</b>
Budgetary Reserve	147,117		166,677
<b>Total Reserves</b>	<b>147,117</b>		<b>166,677</b>

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

Schedule A

FY23 Budget  
DeKalb County, Georgia  
**Grant Fund (250)**

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

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

Schedule A

FY23 Budget  
DeKalb County, Georgia  
**Grant Fund (257)**

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

Resolution Revenue	151,934
Resolution Expenses	151,934

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

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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

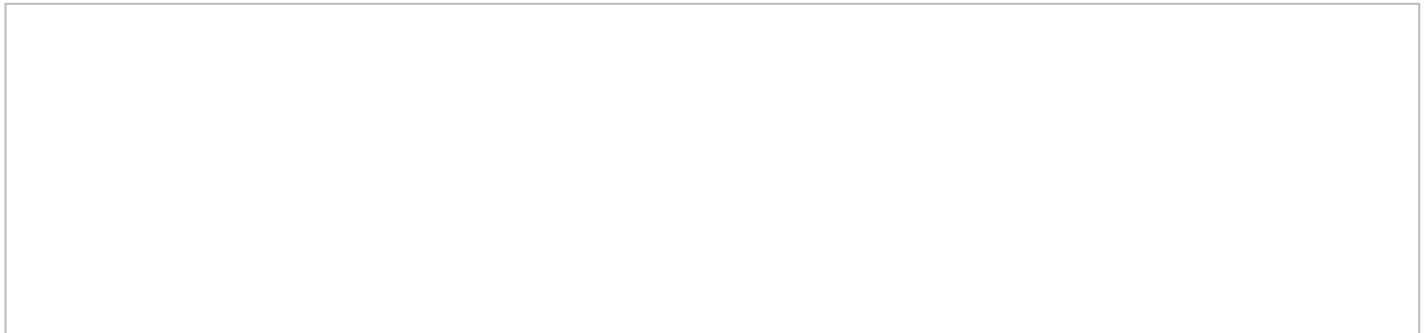


Schedule A

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

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

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



Schedule A

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

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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
<b>Total Revenue</b>	<b>3,094,696</b>	<b>(2)</b>	<b>3,094,694</b>
Debt Service	3,094,694	3,000	3,097,694
<b>Total Expenses</b>	<b>3,094,694</b>	<b>3,000</b>	<b>3,097,694</b>
<b>Total Reserves</b>	<b>479,385</b>		<b>476,385</b>

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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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)	-
<b>Total Revenue</b>	<b>89,082,737</b>	<b>9,538,431</b>	<b>98,621,168</b>
Sanitation (Less Reserves & Tran)	80,114,827	4,603,702	84,718,529
<b>Total Recurring Expenses</b>	<b>80,114,827</b>	<b>4,603,702</b>	<b>84,718,529</b>
Transfer to Sanitation CIP	11,185,943	(3,335,943)	7,850,000
<b>Total Non-Recurring Expenses</b>	<b>11,185,943</b>	<b>(3,335,943)</b>	<b>7,850,000</b>
<b>Total Expenses</b>	<b>91,300,770</b>	<b>1,267,759</b>	<b>92,568,529</b>
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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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
<b>Total Revenue</b>	<b>608,820</b>	<b>28,213</b>	<b>637,033</b>
Debt Service	669,519	(14,942)	654,577
<b>Total Expenses</b>	<b>669,519</b>	<b>(14,942)</b>	<b>654,577</b>
<b>Total Reserves</b>	<b>115,663</b>		<b>100,519</b>

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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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
<b>Total Revenue</b>	<b>38,950,000</b>	<b>-</b>	<b>38,950,000</b>
Fleet Management	36,062,336	(1,374,809)	34,687,527
<b>Total Expenses</b>	<b>36,062,336</b>	<b>(1,374,809)</b>	<b>34,687,527</b>
Budgetary Reserve	1,368,497		4,262,473
<b>Total Reserves</b>	<b>1,368,497</b>		<b>4,262,473</b>

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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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
<b>Total Revenue</b>	<b>31,516,648</b>	<b>-</b>	<b>31,516,648</b>
Vehicle Replacement	64,000,000	46,587,561	110,587,561
<b>Total Expenses</b>	<b>64,000,000</b>	<b>46,587,561</b>	<b>110,587,561</b>
Budgetary Reserve	49,070,913		-
<b>Total Reserves</b>	<b>49,070,913</b>		<b>-</b>

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





Schedule A

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

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

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



Schedule A

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

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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
<b>Total Revenue</b>	<b>286,222,642</b>	<b>16,986,793</b>	<b>303,209,435</b>
Finance	17,434,290	4,597,006	22,031,296
Watershed Management	292,342,450	18,379,770	310,722,220
<b>Total Expenses</b>	<b>309,776,740</b>	<b>22,976,776</b>	<b>332,753,516</b>
Budgetary Reserve	49,009,527		37,116,632
<b>Total Reserves</b>	<b>49,009,527</b>		<b>37,116,632</b>

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

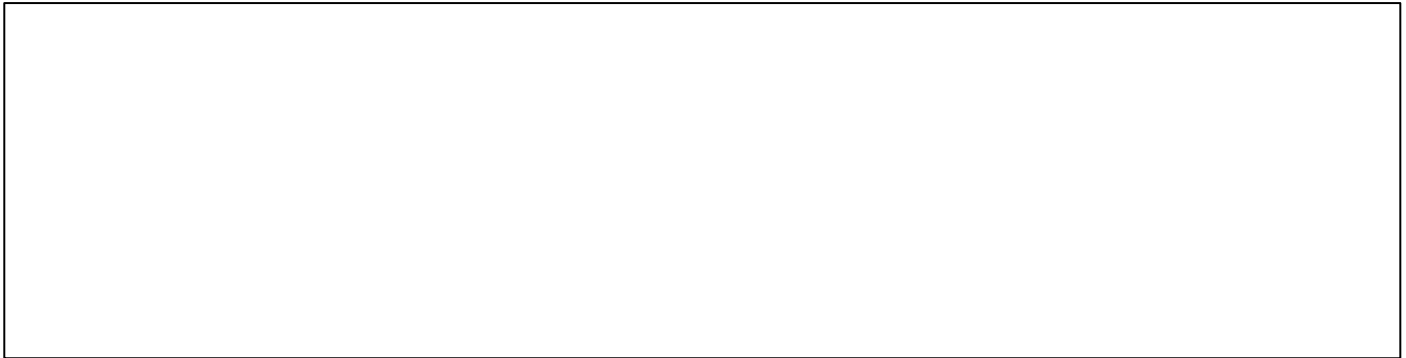
The Chief Executive Officer or his / her designee has the authority to adjust the budgeted Transfer to Renewal and Extension based on actual revenues and expenditures. This action may require a corresponding adjustment in other budgeted revenue, expenses, or fund balance, but may not increase operational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

Schedule A

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

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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)**

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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)**

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

	<b>FY22 Budget</b>	<b>Change</b>	<b>Amended FY23</b>
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