DeKalb County
GEORGIA

2025 Annual Budget Document

DeKalb County, Georgia
For the Fiscal Year Starting January 1, 2025

Chief Executive Officer

Lorraine Cochran-Johnson

Board of Commissioners

Robert Patrick, District 1
Michelle Long Spears, District 2
Nicole Massiah, District 3
Chakira Johnson, District 4
Mereda Davis Johnson, District 5
Ted Terry, District 6
LaDena Bolton, District 7

County Staff

Chief Operating Officer/Executive Assistant: Zachary L. Williams

County Clerk: Barbara Sanders

Director, Office of Management and Budget: T. J. Sigler

Deputy Director, Office of Management and Budget: Malissa A. Bush

Budget Staff: Frederica Coleman, Robinette Cooper, Chantenique Hall, Brenda Lennert, Jessime McGarity, and Titi Olagbegi

Capital & Grants Staff: Denzel Askew, Angelo Cifuentes, Fredericka Dent, Gloria Frederick, Momina Ibrahim, Eric Johnson III, Bridget Lewis, Belinda Reaves, Shona Rollins, Ewart Scott, Deborah Sherman, and Nichole Williams

Special thanks to Geographical Information Systems and other county departments

About the Annual Budget Document

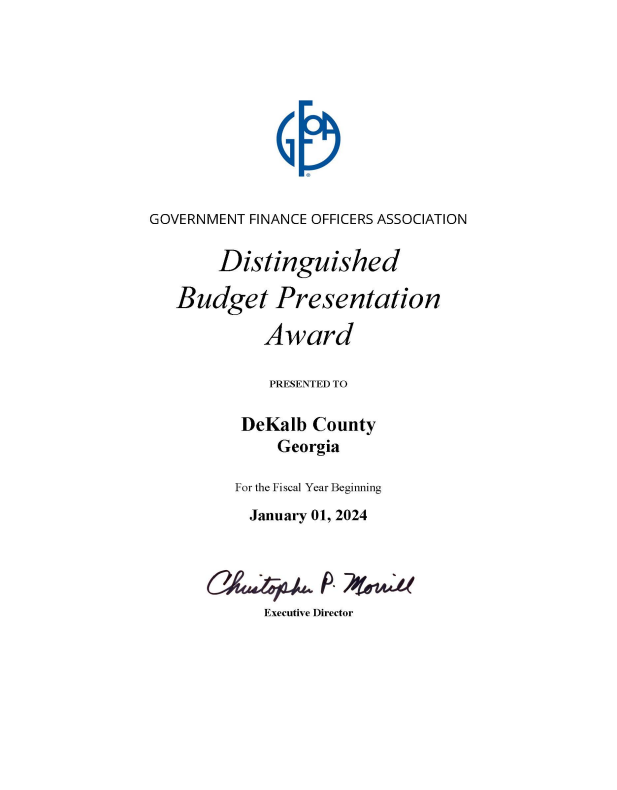
The Office of Management & Budget (OMB) produces a budget document annually which includes a variety of information about the budget as well as the county government, demographics, and other statistical data. The annual budget document is the primary tool to communicate information about the county budget to the public. OMB submits the budget document to the Government Finance Officers Association (GFOA) for consideration for the Distinguished Budget Presentation Award.

The Annual Budget Document provides a summary of DeKalb County's budget as well as the process that went into developing and adopting the budget. In 2022, the content and format of the Budget Document was revised to conform with the updated criteria for the Distinguished Budget Presentation Award presented by the Government Finance Officers Association (GFOA). This document is intended to serve as a policy document, a financial plan, an operations guide, and a communications device for all DeKalb County stakeholders and other interested parties. It reflects DeKalb County Government's commitment to following the highest principles of governmental budgeting.

Budget Documents from 2003 forward are available on the county website here:

https://www.dekalbcountyga.gov/budget-office/office-management-budget/budget-archives

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to DeKalb County for its annual budget for the fiscal year beginning January 1, 2024. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

DeKalb County Georgia

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrill

Executive Director



County Profile

Fiscal Year 2025 Annual Budget

It's in DeKalb!

DeKalb County, Georgia is in the heart of metro Atlanta. DeKalb's population of more than 700,000 ranks fourth among Georgia's counties and is the most culturally diverse in the state. More than 64 languages are spoken within the county's boundaries. The industrial mix includes retail and wholesale trade, health services, tourism, communications, with both major corporations and small establishments represented. Approximately 40% of the population lives in the incorporated areas, which include Avondale Estates, Brookhaven, Chamblee, Clarkston, Decatur (County Seat), Doraville, Dunwoody, Lithonia, Pine Lake, Stone Mountain, Stonecrest, Tucker and a portion of the City of Atlanta. Stonecrest is the largest city in the county.

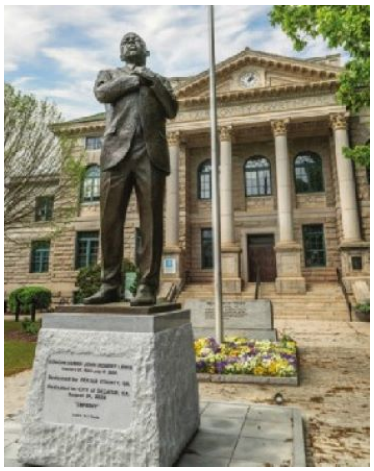
History

DeKalb County was established by an act of the Georgia Legislature on December 9, 1822, from portions of Fayette, Gwinnett, and Henry counties. It was Georgia's 56th county. DeKalb County was named after Revolutionary War General Baron Johann de Kalb who was a Bavarian of wealth and a self-proclaimed baron. He aided the American colonists in their fight for independence from England. DeKalb County consists of approximately 268 square miles. Until 1853, it contained the entirety of the City of Atlanta and much of what was to become Fulton County.

During the Civil War (1861-65), much of the Battle of Atlanta took place in DeKalb County, particularly along the railroad heading west toward Atlanta. DeKalb's economy was chiefly agrarian during the first half of the twentieth century. The county was once known for its granite quarries and dairy farms. In the Southeast, DeKalb was one of the major milk producers. In the second half of the twentieth century, the county population grew rapidly, and DeKalb became increasingly urbanized. DeKalb is the fourth-most populous county in the State.

Overview

DeKalb County, Georgia is in the heart of metro Atlanta. DeKalb's population of more than 700,000 ranks fourth among Georgia's counties and is the most culturally diverse in the state. More than 64 languages are spoken within the county's boundaries. The industrial mix includes retail and wholesale trade, health services, tourism, communications, with both major corporations and small establishments represented. Approximately 40 percent of the population lives in the incorporated areas, which include Avondale Estates, Brookhaven, Chamblee, Clarkston, Decatur (County Seat), Doraville, Dunwoody, Lithonia, Pine Lake, Stone Mountain, Stonecrest, Tucker and a portion of the City of Atlanta. Stonecrest is the largest city in the county.



DeKalb Cities	Year of Incorporation
Atlanta (partial)	1847
Avondale Estates	1924
Brookhaven	2012
Chamblee	1907
Clarkston	1882
Decatur	1823
Doraville	1871
Dunwoody	2008
Lithonia	1805
Pine Lake	1937
Stone Mountain	1822
Stonecrest	2016
Tucker	2015

Atlanta

Avondale Estates

Brookhaven

Chamblee

Clarkston

Decatur

Doraville

Dunwoody

Lithonia

Pine Lake

Stone Mountain

Stonecrest

Tucker

County Services

DeKalb County provides the following services to virtually all areas of the county: fire and emergency medical protection (except Decatur and Atlanta), sewage collection and treatment, water supply and distribution, refuse collection and disposal, library services, public health services, court services and animal control service. DeKalb County provides the following services to unincorporated areas: police, highway construction and maintenance, building inspection, recreation facilities, and planning and land use services.

Located in Ellenwood, Georgia, the DeKalb County-owned and operated Seminole Road Landfill has been serving DeKalb businesses, residents, and municipalities since 1977. Items accepted for disposal at the landfill include municipal solid waste material generated within DeKalb County; waste from licensed DeKalb County businesses; and residential items such as normal home-generated refuse, yard trimmings, tires, and construction and demolition materials.

Since its opening, the landfill has expanded its operations and scope of services to currently include a renewable fuels facility, a compressed natural gas public fueling station, a compost facility, and several recycling-related drop-off operations. The landfill currently has approximately 70 remaining years of useful life.

Through contractual arrangements, the county provides support to the Fulton-DeKalb Hospital Authority, which operates Grady Memorial Hospital and provides medical care to the indigent citizens of the county. DeKalb levies a dedicated property tax to provide operating assistance to Grady.

Education

The DeKalb County School District (DCSD), established in 1873, provides primary and secondary education to 92,000 (K-12) students speaking over 172 languages and represent over 155+ nations. It is the third largest public school system in the state. DCSD employs 14,000 employees, including 6,600 teachers. There are 138 schools and centers. Moreover, DCSD is a leader in STE(A)M (Science, Technology, Engineering, arts, and Math) curriculum with 32 certified STE(A)M schools and programs. School choice options are available in nearly 50 schools to include theme, magnet, IB, charter, and Montessori options.

The county is home to several great colleges and universities, such as Agnes Scott College, Columbia Theological Seminary, DeVry Atlanta, Emory University (Atlanta campus), Georgia Military College (Stone Mountain campus), Georgia Piedmont Technical College, Georgia State University's Perimeter College, Luther Rice University, Mercer University (Atlanta campus) and Oglethorpe University.

Healthcare

DeKalb County has an extensive array of hospitals, research, and educational facilities, along with qualified healthcare professionals, and has become one of the Southeast's major medical centers. Hospitals include Children Healthcare's at Egleston Hospital, Decatur (Atlanta) Veterans Administration Medical Center, Emory University Hospital and Wesley Woods Geriatric Hospital. In 2018, DeKalb Medical merged with the Emory Healthcare system. DeKalb Medical at North Decatur became Emory Decatur Hospital, DeKalb Medical at Hillandale became Emory Hillandale Hospital and DeKalb Medical Long Term Acute Care in downtown Decatur became Emory Long-Term Acute Care. The national headquarters for the U.S. Centers for Disease Control and Prevention is also located in DeKalb County.

Transportation

DeKalb County owns and operates DeKalb-Peachtree Airport (PDK) which was the original site of the Naval Air Station Atlanta. The Naval Air Station operated at this location (Chamblee) from 1942 to 1949. After that time, the airport became a department of the county. PDK is a 765 acres general aviation facility with four runways, 25 large hangars, and 90 smaller ones. It has four aviation service companies, seven flight schools, and two helicopter operations. Southern Company, Cousins Properties and Rollins all have flight departments at PDK and approximately 590 aircrafts are based there. It is the second busiest airport in Georgia, behind Hartsfield-Jackson International Airport. Additionally, it is the third-largest payer of property taxes in DeKalb County and is responsible for an estimated 7,300 jobs.



The Metro Atlanta Rapid Transit Authority (MARTA) provides mass transit throughout DeKalb which includes buses and rail services (10 rail stations). MARTA began bus operation in 1972 and rail operation in 1979. DeKalb's taxpayers pay a one percent sales tax to subsidize MARTA along with Fulton County. Approximately, 34 percent of MARTA service area is in DeKalb, and 36 percent of population in the MARTA service area lives in DeKalb County.

DeKalb is one of the few major counties with three major interstates (I-285, I-85 and I-20) and has more miles of interstate than any other county in the State of Georgia.

County Government

DeKalb County's current form of government was established by the Organizational Act of 1981. This act created the position of Chief Executive Officer (CEO) and a seven-member Board of Commissioners (BOC), which constitute the Governing Authority of DeKalb County.

Chief Executive Officer

The CEO is elected county-wide and has the exclusive power to supervise, direct and control the administration of the county government.

- DeKalb has had six CEOs – Manuel Maloof (1986-1992), Liane Levetan (1993-2000), Vernon Jones (2001-2009), Burrell Ellis (2009-2013), Michael L. Thurmond (2017-2024) and Lorraine Cochran-Johnson (2025 – present).
- DeKalb County is the only county in Georgia with a CEO/Commission form of government.

Chief Executive Officer Lorraine Cochran-Johnson



Lorraine Cochran-Johnson took office as the sixth Chief Executive Officer of DeKalb County in January 2025. Originally from Greenville, Alabama, CEO Cochran-Johnson is twenty-five-year resident of DeKalb County. She previously served as the Super District 7 Commissioner from 2019 until 2024.

Board of Commissioners

The Board of Commissioners (BOC) serves as the legislative branch of government. It consists of seven part-time commissioners who are elected by district. All commissioners serve four-year terms with the commissioners having staggered terms. The Commission elects one of its members each year to serve as the Presiding Officer. The Board of Commissioners has several primary responsibilities: to adopt an annual budget and to levy a tax rate and service charge structure sufficient to balance the budget; to rule on requests to rezone property; and to adopt and amend the County Code of Ordinances.



Robert Patrick

District 1



Michelle Long Spears

District 2



Nichole Massiah

District 3



Chakira Johnson

District 4



Mereda Davis Johnson

District 5



Ted Terry

District 6

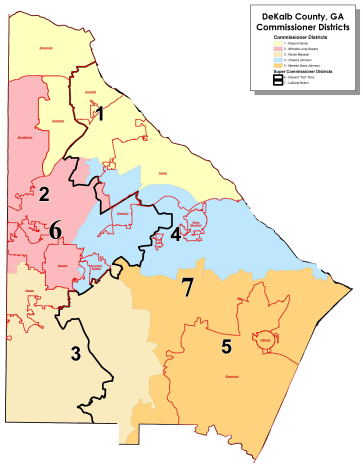


LaDena Bolton

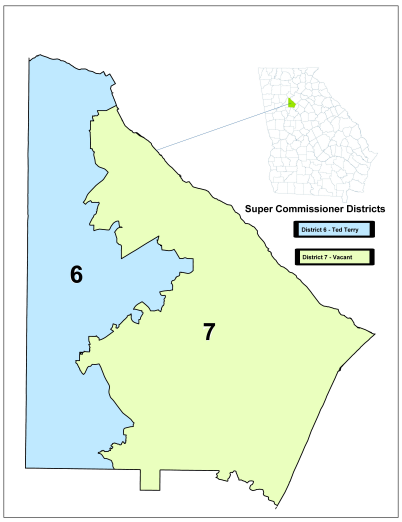
District 7

County Maps

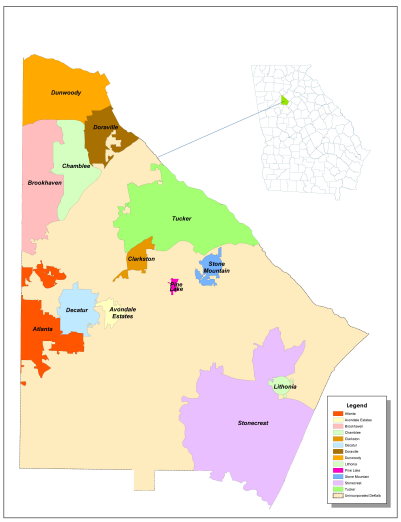
Commission District Map



Super District Map



DeKalb Cities

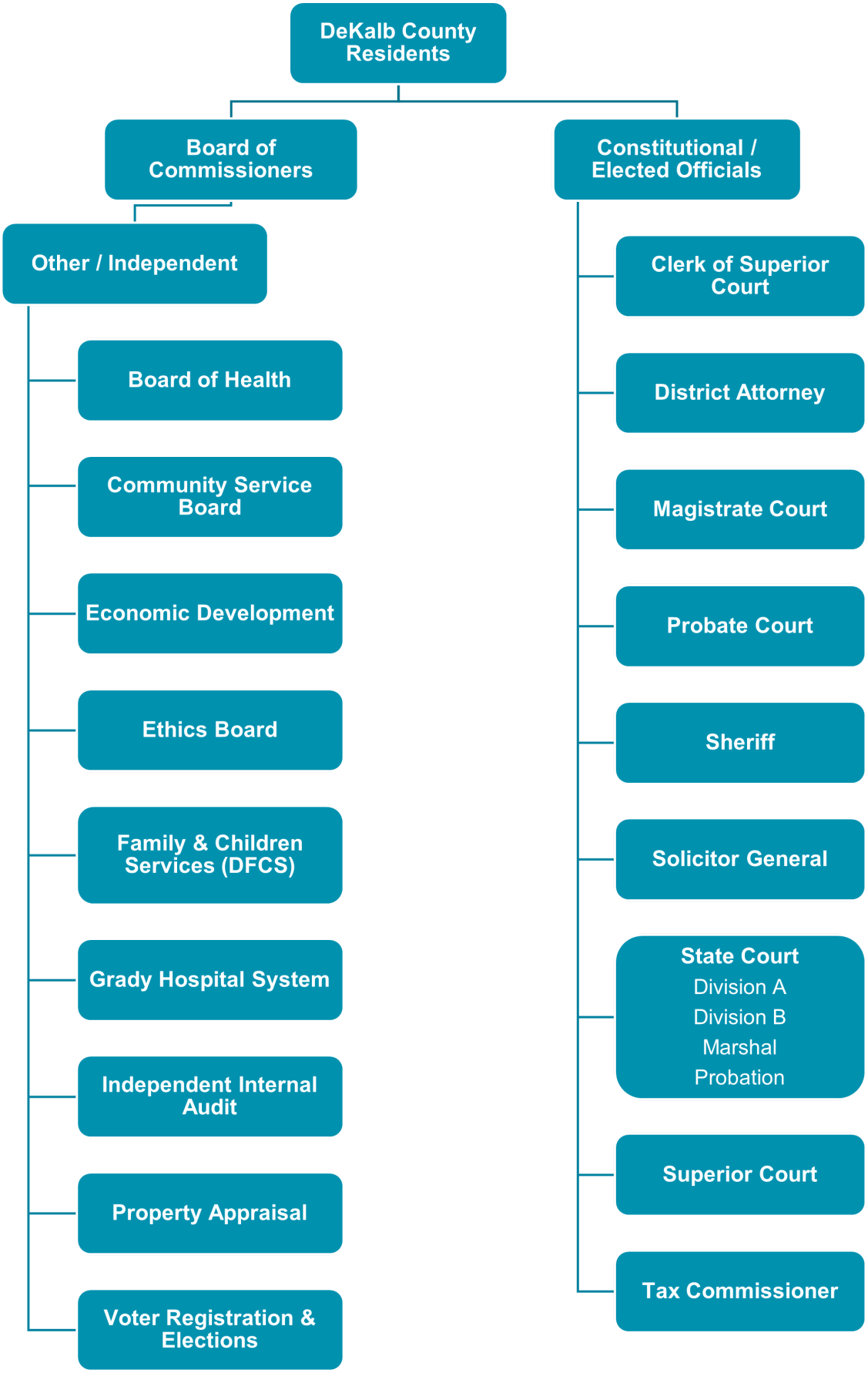


Organizational Chart

Executive Branch


DeKalb County Residents
Chief Executive Officer
County Attorney
Chief Operating Officer/ Executive Assistant
Administrative Group
Development Group
Infrastructure Group
Public Safety Group
Child Advocacy Center
Citizen Help Center (311)
Facilities Management
Finance
Human Resources & Merit System
Human Services
Innovation & Technology
Office of Management & Budget (OMB)
Purchasing & Contracting
Airport
Community Development
Geographic Information Systems (G.I.S.)
Planning & Sustainability
Workforce Development
Beautification
Code Compliance
Cooperative Extension Service
Recreation, Parks, & Cultural Affairs
Library
Public Works
Fleet Management
Roads & Drainage
Sanitation
Stormwater
Transportation
Watershed Management
Animal Services
Emergency Management
E-911
Fire Rescue
Medical Examiner
Police

Legislative Branch, Judicial Brand, Other Independent / Appointed Agencies



DeKalb's Mission and Vision

County Mission: To promote the health, safety, and well-being of all residents by delivering superior services, operating with efficiency and effectiveness, and upholding sound fiscal stewardship.

County Vision: To redefine the role of local government – making it responsive, compassionate, and effective. We envision DeKalb County as a place where every resident, in every community, has equitable access to high-quality services, meaningful opportunities for homeownership, education, and wealth-building, and the ability to lead a full and healthy life.



Transmittal Letter

Fiscal Year 2025 Annual Budget

Transmittal letter from Chief Executive Officer Lorraine Cochran-Johnson for 2025 Executive Budget Recommendation



It is my honor to transmit the first Executive Budget Recommendation to the Board of Commissioners since my term began as Chief Executive Officer.

DeKalb County services 770,000 citizens. We cover 268 square miles. We have a total budget of $1.8 billion accounted for in 58 separate funds.

This year will be the first year without Cares Act Funds or ARP Funds since 2020. Those funds totaled $272 million over the last 4 fiscal years.

The FY2025 Executive Budget Recommendation was finalized in the span of fifteen days since I was sworn into office. As such, this recommendation is a balanced budget with few adjustments from the FY2024 adopted budget proposed. The recommended budget in its current form merely represents a starting point for our work to reimagine DeKalb County Government. I plan to offer amendments to the FY2025 budget throughout the fiscal year as we introduce new initiatives.

Due to the shortened timeframe to develop the FY2025 budget recommendation and the immensity of the county's operations, the following budget proposal keeps most departmental budgets flat with little new funding recommended. Many of the funding requests are on hold and may be considered in a budget amendment. In addition, the FY 2025 Budget assumes only a 3% increase in the tax digest and no increase in the sales tax revenues.

This cautious approach will allow service delivery to continue at current levels while affording my administration an opportunity to better assess the county's operations and finances. To this end, the proposed budget includes funding for a pay and classification study, a countywide operational assessment, a fines and fees analysis, an updated cost allocation study, and a facilities master plan.

One of my biggest goals is to restore our fund balances. We ended FY 2024 with a fund balance for General Fund of just $43.6 million. The FY 2025 Budget for the General Fund is $555.6 million. That represents slightly less than 1 month reserves. The other tax funds only had fund balances of $74.6 million. Not all of that is available for General Fund expenses. One day we will have a Recession. I don't know when that day will come, but I want us to be prepared when it does. I have directed staff to bring us a 4-year plan to have fund balances equal to 4 months of operating expenses or 33% of the budget.

Other highlights of this budget are:

1. Watershed assumes a rate increase of 10% for half of the year staring 1 July 2025.
2. 327 vacant Police positions are funded and budgeted to be filled in a staggered manner over FY 2025.
3. I have increased the CEO's budget slightly to fund 2 new grant writers.
4. I have funded a Real Time Crime Technology Center in the amount of $2 million.
5. I have decreased capital spending from operating budgets and directed staff to develop a recommendation for a comprehensive five-year capital improvement program across all funding sources including SPLOST.
6. The Hospital fund has a $6 million increase for Grady.
7. Sanitation has increased by $13 million to reinstate vehicle replacement charges that were suspended in FY 2024.
8. Watershed expenses decreased by $25 million to free up funds for capital costs.

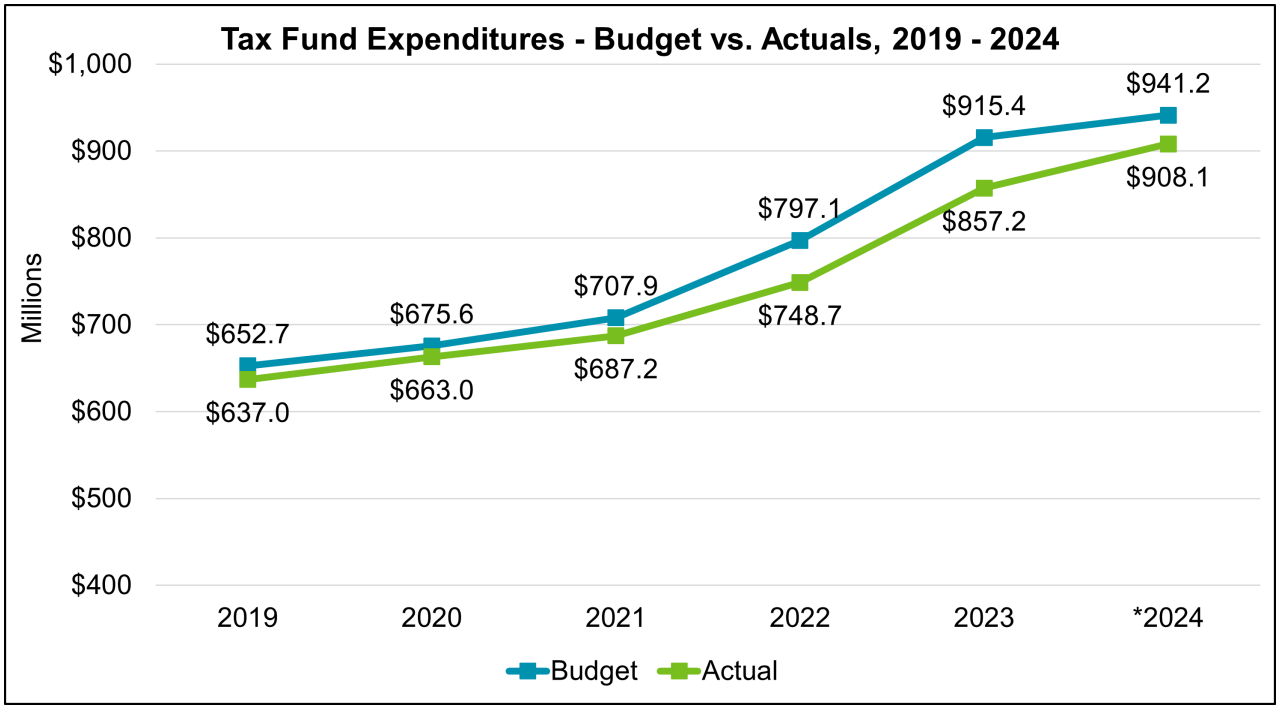
As CEO, my aim is to be a good steward of the public's money while also working to find policy solutions and strategies that will deliver the highest quality of services as efficiently as possible. I look forward to working with the Board of Commissioners, other elected officials, department heads, and all the dedicated employees of the county as we continue to shape the budget and chart our path forward in service to 770,000 DeKalb County residents.

Recent Budget Trends

Fiscal Year 2025 Annual Budget

Budget Trends, 2019 - 2025

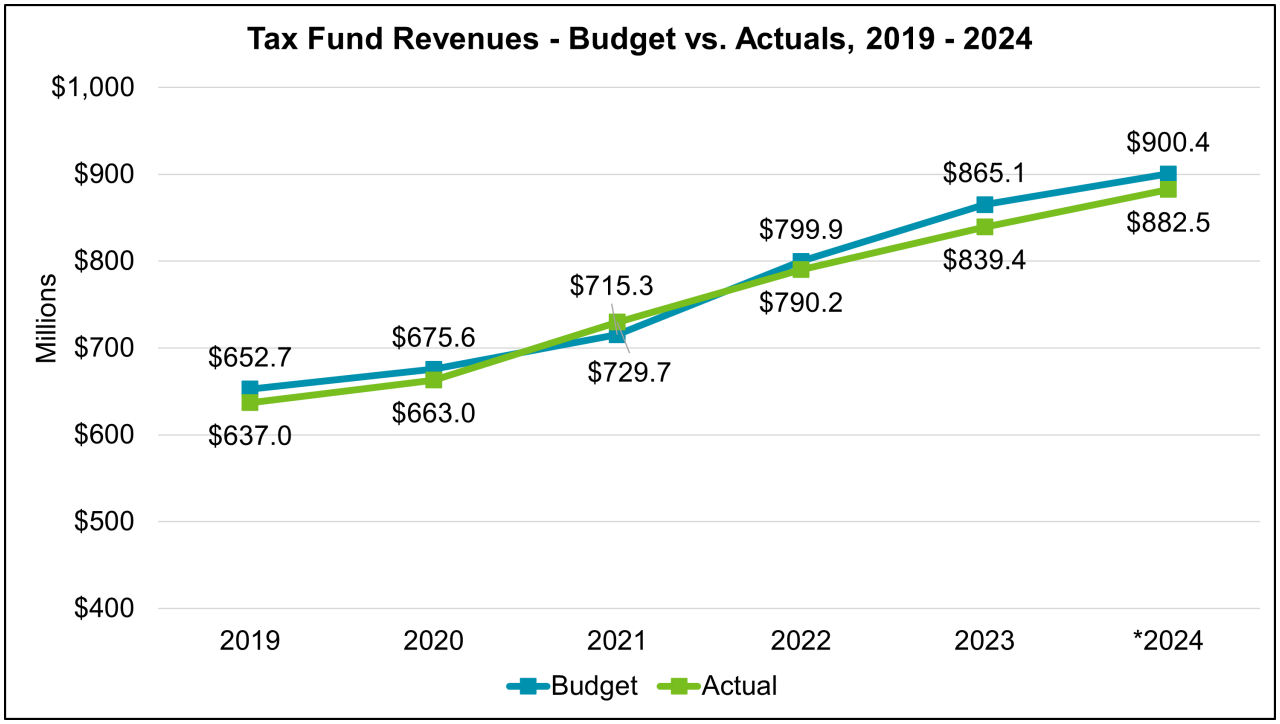
This section provides an overview of budgetary trends from 2019 - 2025. During this period, the COVID-19 pandemic contributed to increased economic uncertainty and significant changes to service delivery.



From 2017 through 2021, the county's tax fund budget grew at a moderate rate, averaging 3.9 percent annually. Over this same period, the percentage of the tax funds budget that was expended averaged 96.7 percent. The 2022 and 2023 annual budgets departed from this trend, increasing 12.6 percent and 13.7 percent over the prior year respectively. These increases were driven by revenue growth as well as increased service demands and inflation following the pandemic. Actual expenditures grew at a slower rate, which reduced the percentage of the budget expended to 93.9 percent in 2022 and only 93.6 percent in 2023. In 2024, actual expenditures as a percentage of budget increased to 96.5 percent in line with the trend from 2017 through 2021.

Prior to the economic downturn from the COVID-19 pandemic, DeKalb County was still recovering from the fallout of the real estate crash during the Great Recession. This lowered property tax revenue considerably, one of the primary sources of county revenue, which has impeded the county's ability to fully restore services to pre-recession levels. For 2024, the gross tax digest was $55.0 billion, however, the projected value of total

exemptions grew to $12.0 billion. The value of exemptions equates to 21.83 percent of the total digest value – a 172 percent increase since 2008. The major factor contributing to this increase in exemptions is the base assessment freeze exemption passed by referendum in 2007. This exemption is available to all properties with a homestead exemption, and it effectively "freezes" the assessed value of the property at its value in the "base year" when the exemption was first applied. The exemption applies to county property taxes and reduces the amount of taxes due on based on the current assessed value to amount that would be due on the base year assessed value. As an example, a house that was assessed at $100,000 in its base year which has a current assessed value of $200,000 would receive an exemption equal to the difference between the current assessed value and the base year assessed value times the current year millage rates. The base year cannot be reset until the home is sold, however, during the housing crisis, many homes in the county sold in foreclosure and short sales, resetting their base year value at much lower levels. This exemption does not affect school, city, or state taxes; however, some cities have similar exemptions.



Another major factor that has negatively affected the county's budget is the loss of unincorporated property tax base due to the incorporation of new cities and annexations by existing cities. Since 2009, four new cities have incorporated: Dunwoody in 2009, Brookhaven in 2012, Tucker in 2016, and Stonecrest in 2017. In 2008, 81.1 percent of the county population lived in the unincorporated areas, which represented 82.4 percent of the net tax digest value. By 2023, the percentage of the county population in unincorporated had fallen to 55.7 percent and the unincorporated net tax digest was only 42.3 percent of the county's total. These changes demonstrate the diminution of the unincorporated tax base relative to the unincorporated population served. There are no active efforts to incorporate new cities within DeKalb, but several cities have attempted in recent to annex areas of unincorporated DeKalb with significant tax bases.

Upon their incorporation, the two newest cities of Stonecrest and Tucker participated in most services provided by the county. However, in 2018, Tucker assumed ownership and operation of the parks within the city limits, and therefore no longer pay the county millage rate levied for parks operations. Stonecrest followed suit in 2019, however, they continued to pay the parks millage rate for 2019. As of 2020, neither Stonecrest nor Tucker participate in the county's parks services or have the county's parks millage rate levied upon them. Only the cities of Lithonia and Pine Lake continue to participate in the county's parks services. Stonecrest continues to participate in the County's roads maintenance program, however, Tucker opted out of this service in 2023. As such, the roads millage rate levied for the City of Tucker in 2023 was half of the unincorporated millage rate. As of 2024, the county roads millage rate will not be levied at all for the City of Tucker.

Prior to 2018, the county routinely adopted budgets which overestimated expenses and underestimated revenues. This approach was a deliberate strategy to manage the budget conservatively, but it created a persistent "structural deficit" in the budget meaning that the current year expenditures exceeded current year revenues, and a portion of the starting fund balance would be budgeted as revenue to balance the budget. To reduce the structural deficit, the budget for 2018 eliminated funding that could not realistically be expended during the 2018 fiscal year. Building on this practice, the 2019 budget reset the baseline for departments based on their projected 2018 expenditures rather than adjusting the previous year's adopted budget. This change allowed the reallocation of idle resources to higher priority areas. The original 2020 budget followed the same budgeting approach as 2019 by identifying unused or unneeded funding from the prior year budget and redirecting it to areas in need of additional funding.

The 2020 mid-year budget amendment was adopted amid immense uncertainty due to the COVID-19 pandemic. Sales tax revenue had declined drastically during the early months of pandemic, and the mid-year budget adjusted both revenues and expenditures downward in expectation of further declines in revenue. Although the mid-year amendment appropriated a portion of the fund balance to provide the same level of property tax relief as 2019, the other adjustments allowed the county to continue providing essential services through the worst months of the pandemic without further straining the fund balance.

There was virtually no new funding approved in the initial 2021 as budgets for most departments remained near the levels approved in the 2020 mid-year amendment. This strategy was a deliberate response to the uncertainty resulting from the pandemic and ongoing civil and political unrest. These concerns lessened as the county prepared to adopt the 2021 millage rates due to robust growth in the tax digest. The additional revenue generated by the tax digest allowed the county to fund an additional $61 million of requests during the 2021 mid-year budget amendment. The financial outlook for 2022 and 2023 remained positive considering continued growth in the tax digest and increases in sales tax revenues, providing flexibility to address the county's immediate needs without jeopardizing the county's reserves. As the county's fund balance increased in 2023 and 2024, a portion of the fund balance was budgeted for non-recurring costs such as capital improvements and time-limited projects.

Budget Priorities & Issues

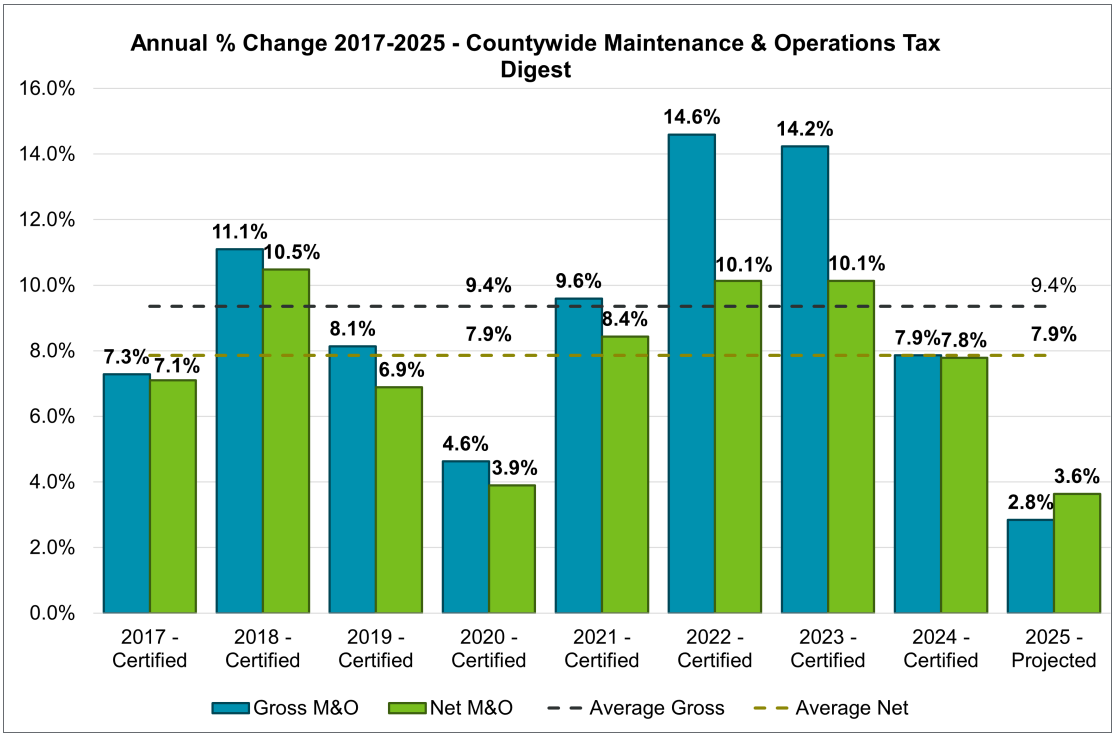
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Issues Affecting the Budget

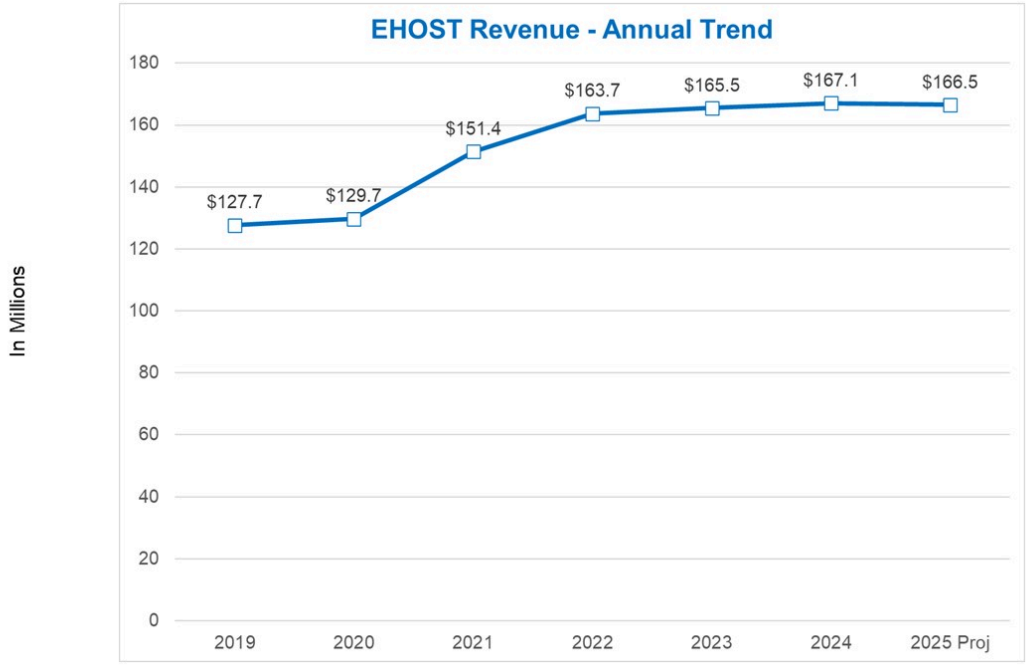
The national economy closed 2024 on stable ground with steady growth, low unemployment, and moderating inflation, however, there is ongoing uncertainty surrounding federal government funding and tariffs and trade policy. Meanwhile, DeKalb County continues to focus on economic growth efforts, including workforce development, infrastructure investment, and support for small businesses to strengthen long-term resilience and prosperity.

DeKalb County's 2025 budget balances modest revenue growth—driven by property revaluations and targeted fee increases—with a concerted effort to shore up fund reserves. Essential capital and operational initiatives are preserved, but uncertainties around external funding (state, school district, federal) are influencing conservative fiscal planning.

The Fiscal Year 2025 budget assumes a 2.8 percent increase in the county's gross property tax digest, significantly below the average annual growth of 9.4 percent experienced between 2017 and 2024. Property taxes are the primary revenue source for the tax funds, so slower growth in the tax digest limits potential revenue available for new spending.



The Equalized Homestead Option Sales Tax (EHOST) is another major component of revenue in the Tax Funds. Enacted in 2018 for an initial six-year period and renewed in 2024, EHOST is a one percent sales and use tax. EHOST proceeds are used to provide property tax relief for homestead exempt properties in DeKalb. After significant variation in the EHOST collections from 2019 through 2022, EHOST collections flattened in 2023 and 2024 exhibiting a year-over-year change of 1.0 percent compared to 1.1 percent in 2023. For 2025, the revenue projection shows a modest decrease of 0.3 percent. The following chart shows EHOST's revenue trend.



Adequate funding for capital improvements has been a persistent challenge for the county. Prior to 2017, DeKalb County lacked a dedicated revenue source for capital improvement projects. Voters authorized the county's first Special Purpose Local Sales Tax (SPLOST) in November 2017. SPLOST is a one percent sales tax that generates revenue for capital improvements. The first SPLOST I program ran from April 1, 2018, through March 31, 2024, a six-year span. Due to the lack of dedicated capital funds, maintenance of county facilities and other infrastructure needs were deferred for years creating a backlog of maintenance projects. SPLOST I allocated 85 percent of funds for transportation and public safety projects and 15 percent for repair of other existing capital assets. SPLOST I provided an infusion of funds to begin to address the longstanding needs of the county.

In 2023, the voters authorized the one percent sales tax for another six years. SPLOST II removed the 85 percent restriction and allowed the county to address a wider range of capital projects. As SPLOST projects come online, costs (material and inflation) will continue to increase and impact the operation and maintenance of capital projects across the county. The county will continue to carefully monitor costs for each project. Despite the influx of SPLOST funds, the county's capital needs exceed available resources. This issue is especially acute for facilities like the county courthouse, jail, and libraries that serve the county as a whole due to the allocation of SPLOST funds to the county, which is based on the percentage of county population within the unincorporated areas of the county. Although the county has designated a portion of its SPLOST II funds towards these project categories, most municipalities have not.

Another significant concern for the county budget is ensuring sufficient revenue for the county's enterprise funds which include Water and Sewer, Sanitation, and Stormwater. Each of these funds have imminent capital needs that will require additional funding. In recent budget years, the county approved rate increases for the stormwater utility fee, residential/commercial sanitation fees, and landfill tipping fees. Concurrent with the adoption of the 2025 budget, the county also approved ten percent annual increases in water and sewer rates over a ten year period. The county will continue pursuing strategies to increase revenue and fund balances for these critical enterprise funds through rate increases or securing funding from other sources.

Budget Priorities

The budget priorities for fiscal year 2025 were shaped by CEO Cochran-Johnson's strategic initiatives. Although there is some overlap between the budget priorities for 2025 and 2024, the 2025 priorities reflect the new administration's efforts to reimagine DeKalb County government.

Current priorities emphasize the following:

Operational Excellence

The CEO is committed to creating a government that operates with intention, efficiency, and excellence. The vision is a belief that the county must embrace continuous improvement and a data-driven culture to better serve its residents. The CEO believes operational excellence is not just a goal, it is a culture that drives process optimization, reduces waste, improves service quality, and delivers better outcomes for the public.

In 2025, the CEO commissioned an independent operational and performance assessment of critical departments across the county to evaluate performance across government functions, while laying the groundwork for stronger accountability, workforce investment, and smarter systems. The assessment was conducted by Mauldin & Jenkins and involved deep engagement across the organization. The assessment identified strengths, weaknesses, and opportunities for improvement within departments.

Despite numerous actions in recent years to improve employee compensation, the county continues to experience high vacancy rates. The CEO has initiated a pay and classification study to ensure county employees receive a fair and competitive wage. As the labor market remains stable, we anticipate continuing efforts to increase compensation levels to retain and attract employees. Until the county fills more vacancies, the upward cost pressure from increasing compensation will be relieved partially by salary savings occurring due to vacant positions.

Fiscal Responsibility

The FY2025 budget was developed to sustain services while rebuilding county reserves. The reserve balance is an important tool for weathering economic or other unexpected events. For most departments, expenditures remained flat in this current budget to allow for deeper evaluation of county operations. Many funding requests were placed on hold and will be considered throughout the year through amendments. One of the CEO's goals is to develop a four-year plan to build fund balances equal to 33 percent (four months) of operating expenses. Building the county's reserves will continue the financial resilience of the county.

In April, the CEO issued an Executive Order to establish a temporary freeze on new spending and hiring as a proactive measure to safeguard critical county services and financial resources amid uncertainty surrounding federal funding. The county receives approximately $346 million in federal funds annually. These funds support essential programs for seniors, the unhoused, accountability court, workforce development, and food security. The county will not eliminate jobs or cut county services. The Executive Order ensures the county is being fiscally responsible in assessing county funds in a climate where funds and programs may be reduced or abolished. During economic uncertainty, staying flat with the annual budget and monitoring new spending are reliable strategies for achieving long-term financial goals.

The CEO also established a committee of county staff to identify cost containment, revenue enhancement, and efficiency measures that could be implemented to control or reduce county expenses while maintaining or improving county services. Departments submitted cost-saving and revenue-generating recommendations and exploratory suggestions for consideration. The suggestions were assigned to a lead department who was responsible for developing a proposal to address each suggestion. The proposals were discussed, reviewed, and evaluated by senior management. The next step is full implementation of warranted proposals.

Public Safety

Public safety continues to be at the forefront for DeKalb County and its residents. Public safety is crucial for a thriving society as it enables individuals to live, work, and participate in community activities without fear of harm.

The FY2025 budget made a historic investment in the Dekalb County Police Department (DKPD). In an effort to strengthen law enforcement and protect the community, the county restructured $10.8 million in existing funding to increase officer salaries and benefits to enhance retention and attract a top-tier workforce. As part

of this investment, sworn officers and recruits will receive substantial salary increases, reinforcing the dedication to those who protect and serve DeKalb County.

Other major investments to modernize public safety infrastructure and support law enforcement include:

- $2 Million Real-Time Crime Center: A centralized, countywide technology hub is in development to allow police to monitor, track, and respond to crimes in real time. This includes an expansion of video surveillance across the county, feeding live data into the center.
- $325K for License Plate/Radar Signs These devices utilize advanced technology to monitor vehicle speeds and provide real-time feedback to drivers. By enhancing road safety, these innovative tools will help contribute to more effective traffic management and safety.

Housing

The FY2025 budget included resources to respond to the residents' housing needs and reflect the administration's commitment to the county's new strategic framework. The CEO is committed to increasing affordable housing inventory within the county. As part of the CEO's budget priorities, a Chief Housing Officer position was approved in the FY2025 budget. The position will provide high-level coordination of all county efforts related to housing policy.

Housing is a critical issue facing DeKalb County that demands a highly skilled individual dedicated to developing and implementing a comprehensive housing plan. Ongoing discussions are underway to develop a comprehensive housing strategy for the county. The Housing Officer will focus on expanding affordable workforce, and transitional housing options; strengthening partnerships with developers and nonprofits; and unlocking innovative financing tools to support sustainable growth.



Service Level Changes

Fiscal Year 2025 Annual Budget

The following section provides an overview of significant changes in service levels and fees in FY2025.

Watershed Management

The FY2025 budget reflects a $19.8 million increase in revenue for the Department of Watershed Management, based on a proposed 10 percent rate increase effective July 1, 2025, for half the fiscal year. This revenue boost is essential to support debt service obligations and the substantial capital investment required to address the county's aging water and sewer infrastructure.

To help fund these capital needs, expenses were reduced by $25 million. This reduction includes the removal of $2.3 million in one-time funding from the prior year for vehicles, security lighting, computer equipment, and tuition reimbursement. Although the department's number of funded positions increased by four — from a transfer of field staff from the Finance Water and Sewer Fund — bringing the total to 673, overall salaries and benefits decreased by $1.4 million. This decline is primarily due to the absence of one-time salary adjustments provided in FY2024 and the reduction in tuition reimbursement.

Additional operating cuts were made through analysis of prior-year budgets and expenses to identify and remove unspent funds. These include a $3.5 million reduction in purchased and contracted services, a $350,000 cut in supplies, and a $1.5 million reduction in capital outlays. A significant $54.6 million decrease was also approved in other financing uses, specifically in the transfer to the sinking fund, reflecting the ongoing reduction in principal and interest payments on existing Water and Sewer bond debt.

These budget reductions were partially offset by targeted increases in key program areas. This includes $800,000 for establishing a Capital Improvement Program audit office — as requested by the Board of Commissioners — to provide oversight of capital projects, and $2.8 million to support the sludge removal program, including $750,000 for the purchase of a crane.

Elections

The FY2025 budget for Voter Registration and Elections reflects funding to facilitate up to eight elections in 2025, including special elections, runoffs and early voting. The budget reflects a 29 percent decrease from the FY2024 budget due to removal of funds for election costs related to the 2024 presidential primary, runoff, and general elections. This year's budget includes funding for seasonal and temporary staff and poll workers, to aid in efforts to modernize existing spaces and prepare for future elections and to continue to meet growing legislative mandates and the needs of electors.

User Fees & Charges

Several county departments have proposed increased user fees and charges for services including the DeKalb-Peachtree Airport (PDK) and the Department of Recreation, Parks, and Cultural Affairs (RPCA).

PDK established reasonable weight-based landing fees that provides an equitable method of collecting fees from transient aircraft, not based at PDK, which use the airport. Visiting non-PDK based aircraft do not contribute income required for the airport's operations and maintenance through lease payments or personal property taxes, and fuel purchases are optional and often made at other airports. Each transient aircraft shall be subject to payment of transient landing fees. which will provide revenue for airport improvements on an ongoing basis.

RPCA proposed a new schedule of fees and deposits for the use of RPCA facilities. The proposed fee structure is intended to generate revenue and align with the county's adopted parks and recreation master plan.

In addition to the changes outlined above, the 2025 budget includes funding to conduct a comprehensive user fee study for county departments. The goal of the user fee study is to ensure that fee-based services are generating sufficient revenue to sustain operations.



Full-Time Filled Positions Schedule

Fiscal Year 2025 Annual Budget

This schedule illustrates the county's funded positions in the FY2025 budget by fund as well as the filled positions from FY2021 to FY2024. For 2025, there are 7,139 funded positions, 71 percent are in the Tax Fund, 22 percent in the Enterprise Fund, 3 percent in the Special Revenue Fund, and 2 percent in the Internal Services Fund.

The FY2025 budget limited the creation of new positions. There are 24 fewer funded positions in FY25 when compared to the 7,163 positions funded in FY2024.

Full-Time Positions FY21 - 25

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts					
TAX FUNDS					
100 - GENERAL FUND					
00100 - CHIEF EXECUTIVE OFFICER	21	21	25	23	34
00200 - BOARD OF COMMISSIONERS	31	34	33	32	36
00300 - LAW DEPARTMENT	31	29	26	26	33
00500 - INTERNAL AUDIT OFFICE	12	11	12	14	15
00700 - ETHICS BOARD	3	3	2	2	2
00800 - G.I.S.	21	21	22	22	26
01100 - FACILITIES MANAGEMENT	50	47	49	52	53
01400 - PURCHASING	28	25	30	39	51
01500 - HUMAN RESOURCES	37	37	42	41	42
01600 - INNOVATION & TECHNOLOGY	81	82	89	90	100
02100 - FINANCE	60	61	59	64	82
02200 - BUDGET	8	7	7	7	8
02700 - PROPERTY APPRAISAL	68	68	70	69	70
02800 - TAX COMMISSIONER	89	90	102	103	114
02900 - REGISTRAR	16	16	23	30	36
03200 - SHERIFF	547	475	469	492	602
03400 - JUVENILE COURT	78	78	80	81	82
03500 - SUPERIOR COURT	107	119	119	122	125
03600 - CLERK OF SUPERIOR COURT	90	93	94	88	94
03700 - STATE COURT	191	188	218	274	282
03800 - SOLICITOR	89	82	88	99	105
03900 - DISTRICT ATTORNEY	173	210	215	253	255
04000 - CHILD ADVOCATES OFFICE	30	22	26	29	33
04200 - ANIMAL SERVICES	18	15	16	22	26
04100 - PROBATE COURT	27	28	30	39	39

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
04300 - MEDICAL EXAMINER	17	19	20	21	22
04400 - EMERGENCY MANAGEMENT (DEMA)	2	6	5	7	8
04500 - PUBLIC DEFENDER	94	93	96	103	110
04600 - POLICE SERVICES	16	15	12	14	16
04800 - MAGISTRATE COURT	25	27	36	37	46
04900 - FIRE & RESCUE SERVICES	18	23	48	64	68
05100 - PLANNING & SUSTAINABILITY	13	13	12	16	19
05500 - PUBLIC WORKS DIRECTOR	6	6	4	4	4
06800 - LIBRARY	228	231	234	261	253
06900 - EXTENSION SERVICE	6	7	8	7	10
07500 - HUMAN SERVICES	38	39	50	56	60
07800 - CITIZEN HELP CENTER	10	10	8	14	14
100 - GENERAL FUND TOTAL	**2,379**	**2,351**	**2,479**	**2,717**	**2,975**
270 - FIRE FUND					
04900 - FIRE & RESCUE SERVICES	599	610	621	743	723
270 - FIRE FUND TOTAL	**599**	**610**	**621**	**743**	**723**
271 - DESIGNATED SERVICES FUND					
05400 - TRANSPORTATION	16	17	15	15	15
05700 - ROADS & DRAINAGE	114	132	118	117	123
06100 - PARKS	99	119	122	125	129
271 - DESIGNATED SERVICES FUND TOTAL	**229**	**268**	**255**	**257**	**267**
272 - UNINCORPORATED FUND					
03700 - STATE COURT	55	49	50	56	60
05100 - PLANNING & SUSTAINABILITY	22	24	26	23	25
05800 - BEAUTIFICATION	65	63	64	75	76
05900 - CODE COMPLIANCE	57	49	62	57	65
272 - UNINCORPORATED FUND TOTAL	**199**	**185**	**202**	**211**	**226**
274 - POLICE FUND					
04600 - POLICE SERVICES	793	685	644	658	985
274 - POLICE FUND TOTAL	**793**	**685**	**644**	**658**	**985**
TAX FUNDS TOTAL	**4,199**	**4,099**	**4,201**	**4,586**	**5,176**
SPECIAL REVENUE FUNDS					
201 - DEVELOPMENT FUND	68	67	68	75	86
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND	1	1	1	1	0
211 - STREET LIGHTS FUND	1	1	1	1	1
212 - STREET HUMPS FUND	2	2	2	2	2
215 - EMERGENCY TELEPHONE SYSTEM FUND	98	94	89	129	137
SPECIAL REVENUE FUNDS TOTAL	**170**	**165**	**161**	**208**	**226**
ENTERPRISE FUNDS					
511 - WATER AND SEWER FUND					
02100 - FINANCE	103	106	92	93	130
08000 - DPT OF WATERSHED MANAGEMENT	670	688	646	642	673
511 - WATER AND SEWER FUND TOTAL	**773**	**794**	**738**	**735**	**803**
541 - SANITATION OPERATING FUND					
08100 - SANITATION	613	513	546	600	633
541 - SANITATION OPERATING FUND TOTAL	**613**	**513**	**546**	**600**	**633**
551 - AIRPORT OPERATING FUND					
08200 - DEKALB-PEACHTREE AIRPORT	21	23	24	20	22

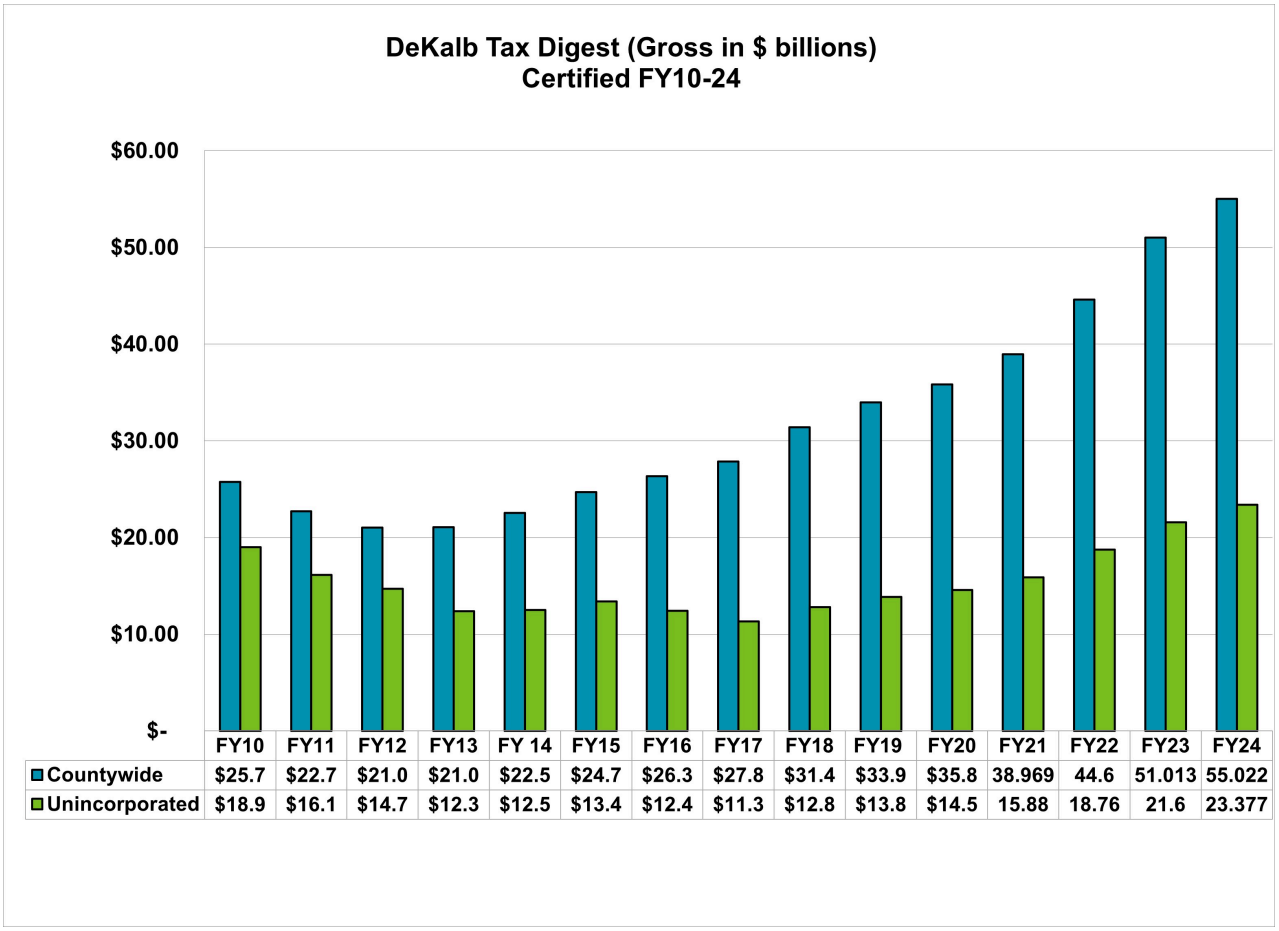
	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
551 - AIRPORT OPERATING FUND TOTAL	**21**	**23**	**24**	**20**	**22**
581 - STORMWATER MANAGEMENT OPERATING FUND					
05800 - BEAUTIFICATION	12	9	11	13	13
06700 - STORMWATER	86	73	85	98	101
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	**98**	**82**	**96**	**111**	**114**
ENTERPRISE FUNDS TOTAL	**1,505**	**1,412**	**1,404**	**1,466**	**1,572**
INTERNAL SERVICE FUNDS					
611 - VEHICLE MAINTENANCE FUND					
01200 - FLEET MANAGEMENT	130	132	134	134	149
611 - VEHICLE MAINTENANCE FUND TOTAL	**130**	**132**	**134**	**134**	**149**
631 - RISK MANAGEMENT FUND					
01000 - RISK MANAGEMENT	9	9	8	9	10
631 - RISK MANAGEMENT FUND TOTAL	**9**	**9**	**8**	**9**	**10**
632 - WORKERS COMPENSATION FUND					
01000 - RISK MANAGEMENT	6	6	6	6	6
632 - WORKERS COMPENSATION FUND TOTAL	**6**	**6**	**6**	**6**	**6**
INTERNAL SERVICE FUNDS TOTAL	**145**	**147**	**148**	**149**	**165**
GRANT FUNDS					
250 - GRANT-IN-AID FUND					
10000 - FUND COST CENTERS	–	–	–	164	–
250 - GRANT-IN-AID FUND TOTAL	**–**	**–**	**–**	**164**	**–**
GRANT FUNDS TOTAL	**–**	**–**	**–**	**164**	**–**
CAPITAL PROJECT FUNDS					
320 - 2018 SPLOST FUND					
80000 - CIP	–	–	–	1	–
320 - 2018 SPLOST FUND TOTAL	**–**	**–**	**–**	**1**	**–**
CAPITAL PROJECT FUNDS TOTAL	**–**	**–**	**–**	**1**	**–**
ENTERPRISE FUNDS - NON-OPERATING					
513 - DPT OF WATERSHED MGMT RENEWAL & EXTENSION FUND					
80000 - CIP					
88061 - CIP - WATERSHED MGMT RENEWAL & EXTENSION	–	–	–	5	–
80000 - CIP TOTAL	**–**	**–**	**–**	**5**	**–**
513 - DPT OF WATERSHED MGMT RENEWAL & EXTENSION FUND TOTAL	**–**	**–**	**–**	**5**	**–**
ENTERPRISE FUNDS - NON-OPERATING TOTAL	**–**	**–**	**–**	**5**	**–**
FTE COUNTS TOTAL	**6,019**	**5,823**	**5,914**	**6,579**	**7,139**

Tax Digest History

Fiscal Year 2025 Annual Budget

Taxes constitute a major portion of the county's operating revenue with property taxes generating the largest portion of tax revenues. The amount of revenue collected from property taxes is determined by the millage rate and the value of the property. The combined value of all taxable property in the county is known as the tax digest. The accompanying chart shows the historical tax digest for DeKalb County during this time. The gross digest for 2024 was $55.02 billion. While that is an increase of 7.86 percent from the previous year, it is slightly over 100 percent greater than the county's pre-recession peak year of 2008, which was $27.394 billion.

Aside from the economic downturn's effect on property values, the incorporations of Dunwoody, Brookhaven, Tucker and Stonecrest have had a major influence on the unincorporated digest. A major factor creating a drag upon the digest is the property tax freeze. As more homesteaded properties regain value due to economic recovery, the property tax freeze erodes the value of the increase because the homestead value approaches and often surpasses the frozen value of the property. The 2024 gross value, $23.377 billion, of the unincorporated digest is 32 percent less than the peak of 2008 of $23.512 billion.



	FY10	FY11	FY12	FY13	FY 14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Countywide	$25.7	$22.7	$21.0	$21.0	$22.5	$24.7	$26.3	$27.8	$31.4	$33.9	$35.8	38.969	44.6	51.013	55.022
Unincorporated	$18.9	$16.1	$14.7	$12.3	$12.5	$13.4	$12.4	$11.3	$12.8	$13.8	$14.5	15.88	18.76	21.6	23.377



Millage Rate History

Fiscal Year 2025 Annual Budget

The overall property tax rate in DeKalb consists of taxes levied by the county, the school system, and, until 2016, the State of Georgia. In incorporated areas, a city property tax may also be levied. Property taxes are levied based on a 40 percent assessment of property's fair market value (FMV). The tax rate is applied as a millage rate, which is a tax on every $1,000 worth of property (Example: A house with a $100,000 FMV has an assessed value of $40,000 which is taxed at 1 mill is $40).

The county levies a total of six different millage rates, five of which are for maintenance and operations (M&O) and one for retiring general obligation debt. The bond levy is for unincorporated general obligation bonds. Prior to FY 2021 there were seven millage rates including a county-wide general obligation bond that ended in FY 2020. The five M&O millage levies and their corresponding funds are described below.

- **County Operations** - General Fund: This millage rate is levied in both the unincorporated and incorporated areas of the county to fund county-wide services such as the courts, Sheriff's Office, Tax Commissioner, Chief Executive Officer, Board of Commissioners and administrative departments like the Law Department and Human Resources.
- **Hospitals** – Hospital Fund: This millage rate is also levied in both the unincorporated and incorporated areas of the county to fund Grady Memorial Hospital for the provision of indigent medical care and for debt service.
- **Fire** – Fire Fund: This millage rate is levied in the unincorporated area of the county as well as all cities except Atlanta and Decatur to fund the DeKalb County Fire Department.
- **Unincorporated Tax District** – Designated Services Fund: This millage rate is levied in the unincorporated area of the county to fund two categories of services: 1) parks, recreational areas, programs, and facilities; and 2) street and road maintenance services. Municipalities may elect to participate in either of these services and are only taxed for the services that they select, and in most cases, are charged a percentage of the unincorporated millage rate based on state law.
- **Police Services** – Police Services Fund: This millage rate is levied in the unincorporated area of the county to fund two categories of services: 1) basic police services comprised of services performed by the uniform division, traffic unit, park patrol, criminal investigation division, and crime scene investigation unit of the DeKalb County police department; and 2) Non-basic police services comprised of services performed by the aerial support unit, SWAT (special weapons and tactics) team, bomb squad unit, intelligence and permits, K-9 division, gang task force, drug task force, and homeland security division (emergency management) of the DeKalb County police department. Municipalities may elect to participate in either of these services and are only taxed for the services that they select, and in most cases, are charged a percentage of the unincorporated millage rate based on state law.

Year/District	General (100)	Fire (270)	Hospital (273)	Designated Services (271) - Roads	Designated Services (271) - Parks	Police Services (274) - Basic	Police Services (274) - Non-Basic	County-wide Bond (410)	Unincorporated Bond (411)	Grand T
2025										
Atlanta	10.747	0.000	0.638	0.000	0.000	0.000	0.000	0.000	0.000	11.38
Avondale Estates	10.747	2.617	0.638	0.000	0.000	0.000	0.061	0.000	0.000	14.06
Brookhaven	10.747	2.617	0.638	0.000	0.000	0.000	0.000	0.000	0.324	14.32
Chamblee	10.747	2.617	0.638	0.000	0.000	0.000	0.025	0.000	0.000	14.02

Clarkston	10.747	2.617	0.638	0.000	0.000	0.476	0.052	0.000	0.000	14.53
Decatur	10.747	0.000	0.638	0.000	0.000	0.000	0.033	0.000	0.000	11.41
Doraville	10.747	2.617	0.638	0.000	0.000	0.000	0.000	0.000	0.000	14.00
Dunwoody	10.747	2.617	0.638	0.000	0.000	0.000	0.000	0.000	0.324	14.32
Lithonia	10.747	2.617	0.638	0.000	0.152	0.494	0.054	0.000	0.000	14.70
Pine Lake	10.747	2.617	0.638	0.000	0.152	0.564	0.061	0.000	0.000	14.77
Stone Mountain	10.747	2.617	0.638	0.000	0.000	0.000	0.046	0.000	0.000	14.04
Stonecrest	10.747	2.617	0.638	0.102	0.000	5.744	0.618	0.000	0.324	20.79
Tucker	10.747	2.617	0.638	0.000	0.000	5.744	0.618	0.000	0.324	20.68
Unincorporated	10.747	2.617	0.638	0.102	0.020	5.744	0.618	0.000	0.324	20.81

Note: This chart presents the millage rates used to develop the budget as adopted on February 25, 2025. In June/July each year, after the new Property Tax Digest is received, new millage rates are presented to the Board of Commissioners along with the associated budget amendment.

Beginning in April 2018, the Equalized Homestead Option Sales Tax (EHOST) was implemented which is a one percent sales tax. Proceeds from EHOST are dedicated fully to providing property tax relief to eligible homestead properties. The credits from EHOST are first applied to countywide tax levies, i.e., General Fund and Hospital Fund. If the EHOST proceeds exceed the amount of property taxes levied on homesteaded properties for the countywide levies, the remaining proceeds are then applied to millage rates levied in both incorporated and unincorporated areas. Prior to EHOST, DeKalb County levied a Homestead Option Sales Tax (HOST) starting in 1996. The HOST was a one percent sales tax, and at least 80 percent of the revenue was required to be used for property tax relief for homesteaded properties. Unlike EHOST, the HOST credit applied to all county M&O property taxes for homestead properties rather than just General and Hospital. The remaining percentage of HOST that was not used for property tax relief was shared between the county and qualified municipalities to fund capital improvements.

Since 2007, the total unincorporated millage rate including the school millage rate increased from 39.300 mills to 43.890 mills in 2020 through 2022. Most of that increase occurred in 2011 when the county raised the unincorporated millage rate from 16.860 mills to 21.210 mills in response to the economic downturn. The county reduced the unincorporated millage rate in 2015 and maintained it since then at 20.810 mills. In FY23, the school millage rate decreased from 23.08 in 2022 to 22.98 for 2023 which resulted in a decrease of the total unincorporated millage rate down to 43.79. The school millage rate continued to decrease in FY24, bringing the total unincorporated millage rate down. The school millage rate continues to represent over half of the millage (52.5 percent) with the county having the remainder. Although individual millage rates have fluctuated, the aggregate county millage rate for unincorporated remained stable at 20.810 mills from FY2015 through FY2024. The county's millage rate has changed over the years, not only in the amount, but also in how it is distributed. In FY2007, there were only six levies (General, Designated Services, Fire, Hospital, and two Bonds). Starting in FY2011, the county broke out Police Services as its own tax rate out of the Designated Services Fund. This was to clarify for citizens how Police taxes are allocated for services provided by the police. As of FY2021, the county-wide bond millage rate was eliminated reflecting the completion of the county-wide bond issue in FY2020.

Total County Millage Rate by Tax District, FY2016 - 2025

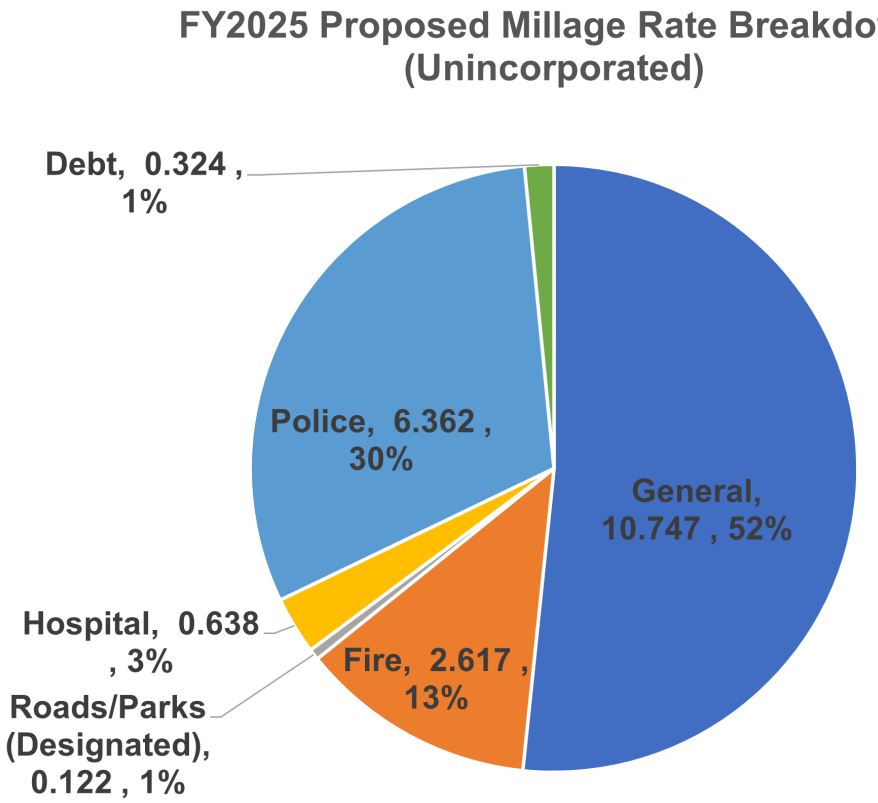
District	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Atlanta	9.980	9.860	10.692	10.314	10.362	9.464	9.464	9.588	10.002	11.38
Avondale Estates	13.647	13.119	13.547	13.063	13.213	12.538	12.695	12.502	12.938	14.06
Brookhaven	12.560	13.307	13.784	13.614	13.709	12.964	13.113	12.904	13.332	14.32
Chamblee	12.661	13.013	13.447	13.039	13.178	12.492	12.652	12.456	12.896	14.02
Clarkston	14.948	13.663	14.059	13.697	13.716	13.190	13.294	13.089	13.476	14.53
Decatur	10.715	9.955	10.781	10.335	10.393	9.505	9.502	9.629	10.040	11.41
Doraville	13.078	12.940	13.379	13.023	13.154	12.460	12.623	12.425	12.867	14.00
Dunwoody	12.560	13.307	13.784	13.614	13.709	12.964	13.113	12.904	13.332	14.32
Lithonia	15.366	13.813	14.250	13.862	13.838	13.321	13.481	13.292	13.645	14.70
Pine Lake	15.767	13.920	14.351	13.962	13.921	13.429	13.580	13.390	13.736	14.77
Stone Mountain	13.454	13.074	13.505	13.053	13.198	12.518	12.677	12.483	12.920	14.04
Stonecrest		20.810	20.810	20.810	19.671	20.217	19.612	19.974	20.256	20.79
Tucker	20.810	20.810	20.810	19.628	19.671	20.217	19.612	19.669	19.776	20.68

Unincorporated	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.810	20.81

Note: Stonecrest incorporated on May 1, 2017, so there was no millage rate applied to Stonecrest in 2016.

Fiscal year (FY) 2013 brought a new service delivery strategy between the county and the cities. A new service delivery strategy was negotiated in 2016. This state requirement is a negotiated level of service provided by the county where cities can opt into or out of the tax and the service. Designated is still one tax; however, it has two parts – Roads and Parks & Recreation. Police is broken into basic (ex: uniform patrol) and non-basic (ex: bomb squad).

For the FY 2025 adopted budget, the unincorporated millage rate continues at 20.810 mills. As mentioned previously, this rate could change along with an amended budget agenda item when millage rates are brought before the Board of Commissioner's in June. The General Fund represents 52 percent of the total levy, Police at 30 percent, Fire at 13 percent, Designated at 1 percent, Hospital at 3 percent, and Debt at 1 percent.



History of DeKalb County Millage Rates - Countywide Operational Rate

Millage Levies	Millage Type	2016	2017	2018	2019	2020	2021	2022	2023	2024	202
Unincorporated	General (100)	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Hospital (273)	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.63
Combined Countywide Operational Rate		**9.500**	**9.433**	**10.364**	**9.952**	**10.008**	**9.464**	**9.464**	**9.588**	**10.002**	**11.3**

Note: The above millage rates are applied to all districts (unincorporated and all cities) in DeKalb county. The remainder of the millages are levied according to contracted services for each City and whether the city was incorporated at the time the bond debt was approved.

History of DeKalb County Millage Rates - By District

Millage Levies	Millage Type	2016	2017	2018	2019	2020	2021	2022	2023	2024	20
Atlanta	General (100)	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Fire (270)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Hospital (273)	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.6
	Designated Services (271) - Roads	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Designated Services (271) - Parks	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Basic	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Non-Basic	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	County-wide Bond (410)	0.480	0.427	0.328	0.362	0.354	0.000	0.000	0.000	0.000	0.0
	Unincorporated Bond (411)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
District Total		**9.980**	**9.860**	**10.692**	**10.314**	**10.362**	**9.464**	**9.464**	**9.588**	**10.002**	**11.3**
Avondale Estates	General (100)	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Fire (270)	2.570	3.080	2.687	2.709	2.792	2.996	3.159	2.837	2.865	2.6
	Hospital (273)	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.6
	Designated Services (271) - Roads	0.528	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Designated Services (271) - Parks	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Basic	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Non-Basic	0.569	0.179	0.168	0.040	0.059	0.078	0.072	0.077	0.071	0.0
	County-wide Bond (410)	0.480	0.427	0.328	0.362	0.354	0.000	0.000	0.000	0.000	0.0
	Unincorporated Bond (411)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
District Total		**13.647**	**13.119**	**13.547**	**13.063**	**13.213**	**12.538**	**12.695**	**12.502**	**12.938**	**14.0**
Brookhaven	General (100)	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Fire (270)	2.570	3.080	2.687	2.709	2.792	2.996	3.159	2.837	2.865	2.6
	Hospital (273)	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.6
	Designated Services (271) - Roads	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Designated Services (271) - Parks	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Basic	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Non-Basic	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	County-wide Bond (410)	0.480	0.427	0.328	0.362	0.354	0.000	0.000	0.000	0.000	0.0
	Unincorporated Bond (411)	0.010	0.367	0.405	0.591	0.555	0.504	0.490	0.479	0.465	0.3
District Total		**12.560**	**13.307**	**13.784**	**13.614**	**13.709**	**12.964**	**13.113**	**12.904**	**13.332**	**14.3**
Chamblee	General (100)	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Fire (270)	2.570	3.080	2.687	2.709	2.792	2.996	3.159	2.837	2.865	2.6
	Hospital (273)	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.6
	Designated Services (271) - Roads	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Designated Services (271) - Parks	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Basic	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Non-Basic	0.111	0.073	0.068	0.016	0.024	0.032	0.029	0.031	0.029	0.0
	County-wide Bond (410)	0.480	0.427	0.328	0.362	0.354	0.000	0.000	0.000	0.000	0.0
	Unincorporated Bond (411)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
District Total		**12.661**	**13.013**	**13.447**	**13.039**	**13.178**	**12.492**	**12.652**	**12.456**	**12.896**	**14.0**
Clarkston	General (100)	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Fire (270)	2.570	3.080	2.687	2.709	2.792	2.996	3.159	2.837	2.865	2.6
	Hospital (273)	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.6
	Designated Services (271) - Roads	0.528	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Designated Services (271) - Parks	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Basic	1.421	0.572	0.000	0.641	0.512	0.664	0.611	0.599	0.549	0.4
	Police Services (274) - Non-Basic	0.449	0.151	0.680	0.033	0.050	0.066	0.060	0.065	0.060	0.0

	County-wide Bond (410)	0.480	0.427	0.328	0.362	0.354	0.000	0.000	0.000	0.000	0.0
	Unincorporated Bond (411)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
District Total		**14.948**	**13.663**	**14.059**	**13.697**	**13.716**	**13.190**	**13.294**	**13.089**	**13.476**	**14.5**
Decatur	General (100)	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Fire (270)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Hospital (273)	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.6
	Designated Services (271) - Roads	0.528	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Designated Services (271) - Parks	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Basic	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Non-Basic	0.207	0.095	0.089	0.021	0.031	0.041	0.038	0.041	0.038	0.0
	County-wide Bond (410)	0.480	0.427	0.328	0.362	0.354	0.000	0.000	0.000	0.000	0.0
	Unincorporated Bond (411)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
District Total		**10.715**	**9.955**	**10.781**	**10.335**	**10.393**	**9.505**	**9.502**	**9.629**	**10.040**	**11.4**
Doraville	General (100)	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Fire (270)	2.570	3.080	2.687	2.709	2.792	2.996	3.159	2.837	2.865	2.6
	Hospital (273)	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.6
	Designated Services (271) - Roads	0.528	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Designated Services (271) - Parks	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Basic	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Non-Basic	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	County-wide Bond (410)	0.480	0.427	0.328	0.362	0.354	0.000	0.000	0.000	0.000	0.0
	Unincorporated Bond (411)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
District Total		**13.078**	**12.940**	**13.379**	**13.023**	**13.154**	**12.460**	**12.623**	**12.425**	**12.867**	**14.0**
Dunwoody	General (100)	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Fire (270)	2.570	3.080	2.687	2.709	2.792	2.996	3.159	2.837	2.865	2.6
	Hospital (273)	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.6
	Designated Services (271) - Roads	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Designated Services (271) - Parks	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Basic	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Non-Basic	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	County-wide Bond (410)	0.480	0.427	0.328	0.362	0.354	0.000	0.000	0.000	0.000	0.0
	Unincorporated Bond (411)	0.010	0.367	0.405	0.591	0.555	0.504	0.490	0.479	0.465	0.3
District Total		**12.560**	**13.307**	**13.784**	**13.614**	**13.709**	**12.964**	**13.113**	**12.904**	**13.332**	**14.3**
Lithonia	General (100)	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Fire (270)	2.570	3.080	2.687	2.709	2.792	2.996	3.159	2.837	2.865	2.6
	Hospital (273)	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.6
	Designated Services (271) - Roads	0.528	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Designated Services (271) - Parks	0.317	0.124	0.167	0.139	0.101	0.104	0.162	0.178	0.147	0.1
	Police Services (274) - Basic	1.498	0.593	0.557	0.665	0.531	0.689	0.633	0.621	0.569	0.4
	Police Services (274) - Non-Basic	0.473	0.156	0.147	0.035	0.052	0.068	0.063	0.068	0.062	0.0
	County-wide Bond (410)	0.480	0.427	0.328	0.362	0.354	0.000	0.000	0.000	0.000	0.0
	Unincorporated Bond (411)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
District Total		**15.366**	**13.813**	**14.250**	**13.862**	**13.838**	**13.321**	**13.481**	**13.292**	**13.645**	**14.7**
Pine Lake	General (100)	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Fire (270)	2.570	3.080	2.687	2.709	2.792	2.996	3.159	2.837	2.865	2.6
	Hospital (273)	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.6
	Designated Services (271) - Roads	0.528	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Designated Services (271) - Parks	0.317	0.124	0.167	0.139	0.101	0.104	0.162	0.178	0.147	0.1
	Police Services (274) - Basic	1.803	0.677	0.637	0.760	0.607	0.787	0.723	0.710	0.651	0.5
	Police Services (274) - Non-Basic	0.569	0.179	0.168	0.040	0.059	0.078	0.072	0.077	0.071	0.0
	County-wide Bond (410)	0.480	0.427	0.328	0.362	0.354	0.000	0.000	0.000	0.000	0.0
	Unincorporated Bond (411)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0

District Total		**15.767**	**13.920**	**14.351**	**13.962**	**13.921**	**13.429**	**13.580**	**13.390**	**13.736**	**14.7**
Stone Mountain	General (100)	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Fire (270)	2.570	3.080	2.687	2.709	2.792	2.996	3.159	2.837	2.865	2.6
	Hospital (273)	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.6
	Designated Services (271) - Roads	0.528	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Designated Services (271) - Parks	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Basic	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Non-Basic	0.376	0.134	0.126	0.030	0.044	0.058	0.054	0.058	0.053	0.0
	County-wide Bond (410)	0.480	0.427	0.328	0.362	0.354	0.000	0.000	0.000	0.000	0.0
	Unincorporated Bond (411)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0
District Total		**13.454**	**13.074**	**13.505**	**13.053**	**13.198**	**12.518**	**12.677**	**12.483**	**12.920**	**14.0**
Stonecrest	General (100)		8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Fire (270)		3.080	2.687	2.709	2.792	2.996	3.159	2.837	2.865	2.6
	Hospital (273)		0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.6
	Designated Services (271) - Roads		1.480	0.880	1.239	0.983	0.583	0.966	0.611	0.480	0.1
	Designated Services (271) - Parks		0.931	1.349	1.182	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Basic		4.046	3.810	4.542	4.544	6.078	5.042	5.833	5.819	5.7
	Police Services (274) - Non-Basic		1.046	0.987	0.233	0.435	0.592	0.491	0.626	0.625	0.6
	County-wide Bond (410)		0.427	0.328	0.362	0.354	0.000	0.000	0.000	0.000	0.0
	Unincorporated Bond (411)		0.367	0.405	0.591	0.555	0.504	0.490	0.479	0.465	0.3
District Total			**20.810**	**20.810**	**20.810**	**19.671**	**20.217**	**19.612**	**19.974**	**20.256**	**20.7**
Tucker	General (100)	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Fire (270)	2.570	3.080	2.687	2.709	2.792	2.996	3.159	2.837	2.865	2.6
	Hospital (273)	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.6
	Designated Services (271) - Roads	1.900	1.480	0.880	1.239	0.983	0.583	0.966	0.306	0.000	0.0
	Designated Services (271) - Parks	0.400	0.931	1.349	0.000	0.000	0.000	0.000	0.000	0.000	0.0
	Police Services (274) - Basic	5.480	4.046	3.810	4.542	4.544	6.078	5.042	5.833	5.819	5.7
	Police Services (274) - Non-Basic	0.470	1.046	0.987	0.233	0.435	0.592	0.491	0.626	0.625	0.6
	County-wide Bond (410)	0.480	0.427	0.328	0.362	0.354	0.000	0.000	0.000	0.000	0.0
	Unincorporated Bond (411)	0.010	0.367	0.405	0.591	0.555	0.504	0.490	0.479	0.465	0.3
District Total		**20.810**	**20.810**	**20.810**	**19.628**	**19.671**	**20.217**	**19.612**	**19.669**	**19.776**	**20.0**
Unincorporated	General (100)	8.760	8.693	9.638	9.304	9.366	9.108	8.988	9.209	9.496	10.7
	Fire (270)	2.570	3.080	2.687	2.709	2.792	2.996	3.159	2.837	2.865	2.6
	Hospital (273)	0.740	0.740	0.726	0.648	0.642	0.356	0.476	0.379	0.506	0.6
	Designated Services (271) - Roads	1.900	1.480	0.880	1.239	0.983	0.593	1.198	0.611	0.480	0.1
	Designated Services (271) - Parks	0.400	0.931	1.349	1.182	1.139	0.583	0.966	0.836	0.554	0.0
	Police Services (274) - Basic	5.480	4.046	3.810	4.542	4.544	6.078	5.042	5.833	5.819	5.7
	Police Services (274) - Non-Basic	0.470	1.046	0.987	0.233	0.435	0.592	0.491	0.626	0.625	0.6
	County-wide Bond (410)	0.480	0.427	0.328	0.362	0.354	0.000	0.000	0.000	0.000	0.0
	Unincorporated Bond (411)	0.010	0.367	0.405	0.591	0.555	0.504	0.490	0.479	0.465	0.3
District Total		**20.810**	**20.810**	**20.810**	**20.810**	**20.810**	**20.810**	**20.810**	**20.810**	**20.810**	**20.8**



Long-Range Operating Financial Plans

Fiscal Year 2025 Annual Budget

Long-Range Planning Efforts

Long-term financial planning entails identifying and understanding long-term trends and risk factors that may affect an organization's financial stability. Long-term planning is a related but distinct process from strategic planning, budgeting, capital improvement planning, and setting financial policies.

CEO Cochran-Johnson set in motion an organizational assessment and change management initiative to create a vision and strategic roadmap to elevate performance, transparency, and service delivery across DeKalb County government. Within the county's strategic roadmap, long-term financial planning falls under the key objectives of fiscal responsibility and transparency. Additionally, CEO Cochran-Johnson directed staff to develop a plan to increase reserves to four months of recurring expenditures. In conjunction with the implementation of the strategic roadmap, the administration will work to develop a comprehensive long-range financial plan for the county.

Several county departments have engaged in long-term planning efforts for their operations, which are outlined below:

- Parks & Recreation Master Plan
- Department of Watershed Management Master Plan
- Stormwater Master Plan
- DeKalb County 2050 Unified Plan
- DeKalb Clean Energy Transportation Master Plan
- Davidson-Arabia Mountain Nature Preserve Master Plan



Fiscal Policies

Fiscal Year 2025 Annual Budget

DeKalb County's financial policies create the framework for fiscal management of the county. The county has ratified 10 financial policies to ensure good stewardship in the management of county funds and resources according to established accounting standards, auditing requirements and financial management practices. These policies are applicable to all employees/departments in the performance of their official duties.

1. Operating Budget Policies
2. Capital Budget Policies
3. Reserve Fund Policies
4. Revenue Administration Policies
5. Collections Policies
6. Accounting, Auditing, and Financial Reporting
7. Debt Policies
8. Investment Policies
9. Other Policies
10. Procurement Policy

Operating Budget Policies	Compliance Status
1. The DeKalb County Government will finance all current expenditures with current revenues to include that portion of the fund balance forwarded from the prior year designated to be appropriated for current expenditures or for a designated reserve or contingency fund. The DeKalb County Government will make every effort to avoid budgetary procedures that balance current expenditures through the obligation of future resources.	In Compliance
2. The operating budget will provide for adequate maintenance of capital equipment and facilities.	In Compliance
3. All Operating Funds are subject to the annual budget process. Total anticipated revenues and other funding sources available must equal total estimated expenditures for each fund, i.e., the budget must be balanced.	In Compliance
4. All budgets will be adopted on a modified cash basis of accounting. Revenues are recognized when they are received, and expenditures are charged against the budget when encumbrances are booked or when disbursements are made. ***Editorial Note: The County changed to the modified accrual basis of accounting at the end of 2014. These policies are being reviewed to conform.***	In Compliance

5. All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be carried over to the following fiscal period and paid from the reserve for encumbrances account.	In Compliance
6. The budget will be adopted at the departmental level within each fund, which is the legal level of budgetary control. Expenditures may not exceed the total budget for any department within a fund. Department heads and management personnel are directed to operate within budget limitations.	In Compliance
7. Transfer of appropriations from salary and employee benefit accounts require approval of the Chief Executive Officer (CEO). Transfers of appropriations within a department will require only the approval of the Finance Director or designee. Transfers between departments or funds, an increase of a personal services appropriation, or an increase in the level of departmental appropriations or authorized positions shall require the approval of the Governing Authority.	In Compliance
8. DeKalb County will include an amount in the Tax Funds budget approved by the Governing Authority for unforeseen expenditures. The amount of this contingency appropriation will be no more than five percent of the Tax Funds budget.	In Compliance
9. DeKalb County will integrate performance measurement and productivity indicators within the budget process. Such performance measurements and productivity indicators will be updated and reviewed periodically throughout the budget year.	In Compliance
10. DeKalb County will maintain a budgetary control system and will prepare monthly financial reports comparing actual revenues, expenditures, and encumbrances with budgeted amounts.	In Compliance
11. DeKalb County will comply with all state laws applicable to budget hearings, public notices, public inspections, and budget adoption.	In Compliance
12. Enterprise and Internal Service Fund budgets will be self-supporting. Rates charged within such Enterprise and Internal Service Fund budgets will be examined annually to determine their legal sufficiency and relative to the Internal Services Fund equity.	In Compliance
13.DeKalb County will prepare an annual budget document as soon as practicable, after budget adoption. This document will be submitted to Government Finance Officers Association's (GFOA) Distinguished Budget Preparation Award Program for review.	In Compliance
14. DeKalb County will maintain a program to replace authorized vehicles and mobile equipment by use of a Vehicle Replacement Internal Service Fund, and/or an outside tax-exempt leasing program whose assets will be used only for such purposes consistent with the provisions of these operating budget policies.	In Compliance
Capital Budget Policies	

1. Capital projects will be undertaken to preserve or replace infrastructure and public facilities, promote economic development, improve the delivery of services, improve economically depressed areas, and improve those areas with low- and moderate-income households.	In Compliance
2. DeKalb County will develop a five-year Capital Improvement Program (CIP) and update the CIP annually to direct the financing of and appropriations for all capital projects. DeKalb County defines a capital project as any project more than $25,000 with an estimated useful life of five years or greater.	In Process
3. DeKalb County will coordinate the development of the CIP with the development of the operating budget to ensure that future operating costs are projected, considered, and included in the operating budget where appropriate.	In Compliance
4. DeKalb County will seek public and private grants, and other outside sources of revenue to fund projects included in the CIP.	In Compliance
5. The balances of appropriations within budget for capital projects at year end will be appropriated in the following year until the project is completed.	In Compliance
Reserve Fund Policies	
1. DeKalb County will strive to accumulate Tax Fund working reserves at least equal to one month (1/12th) of the total Tax Fund budgets. These reserves will be created and maintained to: A. Offset significant downturns in revenue or revisions in any general government activity. B. Provide for a stabilized fiscal environment to maintain and enhance bond ratings and provide enough working capital to minimize the size of Tax Anticipation Note issuances. C. Enhance economic development opportunities. D. Sustain the confidence of its citizens in the continued viability of the County Government.	In Compliance
2. DeKalb County will maintain risk management reserves to provide for liabilities incurred for workers' compensation claims, other retained employee benefits, and claims not otherwise addressed in this policy statement.	In Compliance
3. DeKalb County will accumulate and maintain enough cash reserves in the Enterprise Funds in accordance with all legal debt requirements.	In Compliance
Revenue Administration Policies	
1. DeKalb County will maintain a diversified revenue mix to shelter it from short-term fluctuations and to minimize the effect of an economic downturn.	In Compliance
2. DeKalb County will estimate its revenues by an objective analytical process in a prudent conservative manner.	In Compliance

3. DeKalb County will follow a policy of charging for services with user fees whenever possible.	In Compliance
4. DeKalb County will seek public and private grants and other outside sources of revenue where appropriate.	In Compliance
5. DeKalb County will establish the level of all user fees based on an analysis of the cost of providing the required services.	In Compliance
6. DeKalb County will set user fees for each Enterprise Fund, at a level that supports the direct and indirect cost of the activity.	In Compliance
Collections Policies	
1. DeKalb County will strive to fully collect all monies where due by county billing activities, using all available legal avenues or contractual outside collection agency action.	In Compliance
2. Any account billed or assessed by the county and not collected by the applicable statute of limitations shall be removed from the county's current receivables records and transferred to an inactive file status for a retention period of two years. After the retention period, inactive accounts shall be deleted permanently from the county records.	In Compliance
3. Accounts may be transferred to inactive status prior to statute of limitations aging, when it has been determined by the County Finance Director that an account is uncollectible.	In Compliance
Accounting, Auditing, and Financial Reporting	
1. An independent audit in compliance with Generally Accepted Auditing Standards will be performed annually by a qualified external auditor in accordance with applicable State Law and the DeKalb County Code.	In Compliance
2. DeKalb County will maintain an internal audit function and conduct financial, operational, compliance, and performance audits on a periodic basis.	In Compliance
3. DeKalb County will prepare an Annual Comprehensive Financial Report (ACFR) in accordance with Generally Accepted Accounting Principles (GAAP). DeKalb County will strive to prepare the ACFR to meet the standards of the GFOA Certificate of Achievement in Financial Reporting Program and will submit the ACFR annually for a certificate review.	In Compliance
4. DeKalb County will establish and maintain professional accounting practices. Accounting systems will conform to the County's budget basis, with conversions to GAAP provided in the ACFR.	In Compliance
5. DeKalb County will maintain accurate records of fixed assets to ensure proper stewardship of public property.	In Compliance
6. An ongoing system of financial reporting will be maintained to meet the needs of the County. The system will promote budgetary control and comparative analysis.	In Compliance
Debt Policies	

1. DeKalb County will follow a policy of full disclosure on every financial report and bond prospectus.	In Compliance
2. DeKalb County will use voted general obligation debt to fund general purpose public improvements which cannot be financed from current revenues or other sources.	In Compliance
3. Revenue Bonds will be issued only when revenues are enough to satisfy operating expenses, coverage factors, and existing debt service requirements.	In Compliance
4. DeKalb County will utilize lease purchase or short-term debt in those situations where the economies of scale make either internal or bond financing impractical or cost inefficient.	In Compliance
5. DeKalb County will, as needs arise, utilize professional individuals or firms to assist in the preparation and issuance of County bonds, notes, or lease finance obligations. Standing financial advisory or bond counsel contracts should be rebid at least every three years.	In Compliance
6. The scheduled maturity of bond issuances generally should not exceed the useful life of the capital project or asset(s) financed.	In Compliance
7. DeKalb County will generally consider refunding outstanding indebtedness if one or more of the following conditions exist: (1) net present value savings are at least three percent of the par amount of the refunding bonds; (2) the bonds to be refunded contain restrictive or outdated covenants; or (3) restructuring debt is deemed advisable.	In Compliance
8. DeKalb County will consider the purchase of bond insurance or other forms of credit enhancement if the savings exceed the cost.	In Compliance
9. DeKalb County will conduct competitive sales for all issues unless circumstances dictate otherwise. Negotiated sales may be considered if one or more of the following criteria exists: A. extremely large issue size B. complexity of financing structure C. timeliness of marketing and closure D. market volatility E. comparatively lesser credit rating	In Compliance
Investment Policies	
1. DeKalb County will maintain a prudent but aggressive program of investing all funds under the direction of the Governing Authority.	In Compliance
2. The investment program will be operated based on a formally adopted Investment Policy, which will include the following: A. Legality – all investments comply with federal, state, and local laws. B. Safety - principal is protected from loss with secure investment practices and collateralization.	In Compliance

C. Liquidity - investments are readily convertible to cash when needed without losses. D. Yield or Return on Investment - earnings are maximized within the confines of A, B and C above.	
3. The investment program will use a competitive selection process for investments except when use of the state investment pool is appropriate. Investments will be placed only with "qualified" financial institutions.	In Compliance
4. The investment program will provide for a system of internal control over investments and timely financial reporting over investing activities.	In Compliance
Other Policies	
1. The County will maintain a records retention program to ensure conformance with State Law.	In Compliance
2. The purchase of insurance and risk-related services will be conducted on a non-discriminatory basis, through means designed to optimize long term financial security, reliability of coverages and services, and minimization of net cost. This may be accomplished through competitive bidding procedures or through competitive selection of insurance brokers and agents.	In Compliance
Procurement Policy	
1.DeKalb County will establish regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services.	In Compliance
2. The CEO is responsible for the operation of the Government's purchasing system.	In Compliance
3. Within the limits prescribed by the County Code and State Law, the county will utilize competitive bidding procedures. Bids will be awarded on a non-discriminatory basis.	In Compliance



Budget Process

Fiscal Year 2025 Annual Budget

Budget Plan & Process

DeKalb County's budget process follows all requirements in state and local law. Georgia law requires each unit of local government to adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund used by the local government. DeKalb County adopts and operates under an annual budget, which utilizes a calendar fiscal year.

The county budget is prepared at the object code (line item) level for each cost center, which is the component unit of a department's budget. All cost centers within a department and fund are rolled up to the department level, which is the legal level of control. To comply with state law (Georgia Code § 36-81-3), DeKalb County adopts a balanced budget, which means budgeted appropriation/expenditures must be equal to budgeted anticipations/revenues.

DeKalb County's Organizational Act charges the Chief Executive Officer (CEO) with the responsibility to prepare and submit a proposed county budget to the Board of Commissioners (BOC). The CEO must submit the proposed budget no later than December 15 unless the incumbent CEO is reelected, in which case the submittal date may be extended to January 15. Simultaneous with the submission of the proposed budget to the BOC, the CEO must also make the proposed budget available both on the county webpage and for physical inspection by the public.

The preparation of the executive budget is a highly complex task which requires involvement from all departments and agencies funded as part of the annual operating budget. The annual budget process consists of four basic stages: budget planning, budget development, budget review and adoption, and budget execution.

Budget Planning
August - September

- Chief Executive Officer (CEO) sets budget priorities
- Office of Management & Budget (OMB) prepares revenue projections and base budgets
- Budget kickoff and training for departments

Budget Development
September - January

- Departments develop and submit budget requests
- OMB reviews and analyzes budget requests
- CEO finalizes budget recommendation by **January 15** *(2025 deadline extended due to election of new CEO)*

Budget Review & Adoption
January - February

- CEO submits budget recommendation to the Board of Commissioners (BOC)
- Public hearings held on proposed budget
- BOC reviews budget through committee process
- BOC adopts operating budget by **March 1**

Budget Execution
March - December

- Departments implement approved budget
- OMB tracks revenues & expenditures
- Budget amendments are approved as necessary
- County adopts millage rates

Budget Planning (August – September)

Planning for the upcoming budget year typically begins in August. Office of Management and Budget (OMB) management meets with the CEO and COO to determine the budget strategy and process for the upcoming fiscal year. OMB then prepares revenue forecasts and for the operating funds and base budgets for all operating departments.

The operating funds include the Tax Funds, Enterprise Funds, Special Revenue Funds, Internal Service Funds, and Non-Tax Debt Funds.

The tax funds consist of eight funds (General, Special Tax District – Designated Services, Special Tax District – Unincorporated, Fire, Debt Service, Special Tax District Debt Service, Hospital, and Police Services) whose revenue is primarily generated through property, sales, or other taxes. Ad valorem taxes levied on property are the largest revenue source for the tax funds. Revenue projections are carefully developed to anticipate changes in the tax digest and other economic conditions.

Revenue projections for a county as large as DeKalb are complex. Projection methods vary based on funding uses. For the largest source (property tax), multiple approaches are prepared from trend analysis to econometric approaches. The most widely used approach for smaller items is adjusted trend analyses with known modifications incorporated where appropriate.

Typically, OMB staff will develop base budgets for departments and elected officials based on revenue projections and prior-year budget or actual expenditures.

Budget Development (September – December)

OMB distributes budget instructions to departments and elected officials generally in September. The departmental budget requests include a narrative, activity measures data, the departments' missions, goals/objectives, and performance measures. Departments review the base budgets prepared by OMB and may request budget adjustments. Department heads and elected officials must submit a program enhancement or capital project request with a written justification for additional funding for new or increased levels of service.

Departments submit their budget requests based on deadlines established by the CEO. OMB also asks revenue-generating departments to provide revenue projections for the upcoming fiscal year. Department requests consist of their base budget and decision packages. OMB staff categorizes these decision packages as "base adjustments" or "enhancements." Base adjustments are changes to costs associated with existing operations that were not accurately captured in the initial base budget. Most enhancements are requests for additional funding to offer new programs or expand current service provision, however, enhancements may also reduce funding to reflect changes in how services are being provided.

Each departmental budget request is first reviewed by an OMB analyst assigned to that department. The OMB analyst's responsibility is to gain a full understanding of their assigned departments' requests and make initial recommendations to OMB management. After OMB management completes their review and recommendations, OMB management reviews the recommendations with the CEO, Chief Operating Officer (COO), and other county staff as needed. The CEO has the final decision-making authority for the executive budget recommendation sent to the BOC. The CEO submits the complete executive budget recommendation to the BOC by December 15.

Budget Review and Adoption (December – February)

The executive budget recommendation is published in local newspapers and placed in public libraries simultaneously with its submission to the BOC. The county is required to hold two public hearings on the annual budget prior to adoption. Additional public meetings may be conducted to provide information to the public and gather input throughout this stage of the budget process.

The BOC reviews the proposed budget through their committee system. Each committee may invite departments within their jurisdiction to present their proposed budget. Concurrent to the committee review process, the CEO may present an amendment to the executive budget recommendation to update fund balances or make other changes to the proposed budget. The committees of jurisdiction then forward their recommendations and any amendments to the Finance, Audit, and Budget Committee, which makes a final recommendation to the full board on an omnibus budget incorporating all amendments.

Section 17 of DeKalb County's Organizational Act mandates budget adoption before March 1, although the county's fiscal year begins January 1. As such, the Organizational Act authorizes the Finance Director to make such expenditures of county funds as are deemed necessary and proper to the continuing operation of the county and its various departments at the then currently approved level of service, until the budget is adopted. This is accomplished by loading a "placeholder" budget in the county's financial system.

Budget Execution (March – December)

After passage of the adopted budget, departments implement the adopted budget. OMB staff monitors revenues and expenditures to ensure compliance with the adopted budget. Departments may submit budget amendments as necessary. According to the county's fiscal policies, any budget amendments that increase the total appropriations at the department level or increases personal services require approval from the Board of Commissioners.

The Board of Tax Assessors approves the real estate tax digest in May. OMB staff reviews the approved tax digest and updated starting fund balances, then recommends adjustments to the proposed millage rates to the CEO. The county then advertises the tentative millage rates to the public and holds public hearings on the millage rates if required by state law. The public hearings on the millage rates are generally held in late June and early July, and the Board of Commissioners approve the millage rates at their first regular meeting in July. The administration usually submits a budget amendment in tandem with the millage rates resolution to adjust fund balances and revenues. This amendment may or may not include other changes to the adopted budget.

After the approval of the millage rates, the Tax Commissioner must submit the tax digest and all supporting documentation to the Georgia Department of Revenue for certification. Once the tax digest has been certified, the Department of Revenue issues an order authorizing the use of the tax digest for the collection of property taxes. Property tax bills are mailed in early August, and payments are due in two installments.

Budget Process for 2025

Planning for the 2025 budget began in August with the development of the budget priorities, revenue projections, and base budgets. Budget training for department users was held in the first week of October. Budget development kicked off at the beginning of November as departments began submitting their budget requests and applicable revenue projections using the county's budgeting system. All budget requests were due by November 17, 2023. OMB analysts reviewed the budget requests and projections submitted by their assigned departments and worked with OMB management to prepare preliminary recommendations for submission to the CEO. The CEO provided the recommended budget for FY2025 to the Board of Commissioners on January 15, 2023. The county held two public hearings on the proposed budget on February 11, 2025, and February 25, 2025, and the Board of Commissioners approved the budget on February 25.

Strategic Goals & Strategies

Fiscal Year 2025 Annual Budget

Reimagining a Brighter DeKalb

Strategic goals are high-level, long-term objectives that serve as a roadmap for the county's direction and priorities. They offer a framework for cultivating strategies and allocating resources to achieve desired outcomes.

CEO Lorraine Cochran-Johnson has set out a bold vision to reimagine DeKalb County. To realize this vision, the CEO has identified the following strategic goals. It is the administration's goal to engage with the public, the Board of Commissioners, other elected officials, and all stakeholders in our community to bring these goals to fruition.



Enhancing Public Safety & Building Trust







Public safety is crucial for a thriving society as it enables individuals to live, work, and participate in community activities without fear of harm. It's a core responsibility of the government to ensure the security and well-being of its citizens, preventing crime, responding to emergencies, and managing threats to public health and safety.

DeKalb County continues to make bold strides in public safety including a $10.8 million investment in police salaries and benefits making DeKalb County officers among the highest paid in the region and $2 million to build a state-of-the-art Real-Time Crime Center (RTCC). The county launched Operation Safe Streets, an effort to find violence reduction solutions especially among youth. The county launched several service enhancements its 911 system to reduce emergency response times, which include the First On-Scene Model of Care, Nurse Navigator Program, and Ride-Share Pathway to Hospitals.



Advancing Accessibility & Elevating Quality of Life

Elevating quality of life entails enhancing the well-being and overall experience of residents and/or communities across the county. This involves addressing basic needs like affordable housing, healthcare, and education while ensuring access to resources and opportunities.

DeKalb County has made significant progress to improve the quality of life for all residents. Through strategic investments and collaborative partnerships, DeKalb is creating safer neighborhoods, expanding access to essential services, and building a vibrant community where residents can live, work and play. The initiatives focus on promoting health, environmental stewardship, economic opportunity, community engagement, and food security.

Public outreach and education are prerequisite for effective public policy and service delivery. In the FY2025 budget, a Chief Education Officer position was approved. This position will be responsible for coordinating all public information campaigns to inform all stakeholders of county-related initiatives, events, and other important news and announcements.

Investing in the Economy and Workforce

"Where Workforce Meets Economic Opportunity."

DeKalb County is prioritizing economic and workforce investment by focusing on fair and competitive wages, employee retention, and business development. Efforts include updating compensation structures to reflect market standards and ensure equitable pay, which helps attract and retain top talent across public service roles. The County is also investing in professional development, workplace improvements, and benefit enhancements to support long-term employee engagement. Simultaneously, DeKalb is fostering local economic growth through small business support, targeted industry partnerships, and workforce training programs aligned with evolving labor market needs. These strategies work together to build a stronger, more resilient local economy and a high-performing workforce.





Improving Housing Accessibility

DeKalb is facing a growing affordable housing crisis. In 2024 (August 27), the Board of Commissioners approved the first-ever comprehensive housing plan to address the county's escalating housing crisis. The housing plan will focus on the raising costs of housing, a shortage of adequate local resources, and a decrease supply of affordable rental units. The county has over 50 percent of renters and one of the goals of this plan is to bring relief to thousands of families.

The Housing Plan, funded by a $250,000 allocation, will be developed with the expertise of a third-party vendor or vendors, and will be drafted to be incorporated into the county's Comprehensive Plan.

The new Housing Officer (see Budget Priorities & Issues) will serve as Co-Chair of HouseATL, the regional housing collaborative that is committed to addressing affordable housing in the metro Atlanta area. HouseATL expanded its reach to include five metro counties - Clayton, Cobb, DeKalb, Fulton, and Gwinnett. Additionally, Decide DeKalb Development Authority will also join the HouseATL Funders Collective, a collaborative of public, philanthropic, and private funders who seek to raise the necessary capital to progress equitable housing projects.

Enabling Modernized and Resilient Infrastructure

DeKalb County's infrastructure strategy exemplifies its commitment to enabling modernized and resilient infrastructure through a series of needs-based investments. At the core is the historic $4.27 billion capital investment, the largest in county history, designed to overhaul an aging and vulnerable water system through the "10x10" plan, ensuring clean, reliable, and sustainable water services for over 735,000 residents. Complementing this are targeted federal investments, including $2.8 million to expand EV charging infrastructure and $4 million for critical transportation upgrades aimed at improving safety and reducing congestion. The County has also submitted a 2025 federal funding request to support key water infrastructure improvements, including the replacement of aging water mains, upgrades to emergency backup systems, and modernization of water storage facilities, further reinforcing its commitment to service reliability, public safety, and equitable access to clean water.





Promoting Transparency, Responsibility & Ethics

Ethics and accountability play significant roles in an organization culture. From employee satisfaction and productivity to maintaining a favorable reputation with the public and vendors, prioritizing ethical decision-making and accountability has numerous benefits.

It is our collective responsibility in DeKalb to act ethically and avoid behaviors that could damage our reputation or the county's reputation, compromise our integrity, or hinder our professional success.Public outreach and education are prerequisite for effective public policy and service delivery. In the FY2025 budget, a Chief Education Officer position was approved. This position will be responsible for coordinating all public information campaigns to inform all stakeholders of county-related initiatives, events, and other important news and announcements.

Budget Overview

Fiscal Year 2025 Annual Budget

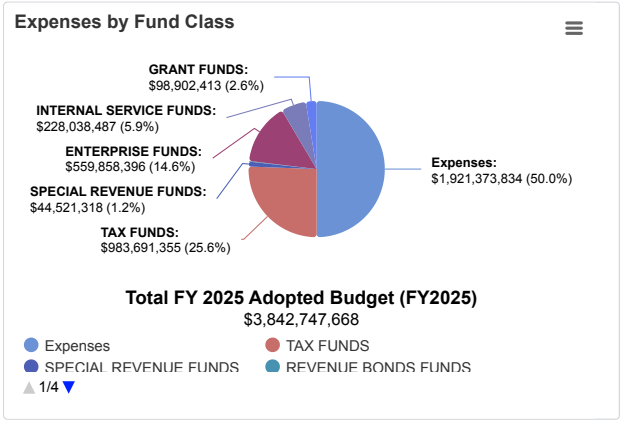
DeKalb County adopts an annual balanced budget for all tax funds, enterprise funds, special revenue funds, internal service funds, and revenue bond funds. The county's fiscal year runs concurrent to the calendar year, starting on January 1 and ending on December 31.

The following section provides an overview of the 2025 annual budget as adopted on February 25, 2025 including summary information on significant budgetary items, budgetary trends, and changes between the executive budget recommendation and the adopted budget.

Significant Budgetary Items

The total operating budget for fiscal year 2025 is $1.92 billion, an increase of $93 million compared to the 2024 budget. Increases in personal services, IT (Innovation & Technology) related expenses, and increased cost of goods/services are major causes for the growth.

The county's annual operating budget is comprised of five fund classes – Tax Fund, Enterprise Fund, Internal Service Fund, Revenue Bond Fund and Special Revenue Fund. The projected fund balance is $363,671,796. The Tax Fund is the largest fund which consists of 54 percent of the annual budget. The fund provides the resources for general government, public safety, parks and recreation, hospital, and unincorporated expenses.



Data Updated: Dec 01, 2025, 10:25 AM View Report

Changes from Recommended to Adopted Budget

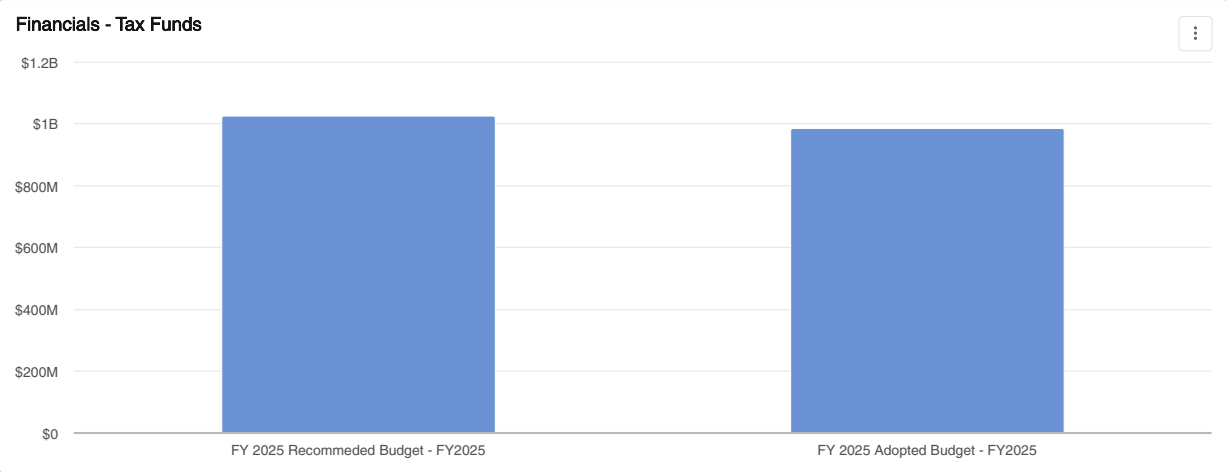
The FY 2025 adopted budget totaled $1,822,471,421, a decreased of $63,942,766 or -3.4 percent compared to the recommended budget of $1,886,414,197.

In the Tax Funds, the variance between the recommended and adopted budgets is $42,010,766 which represents a 4.1 percent decrease. The primary drivers of the decrease occurred in the General, Fire and Police Funds which decreased 4.3 percent, 4.1 percent, and 5.2 percent respectively attributed to keeping most budgets flat with only essential recommendations being funded. The Designated Fund decreased 4.3

percent, which was attributed to a $2,944,161 decrease in Parks and a $169,740 in Roads & Drainage. The Hospital, Unincorporated and Tax District Bond Funds remained relatively flat.

Financials - Tax Funds

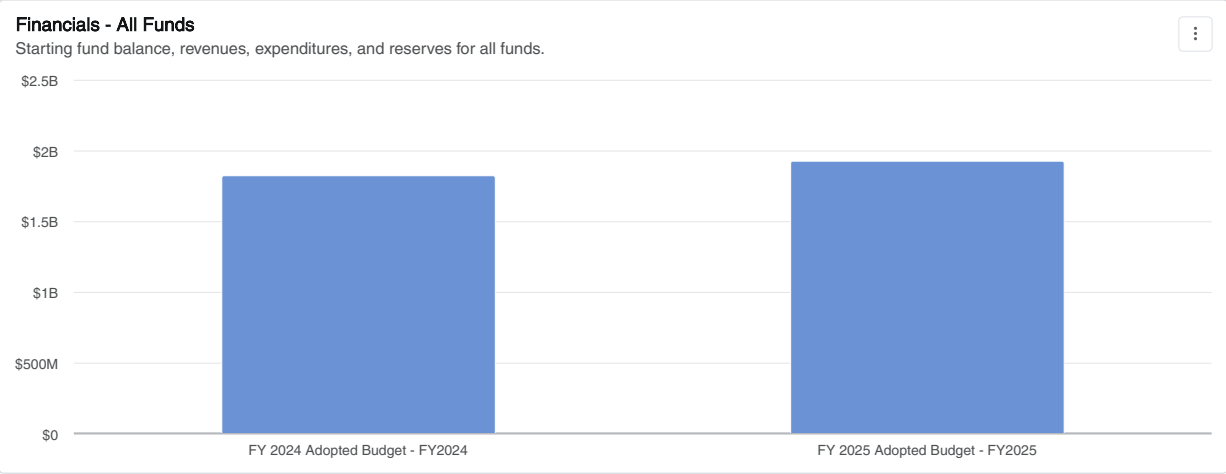
	FY 2025 RECOMMEDED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2025	FY2025	Variance $	Variance %
Expenses				
TAX FUNDS				
100 - GENERAL FUND	$600,155,980	$574,673,594	-$25,482,386	-4.3%
270 - FIRE FUND	$118,619,577	$113,871,186	-$4,748,391	-4.0%
271 - DESIGNATED SERVICES FUND	$61,147,483	$58,545,397	-$2,602,086	-4.3%
272 - UNINCORPORATED FUND	$33,311,571	$33,284,260	-$27,311	-0.1%
273 - HOSPITAL FUND	$27,950,204	$27,950,204	$0	0.0%
274 - POLICE FUND	$168,797,942	$160,086,926	-$8,711,016	-5.2%
411 - SPECIAL TAX DISTRICT BOND FUND	$15,279,788	$15,279,788	$0	0.0%
TAX FUNDS TOTAL	**$1,025,262,545**	**$983,691,355**	**-$41,571,190**	**-4.1%**
EXPENSES TOTAL	**$1,025,262,545**	**$983,691,355**	**-$41,571,190**	**-4.1%**



Data Updated: Dec 01, 2025, 10:27 AM

Fiscal Year 2025 Budget Approach compared to Prior Year

Due to the shortened timeframe to develop the FY2025 budget and the immensity of the county's operations, the 2025 budget keeps most departmental budgets flat with little new funding recommended. Many of the funding requests are on hold and may be considered in a budget amendment. In addition, the FY2025 budget assumes only a three percent increase in the tax digest and no increase in the sales tax revenues.



Capital Budget Summary

The capital budget comprises all funding appropriated for capital improvement projects which include any infrastructure, facilities, and equipment with a value of $25,000 or more and an estimated useful life of five years or more. All capital projects operate under a project-length balanced budget adopted in the year that the project begins. The balances of appropriations for capital projects carry over until the project is completed. On an annual basis, the capital budget includes the remaining balance of all approved capital projects at the start of the year.

The Capital Improvement Program supports the county's continued investment in critical infrastructure and improvement to quality-of-life projects. Departments submit their capital project needs during the annual budget process. The capital projects are prioritized based on need and available funding sources.

Capital Projects Funds account for capital projects providing new or improved public facilities. This section is highlighted separately.

- General Obligation Bonds – Established by referendum for specific purposes. Included are issues dating from 1986 to 2006 for such purposes as libraries, parks, and a new jail and health facilities.
- Certificates of Participation – Established to account for certificates issued to fund the renovation of the nine-story courthouse and building and equipping the animal shelter.
- Capital Projects – Established to account for projects funded by contributions from other county funds or other agencies.
- Greenspace Program – Established to account for projects undertaken pursuant to a grant award from the Community Greenspace Trust Fund.
- HOST Capital Projects – Established to account for projects funded by special Homestead Option Sales Tax (HOST) revenues, up to 20 percent of HOST receipts.
- SPLOST – Accounts for projects funded by the Special Purpose Local Option Sales Tax which was approved by a referendum of the voters in November 2017.
- Water & Sewer (W&S) Renewal and Extension – Accounts for transactions related to Water & Sewer capital replacements, additions, extension, and improvements and future development or expansion of the water & sewer system.
- W&S Construction – Accounts for proceeds of various bond series and local government contributions associated with the water & sewer construction projects. Payments are made in accordance with the bond resolution and local government agreements.
- Sanitation Capital Projects – Accounts for capital projects funded by, and related to, the Sanitation Fund.
- Airport Capital Projects – Accounts for capital projects funded by, and related to, the Airport Fund.
- Stormwater Utility Capital Projects – Accounts for capital projects funded by, and related to, the Stormwater Utility Fund.

DeKalb County
GEORGIA

Operating Funds

Fiscal Year 2025 Budget Document

Operating Funds Definition

The Operating Funds group merges all the county's tax funds, enterprise funds, internal service funds, and special revenue funds. This combination of funds embodies the true operating budget for the county.

Revenues/Expenditures	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals (Unaudited)	FY25 Budget
Beginning Fund Balance	**355,504,385**	**425,087,094**	**465,435,310**	**401,363,655**	**363,671,7**
Rev	**1,403,005,141**	**1,475,483,743**	**1,596,577,665**	**1,708,948,935**	**1,837,398,1**
31 - Taxes	642,142,291	686,330,894	709,807,499	775,592,453	861,827,8
32 - Licenses and Permits	19,802,171	18,512,266	22,037,454	18,572,153	23,454,3
33 - Intergovernmental	2,370,248	2,248,498	23,828,639	2,466,446	3,383,1
34 - Charges for Services	527,565,044	552,966,218	575,653,228	606,153,670	669,282,2
35 - Fines and Forfeitures	12,516,130	12,721,904	13,745,153	18,294,512	14,796,6
36 - Investment Income	64,693	2,854,547	8,544,614	10,119,003	6,340,0
37 - Contributions and Donations	4,296	0			
38 - Miscellaneous	7,507,239	1,739,745	10,003,669	36,926,426	31,422,4
39 - Other Financing Sources	84,473,355	86,280,939	108,877,558	112,895,920	104,063,3
40 - Payroll Deductions and Matches	106,559,673	111,828,734	124,079,852	127,928,354	122,828,0
Exp	**1,333,422,432**	**1,435,135,527**	**1,660,649,320**	**1,678,054,573**	**1,822,471,4**
51 - Personal Services and Employee Benefits	496,625,977	511,854,182	582,557,699	618,849,635	665,123,0
52 - Purchased / Contracted Services	145,391,129	162,195,366	200,968,780	213,533,047	291,020,4
53 - Supplies	83,193,611	87,586,836	90,727,532	99,078,757	110,827,5
54 - Capital Outlays	4,623,996	25,360,463	32,062,985	12,230,916	13,733,7
55 - Interfund / Interdepartmental Charges	127,042,064	137,889,056	141,109,435	159,454,863	170,880,2
56 - Depreciation and Amortization	0	3,385,236	3,721,522	1,325,641	
57 - Other Costs	47,635,480	56,204,100	54,934,337	72,582,317	83,035,6
58 - Debt Service	95,583,450	98,387,220	120,189,221	122,333,986	125,141,2
61 - Other Financing Uses	174,157,514	194,530,958	262,292,489	171,918,679	158,181,7
70 - Retirement Services	68,348,345	71,761,743	73,497,937	75,196,170	81,699,6
71 - Payroll Liabilities	90,820,866	85,980,366	98,587,384	131,550,562	122,828,0
Adopted Budget	**2,736,427,574**	**2,910,619,271**	**3,257,226,984**	**3,387,003,508**	**3,659,869,5**
Ending Fund Balance	**425,087,094**	**465,435,310**	**401,363,655**	**432,258,016**	**378,598,5**
Gain/(use) of Fund Balance	69,582,709	40,348,216	(64,071,655)	30,894,361	14,926,7
Adopted Budget					2,201,069,9

Fund Structure

DeKalb County has six major fund types - tax funds, special revenue funds, enterprise funds, internal service funds, capital project funds, and revenue bond funds. The funds that follow are appropriated annually unless noted.

Tax Funds account for activities of a general governmental service nature. The primary source of revenue for these funds is from ad valorem property taxes. These funds encompass the following:

- General – Accounts for most of the "traditional" countywide services and countywide functions of a general operating nature except as noted in other funds. • Special Tax District Designated Services – A district that allocates proportional levels of taxation based on levels of service for specified activities to municipalities within the county and the unincorporated area of the County. For DeKalb, this represents parks, roads, and transportation.
- Special Tax District Unincorporated – Used to account for certain services and revenues related only to the unincorporated area of the county, such as State Court Traffic Division and Business License.
- Fire – Accounts for the activities of the county Fire District.
- Countywide Debt Service – Accounts for principal and interest payments on General Obligation bonded debt.
- Special Tax District Debt Service – Accounts for principal and interest on General Obligation Bond issues approved by voters in unincorporated DeKalb.
- Hospital – Accounts for transactions related to the county's contractual obligations to the Fulton-DeKalb Hospital Authority.
- Police Services – Accounts for the activities of the county Police District, formerly part of the Special Tax District Unincorporated. Special Revenue Funds account for activities or programs operated and funded for specific purposes as required by law or Board of Commissioners' policy.

Special Revenue Funds account for activities or programs operated and funded for specific purposes as required by law or Board of Commissioners' policy. The funds included are:

- County Jail – Accounts for monies received under 1989 Georgia law which imposes a ten percent penalty on fines in certain cases to be used for constructing and operating jails.
- Development – Accounts for funds received from development fees.
- Drug Abuse Treatment & Education – Accounts for funds received under 1990 Georgia law imposing additional fines in substance abuse cases for use for drug abuse treatment and education programs.
- Emergency Telephone System Fund – Accounts for monies collected through user telephone billings and used for Emergency 911 telephone system expenses. Foreclosure Registry – Accounts for funds received from the foreclosure registration fees which funds activities associated with monitoring foreclosed properties.
- Grants-In-Aid – Accounts for grant-funded programs separately and distinctly from county funds. These funds are appropriated as needed, not on an annual basis.
- Hotel/Motel Tax – Accounts for a special excise tax on hotel and motel rooms within the unincorporated area of the county. These funds are designated by law for use in promoting conventions and tourism.
- Juvenile Services – Accounts for funds received under 1990 Georgia law, which allowed fees to be charged for certain probation services, to be used only for specified juvenile services.
- Law Enforcement Confiscated Monies – Accounts for monies confiscated in controlled substance cases and designated by law or by court order for limited uses in criminal justice.
- Public Education & Government Access – Accounts for funds received from cable franchises.
- Recreation – Operated to provide recreation and cultural arts programs on a fee for service basis.
- Rental Motor Vehicle Excise Tax – Accounts for a special excise tax on the rental of motor vehicles. These funds are designated by law for use in the promoting industry, trade, commerce, and tourism. Revenues are dedicated to (1) prior to 2019, making the lease payments to the Development Authority of DeKalb County to amortize the indebtedness for the arts center (12/1/18 maturation), and (2) beginning in 2019, appropriate expenditures such as the maintenance and operation of the Callanwolde Fine Arts Center, ARTS Center, Spruill Center for the Arts, and the Porter Sanford Performing Arts Center.
- Speed Hump - This revenue is a special assessment levied against properties benefiting from speed humps. • Streetlight – Accounts for funds in streetlight districts. Revenue is from special assessments and is used to pay utilities for petitioned streetlights.
- Victim Assistance – Accounts for funds received under 1995 Georgia Law imposing a five percent penalty on criminal fines and designated for use in Victim Assistance Programs.
- Alternate Dispute Resolution and Law Library Funds – These funds are specifically managed by the Courts of the county and are not annually appropriated. They appear in the Annual Comprehensive

Financial Report (ACFR).

Enterprise Funds are operated like a private enterprise, on a self-supporting basis with most of the funding coming from charges for services. The funds included are:

- Airport Operating – Accounts for the activities of the operation of the DeKalb Peachtree Airport.
- Sanitation Operating – Accounts for the activities of collection, transportation and disposal of solid waste generated in unincorporated DeKalb County and specific municipalities which have chosen to pay for these services.
- Stormwater Operating – Accounts for funds received from the annual stormwater utility fee for maintenance of the stormwater infrastructure.
- Water & Sewer Operating – Accounts for the normal operations and maintenance activities of the DeKalb Water and Sewerage System.
- Water & Sewer Sinking – Accounts for principal and interest payments on Water and Sewer Revenue Bonds.

Internal Service Funds account for services provided by one department to another and are supported wholly by interdepartmental and interfund charges based on the level of service provided. The funds included are:

- Fleet Maintenance – Accounts for activities related to the maintenance, repair, and operation of county-owned vehicles.
- Risk Management – Accounts for financial transactions related to the county's various risk management programs.
- Vehicle Replacement – Established to ensure that enough funding is available to purchase vehicles when additions are authorized or when replacement is warranted under replacement criteria policy.
- Workers' Compensation – Accounts for financial transactions related to the county's workers' compensation activity.

Revenue Bond Payment Funds – Accounts for principal and interest payments on revenue bonds.

- Building Authority (Juvenile) Payments – Accounts for payments for the principal and interest on Building Authority debt service.
- Public Safety & Judicial Facilities Authority Fund – Accounts for payments for the principal and interest on Public Safety & Judicial Facilities Authority bonds.
- Urban Redevelopment Agency Bonds Debt Service – Accounts for payments for the principal and interest on Urban Redevelopment Agency Bond issues.

DeKalb County
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Department/Fund Relationship

Fiscal Year 2025 Annual Budget

The county's annual comprehensive financial report divides the funds into three categories: governmental funds, proprietary funds, and fiduciary funds. All remaining governmental funds are aggregated as nonmajor funds.

Governmental Funds

Department	General	Designated	Unincorporated	Police	Fire
Animal Services	ü				
Beautification			ü		
Board of Commissioners	ü				
Budget	ü				
Chief Executive Officer	ü				
Child Advocate	ü				
Citizen Help Center (311)	ü				
Code Compliance			ü		
Community Service Board	ü				
Contributions	ü	ü	ü	ü	ü
Cooperative Extension	ü				
Debt Service	ü	ü		ü	ü
DEMA - (DeKalb Emergency Management Agency)	ü				
DFCS (Family & Children Services)	ü				
District Attorney	ü				
Economic Development	ü				
Elections	ü				
Ethics Board	ü				
Facilities	ü				
Finance	ü				
Fire (General Fund)	ü				ü
Geographic Information Systems	ü				
Health Board	ü				
HOST Capital Contributions	ü				
Human Resources	ü				
Human Services	ü				
Internal Audit	ü				
IT (Innovation & Technology)	ü				
Law	ü				
Libraries	ü				
Medical Examiner	ü				
Non-Departmental	ü	ü	ü	ü	ü
Parks		ü			
Pension Allocation	ü	ü	ü	ü	ü
Planning & Sustainability	ü		ü		
Police (General Fund)	ü			ü	
Property Appraisal	ü				
Public Defender	ü				
Public Works Director	ü				
Purchasing	ü				
Road & Drainage		ü			
Solicitor	ü				
Superior Court	ü				

Transportation		ü			

Proprietary Funds

Department	Airport	Stormwater	Watershed	Sanitation	Vehicle Maintenance	Vehicle Replacement	Risk Management
Airport	ü						
Curb Bumping		ü					
Finance			ü				
Fleet					ü	ü	
R & E Sinking			ü				
Risk Management							ü
Road & Drainage		ü					
Sanitation				ü			
Water & Sewer			ü				
Workers Compensation							ü

Fiduciary Funds

Department	General	Unincorporated
Clerk of Superior Court	ü	
Juvenile Court	ü	
Juvenile Court	ü	
Probate Court	ü	
Sheriff	ü	
State Court	ü	
Traffic Court		ü

Annual Budget Funds compared to the Annual Comprehensive Finance Report (ACFR)

Fiscal Year 2025 Annual Budget

The annual budget includes only operating funds in accordance with the Official Code of Georgia whereas the annual comprehensive finance (ACFR) report includes all funds in compliance with the government accounting Generally Accepted Accounting Principles. For more information refer to the Basis for Budgeting section of this document. The following chart identifies the funds included in the annual budget versus the funds that are included in the ACFR.

Note: The major category identifies funds in the ACFR that are reported individually with the remainder reported in aggregate.

ACFR Fund Class							
Category and Fund				Category and Fund			
Governmental Funds	Major	Budgeted	ACFR	Governmental Funds	Major	Budgeted	ACFR
Non-Major Funds				Special Revenue Funds (Continued)			
101 - Revenue Clearing			X	212 - Speed Humps Maintenance		X	
310 - 1986 G.O. Bonds - Libraries			X	215 - Emergency Telephone System		X	
311 - 1987 G.O. Bonds - Parks			X	216 - Law Library		X	
312 - 1998 G.O. Bonds - Jail			X	217 - Alternative Dispute Resolution			X
313 - 1993 G.O. Bonds - Health			X	218 - TAD 1 Kensington			X
314 - 2001 G.O. Bonds - Parks			X	219 - Columbia Drive (TAD 2 Avondale)			X
315 - 2006 G.O. Bonds - Trans, Parks, & Library			X	220 - Druid Hills (TAD 3 Briarcliff)			X
320 - 2018 SPLOST			X	221 - Southwest DeKalb TAD			X
321 - 2018 Other SPLOST Funding Projects			X	222 - Market Square TAD			X

330 - Host Capital Projects			X	275 - Hotel/Motel Tax			X
350 - Capital Improvement Projects			X	280 - Rental Motor Vehicle Tax			X
351 - COPs - Projects			X				
352 - 1994 COPs - Morgue			X	**Special Revenue Funds - Grants**			
353 - Community Greenspace Program			X	210 - Law Enforcement Confiscated Monies			X
354 - Public Safety - Judicial Facilities Authority			X	230 - Grant - American Rescue Plan (ARP) Act of 2021			X
355 - Building Authority - Juvenile Court			X	250 - Grant-In-Aid			X
356 - Urban Redevelopment Agency			X	251 - 1999 Local Law Enforcement Block Grant			X
357 - HUD Section 108 Loan			X	252 - 2000 Local Law Enforcement Block Grant			X
358 - EPA - Brownfields Revolving Loan Fund			X	253 - 2001 Local Law Enforcement Block Grant			X
				254 - 2002 Local Law Enforcement Block Grant			X
Non-Tax Debt Funds				255 - 2003 Local Law Enforcement Block Grant			X
360 - ARRA Capital Projects			X	256 - 2004 Local Law Enforcement Block Grant			X
412 - Revenue Bonds Debt Service		X		257 - 2005 Justice Assistance (JAG)			X
413 - Public Safety Judicial Authority Debt Service		X		258 - Grants - Covid19	X		X
414 - Urban Redevelopment Agency Bonds Debt Svc		X		260 - Grants - ARRA	X		X

Special Revenue Funds				Tax Funds			
201 - Development		X		100 - General Fund	X	X	
202 - Child Support Incentive			X	270 - Fire	X		X
203 - Peg Support		X		271 - Special Tax District - Designated Services	X		X
204 - County Jail		X		272 - Special Tax District - Unincorporated	X		X
205 - Foreclosure Registry		X		273 - Hospital			X
206 - Victim Assistance		X		274 - Police Services	X		X
207 - Recreation		X		410 - General Obligation Bonds Debt Service		X	
208 - Juvenile Services		X		411 - Go Bonds Std Debt Service Fund		X	
209 - Drug Abuse Treatment & Education Fund		X					
211 - Street Lights		X					

ACFR Fund Class							
Category and Fund	Major	Budgeted	ACFR	Category and Fund	Major	Budgeted	ACFR
Proprietary Funds				**Fiduciary Funds**			
Enterprise Funds - Non Operating				**Internal Service Funds**			
512 - Dpt Of Watershed Mgmt Revenue Bonds Cons			X	611 - Vehicle Maintenance		X	
513 - Dpt Of Watershed Mgmt Renewal & Extension			X	621 - Vehicle Replacement		X	
515 - Dpt Of Watershed Mgmt-Water Service Depo			X	631 - Risk Management		X	
516 - Dpt Of Watershed Mgmt Capital Investment			X	632 - Workers Compensation		X	
517 - Dpt Of Watershed Mgmt - Long Term Obligation			X				
542 - Sanitation Capital Projects			X	**Internal Service Funds - Nonoperating**			

543 - Sanitation Capital Investment			X	612 - Vehicle Maintenance Capital Investment			X
544 - Sanitation ARRA Capital Projects			X	622 - Vehicle Replacement Capital Investment			X
545 - Sanitation Long Term Obligation			X				
552 - Airport Capital Projects			X	**Non-Major Funds**			
553 - Airport Capital Investment			X	775 - Pension Operating	X		X
554 - Airport Long Term Obligation			X	776 - Pension External Investment	X		X
582 - Stormwater Management Capital Projects			X				
583 - Stormwater Management Capital Investment			X				
584 - Stormwater Management Long Term Obligation			X				

DeKalb County
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Fund Balance

Fiscal Year 2025 Annual Budget

A fund balance/net position is the excess of prior years' revenues over expenditures. Fund balances are used to avoid cash flow disruptions, to respond to non-recurring unanticipated expenditures and to circumvent the need for short-term borrowing. It grows when revenue exceeds expenditures. For the FY2025 budget, the county has an unreserved fund balance of two months in the tax funds. Even amid an economic upheaval, the county strives to maintain two months reserve.

The ending fund balances for the county's operating funds are shown in the charts below.

OPERATING FUNDS			FY2022	FY2023	FY 2024 Unaudited	FY 2025 Projected
			Ending Fund Balance	Ending Fund Balance	Ending Fund Balance	Ending Fund Balance
TAX FUNDS						
	100 - GENERAL FUND	100	124,637,691	100,946,277	55,124,833	103,459,602
	270 - FIRE FUND	270	20,691,002	21,231,869	24,162,265	18,879,935
	271 - DESIGNATED SERVICES FUND	271	13,147,883	13,379,167	14,289,591	9,212,260
	272 - UNINCORPORATED FUND	272	9,313,844	12,372,022	5,338,384	1,444,067
	273 - HOSPITAL FUND	273	681,329	823,602	1,059,001	1,127,117
	274 - POLICE FUND	274	20,523,295	21,845,957	31,301,815	25,501,380
	410 - COUNTYWIDE BOND FUND	410	291,838	138,207		
	411 - SPECIAL TAX DISTRICT BOND FUND	411	667,451	1,958,187	654,764	621,189
	Other non-major funds		1,640,618	2,919,996	1,713,765	1,748,306
	Total Tax Funds:		**189,954,333**	**172,695,288**	**131,930,653**	**160,245,550**
SPECIAL REVENUE FUNDS						
	201 - DEVELOPMENT FUND	201	7,240,786	3,648,370	721,793	-
	203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND	203	149,883	(12,163)	78,927	
	204 - COUNTY JAIL FUND	204	53,981	53,981	(53,981)	553,263
	205 - FORECLOSURE REGISTRY FUND	205	306,762	343,152	240,152	246,004

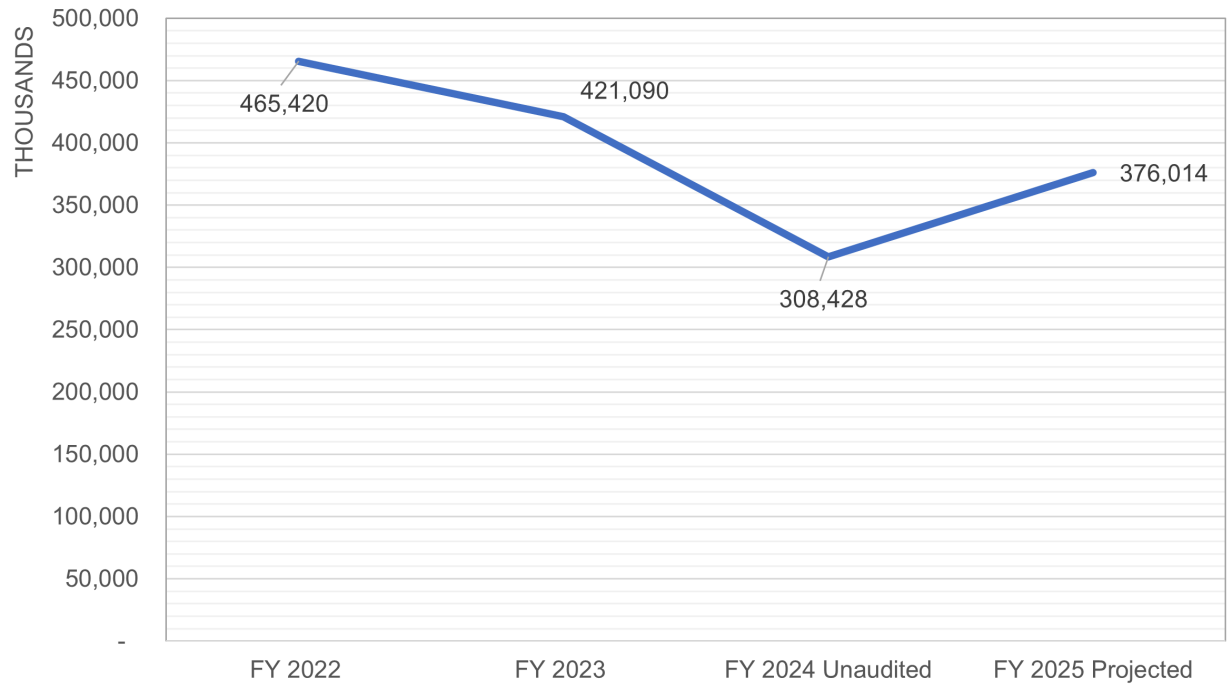
	206 - VICTIM ASSISTANCE FUND	206	185,307	115,824	-	189,483
	207 - RECREATION FUND	207	-	15,511	-	-
	208 - JUVENILE SERVICES FUND	208	54,815	12,890	-	29,024
	209 - DRUG ABUSE TREATMENT & EDUCATION FUND	209	219,293	308,234	-	175,624
	211 - STREET LIGHTS FUND	211	245,325	(133,465)	-	-
	212 - STREET HUMPS FUND	212	990,031	1,143,131	1,012,482	749,077
	215 - EMERGENCY TELEPHONE SYSTEM FUND	215	1,414,789	185,498		552,681
	218 - KENSINGTON TAD	218	2,002,079	3,208,624	3,208,624	500,384
	219 - COUMBIA DRIVE TAD	219	1,221,699	1,858,786	1,858,786	1,858,786
	220 - DRUID HILLS TAD	220	3,789,710	6,188,255	6,188,255	6,188,255
	275 - HOTEL/MOTEL TAX FUND	275	268,049	202,621	-	-
	280 - RENTAL MOTOR VEHICLE TAX FUND	280	7,544	17,850	-	-
	Other non-major funds		7,713,293	9,115,156	8,287,193	9,239,857
	Total Special Revenue Funds:		**18,150,054**	**17,157,099**	**13,255,038**	**11,042,581**
NON-TAX DEBT FUNDS						
	412 - BUILDING AUTHORITY BONDS FUND	412	386,431	397,922	397,922	397,922
	413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND	413	186,264	(107,274)	188,268	450,212
	414 - URBAN REDEVELOPMENT AGENCY FUND	414	103,140	9,597	9,597	583,768
	Other non-major funds		386,431	397,922	397,922	397,922
	Total Non-tax Debt Funds:		**675,834**	**300,245**	**595,787**	**1,431,902**
ENTERPRISE FUNDS						
	511 - WATER AND SEWER FUND	511	62,911,372	53,991,223	22,659,071	62,538,294
	514 - WATERSHED SINKING FUND	514	89,901,029	98,835,306	98,950,704	98,950,704
	541 - SANITATION OPERATING FUND	541	(13,097,759)	-	-	3,546,862
	551 - AIRPORT OPERATING FUND	551	13,452,618	15,426,723	14,720,089	15,550,329
	581 - STORMWATER MANAGEMENT OPERATING FUND	581	542,583	10,724,384	10,012,610	3,395,315

	Other non-major funds		90,255,887	114,262,029	113,670,793	118,047,895
	Total Enterprise Funds:		**153,709,843**	**178,977,636**	**146,342,474**	**183,981,504**
INTERNAL SERVICE FUNDS						
	611 - VEHICLE MAINTENANCE FUND	611	(4,235,721)	(6,507,835)	-	1,655,168
	621 - VEHICLE REPLACEMENT FUND	621	95,835,873	38,895,998	-	-
	631 - RISK MANAGEMENT FUND	631	7,174,967	11,255,150	8,006,848	5,266,258
	632 - WORKERS COMPENSATION FUND	632	4,154,617	8,316,448	8,296,935	12,391,329
	Other non-major funds		91,600,152	32,388,163	-	
	Total Internal Service Funds:		**102,929,736**	**51,959,761**	**16,303,783**	**19,312,755**
TOTAL ALL OPERATING FUNDS			**465,419,799**	**421,090,029**	**308,427,735**	**376,014,292**

The county's fund balance/net position decreased in the operating funds from $465M in FY22 to $308M for FY24 unaudited or 33.7 percent. FY25 assumes a 22 percent increase from the unaudited FY24 fund balance. Both enterprise funds and tax funds show significant increases at 26 percent for the enterprise funds and 21 percent for the tax funds. The most significant fund increases are in the water and sewer fund which is budgeted to increase by $39.8M or 176 percent and the General Fund which is budgeted to increase by 48.3M or 88 percent over FY24 unaudited. These variances are likely to change once the final audit is complete for FY24.

The graph below depicts the fund balance in the major operating funds over the last four years.

ENDING FUND BALANCES - All Operating Funds



Ending Fund Balances for Operating Funds

The following chart presents the ending fund balance variances between FY24 unaudited and FY25 budget for all operating funds where the variances are 10 percent or more. The FY25 budget anticipates the total of all operating funds balance to increase by 22 percent compared to FY24 unaudited (includes Tax Allocation District (TAD) funds).

Since the FY25 budget adoption and the development of this publication occur before FY24 was closed for invoices related to work or services performed in FY24, journal entries and auditor entries, some of the variances shown here will be minimized. It has been the county's practice to bring a mid-year budget amendment to the Board of Commissioners to approve the adjustments to the ending fund balances from the prior year/beginning fund balances to the new year and make expense or revenue adjustments accordingly. See the fund, revenue, and department sections of this publication for further details.

OPERATING FUNDS	FY 2024 Unaudited Ending Fund Balance	FY 2025 Projected Ending Fund Balance	Calculation Variance %
TAX FUNDS			
100 - GENERAL FUND	55,124,833	103,459,602	88
270 - FIRE FUND	24,162,265	18,879,935	-22
271 - DESIGNATED SERVICES FUND	14,289,591	9,212,260	-36
272 - UNINCORPORATED FUND	5,338,384	1,444,067	-73
274 - POLICE FUND	31,301,815	25,501,380	-19
Other non-major funds	1,713,765	1,748,306	2
Total Tax Funds:	**131,930,653**	**160,245,550**	**21**
SPECIAL REVENUE FUNDS			
201 - DEVELOPMENT FUND	721,793	-	-100
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND	78,927		-100

	204 - COUNTY JAIL FUND	(53,981)	553,263	-1125%
	206 - VICTIM ASSISTANCE FUND	-	189,483	100%
	208 - JUVENILE SERVICES FUND	-	29,024	100%
	209 - DRUG ABUSE TREATMENT & EDUCATION FUND	-	175,624	100%
	212 - STREET HUMPS FUND	1,012,482	749,077	-26%
	215 - EMERGENCY TELEPHONE SYSTEM FUND		552,681	100%
	218 - KENSINGTON TAD	3,208,624	500,384	-84%
	Other non-major funds	8,287,193	9,239,857	11%
	Total Special Revenue Funds:	**13,255,038**	**11,042,581**	**-17%**
NON-TAX DEBT FUNDS				
	413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND	188,268	450,212	139%
	414 - URBAN REDEVELOPMENT AGENCY FUND	9,597	583,768	5983%
	Other non-major funds	397,922	397,922	0%
	Total Non-tax Debt Funds:	**595,787**	**1,431,902**	**140%**
ENTERPRISE FUNDS				
	511 - WATER AND SEWER FUND	22,659,071	62,538,294	176%
	541 - SANITATION OPERATING FUND	-	3,546,862	100%
	581 - STORMWATER MANAGEMENT OPERATING FUND	10,012,610	3,395,315	-66%
	Other non-major funds	113,670,793	114,501,033	1%
	Total Enterprise Funds:	**146,342,474**	**183,981,504**	**26%**
INTERNAL SERVICE FUNDS				
	611 - VEHICLE MAINTENANCE FUND	-	1,655,168	100%
	631 - RISK MANAGEMENT FUND	8,006,848	5,266,258	-34%
	632 - WORKERS COMPENSATION FUND	8,296,935	12,391,329	49%
	Other non-major funds	-	-	0%
	Total Internal Service Funds:	**16,303,783**	**19,312,755**	**18%**
TOTAL ALL OPERATING FUNDS		**308,427,735**	**376,014,292**	**22%**

Variances Explained

General (Fund 100)

General Fund balance increases by 87.7 percent for FY25. The beginning fund balance for FY25 is 17.5 percent lower than FY24 unaudited beginning fund balance; however, revenues are expected to increase by 17.8 percent ($89.8M) for FY25 primarily in taxes which are $75.3M or 17.9 percent higher than FY24 unaudited. Expenses are expected to increase by only 4.3 percent (48.3M) Recurring costs increased by $28.9M. The main increases occur in Animal Services, Board of Commissioners, Innovation and Technology, Sheriff, Superior and State Courts, the Solicitor and Non-departmental. The increases are largely for expanded or new programs. This is offset by significant decreases in registrar, and contributions (mainly due to one-time funding in FY24).

Fire (Fund 270)

Fire Fund balance decreased by 22 percent for FY25. While the beginning fund balance is 7.4 percent higher than FY24, revenues are projected to decrease by 1.4 percent or $1.57M for FY25 and expenses are budgeted to increase by 4.9 percent or $5.28M resulting in a reduction of $5.28M ending fund balance for FY25. Taxes for this fund are projected to decrease by $1.2M or 1.1 percent difference from FY24 unaudited (see the tax digest and millage rate sections as well as the revenue section for this fund for more details) while Fire & Rescue Services expenditure budget increases by $4.4M or 4.6 percent due mainly to increases in supplies, field ops licenses enhancements, and Operative IQ Addition.

Special Tax District - Designated (Fund 271)

Special Tax District - Designated Services Fund balance decreases again in FY25 by 35.5 percent. This is mainly due to taxes anticipated to be $8.67M less than in FY24 contributing to the overall 15.1 percent or $8.8M decrease in revenues to the fund. For more details, see the tax digest and millage rate sections as well as the revenue section for this fund. Expenses increase by only one percent or $582K for FY25 mainly due to Transportation decreasing by $282K while both Roads & Drainage and Non-Departmental showing increases of 2 percent and 4.8 percent respectively.

Special Tax District - Unincorporated (Fund 272)

Special Tax District - Unincorporated Fund balance decreases by 73 percent for FY25. Beginning fund balance, revenues and expenses are all showing a decrease from FY24. Beginning fund balance is 32.7 percent lower or $4M lower than FY24. Revenues show an overall decrease of 15.5 percent mainly due to taxes decreasing by $4.1M or 42.7 percent and fines and forfeitures decreasing by $1.19M (see the tax digest and millage rate sections as well as the revenue section for this fund for more details). Expenses decrease by 13.1 percent with most of that reduction due to contributions ($-5.7M or -95 percent) and Non-departmental ($-2.8M or -48.6 percent) offset by an increase to Beautification ($2.69M or 31.3 percent) and State Court ($1.3M or 17.8 percent).

Police (Fund 274)

Police Fund balance decreases by 18.5 percent for FY25. Beginning fund balance is 3.7 percent lower than FY24 unaudited, while revenues increase 4.3 percent or $6.7M mainly in taxes ($6.9M). Expenses increase by 7.9 percent or $11.7M over FY24 unaudited mainly in Police Services for such items as 327 vacant positions, operational contracts, vehicles, cameras, among other necessary items for keeping DeKalb safe.

Development (Fund 201)

Development decreases by 100 percent for FY25. In addition to the beginning fund balance being $2.9M or 80.2 percent lower than FY24 unaudited, this fund is expected to use all remaining fund balance this year. While revenues increase 17.8 percent or $1.3M due to licenses and permits expenses decrease by 8.5 percent or $877K requiring the use of the remaining fund balance for FY25.

Public Education and Government (PEG) (Fund 203)

PEG Fund decreases by 100 percent for FY25 due to the FY25 budget expectation of utilizing all remaining funds this year. While revenues increase 12.3 percent or $20.3K expenses are also expected to increase by 148.6 percent or $111K.

County Jail (Fund 204)

County Jail Fund increased from FY24 unaudited at a negative $53.9K to $553K in FY25. The fund balance for FY25 starts at 382.6 percent higher or 206.5K more than FY24 unaudited. Revenues decreased by $20.5K or 2.4 percent while expenses increased by $421K or 43 percent.

Victim Assistance (Fund 206)

Victim Assistance Fund balance increases by 100 percent for FY25. While revenues remain the same at $420K, they are expected to exceed expenses that decrease by 44 percent or $235K this year resulting in an increased ending fund balance of $189K.

Juvenile Services (Fund 208)

Juvenile Services Fund balance increases by 100 percent for FY25 since all funds were utilized in FY24 unaudited. Beginning fund balance for FY25 is $57.7K or 448.1 percent higher than unaudited FY24 while both revenues and expenses increase by 59.6 percent ($12K) and 123.3 percent ($40.7K) respectively.

Drug Abuse Treatment & Education (Fund 209)

Drug Abuse Treatment and Education Fund balance increases by 100 percent or $175K for FY25 since all funds were utilized in FY24 unaudited. The beginning fund balance is $94.7K or 30.8 percent lower than FY24 unaudited while revenues decrease 14.8 percent (-$16.4K) and expenses decrease 23.2 percent (-$97.3K).

Street (Speed) Humps (Fund 212)

Speed Humps Fund balance decreases 26 percent for FY25. Starting fund balance is lower for FY25 by 11.4 percent or $130.6K. There is no change in revenue at $343K while expenses increase by 28 expense or $132K.

Emergency Telephone System (Fund 215)

Emergency Telephone System Fund balance increases by 100 percent for FY25. Starting fund balance is 100 percent lower for FY25 or $185.4K. Revenue decreased by 2 percent or $360.3K while expenses decreased by 5.3 percent or $974.5K.

Kensington TAD (Fund 218)

Kensington TAD Fund balance decreased from $3.2M to $500K, a 84 percent decrease from FY24 unaudited to FY25. These are fiduciary funds so it is expected fund balance will decrease to $0 for future years as all funds are distributed to Decide DeKalb to administer the district activities.

Public Safety and Judicial Facility Authority (Fund 413)

Public Safety and Judicial Facility Authority Fund balance increases by 139 percent for FY25. The starting fund balance is $295.5K higher than FY24 unaudited with revenues decreasing by .9 percent or $29.5K and expenses increasing only .1 percent or $4K.

Urban Redevelopment Agency (Fund 414)

Urban Redevelopment Fund balance increases by 5,983 percent for FY25 moving from $9.5K in FY24 unaudited to $583K in FY25. Revenues increase by 86 percent while expenditures decrease by 2.6 percent.

Water & Sewer Operating (Fund 511)

Water and Sewer Operating Fund balance increases by $39.8M or 176 percent for FY25. While the starting fund balance decreases by 19 percent, revenues increase by 11.3 percent and expenses decrease by 4.2 percent. The increase in revenues was mainly due to fee increases in charges for services which increased by 11.2 percent or $34.9M. The Department of Watershed Management expenses were decreased by $24.8M while Finance Utility Customer Service increased by $10.1M or $14.6M.

Sanitation Operating (Fund 541)

Sanitation Operating Fund balance increases by 100 percent for FY25. Revenues increase by 13.2 percent primarily in charges for services that increased by $11.9M or 13.4 percent offset by decreases in investment income and miscellaneous revenue. Expenses also increase by 15.9 percent or $14.1 million.

Stormwater Management Operating (Fund 581)

Stormwater Management Operating Fund balance decreases by 66.1 percent for FY25. The starting balance decreased by 6.6 percent over FY24 unaudited at 10 million. Revenue decreases by .9 percent or $300 thousand while expenses increase by 17.1 percent or $5.6 million.

Vehicle Maintenance Fund (Fund 611)

Vehicle Maintenance Fund balance increases by 100 percent for FY25 due to FY24 unaudited utilizing all available funds. Revenue decreases by 11.2 percent or $5.2M while expenses decrease by one percent or $411.7K.

Risk Management (Fund 631)

Risk Management Fund balance decreases by 34.2 percent for FY25 or $2.7M. While beginning fund balance for FY25 is 52.4 percent lower than FY24 unaudited, revenue increases by 7.7 percent or $10.4M mainly in charges for service while expenses increase by 5.3 percent or $7.3M.

Workers Compensation (Fund 632)

Workers Compensation Fund balance increases by 49.4 percent for FY25 or $4M. Beginning fund balance is 48.8 percent higher than FY24 unaudited while revenue increases by 2.6 percent or $260K while expenses increase by 2.3 percent or 224.7K.

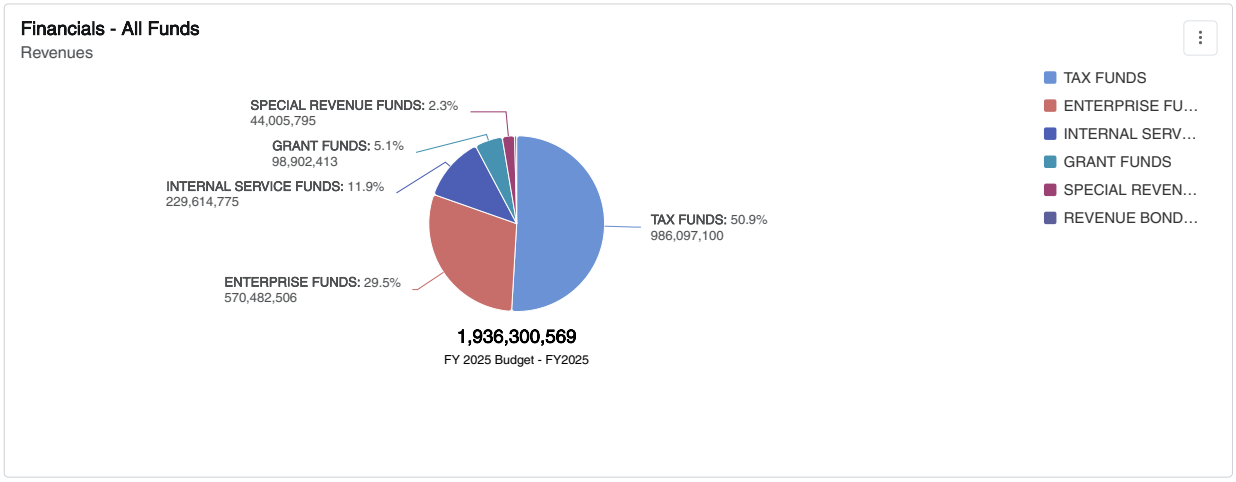
For more details refer the individual fund pages and department pages within this publication.

Revenues by Fund Classes

Fiscal Year 2025 Annual Budget

This section describes the major revenue line items within each category of underlying expenditures in each Fund Class.

FY2025 Operating Revenue Budget by Fund Class



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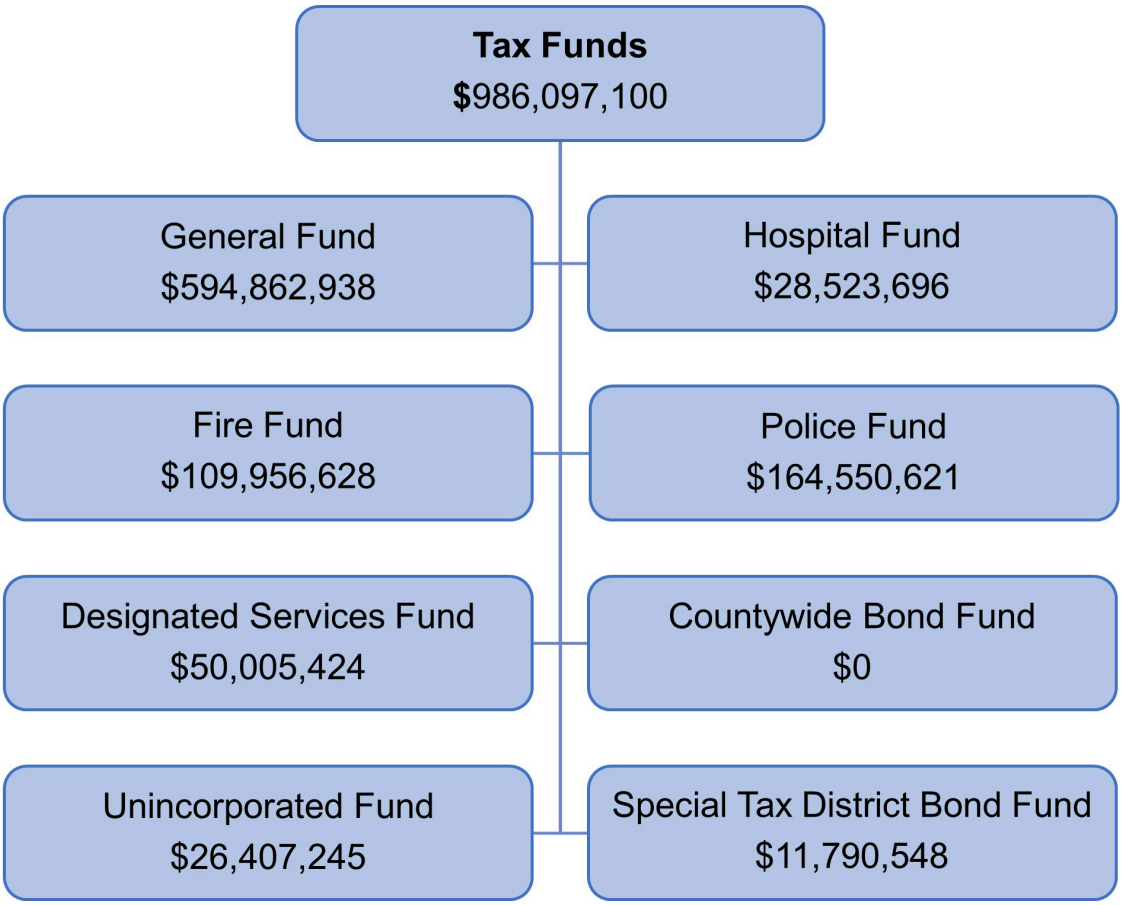
DeKalb County
GEORGIA

Tax Funds

Fiscal Year 2025 Budget Document

Description

The Tax Funds group consists of eight funds where the primary source of revenue is derived from either ad valorem property tax or sales tax. The eight funds include General, Police, Fire, Designated (sometimes called Special Tax District - Designated), Unincorporated (also known as Special Tax District – Unincorporated), Hospital (or Grady/Hospital), and two Bond funds (one countywide, one a Special Tax District for unincorporated DeKalb.) Even though there are other operating funds, which equal the Tax Funds in value, some individuals call the Tax Funds the budget of the county. All Operating Funds combined should be considered the true operating budget for the county.



Revenues/Expenditures	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals (Unaudited)	FY25 Budget
Beginning Fund Balance	**105,864,785**	**148,359,492**	**189,954,333**	**172,696,600**	**157,839**
Rev	**729,734,394**	**790,248,580**	**839,968,246**	**900,029,722**	**986,097**
31 - Taxes	638,428,535	680,646,175	703,981,063	769,354,633	855,627

32 - Licenses and Permits	13,249,049	11,340,872	15,183,204	12,389,496	14,697
33 - Intergovernmental	1,842,659	1,706,169	22,929,907	2,021,264	2,847
34 - Charges for Services	53,012,379	69,886,735	68,752,584	75,306,339	78,996
35 - Fines and Forfeitures	11,874,988	11,909,062	12,931,994	17,122,592	13,766
36 - Investment Income	41,312	2,151,576	4,983,483	5,252,745	3,956
37 - Contributions and Donations	4,296	0			
38 - Miscellaneous	3,243,736	3,662,301	3,680,508	5,547,436	5,121
39 - Other Financing Sources	8,037,440	8,945,692	7,525,502	13,035,216	11,082
40 - Payroll Deductions and Matches		0			
Exp	**687,239,688**	**748,653,740**	**857,225,979**	**908,067,977**	**983,691**
51 - Personal Services and Employee Benefits	364,717,601	386,184,220	441,643,854	465,984,786	509,022
52 - Purchased / Contracted Services	87,157,168	106,897,753	121,843,403	134,495,096	161,565
53 - Supplies	26,796,336	29,225,481	32,393,660	39,868,162	43,665
54 - Capital Outlays	3,469,954	3,705,262	7,376,306	12,654,626	12,191
55 - Interfund / Interdepartmental Charges	69,002,590	65,952,946	77,327,230	82,318,707	80,847
57 - Other Costs	29,257,149	35,352,475	33,267,434	44,941,131	57,977
58 - Debt Service	21,224,725	21,166,648	23,325,602	31,193,507	29,905
61 - Other Financing Uses	34,373,762	46,591,220	65,175,267	39,498,219	26,466
70 - Retirement Services	51,240,402	53,577,735	54,873,223	57,113,744	62,051
99 - Holding Accounts		0			
Ending Fund Balance	**148,359,492**	**189,954,333**	**172,696,600**	**164,658,345**	**160,245**
Gain/(use) of Fund Balance	42,494,707	41,594,840	(17,257,732)	(8,038,255)	2,405
Adopted Budget					**1,143,936**

DeKalb County
GEORGIA

Revenues - Tax Funds

Fiscal Year 2025 Annual Budget

As the name implies, Tax Funds are those funds which are primarily supported by taxes. Taxes include ad valorem taxes on real estate and motor vehicles, Equalized Homestead Option Sales Taxes (EHOST), business taxes such as the Life and Property and Casualty Insurance Tax and Bank Shares Taxes, and Motor Vehicle Title Taxes. For 2024, taxes contributed 87 percent of the total revenue to the Tax Funds and is budgeted at 87 percent for 2025.

Tax Funds

	FY20-23 ACTUALS				FY 2024 ADOPTED BUDGET	ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025
Revenue Class							
TAX FUNDS							
100 - GENERAL FUND	$359,906,742	$404,827,457	$440,525,718	$467,853,981	$505,019,967	$497,500,282	$594,862,938
270 - FIRE FUND	$76,690,660	$93,062,594	$104,377,287	$98,031,892	$111,530,463	$108,704,449	$109,956,628
271 - DESIGNATED SERVICES FUND	$37,419,263	$45,011,162	$66,058,335	$60,344,436	$58,873,693	$58,776,488	$50,005,424
272 - UNINCORPORATED FUND	$17,150,550	$31,561,571	$29,489,362	$29,507,098	$31,249,282	$28,153,534	$26,407,245
273 - HOSPITAL FUND	$20,181,876	$16,711,424	$18,785,446	$18,094,172	$22,008,098	$21,742,373	$28,523,696
274 - POLICE FUND	$110,549,903	$121,801,674	$114,911,380	$130,888,882	$157,760,218	$149,999,353	$164,550,621
410 - COUNTYWIDE BOND FUND	$11,340,401	$1,454,929	$371,522	$139,493	$0	$4,077	$0
411 - SPECIAL TAX DISTRICT BOND FUND	$14,746,110	$15,303,582	$15,729,528	$16,663,843	$13,976,365	$17,663,210	$11,790,548
TAX FUNDS TOTAL	**$647,985,504**	**$729,734,394**	**$790,248,580**	**$821,523,798**	**$900,418,086**	**$882,543,766**	**$986,097,100**
REVENUE CLASS TOTAL	**$647,985,504**	**$729,734,394**	**$790,248,580**	**$821,523,798**	**$900,418,086**	**$882,543,766**	**$986,097,100**

Tax Funds

	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
TAX FUNDS				
31 - TAXES	$680,646,175	$707,113,865	$763,475,222	$855,627,895
32 - LICENSES AND PERMITS	$11,340,872	$15,490,151	$13,163,413	$14,697,870
33 - INTERGOVERNMENTAL REVENUES	$1,706,169	$2,081,219	$2,707,779	$2,847,633
34 - CHARGES FOR SERVICES	$69,886,735	$68,527,380	$71,041,888	$78,996,732
35 - FINES AND FORFEITURES	$11,909,062	$12,479,227	$17,563,276	$13,766,528
36 - INVESTMENT INCOME	$2,151,576	$4,989,335	$5,026,396	$3,956,763
38 - MISCELLANEOUS REVENUE	$3,662,301	$4,719,135	$4,014,046	$5,121,470
39 - OTHER FINANCING SOURCES	$8,945,692	$6,123,485	$5,551,746	$11,082,209
TAX FUNDS TOTAL	**$790,248,580**	**$821,523,798**	**$882,543,766**	**$986,097,100**

	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
REVENUE CLASS TOTAL	$790,248,580	$821,523,798	$882,543,766	$986,097,100

General Fund (100)

This fund accounts for revenues supporting the countywide operations and 45 departments such as the Sheriffs, Facilities, Information Technology, State Court, and administrative departments such as Finance and the Office of Management and Budget. Ad Valorem tax revenue from the county operations millage rate levy accounts for the majority of the revenues in this fund budgeted with taxes accounting for $495,840,947 in revenues for FY25.

Other significant revenues include charges for services budgeted at $72.7M for FY25 which is up from FY24 unaudited actuals mainly due to and increase of $9.5M in general fund administrative charges. Fines and Forfeitures budgeted at $9.7M for FY25 comes mainly from fines collected through the courts. Other financing sources at $7M includes a one-time transfer of $4.5M for FY25 from the American Recovery Act Plan Fund.

Revenue assumptions for the general fund utilize a combination of trending and known factors such as the county's 2025 property tax digest, projected collection rates and projected EHOST tax collection.

100 - General Fund

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
TAX FUNDS				
100 - GENERAL FUND				
31 - TAXES				
REAL PROPERTY TAXES - CURRENT YEAR	$152,177,943	$173,370,063	$192,868,732	$277,944,509
PUBLIC UTILITIES TAXES	$944,664	$4,269,781	$4,480,678	$4,894,716
REAL PROPERTY TAXES - PRIOR YEAR	$8,222,428	$7,395,155	$9,640,295	$9,686,973
PERSONAL PROPERTY TAXES - CURRENT YEAR	$13,918,893	$16,225,715	$16,775,723	$19,060,050
MOTOR VEHICLE AD VALOREM TAXES	$1,157,355	$1,246,715	$1,013,791	$884,159
MOTOR VEHICLE TITLE TAXES	$15,341,742	$15,705,910	$15,682,862	$15,705,910
MOBILE HOME TAXES	$3,918	$4,398	$25,039	$10,993
INTANGIBLE RECORDING TAXES	$5,819,464	$2,948,807	$2,299,002	$3,100,000
HEAVY EQUIPMENT TAXES	$42	$187	$488	$949
PERSONAL PROPERTY TAXES - PRIOR YEAR	$905,316	$1,053,290	$909,901	$1,053,290
EHOST SALES TAX	$155,453,235	$157,710,329	$158,638,176	$157,353,714
ENERGY EXCISE TAX	$230,924	$178,076	$737,064	$500,000
BANK SHARES TAXES	$10,272	–	–	–
PENALTIES - CURRENT YEAR TAXES	$2,549,814	$3,059,054	$2,946,726	$2,882,442
PENALTIES - PRIOR YEAR PROPERTY TAXES	$2,229,336	$2,512,072	$2,661,594	$2,640,883
PENALTIES - CURRENT YEAR MOTOR VEHICLE TAXES	$143,404	$128,622	$108,011	$122,359
31 - TAXES TOTAL	**$359,108,750**	**$385,808,174**	**$408,788,083**	**$495,840,947**
32 - LICENSES AND PERMITS				
FILMING PERMITS	$203,166	$82,242	$106,334	$100,000
ANIMAL LICENSE FEES	$1,000	$750	$0	$0
32 - LICENSES AND PERMITS TOTAL	**$204,166**	**$82,992**	**$106,334**	**$100,000**
33 - INTERGOVERNMENTAL REVENUES				
EMISSION FEES	$477,999	$379,602	$89,254	$375,000
STAFF REIMBURSEMENT	$786,823	$933,542	$1,052,246	$1,000,000
STATE STAFF REIMBURSEMENT	$8,358	$407,775	$1,435,609	$1,147,633

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
INDIGENT DEFENSE PROGRAM	$432,361	$360,301	$130,669	$325,000
33 - INTERGOVERNMENTAL REVENUES TOTAL	**$1,705,540**	**$2,081,219**	**$2,707,779**	**$2,847,633**
34 - CHARGES FOR SERVICES				
LIVE SCAN FEES- CLERK OF SUPERIOR COURT	–	–	$60	–
GENERAL FUND ADMINISTRATIVE CHARGES - DEVELOPMENT	$44,635,140	$45,314,230	$45,909,816	$55,431,656
GENERAL FUND ADMINISTRATIVE CHARGES - PENSION	$543,771	$270,323	$545,534	$270,323
ELECTRICAL CHARGING STATIONS	$1,360	$1,368	$1,471	$1,360
COPYING FEES	$336,313	$141,347	$96,339	$130,000
PASSPORT FEES	$63,530	$37,930	$48,560	$56,000
REAL ESTATE FEES	$2,839,780	$1,401,752	$823,712	$1,402,000
IMAGING FEES	$948,261	$17,546	$170,295	$43,000
ELECTION QUALIFYING FEES	$33,715	–	$678,956	$33,715
SALE OF PRINTED MATERIALS	$56,694	$59,076	$53,757	$45,500
COMMISSIONS - CURRENT YEAR PROPERTY TAXES	$9,067,397	$9,735,830	$10,962,997	$9,735,830
COMMISSIONS - PRIOR YEAR PROPERTY TAXES	$431,595	$478,705	$533,587	$500,000
COMMISSIONS - CURRENT MOTOR VEHICLE	$2,571,364	$2,642,106	$2,576,532	$2,642,106
TAX COMMISSIONER SUPPLEMENT - COUNTY CHARGES FOR CITY BILLING	$80,700	$80,700	$80,700	$80,700
TAX COMMISIONER SUPPLEMENT - TC CHARGES FOR CITY BILLING	$170,238	$170,046	$170,080	$170,046
OPEN RECORDS FEES	$4,729	$8,564	$17,023	$4,400
FALSE ALARM FEES	$13,983	–	$0	–
EMERGENCY MEDICAL SERVICE AMBULANCE CHARGES	$13,727	$0	–	–
USE OF MORGUE	$19,163	$20,071	$17,934	$19,000
TISSUE BANK PROGRAM	$9,450	$3,600	$1,800	$3,150
SENIOR CENTER MEMBERSHIPS	$21,234	$167,209	$231,564	$232,000
ADMIN FEES - PROPERTY TAXES	$1,528,358	$1,109,593	$1,260,082	$1,250,000
ADMIN FEES - MOTOR VEHICLE	$209,462	$190,525	$461,683	$449,465
PUBLIC DEFENDER FEES	$9,031	$18,811	$42,522	$13,500
PROBATION FEES	$107,969	$122,932	$257,174	$230,000
34 - CHARGES FOR SERVICES TOTAL	**$63,716,963**	**$61,992,264**	**$64,942,178**	**$72,743,751**
35 - FINES AND FORFEITURES				
CLERK OF SUPERIOR COURT	$3,058,366	$2,655,467	$2,418,190	$3,283,000
STATE COURT	$2,582,179	$2,966,031	$3,503,901	$3,400,000
MAGISTRATE COURT	$1,246,960	$1,492,631	$1,512,776	$1,364,528
STATE COURT COSTS	$37,490	$28,218	$46,418	$37,000
PROBATE COURT	$944,631	$949,342	$1,087,657	$1,075,000
JUVENILE COURT	$10,237	$8,214	$7,777	$10,000
SHERIFF	$548,830	$601,715	$2,457,452	$512,000
DISTRICT ATTORNEY	–	–	$2,251	–
DUI PARTICIPATION	$2,571	$664	$44	$0
DUI COURT PROGRAM PARTICIPANT FEES	$59,772	$69,151	$79,514	$75,000
LAW LIBRARY	–	$85	-$5	–
CRIMINAL RESTITUTION	–	–	$41,324	–
ETHICS FINES	–	–	$1,000	–
35 - FINES AND FORFEITURES TOTAL	**$8,491,036**	**$8,771,518**	**$11,158,298**	**$9,756,528**
36 - INVESTMENT INCOME				

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
INTEREST ON INVESTMENTS	$1,282,948	$2,931,694	$3,149,412	$2,500,000
36 - INVESTMENT INCOME TOTAL	**$1,282,948**	**$2,931,694**	**$3,149,412**	**$2,500,000**
38 - MISCELLANEOUS REVENUE				
RENTAL OF REAL ESTATE	-$36,000	$516	–	–
RENTAL - OTHER	–	-$200	–	–
SENIOR CENTER RENTALS	-$1,174	$12,202	$37,066	$37,000
CELL TOWER - GROUND RENT	$171,744	$181,635	$191,075	$190,000
MISCELLANEOUS TELEPHONES	$841,873	$1,110,850	$1,276,074	$1,094,315
AIR PHOTO/MAPPING	$4,375	$125	$205	$205
BUS SHELTERS	-$20	$0	–	–
MISDEMEANOR PTD RESTITUTION	–	-$74	–	–
SUPERIOR COURT DISPUTE RESOLUTION	–	$538,623	$0	$634,523
MISDEMEANOR PRE-TRIAL DIVERSION PROGRAM	$136,685	$102,577	$124,758	$92,000
VENDING MACHINES	–	–	$114,776	–
SOCIAL SECURITY BOUNTY	$9,400	$22,300	$6,400	$9,400
GIS PROPERTY	$59,847	$112,181	$504,300	$565,000
REIMBURSEMENT FOR OVERTIME	$5,407	–	$0	$0
RETURNED CHECK (S)	-$198,171	-$209,614	-$153,323	-$209,614
OTHER MISCELLANEOUS REVENUE	$1,603,515	$1,343,986	$1,582,995	$1,598,440
38 - MISCELLANEOUS REVENUE TOTAL	**$2,597,481**	**$3,215,106**	**$3,684,324**	**$4,011,269**
39 - OTHER FINANCING SOURCES				
TRANSFER FROM ARP FUND	–	–	–	$4,500,000
TRANSFER FROM COUNTY JAIL FUND	$674,303	$518,904	$625,156	$0
TRANSFER FROM VICTIM ASSISTANCE FUND	$265,539	–	$0	$226,291
TRANSFER FROM STD-UNINCORPORATED FUND	$10,000	–	$0	–
TRANSFER FROM POLICE SERVICES FUND	$623,268	$623,268	$623,268	$623,268
TRANSFER FROM G. O. DEBT SERVICE FUND	–	–	$138,207	–
TRANSFER FROM W&S OPERATING FUND	$0	$428,088	$428,088	$428,091
TRANSFER FROM SANITATION FUND	$85,932	$1,116,936	$1,116,936	$1,116,935
TRANSFER FROM AIRPORT FUND	$32,219	$32,218	$32,218	$32,214
SALE OF SURPLUS REAL PROPERTY	$122,500	$251,600	$0	$136,011
GENERAL OBLIGATION BOND PROCEEDS	$1,605,074	–	–	–
39 - OTHER FINANCING SOURCES TOTAL	**$3,418,834**	**$2,971,014**	**$2,963,873**	**$7,062,810**
100 - GENERAL FUND TOTAL	**$440,525,718**	**$467,853,981**	**$497,500,282**	**$594,862,938**
TAX FUNDS TOTAL	**$440,525,718**	**$467,853,981**	**$497,500,282**	**$594,862,938**
REVENUE CLASS TOTAL	**$440,525,718**	**$467,853,981**	**$497,500,282**	**$594,862,938**

Fire Fund (270)

This fund accounts for revenues supporting the countywide fire and rescue operations. Ad Valorem tax revenue from the county operations millage rate levy accounts for the majority of the revenues in this fund with taxes accounting for $107.7M in revenues for FY25, an increase of 6.1% since FY22. Other significant revenues are charges for services budgeted at $1.66M for FY25 mainly from Emory Annex Fire Services budgeted at $1M and Fire Marshall charges budgeted at $460K which cover the costs of the fire marshal to process and review site plans, life/safety accessibility, alarm detection systems, sprinkler systems, fire line, fire permits and other services.

Revenue assumptions for the fire fund utilize a combination of trending and known factors such as the county's 2025 property tax digest, projected collection rates and revenue from the Amory Annex Fire Services.

270 - Fire Fund

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
TAX FUNDS				
270 - FIRE FUND				
31 - TAXES				
REAL PROPERTY TAXES - CURRENT YEAR	$86,404,697	$77,918,008	$91,326,043	$94,104,194
PUBLIC UTILITIES TAXES	$271,898	$1,344,214	$1,243,225	$1,116,310
REAL PROPERTY TAXES - PRIOR YEAR	$3,150,780	$2,988,314	$2,973,617	$2,956,170
PERSONAL PROPERTY TAXES - CURRENT YEAR	$4,727,207	$4,852,759	$4,990,313	$4,689,124
MOTOR VEHICLE AD VALOREM TAXES	$456,837	$431,589	$336,724	$260,163
MOTOR VEHICLE TITLE TAXES	$4,579,180	$5,063,536	$4,378,795	$4,000,000
MOBILE HOME TAXES	$1,283	$1,536	$3,536	$2,677
INTANGIBLE RECORDING TAXES	$1,355,491	$691,114	$414,119	$500,000
HEAVY EQUIPMENT TAXES	$13	$61	$161	$231
PERSONAL PROPERTY TAXES - PRIOR YEAR	$304,741	$347,156	$278,992	$157,159
ENERGY EXCISE TAX	$12,422	-$5,218	-$11,217	–
31 - TAXES TOTAL	**$101,264,549**	**$93,633,068**	**$105,934,306**	**$107,786,028**
33 - INTERGOVERNMENTAL REVENUES				
STAFF REIMBURSEMENT	$628	–	–	–
33 - INTERGOVERNMENTAL REVENUES TOTAL	**$628**	**–**	**$0**	**–**
34 - CHARGES FOR SERVICES				
FIRE MARSHALL CHARGES	$530,463	$689,268	$423,627	$460,000
VEHICLE MAINTENANCE CHARGES	-$1,009	–	–	–
REAL ESTATE FEES	$686,407	$472,688	$208,371	$200,000
SALE OF PRINTED MATERIALS	$5,575	$8,458	$4,445	$7,000
OPEN RECORDS FEES	–	–	$190	–
EMORY ANNEX FIRE SERVICES	$500,000	$1,442,861	$1,500,000	$1,000,000
34 - CHARGES FOR SERVICES TOTAL	**$1,721,435**	**$2,613,275**	**$2,136,633**	**$1,667,000**
36 - INVESTMENT INCOME				
INTEREST ON INVESTMENTS	$292,555	$697,836	$627,416	$500,000
36 - INVESTMENT INCOME TOTAL	**$292,555**	**$697,836**	**$627,416**	**$500,000**
38 - MISCELLANEOUS REVENUE				
RENTAL - OTHER	-$2,243	$0	–	–
HAZARDOUS WASTE MATERIAL REPORT	$2,800	$1,400	-$488	$1,400
OTHER MISCELLANEOUS REVENUE	$13,963	$2,712	$6,582	$2,200
38 - MISCELLANEOUS REVENUE TOTAL	**$14,520**	**$4,112**	**$6,094**	**$3,600**
39 - OTHER FINANCING SOURCES				
TRANSFER FROM GENERAL FUND	$1,083,600	$1,083,600	$0	–
39 - OTHER FINANCING SOURCES TOTAL	**$1,083,600**	**$1,083,600**	**$0**	**–**
270 - FIRE FUND TOTAL	**$104,377,287**	**$98,031,892**	**$108,704,449**	**$109,956,628**
TAX FUNDS TOTAL	**$104,377,287**	**$98,031,892**	**$108,704,449**	**$109,956,628**
REVENUE CLASS TOTAL	**$104,377,287**	**$98,031,892**	**$108,704,449**	**$109,956,628**

Designated Services Fund (271)

This fund accounts for revenues supporting the county operations for Parks, and Public Works Roads and Drainage, Transportation and Debt Services. Ad Valorem tax revenue from the county operations millage rate levy accounts for the majority of the revenues in this fund with taxes accounting for $44M which is up 17.23% from FY22, but down 23.4% from FY24 unaudited actuals mainly due to real property taxes for the current year anticipated to be lower. Real property tax revenue is directly affected by millage rates, property appraisals, credits such as homestead credits. Other significant revenues are charges for services budgeted at $3.35M for FY25 with the largest contributors from golf course green fees budgeted at $1.74M and parks and recreation program fees budgeted at $1.15M for FY25.

Revenue assumptions for the designated services fund utilize a combination of trending and known factors such as the county's 2025 property tax digest, projected collection rates and other financing sources including transfers from the motor vehicle fund and stormwater utility fund.

271 - Designated Services Fund

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	**FY2023**	**FY2024**	**FY2025**
Revenue Class				
TAX FUNDS				
271 - DESIGNATED SERVICES FUND				
31 - TAXES				
REAL PROPERTY TAXES - CURRENT YEAR	$31,588,270	$20,295,502	$16,719,785	$3,548,897
PUBLIC UTILITIES TAXES	$123,710	$577,401	$379,354	$47,978
REAL PROPERTY TAXES - PRIOR YEAR	$1,008,577	$1,261,033	$859,441	$1,000,000
PERSONAL PROPERTY TAXES - CURRENT YEAR	$1,337,657	$964,350	$598,936	$125,519
MOTOR VEHICLE AD VALOREM TAXES	$236,314	$261,932	$139,057	$92,706
MOTOR VEHICLE TITLE TAXES	$1,349,135	$2,613,924	$1,689,194	$1,580,621
MOBILE HOME TAXES	$466	$887	$1,407	$131
INTANGIBLE RECORDING TAXES	$677,944	$370,919	$0	$365,322
HEAVY EQUIPMENT TAXES	$7	$13	$34	$9
PERSONAL PROPERTY TAXES - PRIOR YEAR	$104,774	$93,719	$44,236	$77,000
ENERGY EXCISE TAX	$6,840	-$2,873	-$6,177	–
LIFE & PROPERTY & CASUALTY INSURANCE PREMIUM TAX	–	$30,503,386	$33,879,456	$37,178,506
31 - TAXES TOTAL	**$36,433,694**	**$56,940,191**	**$54,304,724**	**$44,016,689**
34 - CHARGES FOR SERVICES				
REAL ESTATE FEES	$389,833	$187,992	$0	$190,000
PARKING LOT ASSESSMENTS	$21,200	$21,209	$23,936	$20,863
RETENTION POND FEES	$475	$190	$0	$1,332
GOLF COURSE GREEN FEES	$1,207,462	$1,333,153	$1,739,187	$1,740,000
GOLF COURSE-OTHER FEES	–	$11,847	$0	$3,000
SWIMMING POOL ADMISSION FEES	$33,754	$53,463	$52,972	$53,000
TENNIS CENTER FEES	$156,862	$222,877	$187,888	$184,000
SWIMMING POOL RENTALS	$5,997	–	–	–
SWIMMING POOL LESSONS	$5,051	–	–	–
PARKS & RECREATION PROGRAM FEES	$866,464	$1,084,135	$1,181,088	$1,153,340
PARKS & RECREATION NONRESIDENT FEES	$6,808	$6,795	$2,340	$6,800
34 - CHARGES FOR SERVICES TOTAL	**$2,693,905**	**$2,921,660**	**$3,187,411**	**$3,352,335**
36 - INVESTMENT INCOME				
INTEREST ON INVESTMENTS	$143,488	$342,263	$307,724	$237,500
36 - INVESTMENT INCOME TOTAL	**$143,488**	**$342,263**	**$307,724**	**$237,500**
38 - MISCELLANEOUS REVENUE				
RENTAL - OTHER	$109,224	$74,310	$106,949	$74,100

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
THEATER RENTAL FEES	$2,421	$47,383	$61,623	$61,000
LOBBY RENTAL FEES	$1,461	$8,654	$4,523	$4,500
BLACK BOX RENTAL FEES	$1,278	$741	$100	$750
EXHIBIT ROOM RENTAL FEES	$193	–	–	–
BC/BS RETIREE-REBATE	-$2,518	-$4,709	-$3,408	-$5,000
RETURNED CHECK (S)	-$4,450	–	–	–
RESIDENTIAL PARKING PERMITS	$5,607	$3,098	$1,584	$3,100
OTHER MISCELLANEOUS REVENUE	$62,812	$10,847	$71,897	$10,450
38 - MISCELLANEOUS REVENUE TOTAL	**$176,029**	**$140,322**	**$243,268**	**$148,900**
39 - OTHER FINANCING SOURCES				
TRANSFER FROM STD-UNINCORPORATED FUND	$23,962,516	–	$0	–
TRANSFER FROM RENTAL MOTOR VEHICLE FUND	$1,129,662	–	$733,361	$750,000
TRANSFER FROM STORMWATER UTILITY FUND	$1,519,041	–	$0	$1,500,000
39 - OTHER FINANCING SOURCES TOTAL	**$26,611,219**	**–**	**$733,361**	**$2,250,000**
271 - DESIGNATED SERVICES FUND TOTAL	**$66,058,335**	**$60,344,436**	**$58,776,488**	**$50,005,424**
TAX FUNDS TOTAL	**$66,058,335**	**$60,344,436**	**$58,776,488**	**$50,005,424**
REVENUE CLASS TOTAL	**$66,058,335**	**$60,344,436**	**$58,776,488**	**$50,005,424**

Unincorporated Fund (272)

This fund accounts for revenues supporting the county operations in the unincorporated areas of the county. Licenses and permits budgeted at $14.2M account for the majority of the revenues in this fund. This is followed by tax revenue which accounts for $5.5M including motor vehicle title taxes ($3M). Life and property and casualty insurance premium tax actuals were significantly higher in FY22 ($31.8M) when life insurance for police was in this fund, but in 2023 it was moved to the Police fund 274, so the 272 fund is currently budgeted at $1.14M for FY25. Fines and forfeitures are the third highest category of revenues in this fund accounting for $4M for FY25.

Revenue assumptions for the unincorporated fund utilize a combination of trending and known factors such as the county's 2025 property tax digest, projected collection rates.

272 - Unincorporated Fund

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
TAX FUNDS				
272 - UNINCORPORATED FUND				
31 - TAXES				
MOTOR VEHICLE TITLE TAXES	–	–	$52,834	–
BEVERAGE TAX - PRO RATA BEER & WINE	$3,177,220	$2,449,493	$2,528,191	$3,000,000
MIXED DRINK TAX	$346,861	$318,539	$255,559	$315,000
LIFE & PROPERTY & CASUALTY INSURANCE PREMIUM TAX	$31,885,960	$4,432,210	$3,299,050	$1,145,000
BANK SHARES TAXES	$1,050,342	$87,022	$1,015,271	$1,050,000
31 - TAXES TOTAL	**$36,460,382**	**$7,287,265**	**$7,150,905**	**$5,510,000**
32 - LICENSES AND PERMITS				
BEVERAGE LICENSE - BEER, WINE & ADMINISTRATION	$207,491	$220,210	$203,444	$220,000
BEVERAGE LICENSE - PACKAGE LIQUOR	$53,040	$84,055	$73,155	$84,000
BEVERAGE LICENSE - LIQUOR POURING	$182,548	$324,299	$241,426	$320,000

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
BEVERAGE LICENSE - SUNDAY SALES	$46,998	$79,154	$63,015	$80,000
BUSINESS LICENSE - GENERAL	$6,680,093	$8,620,412	$8,968,692	$8,613,084
BUSINESS LICENSE - ADULT ENTERTAINMENT	$25,000	–	$0	$25,000
BUSINESS LICENSE - CABLE TV FRANCHISE	$3,703,069	$5,752,588	$3,212,017	$4,890,039
ZONING FEES	$52,005	$27,609	$28,957	$29,256
VARIANCE PERMITS	$12,976	$11,400	$18,300	$11,500
32 - LICENSES AND PERMITS TOTAL	**$10,963,220**	**$15,119,728**	**$12,809,005**	**$14,272,879**
35 - FINES AND FORFEITURES				
STATE COURT TRAFFIC	$2,520,311	$2,679,841	$4,781,687	$3,000,000
MAGISTRATE COURT	$524,075	$603,037	$783,108	$590,000
STATE COURT COSTS	$373,639	$424,832	$840,183	$420,000
35 - FINES AND FORFEITURES TOTAL	**$3,418,025**	**$3,707,710**	**$6,404,978**	**$4,010,000**
38 - MISCELLANEOUS REVENUE				
BUS SHELTERS	$1,061,174	$1,434,325	$0	$994,967
RETURNED CHECK (S)	-$245,477	-$110,800	-$65,865	-$150,000
38 - MISCELLANEOUS REVENUE TOTAL	**$815,697**	**$1,323,525**	**-$65,865**	**$844,967**
39 - OTHER FINANCING SOURCES				
TRANSFER FROM STD-DS FUND	-$23,962,516	–	–	–
TRANSFER FROM HOTEL/MOTEL TAX FUND	$1,775,151	$2,049,467	$1,835,108	$1,750,000
TRANSFER FROM SANITATION FUND	$19,404	$19,404	$19,404	$19,399
39 - OTHER FINANCING SOURCES TOTAL	**-$22,167,961**	**$2,068,871**	**$1,854,512**	**$1,769,399**
272 - UNINCORPORATED FUND TOTAL	**$29,489,362**	**$29,507,098**	**$28,153,534**	**$26,407,245**
TAX FUNDS TOTAL	**$29,489,362**	**$29,507,098**	**$28,153,534**	**$26,407,245**
REVENUE CLASS TOTAL	**$29,489,362**	**$29,507,098**	**$28,153,534**	**$26,407,245**

Hospital Fund (273)

This fund accounts for revenues supporting the Grady Memorial Hospital . Ad Valorem tax revenue from the county operations millage rate levy accounts for the majority of the revenues in this fund with taxes accounting for $28.3M continuing to increase up from $18.5M in FY22. Real property tax revenue is directly affected by millage rates, property appraisals, credits such as homestead credits.

Revenue assumptions for the hospital fund utilize a combination of trending and known factors such as the county's 2025 property tax digest.

273 - Hospital Fund

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
TAX FUNDS				
273 - HOSPITAL FUND				
31 - TAXES				
REAL PROPERTY TAXES - CURRENT YEAR	$8,037,482	$7,140,378	$10,312,054	$16,233,617
PUBLIC UTILITIES TAXES	$71,554	$225,595	$184,411	$290,577
REAL PROPERTY TAXES - PRIOR YEAR	$384,856	$387,135	$402,390	$393,164
PERSONAL PROPERTY TAXES - CURRENT YEAR	$736,844	$670,505	$909,279	$1,131,508
MOTOR VEHICLE AD VALOREM TAXES	$47,511	$52,814	$35,376	$36,388
MOTOR VEHICLE TITLE TAXES	$599,655	$842,953	$1,236,745	$834,589

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	**FY2023**	**FY2024**	**FY2025**
MOBILE HOME TAXES	$158	$229	$492	$942
INTANGIBLE RECORDING TAXES	$336,995	$172,117	$0	$172,117
HEAVY EQUIPMENT TAXES	$3	$7	$19	$0
PERSONAL PROPERTY TAXES - PRIOR YEAR	$48,002	$57,812	$41,078	$52,500
EHOST SALES TAX	$8,232,726	$8,300,544	$8,453,129	$9,165,031
ENERGY EXCISE TAX	$4,264	-$1,791	-$3,851	$4,000
31 - TAXES TOTAL	**$18,500,050**	**$17,848,297**	**$21,571,123**	**$28,314,433**
34 - CHARGES FOR SERVICES				
REAL ESTATE FEES	$212,128	$85,416	$0	$80,000
34 - CHARGES FOR SERVICES TOTAL	**$212,128**	**$85,416**	**$0**	**$80,000**
36 - INVESTMENT INCOME				
INTEREST ON INVESTMENTS	$73,269	$160,459	$171,250	$129,263
36 - INVESTMENT INCOME TOTAL	**$73,269**	**$160,459**	**$171,250**	**$129,263**
273 - HOSPITAL FUND TOTAL	**$18,785,446**	**$18,094,172**	**$21,742,373**	**$28,523,696**
TAX FUNDS TOTAL	**$18,785,446**	**$18,094,172**	**$21,742,373**	**$28,523,696**
REVENUE CLASS TOTAL	**$18,785,446**	**$18,094,172**	**$21,742,373**	**$28,523,696**

Police Services Fund (274)

This fund accounts for revenues supporting the countywide police operations. Ad Valorem tax revenue from the county operations millage rate levy accounts for the majority of the revenues in this fund with taxes accounting for $162.7M in revenues for FY25 mainly from real property tax current year revenues at $141.8M. Other revenues come from business license charges at $324K for background checks and specialty licenses requiring the county police services and charges for services budgeted at $893K.

Revenue assumptions for the police fund utilize a combination of trending and known factors such as the county's 2025 property tax digest, projected collection rates.

274 - Police Services Fund

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	**FY2023**	**FY2024**	**FY2025**
Revenue Class				
TAX FUNDS				
274 - POLICE FUND				
31 - TAXES				
REAL PROPERTY TAXES - CURRENT YEAR	$92,634,112	$108,057,176	$127,603,793	$141,898,563
PUBLIC UTILITIES TAXES	$389,569	$1,747,439	$2,093,135	$1,971,770
REAL PROPERTY TAXES - PRIOR YEAR	$4,356,305	$3,859,993	$4,472,669	$4,200,000
PERSONAL PROPERTY TAXES - CURRENT YEAR	$4,691,454	$6,257,272	$6,216,843	$6,416,865
MOTOR VEHICLE AD VALOREM TAXES	$905,278	$743,699	$717,466	$474,549
MOTOR VEHICLE TITLE TAXES	$8,032,889	$7,040,035	$7,116,910	$6,500,000
MOBILE HOME TAXES	$2,628	$2,381	$6,049	$5,241
INTANGIBLE RECORDING TAXES	$1,737,960	$983,521	$0	$900,000
HEAVY EQUIPMENT TAXES	$22	$110	$358	$562
PERSONAL PROPERTY TAXES - PRIOR YEAR	$317,598	$333,235	$242,696	$354,200
ENERGY EXCISE TAX	$17,691	-$7,431	-$15,975	$7,500
31 - TAXES TOTAL	**$113,085,507**	**$129,017,431**	**$148,453,943**	**$162,729,250**
32 - LICENSES AND PERMITS				
BUSINESS LICENSE - POLICE	$173,486	$287,431	$248,074	$324,991

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
32 - LICENSES AND PERMITS TOTAL	**$173,486**	**$287,431**	**$248,074**	**$324,991**
34 - CHARGES FOR SERVICES				
REAL ESTATE FEES	$932,897	$468,824	$0	$473,730
SALE OF PRINTED MATERIALS	$336,507	$337,235	$409,224	$393,392
OPEN RECORDS FEES	–	$4,383	$67,360	$4,000
FINGER PRINTING FEES	$22,486	$17,330	$27,023	$22,524
34 - CHARGES FOR SERVICES TOTAL	**$1,291,891**	**$827,772**	**$503,607**	**$893,646**
36 - INVESTMENT INCOME				
INTEREST ON INVESTMENTS	$301,922	$720,178	$647,503	$490,000
36 - INVESTMENT INCOME TOTAL	**$301,922**	**$720,178**	**$647,503**	**$490,000**
38 - MISCELLANEOUS REVENUE				
REIMBURSEMENT FOR OVERTIME	$58,473	$36,377	$146,245	$112,734
RETURNED CHECK (S)	–	-$357	-$20	–
OTHER MISCELLANEOUS REVENUE	$102	$50	–	–
38 - MISCELLANEOUS REVENUE TOTAL	**$58,575**	**$36,070**	**$146,225**	**$112,734**
274 - POLICE FUND TOTAL	**$114,911,380**	**$130,888,882**	**$149,999,353**	**$164,550,621**
TAX FUNDS TOTAL	**$114,911,380**	**$130,888,882**	**$149,999,353**	**$164,550,621**
REVENUE CLASS TOTAL	**$114,911,380**	**$130,888,882**	**$149,999,353**	**$164,550,621**

Countywide Bond Fund (410)

This fund accounts for revenues for the countywide bond payments. The last payment for this debt was made in 2020 and the final close-out fees were paid in 2021, so the amounts received in FY22 and future years are from late payments of property taxes. These amounts will be transferred to the General Fund since the bond is complete.

410 - Countywide Bond Fund

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
TAX FUNDS				
410 - COUNTYWIDE BOND FUND				
31 - TAXES				
PUBLIC UTILITIES TAXES	$1,898	–	$7	$0
REAL PROPERTY TAXES - PRIOR YEAR	$43,253	$4,670	$2,086	–
PERSONAL PROPERTY TAXES - CURRENT YEAR	$1,246	–	–	$0
MOTOR VEHICLE AD VALOREM TAXES	$2,385	$7,713	$99	$0
MOBILE HOME TAXES	$6	$3	$19	$0
INTANGIBLE RECORDING TAXES	$199,088	$90,757	$0	$0
HEAVY EQUIPMENT TAXES	$2	–	–	–
PERSONAL PROPERTY TAXES - PRIOR YEAR	$6,812	$7,952	$1,865	$0
31 - TAXES TOTAL	**$254,689**	**$111,095**	**$4,077**	**$0**
34 - CHARGES FOR SERVICES				
REAL ESTATE FEES	$116,833	$28,398	–	–
34 - CHARGES FOR SERVICES TOTAL	**$116,833**	**$28,398**	**–**	**–**
410 - COUNTYWIDE BOND FUND TOTAL	**$371,522**	**$139,493**	**$4,077**	**$0**
TAX FUNDS TOTAL	**$371,522**	**$139,493**	**$4,077**	**$0**
REVENUE CLASS TOTAL	**$371,522**	**$139,493**	**$4,077**	**$0**

Special Tax District Bond Fund (411)

This fund accounts for revenues to pay the $125,000,000 debt from the voter-approved issuance on March 20, 2001, and the $230,000,000 voter-approved debt from November 8, 2005. Those referendum votes approved the acquisition of additional parks and natural areas (2001), improvement of existing parks and development of new parks and recreation facilities (2001), transportation projects (2006), parks & greenspace (2006) and libraries (2006). The 2001 debt was fully paid in 2015 and the 2006 debt will be fully paid in 2030.

Revenue assumptions for this bond fund utilize a combination of trending and known factors such as the county's 2025 property tax digest, projected collection rates.

411 - Special Tax District Bond Fund

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	**FY2023**	**FY2024**	**FY2025**
Revenue Class				
TAX FUNDS				
411 - SPECIAL TAX DISTRICT BOND FUND				
31 - TAXES				
REAL PROPERTY TAXES - CURRENT YEAR	$13,381,622	$14,239,140	$14,796,340	$8,874,451
PUBLIC UTILITIES TAXES	$38,730	$184,328	$185,193	$120,146
REAL PROPERTY TAXES - PRIOR YEAR	$508,016	$447,461	$504,194	$577,184
PERSONAL PROPERTY TAXES - CURRENT YEAR	$595,642	$651,052	$627,763	$459,496
MOTOR VEHICLE AD VALOREM TAXES	$55,803	$47,772	$37,823	$40,709
MOTOR VEHICLE TITLE TAXES	$711,966	$728,347	$684,347	$917,173
MOBILE HOME TAXES	$197	$202	$439	$694
INTANGIBLE RECORDING TAXES	$203,885	$123,159	$403,603	$400,000
HEAVY EQUIPMENT TAXES	$3	$10	$27	$29
PERSONAL PROPERTY TAXES - PRIOR YEAR	$42,690	$46,872	$28,332	$40,666
31 - TAXES TOTAL	**$15,538,554**	**$16,468,343**	**$17,268,061**	**$11,430,548**
34 - CHARGES FOR SERVICES				
REAL ESTATE FEES	$133,579	$58,595	$272,060	$260,000
34 - CHARGES FOR SERVICES TOTAL	**$133,579**	**$58,595**	**$272,060**	**$260,000**
36 - INVESTMENT INCOME				
INTEREST ON INVESTMENTS	$57,395	$136,905	$123,090	$100,000
36 - INVESTMENT INCOME TOTAL	**$57,395**	**$136,905**	**$123,090**	**$100,000**
411 - SPECIAL TAX DISTRICT BOND FUND TOTAL	**$15,729,528**	**$16,663,843**	**$17,663,210**	**$11,790,548**
TAX FUNDS TOTAL	**$15,729,528**	**$16,663,843**	**$17,663,210**	**$11,790,548**
REVENUE CLASS TOTAL	**$15,729,528**	**$16,663,843**	**$17,663,210**	**$11,790,548**

DeKalb County
GEORGIA

Revenues - Tax Funds - Significant Revenues

Fiscal Year 2025 Annual Budget

Since the Tax Funds revenues support the county operations, this section presents further details of the significant individual taxes being collected as revenues in this fund.

Tax Funds - Taxes

	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
TAX FUNDS				
31 - TAXES				
REAL PROPERTY TAXES - CURRENT YEAR	$384,224,127	$401,020,267	$453,626,746	$542,604,231
PUBLIC UTILITIES TAXES	$1,842,023	$8,348,758	$8,566,003	$8,441,497
REAL PROPERTY TAXES - PRIOR YEAR	$17,674,215	$16,343,762	$18,854,693	$18,813,491
PERSONAL PROPERTY TAXES - CURRENT YEAR	$26,008,942	$29,621,652	$30,118,858	$31,882,562
MOTOR VEHICLE AD VALOREM TAXES	$2,861,482	$2,792,233	$2,280,334	$1,788,674
MOTOR VEHICLE TITLE TAXES	$30,614,568	$31,994,706	$30,841,687	$29,538,293
MOBILE HOME TAXES	$8,656	$9,636	$36,982	$20,678
INTANGIBLE RECORDING TAXES	$10,330,827	$5,380,393	$3,116,723	$5,437,439
HEAVY EQUIPMENT TAXES	$91	$389	$1,087	$1,780
PERSONAL PROPERTY TAXES - PRIOR YEAR	$1,729,933	$1,940,036	$1,547,101	$1,734,815
EHOST SALES TAX	$163,685,960	$166,010,872	$167,091,306	$166,518,745
BEVERAGE TAX - PRO RATA BEER & WINE	$3,177,220	$2,449,493	$2,528,191	$3,000,000
MIXED DRINK TAX	$346,861	$318,539	$255,559	$315,000
ENERGY EXCISE TAX	$272,142	$160,762	$699,844	$511,500
LIFE & PROPERTY & CASUALTY INSURANCE PREMIUM TAX	$31,885,960	$34,935,596	$37,178,506	$38,323,506
BANK SHARES TAXES	$1,060,614	$87,022	$1,015,271	$1,050,000
PENALTIES - CURRENT YEAR TAXES	$2,549,814	$3,059,054	$2,946,726	$2,882,442
PENALTIES - PRIOR YEAR PROPERTY TAXES	$2,229,336	$2,512,072	$2,661,594	$2,640,883
PENALTIES - CURRENT YEAR MOTOR VEHICLE TAXES	$143,404	$128,622	$108,011	$122,359
31 - TAXES TOTAL	**$680,646,175**	**$707,113,865**	**$763,475,222**	**$855,627,895**
32 - LICENSES AND PERMITS	$11,340,872	$15,490,151	$13,163,413	$14,697,870
33 - INTERGOVERNMENTAL REVENUES	$1,706,169	$2,081,219	$2,707,779	$2,847,633
34 - CHARGES FOR SERVICES	$69,886,735	$68,527,380	$71,041,888	$78,996,732
35 - FINES AND FORFEITURES	$11,909,062	$12,479,227	$17,563,276	$13,766,528
36 - INVESTMENT INCOME	$2,151,576	$4,989,335	$5,026,396	$3,956,763
38 - MISCELLANEOUS REVENUE	$3,662,301	$4,719,135	$4,014,046	$5,121,470
39 - OTHER FINANCING SOURCES	$8,945,692	$6,123,485	$5,551,746	$11,082,209
TAX FUNDS TOTAL	**$790,248,580**	**$821,523,798**	**$882,543,766**	**$986,097,100**

	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
REVENUE CLASS TOTAL	$790,248,580	$821,523,798	$882,543,766	$986,097,100

Real Property Taxes

The collection of Real Property Taxes authorized by O.C.G.A. § 48-5-3: Taxable Property. The laws affecting the collection of Real Property Taxes are outlined in Chapter 5 of the Official Code of Georgia. Ad valorem taxes are collected on the assessed value of property, i.e., 40 percent of fair market property value, within DeKalb County whether it is owned by private individuals, business enterprises or other entities. Yearly the Board of Commissioners sets the millage rates at mid-year which are used to determine the amount of Real Property Taxes collected.

Real Property tax revenue grew to $453.6 million in 2024 from $324.6 million in 2020, an increase of 40 percent and projected to be $88.9 million higher in 2025. The FY24 budget assumptions for real property include utilization of the consolidated tax digest, the homestead digest, EHOST anticipated revenue, budget for anticipated expenses to be charged to tax funds, and the approved current year millage rates.

Each year in March/April, the county's Property Appraisal department conducts a market analysis and uses market models to determine the current valuation of all properties within the county boundaries (both incorporated and unincorporated areas). These new valuations (otherwise known as property assessments) are consolidated into the tax digest by tax district which is in turn submitted to the state department of revenue for consideration and approval. Since the housing market saw a boom during FY21, the valuations increased whereby raising the real property tax digest from $36.5 billion in FY21 countywide for all tax districts to just over $42 billion for the FY22 digest. The median sales price for homes in DeKalb County rose from $233K in January 2020 to $355K in November of 2021 with a slight dip to $350K in December 2021. The trend continued in FY22 rising to a median sold price of $360K in June 2022 and $389K in June of 2023 according to realtor.com. Realtor.com reports in April 2024, the median selling price for a home in DeKalb County, Georgia was $351K, trending down -2.5 percent year-over-year. The prices continued to drop with the median listing price at just $317,830 in June 2025. In addition, Realtor.com reports the median days on the market has increased from 26 days in June of 2022 to 53 days in June 2025. Annual assessments are mailed to property owners in late May or early June giving property owners 45 days to appeal.

Forty percent of the new assessments are subject to property tax and are summarized in the Tax Digest by tax district along with all applicable exemptions. The most significant exemptions that affect revenue assumptions are the homestead exemption in which property owners that reside on the property are eligible for a $2,000 discount and a property value freeze. The homestead exemptions are summarized in a separate Homestead Digest which is also used for revenue assumptions and part of the package presented and approved by the Georgia Department of Revenue each year. Of the 244,395 properties included in the FY24 consolidate tax digest countywide, up from 243,975 in FY23, 155,147 properties are included in the homestead digest up from 153,282 in FY23. Approximately, 145,221 receive the L16 homestead exemption up from 142,239 in FY23. The homestead exemption provides a significant reduction in annual property taxes and is available to individuals who own and reside in a home in DeKalb County. A basic homestead exemption typically saves a homeowner 1/3 of annual taxes. Once the exemption is granted, it remains in place if the applicant continues to reside at the property. A property assessment freeze is applied to all properties granted homestead exemption for county assessments. The application deadline is April 1 and can be applied for on-line. Unlike the homestead exemption, though, the freeze does not apply to the school taxes. In addition, special exemptions are available for citizens 62 years of age and older, disabled veterans and other disabled residents. FY25 is budgeted at $542 million for real property current year revenues which is an increase of $ 88.9 million over FY24 unaudited actuals and $218 million over FY20 actuals. There are 145.2 properties receiving the L16 homestead exemption for a total county-wide exemption of $ 9.2 million for FY24. This is up from FY23 where there were 142.2 thousand properties receiving the L16 homestead exemption for a total county-wide exemption of $8.4 million for FY23 and 140 thousand receiving the L16 exemption of $5.9 million in FY22 resulting in an overall exemption increase of $3.3 million from FY22 to FY24.

The County of DeKalb is also one of the only counties in Georgia that uses EHOST sales tax revenues to reduce the general fund and hospital fund taxes for property owners which is now at 100 percent relief for homestead properties since FY22 (see the EHOST revenue category for further discussion). This along with the discounts for qualified seniors, disabled veterans, surviving spouses of military personnel killed in action, etc. further reduces the tax revenue. All but the EHOST deduction are summarized in either the tax digest or homestead digest.

The FY25 budget assumptions multiply the FY24 consolidated tax digest and homestead digest by the 2024 approved millage rates (see separate discussion of millage rates in this document) the results are then adjusted for other factors including the projected costs for services and the housing market forecast that would affect the digest. For the general and hospital funds, the EHOST reduction was then applied. Trending of previous years actuals lead to the assumption that approximately only 92 percent of the FY25 real property tax revenues will be collected during the current fiscal year. The resulting amounts were adopted by the Board of Commissioners (BOC) as the FY25 budget at $542.6 million.

Any amounts not collected in the current year will be collected in the next year or future years as tax payors catch up on their delinquent bills, disputed or appeals are settled, or the property is sold. Since the timing of these payments vary, the real property taxes - prior year revenue fluctuates each year. The past three years reflect this uncertainty with FY23 being lower than FY22 at $16.3 million down from FY22 at $17.6 million which was double the collections of FY21 where revenue was $13.9 million and only $6.7 million for FY20. FY24 unaudited actuals are back to being higher at $18.8 million which is also the budgeted amount for FY25.

The tax digest and millage rates and revenues are evaluated and adjusted each year in late June/ early July and submitted to the BOC for approval as a mid-year budget adjustment. The tax digest and millage rates are then submitted to the Georgia Department of Revenue in July for final approval before the current year tax bills can be mailed in August.

Personal Property Taxes

Ad valorem taxes on Business Personal Property are also authorized by O.C.G.A. § 48-5-3: Taxable Property. Personal Property Taxes are collected on the assessed value of business personal property as of January 1 of each year. Included in this category are aircraft, boats, and tangible business personal property. Business personal property consists of items that are used in the normal course of business that is movable and not permanently affixed to real estate such as airplanes, boats, furniture & fixtures, machinery & equipment, computer equipment and inventory. The County of DeKalb Tax Commissioner's Office invoices and collects this revenue upon the authority and approval of the county Board of Commissioners and the Georgia Department of Revenue.

Personal Property taxes suffered during the pandemic but continue to gain ground with FY25 budgeted at $31.8 million up from $30 million unaudited actuals in FY24, and as low as $25 million in FY21. Businesses are required to self-report all personal property with the normal reporting period from January 1st through April 1st each year. These are reviewed by the county and are summarized in the Tax Digest by tax district. The results are reduced for eligible freeport exemptions of qualified manufacturers, distributors, fulfillment centers, etc. per O.C.G.A. 48-5-48.2 and 48-5-48.5 with the final digest being approved by the Department of Revenue.

The revenue assumptions for personal property revenue use the FY24 consolidated tax digest multiplied by the FY24 millage rates and then reduced for trending. Trending supported a 92 percent rate of collection for FY25. Personal property taxes also suffered during the pandemic going from $26.1 million in FY20 dipping to $25 million in FY21, but increasing ever since, with FY25 budgeted at $31.8 million.

Similar to the real property taxes, any personal property tax amounts not collected in the current year will be collected in the next year or future years as tax payors catch up on their delinquent bills, disputed or appeals are settled, or the property is sold. Since the timing of these payments vary, this revenue fluctuates each year. From FY20 to FY23 the revenue steadily increased up to a total increase of 174 percent. FY24

unaudited actuals show a decline again at $1.5 million and the FY25 budget has been approved at the FY22 level at $1.7 million.

The tax digest and millage rates and revenues are evaluated and adjusted each year in late June/early July and submitted to the BOC for approval as a mid-year budget adjustment. The tax digest and millage rates are then submitted to the Georgia Department of Revenue in July for final approval before the current year tax bills can be mailed in August.

Public Utility Taxes

Ad valorem taxes on Public Utility property are also authorized by O.C.G.A. § 48-5-3: Taxable Property. Public Utility Taxes are collected on the assessed value of public utility property as of January 1 of each year. The digest for Public Utilities is generally generated later in the year (typically November) than the digest for real property taxes. It is also generated by the State and not by the county.

Public Utility tax revenue continues to increase at $8.5 million unaudited revenues in FY24, $8.3 million in FY23, $1.8 million in FY22. FY21 numbers were inflated due to a delay in billing in FY20 resulting in only $180 thousand in revenue being recorded for that year. The invoices were mailed on January 25, 2021 with a due date of March 31, 2021. In compliance with Generally Accepted Accounting Principles (GAAP), any payments received 60 days or more past January 1st was recorded in FY21 and not accrued back to FY20. This resulted in FY20 revenues being unusually low and FY21 revenue being inflated.

In addition to the delayed invoices, this tax also has a valuation and usage component for electric, railroad, telephone and airport, the effects of the pandemic were realized in FY20. Valuations also changed; per the 2020 State Board of Equalization report, the valuation for Georgia fair market value Non-Op decreased by .20 percent or $3M statewide; Georgia Power valuation decreased by .33 percent or $4.8M statewide; these were offset by increases in other valuations.

The FY25 budget assumptions for public utility taxes utilized the consolidated tax digest and the approved FY24 millage rates. The FY23 digest and FY21 digest both have a count of 449 public utilities but reflect an increase of eight percent at $499 million valuation for FY22 and $491 million for FY21 countywide. FY23 the count rose to 463 with a valuation of $507.7 million countywide, however, the count at 449 for FY24 had a decreased valuation below FY21 at $490 million. This was multiplied by the FY23 millage rates for each tax fund and then trending analysis supported a 92 percent collection rate in FY25.

The tax digest and millage rates and revenues are evaluated and adjusted each year in late June/ early July and submitted to the BOC for approval as a mid-year budget adjustment. The tax digest and millage rates are then submitted to the Georgia Department of Revenue in July for final approval before the current year tax bills can be mailed in August.

Motor Vehicle Taxes

Motor Vehicle Taxes are comprised of two different types based upon when the vehicle was purchased. For vehicles purchased on or before March 1, 2013, an ad valorem tax is collected each year that the vehicle is owned. FY25 is budgeted at $1.7 million, down from $2.2 million in FY24 unaudited actuals. This tax is collected under the authorization of Chapter 5, Title 48, Article 10. Given the implementation of the Title Ad Valorem Tax, this digest's value has decreased as newer vehicles are purchased. Consequently, the revenue generated from this digest has decreased over time.

For vehicles purchased after March 1, 2013, a Title Ad Valorem Tax (TAVT) is collected at the time of purchase. This is a one-time tax for as long as the individual or business owns the vehicle. This tax is collected under O.C.G.A § 48-5C-1. During 2019, the method of distributing Title Taxes was changed by the legislature so that DeKalb began receiving Title Taxes. Also, the state disbursement for TAVT True Up, the amount of ad

valorem taxes so that the amount received by the county equals the amount received in 2012, was discontinued.

Motor Vehicle title tax revenue was $30.8 million in FY24 unaudited actuals, up from $31.9 million unaudited FY23 and is budgeted at 29.5 million for FY25., The fluctuation in revenues for vehicle title taxes is multifaceted. The robust vehicle sales and real estate markets since 2020 both have had a positive impact on title taxes with new and used car sale prices skyrocketing resulting in higher taxes. At the same time, the real estate market was luring new residents to Georgia bringing vehicles from other states subject to Georgia's title tax. The market saw a slowing though by the middle to late 2022 gaining ground again in FY23 and is projected to see a slight decrease in FY25.

The FY25 budget assumptions for motor vehicle taxes utilized the consolidated tax digest and the approved FY24 millage rates. This was multiplied by the FY24 millage rates for each tax fund and then trending analysis supported a collection rate of 92 percent in FY24. Motor vehicle counts and valuations continue to fluctuate as evidenced by the FY24 digest showing a count of 73,220 vehicles countywide and a valuation of 103.2 million as compared to the FY23 digest which showed a count of 82,223 vehicles at a valuation of $117 million, and FY22 at 92,678 vehicles and a valuation of $126.2 million which .was down from FY21 at 105,013 vehicles at a valuation of $145.8 million countywide.

The tax digest and millage rates and revenues are evaluated and adjusted each year in late June/ early July and submitted to the BOC for approval as a mid-year budget adjustment. The tax digest and millage rates are then submitted to the Georgia Department of Revenue in July for final approval before the current year tax bills can be mailed in August.

EHOST: Equalized Homestead Option Sales Taxes

In 2017, the Georgia General Assembly enacted legislation for DeKalb County to hold a referendum to establish a Special Purpose Local Option Sales Tax (SPLOST) for capital projects. Allied with this legislation was an equalized HOST (EHOST) to replace the HOST. The referendum was held and approved in November 2017 with both items being approved. Starting on April 1, 2018, the county's sales tax increased 1¢ when the SPLOST became effective. The EHOST revenue is used to forgive up to 100 percent of homesteaded property owners countywide property taxes. If funds are available once all countywide property taxes are forgiven, the excess funds are used to forgive other county and municipal property taxes.

EHOST revenue grew to $167 in unaudited FY24, up from $166 million in FY23 and $163.6 million in FY22. It has grown 28.3 percent since 2020 but 2025 is projected to be around the FY23 level at $1.66.5 million due to the uncertainty in the political arena and the unknown impact of new/increased tariffs for goods coming into the United States. The Georgia Department of Revenue collects the EHOST from merchants and disburses it to the county.

Unfortunately, the Department of Revenue provides limited data on collections by industry, so the county has no verifiable data to use to determine the cause of the increases in the past years; however, there are several plausible explanations that can be posited.

The most obvious contributor to the swings in EHOST collections is the effect that the COVID-19 pandemic exerted on consumer spending.

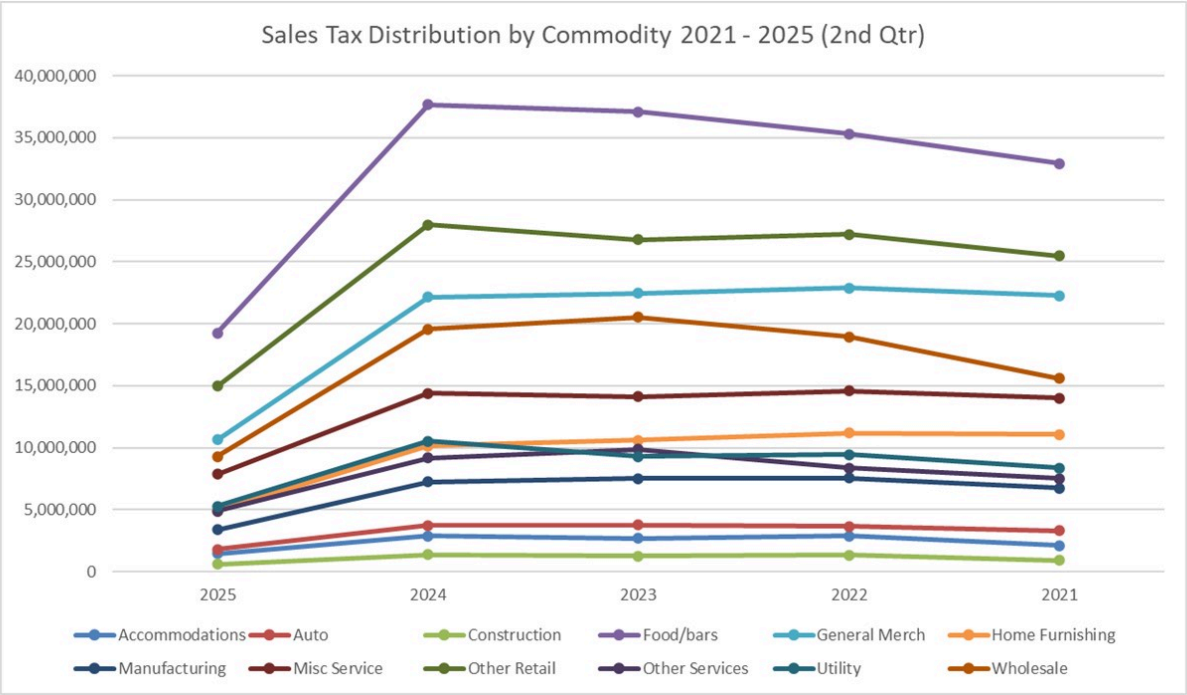
EHOST collections declined significantly in the first several months after COVID-19 was declared a global pandemic in March 2020 but rapidly recovered in the latter half of 2020 to similar levels as the previous year. According to data from the U.S. Bureau of Labor Statistics (BLS) consumer expenditure surveys, consumer expenditures fell 9.8 percent in the second quarter of 2020 compared to the same period in 2019. The largest percentage decreases were in expenditures for food away from home (-53.7 percent) and apparel and services (-48.6 percent). After the initial shock of lockdowns and other public health measures instituted to combat COVID-19, consumers began to adapt and changed their spending habits in several ways. Just as

expenditures for food services, accommodations, and transportation fell in 2020, expenditures began rising in other categories.

More broadly, consumption patterns in 2020 shifted away from services and shifted to goods. This shift likely increased EHOST revenues as most services are exempted from sales tax. The rebound in EHOST collections in the latter half of 2020 into 2021 was likely assisted by federal stimulus payments provided by the series of COVID-19 relief packages enacted in 2020 and 2021.

As the economy began reopening in 2021, consumer expenditures began rising across most categories, continuing in 2022. According to the BLS data, total consumer expenditures rose 15.7 percent in the second quarter of 2021 compared to the same period in 2020. The largest percentage increases in that period were food away from home expenditures (91.2 percent), apparel and services (70.3 percent), alcoholic beverages (61.9 percent), entertainment (27.7 percent), and transportation (23.3 percent). The average annual expenditures for 2022 showed a nine percent increase over 2021 with the largest share being housing at 33 percent. As businesses called employees back into work, transportation expenses increased accounting for 16.8 percent of the annual expenditures and food and personal insurance/pensions accounted for approximately 12 percent. The Georgia Department of Revenue sales tax distribution commodity reports for 2024 shows a continued slowing with growth at only .52 percent over 2023 which had a 2 percent overall increase for all commodities over 2022. Although the growth is slowing, there has been a 28.89 percent increase in all commodities since 2020. Seven of the 12 categories showed increases in 2024 as compared to 2023 including Accommodations (6.953 percent), Construction (9.719 percent), Other Retail (4.46 percent) and Utility (13.26 percent) which was offset by decreases in other categories including auto sales (-1.2 percent), Home Furnishings (-4.43 percent), Other Services (-6.86 percent) and Wholesale (-4.85 percent). The most significant changes in dollar sales were in Other Retail which increased almost $2 million, Utility that increased $1.2 million and Wholesale that decreased by just under $1 million.

At the time of printing of this book, the first half of 2025 reflects an overall increase from 2023 of $1.38 million or 1.67 percent. Auto Sales, Construction, Food/bars, general merchandise, home furnishings, manufacturing and wholesale all are trending lower than the first half of 2024. The impact of tariffs is expected to be seen starting in July, so we will continue to monitor their impacts on these revenues to determine if a mid-year amendment will be needed to address any shortfalls in FY25 budgeted EHOST revenues.



Inflation was another potential contributor to the rise in EHOST collections in FY21. Sales tax collections would have risen in tandem with increased prices of goods. The effect of inflation is expected to moderate over time

as underlying inflationary pressures such as supply chain disruptions and energy prices resolve, consumer spending weakens due to price signals, or most likely a combination of factors change.

The current outlook on inflation is murky due to many unpredictable variables that may increase or decrease inflation. The ongoing war in Ukraine will continue to contribute to continued increased oil and food prices globally and the anticipation of tariffs and mass layoffs and cuts at the federal level have also increased the uncertainty. Low unemployment in Georgia and nationally may lead to higher labor costs for businesses which would get passed on to consumers as price increases. Fears of a recession still exist that may temper consumer and business expectations causing inflation to slow. The Federal Reserve raised interest rates seven times in 2022 from .025 percent up to 4.5 percent continuing to increase four more times in 2023 moving from 4.5 percent to 5.5 percent. In 2024, there were three reductions going from 5.00 percent down to 4.25 percent. At the time of the printing of this book, the rate remained unchanged in 2025.

Against this multivariable backdrop of consumer spending, the FY25 budget for EHOST revenue assumes that 2025 collections would be slightly higher than 2024.

Life & Property & Casualty Taxes

This type of tax is accessed on life insurance companies under O.C.G.A § 33-8-8 8.1. This tax is imposed on each life insurance company doing business in the state and based upon the gross direct premiums collected from policies insuring persons residing within the unincorporated areas of DeKalb County. This tax is levied at the rate of one percent of the life insurance premiums collected within DeKalb County. Beginning in 2017, this revenue was receipted in the STD – Police Fund (274). It was previously receipted in the STD – Unincorporated Fund (272). This action was undertaken to reduce the number of transfers between these two funds. Per the enabling legislation, this funding can only be used for the following services within the unincorporated area of the county: 1) police protection, 2) fire protection, 3) garbage and solid waste collection, 4) curbs, sidewalks, and streetlights, and 5) such other services for the primary benefit of the unincorporated areas of the county. Beginning with the FY23 amended budget, the transfer from the Unincorporated Fund was eliminated and the revenue is now budgeted across both the Designated Services Fund (271) and Unincorporated Fund (272).

Insurance taxes revenue assumptions are based on trend analysis and assumed to continue to increase but at a slower rate of $1.1 million over FY24 unaudited and $2.2 million over FY23 which was $3.1 million over FY22.

Licenses & Permits

Business License – General represents the largest source of revenue within the License & Permits category. Other minor license contributions are made to the Tax Funds for the sale of alcohol, adult entertainment, cable TV, and animal license fees.

Licenses & Permits revenue uses trending analysis for FY25 budget assumptions. The effects of the pandemic and business closures were realized in FY20, continued into FY21 and FY22, but began to normalize in FY23 at $8.6 million. FY24 unaudited actuals reflect a decrease to $13.1 with the FY25 budget at $14.6 to reflect an anticipated reduction from FY23 but higher than the unaudited FY24 actuals.

Tax Funds - Licenses and Permits

	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
TAX FUNDS				
31 - TAXES	$680,646,175	$707,113,865	$763,475,222	$855,627,895
32 - LICENSES AND PERMITS				
BEVERAGE LICENSE - BEER, WINE & ADMINISTRATION	$207,491	$220,210	$203,444	$220,000

	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
BEVERAGE LICENSE - PACKAGE LIQUOR	$53,040	$84,055	$73,155	$84,000
BEVERAGE LICENSE - LIQUOR POURING	$182,548	$324,299	$241,426	$320,000
BEVERAGE LICENSE - SUNDAY SALES	$46,998	$79,154	$63,015	$80,000
BUSINESS LICENSE - GENERAL	$6,680,093	$8,620,412	$8,968,692	$8,613,084
BUSINESS LICENSE - ADULT ENTERTAINMENT	$25,000	–	$0	$25,000
BUSINESS LICENSE - CABLE TV FRANCHISE	$3,703,069	$5,752,588	$3,212,017	$4,890,039
BUSINESS LICENSE - POLICE	$173,486	$287,431	$248,074	$324,991
FILMING PERMITS	$203,166	$82,242	$106,334	$100,000
ZONING FEES	$52,005	$27,609	$28,957	$29,256
VARIANCE PERMITS	$12,976	$11,400	$18,300	$11,500
ANIMAL LICENSE FEES	$1,000	$750	$0	$0
32 - LICENSES AND PERMITS TOTAL	**$11,340,872**	**$15,490,151**	**$13,163,413**	**$14,697,870**
33 - INTERGOVERNMENTAL REVENUES	$1,706,169	$2,081,219	$2,707,779	$2,847,633
34 - CHARGES FOR SERVICES	$69,886,735	$68,527,380	$71,041,888	$78,996,732
35 - FINES AND FORFEITURES	$11,909,062	$12,479,227	$17,563,276	$13,766,528
36 - INVESTMENT INCOME	$2,151,576	$4,989,335	$5,026,396	$3,956,763
38 - MISCELLANEOUS REVENUE	$3,662,301	$4,719,135	$4,014,046	$5,121,470
39 - OTHER FINANCING SOURCES	$8,945,692	$6,123,485	$5,551,746	$11,082,209
TAX FUNDS TOTAL	**$790,248,580**	**$821,523,798**	**$882,543,766**	**$986,097,100**
REVENUE CLASS TOTAL	**$790,248,580**	**$821,523,798**	**$882,543,766**	**$986,097,100**

Business License General

Business Licenses are regulatory fees imposed on each business within Unincorporated DeKalb for both revenue and regulation. Anyone who conducts business without procuring this license is guilty of a misdemeanor. This license is calculated based on an organization's gross receipts and the number of employees. The occupation tax, as known as the business license, is imposed per O.C.G.A § 38-13-9.

Charges for Services

For 2022, Charges for Services contributed 8.84 percent of the total revenue which has declined to 8.34 percent in 2023, 8.05 percent in FY24 (unaudited) and is projected to be down to 8.01 percent for FY25. The General Administrative Charges are the major contributor to Charges for Services. Other minor contributors are False Alarm Fees, Parks & Recreation Fees, Senior Center Fees, and Probation Fees.

Charges for services uses trend analysis for FY25 revenue assumptions. The general fund administrative charges are adjusted based on the county's cost allocation plan which is used as a guide/ component of the calculation. The cost allocation plan is currently being updated by an independent consulting firm and will be available for public viewing upon submittal to the Board of Commissioners for their consideration and approval.

Tax Funds - Charges for Services

	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
TAX FUNDS				
31 - TAXES	$680,646,175	$707,113,865	$763,475,222	$855,627,895
32 - LICENSES AND PERMITS	$11,340,872	$15,490,151	$13,163,413	$14,697,870
33 - INTERGOVERNMENTAL REVENUES	$1,706,169	$2,081,219	$2,707,779	$2,847,633
34 - CHARGES FOR SERVICES				

	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
LIVE SCAN FEES- CLERK OF SUPERIOR COURT	–	–	$60	–
GENERAL FUND ADMINISTRATIVE CHARGES - DEVELOPMENT	$44,635,140	$45,314,230	$45,909,816	$55,431,656
GENERAL FUND ADMINISTRATIVE CHARGES - PENSION	$543,771	$270,323	$545,534	$270,323
FIRE MARSHALL CHARGES	$530,463	$689,268	$423,627	$460,000
ELECTRICAL CHARGING STATIONS	$1,360	$1,368	$1,471	$1,360
VEHICLE MAINTENANCE CHARGES	-$1,009	–	–	–
COPYING FEES	$336,313	$141,347	$96,339	$130,000
PASSPORT FEES	$63,530	$37,930	$48,560	$56,000
REAL ESTATE FEES	$5,311,458	$2,703,666	$1,304,143	$2,605,730
IMAGING FEES	$948,261	$17,546	$170,295	$43,000
ELECTION QUALIFYING FEES	$33,715	–	$678,956	$33,715
SALE OF PRINTED MATERIALS	$398,776	$404,768	$467,426	$445,892
COMMISSIONS - CURRENT YEAR PROPERTY TAXES	$9,067,397	$9,735,830	$10,962,997	$9,735,830
COMMISSIONS - PRIOR YEAR PROPERTY TAXES	$431,595	$478,705	$533,587	$500,000
COMMISSIONS - CURRENT MOTOR VEHICLE	$2,571,364	$2,642,106	$2,576,532	$2,642,106
TAX COMMISSIONER SUPPLEMENT - COUNTY CHARGES FOR CITY BILLING	$80,700	$80,700	$80,700	$80,700
TAX COMMISIONER SUPPLEMENT - TC CHARGES FOR CITY BILLING	$170,238	$170,046	$170,080	$170,046
OPEN RECORDS FEES	$4,729	$12,948	$84,573	$8,400
FALSE ALARM FEES	$13,983	–	$0	–
FINGER PRINTING FEES	$22,486	$17,330	$27,023	$22,524
EMERGENCY MEDICAL SERVICE AMBULANCE CHARGES	$13,727	$0	–	–
EMORY ANNEX FIRE SERVICES	$500,000	$1,442,861	$1,500,000	$1,000,000
PARKING LOT ASSESSMENTS	$21,200	$21,209	$23,936	$20,863
RETENTION POND FEES	$475	$190	$0	$1,332
GOLF COURSE GREEN FEES	$1,207,462	$1,333,153	$1,739,187	$1,740,000
GOLF COURSE-OTHER FEES	–	$11,847	$0	$3,000
USE OF MORGUE	$19,163	$20,071	$17,934	$19,000
TISSUE BANK PROGRAM	$9,450	$3,600	$1,800	$3,150
SWIMMING POOL ADMISSION FEES	$33,754	$53,463	$52,972	$53,000
TENNIS CENTER FEES	$156,862	$222,877	$187,888	$184,000
SWIMMING POOL RENTALS	$5,997	–	–	–
SWIMMING POOL LESSONS	$5,051	–	–	–
PARKS & RECREATION PROGRAM FEES	$866,464	$1,084,135	$1,181,088	$1,153,340
PARKS & RECREATION NONRESIDENT FEES	$6,808	$6,795	$2,340	$6,800
SENIOR CENTER MEMBERSHIPS	$21,234	$167,209	$231,564	$232,000
ADMIN FEES - PROPERTY TAXES	$1,528,358	$1,109,593	$1,260,082	$1,250,000
ADMIN FEES - MOTOR VEHICLE	$209,462	$190,525	$461,683	$449,465
PUBLIC DEFENDER FEES	$9,031	$18,811	$42,522	$13,500
PROBATION FEES	$107,969	$122,932	$257,174	$230,000
34 - CHARGES FOR SERVICES TOTAL	**$69,886,735**	**$68,527,380**	**$71,041,888**	**$78,996,732**
35 - FINES AND FORFEITURES	$11,909,062	$12,479,227	$17,563,276	$13,766,528
36 - INVESTMENT INCOME	$2,151,576	$4,989,335	$5,026,396	$3,956,763
38 - MISCELLANEOUS REVENUE	$3,662,301	$4,719,135	$4,014,046	$5,121,470
39 - OTHER FINANCING SOURCES	$8,945,692	$6,123,485	$5,551,746	$11,082,209
TAX FUNDS TOTAL	**$790,248,580**	**$821,523,798**	**$882,543,766**	**$986,097,100**

	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
REVENUE CLASS TOTAL	$790,248,580	$821,523,798	$882,543,766	$986,097,100

General Fund Administrative Charge

The General Fund Administrative Charge is an allocation method where the General Fund is reimbursed for activities performed by General Fund departments in support of the other funds and enterprises within the county. Examples of these departments are Finance, Purchasing, Law, and Human Resources.

Fines and Forfeitures

Recorders Court revenues were replaced by State Court – Traffic Division (now Sate Court Division B) revenues in 2015. They are the major Fines and Forfeitures contributor. Other minor revenue items are Clerk of Superior Court, State Court, and Probate Court.

Fines and forfeitures revenue assumptions use trending analysis. The effects of the pandemic can be seen starting in FY20 with decreased revenues in FY21 and continuing into FY22 due to less travel/ fewer cars on the road and increased caseloads in the courts while staffing and courtroom availability cause delays in scheduling. This revenue began to reach normal levels again in FY23, but showed a spike in FY24, mainly in State Court Traffic and Sheriff fines and forfeitures that we do not expect to continue in FY25.

Tax Funds - Fines and Forfeitures

	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
TAX FUNDS				
31 - TAXES	$680,646,175	$707,113,865	$763,475,222	$855,627,895
32 - LICENSES AND PERMITS	$11,340,872	$15,490,151	$13,163,413	$14,697,870
33 - INTERGOVERNMENTAL REVENUES	$1,706,169	$2,081,219	$2,707,779	$2,847,633
34 - CHARGES FOR SERVICES	$69,886,735	$68,527,380	$71,041,888	$78,996,732
35 - FINES AND FORFEITURES				
CLERK OF SUPERIOR COURT	$3,058,366	$2,655,467	$2,418,190	$3,283,000
STATE COURT	$2,582,179	$2,966,031	$3,503,901	$3,400,000
STATE COURT TRAFFIC	$2,520,311	$2,679,841	$4,781,687	$3,000,000
MAGISTRATE COURT	$1,771,035	$2,095,669	$2,295,884	$1,954,528
STATE COURT COSTS	$411,129	$453,050	$886,601	$457,000
PROBATE COURT	$944,631	$949,342	$1,087,657	$1,075,000
JUVENILE COURT	$10,237	$8,214	$7,777	$10,000
SHERIFF	$548,830	$601,715	$2,457,452	$512,000
DISTRICT ATTORNEY	–	–	$2,251	–
DUI PARTICIPATION	$2,571	$664	$44	$0
DUI COURT PROGRAM PARTICIPANT FEES	$59,772	$69,151	$79,514	$75,000
LAW LIBRARY	–	$85	-$5	–
CRIMINAL RESTITUTION	–	–	$41,324	–
ETHICS FINES	–	–	$1,000	–
35 - FINES AND FORFEITURES TOTAL	**$11,909,062**	**$12,479,227**	**$17,563,276**	**$13,766,528**
36 - INVESTMENT INCOME	$2,151,576	$4,989,335	$5,026,396	$3,956,763
38 - MISCELLANEOUS REVENUE	$3,662,301	$4,719,135	$4,014,046	$5,121,470
39 - OTHER FINANCING SOURCES	$8,945,692	$6,123,485	$5,551,746	$11,082,209
TAX FUNDS TOTAL	**$790,248,580**	**$821,523,798**	**$882,543,766**	**$986,097,100**
REVENUE CLASS TOTAL	**$790,248,580**	**$821,523,798**	**$882,543,766**	**$986,097,100**

Recorders Court / State Court Division B

State Court Division B is the court of standing for the adjudication of traffic misdemeanors and all ordinance violations in unincorporated DeKalb County. The maximum punishment, which can be imposed on a state law misdemeanor, is 12 months in jail and $1,000 in fines per citation. On DeKalb Ordinance violations, the maximum sentence is 120 days in jail and up to $1,000 per citation. The fines are normally due and payable immediately on conviction. In addition to any fine imposed by the court, the court is required to collect state-mandated surcharges (often 35 percent or more of the fine) DeKalb County receives only a portion of the fine and fees paid. The Court may also impose court costs of $25 per violation and a fee of $50 if a citation-holder fails to appear as directed.

In 2015, the Traffic Division of State Court was constituted to replace the Recorders Court of DeKalb County. Most functions were transferred directly to this court, along with Magistrate Court.

Miscellaneous

Rental of real estate is the major contributor to miscellaneous revenue. These revenues decreased with the advent of paying certain bond payments as principal and interest instead of rental of real estate. Miscellaneous revenues are an assortment of revenues that do not easily fit into other categories, such as the Porter Sanford Performing Arts Center, miscellaneous telephones (fees generated on local prisoner phone calls), bus shelters (revenue from advertisements on MARTA (Metropolitan Atlanta Rapid Transit Authority) bus shelters), and true other miscellaneous revenue. Miscellaneous revenues use trending analysis for FY25 budget assumptions and known factors such as bond payment schedules or other contracted items as applicable.

Tax Funds - Miscellaneous Revenue

	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
TAX FUNDS				
31 - TAXES	$680,646,175	$707,113,865	$763,475,222	$855,627,895
32 - LICENSES AND PERMITS	$11,340,872	$15,490,151	$13,163,413	$14,697,870
33 - INTERGOVERNMENTAL REVENUES	$1,706,169	$2,081,219	$2,707,779	$2,847,633
34 - CHARGES FOR SERVICES	$69,886,735	$68,527,380	$71,041,888	$78,996,732
35 - FINES AND FORFEITURES	$11,909,062	$12,479,227	$17,563,276	$13,766,528
36 - INVESTMENT INCOME	$2,151,576	$4,989,335	$5,026,396	$3,956,763
38 - MISCELLANEOUS REVENUE				
RENTAL OF REAL ESTATE	-$36,000	$516	$0	$0
RENTAL - OTHER	$106,981	$74,110	$106,949	$74,100
SENIOR CENTER RENTALS	-$1,174	$12,202	$37,066	$37,000
CELL TOWER - GROUND RENT	$171,744	$181,635	$191,075	$190,000
THEATER RENTAL FEES	$2,421	$47,383	$61,623	$61,000
LOBBY RENTAL FEES	$1,461	$8,654	$4,523	$4,500
BLACK BOX RENTAL FEES	$1,278	$741	$100	$750
EXHIBIT ROOM RENTAL FEES	$193	–	–	–
MISCELLANEOUS TELEPHONES	$841,873	$1,110,850	$1,276,074	$1,094,315
AIR PHOTO/MAPPING	$4,375	$125	$205	$205
BC/BS RETIREE-REBATE	-$2,518	-$4,709	-$3,408	-$5,000
BUS SHELTERS	$1,061,154	$1,434,325	$0	$994,967
MISDEMEANOR PTD RESTITUTION	–	-$74	–	–
SUPERIOR COURT DISPUTE RESOLUTION	–	$538,623	$0	$634,523
MISDEMEANOR PRE-TRIAL DIVERSION PROGRAM	$136,685	$102,577	$124,758	$92,000
VENDING MACHINES	–	–	$114,776	–

	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
SOCIAL SECURITY BOUNTY	$9,400	$22,300	$6,400	$9,400
GIS PROPERTY	$59,847	$112,181	$504,300	$565,000
REIMBURSEMENT FOR OVERTIME	$63,879	$36,377	$146,245	$112,734
HAZARDOUS WASTE MATERIAL REPORT	$2,800	$1,400	-$488	$1,400
RETURNED CHECK (S)	-$448,099	-$320,771	-$219,209	-$359,614
RESIDENTIAL PARKING PERMITS	$5,607	$3,098	$1,584	$3,100
OTHER MISCELLANEOUS REVENUE	$1,680,392	$1,357,595	$1,661,474	$1,611,090
38 - MISCELLANEOUS REVENUE TOTAL	**$3,662,301**	**$4,719,135**	**$4,014,046**	**$5,121,470**
39 - OTHER FINANCING SOURCES	$8,945,692	$6,123,485	$5,551,746	$11,082,209
TAX FUNDS TOTAL	**$790,248,580**	**$821,523,798**	**$882,543,766**	**$986,097,100**
REVENUE CLASS TOTAL	**$790,248,580**	**$821,523,798**	**$882,543,766**	**$986,097,100**

Other Financing Sources

Other Financing Sources FY25 budget assumptions use known factors such as loan amortization schedules and eligible and planned expenses in various funds in the FY25 budget where revenue needs to be moved to offset the expense budget as appropriate and according to generally accepted accounting principles.

Transfers To / From

This is the mechanism for transferring revenue to one fund from another fund. It is typically used to repay loans made from one fund to another and to transfer revenue from one fund to another fund. Any revenues more than what is necessary for the operations of the Special Tax District - Unincorporated are transferred to the STD – Designated Services fund and the STD - Police fund.

Tax Funds - Other Financing Sources

	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
TAX FUNDS				
31 - TAXES	$680,646,175	$707,113,865	$763,475,222	$855,627,895
32 - LICENSES AND PERMITS	$11,340,872	$15,490,151	$13,163,413	$14,697,870
33 - INTERGOVERNMENTAL REVENUES	$1,706,169	$2,081,219	$2,707,779	$2,847,633
34 - CHARGES FOR SERVICES	$69,886,735	$68,527,380	$71,041,888	$78,996,732
35 - FINES AND FORFEITURES	$11,909,062	$12,479,227	$17,563,276	$13,766,528
36 - INVESTMENT INCOME	$2,151,576	$4,989,335	$5,026,396	$3,956,763
38 - MISCELLANEOUS REVENUE	$3,662,301	$4,719,135	$4,014,046	$5,121,470
39 - OTHER FINANCING SOURCES				
TRANSFER FROM ARP FUND	–	–	–	$4,500,000
TRANSFER FROM GENERAL FUND	$1,083,600	$1,083,600	$0	–
TRANSFER FROM COUNTY JAIL FUND	$674,303	$518,904	$625,156	$0
TRANSFER FROM VICTIM ASSISTANCE FUND	$265,539	–	$0	$226,291
TRANSFER FROM STD-DS FUND	-$23,962,516	–	–	–
TRANSFER FROM STD-UNINCORPORATED FUND	$23,972,516	–	$0	–
TRANSFER FROM POLICE SERVICES FUND	$623,268	$623,268	$623,268	$623,268
TRANSFER FROM HOTEL/MOTEL TAX FUND	$1,775,151	$2,049,467	$1,835,108	$1,750,000
TRANSFER FROM RENTAL MOTOR VEHICLE FUND	$1,129,662	–	$733,361	$750,000
TRANSFER FROM G. O. DEBT SERVICE FUND	–	–	$138,207	–

	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
TRANSFER FROM W&S OPERATING FUND	$0	$428,088	$428,088	$428,091
TRANSFER FROM SANITATION FUND	$105,336	$1,136,340	$1,136,340	$1,136,334
TRANSFER FROM AIRPORT FUND	$32,219	$32,218	$32,218	$32,214
TRANSFER FROM STORMWATER UTILITY FUND	$1,519,041	–	$0	$1,500,000
SALE OF SURPLUS REAL PROPERTY	$122,500	$251,600	$0	$136,011
GENERAL OBLIGATION BOND PROCEEDS	$1,605,074	–	–	–
39 - OTHER FINANCING SOURCES TOTAL	**$8,945,692**	**$6,123,485**	**$5,551,746**	**$11,082,209**
TAX FUNDS TOTAL	**$790,248,580**	**$821,523,798**	**$882,543,766**	**$986,097,100**
REVENUE CLASS TOTAL	**$790,248,580**	**$821,523,798**	**$882,543,766**	**$986,097,100**

DeKalb County
GEORGIA

100 - General Fund

Fiscal Year 2025 Annual Budget

Description

The General Fund is the largest of the Tax Funds. Departments funded by the General Fund are countywide operations, such as the Sheriff, Information Technology, Facilities Management, State Court, and District Attorney. The General Fund receives ad valorem tax revenue from the county operations millage rate levy.

Financials

100 - General Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance				
100 - GENERAL FUND	$100,946,277	$83,270,258	-$17,676,019	-17.5%
STARTING FUND BALANCE TOTAL	**$100,946,277**	**$83,270,258**	**-$17,676,019**	**-17.5%**
Revenues				
100 - GENERAL FUND				
31 - TAXES	$420,491,094	$495,840,947	$75,349,853	17.9%
32 - LICENSES AND PERMITS	$120,000	$100,000	-$20,000	-16.7%
33 - INTERGOVERNMENTAL REVENUES	$2,400,288	$2,847,633	$447,345	18.6%
34 - CHARGES FOR SERVICES	$63,038,816	$72,743,751	$9,704,935	15.4%
35 - FINES AND FORFEITURES	$9,983,003	$9,756,528	-$226,475	-2.3%
36 - INVESTMENT INCOME	$3,658,289	$2,500,000	-$1,158,289	-31.7%
38 - MISCELLANEOUS REVENUE	$2,079,685	$4,011,269	$1,931,584	92.9%
39 - OTHER FINANCING SOURCES	$3,248,792	$7,062,810	$3,814,018	117.4%
100 - GENERAL FUND TOTAL	**$505,019,967**	**$594,862,938**	**$89,842,971**	**17.8%**
REVENUES TOTAL	**$505,019,967**	**$594,862,938**	**$89,842,971**	**17.8%**
Expenses				
100 - GENERAL FUND				
00100 - CHIEF EXECUTIVE OFFICER	$5,005,496	$5,605,135	$599,639	12.0%
00200 - BOARD OF COMMISSIONERS	$7,153,809	$14,180,362	$7,026,553	98.2%
00300 - LAW DEPARTMENT	$6,644,225	$6,595,246	-$48,979	-0.7%
00500 - INTERNAL AUDIT OFFICE	$2,418,211	$2,685,622	$267,411	11.1%
00700 - ETHICS BOARD	$889,977	$758,520	-$131,457	-14.8%
00800 - G.I.S.	$3,621,310	$4,009,854	$388,544	10.7%
01100 - FACILITIES MANAGEMENT	$21,506,555	$20,801,458	-$705,097	-3.3%
01400 - PURCHASING	$5,483,063	$6,122,080	$639,017	11.7%
01500 - HUMAN RESOURCES	$6,724,363	$7,706,628	$982,265	14.6%
01600 - INNOVATION & TECHNOLOGY	$48,588,399	$54,990,361	$6,401,962	13.2%
02100 - FINANCE	$10,795,535	$11,295,340	$499,805	4.6%

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
02200 - BUDGET	$1,424,089	$1,354,642	-$69,447	-4.9%
02700 - PROPERTY APPRAISAL	$7,843,115	$8,184,929	$341,814	4.4%
02800 - TAX COMMISSIONER	$12,407,486	$13,072,956	$665,470	5.4%
02900 - REGISTRAR	$20,592,394	$14,603,522	-$5,988,872	-29.1%
03200 - SHERIFF	$101,473,078	$106,135,804	$4,662,726	4.6%
03400 - JUVENILE COURT	$10,861,716	$11,122,617	$260,901	2.4%
03500 - SUPERIOR COURT	$18,443,945	$20,463,503	$2,019,558	10.9%
03600 - CLERK OF SUPERIOR COURT	$12,051,399	$12,496,037	$444,638	3.7%
03700 - STATE COURT	$31,837,797	$34,837,271	$2,999,474	9.4%
03800 - SOLICITOR	$12,644,118	$14,992,703	$2,348,585	18.6%
03900 - DISTRICT ATTORNEY	$36,589,439	$37,023,830	$434,391	1.2%
04000 - CHILD ADVOCATES OFFICE	$4,255,853	$4,512,349	$256,496	6.0%
04100 - PROBATE COURT	$3,979,855	$4,449,807	$469,952	11.8%
04200 - ANIMAL SERVICES	$10,208,146	$11,442,755	$1,234,609	12.1%
04300 - MEDICAL EXAMINER	$6,909,184	$7,235,102	$325,918	4.7%
04400 - EMERGENCY MANAGEMENT (DEMA)	$1,408,292	$1,305,202	-$103,090	-7.3%
04500 - PUBLIC DEFENDER	$16,412,443	$17,271,627	$859,184	5.2%
04600 - POLICE SERVICES	$8,819,062	$9,811,472	$992,410	11.3%
04800 - MAGISTRATE COURT	$8,619,995	$9,079,406	$459,411	5.3%
04900 - FIRE & RESCUE SERVICES	$9,362,636	$8,907,826	-$454,810	-4.9%
05100 - PLANNING & SUSTAINABILITY	$3,217,044	$2,537,929	-$679,115	-21.1%
05500 - PUBLIC WORKS DIRECTOR	$725,208	$740,940	$15,732	2.2%
05600 - ECONOMIC DEVELOPMENT	$4,940,200	$3,309,000	-$1,631,200	-33.0%
06800 - LIBRARY	$26,563,991	$26,866,041	$302,050	1.1%
06900 - EXTENSION SERVICE	$1,165,404	$1,321,953	$156,549	13.4%
07100 - BOARD OF HEALTH	$6,402,771	$6,430,771	$28,000	0.4%
07200 - COMMUNITY SERVICE BOARD	$2,869,057	$2,969,057	$100,000	3.5%
07400 - FAMILY AND CHILDREN SERVICES	$1,598,220	$1,598,220	$0	0.0%
07500 - HUMAN SERVICES	$10,302,487	$10,205,988	-$96,499	-0.9%
07800 - CITIZEN HELP CENTER	$1,166,959	$1,142,725	-$24,234	-2.1%
09000 - CONTRIBUTION ACCOUNTS	$14,945,695	$8,023,400	-$6,922,295	-46.3%
09100 - NON-DEPARTMENTAL	$13,954,075	$17,216,588	$3,262,513	23.4%
09300 - DEBT SERVICE	$8,015,315	$9,257,016	$1,241,701	15.5%
100 - GENERAL FUND TOTAL	**$550,841,411**	**$574,673,594**	**$23,832,183**	**4.3%**
EXPENSES TOTAL	**$550,841,411**	**$574,673,594**	**$23,832,183**	**4.3%**
Reserves	$55,124,833	$103,459,602	$48,334,769	87.7%

DeKalb County
GEORGIA

270 - Fire Fund

Fiscal Year 2025 Annual Budget

Description

The Fire Fund provides support for Fire response and suppression services in most areas of the county. The Fire District covers all of DeKalb except the cities of Atlanta and Decatur which have their own fire operations.

DeKalb's Fire & Rescue Services manages emergency medical response and transport services countywide, which are funded within the General Fund.

Financials

270 - Fire Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$21,231,869	$22,794,493	$1,562,624	7.4%
Revenues				
270 - FIRE FUND				
31 - TAXES	$108,988,259	$107,786,028	-$1,202,231	-1.1%
34 - CHARGES FOR SERVICES	$1,783,457	$1,667,000	-$116,457	-6.5%
36 - INVESTMENT INCOME	$742,668	$500,000	-$242,668	-32.7%
38 - MISCELLANEOUS REVENUE	$16,079	$3,600	-$12,479	-77.6%
270 - FIRE FUND TOTAL	**$111,530,463**	**$109,956,628**	**-$1,573,835**	**-1.4%**
REVENUES TOTAL	**$111,530,463**	**$109,956,628**	**-$1,573,835**	**-1.4%**
Expenses				
270 - FIRE FUND				
04900 - FIRE & RESCUE SERVICES	$95,945,961	$100,395,743	$4,449,782	4.6%
09000 - CONTRIBUTION ACCOUNTS	$844,824	$400,000	-$444,824	-52.7%
09100 - NON-DEPARTMENTAL	$11,017,040	$12,282,561	$1,265,521	11.5%
09300 - DEBT SERVICE	$792,242	$792,882	$640	0.1%
270 - FIRE FUND TOTAL	**$108,600,067**	**$113,871,186**	**$5,271,119**	**4.9%**
EXPENSES TOTAL	**$108,600,067**	**$113,871,186**	**$5,271,119**	**4.9%**
Reserves	$24,162,265	$18,879,935	-$5,282,330	-21.9%

DeKalb County
GEORGIA

271 - Designated Services Fund

Fiscal Year 2025 Annual Budget

Description

The Designated Services Fund (sometimes referred to as "Special Tax District – Designated Services" or "STD - Designated Services") was created by a local constitutional amendment to the Georgia Constitution known as the "DeKalb County Special Services Tax Districts Act."

Under the Special Services Tax Districts Act, each municipality lying wholly or partially within DeKalb County constitutes a special services tax district for the provision of certain governmental services. The Designated Services Fund covers following services:

1. Street and road maintenance, including the maintenance of curbs, sidewalks, streetlights and devices to control the flow of traffic on streets and roads or any combination thereof.
2. Parks, recreational areas, programs and facilities.

These services are delivered by the county to all unincorporated areas; however, municipalities may elect whether to participate in these services. If a municipality elects to participate in any of the above services, then a special services millage rate will be levied within the municipality. The Special Services Tax District Act sets the percentage of the special services millage rate that will be levied within each participating municipality.

Police Services was part of this fund until 2010 when the Special Services Tax Districts Act was amended to create a separate Police Services millage rate.

Financials

271 - Designated Services Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
Starting Fund Balance				
271 - DESIGNATED SERVICES FUND	$13,379,167	$17,752,233	$4,373,066	32.7%
STARTING FUND BALANCE TOTAL	**$13,379,167**	**$17,752,233**	**$4,373,066**	**32.7%**
Revenues				
271 - DESIGNATED SERVICES FUND				
31 - TAXES	$52,687,259	$44,016,689	-$8,670,570	-16.5%
34 - CHARGES FOR SERVICES	$3,229,504	$3,352,335	$122,831	3.8%
36 - INVESTMENT INCOME	$364,251	$237,500	-$126,751	-34.8%
38 - MISCELLANEOUS REVENUE	$185,179	$148,900	-$36,279	-19.6%
39 - OTHER FINANCING SOURCES	$2,407,500	$2,250,000	-$157,500	-6.5%
271 - DESIGNATED SERVICES FUND TOTAL	**$58,873,693**	**$50,005,424**	**-$8,868,269**	**-15.1%**
REVENUES TOTAL	**$58,873,693**	**$50,005,424**	**-$8,868,269**	**-15.1%**
Expenses				
271 - DESIGNATED SERVICES FUND				
05400 - TRANSPORTATION	$5,552,608	$5,270,099	-$282,509	-5.1%

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
05700 - ROADS & DRAINAGE	$17,559,960	$17,917,001	$357,041	2.0%
06100 - PARKS	$27,737,887	$27,928,299	$190,412	0.7%
09000 - CONTRIBUTION ACCOUNTS	$350,000	$350,000	$0	0.0%
09100 - NON-DEPARTMENTAL	$6,609,392	$6,926,377	$316,985	4.8%
09300 - DEBT SERVICE	$153,422	$153,621	$199	0.1%
271 - DESIGNATED SERVICES FUND TOTAL	**$57,963,269**	**$58,545,397**	**$582,128**	**1.0%**
EXPENSES TOTAL	**$57,963,269**	**$58,545,397**	**$582,128**	**1.0%**
Reserves	$14,289,591	$9,212,260	-$5,077,331	-35.5%

DeKalb County
GEORGIA

272 - Unincorporated Fund

Fiscal Year 2025 Annual Budget

Description

The Unincorporated Fund funds services provided within the unincorporated areas of the county, primarily State Court Division B (previously State Court Traffic Division), Planning and Business License, Beautification, and Code Compliance. It is the only Tax Fund not directly supported by property taxes. Although there is no property tax levy, other types of taxes are received in this fund, along with fees associated with Business License, and fines from State Court Division B.

Financials

272 - Unincorporated Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$12,372,022	$8,321,082	-$4,050,940	-32.7%
Revenues				
272 - UNINCORPORATED FUND				
31 - TAXES	$9,623,174	$5,510,000	-$4,113,174	-42.7%
32 - LICENSES AND PERMITS	$14,545,904	$14,272,879	-$273,025	-1.9%
35 - FINES AND FORFEITURES	$5,206,500	$4,010,000	-$1,196,500	-23.0%
38 - MISCELLANEOUS REVENUE	-$45,695	$844,967	$890,662	-1,949.2%
39 - OTHER FINANCING SOURCES	$1,919,399	$1,769,399	-$150,000	-7.8%
272 - UNINCORPORATED FUND TOTAL	**$31,249,282**	**$26,407,245**	**-$4,842,037**	**-15.5%**
REVENUES TOTAL	**$31,249,282**	**$26,407,245**	**-$4,842,037**	**-15.5%**
Expenses				
272 - UNINCORPORATED FUND				
03700 - STATE COURT	$7,568,770	$8,912,990	$1,344,220	17.8%
05100 - PLANNING & SUSTAINABILITY	$3,496,485	$2,859,320	-$637,165	-18.2%
05800 - BEAUTIFICATION	$8,590,080	$11,282,174	$2,692,094	31.3%
05900 - CODE COMPLIANCE	$6,711,530	$6,916,542	$205,012	3.1%
09000 - CONTRIBUTION ACCOUNTS	$6,053,242	$300,000	-$5,753,242	-95.0%
09100 - NON-DEPARTMENTAL	$5,862,813	$3,013,234	-$2,849,579	-48.6%
272 - UNINCORPORATED FUND TOTAL	**$38,282,920**	**$33,284,260**	**-$4,998,660**	**-13.1%**
EXPENSES TOTAL	**$38,282,920**	**$33,284,260**	**-$4,998,660**	**-13.1%**
Reserves	$5,338,384	$1,444,067	-$3,894,317	-73.0%

DeKalb County
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273 - Hospital Fund

Fiscal Year 2025 Annual Budget

Description

The Hospital Fund is a countywide fund, which contributes funding to the Grady Memorial Hospital for DeKalb County's share of the cost of indigent medical care for its citizens. The two jurisdictions, which regularly contribute to Grady Memorial Hospital, are Fulton and DeKalb Counties. Any debt issued for capital construction at Grady is also paid for by this fund. In 2018, the Hospital Fund recovered from a deficit situation.

Financials

273 - Hospital Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$823,602	$553,625	-$269,977	-32.8%
Revenues				
273 - HOSPITAL FUND				
31 - TAXES	$21,723,978	$28,314,433	$6,590,455	30.3%
34 - CHARGES FOR SERVICES	$85,000	$80,000	-$5,000	-5.9%
36 - INVESTMENT INCOME	$199,120	$129,263	-$69,857	-35.1%
273 - HOSPITAL FUND TOTAL	**$22,008,098**	**$28,523,696**	**$6,515,598**	**29.6%**
REVENUES TOTAL	**$22,008,098**	**$28,523,696**	**$6,515,598**	**29.6%**
Expenses				
273 - HOSPITAL FUND				
09500 - HOSPITAL	$21,772,699	$27,950,204	$6,177,505	28.4%
273 - HOSPITAL FUND TOTAL	**$21,772,699**	**$27,950,204**	**$6,177,505**	**28.4%**
EXPENSES TOTAL	**$21,772,699**	**$27,950,204**	**$6,177,505**	**28.4%**
Reserves	$1,059,001	$1,127,117	$68,116	6.4%

274 -Police Services Fund

Fiscal Year 2025 Annual Budget

Description

The Police Fund is where most expenses of the DeKalb County Police Department are charged. It is considered a Special Tax District and does not cover all areas of the county. Most cities operate their own police departments, though a few have entered into agreements with the county where some, though, not always all, services are provided by the county's Police Department. This fund evolved from the Special Tax District – Designated Fund in 2011 to allow revenue to be dedicated to policing functions. A small portion of Police operations is paid for in the General Fund. That funding is primarily Communications staff. The Police Fund has a planned use of fund balance; however, short-term forecasts show it to be stable in the near term.

Financials

274 - Police Services Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$21,845,957	$21,037,685	-$808,272	-3.7%
Revenues				
274 - POLICE FUND				
31 - TAXES	$155,739,858	$162,729,250	$6,989,392	4.5%
32 - LICENSES AND PERMITS	$275,000	$324,991	$49,991	18.2%
34 - CHARGES FOR SERVICES	$903,914	$893,646	-$10,268	-1.1%
36 - INVESTMENT INCOME	$766,446	$490,000	-$276,446	-36.1%
38 - MISCELLANEOUS REVENUE	$75,000	$112,734	$37,734	50.3%
274 - POLICE FUND TOTAL	**$157,760,218**	**$164,550,621**	**$6,790,403**	**4.3%**
REVENUES TOTAL	**$157,760,218**	**$164,550,621**	**$6,790,403**	**4.3%**
Expenses				
274 - POLICE FUND				
04600 - POLICE SERVICES	$126,339,675	$135,749,234	$9,409,559	7.5%
09000 - CONTRIBUTION ACCOUNTS	$1,085,470	$2,000,000	$914,530	84.3%
09100 - NON-DEPARTMENTAL	$19,364,478	$20,820,996	$1,456,518	7.5%
09300 - DEBT SERVICE	$1,514,737	$1,516,696	$1,959	0.1%
274 - POLICE FUND TOTAL	**$148,304,360**	**$160,086,926**	**$11,782,566**	**7.9%**
EXPENSES TOTAL	**$148,304,360**	**$160,086,926**	**$11,782,566**	**7.9%**
Reserves	$31,301,815	$25,501,380	-$5,800,435	-18.5%

DeKalb County
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411 - Special District (Unincorporated) Bond Fund

Fiscal Year 2025 Annual Budget

Description

The Special Tax District Bond Fund (a.k.a. Fund 411) currently pays the $125,000,000 debt from the voter-approved issuance on March 20, 2001, and the $230,000,000 voter-approved debt from November 8, 2005. Those referendum votes approved the acquisition of additional parks and natural areas (2001), improvement of existing parks and development of new parks and recreation facilities (2001), transportation projects (2006), parks & greenspace (2006) and libraries (2006). The 2001 debt was fully paid in 2015 and the 2006 debt will be fully paid in 2030.

This Debt Fund is sometimes referred to informally as the Unincorporated Debt Fund or Parks Bonds. The vote was held in the unincorporated areas of the county at the time of each referendum. Some areas subsequently voted to become cities or were annexed; however, those areas are still part of this fund since they were included in the original unincorporated vote. The financial obligations of the identified municipalities will expire upon the maturation of each bond series.

Financials

411 - Special Tax District Bond Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
Starting Fund Balance	$1,958,187	$4,110,429	$2,152,242	109.9%
Revenues				
31 - TAXES	$13,806,365	$11,430,548	-$2,375,817	-17.2%
34 - CHARGES FOR SERVICES	$60,000	$260,000	$200,000	333.3%
36 - INVESTMENT INCOME	$110,000	$100,000	-$10,000	-9.1%
411 - SPECIAL TAX DISTRICT BOND FUND TOTAL	**$13,976,365**	**$11,790,548**	**-$2,185,817**	**-15.6%**
REVENUES TOTAL	**$13,976,365**	**$11,790,548**	**-$2,185,817**	**-15.6%**
Expenses				
09300 - DEBT SERVICE	$15,279,788	$15,279,788	$0	0.0%
411 - SPECIAL TAX DISTRICT BOND FUND TOTAL	**$15,279,788**	**$15,279,788**	**$0**	**0.0%**
EXPENSES TOTAL	**$15,279,788**	**$15,279,788**	**$0**	**0.0%**
Reserves	$654,764	$621,189	-$33,575	-5.1%

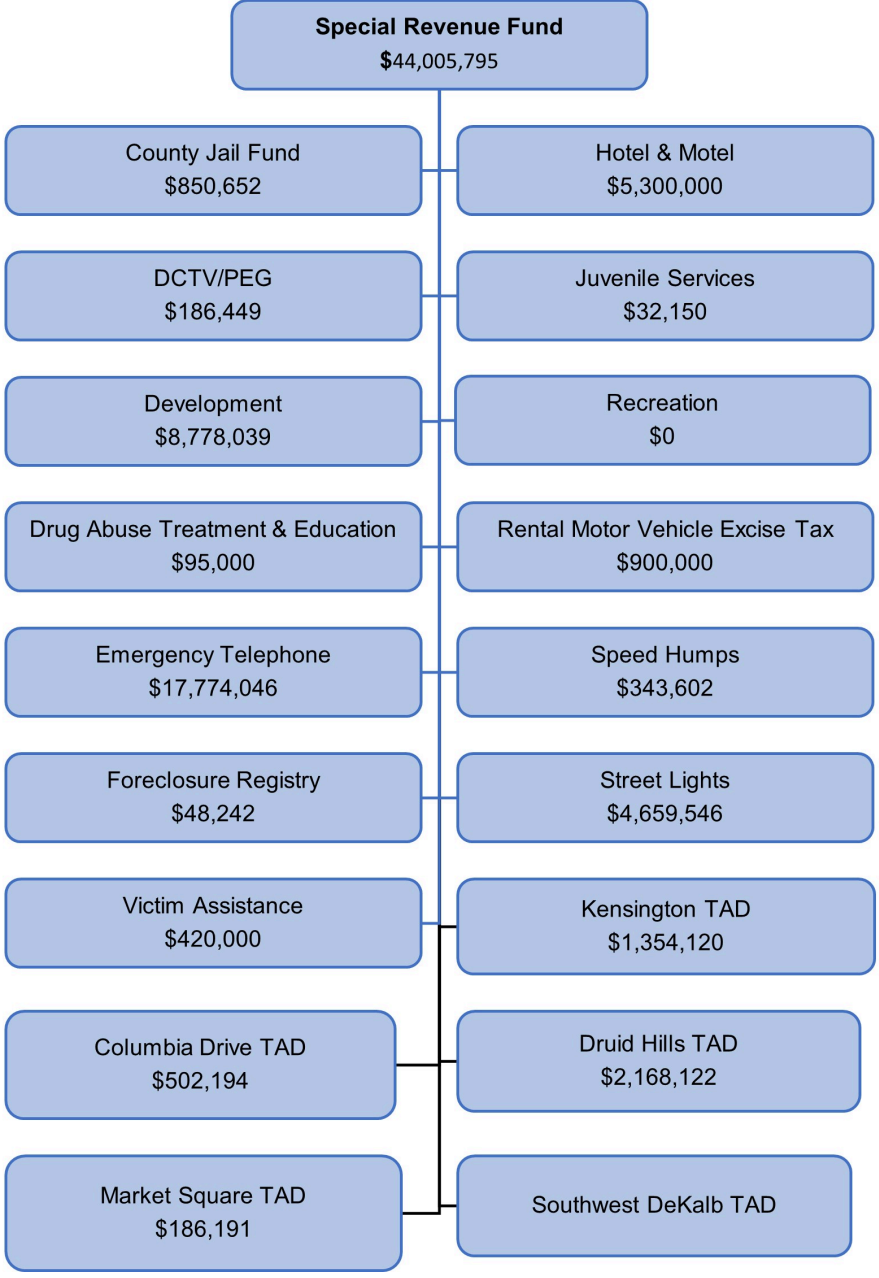
DeKalb County
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Special Revenue Funds

Fiscal Year 2025 Annual Budget

Description

The Special Revenue Funds include budgets for specific programs or activities. They are established as separate funds either by state law or by Board of Commissioners' action. Special revenue funds can be thought of as dedicated revenue for dedicated purposes.



Revenues/Expenditures	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals (Unaudited)	FY25 Budget
Beginning Fund Balance	**18,418,082**	**17,758,746**	**18,165,564**	**17,157,285**	**14,142,34**
Rev	**32,642,705**	**36,537,589**	**37,688,474**	**45,398,663**	**44,005,79**
31 - Taxes	3,713,756	5,684,719	5,826,436	6,237,820	6,200,0
32 - Licenses and Permits	6,553,122	7,170,854	6,854,790	6,182,656	8,756,5
33 - Intergovernmental	372,043	335,978	380,641	345,039	335,5
34 - Charges for Services	5,912,874	5,776,284	5,367,686	5,250,383	5,558,4
35 - Fines and Forfeitures	641,142	812,842	813,159	1,171,919	1,030,1
36 - Investment Income	653	46,036	109,809	98,728	
38 - Miscellaneous	14,270,079	14,507,996	16,329,623	20,112,117	16,475,4
39 - Other Financing Sources	1,179,036	2,202,881	2,006,330	6,000,000	5,649,6
40 - Payroll Deductions and Matches		(0)			
Exp	**33,302,041**	**36,130,771**	**38,696,753**	**41,204,224**	**44,521,3**
51 - Personal Services and Employee Benefits	13,377,659	15,327,430	17,289,702	20,229,140	19,758,4
52 - Purchased / Contracted Services	4,827,807	5,063,746	4,394,910	4,636,167	9,436,7
53 - Supplies	5,436,536	4,560,407	5,136,772	5,087,825	5,157,0
54 - Capital Outlays	6,911	68,148	44,570	38,177	87,0

55 - Interfund / Interdepartmental Charges	1,410,025	1,572,221	1,592,725	1,571,223	410,02
57 - Other Costs	1,160,869	1,829,346	2,167,794	1,968,618	2,204,26
61 - Other Financing Uses	5,147,165	5,763,602	6,058,120	5,673,155	5,294,59
70 - Retirement Services	1,935,068	1,945,870	2,012,160	1,999,920	2,173,11
Ending Fund Balance	**17,758,746**	**18,165,564**	**17,157,285**	**21,351,723**	**13,626,82**
Gain/(use) of Fund Balance	(659,336)	406,818	(1,008,280)	4,194,439	(515,52
Adopted Budget					**58,148,13**

DeKalb County
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Revenues - Special Revenue Funds

Fiscal Year 2025 Annual Budget

This group of funds operates specific programs or activities as required by law or Board of Commissioners' policy. Sources of revenue include user fees, donations, excise taxes on hotel and motel rooms, state and federal grants with local match contributions, and penalty assessments on certain criminal and county ordinance violation cases. This section lists the major revenue line items within each category underlying expenditures in each Special Revenue Fund.

Special Revenue

	FY20-23 ACTUALS				FY 2024 ADOPTED BUDGET	ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025
Revenue Class							
SPECIAL REVENUE FUNDS							
201 - DEVELOPMENT FUND	$5,393,467	$6,574,425	$7,878,527	$6,986,278	$7,450,459	$6,335,657	$8,778,039
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND	$67,399	$37,046	$23,227	$37,449	$166,090	$186,528	$186,449
204 - COUNTY JAIL FUND	$670,083	$474,761	$573,129	$586,511	$871,175	$831,459	$850,652
205 - FORECLOSURE REGISTRY FUND	$24,500	$23,700	$47,200	$43,900	$48,000	$46,800	$48,242
206 - VICTIM ASSISTANCE FUND	$507,881	$442,847	$464,217	$518,347	$420,000	$591,116	$420,000
207 - RECREATION FUND	$308,403	$0	$15,511	–	–	–	–
208 - JUVENILE SERVICES FUND	$20,818	$19,909	$18,602	$20,150	$20,150	$27,322	$32,150
209 - DRUG ABUSE TREATMENT & EDUCATION FUND	$93,592	$95,577	$111,473	$88,942	$111,473	$94,383	$95,000
211 - STREET LIGHTS FUND	$4,707,799	$4,759,783	$4,806,086	$4,497,315	$4,659,546	$4,486,197	$4,659,546
212 - STREET HUMPS FUND	$331,227	$330,164	$331,096	$322,705	$343,602	$311,325	$343,602
215 - EMERGENCY TELEPHONE SYSTEM FUND	$11,843,414	$13,281,926	$14,374,151	$12,113,108	$18,134,406	$18,087,014	$17,774,046
218 - KENSINGTON TAD	$0	$695,833	$1,143,183	$117,743	$1,895,563	$0	$1,354,120
219 - COUMBIA DRIVE TAD	$0	$458,435	$437,795	$34,149	$554,300	$0	$502,194
220 - DRUID HILLS TAD	$0	$1,734,544	$628,827	$50,332	$3,652,399	$0	$2,168,122
221 - MARKET SQUARE TAD	–	–	–	–	$407,330	$0	$186,191
222 - SOUTHWEST DEKALB TAD	–	–	–	–	$722,912	$0	$407,442
275 - HOTEL/MOTEL TAX FUND	$1,823,592	$2,990,321	$4,715,700	$5,267,757	$5,500,000	$4,996,957	$5,300,000
280 - RENTAL MOTOR VEHICLE TAX FUND	$481,476	$723,435	$968,864	$597,084	$700,000	$794,113	$900,000

	FY20-23 ACTUALS				FY 2024 ADOPTED BUDGET	ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025
SPECIAL REVENUE FUNDS TOTAL	$26,273,651	$32,642,705	$36,537,589	$31,281,770	$45,657,405	$36,788,872	$44,005,795
REVENUE CLASS TOTAL	$26,273,651	$32,642,705	$36,537,589	$31,281,770	$45,657,405	$36,788,872	$44,005,795

Special Revenue

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
SPECIAL REVENUE FUNDS						
31 - TAXES	$2,337,954	$3,713,756	$5,684,719	$5,864,841	$5,791,070	$6,200,000
32 - LICENSES AND PERMITS	$5,382,022	$6,553,122	$7,170,854	$6,823,016	$6,136,314	$8,756,506
33 - INTERGOVERNMENTAL REVENUES	$359,456	$372,043	$335,978	$380,641	$345,039	$335,510
34 - CHARGES FOR SERVICES	$5,962,513	$5,912,874	$5,776,284	$5,323,224	$5,252,283	$5,558,472
35 - FINES AND FORFEITURES	$912,100	$641,142	$812,842	$813,159	$1,171,919	$1,030,142
36 - INVESTMENT INCOME	$5,268	$653	$46,036	$109,809	$98,728	–
38 - MISCELLANEOUS REVENUE	$11,113,525	$14,270,079	$14,507,996	$11,967,080	$11,993,518	$16,475,497
39 - OTHER FINANCING SOURCES	$200,812	$1,179,036	$2,202,881	–	$6,000,000	$5,649,668
SPECIAL REVENUE FUNDS TOTAL	$26,273,651	$32,642,705	$36,537,589	$31,281,770	$36,788,872	$44,005,795
REVENUE CLASS TOTAL	$26,273,651	$32,642,705	$36,537,589	$31,281,770	$36,788,872	$44,005,795

Special Revenues use trending analysis for FY25 budget assumptions. In most categories, the revenue projections continued to be conservative for FY25 increasing slightly from the FY24 actuals at the time of budget development. The exception is miscellaneous revenues which includes new Tax Allocation Districts for which the county has five custodial funds one for each Tax Allocation District (TAD) (see the TAD fund pages for more detail). Other assumptions include:

- The Development Fund saw an increase in FY22, as new construction and remodels increased with the real estate market booming and low interest rates. Interest rates climbed throughout 2022 continuing through FY23 then through FY24 with no change so far at the time this publication was developed (see Tax Revenues Fund section for further information). Inflation and supply chain issues had a slight negative impact in FY22, which continued in FY23. The largest contributor to this fund, Licenses and Permits, saw a downward trend in FY22 through FY24 but is expected to gain some ground back in FY25.
- The Emergency Telephone included an increase in transfers from the Police Fund and Fire Fund for FY22 and FY23, continuing to increase for FY24, but has been reduced for FY25.
- Adjustments were made for the Hotel/Motel Fund – The State of Georgia passed legislation (House Bill 317) effective July 1, 2021, that expanded the excise tax on rooms, lodgings, and accommodations to include third-party marketers of overnight rentals such as Airbnb. The revenue stream started in FY21 which was a full year of revenue in FY22. This coupled with the full year of the State COVID restrictions being lifted in FY22 meant more people were travelling. The FY23 revenues in this fund trended upwards with a dip showing in FY24 unaudited but are expected to be trending upwards again in FY25.

County Jail Fund (204)

This fund accounts for monies received under the 1989 Georgia Law (O.C.G.A. § 15-21-94) which imposes a ten percent penalty on fines and forfeited bonds in certain cases to be used for constructing and operating jails. If a municipality has contracted with DeKalb County to provide jail services, then that municipality contributes to the County Jail Fund. The budget for this revenue is based on trending and anticipated revenue from local operating grants. There are no significant changes expected in FY25.

204 - County Jail Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
SPECIAL REVENUE FUNDS						
204 - COUNTY JAIL FUND						
33 - INTERGOVERNMENTAL REVENUES						
LOCAL OPERATING GRANTS	$76,497	$65,389	$52,260	$46,290	$53,391	$48,760
33 - INTERGOVERNMENTAL REVENUES TOTAL	**$76,497**	**$65,389**	**$52,260**	**$46,290**	**$53,391**	**$48,760**
35 - FINES AND FORFEITURES						
SUPERIOR COURT	$3,791	$3,183	$4,454	$1,701	$1,553	$1,446
STATE COURT	$422,503	$233,434	$321,937	$310,241	$530,131	$556,692
MAGISTRATE COURT	$33,496	$39,053	$41,606	$59,907	$71,460	$70,000
JUVENILE COURT	$396	$752	$1,072	$899	$839	$977
SHERIFF	$133,400	$132,950	$151,800	$167,472	$174,085	$172,777
35 - FINES AND FORFEITURES TOTAL	**$593,586**	**$409,372**	**$520,869**	**$540,220**	**$778,069**	**$801,892**
204 - COUNTY JAIL FUND TOTAL	**$670,083**	**$474,761**	**$573,129**	**$586,511**	**$831,459**	**$850,652**
SPECIAL REVENUE FUNDS TOTAL	**$670,083**	**$474,761**	**$573,129**	**$586,511**	**$831,459**	**$850,652**
REVENUE CLASS TOTAL	**$670,083**	**$474,761**	**$573,129**	**$586,511**	**$831,459**	**$850,652**

Development Fund (201)

This fund accounts for monies received from development fees. These monies are used to fund the Planning and Sustainability Department to develop and revise the county's plans for long-term land use, transportation systems, and public facilities development; assist in economic development projects; provide demographic information, tax maps, and zoning ordinance; and to administer the county's zoning ordinance and related matters. The budget for this revenue is based on prior year trending and market conditions in the construction industry. For FY25, we will need to watch this revenue to see the impacts of the uncertainty in the economy, the tariffs, layoffs, inflation, etc.

201 - Development Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
SPECIAL REVENUE FUNDS						
201 - DEVELOPMENT FUND						
32 - LICENSES AND PERMITS						
SIGN PERMITS	$18,080	$23,154	$18,067	$18,445	$20,600	$21,465
CERTIFICATES OF OCCUPANCY PERMITS	$242,584	$350,512	$437,754	$498,879	$432,156	$513,391
VARIANCE PERMITS	–	–	$4,635	$13,100	$2,294	$14,410
SUBDIVISION FEES	$25,609	$44,232	$28,040	$21,874	$21,100	$25,464
REGISTRATION FEES - ELECTRICAL	$6,047	–	$20	–	–	–
REGISTRATION FEES - PLUMBING	$3,008	$560	$1,308	–	$0	$1,652
DEVELOPMENT PERMITS	$287,234	$508,677	$585,266	$316,114	$368,643	$363,023
INSPECTION FEE - BUILDING	$2,996,331	$3,959,168	$4,127,300	$3,500,818	$3,198,806	$5,091,681
INSPECTION FEE - PLUMBING	$414,273	$411,683	$459,067	$615,349	$492,364	$634,321
INSPECTION FEE - ELECTRICAL	$855,231	$794,892	$953,526	$1,180,836	$983,125	$1,433,492
INSPECTION FEE - HEATING & AIR CONDITIONING	$533,626	$460,244	$555,871	$657,600	$617,225	$657,607
32 - LICENSES AND PERMITS TOTAL	**$5,382,022**	**$6,553,122**	**$7,170,854**	**$6,823,016**	**$6,136,314**	**$8,756,506**
34 - CHARGES FOR SERVICES						

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
SALE OF PRINTED MATERIALS	$1,439	$1,010	$415	–	$92	–
SANITATION - SPECIAL COLLECTIONS	–	–	$670	-$670	–	–
NPDES FEES	$9,906	$20,313	$22,788	$14,749	$8,528	$21,469
TECHNOLOGY FEES	$100	-$20	$340	$220	$60	$64
34 - CHARGES FOR SERVICES TOTAL	**$11,445**	**$21,303**	**$24,213**	**$14,299**	**$8,680**	**$21,533**
38 - MISCELLANEOUS REVENUE						
TREE BANKING PROGRAM	–	–	$683,429	$148,643	$188,721	–
OTHER MISCELLANEOUS REVENUE	–	–	$30	$320	$1,942	–
38 - MISCELLANEOUS REVENUE TOTAL	**–**	**–**	**$683,459**	**$148,963**	**$190,663**	**–**
201 - DEVELOPMENT FUND TOTAL	**$5,393,467**	**$6,574,425**	**$7,878,527**	**$6,986,278**	**$6,335,657**	**$8,778,039**
SPECIAL REVENUE FUNDS TOTAL	**$5,393,467**	**$6,574,425**	**$7,878,527**	**$6,986,278**	**$6,335,657**	**$8,778,039**
REVENUE CLASS TOTAL	**$5,393,467**	**$6,574,425**	**$7,878,527**	**$6,986,278**	**$6,335,657**	**$8,778,039**

Drug Abuse Treatment & Education Fund (209)

The revenue for this fund is collected under the 1990 Georgia Law (O.C.G.A. § 15-21-101) which imposes additional penalties equal to 50 percent of the original fine for selected code violations. The monies are used for drug abuse treatment and education programs relating to controlled substances, alcohol, and marijuana for drug court. The budget for this revenue is based on trending of prior year actuals. There are no significant changes anticipated for FY25.

209 - DATE Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
SPECIAL REVENUE FUNDS						
209 - DRUG ABUSE TREATMENT & EDUCATION FUND						
35 - FINES AND FORFEITURES						
SHERIFF	$1,656	$2,690	$557	$1,560	$280	–
DUI PARTICIPATION	$91,493	$92,887	$110,916	$87,382	$94,103	$95,000
VICTIM ASSISTANCE FINES	$443	–	–	–	–	–
35 - FINES AND FORFEITURES TOTAL	**$93,592**	**$95,577**	**$111,473**	**$88,942**	**$94,383**	**$95,000**
209 - DRUG ABUSE TREATMENT & EDUCATION FUND TOTAL	**$93,592**	**$95,577**	**$111,473**	**$88,942**	**$94,383**	**$95,000**
SPECIAL REVENUE FUNDS TOTAL	**$93,592**	**$95,577**	**$111,473**	**$88,942**	**$94,383**	**$95,000**
REVENUE CLASS TOTAL	**$93,592**	**$95,577**	**$111,473**	**$88,942**	**$94,383**	**$95,000**

Emergency Telephone Fund (215)

This fund accounts for monies collected though user telephone billings and used for certain emergency 911 telephone system expenses. These fees are imposed in accordance with O.C.G.A. § 46-5133 and the creation of this fund is authorized by O.C.G.A. § 46-5-134. The fees collected per month cannot exceed $1.50 per subscriber per state law in the area served by the 9-1-1 system. As the E-911 operator staffing is paid out of this revenue, the current cap is causing strains on the funds. The budget for this revenue is based on trending of prior year actuals with no significant changes anticipated for FY25.

215 - Emergency Telephone System Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
SPECIAL REVENUE FUNDS						
215 - EMERGENCY TELEPHONE SYSTEM FUND						
34 - CHARGES FOR SERVICES						
SALE OF PRINTED MATERIALS	$7,838	$8,464	$5,271	$8,666	$6,427	$5,992
FALSE ALARM FEES	$790,461	$750,204	$574,494	$525,998	$464,260	$447,407
34 - CHARGES FOR SERVICES TOTAL	**$798,299**	**$758,668**	**$579,765**	**$534,664**	**$470,687**	**$453,399**
38 - MISCELLANEOUS REVENUE						
TELEPHONE COMMISSIONS - E911	$32,240	$58,417	$2,425	–	–	$2,265
TELEPHONE COMMISSIONS - E911 WIRELESS	$11,012,875	$11,285,805	$11,589,079	$11,578,444	$11,616,327	$11,668,714
38 - MISCELLANEOUS REVENUE TOTAL	**$11,045,115**	**$11,344,222**	**$11,591,504**	**$11,578,444**	**$11,616,327**	**$11,670,979**
39 - OTHER FINANCING SOURCES						
TRANSFER FROM FIRE FUND	–	$261,747	$489,041	–	$2,046,575	$1,719,197
TRANSFER FROM POLICE SERVICES FUND	–	$917,289	$1,713,840	–	$3,953,425	$3,930,471
39 - OTHER FINANCING SOURCES TOTAL	**–**	**$1,179,036**	**$2,202,881**	**–**	**$6,000,000**	**$5,649,668**
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	**$11,843,414**	**$13,281,926**	**$14,374,151**	**$12,113,108**	**$18,087,014**	**$17,774,046**
SPECIAL REVENUE FUNDS TOTAL	**$11,843,414**	**$13,281,926**	**$14,374,151**	**$12,113,108**	**$18,087,014**	**$17,774,046**
REVENUE CLASS TOTAL	**$11,843,414**	**$13,281,926**	**$14,374,151**	**$12,113,108**	**$18,087,014**	**$17,774,046**

Foreclosure Registry Fund (205)

This fund is established by O.C.G.A. 44-14-14. The revenue for this fund is derived from two major sources. The first source is the registration of foreclosed property according to DeKalb County Ordinance Article IV, Section 18-100. A one-time fee of $100 per property is currently collected to protect neighborhoods from becoming blighted through a lack of adequate maintenance and security. The second source is revenue derived from the registration of vacant property according to DeKalb County Ordinance Article IV, Section 18-1116. The budget for this revenue is based on trending. This is another revenue that we will need to watch in FY25 with the current economic climate of uncertainty.

205 - Foreclosure Registry Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
SPECIAL REVENUE FUNDS						
205 - FORECLOSURE REGISTRY FUND						
34 - CHARGES FOR SERVICES						
FORECLOSURE REGISTRY FEES	$14,700	$9,300	$20,800	$29,100	$28,100	$32,011
VACANT PROPERTY FEES	$9,800	$14,400	$26,400	$14,800	$18,700	$16,231
34 - CHARGES FOR SERVICES TOTAL	**$24,500**	**$23,700**	**$47,200**	**$43,900**	**$46,800**	**$48,242**
205 - FORECLOSURE REGISTRY FUND TOTAL	**$24,500**	**$23,700**	**$47,200**	**$43,900**	**$46,800**	**$48,242**
SPECIAL REVENUE FUNDS TOTAL	**$24,500**	**$23,700**	**$47,200**	**$43,900**	**$46,800**	**$48,242**
REVENUE CLASS TOTAL	**$24,500**	**$23,700**	**$47,200**	**$43,900**	**$46,800**	**$48,242**

Grants-In-Aid Fund (250)

This fund contains grant-funded programs to be accounted for separately and distinctly from other funds relating to the county. As the revenue is often received and expended in multiple fiscal years, Grants are accounted for in the Oracle Project and Grants module which is a sub-set of the General Ledger. Sources of revenue include federal and state grants, local match contributions from private corporations, and other agency funding.

250 - Grants-In-Aid Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	**FY2021**	**FY2022**	**FY2023**	**FY2024**	**FY2025**
Revenue Class						
GRANT FUNDS						
250 - GRANT-IN-AID FUND						
33 - INTERGOVERNMENTAL REVENUES						
FEDERAL OPERATING GRANTS	$19,358,339	$17,928,536	$16,598,551	$17,801,082	$27,098,596	$50,003,887
FEDERAL DRUG REIMBURSEMENT	$2,960	–	$6,000	$4,372	–	$0
STATE OPERATING GRANTS	$2,469,727	$2,550,817	$2,371,986	$3,952,655	$3,784,834	$0
STATE CAPITAL GRANTS	$3,566	–	–	–	–	$0
33 - INTERGOVERNMENTAL REVENUES TOTAL	**$21,834,592**	**$20,479,353**	**$18,976,536**	**$21,758,109**	**$30,883,430**	**$50,003,887**
36 - INVESTMENT INCOME						
INTEREST ON INVESTMENTS	–	–	–	–	$36,694	–
36 - INVESTMENT INCOME TOTAL	**–**	**–**	**–**	**–**	**$36,694**	**–**
37 - CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES						
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	$87,864	$134,988	$34,642	$1,343,682	$491,980	$0
ANIMAL CONTROL - DONATION FOSTER PROGRAM	–	–	$30	–	–	$0
37 - CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES TOTAL	**$87,864**	**$134,988**	**$34,672**	**$1,343,682**	**$491,980**	**$0**
38 - MISCELLANEOUS REVENUE						
GRANT PROGRAM INCOME	$1,228,611	$2,090,629	$3,386,267	$203,586	$2,887,902	$0
TREE BANKING PROGRAM	–	–	–	$272	$0	$0
OTHER MISCELLANEOUS REVENUE	$0	–	–	–	$50	$0
38 - MISCELLANEOUS REVENUE TOTAL	**$1,228,611**	**$2,090,629**	**$3,386,267**	**$203,858**	**$2,887,952**	**$0**
39 - OTHER FINANCING SOURCES						
TRANSFER FROM GENERAL FUND	$3,874,949	$3,768,305	$1,898,401	$2,954,759	$1,308,595	$0
TRANSFER FROM VICTIM ASSISTANCE FUND	$289,644	$287,472	–	–	–	$0
TRANSFER FROM JUVENILE SERVICES FUND	$10,000	–	–	–	–	$0
TRANSFER FROM LAW ENFOR CONF MONEY FUND	–	–	–	–	$1,186	$0
TRANSFER FROM FIRE FUND	$1,785,835	$1,745,812	$77,095	$40,439	–	$0
TRANSFER FROM STD-UNINCORPORATED FUND	$880,000	$1,277,500	$1,448,800	$2,045,715	–	$0
TRANSFER FROM POLICE SERVICES FUND	$366,371	$366,371	–	–	–	$0
39 - OTHER FINANCING SOURCES TOTAL	**$7,206,799**	**$7,445,460**	**$3,424,296**	**$5,040,913**	**$1,309,781**	**$0**
250 - GRANT-IN-AID FUND TOTAL	**$30,357,866**	**$30,150,430**	**$25,821,772**	**$28,346,562**	**$35,609,837**	**$50,003,887**
GRANT FUNDS TOTAL	**$30,357,866**	**$30,150,430**	**$25,821,772**	**$28,346,562**	**$35,609,837**	**$50,003,887**

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
REVENUE CLASS TOTAL	$30,357,866	$30,150,430	$25,821,772	$28,346,562	$35,609,837	$50,003,887

Hotel/Motel Tax Fund (275)

This fund accounts for an excise tax on rooms, lodgings, and accommodations within the unincorporated areas of the county for the purpose of promoting, attracting, stimulating, and developing conventions and tourism in accordance with O.C.G.A. § 48-13-51. The county currently levies an eight percent excise tax. The budget for this revenue is based on trending of prior years actuals. For FY25, there is currently no sign of slow down in the tourism industry for our area, but that is subject to change with the economic uncertainty in the country.

275 - Hotel/Motel Tax Fund

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
SPECIAL REVENUE FUNDS				
275 - HOTEL/MOTEL TAX FUND				
31 - TAXES				
HOTEL / MOTEL TAX	$4,715,700	$5,267,757	$4,996,957	$5,300,000
31 - TAXES TOTAL	**$4,715,700**	**$5,267,757**	**$4,996,957**	**$5,300,000**
275 - HOTEL/MOTEL TAX FUND TOTAL	**$4,715,700**	**$5,267,757**	**$4,996,957**	**$5,300,000**
SPECIAL REVENUE FUNDS TOTAL	**$4,715,700**	**$5,267,757**	**$4,996,957**	**$5,300,000**
REVENUE CLASS TOTAL	**$4,715,700**	**$5,267,757**	**$4,996,957**	**$5,300,000**

Juvenile Services Fund (208)

This fund operates under a 1990 Georgia law which allowed supervision fees (O.C.G.A. § 15-11-37) to be charged for certain probation services and to be used only for specified juvenile services such as housing in nonsecure residential facilities, educational and tutorial services, counseling and diagnostic testing or any other service or program needed to meet the best interests, development and rehabilitation of a child. This revenue is based on trending of prior years actuals with no significant change for FY25.

208 - Juvenile Services Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
SPECIAL REVENUE FUNDS						
208 - JUVENILE SERVICES FUND						
34 - CHARGES FOR SERVICES						
SUPERVISION FEES	$20,818	$19,909	$18,602	$20,150	$27,322	$32,150
34 - CHARGES FOR SERVICES TOTAL	**$20,818**	**$19,909**	**$18,602**	**$20,150**	**$27,322**	**$32,150**
208 - JUVENILE SERVICES FUND TOTAL	**$20,818**	**$19,909**	**$18,602**	**$20,150**	**$27,322**	**$32,150**
SPECIAL REVENUE FUNDS TOTAL	**$20,818**	**$19,909**	**$18,602**	**$20,150**	**$27,322**	**$32,150**
REVENUE CLASS TOTAL	**$20,818**	**$19,909**	**$18,602**	**$20,150**	**$27,322**	**$32,150**

Public Education & Government Access (PEG) Fund (203)

This fund provides for capital and facility improvements for public education and government access cable television channels and is funded by revenue from fees paid to the county by cable television franchisees (O.C.G.A. § 36-76-4). This revenue is based on trending of prior years actuals.

203 - PEG Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
SPECIAL REVENUE FUNDS						
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND						
38 - MISCELLANEOUS REVENUE						
P.E.G. CONTRIBUTION	$67,399	$37,046	$23,227	$37,449	$186,528	$186,449
38 - MISCELLANEOUS REVENUE TOTAL	**$67,399**	**$37,046**	**$23,227**	**$37,449**	**$186,528**	**$186,449**
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND TOTAL	**$67,399**	**$37,046**	**$23,227**	**$37,449**	**$186,528**	**$186,449**
SPECIAL REVENUE FUNDS TOTAL	**$67,399**	**$37,046**	**$23,227**	**$37,449**	**$186,528**	**$186,449**
REVENUE CLASS TOTAL	**$67,399**	**$37,046**	**$23,227**	**$37,449**	**$186,528**	**$186,449**

Rental Motor Vehicle Excise Tax Fund

This fund accounts for a special three percent excise tax on the rental of motor vehicles allowed under O.C.G.A. § 48-13-90 et seq. These funds are designated by law for use in promoting industry, trade, commerce, and tourism. Revenues within DeKalb are dedicated to making the lease payments to the Development Authority of DeKalb County to amortize the indebtedness for the Porter Sanford III Performing Arts & Community Center and for other appropriate maintenance and operation expenses or security and public safety expenditures associated with the above facility. The budget for this revenue is based on trending of prior years actuals. There is no indication there will be any significant change in the travel industry, but this is another revenue that could be affected by the uncertainty in the economy in FY25.

280 - Rental Motor Vehicle Tax Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
SPECIAL REVENUE FUNDS						
280 - RENTAL MOTOR VEHICLE TAX FUND						
31 - TAXES						
RENTAL MOTOR VEHICLES EXCISE TAX	$481,476	$723,435	$968,864	$597,084	$794,113	$900,000
31 - TAXES TOTAL	**$481,476**	**$723,435**	**$968,864**	**$597,084**	**$794,113**	**$900,000**
280 - RENTAL MOTOR VEHICLE TAX FUND TOTAL	**$481,476**	**$723,435**	**$968,864**	**$597,084**	**$794,113**	**$900,000**
SPECIAL REVENUE FUNDS TOTAL	**$481,476**	**$723,435**	**$968,864**	**$597,084**	**$794,113**	**$900,000**
REVENUE CLASS TOTAL	**$481,476**	**$723,435**	**$968,864**	**$597,084**	**$794,113**	**$900,000**

Speed Humps Fund (212)

The county established in the 2002 budget to assess an annual maintenance fee of $25 to cover the costs of installation and maintenance of traffic calming devises. This fund handles that assessment. It is authorized by Section 17-128 (c) of the County Code. This revenue is based on trending of prior years revenues with no significant changes anticipated in FY25.

212 - Speed Humps Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
SPECIAL REVENUE FUNDS						
212 - STREET HUMPS FUND						

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
31 - TAXES						
REAL PROPERTY TAXES - CURRENT YEAR	$1,988	$0	–	–	–	–
REAL PROPERTY TAXES - PRIOR YEAR	$57	$0	$155	–	–	–
31 - TAXES TOTAL	**$2,045**	**$0**	**$155**	**–**	**–**	**–**
34 - CHARGES FOR SERVICES						
SPEED HUMP ASSESSMENTS	$329,046	$330,147	$329,746	$319,853	$308,761	$343,602
34 - CHARGES FOR SERVICES TOTAL	**$329,046**	**$330,147**	**$329,746**	**$319,853**	**$308,761**	**$343,602**
36 - INVESTMENT INCOME						
INTEREST ON INVESTMENTS	$137	$17	$1,196	$2,852	$2,564	–
36 - INVESTMENT INCOME TOTAL	**$137**	**$17**	**$1,196**	**$2,852**	**$2,564**	**–**
212 - STREET HUMPS FUND TOTAL	**$331,227**	**$330,164**	**$331,096**	**$322,705**	**$311,325**	**$343,602**
SPECIAL REVENUE FUNDS TOTAL	**$331,227**	**$330,164**	**$331,096**	**$322,705**	**$311,325**	**$343,602**
REVENUE CLASS TOTAL	**$331,227**	**$330,164**	**$331,096**	**$322,705**	**$311,325**	**$343,602**

Street Lights Fund (211)

This fund accounts for all revenues and expenditures associated with existing and new street light districts within the county. Citizens petition the Board of Commissioners requesting streetlights within a subdivision. Street light assessment fees are based upon the actual cost to the county to install and operate the streetlights. This fee is levied on the annual property tax assessment. This revenue is based on trending and is expected to continue to increase in FY25 as the street light districts continue to expand each year with more properties assessed this fee.

211 - Street Lights Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
SPECIAL REVENUE FUNDS						
211 - STREET LIGHTS FUND						
31 - TAXES						
REAL PROPERTY TAXES - CURRENT YEAR	$30,597	$0	–	–	–	–
REAL PROPERTY TAXES - PRIOR YEAR	$244	$0	$0	–	–	–
31 - TAXES TOTAL	**$30,841**	**$0**	**$0**	**–**	**–**	**–**
34 - CHARGES FOR SERVICES						
STREET LIGHT ASSESSMENTS	$4,671,827	$4,759,147	$4,761,246	$4,390,358	$4,390,034	$4,659,546
34 - CHARGES FOR SERVICES TOTAL	**$4,671,827**	**$4,759,147**	**$4,761,246**	**$4,390,358**	**$4,390,034**	**$4,659,546**
36 - INVESTMENT INCOME						
INTEREST ON INVESTMENTS	$5,132	$636	$44,840	$106,957	$96,164	–
36 - INVESTMENT INCOME TOTAL	**$5,132**	**$636**	**$44,840**	**$106,957**	**$96,164**	**–**
211 - STREET LIGHTS FUND TOTAL	**$4,707,799**	**$4,759,783**	**$4,806,086**	**$4,497,315**	**$4,486,197**	**$4,659,546**
SPECIAL REVENUE FUNDS TOTAL	**$4,707,799**	**$4,759,783**	**$4,806,086**	**$4,497,315**	**$4,486,197**	**$4,659,546**
REVENUE CLASS TOTAL	**$4,707,799**	**$4,759,783**	**$4,806,086**	**$4,497,315**	**$4,486,197**	**$4,659,546**

Victim Assistance Fund (206)

This fund is for DeKalb County's 5 percent penalty assessment imposed upon criminal offense fines to fund victim assistance programs (O.C.G.A § 15-21-131). The Board of Commissioners issued a directive that the victim assistance programs administered by the District Attorney and Solicitor General be funded first with any

additional funding capacity devoted to eligible non-profit organizations. The budget for this revenue is based on trending of prior years actuals with no significant changes anticipated for FY25.

206 - Victim Assistance Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	**FY2021**	**FY2022**	**FY2023**	**FY2024**	**FY2025**
Revenue Class						
SPECIAL REVENUE FUNDS						
206 - VICTIM ASSISTANCE FUND						
33 - INTERGOVERNMENTAL REVENUES						
LOCAL OPERATING GRANTS	$282,959	$306,653	$283,718	$334,351	$291,649	$286,750
33 - INTERGOVERNMENTAL REVENUES TOTAL	**$282,959**	**$306,653**	**$283,718**	**$334,351**	**$291,649**	**$286,750**
35 - FINES AND FORFEITURES						
VICTIM ASSISTANCE FINES	$224,922	$136,194	$180,499	$183,996	$299,468	$133,250
35 - FINES AND FORFEITURES TOTAL	**$224,922**	**$136,194**	**$180,499**	**$183,996**	**$299,468**	**$133,250**
206 - VICTIM ASSISTANCE FUND TOTAL	**$507,881**	**$442,847**	**$464,217**	**$518,347**	**$591,116**	**$420,000**
SPECIAL REVENUE FUNDS TOTAL	**$507,881**	**$442,847**	**$464,217**	**$518,347**	**$591,116**	**$420,000**
REVENUE CLASS TOTAL	**$507,881**	**$442,847**	**$464,217**	**$518,347**	**$591,116**	**$420,000**

DeKalb County
GEORGIA

201 - Development Fund

Fiscal Year 2025 Annual Budget

Description

The Development Fund is comprised of revenue received for building permits, land development permits, trade permits, and other permitting and development activities. This fund was created to ensure transparency and accountability to all stakeholders involved in land development and permitting in DeKalb County. As a special revenue fund, the development fund can only be allocated to expenses that are directly related to services associated with processing and issuance of permits. These expenses include, but are not limited to technology, plan review, inspections, training, and administrative overhead.

Financials

201 - Development Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$3,648,370	$721,793	-$2,926,577	-80.2%
Revenues				
32 - LICENSES AND PERMITS	$7,428,926	$8,756,506	$1,327,580	17.9%
34 - CHARGES FOR SERVICES	$21,533	$21,533	$0	0.0%
201 - DEVELOPMENT FUND TOTAL	**$7,450,459**	**$8,778,039**	**$1,327,580**	**17.8%**
REVENUES TOTAL	**$7,450,459**	**$8,778,039**	**$1,327,580**	**17.8%**
Expenses				
05100 - PLANNING & SUSTAINABILITY	$10,377,036	$9,499,832	-$877,204	-8.5%
201 - DEVELOPMENT FUND TOTAL	**$10,377,036**	**$9,499,832**	**-$877,204**	**-8.5%**
EXPENSES TOTAL	**$10,377,036**	**$9,499,832**	**-$877,204**	**-8.5%**
Reserves	$721,793	$0	-$721,793	-100.0%

Notes

The FY25 budget suspends the General Fund administrative charges for the Development Fund and proposes an increase to fee revenue.

203 - Public Education and Government (PEG) Fund

Fiscal Year 2025 Annual Budget

Description

This fund, established in 1997 by O.C.G.A. § 36-76-4, provides funding for maintaining, upgrading, and replacing the government television infrastructure, which includes capital and facility improvements for public education and government access cable television channels. The primary source of revenue is from fees paid to the county by cable television franchisees. This fund will continue to use fund balance to supplement operational revenues.

Financials

203 - PEG Fund

	FY 24 CURRENT BUDGET	FY25 PROPOSED		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance				
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND	-$12,163	$0	$12,163	-100.0%
STARTING FUND BALANCE TOTAL	**-$12,163**	**$0**	**$12,163**	**-100.0%**
Revenues				
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND	$166,090	$186,449	$20,359	12.3%
REVENUES TOTAL	**$166,090**	**$186,449**	**$20,359**	**12.3%**
Expenses				
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND	$75,000	$186,449	$111,449	148.6%
EXPENSES TOTAL	**$75,000**	**$186,449**	**$111,449**	**148.6%**
Reserves	$78,927	–	-$78,927	-100.0%

DeKalb County
GEORGIA

204 - County Jail Fund

Fiscal Year 2025 Annual Budget

Description

The County Jail Fund allows DeKalb County to appropriate an additional 10 percent penalty assessment in criminal and traffic cases, involving violations of ordinances of political subdivisions. The Board of Commissioners, in August 1989, adopted a resolution to place Article 5 of Chapter 21 of Title 15 of the Official Code of Georgia Annotated into effect in DeKalb County. This action allows the county to implement the "Jail Construction and Staffing Act" which provides for the imposition and collection of this assessment. The primary source of revenue is fines and forfeited bonds. Use of proceeds include constructing, operating, and staffing county jails, county correctional institutions and detention facilities, or revenue can be pledged as security for the payment of bonds issued for the construction of such facilities.

Financials

204 - County Jail Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
Starting Fund Balance				
204 - COUNTY JAIL FUND	$53,981	$260,504	$206,523	382.6%
STARTING FUND BALANCE TOTAL	**$53,981**	**$260,504**	**$206,523**	**382.6%**
Revenues				
204 - COUNTY JAIL FUND	$871,175	$850,652	-$20,523	-2.4%
REVENUES TOTAL	**$871,175**	**$850,652**	**-$20,523**	**-2.4%**
Expenses				
204 - COUNTY JAIL FUND	$979,137	$557,893	-$421,244	-43.0%
EXPENSES TOTAL	**$979,137**	**$557,893**	**-$421,244**	**-43.0%**
Reserves	-$53,981	$553,263	$607,244	-1,124.9%

DeKalb County
GEORGIA

205 - Foreclosure Registry Fund

Fiscal Year 2025 Annual Budget

Description

The purpose of this fund, established in 2011 per O.C.G.A. 44-14-14, is to protect neighborhoods from blighted conditions through the lack of adequate maintenance and security of properties that are foreclosed or where ownership has been transferred after foreclosure. Creditors or mortgagers who have foreclosed on real property must pay the county a registration fee, which funds the monitoring of foreclosed properties. The Foreclosure Registry Fund will have a modest planned use of fund balance as the number of properties covered by it decreases as the economy improves.

Financials

205 - Foreclosure Registry Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
Starting Fund Balance				
205 - FORECLOSURE REGISTRY FUND	$343,152	$348,762	$5,610	1.6%
STARTING FUND BALANCE TOTAL	**$343,152**	**$348,762**	**$5,610**	**1.6%**
Revenues				
205 - FORECLOSURE REGISTRY FUND				
34 - CHARGES FOR SERVICES	$48,000	$48,242	$242	0.5%
205 - FORECLOSURE REGISTRY FUND TOTAL	**$48,000**	**$48,242**	**$242**	**0.5%**
REVENUES TOTAL	**$48,000**	**$48,242**	**$242**	**0.5%**
Expenses				
205 - FORECLOSURE REGISTRY FUND				
05900 - CODE COMPLIANCE	$151,000	$151,000	$0	0.0%
205 - FORECLOSURE REGISTRY FUND TOTAL	**$151,000**	**$151,000**	**$0**	**0.0%**
EXPENSES TOTAL	**$151,000**	**$151,000**	**$0**	**0.0%**
Reserves	$240,152	$246,004	$5,852	2.4%

DeKalb County
GEORGIA

206 - Victim Assistance

Fiscal Year 2025 Annual Budget

Description

In 1995, the Victim Assistance Fund was established. This fund consists of DeKalb County's appropriation of an additional five percent penalty assessment imposed upon criminal offense fines (O.C.G.A. 15-21-131). Effective July 1, 1997, the Recorder's Court, now State Court Division B, was added to the courts already collecting this assessment for victim assistance programs. The Board of Commissioners issued a directive that costs associated with the District Attorney's and Solicitor's victim assistance programs should received funding first, and any remaining dollars will be allocated to fund the victim assistance programs.

Financials

206 - Victim Assistance Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
Starting Fund Balance				
206 - VICTIM ASSISTANCE FUND	$115,824	$69,483	-$46,341	-40.0%
STARTING FUND BALANCE TOTAL	**$115,824**	**$69,483**	**-$46,341**	**-40.0%**
Revenues				
33 - INTERGOVERNMENTAL REVENUES	$286,750	$286,750	$0	0.0%
35 - FINES AND FORFEITURES	$133,250	$133,250	$0	0.0%
206 - VICTIM ASSISTANCE FUND TOTAL	**$420,000**	**$420,000**	**$0**	**0.0%**
REVENUES TOTAL	**$420,000**	**$420,000**	**$0**	**0.0%**
Expenses				
03100 - VICTIM ASSISTANCE	$535,824	$300,000	-$235,824	-44.0%
206 - VICTIM ASSISTANCE FUND TOTAL	**$535,824**	**$300,000**	**-$235,824**	**-44.0%**
EXPENSES TOTAL	**$535,824**	**$300,000**	**-$235,824**	**-44.0%**
Reserves	$0	$189,483	$189,483	–

DeKalb County
GEORGIA

208 - Juvenile Services Fund

Fiscal Year 2025 Annual Budget

Description

The Juvenile Services Fund, established in 1990, developed from state legislation (O.C.G.A. § 15-11-37) permitting the collection of fees for probation services in Juvenile Court. Funds are allocated for the housing of juveniles in non-secure facilities, educational/tutorial services, counseling and diagnostic testing, transportation to and from court-ordered services, restitution and job development programs, mediation, and truancy intervention. This fund always budgets a zero-fund balance.

Financials

208 - Juvenile Services Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
Starting Fund Balance				
208 - JUVENILE SERVICES FUND	$12,890	$70,645	$57,755	448.1%
STARTING FUND BALANCE TOTAL	**$12,890**	**$70,645**	**$57,755**	**448.1%**
Revenues				
208 - JUVENILE SERVICES FUND				
34 - CHARGES FOR SERVICES	$20,150	$32,150	$12,000	59.6%
208 - JUVENILE SERVICES FUND TOTAL	**$20,150**	**$32,150**	**$12,000**	**59.6%**
REVENUES TOTAL	**$20,150**	**$32,150**	**$12,000**	**59.6%**
Expenses				
208 - JUVENILE SERVICES FUND				
03400 - JUVENILE COURT	$33,040	$73,771	$40,731	123.3%
208 - JUVENILE SERVICES FUND TOTAL	**$33,040**	**$73,771**	**$40,731**	**123.3%**
EXPENSES TOTAL	**$33,040**	**$73,771**	**$40,731**	**123.3%**
Reserves	$0	$29,024	$29,024	–

DeKalb County
GEORGIA

209 - Drug Abuse Treatment & Education (DATE) Fund

Fiscal Year 2025 Annual Budget

Description

The Drug Abuse Treatment and Education Fund, established in 1990 (O.C.G.A. 15-21-101), allows for additional penalties in certain controlled substance cases amounting up to 50 percent of the original fine. The DATE Fund committee oversees these funds. The DATE Fund committee was created July 11, 2012 due to significant changes made by House Bill 1176. The committee reviews and recommends the allocation of funds for drug abuse treatment and education programs. The committee consists of representatives from Superior Court, Juvenile Court, State and Magistrate Courts, Cooperative Extension Service and Human Services.

Financials

209 - DATE Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
Starting Fund Balance				
209 - DRUG ABUSE TREATMENT & EDUCATION FUND	$308,234	$403,010	$94,776	30.8%
STARTING FUND BALANCE TOTAL	**$308,234**	**$403,010**	**$94,776**	**30.8%**
Revenues				
209 - DRUG ABUSE TREATMENT & EDUCATION FUND				
35 - FINES AND FORFEITURES	$111,473	$95,000	-$16,473	-14.8%
209 - DRUG ABUSE TREATMENT & EDUCATION FUND TOTAL	**$111,473**	**$95,000**	**-$16,473**	**-14.8%**
REVENUES TOTAL	**$111,473**	**$95,000**	**-$16,473**	**-14.8%**
Expenses				
209 - DRUG ABUSE TREATMENT & EDUCATION FUND				
02500 - DRUG ABUSE	$419,707	$322,386	-$97,321	-23.2%
209 - DRUG ABUSE TREATMENT & EDUCATION FUND TOTAL	**$419,707**	**$322,386**	**-$97,321**	**-23.2%**
EXPENSES TOTAL	**$419,707**	**$322,386**	**-$97,321**	**-23.2%**
Reserves	$0	$175,624	$175,624	–

DeKalb County
GEORGIA

211 - Street Light Fund

Fiscal Year 2025 Annual Budget

Description

The Street Lights Fund, established in the 1995 budget, is responsible for all revenues and expenses associated with existing and new street light districts, petitions from citizens requesting streetlights within subdivisions, verification of property, identification of locations, and design and location of proposed lighting fixtures (based on street lighting standards). Streetlights are installed by utility companies to ensure compliance with code. Streetlight assessment fees are based upon the annual cost to the county to operate the streetlights, divided by the total footage in the streetlight district. The approved budget for this fund has budgeted a zero-fund balance.

Financials

211 - Street Lights Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	-$133,465	$0	$133,465	-100.0%
Revenues				
211 - STREET LIGHTS FUND				
34 - CHARGES FOR SERVICES	$4,659,546	$4,659,546	$0	0.0%
211 - STREET LIGHTS FUND TOTAL	**$4,659,546**	**$4,659,546**	**$0**	**0.0%**
REVENUES TOTAL	**$4,659,546**	**$4,659,546**	**$0**	**0.0%**
Expenses				
211 - STREET LIGHTS FUND				
05400 - TRANSPORTATION	$4,526,081	$4,659,546	$133,465	3.0%
211 - STREET LIGHTS FUND TOTAL	**$4,526,081**	**$4,659,546**	**$133,465**	**3.0%**
EXPENSES TOTAL	**$4,526,081**	**$4,659,546**	**$133,465**	**3.0%**

212 - Speed Humps Maintenance Fund

Fiscal Year 2025 Annual Budget

Description

The Speed Humps Maintenance Fund, established in the 2002 budget, includes revenues and expenses associated with the county's Speed Hump Maintenance Program. This includes the county's appropriation of a $25 annual maintenance fee charged within the Speed Hump Districts. These funds support the required maintenance for the Speed Hump Maintenance Program.

Financials

212 - Speed Humps Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$1,143,131	$1,012,482	-$130,649	-11.4%
Revenues				
212 - STREET HUMPS FUND	$343,602	$343,602	$0	0.0%
REVENUES TOTAL	**$343,602**	**$343,602**	**$0**	**0.0%**
Expenses				
212 - STREET HUMPS FUND	$474,251	$607,007	$132,756	28.0%
EXPENSES TOTAL	**$474,251**	**$607,007**	**$132,756**	**28.0%**
Reserves	$1,012,482	$749,077	-$263,405	-26.0%

DeKalb County
GEORGIA

215 - Emergency Telephone System (E-911) Fund

Fiscal Year 2025 Annual Budget

Description

The E-911 Fund, established in 1990, allows for the collection of funds through user telephone billings of wired telephones. The user fees are used to fund certain expenses associated with the Emergency 911 Telephone Services. In 1998, the Georgia General Assembly extended the authority for counties to impose a 911 charge on wireless telephones. Effective July 1, 2015, the user fees were extended to include Voice-Over-Internet-Protocol.

Many counties in the State of Georgia are monitoring their E911 budgets as uses of fund balance are become more prevalent. DeKalb is regularly examining the drop of revenue and the increase in demand.

Financials

215 - Emergency Telephone System Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$185,498	$0	-$185,498	-100.0%
Revenues				
215 - EMERGENCY TELEPHONE SYSTEM FUND				
34 - CHARGES FOR SERVICES	$530,000	$453,399	-$76,601	-14.5%
38 - MISCELLANEOUS REVENUE	$11,604,406	$11,670,979	$66,573	0.6%
39 - OTHER FINANCING SOURCES	$6,000,000	$5,649,668	-$350,332	-5.8%
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	**$18,134,406**	**$17,774,046**	**-$360,360**	**-2.0%**
REVENUES TOTAL	**$18,134,406**	**$17,774,046**	**-$360,360**	**-2.0%**
Expenses				
215 - EMERGENCY TELEPHONE SYSTEM FUND				
02600 - E-911	$18,319,904	$17,345,365	-$974,539	-5.3%
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	**$18,319,904**	**$17,345,365**	**-$974,539**	**-5.3%**
EXPENSES TOTAL	**$18,319,904**	**$17,345,365**	**-$974,539**	**-5.3%**
Reserves	–	$552,681	$552,681	–

218 - Kensington Tax Allocation District Fund

Fiscal Year 2025 Annual Budget

Description

The county has five tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD, and Southwest DeKalb TAD. 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.

Financials

218 - Kensingston Tax Allocation District Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$3,208,624	$3,208,624	$0	0.0%
Revenues				
218 - KENSINGTON TAD	$1,895,563	$1,354,120	-$541,443	-28.6%
REVENUES TOTAL	**$1,895,563**	**$1,354,120**	**-$541,443**	**-28.6%**
Expenses				
218 - KENSINGTON TAD	$1,895,563	$1,354,120	-$541,443	-28.6%
EXPENSES TOTAL	**$1,895,563**	**$1,354,120**	**-$541,443**	**-28.6%**
Reserves	$3,208,624	$3,208,624	$0	0.0%

219 - Columbia Drive Tax Allocation District Fund

Fiscal Year 2025 Annual Budget

Description

The county has five tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD, and the Southwest DeKalb TAD. 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.

Financials

219 - Columbia Drive Tax Allocation District Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$1,858,786	$1,858,786	$0	0.0%
Revenues				
219 - COUMBIA DRIVE TAD	$554,300	$502,194	-$52,106	-9.4%
REVENUES TOTAL	**$554,300**	**$502,194**	**-$52,106**	**-9.4%**
Expenses				
219 - COUMBIA DRIVE TAD	$554,300	$502,194	-$52,106	-9.4%
EXPENSES TOTAL	**$554,300**	**$502,194**	**-$52,106**	**-9.4%**
Reserves	$1,858,786	$1,858,786	$0	0.0%

220 - Briarcliff - North Druid Hills Tax Allocation Fund

Fiscal Year 2025 Annual Budget

Description

The county has five tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD, and the Southwest DeKalb TAD. 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.

Financials

220 - Druid Hills Tax Allocation District Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
Starting Fund Balance	$6,188,255	$6,188,255	$0	0.0%
Revenues				
220 - DRUID HILLS TAD	$3,652,399	$2,168,122	-$1,484,277	-40.6%
REVENUES TOTAL	**$3,652,399**	**$2,168,122**	**-$1,484,277**	**-40.6%**
Expenses				
220 - DRUID HILLS TAD	$3,652,399	$2,168,122	-$1,484,277	-40.6%
EXPENSES TOTAL	**$3,652,399**	**$2,168,122**	**-$1,484,277**	**-40.6%**
Reserves	$6,188,255	$6,188,255	$0	0.0%

221 - Market Square Tax Allocation District Fund

Fiscal Year 2025 Annual Budget

Description

The county has five tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD, and the Southwest DeKalb TAD. 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.

Financials

221 - Market Square Tax Allocation District Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
Revenues				
221 - MARKET SQUARE TAD	$407,330	$186,191	-$221,139	-54.3%
REVENUES TOTAL	**$407,330**	**$186,191**	**-$221,139**	**-54.3%**
Expenses				
221 - MARKET SQUARE TAD	$407,330	$186,191	-$221,139	-54.3%
EXPENSES TOTAL	**$407,330**	**$186,191**	**-$221,139**	**-54.3%**

222 - Southwest DeKalb Tax Allocation District Fund

Fiscal Year 2025 Annual Budget

Description

The county has five tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD, and the Southwest DeKalb TAD. 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.

Financials

222 - Southwest DeKalb Tax Allocation District Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
Revenues				
222 - SOUTHWEST DEKALB TAD	$722,912	$407,442	-$315,470	-43.6%
REVENUES TOTAL	**$722,912**	**$407,442**	**-$315,470**	**-43.6%**
Expenses				
222 - SOUTHWEST DEKALB TAD	$722,912	$407,442	-$315,470	-43.6%
EXPENSES TOTAL	**$722,912**	**$407,442**	**-$315,470**	**-43.6%**

DeKalb County
GEORGIA

275 - Hotel/Motel Tax Fund

Fiscal Year 2025 Annual Budget

Description

The Hotel / Motel Fund accounts for transactions involving DeKalb County's original Hotel / Motel Tax of two percent. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to eight percent. 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.

Financials

275 - Hotel/Motel Tax Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$202,621	$0	-$202,621	-100.0%
Revenues				
275 - HOTEL/MOTEL TAX FUND	$5,500,000	$5,300,000	-$200,000	-3.6%
REVENUES TOTAL	**$5,500,000**	**$5,300,000**	**-$200,000**	**-3.6%**
Expenses				
275 - HOTEL/MOTEL TAX FUND	$5,702,621	$5,300,000	-$402,621	-7.1%
EXPENSES TOTAL	**$5,702,621**	**$5,300,000**	**-$402,621**	**-7.1%**

DeKalb County
GEORGIA

280 - Rental Motor Vehicle Excise Tax Fund

Fiscal Year 2025 Annual Budget

Description

This fund allows for a three percent tax levy (effective January 1, 2007) per state legislation (O.C.G.A. § 48-13-90 et seq) on the rental of motor vehicles to promote industry, trade, commerce, and tourism within the county. Initially the revenues of this tax were dedicated to making the lease payments to the Development Authority to pay the indebtedness for the construction and furnishings of the Porter Sanford Performing Arts Center (payoff December 2017) and for other appropriate expenditures. This levy no longer needs to be renewed annually. This fund has a small, planned use of fund balance, which may be covered by federal funding later in the year. Starting in 2018, these funds were used for the maintenance and operation of the Callanwolde Fine Arts Center, Spruill Center for the Arts, ARTS Center, and the Porter Sanford Performing Arts Center by the Recreation, Parks, and Cultural Affairs Department.

Financials

280 - Rental Motor Vehicle Tax Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$17,850	$0	-$17,850	-100.0%
Revenues				
280 - RENTAL MOTOR VEHICLE TAX FUND	$700,000	$900,000	$200,000	28.6%
REVENUES TOTAL	**$700,000**	**$900,000**	**$200,000**	**28.6%**
Expenses				
280 - RENTAL MOTOR VEHICLE TAX FUND	$717,850	$900,000	$182,150	25.4%
EXPENSES TOTAL	**$717,850**	**$900,000**	**$182,150**	**25.4%**

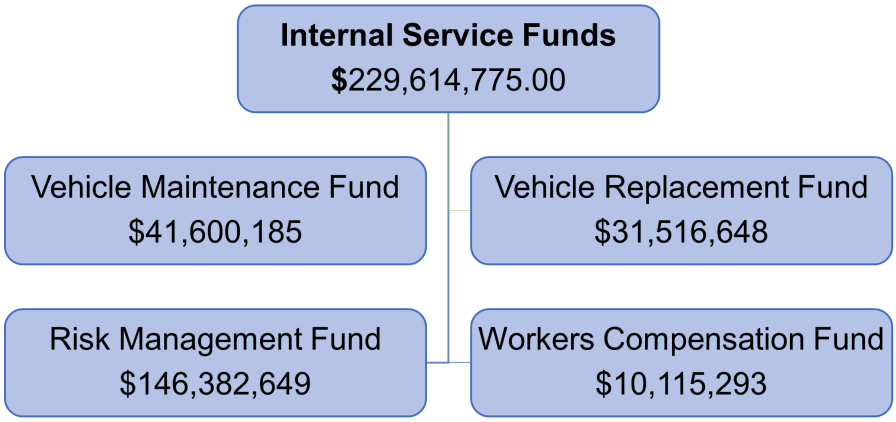
DeKalb County
GEORGIA

Internal Service Funds

Fiscal Year 2025 Annual Budget

Description

This group of funds account for services provided in designated departments to other county departments and various insurance services. Revenue received within the fund is used as anticipations to the expenditures of the fund. Monies collected remain in the fund. This section lists the major revenue line items within each category underlying expenditures in each Internal Service Fund. Internal Service Funds uses trending with adjustments for known factors such as insurance premiums for Risk Management/Worker's Comp and market value of requested replacement or new vehicles for FY24 revenue assumptions.



Revenues/Expenditures	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals (Unaudited)	FY25 Budget
Beginning Fund Balance	**44,905,129**	**82,621,328**	**102,929,736**	**52,154,293**	**17,736,**
Rev	**183,614,066**	**179,865,838**	**192,649,468**	**231,422,848**	**229,614,**
33 - Intergovernmental	155,547	206,352	518,090	100,142	200,
34 - Charges for Services	92,637,054	90,928,789	85,231,962	101,297,164	105,116,
38 - Miscellaneous	(17,491,631)	(24,002,122)	(17,598,847)	997,794	470,
39 - Other Financing Sources	1,753,423	904,084	418,411	1,099,395	1,000,
40 - Payroll Deductions and Matches	106,559,673	111,828,734	124,079,852	127,928,354	122,828,
Exp	**145,897,867**	**159,557,429**	**243,424,911**	**221,661,114**	**228,038,**
51 - Personal Services and Employee Benefits	11,803,469	11,032,574	12,241,779	13,386,097	13,630,
52 - Purchased / Contracted Services	13,826,046	14,147,040	19,708,667	21,554,194	25,643,
53 - Supplies	13,154,013	16,940,036	17,060,624	13,525,931	15,772,
54 - Capital Outlays	2,960	20,557,046	24,466,292	(974,225)	10,
55 - Interfund / Interdepartmental Charges	14,349,400	8,712,625	10,260,118	13,638,244	16,281,

56 - Depreciation and Amortization	0	0	638,256	180,654	
57 - Other Costs	321,374	316,221	88,223	118,451	470,
58 - Debt Service	0		649,474	7,588	
61 - Other Financing Uses			57,787,079	26,938,872	31,516,
70 - Retirement Services	1,619,739	1,871,521	1,937,017	1,734,745	1,884,
71 - Payroll Liabilities	90,820,866	85,980,366	98,587,384	131,550,562	122,828,
Grand Total	**329,511,933**	**339,423,267**	**436,074,379**	**453,083,962**	**457,653,**
Ending Fund Balance	**82,621,328**	**102,929,736**	**52,154,293**	**61,916,027**	**475,389,**
Gain/(use) of Fund Balance	37,716,199	20,308,408	(50,775,443)	9,761,734	1,576,
Adopted Budget					**703,428,**

Revenues - Internal Service Funds

Fiscal Year 2025 Annual Budget

This group of funds account for services provided in designated departments to other county departments and various insurance services. Internal Service Funds primarily generate revenue by charging other county departments for the services they receive. The revenue collected remains within the fund and is used to support its related expenditures. This section outlines the primary revenue sources in each category that support expenditures in the Internal Service Funds.

Revenue projections for FY25 in the Internal Service Funds are based on historical trends, with adjustments made for known factors—such as anticipated changes in insurance premiums for Risk Management and Workers' Compensation, and the projected market value of requested vehicle replacements or new vehicle purchases.

Internal Services Funds Revenue

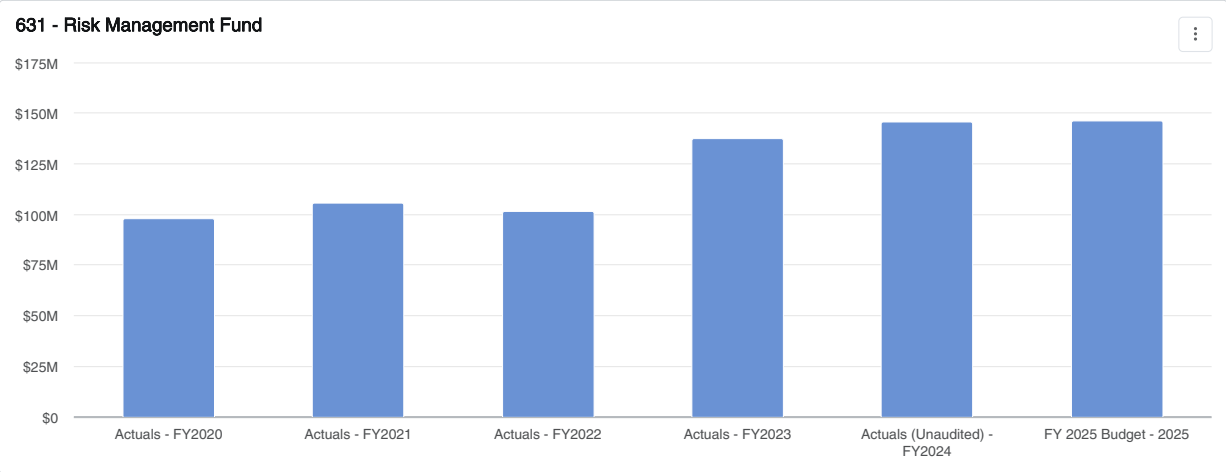
	ACTUALS		ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
INTERNAL SERVICE FUNDS				
33 - INTERGOVERNMENTAL REVENUES	$206,352	$392,959	$100,142	$200,000
34 - CHARGES FOR SERVICES	$90,928,789	$98,317,722	$101,373,293	$105,116,653
38 - MISCELLANEOUS REVENUE	-$24,002,122	$1,260,845	$1,452,001	$470,122
39 - OTHER FINANCING SOURCES	$904,084	$727,916	$1,099,395	$1,000,000
40 - PAYROLL DEDUCTIONS AND MATCHES	$111,828,734	$123,078,048	$127,118,546	$122,828,000
INTERNAL SERVICE FUNDS TOTAL	**$179,865,838**	**$223,777,491**	**$231,143,376**	**$229,614,775**
REVENUE CLASS TOTAL	**$179,865,838**	**$223,777,491**	**$231,143,376**	**$229,614,775**

Risk Management Fund (631)

This fund pays for the various private insurance and self-insurance claims, premiums, and reserves of the county. These monies are used to abate the risk inherent in the operation of the county. Revenues are generated by interfund charges to various departmental budgets. All operations of the Finance Department's Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, paragraph (f) – Risk Management.

Beginning in 2021, the following categories account for 100 percent of the fund's revenue which is made up of both the county contributions and the employee contributions as well as charges for liability services to tax funds and enterprise funds. These categories contain the payments for each of the insurance products that the county offers to employees and retirees as well as self-insurance for property and casualty coverage. Eighty-four percent of this funds revenues is in the form of payroll deductions and matches for benefits such as health insurance, life insurance, etc. for active and retired employees. Payroll and matches shows an increase of 6.05 percent over the FY24 adopted budget. This will fluctuate each year based on the cost of the benefits as well as the number of employees and families that are covered.

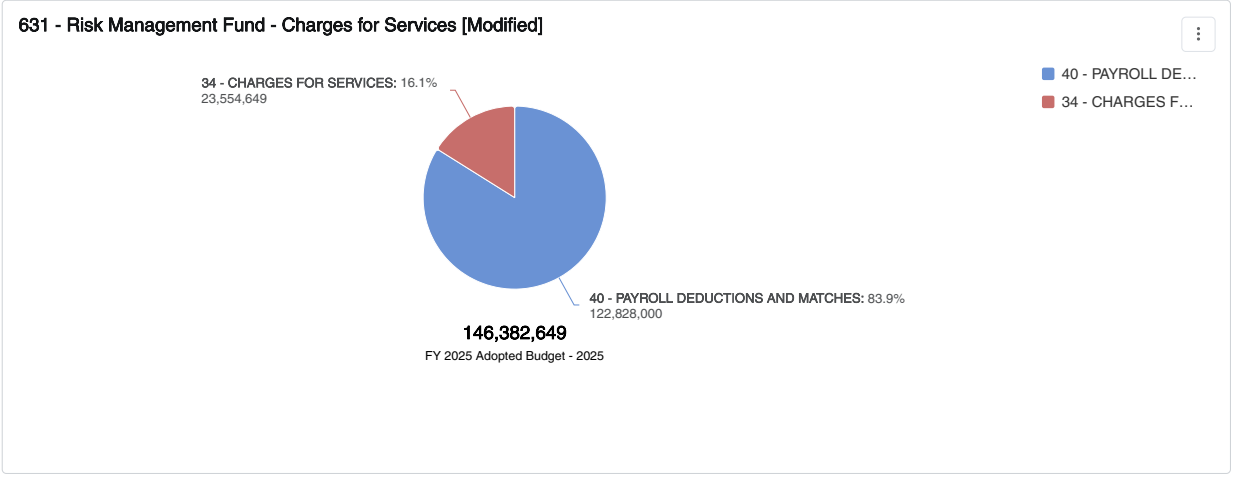
Charges for services for FY25 is budgeted with a 28.46 percent increase over FY24 mainly due to increased insurance costs especially with significant increases to vehicle insurance. Vehicle insurance increased from $5.3 million in FY21 to $9.7 million in FY24 unaudited actuals and is budgeted at $12 million in FY25 or 41.36 percent over FY24.



Data Updated: Jul 18, 2025, 6:49 AM

631 - Risk Management Fund - Charges for Services

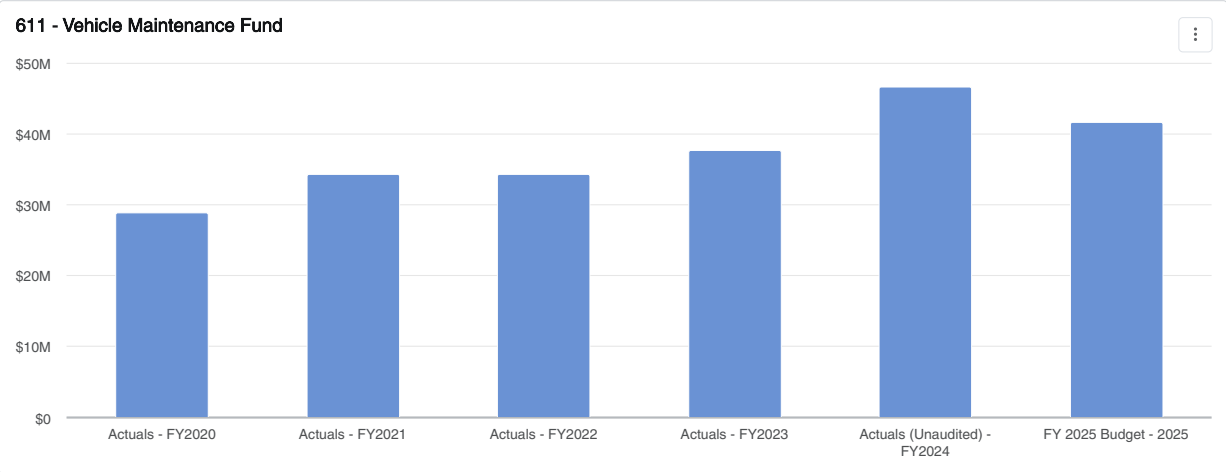
	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	**FY2023**	**FY2024**	**FY2025**
Revenue Class				
INTERNAL SERVICE FUNDS				
631 - RISK MANAGEMENT FUND				
34 - CHARGES FOR SERVICES				
RISK MANAGEMENT ADMIN CHARGE	$3,199,992	$3,199,992	$3,578,650	$4,357,149
BUILDINGS & CONTENTS INSURANCE CHARGES	$1,005,012	$1,005,012	$1,650,020	$2,580,000
NON-IMMUNITY CHARGES	$4,000,020	$3,973,289	$4,015,007	$4,000,000
AIRPORT LIABILITY INSURANCE CHARGES	$53,004	$53,004	$45,000	$48,000
POLICE HELICOPTERS INSURANCE CHARGES	$159,996	$159,996	$90,397	$100,000
MONIES & SECURITIES INSURANCE CHARGES	$18,012	$18,012	$18,507	$19,500
VEHICLE INSURANCE CHARGES	$5,337,819	$5,337,826	$8,488,926	$12,000,000
LOSS CONTROL CHARGES	$199,992	$199,992	$49,991	$50,000
UNEMPLOYMENT COMPENSATION INSURANCE CHARGES	$400,008	$400,008	$400,007	$400,000
34 - CHARGES FOR SERVICES TOTAL	**$14,373,855**	**$14,347,131**	**$18,336,505**	**$23,554,649**
38 - MISCELLANEOUS REVENUE	-$24,520,147	–	–	–
40 - PAYROLL DEDUCTIONS AND MATCHES	$111,828,734	$123,078,048	$127,118,546	$122,828,000
631 - RISK MANAGEMENT FUND TOTAL	**$101,682,442**	**$137,425,179**	**$145,455,051**	**$146,382,649**
INTERNAL SERVICE FUNDS TOTAL	**$101,682,442**	**$137,425,179**	**$145,455,051**	**$146,382,649**
REVENUE CLASS TOTAL	**$101,682,442**	**$137,425,179**	**$145,455,051**	**$146,382,649**



Data is not available at this time...

Vehicle Maintenance Fund (611)

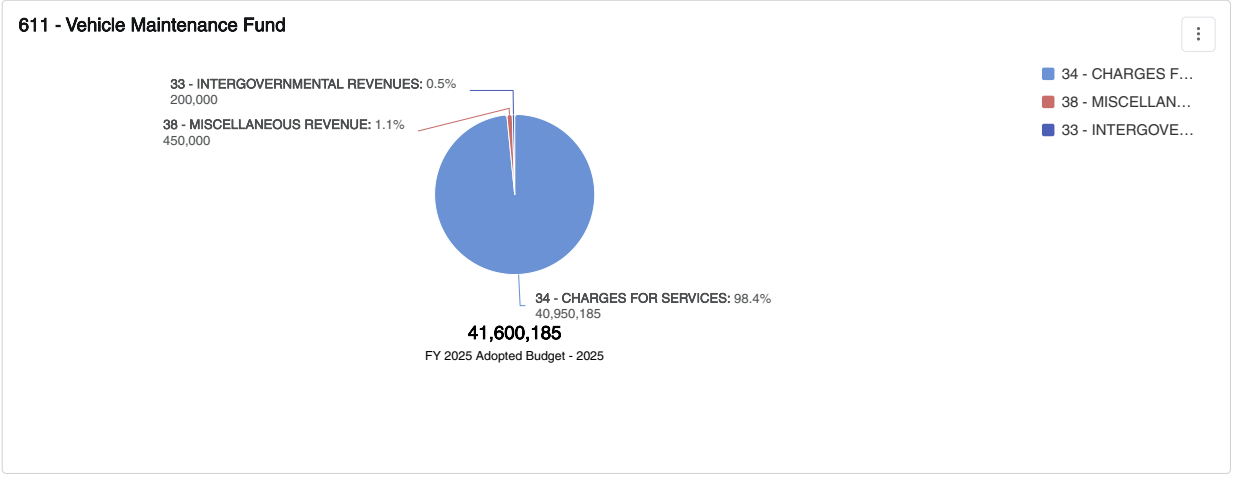
This fund covers the cost of maintaining county vehicles by the Fleet Maintenance Division of the Public Works Department according to the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 11 – Public Works, paragraph (f) – Fleet maintenance. When service is performed on a vehicle, the owning department is charged for these services. Also, each department with vehicles is charged via an annual interfund transfer. These account for 98.4 percent of the total revenues for this fund. Other revenues include a local operating grant budgeted at $200k for FY25, and reimbursements for damages that fluctuates according to the number and severity of the incidents.



Data Updated: Jul 18, 2025, 6:49 AM

611 - Vehicle Maintenance Fund

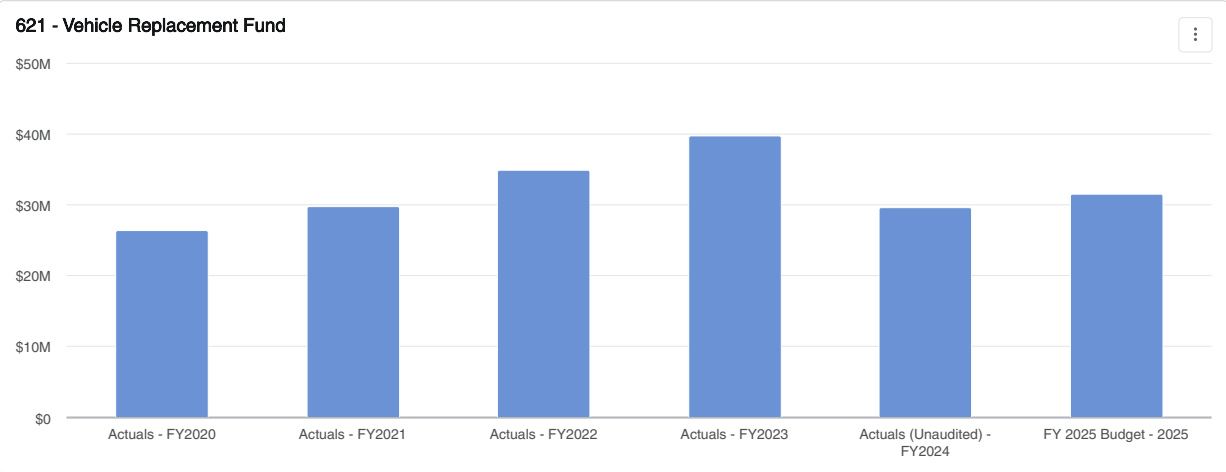
	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	**FY2023**	**FY2024**	**FY2025**
Revenue Class				
INTERNAL SERVICE FUNDS				
611 - VEHICLE MAINTENANCE FUND				
33 - INTERGOVERNMENTAL REVENUES				
LOCAL OPERATING GRANTS	$206,352	$392,959	$100,142	$200,000
33 - INTERGOVERNMENTAL REVENUES TOTAL	**$206,352**	**$392,959**	**$100,142**	**$200,000**
34 - CHARGES FOR SERVICES				
VEHICLE MAINTENANCE CHARGES	$33,620,957	$36,000,519	$45,023,686	$40,950,185
34 - CHARGES FOR SERVICES TOTAL	**$33,620,957**	**$36,000,519**	**$45,023,686**	**$40,950,185**
38 - MISCELLANEOUS REVENUE				
REIMBURSEMENT FOR DAMAGES	$430,546	$1,206,251	$1,403,952	$450,000
OTHER MISCELLANEOUS REVENUE	$63,567	$41,688	$24,500	–
38 - MISCELLANEOUS REVENUE TOTAL	**$494,114**	**$1,247,939**	**$1,428,452**	**$450,000**
611 - VEHICLE MAINTENANCE FUND TOTAL	**$34,321,423**	**$37,641,417**	**$46,552,280**	**$41,600,185**
INTERNAL SERVICE FUNDS TOTAL	**$34,321,423**	**$37,641,417**	**$46,552,280**	**$41,600,185**
REVENUE CLASS TOTAL	**$34,321,423**	**$37,641,417**	**$46,552,280**	**$41,600,185**



Data is not available at this time...

Vehicle Replacement Fund (621)

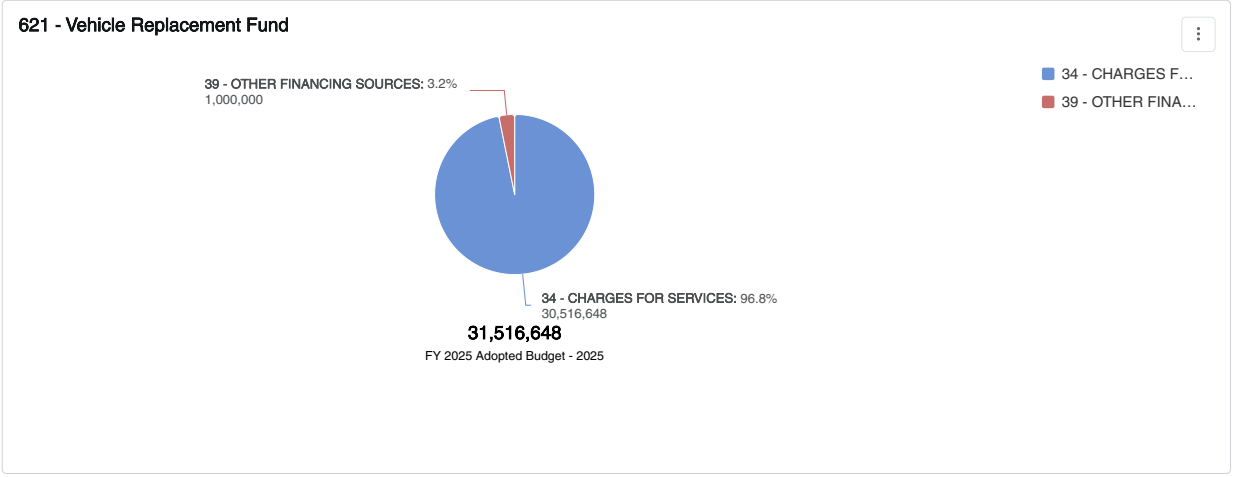
This fund ensures that adequate monies are maintained for the purchase of replacement vehicles at the end of their useful life that were originally purchased by the fund according to the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 11 – Public Works, paragraph (f) – Fleet Maintenance. Almost 97 percent of the revenues for this fund are charges for services which is budgeted at $30.5 million for FY25. As replacement vehicles are purchased, the old vehicles are sold as surplus property which is budgeted at $1M for FY25. The budget is determined by the amount and type of vehicles on the schedule for replacement each year.



Data Updated: Jul 18, 2025, 6:49 AM

621 - Vehicle Replacement Fund

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
INTERNAL SERVICE FUNDS				
621 - VEHICLE REPLACEMENT FUND				
34 - CHARGES FOR SERVICES				
VEHICLE REPLACEMENT CHARGES	$29,813,285	$29,838,959	$20,260,164	$30,516,648
VEHICLE ADDITION CHARGES	$4,106,829	$9,117,249	$8,261,807	–
34 - CHARGES FOR SERVICES TOTAL	**$33,920,114**	**$38,956,208**	**$28,521,971**	**$30,516,648**
39 - OTHER FINANCING SOURCES				
SALE OF SURPLUS PERSONAL PROPERTY	–	$15,000	$0	$1,000,000
SALE OF SURPLUS REAL PROPERTY	$904,084	$712,916	$1,099,395	–
39 - OTHER FINANCING SOURCES TOTAL	**$904,084**	**$727,916**	**$1,099,395**	**$1,000,000**
621 - VEHICLE REPLACEMENT FUND TOTAL	**$34,824,198**	**$39,684,124**	**$29,621,366**	**$31,516,648**
INTERNAL SERVICE FUNDS TOTAL	**$34,824,198**	**$39,684,124**	**$29,621,366**	**$31,516,648**
REVENUE CLASS TOTAL	**$34,824,198**	**$39,684,124**	**$29,621,366**	**$31,516,648**

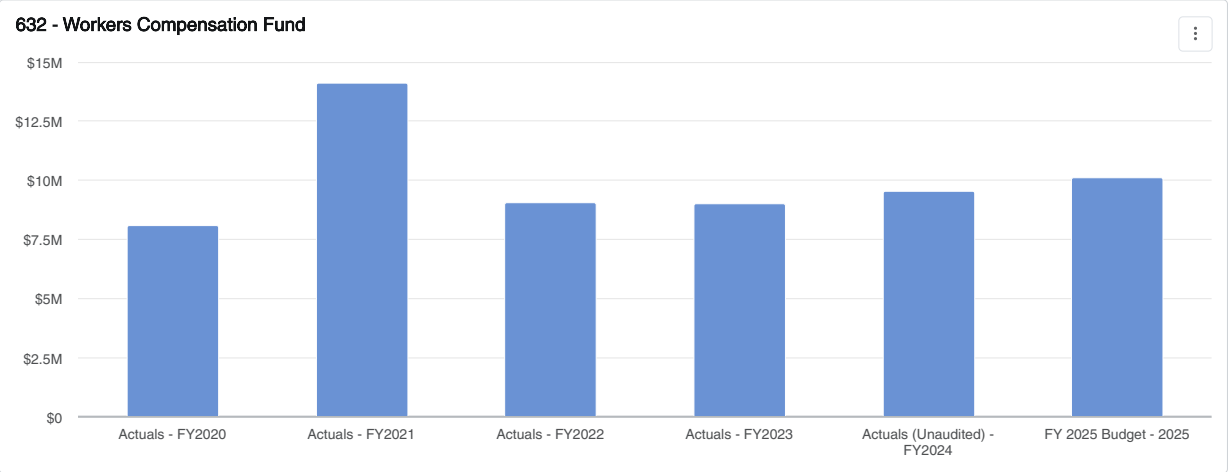


Data is not available at this time...

Workers' Compensation Fund (632)

This fund accounts for all transactions related to the county's Workers' Compensation Fund. Prior to 2004, this fund was reported as part of the Risk Management Fund. All workers compensation operations of Finance's Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, paragraph (f) – Risk Management. The following line items account for 100 percent of the fund's revenue. Worker's compensation is budgeted according to the number of employees budgeted each year and the anticipated cost.

The main revenue in this fund is charges for services to the departments allocating to each department with employees. For FY25 there is no significant change with budget at $10.1 million or 6.31 percent above the FY24 unaudited actuals.



Data Updated: Jul 18, 2025, 6:49 AM

632 - Workers Compensation Fund

	ACTUALS	FY 2023	ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2022	FY2023	FY2024	FY2025
Revenue Class				
INTERNAL SERVICE FUNDS				
632 - WORKERS COMPENSATION FUND				
34 - CHARGES FOR SERVICES				
WORKMANS COMPENSATION INSURANCE CHARGES	$9,013,863	$9,013,864	$9,491,131	$10,095,171
34 - CHARGES FOR SERVICES TOTAL	**$9,013,863**	**$9,013,864**	**$9,491,131**	**$10,095,171**
38 - MISCELLANEOUS REVENUE				
WORKER'S COMP. - RECOVERY	$23,912	$12,906	$23,549	$20,122
38 - MISCELLANEOUS REVENUE TOTAL	**$23,912**	**$12,906**	**$23,549**	**$20,122**
632 - WORKERS COMPENSATION FUND TOTAL	**$9,037,775**	**$9,026,770**	**$9,514,680**	**$10,115,293**
INTERNAL SERVICE FUNDS TOTAL	**$9,037,775**	**$9,026,770**	**$9,514,680**	**$10,115,293**
REVENUE CLASS TOTAL	**$9,037,775**	**$9,026,770**	**$9,514,680**	**$10,115,293**

DeKalb County
GEORGIA

611 - Vehicle Maintenance Fund

Fiscal Year 2025 Annual Budget

Description

The Vehicle Maintenance Fund is the funding entity for the Fleet Management Department's preventive maintenance and repair services of county vehicles, and fuel administration to maintain a highly functional, efficient, and economical fleet operation to support vehicle-using departments. The Fleet Management Department is responsible for continuous evaluation of county vehicles to improve efficiency and cost-effectiveness. Additional activities include the ordering and issuing of parts and maintaining inventory.

Financials

611 - Vehicle Maintenance Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	-$6,507,835	$0	$6,507,835	-100.0%
Revenues				
611 - VEHICLE MAINTENANCE FUND	$46,864,564	$41,600,185	-$5,264,379	-11.2%
REVENUES TOTAL	**$46,864,564**	**$41,600,185**	**-$5,264,379**	**-11.2%**
Expenses				
611 - VEHICLE MAINTENANCE FUND	$40,356,729	$39,945,017	-$411,712	-1.0%
EXPENSES TOTAL	**$40,356,729**	**$39,945,017**	**-$411,712**	**-1.0%**
Reserves	$0	$1,655,168	$1,655,168	–

DeKalb County
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621 - Vehicle Replacement Fund

Fiscal Year 2025 Annual Budget

Description

The Vehicle Replacement Fund, managed by the Fleet Management Department, was established to provide a funding mechanism for the centralized, orderly, safe, and efficient replacement of end-of-life vehicles. This fund purchases new units as needed for the county. Replacement charges are based upon the cost and useful life of each unit in the county's fleet. Charges are assessed each year and are held in a reserve that is managed contemporaneously with each year's replacement needs. The use of fund balance may be overstated in the Vehicle Replacement Fund due to lags between the purchase and the receipt of new vehicles.

Financials

621 - Vehicle Replacement Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$38,895,998	$0	-$38,895,998	-100.0%
Revenues				
621 - VEHICLE REPLACEMENT FUND	$39,150,447	$31,516,648	-$7,633,799	-19.5%
REVENUES TOTAL	**$39,150,447**	**$31,516,648**	**-$7,633,799**	**-19.5%**
Expenses				
621 - VEHICLE REPLACEMENT FUND	$78,046,445	$31,516,648	-$46,529,797	-59.6%
EXPENSES TOTAL	**$78,046,445**	**$31,516,648**	**-$46,529,797**	**-59.6%**

631- Risk Management Fund

Fiscal Year 2025 Annual Budget

Description

This fund pays for the various private insurance and self-insurance claims, premiums, and reserves of the county. These monies are used to abate the risk inherent in the operation of the county. Revenues are generated by interfund charges to various departmental budgets. All operations of the Finance Department's Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, paragraph (f) – Risk Management. Beginning in 2021, the following categories account for 100 percent of the fund's revenue which is made up of both the county contributions and the employee contributions as well as charges for liability services to tax funds and enterprise funds. These categories contain the payments for each of the insurance products that the county offers to employees and retirees as well as self-insurance for property and casualty coverage.

Financials

631 - Risk Management Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$11,255,150	$5,361,339	-$5,893,811	-52.4%
Revenues				
631 - RISK MANAGEMENT FUND				
34 - CHARGES FOR SERVICES	$20,098,774	$23,554,649	$3,455,875	17.2%
40 - PAYROLL DEDUCTIONS AND MATCHES	$115,819,000	$122,828,000	$7,009,000	6.1%
631 - RISK MANAGEMENT FUND TOTAL	**$135,917,774**	**$146,382,649**	**$10,464,875**	**7.7%**
REVENUES TOTAL	**$135,917,774**	**$146,382,649**	**$10,464,875**	**7.7%**
Expenses				
631 - RISK MANAGEMENT FUND				
01000 - RISK MANAGEMENT	$139,166,076	$146,477,730	$7,311,654	5.3%
631 - RISK MANAGEMENT FUND TOTAL	**$139,166,076**	**$146,477,730**	**$7,311,654**	**5.3%**
EXPENSES TOTAL	**$139,166,076**	**$146,477,730**	**$7,311,654**	**5.3%**
Reserves	$8,006,848	$5,266,258	-$2,740,590	-34.2%

632 - Worker's Compensation Fund

Fiscal Year 2025 Annual Budget

Description

This fund accounts for all transactions related to the county's Workers' Compensation Fund. Prior to 2004, this fund was reported as part of the Risk Management Fund. All workers compensation operations of Finance's Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, Management (f) – Risk Management. The Workers Compensation Fund provides coverage for employees injured on the job by providing wages and medical benefits. The fund monitors the administration of workers' compensation functions to include medical, indemnity, state, legal, and state assessments.

Financials

632 - Workers Compensation Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
Starting Fund Balance	$8,316,448	$12,375,128	$4,058,680	48.8%
Revenues				
632 - WORKERS COMPENSATION FUND	$9,854,864	$10,115,293	$260,429	2.6%
REVENUES TOTAL	**$9,854,864**	**$10,115,293**	**$260,429**	**2.6%**
Expenses				
632 - WORKERS COMPENSATION FUND	$9,874,377	$10,099,092	$224,715	2.3%
EXPENSES TOTAL	**$9,874,377**	**$10,099,092**	**$224,715**	**2.3%**
Reserves	$8,296,935	$12,391,329	$4,094,394	49.4%

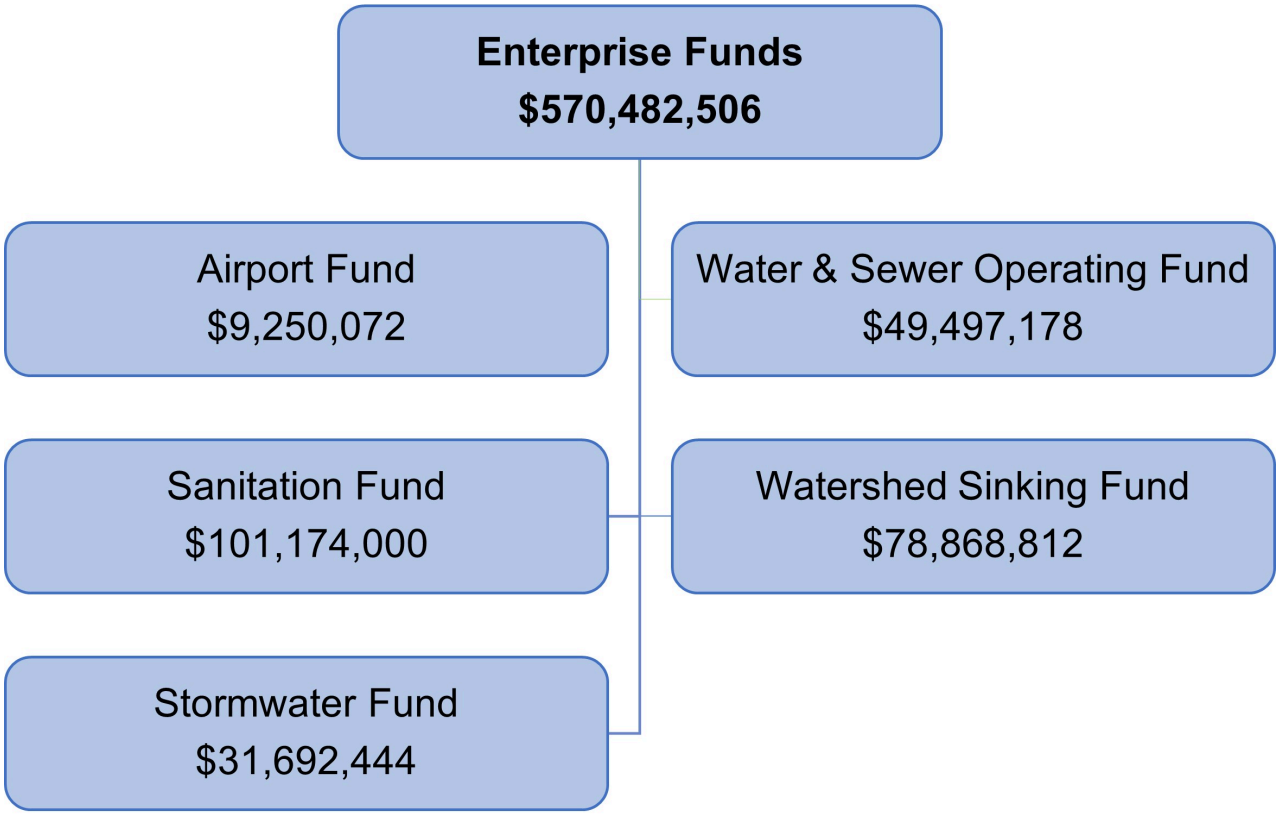
DeKalb County
GEORGIA

Enterprise Funds

Fiscal Year 2025 Annual Budget

Description

Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs. These following funds account for the operating and capital improvement budgets for Water and Sewer Funds, Sanitation Fund, the Airport Fund, and the Stormwater Utility Fund.



Revenues/Expenditures	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals (Unaudited)	FY25 Budget
Beginning Fund Balance	**44,905,129**	**82,621,328**	**102,929,736**	**52,154,293**	**17,736,**
Rev	**183,614,066**	**179,865,838**	**192,649,468**	**231,422,848**	**229,614,**
33 - Intergovernmental	155,547	206,352	518,090	100,142	200,
34 - Charges for Services	92,637,054	90,928,789	85,231,962	101,297,164	105,116,
38 - Miscellaneous	(17,491,631)	(24,002,122)	(17,598,847)	997,794	470,
39 - Other Financing Sources	1,753,423	904,084	418,411	1,099,395	1,000,
40 - Payroll Deductions and Matches	106,559,673	111,828,734	124,079,852	127,928,354	122,828,
Exp	**145,897,867**	**159,557,429**	**243,424,911**	**221,661,114**	**228,038,**
51 - Personal Services and Employee Benefits	11,803,469	11,032,574	12,241,779	13,386,097	13,630,
52 - Purchased / Contracted Services	13,826,046	14,147,040	19,708,667	21,554,194	25,643,
53 - Supplies	13,154,013	16,940,036	17,060,624	13,525,931	15,772,
54 - Capital Outlays	2,960	20,557,046	24,466,292	(974,225)	10,
55 - Interfund / Interdepartmental Charges	14,349,400	8,712,625	10,260,118	13,638,244	16,281,
56 - Depreciation and Amortization	0	0	638,256	180,654	
57 - Other Costs	321,374	316,221	88,223	118,451	470,
58 - Debt Service	0		649,474	7,588	
61 - Other Financing Uses			57,787,079	26,938,872	31,516,
70 - Retirement Services	1,619,739	1,871,521	1,937,017	1,734,745	1,884,
71 - Payroll Liabilities	90,820,866	85,980,366	98,587,384	131,550,562	122,828,
Grand Total	**329,511,933**	**339,423,267**	**436,074,379**	**453,083,962**	**457,653,**
Ending Fund Balance	**82,621,328**	**102,929,736**	**52,154,293**	**61,916,027**	**475,389,**
Gain/(use) of Fund Balance	37,716,199	20,308,408	(50,775,443)	9,761,734	1,576,
Adopted Budget					**703,428,**

Revenues - Enterprise Funds

Fiscal Year 2025 Annual Budget

These funds operate as business-type entities. Users are charged for goods or services in a similar manner as if they were buying from a stand-alone business. Revenue received within the fund is an anticipation to the expenditures of the fund. Monies collected remain in the fund. This section lists the major revenue line items within each category underlying expenditures in each Enterprise Fund.

Enterprise funds use trending for FY24 revenue projections. While most categories of revenues are trending upwards, miscellaneous revenues fluctuate due to various one-time receipts or revenues that are identified as on-going so are recorded in a different object code.

Enterprise Funds Revenue

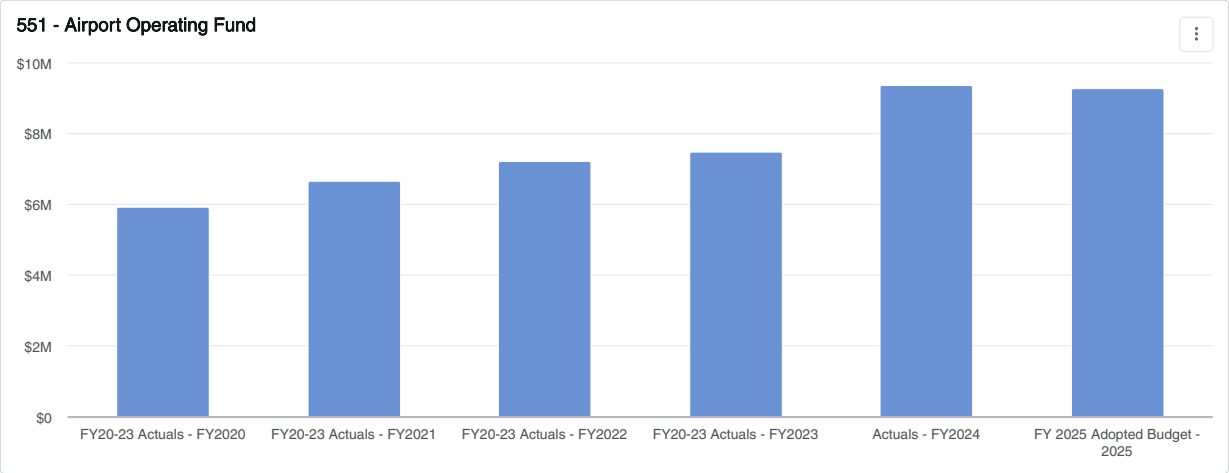
	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
ENTERPRISE FUNDS						
31 - TAXES	$82,183	$0	–	–	–	–
32 - LICENSES AND PERMITS	–	–	$540	-$539	–	–
34 - CHARGES FOR SERVICES	$352,568,212	$376,002,736	$386,374,409	$421,365,670	$444,202,906	$479,610,365
36 - INVESTMENT INCOME	$516,454	$22,728	$656,936	$3,448,865	$4,767,529	$2,383,257
38 - MISCELLANEOUS REVENUE	$6,231,145	$7,301,008	$7,518,204	$7,668,747	$9,441,455	$9,270,072
39 - OTHER FINANCING SOURCES	$66,188,613	$66,132,617	$66,869,570	$91,847,505	$86,174,678	$79,218,812
ENTERPRISE FUNDS TOTAL	**$425,586,606**	**$449,459,089**	**$461,419,658**	**$524,330,248**	**$544,586,568**	**$570,482,506**
REVENUE CLASS TOTAL	**$425,586,606**	**$449,459,089**	**$461,419,658**	**$524,330,248**	**$544,586,568**	**$570,482,506**

Airport Fund (551)

This fund accounts for all revenue generated at DeKalb-Peachtree (PDK) airport. Revenue typically comes from the lease of hangars, tie-downs sites, shop space and fixed-base operators as well as commissions on fuel, rental cars, and restaurants. Airport revenue is collected as authorized in Chapter 6 – Aviation, Article III – DeKalb Peachtree Airport. It is used to continue the operations of PDK.

At a total $6.7 million budgeted in FY25 for ground leases, these make up most of the airport revenues (72.98 percent) with air ground lease (fixed base) at just over $3.8 million or 41.6 percent, air ground lease corporate hangars at just over $1.3 million or 14.6 percent for FY25 and land ground leases at $1.5 million or 16.78 percent. Fuel at 16.63 percent is another large contributor.

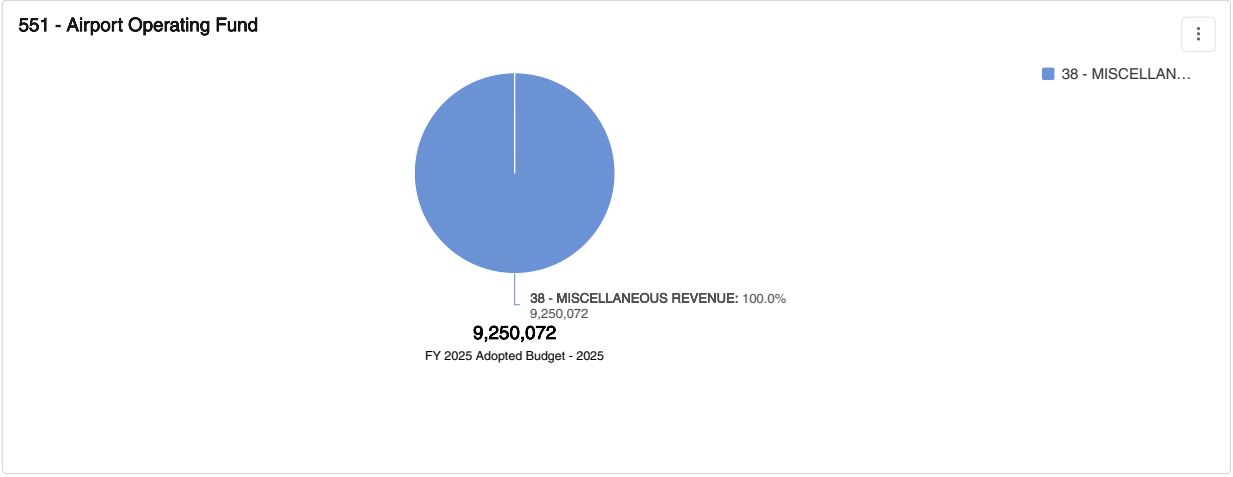
Revenue assumptions for the airport fund utilize a combination of trending and known factors such as lease schedules and payments.



Data Updated: Jul 14, 2025, 6:50 AM

551 - Airport Operating Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	**FY2021**	**FY2022**	**FY2023**	**FY2024**	**FY2025**
Revenue Class						
ENTERPRISE FUNDS						
551 - AIRPORT OPERATING FUND						
34 - CHARGES FOR SERVICES						
WATER - COMMODITY USAGE	$2,903	–	–	–	–	–
RETURNED CHECK FEES	–	–	–	–	$3,064	–
LATE FEES	–	–	–	–	$4	–
34 - CHARGES FOR SERVICES TOTAL	**$2,903**	**–**	**–**	**–**	**$3,068**	**–**
36 - INVESTMENT INCOME						
INTEREST ON LEASE RECEIVABLE INCOME	–	–	$33,278	–	–	–
36 - INVESTMENT INCOME TOTAL	**–**	**–**	**$33,278**	**–**	**–**	**–**
38 - MISCELLANEOUS REVENUE						
AIR GROUND LEASE FIXED BASE	$1,232,219	$2,053,878	$1,944,618	$2,041,602	$4,227,583	$3,852,472
AIR GROUND LEASE CORPORATE HANGAR	$479,671	$1,152,770	$1,289,855	$1,332,544	$89,029	$1,346,041
AIR GROUND TIEDOWN	$58,514	$69,852	$70,358	$71,956	$115,415	$73,415
AIR GROUND T-HANGAR	$590,928	$626,704	$228,064	$697,849	$799,937	$695,055
AIR GROUND - SHOP SPACE	$28,646	$29,829	$33,116	$34,326	$34,259	$34,892
AIR-COM FUEL FIXED BASE	$837,668	$1,301,020	$1,708,503	$1,346,861	$1,447,353	$1,365,194
AIR-COM FUEL CORP HANGAR	$134,497	$140,907	$162,241	$168,125	$47,395	$172,959
LAND - GROUND LEASES	$2,491,387	$1,179,528	$1,119,493	$1,604,225	$589,951	$1,551,735
LAND - COMMISSIONS - RESTAURANT	$8,930	$17,493	$36,125	$34,033	$0	$34,410
LAND - COMMISSIONS - RENTAL CAR	$65,462	$70,576	$103,776	$108,118	$7,708	$106,030
LEASE PRINCIPAL REVENUE	–	–	$422,231	–	–	–
BC/BS RETIREE-REBATE	-$327	–	-$418	-$17,806	-$77,892	-$19,425
OTHER MISCELLANEOUS REVENUE	$65	$185	$51,903	$34,187	$2,060,552	$37,294
38 - MISCELLANEOUS REVENUE TOTAL	**$5,927,661**	**$6,642,741**	**$7,169,865**	**$7,456,020**	**$9,341,289**	**$9,250,072**
551 - AIRPORT OPERATING FUND TOTAL	**$5,930,564**	**$6,642,741**	**$7,203,144**	**$7,456,020**	**$9,344,357**	**$9,250,072**
ENTERPRISE FUNDS TOTAL	**$5,930,564**	**$6,642,741**	**$7,203,144**	**$7,456,020**	**$9,344,357**	**$9,250,072**
REVENUE CLASS TOTAL	**$5,930,564**	**$6,642,741**	**$7,203,144**	**$7,456,020**	**$9,344,357**	**$9,250,072**



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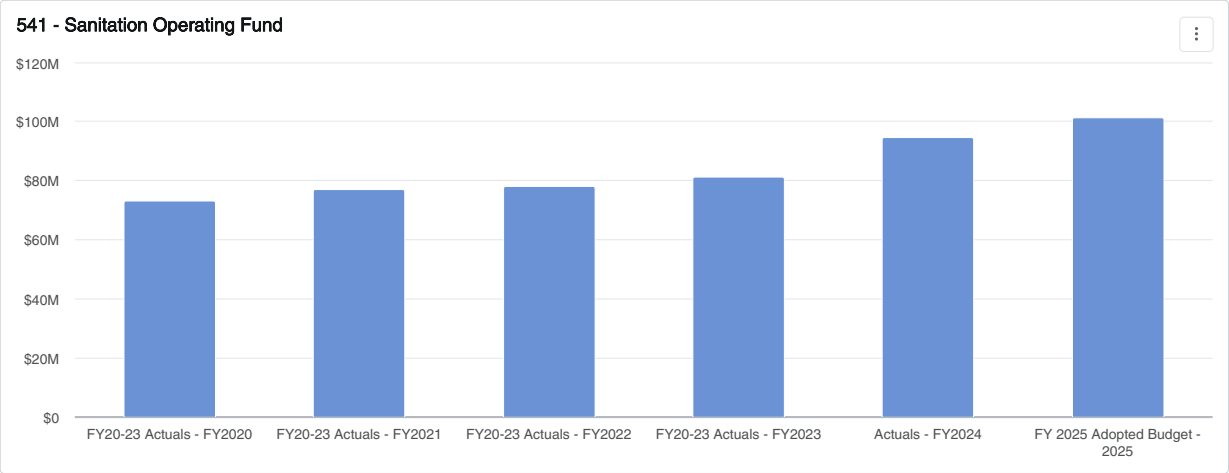
Sanitation Fund (541)

This fund accounts for monies received by the operation of the county's sanitation facilities. Revenues are collected under the authority of Chapter 22 – Solid Waste of the County's Code of Ordinances. These revenues are generated by the collection of solid waste fees from both residents and commercial businesses. In addition, the county maintains a landfill where disposal tipping charges are collected. The Sanitation Department also receives monies funds from recycling. The department sells natural gas and electricity which is generated from the landfill.

Generally, the two major contributors to Sanitation's revenue are residential assessments (59.3 percent), commercial fees (26.7 percent) with landfill usage fees (5.5 percent) and tipping fees (2.2 percent) following. After almost a decade of no fee increase, the Board of Commissioners approved a residential fee increase effective last year. The new fee schedule is available on the county's website. Trash service includes trash collection, yard trimming collection, and recycling collection. The Tax Commissioner's Office is responsible for the billing and collection of the residential assessments. The residential assessments are part of the residents' tax bill which is mailed during August of each year. Property tax payments are due in two installments - September 30 and November 15. Most of Sanitation's revenue is collected near these dates.

The commercial fees are collected monthly from industrial businesses, multifamily residential complexes, universities, and medical centers. For the first time in more than 15 years, the Sanitation Division increased the commercial operations, transfer stations, and Seminole Road landfill fees, effective June 1, 2023. The increases help fund the division's capital improvement projects, employee retention programs, and the purchase and maintenance of trucks. The FY24 budget reflected a full year at the new rates. Fees are based on container sizes and can be found on the county's website. Landfill usage fees are the third major source of revenue at Seminole Road Landfill with disposal tipping as the fourth. Revenue is generated from licensed businesses, residents, and other sources.

The revenue assumptions are built on the new fees, historical trends, new service opportunities (known/unknown), residential growth, and economic conditions. Additionally, evaluating each revenue source for potential growth helps with building strong assumptions. These assumptions play a pivotal role in guiding project decisions.

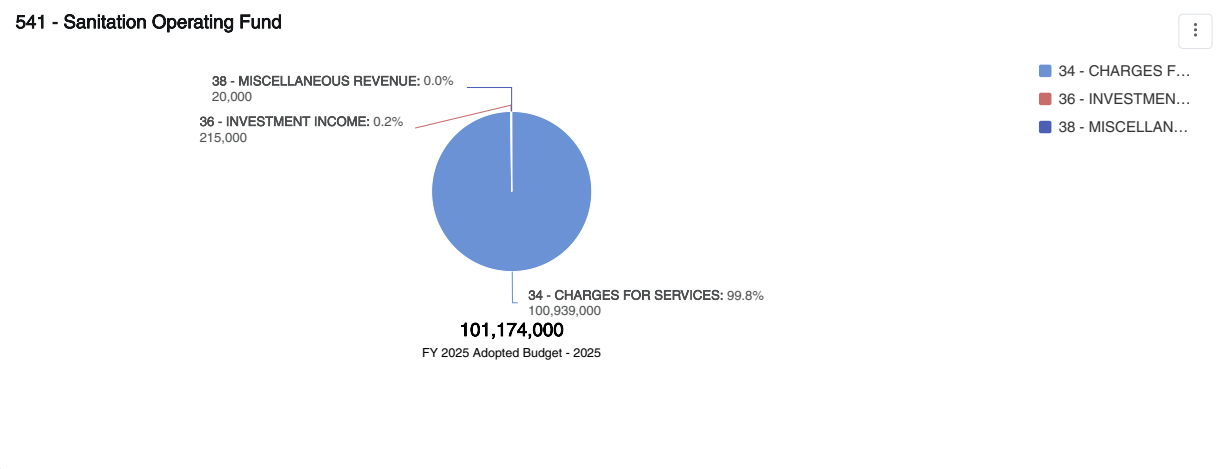


Data Updated: Jul 14, 2025, 6:50 AM

541 - Sanitation Operating Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	**FY2021**	**FY2022**	**FY2023**	**FY2024**	**FY2025**
Revenue Class						
ENTERPRISE FUNDS						
541 - SANITATION OPERATING FUND						
32 - LICENSES AND PERMITS						
CERTIFICATES OF OCCUPANCY PERMITS	–	–	$540	-$539	–	–
32 - LICENSES AND PERMITS TOTAL	**–**	**–**	**$540**	**-$539**	**–**	**–**
34 - CHARGES FOR SERVICES						
SANITATION - RESIDENTIAL ASSESSMENT FEES	$44,488,384	$45,553,222	$45,743,788	$46,174,931	$53,924,858	$60,000,000
SANITATION - COMMERCIAL FEES	$16,064,496	$17,424,475	$18,764,732	$21,363,740	$25,148,696	$27,000,000
SANITATION - BOARD OF EDUCATION FEES	$1,132,187	$1,032,485	$650,483	$349,026	$1,690,678	$1,500,000
SANITATION - ANIMAL COLLECTION FEES	$96,437	$68,004	$58,901	$24,679	$5,532	$5,000
SANITATION - ROLL-OFF FEES	$411,881	$568,668	$657,808	$881,894	$905,502	$880,000
SANITATION - SEMINOLE LANDFILL COMMERCIAL ACCOUNTS	$1,091,136	$1,146,787	$891,262	$1,125,201	$1,238,321	$1,300,000
SANITATION - W&S LANDFILL USEAGE FEES	$3,165,434	$2,987,468	$2,815,741	$5,309,860	$6,891,320	$5,500,000
SANITATION - 7% LIEN INTEREST	–	–	–	–	$20,072	–
SANITATION - LIEN ASSESSMENT	–	–	–	–	$12,729	–
SANITATION - LIVE OAK ROYALTIES	$124,689	$114,122	$145,975	$104,324	$102,840	$90,000
SANITATION - PRE SALE COLLECTIONS	$40,346	$60,908	$46,046	$18,134	$43,018	$60,000
SANITATION - DISPOSAL TIPPING FEES	$4,296,502	$6,336,935	$7,327,526	$3,818,883	$2,122,190	$2,200,000
SANITATION - SPECIAL COLLECTIONS	$455,680	$337,446	$289,464	$428,085	$302,533	$789,500
SANITATION - ROLL CARTS SCRAP METAL COMPOST	$260,144	$241,153	$213,991	$220,076	$201,357	$215,000
SANITATION - SALE OF RECYCLING GLASS MATERIALS	$50,671	$91,898	$79,159	$66,152	$232,102	$240,000
SANITATION - RECYCLING BINS TO SANITATION-RECYCLING SUBSCRIPTION FEES	$15	$375	$0	$0	$0	$0
SANITATION - SALE OF ELECTRICITY	$159,564	$136,468	$13,271	$28,643	$127,343	$94,500

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
SANITATION - SALE OF NATURAL GAS	$1,162,608	$744,882	$182,386	$772,030	$1,107,519	$1,065,000
WATER - COMMODITY USAGE	–	–	–	$37,088	–	–
RETURNED CHECK FEES	–	–	–	–	$6,777	–
LATE FEES	–	–	–	–	$5,791	–
34 - CHARGES FOR SERVICES TOTAL	**$73,000,175**	**$76,845,294**	**$77,880,533**	**$80,722,746**	**$94,089,176**	**$100,939,000**
36 - INVESTMENT INCOME						
INTEREST ON INVESTMENTS	$17,174	$2,129	$150,064	$357,950	$321,828	$215,000
36 - INVESTMENT INCOME TOTAL	**$17,174**	**$2,129**	**$150,064**	**$357,950**	**$321,828**	**$215,000**
38 - MISCELLANEOUS REVENUE						
EMPLOYEE TRANSPORTATION FEES	$2,720	$2,352	$1,840	$2,032	$1,664	$2,000
NUISANCE ABATEMENT	–	$10,186	$28,268	$3,940	$6,410	$3,700
OTHER MISCELLANEOUS REVENUE	$6,942	$7,488	$47,171	$14,159	$21,089	$14,300
38 - MISCELLANEOUS REVENUE TOTAL	**$9,662**	**$20,026**	**$77,279**	**$20,131**	**$29,163**	**$20,000**
541 - SANITATION OPERATING FUND TOTAL	**$73,027,010**	**$76,867,449**	**$78,108,415**	**$81,100,287**	**$94,440,167**	**$101,174,000**
ENTERPRISE FUNDS TOTAL	**$73,027,010**	**$76,867,449**	**$78,108,415**	**$81,100,287**	**$94,440,167**	**$101,174,000**
REVENUE CLASS TOTAL	**$73,027,010**	**$76,867,449**	**$78,108,415**	**$81,100,287**	**$94,440,167**	**$101,174,000**



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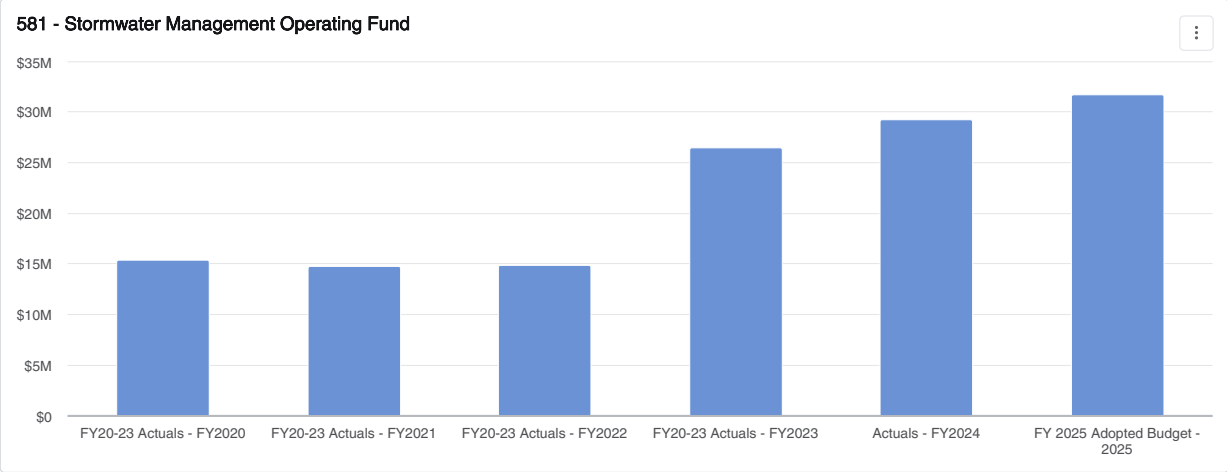
Stormwater Fund (581)

This fund accounts for monies collected for stormwater services and facilities via a charge per equivalent residential unit (ERU) for the impervious surfaces on that property. All single detached dwelling lots are charged at the rate of one ERU. All other properties are charged for the multiple values of ERUs. These fees are imposed in accordance with DeKalb County Ordinance Section 25-365 and the creation of this utility is authorized by DeKalb County Ordinance Section 25-362. In 2023, the following line items accounted for 100 percent of the fund's revenue.

Each homeowner will be assessed $120 for stormwater maintenance in FY25, up from $108 in FY24, $96 in 2023 and $48 in all prior years. The assessment had not increased since it was established in January 2004 until the Board of Commissioners adopted a phased increase for the Stormwater utility rate which will increase the monthly rate from $8 to $9 in 2024 up to $10 for 2025 per equivalent residential unit. This is to remain in effect for future years but is subject to adjustment through official action of the DeKalb County Governing Authority. The Tax Commissioner's Office is responsible for the billing and collection of residential assessments. The residential assessments are part of the residents' tax bill which is mailed during August of

each year. Property tax payments are due in two installments - September 30 and November 15. Most of Stormwater's revenue is collected near these dates.

The revenue assumptions are built on historical trends, new service opportunities (known/ unknown), residential growth, and economic conditions. FY25 revenue reflects the new stormwater fees as discussed above.



Data Updated: Jul 18, 2025, 6:49 AM

581 - Stormwater Management Operating Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
ENTERPRISE FUNDS						
581 - STORMWATER MANAGEMENT OPERATING FUND	$15,322,245	$14,715,806	$14,866,118	$26,462,808	$29,274,747	$31,692,444
ENTERPRISE FUNDS TOTAL	**$15,322,245**	**$14,715,806**	**$14,866,118**	**$26,462,808**	**$29,274,747**	**$31,692,444**
REVENUE CLASS TOTAL	**$15,322,245**	**$14,715,806**	**$14,866,118**	**$26,462,808**	**$29,274,747**	**$31,692,444**

Water & Sewer Fund (511)

The Water & Sewer Fund provides for the operation of the county's clean water plant (Scott Candler Filter plant), two wastewater treatment plants (Pole Bridge and Snapfinger), the DeKalb County Raw Water Pumping Station, and more than 5,600 miles of pipe in the distribution and collection system and 66 lift stations.

The county's water and sewer system was established by Chapter 25 – Water, Sewers and Sewage Disposal of the DeKalb County, Georgia Code of Ordinances. Water charges are specified in Article II. – County Water System, Division 4. – Rates and Charges while sewer charges are authorized in Article IV. – Sewers and Sewage Disposal, Division 6. – Rates and Charges.

Water and Sewer usage and connectivity are the main contributors for Watershed revenue. Countywide, there were 205,412 water meters in FY24 which is an increase of 2,652 from FY22 and 177,277 sewer meters in FY24 which is an increase of 2,352 from FY22. During this period, the average daily consumption was between 66 reducing to 54 million gallons in FY24 and there were 33 million gallons of wastewater treated per day in in FY22 and FY23 going increasing to 35 million in FY24 and expected to increase by another one million in FY25. The county issued a water disconnection moratorium in 2016 to address metering and billing issues. Chief Executive Officer Michael Thurmond launched the New Day Project in January 2017 to address systemic deficits in leadership, management, and oversight. Key accomplishments include:

- Monthly disputes have been reduced from over 4,000 to less than 76 (<0.1 percent).
- Over 149,000 meters have been replaced, including 100 percent of the pre-2014 iPerl meters.

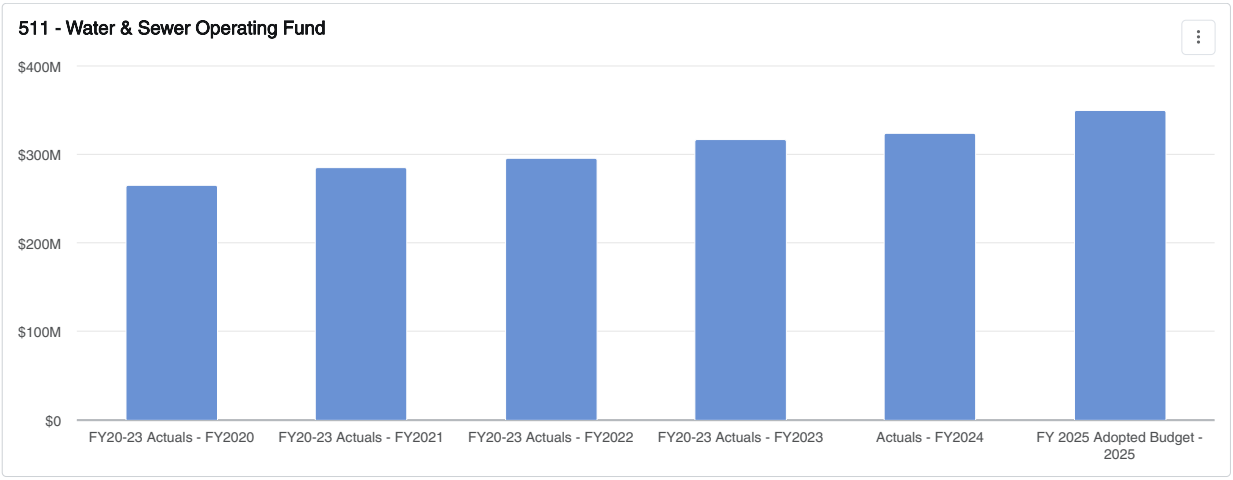
- Over 186,900 meters, or over 91 percent of all customers, now have transmitters for electronic usage reporting, including hourly consumption.
- Over 50 positions were hired, and customized training programs were implemented throughout customer service and field services.

The moratorium was lifted as of September 1, 2021. Residential water service customers were able to avoid service disconnection in several ways:

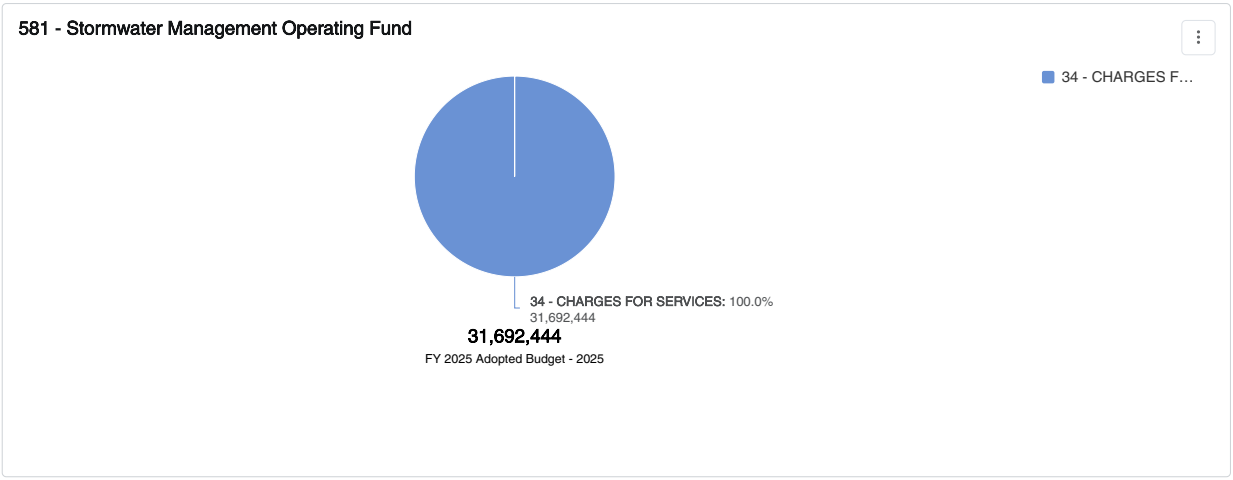
- Paying the past due balance in full by August 31, 2021. Customers who opted to pay the past due balance in full could request a credit of up to one year of late fees. Stormwater revenues.
- Requesting an Installment Payment Agreement. Installment plan agreements were available with a maximum term of 84 months and minimum payments of $25 per month plus current charges.
- Requesting a COVID-19 Hardship Installment Plan if they are unable to pay their balance in full because of a financial hardship related to COVID-19.
- Disputing their bill. DeKalb County encouraged all residents with unresolved water billing concerns to file a dispute which were addressed in the order they are received.

The revenue assumptions are built on historical trends, new service opportunities (known/ unknown), residential and commercial growth such as completion of multi-unit housing units, and economic conditions. During FY21, there were one-time revenues as the moratorium on disconnections was lifted, new meters were in place and registering usage more accurately, and the collections increased with the assistance of a consultant hired to help recoup water and sewer revenue.

FY25 revenue anticipates 1,326 additional water connections which is nearly 3,980 more than in FY22. At the same time, sewer connections are anticipated to increase by 1,176 which is nearly 3,530 over FY22.



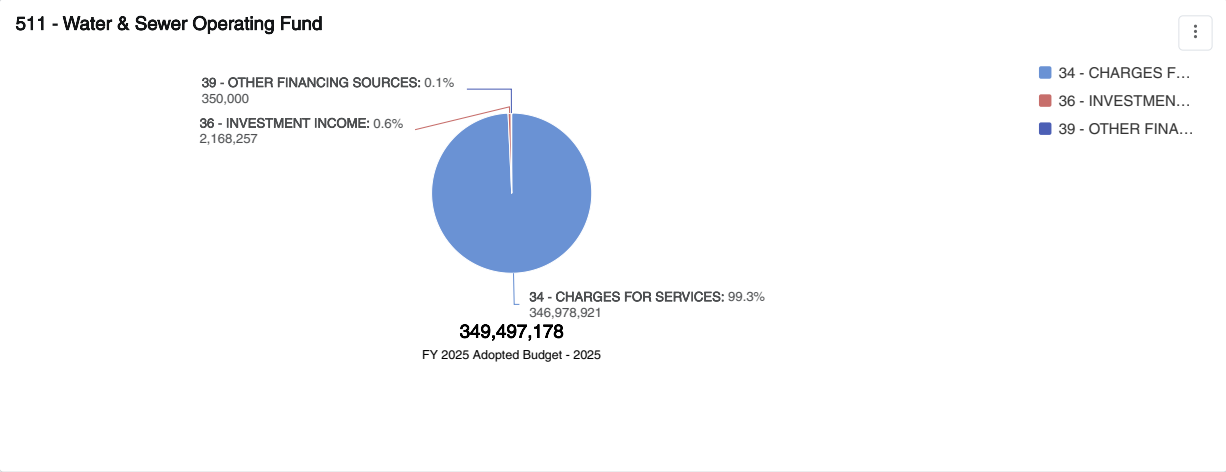
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511 - Water & Sewer Operating Fund

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	**FY2021**	**FY2022**	**FY2023**	**FY2024**	**FY2025**
Revenue Class						
ENTERPRISE FUNDS						
511 - WATER AND SEWER FUND						
34 - CHARGES FOR SERVICES						
SALE OF PRINTED MATERIALS	$1,085	$658	$390	$310	$520	$426
DEVELOPER ASSESSMENTS	$725	$1,750	$1,375	–	$0	$1,286
SANITATION - COMMERCIAL FEES	–	–	$0	-$5,526	$0	$5,526
WATER - COMMODITY USAGE	$88,959,092	$72,897,337	$82,103,390	$83,014,150	$87,192,486	$91,649,297
WATER - APPLICATION FEES	$232,441	$210,858	$219,475	$200,287	$413,182	$243,372
WATER - JUMPER FEES	$2,337	$2,462	$1,542	$3,904	$79	$2,107
WATER - SERVICE CHARGE CUT ON/CUT OFF	$59,142	$85,778	$52,227	$73,181	$67,198	$58,440
WATER - FIRELINE CHARGES	$744,765	$855,315	$835,201	$1,012,948	$1,091,790	$1,072,188
WATER - READINESS TO SERVE CHARGE	$5,951,646	$7,311,703	$7,105,662	$7,965,141	$719,825	$8,006,868
WATER - TAPPING ACCESS/FEES	$5,474,845	$6,480,113	$3,759,375	$3,409,177	$2,631,001	$3,933,987
WATER - METER FEES	$47,450	–	–	–	$25,895	–
WATER- DISPUTE ADJUSTMENT	–	–	–	–	-$2,693,258	–
SEWER - COMMODITY USAGE	$139,057,436	$170,699,658	$170,305,840	$192,652,463	$199,355,616	$211,741,335
SEWER - READINESS TO SERVE CHARGE	$12,354,923	$15,104,296	$14,718,239	$16,503,162	$18,655,826	$18,036,552
SEWER - TAPPING/ACCESS FEES	$8,150,384	$7,102,819	$10,807,810	$6,003,907	$3,678,394	$8,412,461
SEWER - ASSESSMENTS	–	$30	$0	$825	-$1,506	–
SEWER - OTHER LOCAL GOVERNMENT OPERATING REIMBURSEMENT	$2,365,367	$2,388,942	$2,855,491	$2,157,136	$2,806,705	$2,471,164
SEWER - F.O.G. EVALUATION FEES	$30,530	$39,021	$41,682	$58,920	$47,878	$47,301
SEWER - F.O.G. PERMIT FEES INDOOR INTERCEPTOR	$277,314	$246,636	$268,500	$285,245	$349,613	$321,916
SEWER - F.O.G. PERMIT FEES OUTSIDE INTERCEPTOR	$336,530	$641,058	$410,816	$448,393	$518,041	$461,583
SEWER - INDUSTRIAL SEWER SURCHARGE	$175,048	$148,920	$67,326	$150,761	$1,563	$86,203
SEWER - LIEN ASSESSMENT	–	–	–	–	$1,150	–
SEWER- DISPUTE ADJUSTMENT	–	–	–	–	-$13,583	–
TBD	–	–	–	–	-$607	–
SEWER - PERMIT VIOLATION	$94,949	$206,982	$111,698	$357,009	$373,805	$389,394
RETURNED CHECK FEES	$16,202	$18,184	$24,097	$37,515	$117,320	$37,515
LATE FEES	–	–	–	–	$5,630,756	–
34 - CHARGES FOR SERVICES TOTAL	**$264,332,211**	**$284,442,521**	**$293,690,135**	**$314,328,905**	**$320,969,689**	**$346,978,921**
36 - INVESTMENT INCOME						
INTEREST ON INVESTMENTS	$422,148	$17,140	$164,810	$1,606,818	$2,294,542	$2,168,257

	FY20-23 ACTUALS				ACTUALS	FY 2025 ADOPTED BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
INTEREST ON SEWER ASSESSMENTS	$60	–	$0	$0	–	–
36 - INVESTMENT INCOME TOTAL	**$422,208**	**$17,140**	**$164,810**	**$1,606,818**	**$2,294,542**	**$2,168,257**
38 - MISCELLANEOUS REVENUE						
LEGAL SETTLEMENTS	$37,060	–	–	–	–	–
OTHER MISCELLANEOUS REVENUE	$40,750	$454,193	$169,257	$192,596	-$190,821	$0
38 - MISCELLANEOUS REVENUE TOTAL	**$77,810**	**$454,193**	**$169,257**	**$192,596**	**-$190,821**	**$0**
39 - OTHER FINANCING SOURCES						
SALE OF SURPLUS REAL PROPERTY	$345,562	$346,855	$1,138,510	$302,747	$0	$350,000
39 - OTHER FINANCING SOURCES TOTAL	**$345,562**	**$346,855**	**$1,138,510**	**$302,747**	**$0**	**$350,000**
511 - WATER AND SEWER FUND TOTAL	**$265,177,790**	**$285,260,708**	**$295,162,712**	**$316,431,067**	**$323,073,410**	**$349,497,178**
ENTERPRISE FUNDS TOTAL	**$265,177,790**	**$285,260,708**	**$295,162,712**	**$316,431,067**	**$323,073,410**	**$349,497,178**
REVENUE CLASS TOTAL	**$265,177,790**	**$285,260,708**	**$295,162,712**	**$316,431,067**	**$323,073,410**	**$349,497,178**



Data is not available at this time...

DeKalb County
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511 - Water & Sewer Operating Fund

Fiscal Year 2025 Annual Budget

Description

The DeKalb County water and sewer system is comprised of the following funds: Water and Sewerage Operating Fund; Water and Sewer Construction Fund; Water and Sewer Renewal and Extension Fund; and the Water and Sewer Sinking Fund.

The Water and Sewer Operating Fund reflects the daily operations of the county's water and sewer system. It includes those expenses and charges, which are made for the purpose of operating, maintaining, and repairing the system. The Department of Watershed Management is the organizational entity charged with the responsibility of operating and maintaining the system, and its financial requirements are reflected in this fund. The fund also includes the costs of the Utility Customer Operations cost center, which is managed by the Finance Department and is responsible for billing and collection of water and sewer charges.

Financials

511 - Water & Sewer Operating Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
Starting Fund Balance	$53,991,223	$43,726,620	-$10,264,603	-19.0%
Revenues				
34 - CHARGES FOR SERVICES	$311,995,254	$346,978,921	$34,983,667	11.2%
36 - INVESTMENT INCOME	$561,439	$2,168,257	$1,606,818	286.2%
38 - MISCELLANEOUS REVENUE	$164,036	$0	-$164,036	-100.0%
39 - OTHER FINANCING SOURCES	$1,279,271	$350,000	-$929,271	-72.6%
511 - WATER AND SEWER FUND TOTAL	**$314,000,000**	**$349,497,178**	**$35,497,178**	**11.3%**
REVENUES TOTAL	**$314,000,000**	**$349,497,178**	**$35,497,178**	**11.3%**
Expenses				
02100 - FINANCE	$25,485,320	$35,680,716	$10,195,396	40.0%
08000 - DPT OF WATERSHED MANAGEMENT	$319,846,833	$295,004,788	-$24,842,045	-7.8%
511 - WATER AND SEWER FUND TOTAL	**$345,332,153**	**$330,685,504**	**-$14,646,649**	**-4.2%**
EXPENSES TOTAL	**$345,332,153**	**$330,685,504**	**-$14,646,649**	**-4.2%**
Reserves	$22,659,071	$62,538,294	$39,879,223	176.0%

514 - Watershed Sinking Fund

Fiscal Year 2025 Annual Budget

Description

The Water & Sewer Sinking Fund pays principal and interest payments on Revenue Bond issues. Revenue is derived from a transfer of funds from the Water and Sewer Fund and from earnings on Sinking Fund investments. The Water and Sewer System's financial condition is sound as demonstrated by the ratings of its bonds as of 2013 year-end.

Financials

514 - Watershed Sinking Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$98,835,306	$98,950,704	$115,398	0.1%
Revenues				
514 - WATERSHED SINKING FUND	$79,146,309	$78,868,812	-$277,497	-0.4%
REVENUES TOTAL	**$79,146,309**	**$78,868,812**	**-$277,497**	**-0.4%**
Expenses				
514 - WATERSHED SINKING FUND	$79,030,911	$78,868,812	-$162,099	-0.2%
EXPENSES TOTAL	**$79,030,911**	**$78,868,812**	**-$162,099**	**-0.2%**
Reserves	$98,950,704	$98,950,704	$0	0.0%

DeKalb County
GEORGIA

541 - Sanitation Fund

Fiscal Year 2025 Annual Budget

Description

The Sanitation Operating Fund is established to collect financial information related to the collection, compaction, and transfer of solid waste. Commercial collection service is provided by county crews and fees are based on the number of collections per week and the size of the dumpster. Garbage is transported to the county landfill where it is compacted and prepared for disposal. In addition, the county provides curbside recycling for corrugated cardboard, aluminum cans, newsprint, yard waste, and plastics. The Sanitation Fund also promotes a litter free environment with crews designated to cleanup activities throughout the county.

Financials

541 - Sanitation Operating Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$0	$5,947,370	$5,947,370	–
Revenues				
34 - CHARGES FOR SERVICES	$88,984,735	$100,939,000	$11,954,265	13.4%
36 - INVESTMENT INCOME	$350,000	$215,000	-$135,000	-38.6%
38 - MISCELLANEOUS REVENUE	$45,000	$20,000	-$25,000	-55.6%
541 - SANITATION OPERATING FUND TOTAL	**$89,379,735**	**$101,174,000**	**$11,794,265**	**13.2%**
REVENUES TOTAL	**$89,379,735**	**$101,174,000**	**$11,794,265**	**13.2%**
Expenses				
08100 - SANITATION	$89,379,735	$103,574,508	$14,194,773	15.9%
541 - SANITATION OPERATING FUND TOTAL	**$89,379,735**	**$103,574,508**	**$14,194,773**	**15.9%**
EXPENSES TOTAL	**$89,379,735**	**$103,574,508**	**$14,194,773**	**15.9%**
Reserves	$0	$3,546,862	$3,546,862	–

551 - DeKalb-Peachtree Airport Fund

Fiscal Year 2025 Annual Budget

Description

The DeKalb-Peachtree Airport Operating Fund is used to fiscally account for the day-to-day operation and maintenance of the 700+ acres of airport land. DeKalb Peachtree Airport is an attractive, safe, and alternative use of air travel to other metro Atlanta airports. The Airport is using fund balance for one-time capital maintenance.

Financials

551 - Airport Operating Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$15,426,723	$14,720,089	-$706,634	-4.6%
Revenues				
551 - AIRPORT OPERATING FUND	$7,450,072	$9,250,072	$1,800,000	24.2%
REVENUES TOTAL	**$7,450,072**	**$9,250,072**	**$1,800,000**	**24.2%**
Expenses				
551 - AIRPORT OPERATING FUND	$8,156,706	$8,419,832	$263,126	3.2%
EXPENSES TOTAL	**$8,156,706**	**$8,419,832**	**$263,126**	**3.2%**
Reserves	$14,720,089	$15,550,329	$830,240	5.6%

DeKalb County
GEORGIA

581 - Stormwater Management Operating Fund

FY 25 Operating Budget

Description

The Stormwater Utility Fund was established in the 2003 budget. The fund includes the county's appropriation for the annual fee charged to residents and commercial property owners as a stormwater utility fee. This fee is collected by the Tax Commissioner as part of the yearly property tax billing process. This fund is used to maintain the county's stormwater infrastructure and meet federal requirements in water initiatives, and address flood plain and green space issues.

Stormwater is using fund balance this year to address extreme backlog in retention pond cleaning, storm pipes, and road remediation of debris from county owned storm drains.

Financials

581 - Stormwater Management Operating Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$10,724,384	$10,012,610	-$711,774	-6.6%
Revenues				
581 - STORMWATER MANAGEMENT OPERATING FUND				
34 - CHARGES FOR SERVICES	$31,992,444	$31,692,444	-$300,000	-0.9%
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	**$31,992,444**	**$31,692,444**	**-$300,000**	**-0.9%**
REVENUES TOTAL	**$31,992,444**	**$31,692,444**	**-$300,000**	**-0.9%**
Expenses				
581 - STORMWATER MANAGEMENT OPERATING FUND				
05800 - BEAUTIFICATION	$1,883,048	$2,149,323	$266,275	14.1%
06700 - STORMWATER	$30,821,170	$36,160,416	$5,339,246	17.3%
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	**$32,704,218**	**$38,309,739**	**$5,605,521**	**17.1%**
EXPENSES TOTAL	**$32,704,218**	**$38,309,739**	**$5,605,521**	**17.1%**
Reserves	$10,012,610	$3,395,315	-$6,617,295	-66.1%

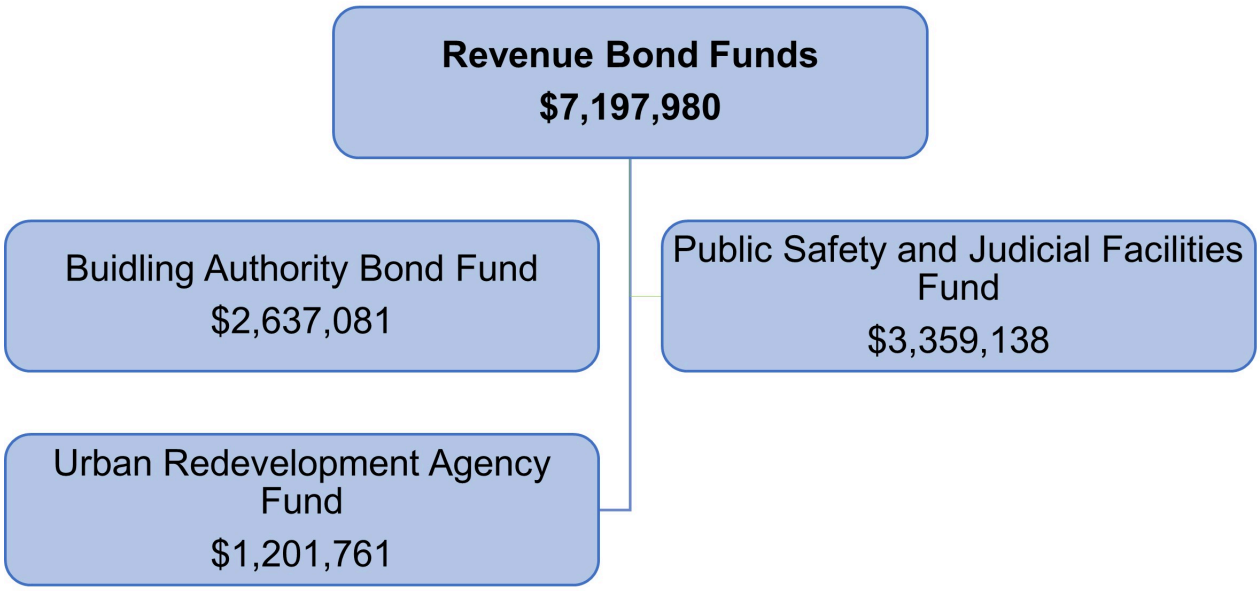
DeKalb County
GEORGIA

Revenue Bonds Lease Payment Funds

Fiscal Year 2025 Annual Budget

Description

The Revenue Bonds Funds group consist of bonds that the county sold to support the purchase or construction of a particular building(s). This debt is often constructed so that the county makes a transfer payment to the bond fund from the General Fund. The debt service on the bond is then paid from each bond fund. Each bond fund is distinct from the other bond funds.



Revenues/Expenditures	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals (Unaudited)	FY25 Budget
Beginning Fund Balance	**655,693**	**736,047**	**675,834**	**300,246**	**595,7**
Rev	**7,554,887**	**7,412,078**	**7,079,809**	**6,739,215**	**7,197,9**
38 - Miscellaneous	184,047	53,366	0	152,584	85,3
39 - Other Financing Sources	7,370,840	7,358,712	7,079,809	6,586,631	7,112,6
Exp	**7,474,533**	**7,472,291**	**7,455,397**	**6,363,579**	**6,361,8**
52 - Purchased / Contracted Services	400				

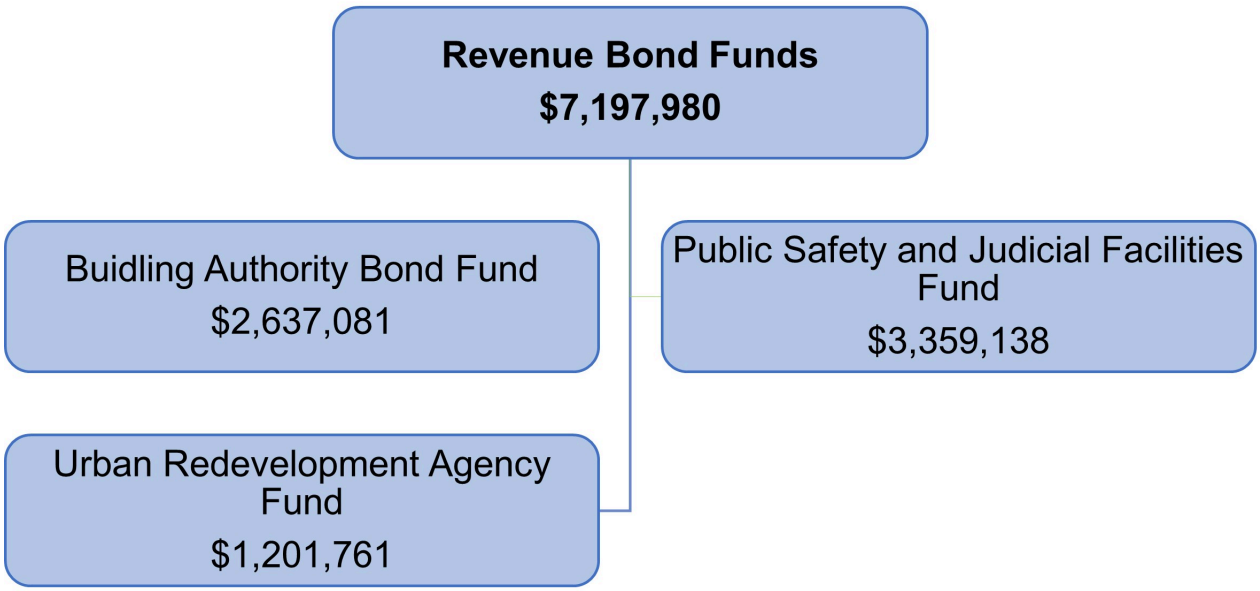
57 - Other Costs	0	0	0	0	
58 - Debt Service	7,474,133	7,472,291	7,455,397	6,363,579	6,361,8
Ending Fund Balance	**736,047**	**675,834**	**300,246**	**675,882**	**1,431,9**
Gain/(use) of Fund Balance	80,354	(60,213)	(375,588)	375,636	836,1
Adopted Budget					**7,793,7**

Revenues - Revenue Bonds Funds

Fiscal Year 2025 Annual Budget

This group of funds consists of bond payments for revenue bonds. These bonds were sold for the construction and equipping of various buildings around the county. Revenue is received in the form of a transfer from an originating fund(s) which in turn is then expended as debt service payments for principal and interest within the bond fund.

Revenue Bonds utilize planned expenses in the form of amortization schedules and other fees (as appropriate) for revenue assumptions.



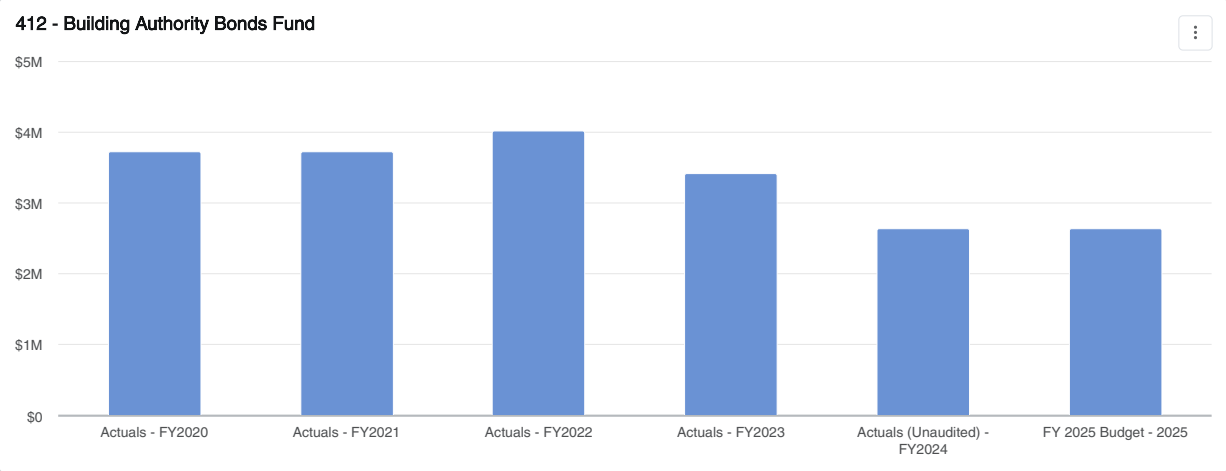
Revenue Bonds Funds

	ACTUALS				ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
REVENUE BONDS FUNDS						
38 - MISCELLANEOUS REVENUE	$127,173	$184,047	$53,366	–	$152,584	$85,309
39 - OTHER FINANCING SOURCES	$7,268,840	$7,370,840	$7,358,712	$6,723,087	$6,586,631	$7,112,671
REVENUE BONDS FUNDS TOTAL	**$7,396,013**	**$7,554,887**	**$7,412,078**	**$6,723,087**	**$6,739,215**	**$7,197,980**

	ACTUALS				ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
REVENUE CLASS TOTAL	$7,396,013	$7,554,887	$7,412,078	$6,723,087	$6,739,215	$7,197,980

Building Authority Bond Fund (412)

This fund is used to make principal and interest payments for DeKalb County's Juvenile Justice Center. The fund's revenue is received from the General Fund in the form of a transfer from the General Fund's Non-Departmental Debt Service cost center. In 2013, the 2003 Building Fund Revenue Bonds were refinanced in the form of a 2013 refunding bond series. In 2015, the 2005 Building Fund Revenue Bonds were refinanced as the 2015 refunding bond series. These funds are authorized in the 2013 and 2015 Bond Resolutions. In 2018, 100 percent of the funding was changed from a rental of real estate payment to a transfer from the General Fund. Beginning in 2020, 100 percent of the funding is in the form of a transfer from the General Fund.



Data Updated: Jul 18, 2025, 6:49 AM

412 - Building Authority Bonds Fund

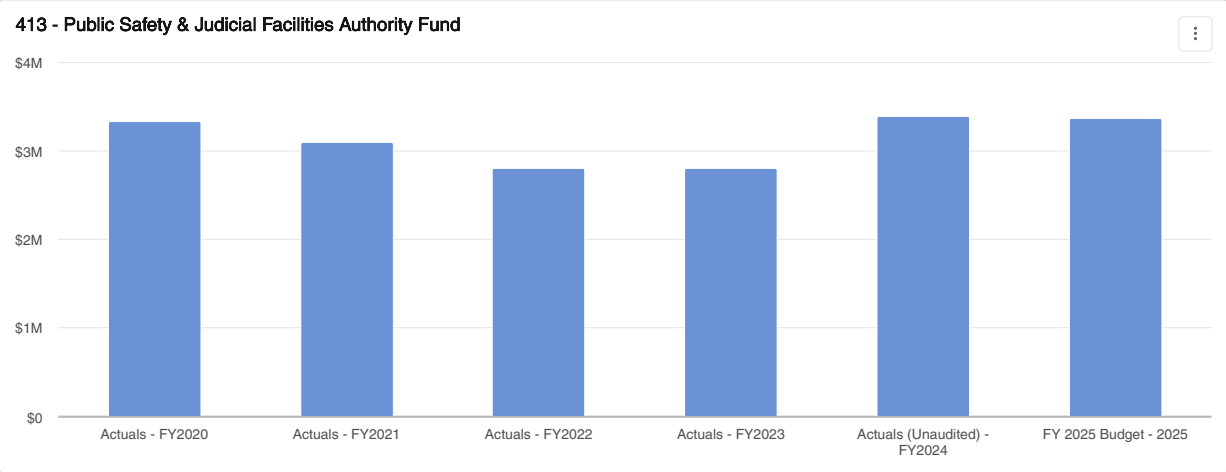
	ACTUALS				ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
REVENUE BONDS FUNDS						
412 - BUILDING AUTHORITY BONDS FUND						
39 - OTHER FINANCING SOURCES						
TRANSFER FROM GENERAL FUND	$3,715,225	$3,714,276	$4,017,576	$3,411,859	$2,634,229	$2,637,081
39 - OTHER FINANCING SOURCES TOTAL	**$3,715,225**	**$3,714,276**	**$4,017,576**	**$3,411,859**	**$2,634,229**	**$2,637,081**
412 - BUILDING AUTHORITY BONDS FUND TOTAL	**$3,715,225**	**$3,714,276**	**$4,017,576**	**$3,411,859**	**$2,634,229**	**$2,637,081**
REVENUE BONDS FUNDS TOTAL	**$3,715,225**	**$3,714,276**	**$4,017,576**	**$3,411,859**	**$2,634,229**	**$2,637,081**
REVENUE CLASS TOTAL	**$3,715,225**	**$3,714,276**	**$4,017,576**	**$3,411,859**	**$2,634,229**	**$2,637,081**

Public Safety & Judicial Authority Fund (413)

This fund is used to make principal and interest payments for DeKalb County's Public Safety and Judicial Authority buildings. The fund's revenue is received from the Fire Fund, Police Fund, Transportation and E-911 Fund based upon the square footage that each department occupies. Prior to 2018, the revenue was received in the form of rental of real estate payments. In 2019, 100 percent of the revenue was received as a transfer from the appropriate funds which are occupying the buildings.

In 2015, the 2004 Public Safety & Judicial Authority Revenue Bonds were refinanced. These funds are authorized in the 2015 bond resolution. In 2016, the departments did not receive an assessment due to the

structure of the 2015 refinancing and the existing fund balance. The fund balance was sufficient to pay the expenditures of the fund. Beginning in 2020, 100 percent of the funding is in the form of a transfer from the appropriate funds.



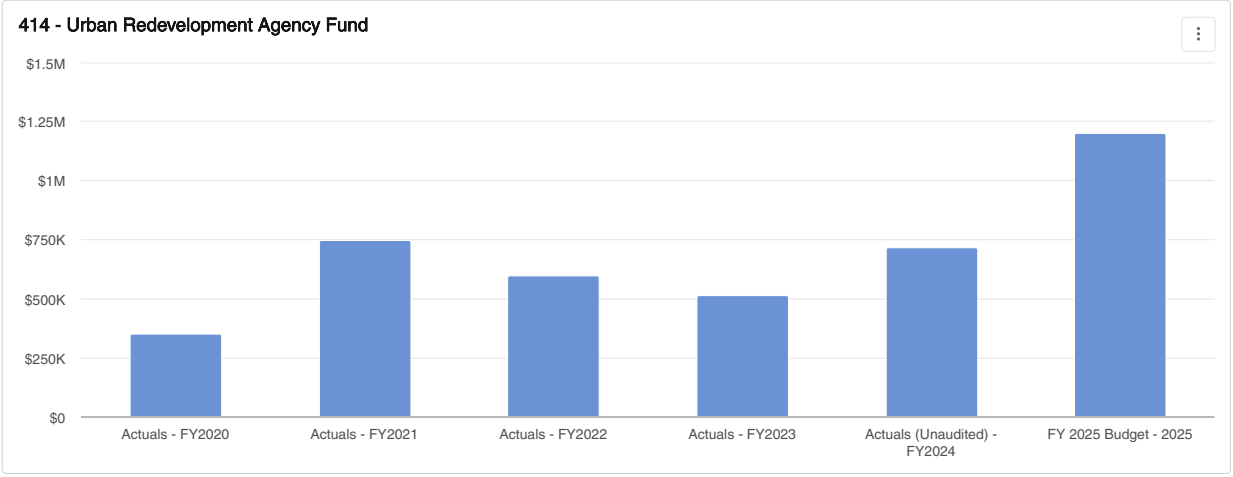
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413 - Public Safety & Judicial Facilities Authority Fund

	ACTUALS				ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue Class						
REVENUE BONDS FUNDS						
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND						
39 - OTHER FINANCING SOURCES						
TRANSFER FROM GENERAL FUND	$315,468	$295,544	–	–	$590,637	$557,726
TRANSFER FROM EMERGENCY TELEPHONE SYSTEM FUND	$388,571	$337,944	$337,944	$337,944	$337,776	$338,213
TRANSFER FROM FIRE FUND	$845,653	$792,240	$791,472	$792,241	$792,241	$792,882
TRANSFER FROM STD-DS FUND	$163,845	$153,492	$153,348	$153,493	$153,421	$153,621
TRANSFER FROM POLICE SERVICES FUND	$1,617,641	$1,515,468	$1,515,468	$1,515,468	$1,514,736	$1,516,696
39 - OTHER FINANCING SOURCES TOTAL	**$3,331,178**	**$3,094,688**	**$2,798,232**	**$2,799,146**	**$3,388,811**	**$3,359,138**
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND TOTAL	**$3,331,178**	**$3,094,688**	**$2,798,232**	**$2,799,146**	**$3,388,811**	**$3,359,138**
REVENUE BONDS FUNDS TOTAL	**$3,331,178**	**$3,094,688**	**$2,798,232**	**$2,799,146**	**$3,388,811**	**$3,359,138**
REVENUE CLASS TOTAL	**$3,331,178**	**$3,094,688**	**$2,798,232**	**$2,799,146**	**$3,388,811**	**$3,359,138**

Urban Redevelopment Agency Fund (414)

This fund is used to make principal and interest payments for the renovation of Recorders Court (now State Court –Division B) and Magistrate Court as well as a new police precinct and a neighborhood justice protection center. The fund's revenue is received from the General Fund in the form of transfer payments and from the Internal Revenue Service in the form of an interest payment rebate which is subject to federal sequestration actions. Beginning in 2020, 100 percent of the revenue is received in these two categories.



Data Updated: Jul 18, 2025, 6:49 AM

414 - Urban Redevelopment Agency Fund

	ACTUALS				ACTUALS (UNAUDITED)	FY 2025 BUDGET
	FY2020	**FY2021**	**FY2022**	**FY2023**	**FY2024**	**FY2025**
Revenue Class						
REVENUE BONDS FUNDS						
38 - MISCELLANEOUS REVENUE	$127,173	$184,047	$53,366	–	$152,584	$85,309
39 - OTHER FINANCING SOURCES	$222,437	$561,876	$542,904	$512,082	$563,591	$1,116,452
REVENUE BONDS FUNDS TOTAL	**$349,610**	**$745,923**	**$596,270**	**$512,082**	**$716,175**	**$1,201,761**
REVENUE CLASS TOTAL	**$349,610**	**$745,923**	**$596,270**	**$512,082**	**$716,175**	**$1,201,761**

412 - Building Authority Bonds Fund

Fiscal Year 2025 Annual Budget

Description

These bonds are dedicated for the construction and furnishing of the Juvenile Justice Center facility at the Camp Road government complex on Memorial Drive. The authority for the sale of these bonds is provided by the "County Building Authority Act for Certain Counties (550,000 or more)" approved on April 2, 1980. It was designated as House Bill No. 1552. The original Series 2003 bonds were refinanced in December 2013 as the Series 2013 bonds. An additional bond series was sold in 2005 which was refinanced in October 2015 as the Series 2015 bonds. Revenue for both the 2013 and 2015 bond series are in the form of a transfer from the General Fund, Non-departmental Debt Service Department, which is used to satisfy the current year's debt service requirements.

Financials

412 - Building Authority Bonds Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	FY2025	Variance $	Variance %
Starting Fund Balance	$397,922	$397,922	$0	0.0%
Revenues				
412 - BUILDING AUTHORITY BONDS FUND	$2,634,232	$2,637,081	$2,849	0.1%
REVENUES TOTAL	**$2,634,232**	**$2,637,081**	**$2,849**	**0.1%**
Expenses				
412 - BUILDING AUTHORITY BONDS FUND	$2,634,232	$2,637,081	$2,849	0.1%
EXPENSES TOTAL	**$2,634,232**	**$2,637,081**	**$2,849**	**0.1%**
Reserves	$397,922	$397,922	$0	0.0%

413 - Public Safety & Judicial Authority Fund Fund

Fiscal Year 2025 Annual Budget

Description

The Public Safety and Judicial Facilities Authority Revenue Bonds were sold on December 1, 2004. The purpose of this bond was to finance the acquisition, construction, development and equipping of public safety and judicial facilities. This bond was sold under the authority of the War on Terrorism Local Assistance Act (O.C.G.A. Section 36-75-1, the Revenue Bond Law (O.C.G.A. Section 36-82-60, and the Resource Recovery Development Authorities Law. These facilities consisted of a police headquarters building, a fire headquarters building, a public safety equipment maintenance facility, a centralized warehouse, and several fire stations and police precinct stations. Revenue in the form of a transfer is budgeted in the General Fund, Fire Fund, Unincorporated Fund, Police Fund, and E-911 funds based on the square footage of each operation.

Financials

413 - Public Safety & Judicial Facilities Authority Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	-$107,274	$188,268	$295,542	-275.5%
Revenues				
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND	$3,388,736	$3,359,138	-$29,598	-0.9%
REVENUES TOTAL	**$3,388,736**	**$3,359,138**	**-$29,598**	**-0.9%**
Expenses				
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND	$3,093,194	$3,097,194	$4,000	0.1%
EXPENSES TOTAL	**$3,093,194**	**$3,097,194**	**$4,000**	**0.1%**
Reserves	$188,268	$450,212	$261,944	139.1%

DeKalb County
GEORGIA

414 - Urban Redevelopment Agency Fund

Fiscal Year 2025 Annual Budget

Description

The Urban Redevelopment Agency of DeKalb County issued the Federally Taxable Recovery Zone Economic Development bond on December 8, 2010. As a Recovery Zone Economic Development Bond, the Internal Revenue Service remits 45 percent of each interest payment to DeKalb County although the payments have been less due to the federal sequestration effort. The purpose of these bonds is to renovate Recorders Court (now State Court – Division B) and Magistrate Court, construct a police precinct and construct a neighborhood justice protection center. Revenue to the fund is in the form of a transfer from the General Fund to underwrite the current year's debt service payment.

Financials

414 - Urban Redevelopment Agency Fund

	FY 2024 CURRENT BUDGET	FY 2025 ADOPTED BUDGET		
	FY2024	**FY2025**	**Variance $**	**Variance %**
Starting Fund Balance	$9,597	$9,597	$0	0.0%
Revenues				
414 - URBAN REDEVELOPMENT AGENCY FUND	$644,035	$1,201,761	$557,726	86.6%
REVENUES TOTAL	**$644,035**	**$1,201,761**	**$557,726**	**86.6%**
Expenses				
414 - URBAN REDEVELOPMENT AGENCY FUND	$644,035	$627,590	-$16,445	-2.6%
EXPENSES TOTAL	**$644,035**	**$627,590**	**-$16,445**	**-2.6%**
Reserves	$9,597	$583,768	$574,171	5,982.8%

DeKalb County
GEORGIA

Animal Services

Fiscal Year 2025 Annual Budget

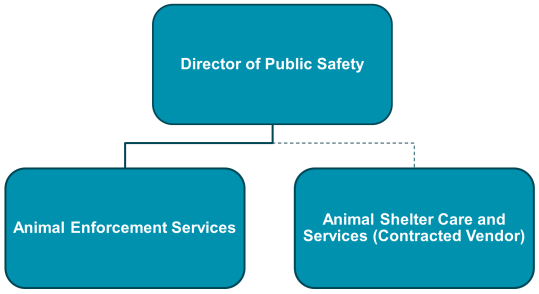
Mission Statement

Our mission is to protect the welfare of animals and ensure public safety through proactive enforcement, education, and compassionate care. Our mission is rooted in the belief that every animal deserves a safe and humane environment and every citizen deserves protection from dangerous or neglected animals.

Description | Organizational Chart

Animal Services and Enforcement is under the umbrella of Public Safety and reports to the Director of Public Safety. Animal Enforcement responds to animal related calls and complaints to ensure the welfare of the animals and the safety of the public, by enforcement and education of DeKalb Animal Ordinances and animal related State issues.

Animal Enforcement Services and the outsourced Shelter Operation provided by Lifeline Animal Project, is responsible for the humane care of unhoused, unwanted and quarantined animals, provide adoption, foster rescue, transfer, and disposal services for sheltered animals.



Financials

04200 - ANIMAL SERVICES

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$1,184,156	$1,275,006	$1,704,712	$2,385,855	$1,909,960	$1,959,960
52 - PURCHASED / CONTRACTED SERVICES	$4,624,220	$5,066,042	$7,066,555	$8,393,367	$8,143,367	$8,393,367
53 - SUPPLIES	$224,068	$269,904	$333,870	$496,431	$496,431	$496,431
54 - CAPITAL OUTLAYS	$89,835	$283	$299,880	$206,907	$206,907	$206,907
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$262,236	$256,760	$653,469	$537,469	$223,469	$223,469
70 - RETIREMENT SERVICES	$148,848	$154,056	$149,660	$162,621	$162,621	$162,621
100 - GENERAL FUND TOTAL	**$6,533,362**	**$7,022,051**	**$10,208,146**	**$12,182,650**	**$11,142,755**	**$11,442,755**
COMMON OBJECT EXPENDITURES TOTAL	**$6,533,362**	**$7,022,051**	**$10,208,146**	**$12,182,650**	**$11,142,755**	**$11,442,755**

04200 - ANIMAL SERVICES

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
04210 - ANIMAL SERVICES	$6,533,362	$7,022,051	$10,208,146	$12,182,650	$11,142,755	$11,442,755
100 - GENERAL FUND TOTAL	**$6,533,362**	**$7,022,051**	**$10,208,146**	**$12,182,650**	**$11,142,755**	**$11,442,755**
COST CENTER LEVEL EXPENDITURES TOTAL	**$6,533,362**	**$7,022,051**	**$10,208,146**	**$12,182,650**	**$11,142,755**	**$11,442,755**

Positions

04200 - ANIMAL SERVICES

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	18	15	16	22	26

Goals & Objectives

Goal #1: Animal Control Officers (ACO) Education and Advancement

- Objective #1A: Offer education on animal laws and care, with a focus on National Animal Care & Control certification and prevention of incidents.
- Objective #1B: Provide comprehensive educational resources for ACOs.
- Objective #1C: Provide resources on vaccinations, food assistance, and other animal-related concerns to share with the community.

Goal #2: Animal Welfare Protection

- Objective #2A: Collaborate more closely with the courts on case processing and motions to dispose.
- Objective #2B: Expand dangerous animal follow-up efforts.
- Objective #2C: Increase investigations into animal cruelty cases.

Goal #3: Enhance Community Education and Safety

- Objective #3A: Increase community education on animal laws and care to prevent incidents before they occur.
- Objective #3B: Provide educational resources on responsible pet ownership, including resources for vaccinations, food, and care.
- Objective #3C: Reduce the number of dangerous animals and strays.

Performance Measures

04200 - Animal Services

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Petitions Filed in Juvenile Court	93%	89%	93%	90%
Bench Trials in Juvenile Court	1,500	1,500	2,000	2,000
Victim-Witness Services	4,000	4,363	4,361	4,500
Number of community based education and an community events	N/A	N/A	8	12
Percentage of employees participating in training	N/A	N/A	95%	95%
Number of animals returned to owner	1,100	908	1,004	1,200
Number of animal intake to shelter	6,473	7,622	7,696	6,800
Number of animals transferred to rescue groups	1,500	1,500	2,000	2,000
Number of animal control service calls completed	10,000	13,026	12,000	11,000
Percentage of animals euthanized	4%	6%	7%	<10%

Points of Interest

- Broke ground on innovative Pet Neighborhood to address the county's animal overpopulation crisis and improve conditions for shelter animals.
- Hosted the Companion Animals and Friends event offering free vaccines, microchipping, adoption, and Trap-Neuter-Return vouchers for spaying and neutering cats.
- Continued efforts to fill all the Animal Control Officer vacancies.
- Invested in employees' growth and development through internal and external training opportunities.
- Continuing to development streamline processes to increase operational efficiency.

Significant Budgetary Impacts

- The 2022 budget included funding of $170K to purchase 15 body cameras and 11 rockets to assist in officer safety and support with customer services. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included no significant budgetary impacts.
- The 2024 budget includes funding of $880K for an increase in Lifeline contract and $180K for two animal control vehicles.
- The 2025 budget includes funding of $120K for free mobile clinic pet wellness services, $150K for Spay and Neuter - SNIP (Spray Neuter Impact Program) Dekalb, $100K for animal training-Humane Society, $50K for a Court Dog Coordinator, and $1M increase in Lifeline Animal Shelter operations contract.

Beautification

Fiscal Year 2025 Annual Budget

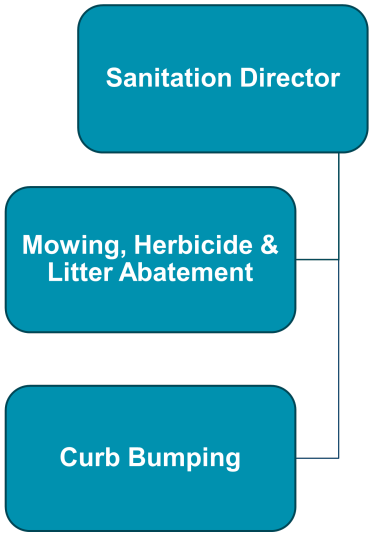
Mission Statement

To promote clean, sustainable, and aesthetically pleasing DeKalb neighborhoods and communities through environmental stewardship, community partnerships, roadside enhancement and litter collection activities, beautification projects and removal of illegal dumping sites.

Description | Organizational Chart

The Beautification Department is an active steward, protecting and enhancing the natural beauty and assets of our community. The department promotes and fosters a beautiful, safe, and healthy community by ongoing excellent enforcement of property standards and the management and maintenance of the county's streets and roadways. These respective business units work together comprehensively to centralize and deliver a beautification strategy with single coordination.

Keeping the focus in line with the DeKalb County's Chief Executive Officer Clean Sweep initiative, the aim is to enhance effectiveness and efficiency. Along with contracted specialized companies, existing personnel, expertise, and equipment will be utilized with a refined focus on beautification and policy realignment, while changing the appearance and general aesthetics of the streets, business corridors and residential communities throughout the county.



05800 - BEAUTIFICATION (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
272 - UNINCORPORATED FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$3,258,439	$3,639,568	$4,320,237	$5,305,780	$4,943,841	$4,943,841
52 - PURCHASED / CONTRACTED SERVICES	$3,331,404	$2,094,335	$2,318,017	$3,474,742	$2,334,997	$3,374,742
53 - SUPPLIES	$64,497	$83,779	$94,550	$101,550	$101,550	$101,550
54 - CAPITAL OUTLAYS	$2,880	$3,068	$3,100	$0	$0	$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$1,083,588	$1,220,179	$1,356,265	$1,281,265	$1,281,265	$1,281,265
57 - OTHER COSTS	–	–	–	–	–	$1,039,745
70 - RETIREMENT SERVICES	$479,950	$496,741	$497,911	$541,031	$541,031	$541,031
272 - UNINCORPORATED FUND TOTAL	**$8,220,757**	**$7,537,669**	**$8,590,080**	**$10,704,368**	**$9,202,684**	**$11,282,174**
COMMON OBJECT EXPENDITURES TOTAL	**$8,220,757**	**$7,537,669**	**$8,590,080**	**$10,704,368**	**$9,202,684**	**$11,282,174**

05800 - BEAUTIFICATION (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
272 - UNINCORPORATED FUND						
05800 - BEAUTIFICATION	–	–	–	$307,058	$0	$0
05810 - BEAUTIFICATION ADMINISTRATION	$8,217,826	$7,535,491	$8,590,080	$10,342,429	$9,202,684	$11,282,174
05820 - BEAUTIFICATIOIN - CODE COMPLIANCE	$2,932	$2,178	$0	–	–	–
05840 - CURB BUMPING	–	–	–	$54,881	$0	$0
272 - UNINCORPORATED FUND TOTAL	**$8,220,757**	**$7,537,669**	**$8,590,080**	**$10,704,368**	**$9,202,684**	**$11,282,174**
COST CENTER LEVEL EXPENDITURES TOTAL	**$8,220,757**	**$7,537,669**	**$8,590,080**	**$10,704,368**	**$9,202,684**	**$11,282,174**

05800 - BEAUTIFICATION (STORMWATER MANAGEMENT FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
581 - STORMWATER MANAGEMENT OPERATING FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$507,743	$646,877	$643,849	$1,943,595	$1,647,728	$1,693,607
52 - PURCHASED / CONTRACTED SERVICES	$19,767	$546,637	$645,000	$309,996	$309,996	$264,117
53 - SUPPLIES	$31,476	$61,843	$53,148	$53,148	$53,148	$53,148
54 - CAPITAL OUTLAYS	$6,354	$0	$0	–	–	–
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$26,557	$634,719	$455,603	-$64,397	$45,603	$45,603
70 - RETIREMENT SERVICES	$52,678	$54,517	$85,448	$92,848	$92,848	$92,848
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	**$644,576**	**$1,944,593**	**$1,883,048**	**$2,335,190**	**$2,149,323**	**$2,149,323**
COMMON OBJECT EXPENDITURES TOTAL	**$644,576**	**$1,944,593**	**$1,883,048**	**$2,335,190**	**$2,149,323**	**$2,149,323**

05800 - BEAUTIFICATION (STORMWATER OPERATING FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	2025	FY2025
COST CENTER LEVEL EXPENDITURES						
581 - STORMWATER MANAGEMENT OPERATING FUND						
05840 - CURB BUMPING	$644,576	$1,944,593	$1,883,048	$2,335,190	$2,149,323	$2,149,323
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	**$644,576**	**$1,944,593**	**$1,883,048**	**$2,335,190**	**$2,149,323**	**$2,149,323**
COST CENTER LEVEL EXPENDITURES TOTAL	**$644,576**	**$1,944,593**	**$1,883,048**	**$2,335,190**	**$2,149,323**	**$2,149,323**

Positions

05800 - BEAUTIFICATION (UNINCORPORATED FUND)

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	65	63	64	75	76

05800 - BEAUTIFICATION (STORMWATER MANAGEMENT FUND)

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	12	9	11	13	13

Goals and Objectives

Goal #1: Enhance right-of-way mowing project.

- Objective #1A: Complete mowing at 82 locations using in-house crews, servicing every four weeks.

Goal #2: Enhance tree trimming project.

- Objective #2A: Complete 160 tree trimming locations.

Goal #3: Enhance litter abatement project.

- Objective #3A: Collect 75,000 litter bags and 4,000 tires.
- Objective #3B: Remove 14,000 illegal signs throughout the county.

Goal #4: Curb bumping, street sweeping, and herbicide.

- Objective #4A: Remove 370 tons of debris from 38 locations and 145 miles of roadway.
- Objective #4B: Complete 81 street sweeps.
- Objective #4C: Complete four rounds of herbicide.

Goal #5: Enhance residential abatement lots, including Federal Emergency Management Agency (FEMA) and land bank projects.

- Objective #5A: Complete mowing of 150 residential abatement lots through contractors every two weeks, and FEMA/land bank lots every four weeks.

Performance Measures

05800 - Beautification

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Complete mowing projects using in-house crews (servicing every four weeks)	78	82	82	82
Complete mowing projects using contractors (servicing every six weeks)	129	113	113	132
Complete tree trimming	148	306	250	200
Litter collection (bags)	7,039	41,719	48,000	50,000
Littered tires collections	655	1,008	1,200	1,000
Serving MARTA stops (30,000 locations)	50,834	35,000	35,000	30,000
Maintenance of residential abatement lots every two weeks	205	208	150	150
Herbicide and growth repair chemical application every four weeks	73	74	75	80

Points of Interest

- Serviced 68 locations covering 241 miles of litter removal.
- Maintained over 20,000 MARTA stops.
- Launched 2025 mowing season on April 1st.

Significant Budgetary Impacts

- In 2022, funding was approved for six vacant positions ($140K). American Rescue Plan funding was allocated for corridor improvements along Covington Highway and other throughfares ($1M) within the county.
- In 2023, a pick-up truck ($36K) to review mowing/liter routes assigned to employees and contractors was approved.
- In 2024, five positions ($380K) including an assistant director, two special project coordinators and two equipment operator positions were approved.
- The FY2025 budget includes funding for four vacant positions and an increase of $325K in grounds maintenance.

Board of Commissioners

Fiscal Year 2025 Annual Budget

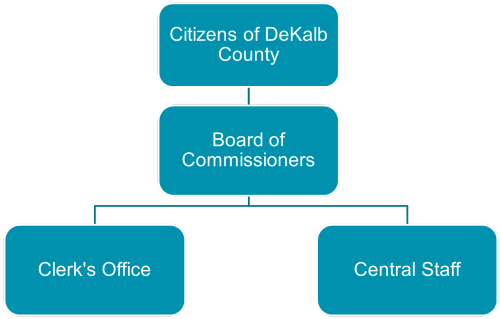
Mission Statement

To improve the quality of life for the stakeholder of DeKalb County through governance, representation, and accountability.

Description | Organizational Chart

With respect for the roles of the two other branches of government, the Board of Commissioners of DeKalb County, the Legislative Branch, is committed to excellence in public service as a way for the people to participate in a responsive government. Excellence is defined by fulfillment of our mission through:

- Embracing and valuing the diversity of the community
- Creating public policy
- Providing independent oversight
- Prioritizing and allocating resources
- Solving problems collaboratively



Financials

00200 - BOARD OF COMMISSIONERS

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$3,088,585	$3,452,539	$4,404,326	$5,602,130	$5,602,130	$5,620,130
52 - PURCHASED / CONTRACTED SERVICES	$593,510	$706,304	$1,540,984	$1,149,010	$1,149,010	$1,204,854
53 - SUPPLIES	$91,095	$242,119	$158,906	$148,839	$148,839	$148,839
54 - CAPITAL OUTLAYS	$3,417	$0	$11,400	–	–	–
57 - OTHER COSTS	$0	$0	$480,000	$2,100,000	$2,100,000	$2,100,000
58 - DEBT SERVICES	–	–	–	–	–	$4,500,006
70 - RETIREMENT SERVICES	$509,186	$527,015	$558,193	$606,533	$606,533	$606,533
100 - GENERAL FUND TOTAL	**$4,285,793**	**$4,927,977**	**$7,153,809**	**$9,606,512**	**$9,606,512**	**$14,180,362**
COMMON OBJECT EXPENDITURES TOTAL	**$4,285,793**	**$4,927,977**	**$7,153,809**	**$9,606,512**	**$9,606,512**	**$14,180,362**

00200 - BOARD OF COMMISSIONERS

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
00201 - BOARD OF COMMISSIONERS - DISTRICT 1	$391,172	$405,264	$738,500	$958,000	$958,000	$1,602,858
00202 - BOARD OF COMMISSIONERS - DISTRICT 2	$353,026	$444,097	$738,500	$958,000	$958,000	$1,602,858
00203 - BOARD OF COMMISSIONERS - DISTRICT 3	$371,148	$356,955	$313,500	$959,000	$959,000	$1,602,858
00204 - BOARD OF COMMISSIONERS - DISTRICT 4	$375,593	$444,325	$738,501	$958,000	$958,000	$1,602,858
00205 - BOARD OF COMMISSIONERS - DISTRICT 5	$315,661	$372,450	$738,500	$958,000	$958,000	$1,602,858
00206 - BOARD OF COMMISSIONERS - DISTRICT 6	$426,822	$496,625	$866,590	$958,500	$958,500	$1,602,858
00207 - BOARD OF COMMISSIONERS - DISTRICT 7	$391,612	$463,968	$379,500	$958,500	$958,500	$1,602,858
00210 - BOARD OF COMMISSIONERS - ADMINISTRATION	$1,287,419	$1,512,429	$2,057,268	$2,149,108	$2,149,108	$2,210,952
00211 - BOARD OF COMMISSIONERS - CLERK	$373,339	$431,863	$582,950	$749,404	$749,404	$749,404
100 - GENERAL FUND TOTAL	**$4,285,793**	**$4,927,977**	**$7,153,809**	**$9,606,512**	**$9,606,512**	**$14,180,362**
COST CENTER LEVEL EXPENDITURES TOTAL	**$4,285,793**	**$4,927,977**	**$7,153,809**	**$9,606,512**	**$9,606,512**	**$14,180,362**

Positions

00200 - BOARD OF COMMISSIONERS

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	31	34	33	32	36

Goals and Objectives

Goal #1: The BOC's Statement of Values includes the public virtue of honesty.

- **Objective #1A:** The BOC commits to being honest with each other and its stakeholders by communicating openly and professionally.
- **Objective #1B:** The BOC believes that accountability and fiscal responsibility are essential for public confidence in government.

Goal #2: The BOC's Statement of Values includes the public virtue of integrity.

- **Objective #2A:** The BOC adheres to ethical and professional values and behaviors, which include common courtesy, respect, and trust.

00200 - Board of Commissioners

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Constituents complaints received	389	436	550	400
Preliminary inquiries fielded	401	351	376	350
Legislative request responses	253	225	253	225
Media Inquiries fielded	300	300	200	180
Media request responses	30	30	36	30
Community townhalls/events	45	24	6	21
External organizational inquiries	167	146	136	125
External organizational requests	51	48	45	40

Points of Interest

- The BOC holds regular meetings on the 2nd and 4th Tuesdays of each month. The Committee of the Whole meets on the 1st and 3rd Tuesdays, when it hears presentations related to matters currently before the board and sets the agenda for the regular meetings.
- Regular meetings of the BOC are televised on DeKalb County Television (locally, channel 23) and via the channel's various streaming media.
- The county's Video-On-Demand BOC meeting archives are indexed by agenda item.

Significant Budgetary Impacts

- In 2020, the operating budget increased by $6,948 for additional funding in other professional services, printing, and travel for District 4.
- In 2021, the budget included American Rescue Plan (ARP) funding of $10.5 million to support special district-based initiatives focused on addressing and mitigating the impact of COVID-19 in Dekalb County.
- In 2022, $210,000 was funded for an equity study, $10,000 for interns and $3.5M in ARP funding for district-based initiatives to address the impact of COVID-19 in DeKalb County.
- In 2023, there was no significant budgetary impact.
- The FY2024 budget included a new commissioner office aide position for District 4, a new administrative assistant position for the Clerk Office and a grant writer coordinator for Administration.
- In 2025, the $7M budget increase is due to a rise in Debt Services related to ARP Commissioners Interest ($4.5M), along with additional increases in Other Costs ($1.6M) and Personnel Services ($1.2M). The $1.6M associated with Other Costs includes a $300,000 reserve for appropriation in each district office's budget.

Chief Executive Officer (CEO)

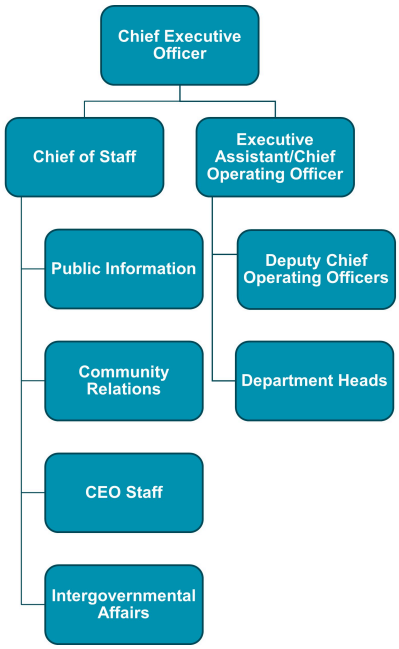
Fiscal Year 2025 Annual Budget

Mission Statement

The mission of the Chief Executive Officer (CEO) is to encourage the growth of DeKalb County and promote and develop the prosperity and well-being of all its citizens, businesses and stakeholders by ensuring the efficient and effective delivery of public services countywide.

Description | Organizational Chart

While providing supervision and direction to the departments of the county government, the CEO carries out, executes and enforces all ordinances, policies, rules and regulations of the DeKalb County Board of Commissioners. The chief executive officer also recommends a balanced budget to the Board of Commissioners. The CEO's Office also includes the Executive Assistant/Chief Operating Officer (COO), who is charged with providing professional day-to-day management of the county, as well as the Department of Communication which is responsible for countywide communication efforts including public and government access television broadcasting. The Public Education and Government Access (PEG) Fund provides for capital and facility improvements for public education and government access cable television channels and is funded by revenue from fees paid to the county by cable television franchisees. This fund was established in 1997 to provide funding for a program for maintaining, upgrading, and replacing the government television infrastructure.



Financials

00100 - CHIEF EXECUTIVE OFFICER (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$2,563,752	$3,028,691	$3,381,017	$4,869,220	$4,802,608	$4,910,446
52 - PURCHASED / CONTRACTED SERVICES	$722,851	$702,905	$1,077,978	$197,001	$107,001	$118,701
53 - SUPPLIES	$29,702	$105,681	$37,612	$537,682	$37,682	$25,982
54 - CAPITAL OUTLAYS	$1,748	$0	$2,000	$0	$0	$0

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$10,682	$9,222	$9,003	$9,003	$9,003	$9,003
70 - RETIREMENT SERVICES	$456,014	$471,973	$497,886	$541,003	$541,003	$541,003
100 - GENERAL FUND TOTAL	**$3,784,748**	**$4,318,472**	**$5,005,496**	**$6,153,909**	**$5,497,297**	**$5,605,135**
COMMON OBJECT EXPENDITURES TOTAL	**$3,784,748**	**$4,318,472**	**$5,005,496**	**$6,153,909**	**$5,497,297**	**$5,605,135**

00100 - CHIEF EXECUTIVE OFFICER (PEG FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$76,526	$80,509	$0	–	–	–
52 - PURCHASED / CONTRACTED SERVICES	$98,685	$73,485	$37,449	$186,449	$186,449	$186,449
53 - SUPPLIES	$110,604	$41,902	$37,551	$0	$0	$0
54 - CAPITAL OUTLAYS	$2,657	$0	–	$0	$0	$0
70 - RETIREMENT SERVICES	$3,470	$3,599	$0	–	–	–
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND TOTAL	**$291,941**	**$199,495**	**$75,000**	**$186,449**	**$186,449**	**$186,449**
COMMON OBJECT EXPENDITURES TOTAL	**$291,941**	**$199,495**	**$75,000**	**$186,449**	**$186,449**	**$186,449**

00100 - CHIEF EXECUTIVE OFFICER (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
00110 - CHIEF EXECUTIVE OFFICER	$806,691	$1,050,118	$915,678	$1,873,523	$1,373,523	$1,368,152
00112 - CHIEF EXECUTIVE OFFICER - OPERATIONS	$1,020	$1,510	$1,075	$1,075	$1,075	$1,075
00114 - CHIEF EXECUTIVE OFFICER - STAFF	$528,344	$717,038	$776,068	$1,021,684	$1,016,684	$1,109,562
00120 - CHIEF EXECUTIVE OFFICER - EXECUTIVE ASSISTANT	$1,145,409	$1,176,004	$1,518,882	$802,790	$799,280	$830,111
00140 - CHIEF EXECUTIVE OFFICER - COMMUNITY RELATIONS	$12,684	$5,724	$0	–	–	–
00150 - CHIEF EXECUTIVE OFFICER - PUBLIC INFORMATION	$1,249,768	$1,273,519	$1,691,736	$2,336,909	$2,188,807	$2,178,307
00160 - CHIEF EXECUTIVE OFFICER - OFFICE OF PROCESS IMPROVEMENTS	$40,833	$94,560	$102,057	$117,928	$117,928	$117,928
100 - GENERAL FUND TOTAL	**$3,784,748**	**$4,318,472**	**$5,005,496**	**$6,153,909**	**$5,497,297**	**$5,605,135**
COST CENTER LEVEL EXPENDITURES TOTAL	**$3,784,748**	**$4,318,472**	**$5,005,496**	**$6,153,909**	**$5,497,297**	**$5,605,135**

00100 - CHIEF EXECUTIVE OFFICER (PEG FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND						
00170 - CHIEF EXECUTIVE OFFICER - PEG FUND	$291,941	$199,495	$75,000	$0	$0	$0
10203 - PEG SUPPORT FUND	$0	$0	–	$186,449	$186,449	$186,449
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND TOTAL	**$291,941**	**$199,495**	**$75,000**	**$186,449**	**$186,449**	**$186,449**

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES TOTAL	$291,941	$199,495	$75,000	$186,449	$186,449	$186,449

Positions

00100 - CHIEF EXECUTIVE OFFICER (GENERAL FUND)

FULL-TIME POSITIONS TREND					REQUESTED	APPROVED
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2025
Filled Positions	65	63	64	75	77	76
Funded Positions	65	65	63	68	77	76

Goals and Objectives

The CEO's Office is developing new goals and objectives to reflect the current CEO's mission and vision for this department, the organization and community.

Performance Measures

The CEO's Office is developing new performance measures to track key initiatives in support of the new CEO's mission and vision for the organization and community.

Points of Interest

The CEO made history on June 18, 2024 when she received a majority vote in 174 out of 191 voting precincts to garner 60 percent of the vote to become the first Black woman elected CEO in DeKalb County, Georgia in a runoff election.

Significant Budgetary Impacts

- In 2022, the operating budget funded four vacant positions.
- In 2023, the operating budget funded six vacant positions.
- In 2024, the operating budget increased to hire a grant consultant ($100,000) and transfer two positions (audiovisual technician and associate producer) from Innovation & Technology to DCTV (DeKalb County Television).
- In 2025, funding included two new positions (Chief Education Officer and Chief Housing Officer) and seven vacant positions.

Child Advocate's Office

Fiscal Year 2025 Annual Budget

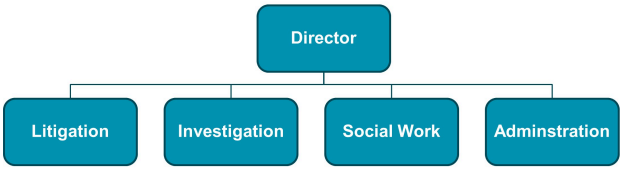
Mission Statement

The mission of the DeKalb County Child Advocacy Center is to empower every child that we serve and champion their rights through vigorous legal representation and holistic advocacy.

Description | Organizational Chart

The DeKalb County Child Advocacy Center (DCCAC) represents the legal rights and best interests of abused and neglected children in dependency matters before the DeKalb County Juvenile Court. Child-clients are generally placed in the legal custody of the Division of Family and Children Services (foster care), and are physically placed in foster homes, group homes, and therapeutic institutions, or with biological and fictive relatives.

DCCAC attorneys, investigators, social workers, and support staff investigate allegations of abuse and litigate dependency cases that are before the Juvenile Court. The DCCAC also provides ongoing case monitoring and advocacy by collaborating with multidisciplinary stakeholders to ensure that our client's wellbeing (emotional, educational, and medical) needs are met, and that permanent homes and caretakers are identified.



Financials

04000 - CHILD ADVOCATES OFFICE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$2,432,926	$2,783,065	$3,617,577	$3,900,731	$3,832,421	$3,832,421
52 - PURCHASED / CONTRACTED SERVICES	$80,299	$111,991	$147,508	$148,844	$148,844	$148,844
53 - SUPPLIES	$18,423	$17,086	$29,978	$31,959	$31,959	$31,959
54 - CAPITAL OUTLAYS	$0	$6,693	$0	–	–	–
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$16,860	$17,882	$18,131	$18,131	$18,131	$18,131
70 - RETIREMENT SERVICES	$475,679	$492,325	$442,659	$480,994	$480,994	$480,994
100 - GENERAL FUND TOTAL	**$3,024,186**	**$3,429,042**	**$4,255,853**	**$4,580,659**	**$4,512,349**	**$4,512,349**
COMMON OBJECT EXPENDITURES TOTAL	**$3,024,186**	**$3,429,042**	**$4,255,853**	**$4,580,659**	**$4,512,349**	**$4,512,349**

04000 - CHILD ADVOCATES OFFICE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
04010 - CHILD ADVOCATES OFFICE	$3,024,186	$3,429,042	$4,255,853	$4,580,659	$4,512,349	$4,512,349
100 - GENERAL FUND TOTAL	**$3,024,186**	**$3,429,042**	**$4,255,853**	**$4,580,659**	**$4,512,349**	**$4,512,349**
COST CENTER LEVEL EXPENDITURES TOTAL	**$3,024,186**	**$3,429,042**	**$4,255,853**	**$4,580,659**	**$4,512,349**	**$4,512,349**

04000 - CHILD ADVOCATES

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	**FY2022**	**FY2023**	**FY2024**	**FY2025**
FTE Counts	30	22	26	29	33

Performance Measures

04000 - Child Advocates

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
New social work cases opened	19	19	22	20
County departments participating in Hope for the Holidays	6	6	10	12
External partners participating in Hope for the Holidays	N/A	1	1	2
Participation in community events in partnership with other agencies	1	2	2	2
Monthly in-service training events	8	10	10	10
Annual employee retreat	1	1	1	1
Annual management team retreat	1	0	1	1
Professional development/ trainings	76	57	62	60
Student interns utilized	6	4	5	4
Employees participating in the Bright Futures Leadership Development program	N/A	N/A	N/A	1
Child Welfare hearings conducted annually	2384	2570	2,159	2,310
New cases opened annually	288	220	N/A	280
Cases closed annually	258	220	245	240
Client contacts in person	1224	1040	N/A	710
Client contacts, excluding in person	2874	3512	N/A	3,470
Stakeholder meetings attended	702	675	N/A	720
Miles covered conducting client field monitoring and investigations	29956	22000	1,350	10,641

Goals and Objectives

Goal #1: Provide access to a safe and stable family and home life for child-client.

- Objective #1A: Clients will receive quality legal representation.
- Objective #1B: Child advocates, along with support teams, will advocate for the educational, emotional, and medical needs of clients.

Goal #2: Increase public safety by ensuring children who are involved in the child welfare system and their families, can meet their basic needs.

- Objective #2A: Department will seek out and recommend access to resources designed to strengthen families.
- Objective #2B: Department will engage and educate the community to enhance service delivery.

Goal #3: Build morale among employees and increase professional development opportunities.

- Objective #3A: Staff will participate in three department-wide team building workshops.
- Objective ##B: Staff will complete six hours of self-identified professional development.

Points of Interest

- Hosted second annual Hygiene Drive to support clients placed outside of their homes. Essential items such as hair products, soaps, lotions, and personal grooming supplies were collected and distributed to youth who often lack consistent access to these necessities. Contributions came from current and former staff, as well as their family and friends. Thanks to their generosity, over 11,000 individual items were gathered. We look forward to continuing this initiative annually.
- Hope for the Holidays 2024 was the most successful yet. Sixteen families and 12 young adult clients were provided with toys, clothes, and gift cards during the holiday season. The generosity of numerous DeKalb County departments and external partners contributed to making this annual endeavor successful.
- Continued to collaborate with the Juvenile Court to improve outcomes for children, families, and the broader community. This ongoing partnership includes active involvement in Accountability Courts, such as the INSPIRE Family Treatment Court and the Journey Mental Health Program, as well as participation in the annual Community Summit.
- Successfully advocated for a 17-year-old client who was a victim of human trafficking. Due to her undocumented status, she was ineligible to receive Department of Family and Children Services (DFCS) after turning 18. However, by working closely with her immigration attorney, we were able to secure the necessary Juvenile Court orders, which enabled her to obtain documentation and qualify for extended DFCS services. She is now in a safe and stable placement.
- Staff members worked together to assist grandparent caregivers of four children with special needs to get services in place. This enabled the children to maintain their placement, which would likely not have been possible without the services. The grandparents subsequently were granted guardianship of the children once they felt like they had sufficient support.

Significant Budgetary Impacts

- In 2022-2024, there were no significant budgetary impacts.
- The 2025 budget included $273K for personnel and retirement services.

Citizen Help Center

Fiscal Year 2025 Annual Budget

Mission Statement

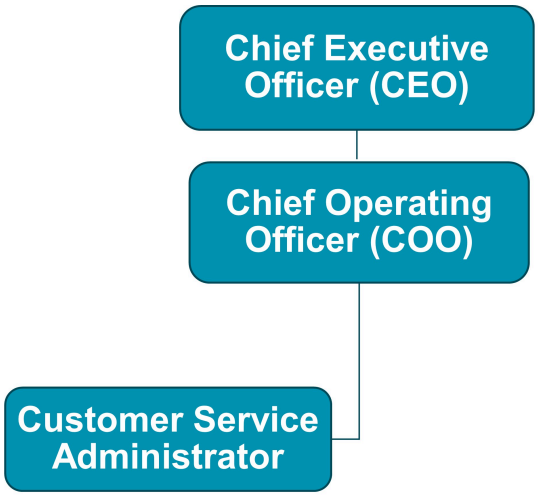
The DeKalb County Citizen Help Center strives to bring the county closer to citizens by providing customer service that is efficient, timely, and proactive in delivery. We work to deliver rapid and convenient access to county information and services.

Description | Organizational Chart

The DeKalb County Citizen Help Center (DeKalb 311) serves as the primary citizen contact for general information regarding all DeKalb County services. The center provides service to citizens regarding code compliance concerns in unincorporated DeKalb County. The center assists businesses operating in unincorporated DeKalb County with new license applications and annual license renewals.

The center assists seniors who reside in DeKalb County via the DeKalb Senior Link line (770) 322-2950. The center provides referral assistance to citizens regarding food insecurity, rental and/or utility payments, housing, and other services. The center submits service requests for citizen concerns regarding road repairs and maintenance issues in unincorporated DeKalb County.

The center submits service requests and answers inquiries regarding sanitation services. The center receives citizen calls for the Chief Executive Officer/Chief Operating Officer reception desk. The center operates Monday- Friday from 7:30am-6:00pm.



Financials

07800 - CITIZEN HELP CENTER

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$481,274	$555,404	$715,409	$791,124	$791,124	$799,824
52 - PURCHASED / CONTRACTED SERVICES	$94,433	$252,765	$369,752	$108,152	$108,152	$99,452
53 - SUPPLIES	$543	$415	$600	$5,600	$5,600	$5,600
54 - CAPITAL OUTLAYS	$0	$2,763	$4,400	$154,400	$154,400	$154,400
70 - RETIREMENT SERVICES	$57,959	$57,959	$76,798	$83,449	$83,449	$83,449
100 - GENERAL FUND TOTAL	**$634,210**	**$869,306**	**$1,166,959**	**$1,142,725**	**$1,142,725**	**$1,142,725**
COMMON OBJECT EXPENDITURES TOTAL	**$634,210**	**$869,306**	**$1,166,959**	**$1,142,725**	**$1,142,725**	**$1,142,725**

07800 - CITIZEN HELP CENTER

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
07801 - CITIZEN HELP CENTER	$634,210	$869,306	$1,166,959	$1,142,725	$1,142,725	$1,142,725
100 - GENERAL FUND TOTAL	**$634,210**	**$869,306**	**$1,166,959**	**$1,142,725**	**$1,142,725**	**$1,142,725**
COST CENTER LEVEL EXPENDITURES TOTAL	**$634,210**	**$869,306**	**$1,166,959**	**$1,142,725**	**$1,142,725**	**$1,142,725**

07800 - CITIZEN HELP CENTER

	FULL-TIME POSITIONS TREND				REQUESTED	APPROVED
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2025
Filled Positions	10	10	8	14	14	14
Funded Positions	10	10	10	14	14	14

Goals and Objectives

Goal #1: Increase County Operational Efficiencies and Service Delivery through Technology.

- Objective #1A: Use service-cloud data as predictor of service trends and associated costs.
- Objective #1B: Proactive customer engagement.

Performance Measures

07800 - Citizen Help Center

Department	Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
07800 - CITIZEN HELP CENTER	Generate and review Oracle reports at least 52 times per year to monitor trends	N/A	52	52	52
07800 - CITIZEN HELP CENTER	Review and update knowledge-based information for Oracle Cloud at least 2 times per year	N/A	2	5	4
07800 - CITIZEN HELP CENTER	Percentage of inbound calls abandoned by customer before speaking to a representative	7%	5%	7%	3%

Department	Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
07800 - CITIZEN HELP CENTER	Percentage of calls answered within 20 seconds or less	55%	49%	82%	80%
07800 - CITIZEN HELP CENTER	Average hold time during a call	3	2	1	3
07800 - CITIZEN HELP CENTER	Average call time	3	3	2	5

Points of Interest

- DeKalb 311 partnered with Community Development to manage citizen calls for the Integrated Community Care Initiative Program (December 4, 2024- June 30, 2025). The program was allocated $13 million to focus on stabilizing DeKalb citizens who continue to experience financial hardships and are unable to pay rent and / or utilities due to the ongoing impact of the COVID-19 global pandemic. It also prioritized citizens who demonstrated a risk of experiencing homelessness, housing instability, unsafe or unhealthy living conditions.
- DeKalb 311 partnered with Human Services to manage citizen calls for the DeKalb County Senior Link Line at (770) 322-2950.
- Extended operating hours (7:30 am - 6:00 pm) are offered to serve the public citizens.

Significant Budgetary Impacts

- The 2022 and 2023 budgets increased temporary services to answer 311 calls and perform administrative duties in support of the expanded office hours and increased activity. This resulted in an increase of $149,602 in 2022 and $52K in 2023 ($42K with the mid-year amendment with $10K more for computers for the new temporary staff).
- The 2024 budget continues the funding added in 2023 for temporary service ($93K for FY24) and one laptop for temporary personnel ($2.2K).
- There are no significant budgetary impacts in the 2025 budget.

DeKalb County
GEORGIA

Clerk of Superior Court

Fiscal Year 2025 Annual Budget

Mission Statement

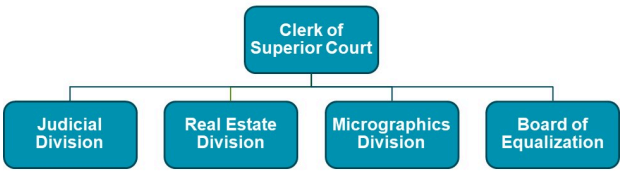
The Clerk of Superior Court is strongly committed to providing the citizens of DeKalb County with the most knowledgeable, efficient, professional, courteous, and up-to-date services available. The Clerk is committed to ensuring that both judicial and real estate records are accurately filed, recorded and available for public access. Utilizing the most current technological advances, the Clerk ensures the integrity of these valuable documents.

Description | Organizational Chart

The Clerk of Superior Court is a constitutionally held office mandated by the Georgia Constitution, Official Code of Georgia Annotated, and the Uniform Rules of Court. The Clerk is responsible for filing, recording, and maintaining court records for public inspection, including records pertaining to general civil, domestic civil, domestic violence, criminal indictments, accusations, warrants, and real and personal property located in DeKalb County in accordance with the laws of the State of Georgia.

The Clerk of Superior Court supports 10 Superior Court judges, 25 Magistrate Court judges and five Specialty courts. The Clerk of Superior Court has a Judicial Division responsible for the management and preservation of records relating to civil and criminal actions as well as adoptions and appeals to the Georgia Supreme Court and Court of Appeals. The Administration and Technology Division is comprised of accounting budget and human resources. The Notary Division issues and revokes notary commissions, trade names and limited partnerships.

The Real Estate Division is responsible for recording, indexing, and verifying all documents including FIFA's (fieri facias) relating to real and personal property located in DeKalb County. This Division is also responsible for collection of intangible taxes and transfer taxes for the Department of Revenue in accordance with Georgia law. The Clerk is the statutory Administrator of the Board of Equalization which facilitates property tax appeals in DeKalb County. The Clerk of Superior Court works closely with other DeKalb County agencies and departments including Sheriff, Tax Commissioner, Geographic Information Systems, Tax Assessors, District Attorney, Solicitor General and Probate Court to serve the citizens of DeKalb and others.



Financials

03600 - CLERK OF SUPERIOR COURT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$7,334,886	$8,276,995	$8,320,333	$8,634,549	$8,634,549	$8,634,549
52 - PURCHASED / CONTRACTED SERVICES	$1,206,558	$1,228,891	$2,280,581	$2,297,879	$2,297,879	$2,297,879
53 - SUPPLIES	$140,807	$100,659	$116,894	$126,798	$126,798	$126,798
54 - CAPITAL OUTLAYS	$2,853	$15,704	$15,000	$5,000	$5,000	$5,000
57 - OTHER COSTS	$12,371	$10,500	$11,206	$11,206	$11,206	$11,206
61 - OTHER FINANCING USES	$0	$714,000	–	–	–	–
70 - RETIREMENT SERVICES	$1,251,802	$1,295,615	$1,307,385	$1,420,605	$1,420,605	$1,420,605
100 - GENERAL FUND TOTAL	**$9,949,276**	**$11,642,364**	**$12,051,399**	**$12,496,037**	**$12,496,037**	**$12,496,037**
COMMON OBJECT EXPENDITURES TOTAL	**$9,949,276**	**$11,642,364**	**$12,051,399**	**$12,496,037**	**$12,496,037**	**$12,496,037**

03600 - CLERK OF SUPERIOR COURT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
03601 - CLERK SUPERIOR COURT	$9,140,680	$10,113,959	$11,237,842	$11,843,286	$11,843,286	$11,843,286
03610 - CLERK SUPERIOR COURT	$888	$715,107	$1,000	$1,000	$1,000	$1,000
03611 - CLERK SUPERIOR COURT - BD. OF EQUALIZATION	$807,708	$813,298	$812,557	$651,751	$651,751	$651,751
100 - GENERAL FUND TOTAL	**$9,949,276**	**$11,642,364**	**$12,051,399**	**$12,496,037**	**$12,496,037**	**$12,496,037**
COST CENTER LEVEL EXPENDITURES TOTAL	**$9,949,276**	**$11,642,364**	**$12,051,399**	**$12,496,037**	**$12,496,037**	**$12,496,037**

Positions

03600 - CLERK OF SUPERIOR COURT

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts					
TAX FUNDS	90	93	94	88	94
FTE COUNTS TOTAL	**90**	**93**	**94**	**88**	**94**

Goals & Objectives

Goal #1: Continue to follow the established recording timeframe and proper maintenance of all processed documents.

- **Objective #1A:** Safeguard privacy records and comply with state requirements.

Goal #2: Provide accurate and informative data and analysis to the general public and partners.

- **Objective #2A:** Continue the implementation of the criminal division and maintain state/federal laws and requirements.
- **Objective #2B:** Provide electronic filing (e-file) and secure web-based access of all public documents.
- **Objective #2C:** Record revenue and disbursements to the Department of Revenue in accordance with state law.

Performance Measures

03600 - Clerk of Superior Court

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Criminal cases -counts	4,865	7,538	7,783	8,300
Criminal cases - processed	1,843	2,657	2,660	2,790
Criminal cases - disposed	5,237	6,352	6,452	6,715
Criminal cases- defendants	1,843	2,933	3,102	3,375
Probation revocations	805	1,000	1,020	1,075
Arraignment notices	19,336	27,005	28,250	29,650
Civil - Efile cases processed	7,700	11,116	14,745	16,300
Civil - Temporary Protective Order	2,979	3,068	4,260	4,700
Adoptions & Appeals cases	297	391	397	482
Real estate instrument recorded	145,416	232,736	254,140	275,500
Real estate pages assigned	616,907	639,257	898,882	990,500
UCC'S Instruments Recorded	7,599	8,000	7,334	9,540
Documents Transmitted Clerk Authority	300,512	251,367	280,743	289,000
Property Tax Liens	19,462	36,184	13,276	15,000
Board of Equalization Hearings	18,701	13,816	17,811	18,701
Number of notices mailed	6,349	10,000	17,811	18,701
Notary & Tradenames processed	3,531	3,956	4,406	4,750
Number of documents scanned	685,128	1,027,692	1,172,064	1,200,000
Criminal Fines/Fees	5,454,933	5,609,568	6,106,530	7,235,000
Intangible Fees	5,189,302	4,441,553	N/A	5,525,000
Transfer Fees	4,665,543	3,084,142	5,223,817	5,400,000
Passport fees	59,320	61,320	39,365	45,000
Copying Fees	329,719	362,491	52,933	65,000
Imaging Fees	948,261	955,655	118,473	120,000

Points of Interest

- Court Education Day: Hosted two public education events, reaching over 300 community members.
- Clerk’s Office Tours: Welcomed local schools and civic groups for behind-the-scenes tours, promoting civic engagement.
- Victim Support Collaboration: Partnered with local victim advocacy groups to improve access to protective orders and court resources.
- Hosted Annual Adoption Day Ceremony: National adoption month is a collective effort to raise awareness of children in the United States waiting to be adopted from foster care.

Significant Budgetary Impacts

- The 2022 budget included $120K for the Level Seven facilities cleaning contract ($120K), $318K for Kofile Technologies digitization and preservation of real estate records services, workstations/furniture, and supplies, and $300K for general operating expenses. Additionally, $1.3M in American Rescue Plan funds were allocated for four positions and software system upgrades.
- The 2023 budget included $360K for personnel salary adjustments and $110K board member fee increases.
- The 2024 budget included $445K for other professional services, $380K for board member fees, $60K for postage, and $76K for cleaning services.
- The 2025 budget includes $90K for temporary personnel and $10K in overtime.

DeKalb County
GEORGIA

Code Compliance

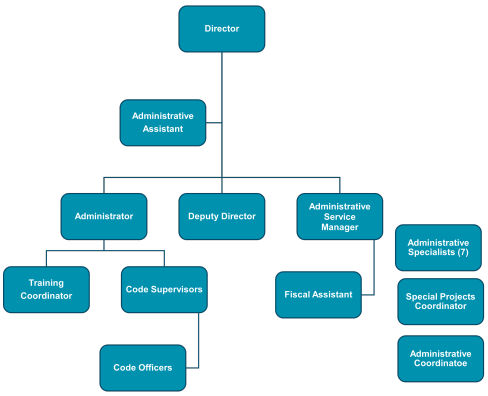
Fiscal Year 2025 Annual Budget

Mission Statement

To serve the residents of DeKalb County by enforcing the codes established to protect public health, safety and welfare while enhancing the quality of life with professionalism, timeliness, and efficiency.

Description | Organizational Chart

The Code Compliance Administration (CCA) uses a comprehensive approach to ensure compliance with applicable ordinances that protect the health, safety, and welfare of residents. The CCA receives citizens' complaints, assesses properties for compliance and issues citations, warnings, and other notices of violations. The major fund for CCA is the Unincorporated Fund that delivers services to the unincorporated areas of the county.



Financials

05900 - CODE COMPLIANCE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
272 - UNINCORPORATED FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$3,636,428	$3,998,876	$4,710,044	$4,851,013	$4,839,306	$4,839,306
52 - PURCHASED / CONTRACTED SERVICES	$333,472	$496,144	$768,653	$698,913	$698,913	$698,913
53 - SUPPLIES	$81,794	$145,851	$276,232	$354,780	$354,780	$354,780
54 - CAPITAL OUTLAYS	–	–	$6,260	$58,945	$28,945	$28,945
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$350,232	$601,269	$370,011	$364,011	$364,011	$364,011
70 - RETIREMENT SERVICES	$640,475	$662,892	$580,330	$630,587	$630,587	$630,587
272 - UNINCORPORATED FUND TOTAL	**$5,042,401**	**$5,905,032**	**$6,711,530**	**$6,958,249**	**$6,916,542**	**$6,916,542**
205 - FORECLOSURE REGISTRY FUND						
52 - PURCHASED / CONTRACTED SERVICES	$16,115	$8,749	$51,000	$51,000	$51,000	$51,000
61 - OTHER FINANCING USES	$0	–	$100,000	$100,000	$100,000	$100,000
205 - FORECLOSURE REGISTRY FUND TOTAL	**$16,115**	**$8,749**	**$151,000**	**$151,000**	**$151,000**	**$151,000**
COMMON OBJECT EXPENDITURES TOTAL	**$5,058,516**	**$5,913,781**	**$6,862,530**	**$7,109,249**	**$7,067,542**	**$7,067,542**

05900 - CODE COMPLIANCE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
272 - UNINCORPORATED FUND						
05910 - CODE COMPLIANCE ADMINISTRATION	$5,042,401	$5,905,032	$6,711,530	$6,958,249	$6,916,542	$6,916,542
272 - UNINCORPORATED FUND TOTAL	**$5,042,401**	**$5,905,032**	**$6,711,530**	**$6,958,249**	**$6,916,542**	**$6,916,542**
205 - FORECLOSURE REGISTRY FUND						
05920 - CODE COMPLIANCE - FORECLOSURE REGISTRY	$16,115	$8,749	$151,000	$151,000	$151,000	$151,000
205 - FORECLOSURE REGISTRY FUND TOTAL	**$16,115**	**$8,749**	**$151,000**	**$151,000**	**$151,000**	**$151,000**
COST CENTER LEVEL EXPENDITURES TOTAL	**$5,058,516**	**$5,913,781**	**$6,862,530**	**$7,109,249**	**$7,067,542**	**$7,067,542**

Positions

05900 - CODE COMPLIANCE

	FULL-TIME POSITIONS TREND				REQUESTED	APPROVED
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2025
Filled Positions	57	49	62	57	65	65
Funded Positions	57	57	62	65	65	65

Goals and Objectives

Goal #1: Continue to advance and enhance existing programs to provide efficient services to ensure compliance with county codes, standards, regulations, and to protect the public health, safety, and welfare of the residents of unincorporated DeKalb County.

- Objective #1A: Conduct 15 sweeps annually within targeted commercial zones.
- Objective #1B: Conduct one countywide sign sweep per month.
- Objective #1C: Conduct two multi-family property sweeps per month.
- Objective #1D: Conduct two hotel/motel sweeps per month.
- Objective #1E: Administer and process 100 percent of all foreclosure and vacant property registrations.

Goal #2: Utilize the In-Rem process to abate nuisances from the community by repairing, closing, clearing vegetation, or demolishing unfit structures.

- Objective #2A: Submit 25 properties to the Law Department for abatement.
- Objective #2B: Submit 25 properties to the Law Department for demolition.

Performance Measures

05900- Code Compliance

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Administer and process 100 percent of all foreclosure and vacant property registrations	100%	100%	100%	100%
Conduct 15 sweeps annually within targeted commercial zones	19	49	35	15
Conduct one countywide sign sweep per month	1	2	1	1
Conduct two multi-family property sweeps per month	5	6	5	2
Conduct two hotel/motel sweeps per month	1	2	1	2
Submit 25 properties to the Law Department for abatement	30	23	12	25
Submit 25 properties to the Law Department for demolition	42	24	12	25

Points of Interest

International Property Maintenance Code (IPMC)
CCA implemented the IPMC in FY24 following the code's review by the Department of Community Affairs. IPMC is a model code that will strengthen CCA's ability to address abatement of nuisances existing on properties located in unincorporated DeKalb County.

Code Compliance has identified the Emergency Powers in Section 109 as a new tool within the IPMC which can be utilized by Code Compliance to take certain actions in emergency situations. Code Compliance has also identified Section 108 as another set of new tools which provide Code Compliance the ability to disconnect utilities in emergency situations and to take additional actions to close vacant structures. Efforts are under way to implement the processes and begin full enforcement of the code.

Video Surveillance System
During the 2025 legislative session, the Georgia General Assembly approved an amendment that grandfathers in any local ordinance passed before May 6, 2024. That update means DeKalb's Video Surveillance Systems ordinance is restored.

The ordinance mandates all convenience stores, gas stations, and monitored businesses in Unincorporated DeKalb County to maintain a video surveillance system and comply with the Video Surveillance Systems Ordinance.

Expanded Enforcement Hours
In an effort to enhance service delivery and better address community concerns, the DeKalb County Code Compliance Department will expand its enforcement hours beginning August 3, 2025.

Code Compliance officers will be available Monday through Saturday, from 8:30 a.m. to 8:00 p.m.

This extension allows the department to respond more effectively to violations that occur outside of traditional business hours, including after-work activities that impact neighborhood quality of life. The expanded hours also support proactive enforcement and improved coordination with residents, businesses, and community partners.

In Rem/Abatement
DeKalb County reached another milestone in its continued effort to eliminate blight and restore the integrity of its neighborhoods. The demolition of a long-abandoned building at Walden Pond Condominiums marked a significant step forward for a community that has endured years of unsafe conditions and declining property standards.

Significant Budgetary Impact

- The 2022 budget included funding of $56K to purchase four vehicles for code compliance officers. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included funding of $276K for six electric vehicles for code enforcement officers and $150K for relocation renovations.
- The 2024 budget includes $180K to upgrade Toughbooks for Code Compliance Officers.
- The 2025 budget includes funding of 28K to outfit Code Compliance fleet vehicles with light kits, $700K for various operating contracts, supplies, and training, and $460K for eight vacant positions. The budget remains consistent from FY2024 to FY2025, with no significant changes.

Community Development

Fiscal Year 2025 Annual Budget

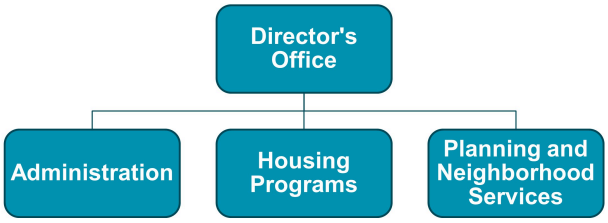
Mission Statement

The mission of the Community Development Department is to develop viable urban communities principally benefiting low-to-moderate income persons. We work collaboratively with nonprofit agencies, governmental entities at all levels, the business community, the faith community, residents, and schools to achieve the following goals:

- To provide decent, affordable housing for low-to-moderate income persons residing in DeKalb County.
- To provide a suitable living environment, public facilities, infrastructure, and community services, principally benefiting low-to-moderate income persons.
- To expand economic opportunities, increase and retain new and existing jobs.
- To revitalize economically depressed areas that principally serve low-to-moderate income areas

Description | Organization

The primary funding resource for the Community Development Department is the Community Development Block Grant Program (CBDG), an entitlement grant provided by the U.S. Department of Housing and Urban Development (HUD) through Title I of the Housing and Community Development Act of 1974 as amended. The county also receives other grants from HUD that are administered by the Community Development Department, including the McKinney Emergency Solutions Grant Program and the HOME Investment Partnerships Act (HOME). Additionally, the county has received stimulus grants for the Neighborhood Stabilization Program. The Community Development Department works to improve low-to-moderate income neighborhoods and address issues that affect the quality of life for low-to-moderate income people.



Financials

Community Development is 100% grant funded and it's financial are separate from the operating budget. It is presented here for reference.

Positions

Not applicable.

Goals & Objectives

Goal #1: Continue to meet homelessness reduction goals through the expanded use of the coordinated entry hotline.

Goal #2: Continue to help DeKalb County Seniors through the Special Purpose Home Repair Program.

Goal #3: Anticipate the development of additional affordable housing for low-to-moderate income persons and seniors.

Points of Interest

- In 2024, DeKalb County committed $1.6 million in HOME funds to this significant transit-oriented development, " Decatur East Phase II", located at 515 East Freeman Street, Decatur, Georgia 30030. With an approximate total development cost of $34 million, this project represents a substantial investment in the community.
- The Community Development Department continued the Special Purpose Home Repair Deferred Payment Forgivable Loan Program which provides up to $14,000 for roofing, plumbing, electrical, and HVAC home repair assistance to eligible, elderly (62 years, of age and older), or 21 years of age and disabled DeKalb County residents. Thirty (30) homes were completed in 2024.
- DeKalb County has made substantial progress in addressing urban blight, successfully abating or demolishing more than 728 properties. The County's commitment continues in 2024, with 28 properties abated and 12 properties demolished, demonstrating an ongoing, targeted effort to revitalize and improve community spaces.
- Urban League of Greater Atlanta; DeKalb Small Business Micro-Enterprise Training Program –The DeKalb Micro-Enterprise/Entrepreneurship training program continued to thrive via virtual learning during the 2023-2024 cycle; in English and Spanish. The program graduated 24 students in 2024.
- In 2024 we completed the renovation of the Police Training Facility to conduct the PAT, a state mandated test for police applicants. CDBG funding will be used to renovate an existing space for a permanent PAT testing location.

Significant Budgetary Impacts

- From 2020 - 2025, there were no significant budgetary impacts.

DeKalb County
GEORGIA

Community Service Board

(DBA Claratel Behavioral Health)

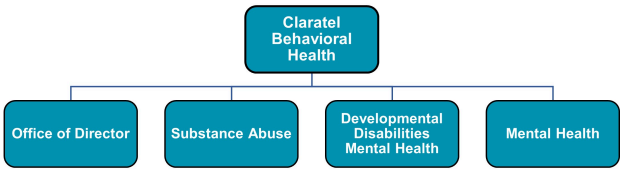
Fiscal Year 2025 Annual Budget

Mission Statement

The mission of the DeKalb Community Service Board dba Claratel Behavioral Health is to provide access to the right service, for the right person, at the right time. Claratel Behavioral Health envisions a community in which disabilities no longer limit potential.

Description | Organizational Chart

Claratel Behavioral Health is an innovative, community-based behavioral health and intellectual developmental disabilities services organization in metropolitan Atlanta, Georgia. Claratel Behavioral Health is the 6th largest out of 22 public, not-for-profit Community Service Boards in the State, and the largest mental health provider in DeKalb County.



Claratel Behavioral Health is DeKalb County's only Safety Net behavioral health services provider, offering a continuum of care for mental health and substance use disorders for adults and the only provider serving the uninsured population. Because of financial constraints and high poverty rates, many DeKalb County residents lack access to behavioral health care. For individuals who have no insurance, Claratel Behavioral Health services are provided at no-cost or a small co-payment based on their financial status. Close to 97 percent of the uninsured individuals served by Claratel Behavioral Health meet the no-cost requirements. The local governing authority appoints a twelve-member board that includes three DeKalb County elected or appointed officials. DeKalb Community Service Board rebranded in FY2024 to Claratel Behavioral Health.

Claratel Behavioral Health has 20 locations providing a variety of services. The five Community Mental Health centers across the county provide various outpatient, case management, and psychosocial rehabilitation services to adults, children, and adolescents. Claratel Behavioral Health also partners with the DeKalb County Board of Education, providing school therapy and consultation services in 13 schools. Claratel Behavioral Health also provides housing support in rental apartments and residential homes to over 200 individuals.

Developmental disabilities services are provided through a supported employment program, day services, and residential services. All outpatient community mental health centers provide addictive disease services, with the DeKalb Addiction Clinic providing more intensive services and the services. The DeKalb County Police Department's mobile crisis team partners a licensed clinical with a DeKalb County Police officer to provide mobile psychiatric emergency services. The DeKalb Regional Crisis Center is the largest bed-capacity crisis center in Opioid Residential Treatment Program providing long-term residential.

Financials

07200 - COMMUNITY SERVICE BOARD

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
57 - OTHER COSTS	$2,849,057	$2,849,057	$2,869,057	$2,849,057	$2,849,057	$2,969,057
100 - GENERAL FUND TOTAL	**$2,849,057**	**$2,849,057**	**$2,869,057**	**$2,849,057**	**$2,849,057**	**$2,969,057**
COMMON OBJECT EXPENDITURES TOTAL	**$2,849,057**	**$2,849,057**	**$2,869,057**	**$2,849,057**	**$2,849,057**	**$2,969,057**

07200 - COMMUNITY SERVICE BOARD

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
07201 - COMMUNITY SERVICE BOARD	$2,849,057	$2,849,057	$2,869,057	$2,849,057	$2,849,057	$2,969,057
100 - GENERAL FUND TOTAL	**$2,849,057**	**$2,849,057**	**$2,869,057**	**$2,849,057**	**$2,849,057**	**$2,969,057**
COST CENTER LEVEL EXPENDITURES TOTAL	**$2,849,057**	**$2,849,057**	**$2,869,057**	**$2,849,057**	**$2,849,057**	**$2,969,057**

Positions

Not applicable.

Goals & Objectives

Goal #1: To provide access to vulnerable populations in the community-based integrated systems of care.

- **Objective #1A:** Maintain 24/7 access to crisis services through the DeKalb Regional Crisis Center for use by citizens, law enforcement, courts, and emergency departments.
- **Objective #1B:** Serve DeKalb County citizens seeking evaluation and care for behavioral health, substance use, and intellectual developmental disabilities disability services, regardless of their ability to pay.

Goal #2: To promote innovation and best practices in services.

- **Objective #2A:** Maintain highly educated and skilled staff to deliver quality care.
- **Objective #2B:** Maintain access to resources and training to develop staff.

Goal #3: To improve the health status of individuals served.

- **Objective #3A:** Improved metrics on standardized assessments.
- **Objective #3B:** To involve individuals, their families, and the community in planning for services and providing feedback.

Performance Measures

07200 - Community Service Board

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
CSU Bed Occupancy Rate	94%	91%	91%	>90%
CSU Diversion Rate - Crisis Walk-Ins	48%	62%	60%	>40%
CSU Diversion Rate - Temporary Observation	33%	51%	45%	>40%
Number Distinct Clients Served		899	2,161	
Business days from initial intake to scheduled assessment				< 1

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Business days from initial intake to scheduled treatment appointment	4	2	2	< 4
Business days from initial intake to scheduled doctor's appointment	20	16	10	< 14
Percentage of appointments cancelled by staff	2%	3%	3%	< 5%
Organizational climate survey (overall satisfaction)	93%	91%	87%	> 90%
Staff turnover rate (full-time and part-time)	57%	56%	42%	<45%
Average tenure at agency (months)	70	68	69	>60
Number of educational hours provided	9,629	12,985	20,482	20,000
Number of trainings available to staff	115	118	125	100
Percentage of staff with certification, licensure, or paraprofessional designation	68%	66%	64%	66%
Percentage of a 18+ screened for tobacco use and provided cessation intervention, if indicated	N/A	94.64%%	99.71%%	> 90%
Percentage of patients 13+ with alcohol use disorder initiated tx within 14 days of DX	N/A	100.00%*	95%	> 90%
Individuals served feedback survey participation	N/A	453	309	400
Participation in community activities and community events	10	17	22	30

Points of Interest

- Opened a new Peer Support Program at the North DeKalb Health Center Clinic.
- Held the first DeKalb County Behavioral Health Coalition meeting. The coalition comprises over 23 local organizations, advocacy groups, and county departments focused on improving behavioral health and substance use treatment in DeKalb County.
- Secured a $2.1 million Housing Support Program Contract from the Department of Behavioral Health and Developmental Disabilities to provide housing case management support to over 450 clients receiving Georgia Housing Vouchers.
- Received accreditation from the National Association for the Dually Diagnosed, which recognized Claratel Behavioral Health's effort to improve the quality and effectiveness of services provided to individuals with a dual diagnosis (IDD/MI) through the development of competency-based professional standards and by promoting ongoing professional and program development.
- Claratel Behavioral Health was selected by the Department of Community Affairs (DCA) to participate in the Georgia Housing Supportive Institute and five other teams to complete a three-month training course to develop proposals for a DCA grant to construct permanent supportive housing. In partnership with the Paces Foundation, the final submitted proposal is for a mixed-use housing community with affordable housing for individuals with autism and/or intellectual developmental disabilities.
- Provided over $6 million in state funding for outpatient Behavioral Health and Substance Abuse services to individuals without insurance, and over $10 million for crisis stabilization and evaluation services.
- Claratel Behavioral Health operates the busiest Behavioral Health Crisis Center in the state with a daily admission rate that is double the state average.
- Claratel Behavioral Health exceeded outpatient treatment access goals by providing next-day intake assessments, follow-up clinical services within 1.58 days from intake (Goal: 4 days), and psychiatry appointments within 10.17 days of intake (Goal: 14 days).

Significant Budgetary Impacts

- In 2022, $1M was approved with American Rescue Plan funds (second tranche) for COVID-related initiatives. In the operating budget, $85,000 was approved for repairs to county buildings (siding replacement-$50K, front awning $10K, upgrade bathrooms to be ADA (American Disability Act) compliant-$25K); Crisis Center remodeling was approved for $130,000 (upgrade restrooms to be ADA compliant-$30K, replace flooring-$130K); and $500,000 was approved for the Opioid Residential Program (funding to open an additional 12 beds).
- In 2023, there were no significant budgetary impacts.
- In 2024, the budget included $20,000 to fund needs assessment resources and staffing for data analyst and writers. The Board of Commissioners recommended this funding for approval.
- In 2025, there are no changes to the adopted FY2025 budget.

DeKalb County
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Contributions to Capital

Fiscal Year 2025 Annual Budget

Description

The Contributions to the Capital Projects department are used for operating Tax Funds' contributions to miscellaneous capital projects, such as public safety and court-related technology projects and various facilities-related projects. Capital contributions from other fund categories, such as the Enterprise Funds, are accounted for in their respective funds. Prior to FY2018, tax funded contributions to miscellaneous capital projects were in each respective fund's Non-Departmental unit.

The Homestead Option Sales Tax , which previously provided varying levels of property tax relief and Capital Improvement Plan (CIP) funding, ended after FY2018. The Equalized Homestead Option Sales Tax now provides homeowners' property tax relief and has no CIP contribution component. The county contribution for road paving projects in conjunction with matching funds from the Georgia Department of Transportation's Local Maintenance and Improvement Grant program is now considered as part of the Special Purpose Local Option Sales Tax review process.

Financials

09000 - CONTRIBUTION ACCOUNTS

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
61 - OTHER FINANCING USES	$4,813,747	$38,737,090	$14,945,695	$5,500,000	$5,500,000	$8,023,400
100 - GENERAL FUND TOTAL	**$4,813,747**	**$38,737,090**	**$14,945,695**	**$5,500,000**	**$5,500,000**	**$8,023,400**
270 - FIRE FUND						
61 - OTHER FINANCING USES	$0	$0	$844,824	$400,000	$400,000	$400,000
270 - FIRE FUND TOTAL	**$0**	**$0**	**$844,824**	**$400,000**	**$400,000**	**$400,000**
271 - DESIGNATED SERVICES FUND						
61 - OTHER FINANCING USES	$0	$10,560,864	$350,000	$0	$0	$350,000
271 - DESIGNATED SERVICES FUND TOTAL	**$0**	**$10,560,864**	**$350,000**	**$0**	**$0**	**$350,000**
272 - UNINCORPORATED FUND						
61 - OTHER FINANCING USES	$500,000	$0	$6,053,242	$0	$0	$300,000
272 - UNINCORPORATED FUND TOTAL	**$500,000**	**$0**	**$6,053,242**	**$0**	**$0**	**$300,000**
274 - POLICE FUND						
61 - OTHER FINANCING USES	–	–	$1,085,470	$2,000,000	$2,000,000	$2,000,000
274 - POLICE FUND TOTAL	**–**	**–**	**$1,085,470**	**$2,000,000**	**$2,000,000**	**$2,000,000**
COMMON OBJECT EXPENDITURES TOTAL	**$5,313,747**	**$49,297,954**	**$23,279,231**	**$7,900,000**	**$7,900,000**	**$11,073,400**

09000 - CONTRIBUTION ACCOUNTS

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
09041 - CONTRIBUTION GENERAL FUND	$4,813,747	$38,737,090	$14,945,695	$5,500,000	$5,500,000	$8,023,400
100 - GENERAL FUND TOTAL	**$4,813,747**	**$38,737,090**	**$14,945,695**	**$5,500,000**	**$5,500,000**	**$8,023,400**
270 - FIRE FUND						
09042 - CONTRIBUTION FIRE FUND	$0	$0	$844,824	$400,000	$400,000	$400,000
270 - FIRE FUND TOTAL	**$0**	**$0**	**$844,824**	**$400,000**	**$400,000**	**$400,000**
271 - DESIGNATED SERVICES FUND						
09043 - CONTRIBUTION DESIGNATED FUND	$0	$10,560,864	$350,000	$0	$0	$350,000
271 - DESIGNATED SERVICES FUND TOTAL	**$0**	**$10,560,864**	**$350,000**	**$0**	**$0**	**$350,000**
272 - UNINCORPORATED FUND						
09044 - CONTRIBUTION UNINCORPORATED	$500,000	$0	$6,053,242	$0	$0	$300,000
272 - UNINCORPORATED FUND TOTAL	**$500,000**	**$0**	**$6,053,242**	**$0**	**$0**	**$300,000**
274 - POLICE FUND						
09045 - CONTRIBUTION POLICE FUND	–	–	$1,085,470	$2,000,000	$2,000,000	$2,000,000
274 - POLICE FUND TOTAL	**–**	**–**	**$1,085,470**	**$2,000,000**	**$2,000,000**	**$2,000,000**
COST CENTER LEVEL EXPENDITURES TOTAL	**$5,313,747**	**$49,297,954**	**$23,279,231**	**$7,900,000**	**$7,900,000**	**$11,073,400**

Points of Interest - General Fund

- Capital items for the General Fund include:
  - Purchase of real estate on Memorial Drive - $5M
  - A real-time crime technology center - $2M
  - Technology upgrade for Maloof Annex - $1M
  - Public Defender office space renovations - $1M
  - Renovations of office space in the Manuel J. Maloof Building - $500K

Significant Budgetary Impacts

- The 2022 budget included funding of $2.2M for various proposed CIP projects ($1.9M for jail lock replacement and $334K for jail rooftop cameras).
- The 2023 budget included funding of $11M for various county facilities renovations, $11M for software and system upgrades, and $6M for county jail renovations and upgrades.
- The 2024 budget includes $3.3M for various county facilities renovations and $6M for software and computer/hardware upgrades.
- For the FY 2025 budget cycle, all requests for capital funds were submitted to the Capital Improvements Program (CIP) Committee. The CIP Committee consists of administrative staff who are tasked to review the requests and develop a recommended 5-year CIP plan to the Chief Executive Officer (CEO). The Committee's work is ongoing, and a recommendation will be made to the CEO later in this fiscal year.

Points of Interest - Fire Fund

- Capital items for the Fire Fund include 400K for CIP projects.

Significant Budgetary Impacts

- The 2022 budget funded Overhead Door Project for $400K. (1st year of a 3-year CIP project).
- The 2023 budget funded Overhead Door Project for $400K. (2nd year of a 3-year CIP project).
- The 2024 budget funded Overhead Door Project for $400K. (3rd year of a 3-year CIP project).
- The 2025 budget included $400K for CIP projects.

Points of Interest - Designated Fund

- Capital items for the Designated Services Fund include $350K for sidewalk repairs.

Significant Budgetary Impacts

- In 2021 and 2022, there were no significant budgetary impacts.
- The 2023 budget funded Tobie Grant demolition for $950K, Ellenwood Park development for $1.2M, Cedar Park development for $1.5M and Nancy H. Scott pool construction for $2M.
- The 2024 budget funded sidewalk repairs for $350K.
- The 2025 budget funds sidewalk repairs for $350K.

Points of Interest - Unincorporated Fund

There are no points of interest for Contributions for FY2025.

Significant Budgetary Impacts

- The 2022 budget included $500K for the DeKalb County Bicentennial Beautification Plan.
- In 2023, there were no significant budgetary impacts.
- The 2024 budget included $1 million in funding for the Gateway Improvement Project.
- In FY2025 there are no significant budgetary impacts.

Points of Interest - Police Service Fund

- Capital items for the Police Service Fund include:
  - Real Time crime technology - $2M

Significant Budgetary Impacts

Since the Tax Funds operating fund contributions to CIP began in FY2018, the Police Fund has not had transfers budgeted. This is the first year for this transfer.

County Jail Fund

Fiscal Year 2025 Annual Budget

Mission Statement

The purpose of the County Jail Fund is to account for revenue collected on assessments in criminal and traffic cases, involving violations of ordinances of political subdivisions that can only be used for jail operations and improvements (O.C.G.A 5-21-15).

Description

In August 1989, the Board of Commissioners adopted the “Jail Construction and Staffing Act” which provides for the imposition and collection of an additional 10 percent penalty assessment on criminal and traffic cases. The proceeds must be used for constructing, operating, and staffing county jails, county correctional institutions, and detention facilities or pledged as security for the payment of bonds issued for the construction of such facilities.

Organizational Chart

The Sheriff’s Department utilizes this fund with some additional management of the funding through the Office of Management and Budget.

Financials

10000 - COUNTY JAIL

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
204 - COUNTY JAIL FUND						
61 - OTHER FINANCING USES	$674,303	$586,511	$979,137	$557,893	$557,893	$557,893
204 - COUNTY JAIL FUND TOTAL	**$674,303**	**$586,511**	**$979,137**	**$557,893**	**$557,893**	**$557,893**
COMMON OBJECT EXPENDITURES TOTAL	**$674,303**	**$586,511**	**$979,137**	**$557,893**	**$557,893**	**$557,893**

10000 - COUNTY JAIL

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
204 - COUNTY JAIL FUND						
10204 - COUNTY JAIL FUND	$674,303	$586,511	$979,137	$557,893	$557,893	$557,893
204 - COUNTY JAIL FUND TOTAL	**$674,303**	**$586,511**	**$979,137**	**$557,893**	**$557,893**	**$557,893**
COST CENTER LEVEL EXPENDITURES TOTAL	**$674,303**	**$586,511**	**$979,137**	**$557,893**	**$557,893**	**$557,893**

Goals and Objectives

To provide funds for construction, operations of county jail, county correctional institution and detention facilities.

Significant Budgetary Impacts

- No significant budgetary impacts (FY22-FY25).

DeKalb-Peachtree Airport

Fiscal Year 2025 Annual Budget

Mission Statement

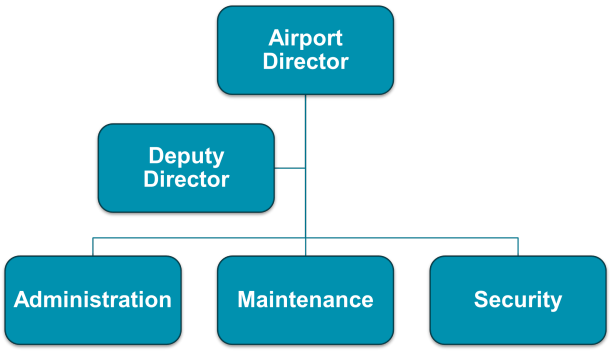
To operate a business-oriented airport in a safe, efficient, fiscally responsible manner that preserves the quality of life and recognizes the partnership between residential and general aviation interests.

Description | Organizational Chart

Dekalb-Peachtree Airport (PDK) lies on 700+ acres of land in the northeastern part of DeKalb County on a part of old Camp Gordon, a World War I Army training base. The airport currently is home to three fixed-wing and one helicopter-fixed based operators and hosts 125 aviation-related tenants. There are about 590 various aircrafts based on the field. The DeKalb County Fire Department operates Fire Station #15 on airport property.

The airport is classified as a general aviation reliever airport for the Atlanta metropolitan area. A reliever airport is a general aviation airport which reduces air carrier airport congestion by providing service for smaller general aviation aircraft. The term "general aviation" encompasses the entire spectrum of aircraft and aircraft related businesses and services.

PDK is partially surrounded by residential communities; therefore, all operators are strongly encouraged not to fly between the hours of 11 p.m. and 6 a.m. local time. Aero-medical and emergency operations are exempt from this request.



Financials

08200 - DEKALB-PEACHTREE AIRPORT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
551 - AIRPORT OPERATING FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$1,515,907	$1,804,959	$1,946,413	$1,743,944	$1,677,544	$1,677,544
52 - PURCHASED / CONTRACTED SERVICES	$276,942	$78,151	$2,481,586	$2,264,730	$2,264,730	$2,264,730
53 - SUPPLIES	$369,624	$422,004	$499,907	$539,907	$539,907	$539,907
54 - CAPITAL OUTLAYS	$1,762	$0	$0	–	–	–
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$705,206	$721,213	$737,871	$1,358,149	$1,358,149	$1,358,149
57 - OTHER COSTS	$0	$250,030	$186,521	$251,521	$251,521	$251,521
61 - OTHER FINANCING USES	$1,782,215	$2,032,218	$2,032,214	$2,032,214	$2,032,214	$2,032,214
70 - RETIREMENT SERVICES	$245,702	$254,304	$272,194	$295,767	$295,767	$295,767
551 - AIRPORT OPERATING FUND TOTAL	**$4,897,358**	**$5,562,878**	**$8,156,706**	**$8,486,232**	**$8,419,832**	**$8,419,832**
COMMON OBJECT EXPENDITURES TOTAL	**$4,897,358**	**$5,562,878**	**$8,156,706**	**$8,486,232**	**$8,419,832**	**$8,419,832**

08200 - DEKALB-PEACHTREE AIRPORT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2022	FY2023	FY2025	FY2025	2025
COST CENTER LEVEL EXPENDITURES					
551 - AIRPORT OPERATING FUND					
08210 - DEKALB PEACHTREE AIRPORT ADMINISTRATION	$4,059,346	$4,518,048	$7,590,337	$7,466,972	$7,400,572
08220 - DEKALB PEACHTREE AIRPORT MAINTENANCE	$838,012	$1,044,830	$1,019,260	$1,019,260	$1,019,260
551 - AIRPORT OPERATING FUND TOTAL	**$4,897,358**	**$5,562,878**	**$8,609,597**	**$8,486,232**	**$8,419,832**
COST CENTER LEVEL EXPENDITURES TOTAL	**$4,897,358**	**$5,562,878**	**$8,609,597**	**$8,486,232**	**$8,419,832**

Positions

08200 - DEKALB PEACHTREE AIRPORT

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	21	23	24	20	22

Goals and Objectives

Goal #1: Provide the highest level of safety in a customer friendly environment, enhancing the airport travel experience for visitors and residents of Dekalb County by ensuring efficient and effective operations.

- **Objective #1A:** Provide a safer way to utilize PDK's airfield.

Goal #2: Implement Transient Landing Fees for non-based aircraft utilizing the airport.

- **Objective #2A:** Increase revenue for the airport.

Goal #3: Install Runway 21L MALSR (Medium Intensity Approach Lighting System with Runway Alignment Indicator Lights) Lighting System improvements.

- **Objective #3A:** Complete environmental and design plans.

Performance Measures

08200 - Dekalb Peachtree Airport

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Airport Operations	176,985	176,520	198,889	180,000
Noise Complaints	8,288	7,873	16,459	0
Zero airport infrastructure related aviation incidents	0	0	0	0
T-Hangar, tie-down occupancy rate	90%	95%	98%	100%
Acounts receivable collection rate	98%	98%	98%	100%

Points of Interest

- Future Airport Planning:
  * Implemented Light Emitting Diode (LED) Runway light replacements on the airport runway (2025)
  * Planned runway Keel resurfacing of airport runway (2025)
- Dekalb County is establishing a reasonable weight-based landing fees that provides an equitable method of collecting fees from all transient (non-PDK) aircraft that utilize the Dekalb-Peachtree Airport (PDK).

Significant Budgetary Impact

- In 2022, $50K was budgeted for an accounting technician position to help with the business affairs of the airport. Prior to the pandemic, the airport had traditionally had an Airshow in the summer to invite the community to enjoy the airport and show a neighborly, family friendly environment to the surrounding community. $250K was added to the budget for all associated costs in anticipation of the scheduled return. $500K was included in the budget for an environmental assessment as well.
- In 2023, $70K was budgeted for a procurement agent senior to assist with the financials of the airport. Additionally, $250K was added to the budget for repair and construction of the runway and construction of hangers.
- In 2024, $80K was budgeted for a fiscal officer position to assist the department with the complex financial issues as the airport grows.
- The 2025 budget includes $640K for interfund and interdepartmental charges.

DeKalb County
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Debt Function

Fiscal Year 2025 Annual Budget

Mission Statement

The purpose of the debt function is to leverage large capital improvements costs across a longer time frame.

Description

Debt is primarily overseen by the Finance Department. The Director's Office is responsible for monitoring the amount and type of debt that the county has been committed to repaying in association with the county's municipal advisor. The Finance Department's Treasury Division is responsible for paying current year obligations for debt service. The ultimate decision maker for committing to more debt is the responsibility of the governing authority consisting of the Chief Executive Officer and the Board of Commissioners. Debt is classified by the source that is used to pay the principal and interest.

A General Obligation (G.O.) Bond is a debt obligation based upon the full faith and credit of the county. G.O. debt is payable from a levy of a direct ad valorem tax on taxable property within the county. DeKalb has G.O. debt that is countywide as well as debt that is limited to the unincorporated areas of the county. This debt is based upon the citizens voting "yes" on a referendum to obligate the county. The creation of new municipalities in the county does not relieve the new city of their responsibility for the debt service of unincorporated debt if the area was unincorporated when the referendum was held.

Revenue Bonds such as the Water & Sewer Revenue Bonds are issued based on a revenue pledge of the Watershed Fund. Conduit Debt such as Authority Bonds are based on a pledge based on the Intergovernmental Agreement between the county and the Authority as well as loans from Georgia Environmental Finance Authority and Water Infrastructure Finance and Innovation Act.

Effects of Existing Debt

For 2019, the principal payment for the 2016 G.O. debt increased by $5.2M due to the refinancing method employed in refinancing the 2006 G.O. debt. In 2016, the county refinanced this debt by taking the "savings upfront". This action reduced the debt amount during the period 2016 to 2018 but resulted in a sharp increase in 2019. The Board of Commissioners wanted to realize the savings sooner rather than later if a "level-savings" method had been employed. The total payments decreased by $49K for 2023 and another $17.5K for 2024 as the increase in the principal payment is less than the decrease in the interest payment. This scenario resulted in the millage rate for the Special Tax District – Unincorporated Bonds to decrease from 0.591 mils in 2019 down to .479 mils in 2023 and budgeted at .391 for 2024.

The Public Safety and Judicial Authority Revenue Debt Service decreased by $6K for FY2022, $14K for 2023 and $15K for 2024. In 2020 it increased by $800K due to the "upfront savings" realized by the 2015 refunding which continue until 2031 when the payments begin to decrease. The principal payments for FY24 will increase by $90K, but the interest will decrease by almost $91.5K. 221. The county's other non-water & sewer debt service principal payments decreased by $2.8M and the interest payments decreased by $207K for FY2024. FY23 included a reduced final payment (interest only) for COPS (2013).

The county's most significant debt service consists of the water & sewer bonds at $549.1M which makes up 77.39 percent of all county outstanding debt service currently at $709.5M at the beginning of FY25. This debt service has been steadily increasing in order to pay for the much needed repairs, upgrades and replacement of the old infrastructure throughout the county. Refer to the capital improvement section of this publication for more information on the use of the funds. In FY23, the 2022 refunding bonds took the place of the 2011 bonds and in FY24 the 2023 refunding bonds took the place of the 2013 bonds. In 2025, the 2010 bonds will be completely paid down, leaving four remaining bond issues with payments spanning from nine years through 2034 up to 28 years ending in 2052. The county will continue to keep an eye on the market and will look for opportunities to reduce the cost of these bonds through future refunding. The various bond indentures contain significant limitations and restrictions on annual debt service requirements, maintenance of and flow of monies through various restricted accounts, minimum amounts to be maintained in various sinking funds, and minimum revenue bond coverage. These bonds are payable from the revenues of the Waters and Sewer system with the expense budget showing as a transfer from the watershed department to the sinking fund where it is expended.

In addition to the debt service bonds, the county has long and short-term loans and leases that are budgeted in the individual operating departments (see the department pages for more information). The most significant of these are the long-term loans in Sanitation, Watershed, Stormwater and Recreation, Parks, Arts and Cultural Affairs. These consist of both Georgia Environmental Finance Authority and United States Environmental Protection Agency Water Infrastructure Renewal Program loans provide funding at low cost when needed through the course of the infrastructure project. Interest only payments begin as funds are drawn down with the full principal amount to be fully paid off by the maturity date.

Leases are budgeted in the using department and are obtained for such items as office equipment and radios for fire, police, and emergency services for example. The county occasionally will enter into vehicle and large equipment leases as an alternative to having to have upfront capital for purchasing the equipment.

Source of Debt Payments

Debt service payments are paid from the fund responsible for the debt, but transfers from other funds to the debt service funds underwrite these payments. The table below illustrates this relationship.

Debt Service		Funding Sources		
Fund	**Bond/Instrument**	**Fund**	**Fund Name**	**Method**
100	Certificates of Participation	100	General Fund	Direct
273	Hospital	273	Hospital	Direct
411	STD GO Bond Series	411	Special Tax District GO Bond Series	Direct
412	Building Authority	100	General Fund	Transfer
413	Public Safety & Judicial Facilities Authority	100	General Fund	Transfer based on square footage
		215	E911 Fund	
		270	Fire Fund	
		271	Special Tax District - Designated	
		274	Police Fund	
414	Urban Redevelopment Agency	100	General Fund	Transfer
514	Water & Sewer	511	Water & Sewer	Transfer

Credit Agency Ratings / Outlook

Bond Type	Fitch	Moody's Investor Service	Standard and Poor's
General Obligation	AA+ / Stable	Aa2 / Stable	No Rating
Water & Sewer			
Prior (Senior) Lien	No Rating	Aa2 / Stable	AA- / Stable
Second (Subordinate) Lien	AA- / Stable	Aa3 / Stable	A+ / Stable
WIFIA 1 Loan	AA+/ Stable	Aa2 / Stable	No Rating
WIFIA 2 Loan	No Rating	Aa2/ Stable	No Rating

Moody's: Update to credit analysis states

General Obligation: The last rating review occurred in November 2022 when Moody's affirmed the Aa2 rating for the GO bonds and special tax district bonds (2016 GO's).

The Aa2 rating on the county's Series 2016 general obligation bonds (issued on behalf of a Special Transportation, Parks, and Greenspace and Libraries Tax District) "reflects the county's pledge to levy an annual ad valorem tax, unlimited by rate or amount, on all taxable property located within the Special Tax District. The Special Tax District's boundaries encompass over 80 percent of the county's tax base".

Water & Sewer: The last rating review occurred in November 2022 for the $284 million general obligation 2022 Water Infrastructure Finance and Innovation Act (WIFIA) loan. "The county's Aa2 issuer rating reflects the county's overall healthy financial position, strong economic base that is centrally located within the Atlanta (Aa1 stable) metropolitan area, trend of robust revenue growth, and prudently managed expenditures. The rating also incorporates the county's slightly above average long-term liabilities ratio which is likely to grow in the coming years due to planned utility-related borrowing, average wealth and income metrics, and relatively low fixed costs ratio. The Aa3 rating on the subordinate lien water and sewer revenue bonds is one notch below the senior lien bonds to reflect the priority of payment under the flow of funds, the significant amount of senior lien bonds outstanding, and the 10+ years that the senior lien bonds will remain outstanding."

Fitch Ratings: Update to credit analysis states:

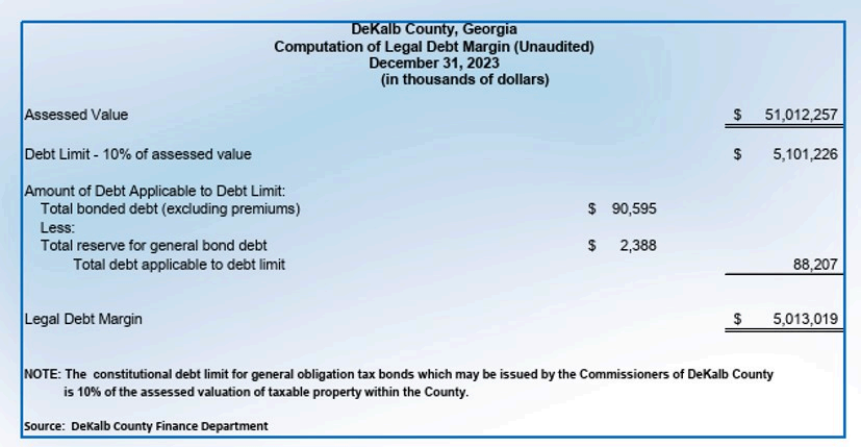
• General Obligation: On August 8, 2024, the county's GO bonds rating was upgraded to AA+ and remains unchanged in 2025. The rating "is based on the county's steadily improved budgetary management and demonstrated ability to rebuild its financial resilience. The county is positioned to maintain very strong gap-closing capacity throughout typical economic cycles."

• Water & Sewer: In 2024, annual surveillance concluded there is no change to the AA- rating which was assigned in 2021 and continues to be stable. On August 8, 2024, the county's WIFIA loan rating was upgraded to AA+ and remains unchanged in 2025 with a stable outlook.

Legal Debt Limit

The legal debt limit of DeKalb County is ten percent of the assessed value of all property within the county. From this amount, current debt obligations are subtracted to arrive at the legal debt margin. The resulting legal debt margin is the additional lending capacity of the county beyond the amount that the Board of Commissioners has committed to paying.

At the time of this publication, FY24 is not closed, so 2023 is being presented in the chart below as the most current information available.



DeKalb County, Georgia
Computation of Legal Debt Margin (Unaudited)
December 31, 2023
(in thousands of dollars)

Assessed Value		$ 51,012,257
Debt Limit - 10% of assessed value		$ 5,101,226
Amount of Debt Applicable to Debt Limit:		
Total bonded debt (excluding premiums)	$ 90,595	
Less:		
Total reserve for general bond debt	$ 2,388	
Total debt applicable to debt limit		88,207
Legal Debt Margin		$ 5,013,019

NOTE: The constitutional debt limit for general obligation tax bonds which may be issued by the Commissioners of DeKalb County is 10% of the assessed valuation of taxable property within the County.

Source: DeKalb County Finance Department

Direct and Overlapping Debt

The following table represents the amount of debt that the residents of DeKalb County are responsible for depending on where they reside. For example, the residents of the City of Dunwoody would be responsible for the Direct Debt, DeKalb County Board of Education debt, and the City of Dunwoody debt. At the time of this publication, FY24 is not closed, so 2023 is being presented in the chart below as the most current information available.

DeKalb County, Georgia
Computation of Direct and Overlapping Debt (unaudited)
December 31, 2023
(in thousands of dollars)

Category of Debt	Total Amount Outstanding (000s)	% Applicable to the County[3]	Amount of Debt Applicable to DeKalb County
Direct Debt[2]:			
DeKalb County General Obligation Bonds	$ 90,595	100%	$ 90,595
DeKalb County Building Authority	5,120	100%	5,120
DeKalb County Public Safety and Judicial Facilities Authority	27,020	100%	27,020
DeKalb County Urban Redevelopment Authority	3,345	100%	3,345
Certificates of Participation	3,985	100%	3,985
DeKalb County Lease Liabilities	10,983	100%	10,983
DeKalb County SBITA Liabilities	17,238	100%	17,238
DeKalb County Financed Purchases	2,442	100%	2,442
DeKalb County Notes Payable	9,931	100%	9,931
Total Direct Debt	170,659	100%	170,659
Overlapping Debt:			
DeKalb County Board of Education[1]			
General Obligation Bonds	19,470	100%	19,470
Certificate of Participation	8,249	100%	8,249
	27,719		27,719

Fulton-DeKalb Hospital Authority - County Portion Only		27,935	100%	27,935
City of Decatur[1]				
	General Obligation Bonds	96,165	100%	96,165
	Notes Payable	11,178	100%	11,178
	Financed Purchases	791	100%	791
	Guaranteed Revenue Bonds	63,625	100%	63,625
	Certificates of Participation	1,880	100%	1,880
	SBITA Liabilities	1,611	100%	1,611
		175,250		175,250
City Schools of Decatur[1]				
	Certificates of Participation 2014	15,085	100%	15,085
	Certificates of Participation 2020	6,860	100%	6,860
		21,945		21,945
City of Atlanta[1]				
	General Obligation Bonds	633,425	4.75%[3]	30,088
	APSJFA Revenue Bonds	12,225	4.75%	581
	Intergovernmental Agreements	433,836	4.75%	20,607
	Notes Payable	748	4.75%	36
	Financed Purchases	68,515	4.75%	3,254
	Certificates of Participation	50,095	4.75%	2,380
	Other	35,754	4.75%	1,698
		1,234,598		58,644
Atlanta Public Schools[1]				
	Certificates of Participation (ERS, Inc.)	72,460	4.75%	3,442
		72,460		3,442
City of Dunwoody[2]				
	Guaranteed Revenue Bonds	12,513	100%	12,513
		12,513		12,513
	Total Overlapping Debt	$ 1,572,420		$ 267,515
	Total Direct and Overlapping Debt	$ 1,743,079		438,174
	Total Per Capita Direct and Overlapping Debt			$ 569.36

[1]As of June 30, 2023

[2]As of December 31, 2023

[3]Calculation of City of Atlanta overlapping percentages

	A.V. (000s)	% of A.V.
City of Atlanta in Fulton	$ 37,551,890,026	93.36%
City of Atlanta in DeKalb	2,669,640,254	6.64%
	$ 40,221,530,280	100.00%

[4]Based on estimated 2023 population of 762,992

Source: **DeKalb County Department of Finance as of December 31, 2023**

Principal and Interest Schedules

TAX FUNDS

CERTIFICATES OF PARTICIPATION

Dekalb County

Debt Service Schedule

Actual Maturity

Issue: Series 2016 COPS

Begin Date: 9/8/2016, End Date: 12/1/2026

Date	Principal	Coupon	Interest	Total P + I
9/8/2016				
6/1/2025	-	-	22,646.00	22,646.00
12/1/2025	1,330,000.00	1.690	22,646.00	1,352,646.00
6/1/2026	-	-	11,407.50	11,407.50
12/1/2026	1,350,000.00	1.690	11,407.50	1,361,407.50
Total	2,680,000.00		68,107.00	2,748,107.00

REVENUE BONDS

Dekalb County

Debt Service Schedule

Actual Maturity

Issue: Series 2016 GO Refunding

Begin Date: 4/21/2016, End Date: 12/1/2030

Date	Principal	Coupon	Interest	Total P + I
4/21/2016				
6/1/2025	-	-	1,721,143.75	1,721,143.75
12/1/2025	11,790,000.00	5.000	1,721,143.75	13,511,143.75
6/1/2026	-	-	1,426,393.75	1,426,393.75
12/1/2026	12,360,000.00	5.000	1,426,393.75	13,786,393.75
6/1/2027	-	-	1,117,393.75	1,117,393.75
12/1/2027	12,945,000.00	5.000	1,117,393.75	14,062,393.75
6/1/2028	-	-	793,768.75	793,768.75
12/1/2028	13,555,000.00	3.250	793,768.75	14,348,768.75
6/1/2029	-	-	573,500.00	573,500.00
12/1/2029	14,040,000.00	4.000	573,500.00	14,613,500.00
6/1/2030	-	-	292,700.00	292,700.00
12/1/2030	14,635,000.00	4.000	292,700.00	14,927,700.00
Total	79,325,000.00		11,849,800.00	91,174,800.00

BONDS

Dekalb County

Debt Service Schedule

Actual Maturity

Issue: Series 2015 Public Safety and Judicial REV R

Begin Date: 11/30/2015, End Date: 12/1/2034

Date	Principal	Coupon	Interest	Total P + I
11/30/2015				
6/1/2025	-	-	537,096.88	537,096.88
12/1/2025	2,020,000.00	5.000	537,096.88	2,557,096.88
6/1/2026	-	-	486,596.88	486,596.88
12/1/2026	2,120,000.00	5.000	486,596.88	2,606,596.88
6/1/2027	-	-	433,596.88	433,596.88
12/1/2027	2,225,000.00	5.000	433,596.88	2,658,596.88
6/1/2028	-	-	377,971.88	377,971.88
12/1/2028	2,335,000.00	5.000	377,971.88	2,712,971.88
6/1/2029	-	-	319,596.88	319,596.88
12/1/2029	2,455,000.00	5.000	319,596.88	2,774,596.88
6/1/2030	-	-	258,221.88	258,221.88
12/1/2030	2,575,000.00	5.000	258,221.88	2,833,221.88
6/1/2031	-	-	193,846.88	193,846.88
12/1/2031	2,705,000.00	3.250	193,846.88	2,898,846.88
6/1/2032	-	-	149,890.63	149,890.63
12/1/2032	2,795,000.00	3.375	149,890.63	2,944,890.63
6/1/2033	-	-	102,725.00	102,725.00
12/1/2033	2,885,000.00	3.500	102,725.00	2,987,725.00
6/1/2034	-	-	52,237.50	52,237.50
12/1/2034	2,985,000.00	3.500	52,237.50	3,037,237.50
Total	25,100,000.00		5,823,562.58	30,923,562.58

Dekalb County

Debt Service Schedule

Actual Maturity

Issue: Series 2010 Urban Redevelopment REV

Begin Date: 12/9/2010, End Date: 10/1/2030

Date	Principal	Coupon	Interest	Total P + I
12/9/2010				
4/1/2025	-	-	87,295.25	87,295.25
10/1/2025	450,000.00	6.010	87,295.25	537,295.25
4/1/2026	-	-	73,772.75	73,772.75
10/1/2026	465,000.00	6.010	73,772.75	538,772.75
4/1/2027	-	-	59,799.50	59,799.50
10/1/2027	475,000.00	6.010	59,799.50	534,799.50
4/1/2028	-	-	45,525.75	45,525.75
10/1/2028	490,000.00	6.010	45,525.75	535,525.75
4/1/2029	-	-	30,801.25	30,801.25
10/1/2029	505,000.00	6.010	30,801.25	535,801.25
4/1/2030	-	-	15,626.00	15,626.00
10/1/2030	520,000.00	6.010	15,626.00	535,626.00
Total	2,905,000.00		625,641.00	3,530,641.00

Dekalb County

Debt Service Schedule

Actual Maturity

Issue: Series 2015 Building Authority REV R

Begin Date: 10/21/2015, End Date: 12/1/2025

Date	Principal	Coupon	Interest	Total P + I
10/21/2015				
6/1/2025	-	-	24,040.50	24,040.50
12/1/2025	2,585,000.00	1.860	24,040.50	2,609,040.50
Total	2,585,000.00		48,081.00	2,633,081.00

BONDS

Dekalb County
Debt Service Schedule
Actual Maturity
Issue: W & S REV R 2006 B
Begin Date: 5/24/2006, End Date: 10/1/2035

Date	Principal	Coupon	Interest	Total P + I
5/24/2006				
4/1/2025	-	-	4,482,625.00	4,482,625.00
10/1/2025	20,240,000.00	5.250	4,482,625.00	24,722,625.00
4/1/2026	-	-	3,951,325.00	3,951,325.00
10/1/2026	21,310,000.00	5.250	3,951,325.00	25,261,325.00
4/1/2027	-	-	3,391,937.50	3,391,937.50
10/1/2027	22,425,000.00	5.250	3,391,937.50	25,816,937.50
4/1/2028	-	-	2,803,281.25	2,803,281.25
10/1/2028	23,600,000.00	5.250	2,803,281.25	26,403,281.25
4/1/2029	-	-	2,183,781.25	2,183,781.25
10/1/2029	10,385,000.00	5.250	2,183,781.25	12,568,781.25
4/1/2030	-	-	1,911,175.00	1,911,175.00
10/1/2030	10,935,000.00	5.250	1,911,175.00	12,846,175.00
4/1/2031	-	-	1,624,131.25	1,624,131.25
10/1/2031	11,500,000.00	5.250	1,624,131.25	13,124,131.25
4/1/2032	-	-	1,322,256.25	1,322,256.25
10/1/2032	12,105,000.00	5.250	1,322,256.25	13,427,256.25
4/1/2033	-	-	1,004,500.00	1,004,500.00
10/1/2033	12,745,000.00	5.000	1,004,500.00	13,749,500.00
4/1/2034	-	-	685,875.00	685,875.00
10/1/2034	13,385,000.00	5.000	685,875.00	14,070,875.00
4/1/2035	-	-	351,250.00	351,250.00
10/1/2035	14,050,000.00	5.000	351,250.00	14,401,250.00
Total	172,680,000.00		47,424,275.00	220,104,275.00

Dekalb County
Debt Service Schedule
Actual Maturity
Issue: Series 2010 W and S REV
Begin Date: 12/9/2010, End Date: 10/1/2025

Date	Principal	Coupon	Interest	Total P + I
12/9/2010				
4/1/2025	-	-	62,424.00	62,424.00
10/1/2025	2,295,000.00	5.440	62,424.00	2,357,424.00
Total	2,295,000.00		124,848.00	2,419,848.00

Dekalb County
Debt Service Schedule
Actual Maturity
Issue: Series 2015 W and S REV R
Begin Date: 12/3/2015, End Date: 10/1/2035

Date	Principal	Coupon	Interest	Total P + I
12/3/2015				
4/1/2025	-	-	1,083,228.13	1,083,228.13
10/1/2025	3,420,000.00	5.000	1,083,228.13	4,503,228.13
4/1/2026	-	-	997,728.13	997,728.13
10/1/2026	3,590,000.00	5.000	997,728.13	4,587,728.13
4/1/2027	-	-	907,978.13	907,978.13
10/1/2027	3,765,000.00	5.000	907,978.13	4,672,978.13
4/1/2028	-	-	813,853.13	813,853.13
10/1/2028	3,955,000.00	5.000	813,853.13	4,768,853.13
4/1/2029	-	-	714,978.13	714,978.13
10/1/2029	4,150,000.00	5.000	714,978.13	4,864,978.13
4/1/2030	-	-	611,228.13	611,228.13
10/1/2030	4,360,000.00	3.250	611,228.13	4,971,228.13
4/1/2031	-	-	540,378.13	540,378.13
10/1/2031	4,505,000.00	3.375	540,378.13	5,045,378.13
4/1/2032	-	-	464,356.25	464,356.25
10/1/2032	4,655,000.00	5.000	464,356.25	5,119,356.25
4/1/2033	-	-	347,981.25	347,981.25
10/1/2033	4,885,000.00	5.000	347,981.25	5,232,981.25
4/1/2034	-	-	225,856.25	225,856.25
10/1/2034	5,130,000.00	3.625	225,856.25	5,355,856.25
4/1/2035	-	-	132,875.00	132,875.00
10/1/2035	5,315,000.00	5.000	132,875.00	5,447,875.00
Total	47,730,000.00		13,680,881.32	61,410,881.32

BONDS (Continued)

Dekalb County
Debt Service Schedule
Actual Maturity
Issue: Series 2022 W and S REV R
Begin Date: 12/14/2022, End Date: 10/1/2052

Date	Principal	Coupon	Interest	Total P + I
12/14/2022				
4/1/2025	-	-	12,525,375.00	12,525,375.00
10/1/2025	13,780,000.00	5.000	12,525,375.00	26,305,375.00
4/1/2026	-	-	12,180,875.00	12,180,875.00
10/1/2026	14,465,000.00	5.000	12,180,875.00	26,645,875.00
4/1/2027	-	-	11,819,250.00	11,819,250.00
10/1/2027	15,195,000.00	5.000	11,819,250.00	27,014,250.00
4/1/2028	-	-	11,439,375.00	11,439,375.00
10/1/2028	15,955,000.00	5.000	11,439,375.00	27,394,375.00
4/1/2029	-	-	11,040,500.00	11,040,500.00
10/1/2029	16,750,000.00	5.000	11,040,500.00	27,790,500.00
4/1/2030	-	-	10,621,750.00	10,621,750.00
10/1/2030	17,585,000.00	5.000	10,621,750.00	28,206,750.00
4/1/2031	-	-	10,182,125.00	10,182,125.00
10/1/2031	18,470,000.00	5.000	10,182,125.00	28,652,125.00
4/1/2032	-	-	9,720,375.00	9,720,375.00
10/1/2032	19,395,000.00	5.000	9,720,375.00	29,115,375.00
4/1/2033	-	-	9,235,500.00	9,235,500.00
10/1/2033	20,360,000.00	5.000	9,235,500.00	29,595,500.00
4/1/2034	-	-	8,726,500.00	8,726,500.00
10/1/2034	21,380,000.00	5.000	8,726,500.00	30,106,500.00
4/1/2035	-	-	8,192,000.00	8,192,000.00
10/1/2035	22,445,000.00	5.000	8,192,000.00	30,637,000.00
4/1/2036	-	-	7,630,875.00	7,630,875.00
10/1/2036	23,565,000.00	5.000	7,630,875.00	31,195,875.00
4/1/2037	-	-	7,041,750.00	7,041,750.00
10/1/2037	24,750,000.00	5.000	7,041,750.00	31,791,750.00
4/1/2038	-	-	6,423,000.00	6,423,000.00
10/1/2038	25,990,000.00	5.000	6,423,000.00	32,413,000.00
4/1/2039	-	-	5,773,250.00	5,773,250.00
10/1/2039	27,280,000.00	5.000	5,773,250.00	33,053,250.00
4/1/2040	-	-	5,091,250.00	5,091,250.00
10/1/2040	28,650,000.00	5.000	5,091,250.00	33,741,250.00
4/1/2041	-	-	4,375,000.00	4,375,000.00
10/1/2041	30,080,000.00	5.000	4,375,000.00	34,455,000.00
4/1/2042	-	-	3,623,000.00	3,623,000.00
10/1/2042	10,200,000.00	5.000	3,623,000.00	13,823,000.00
4/1/2043	-	-	3,368,000.00	3,368,000.00
10/1/2043	10,710,000.00	5.000	3,368,000.00	14,078,000.00
4/1/2044	-	-	3,100,250.00	3,100,250.00
10/1/2044	11,250,000.00	5.000	3,100,250.00	14,350,250.00
4/1/2045	-	-	2,819,000.00	2,819,000.00
10/1/2045	11,810,000.00	5.000	2,819,000.00	14,629,000.00
4/1/2046	-	-	2,523,750.00	2,523,750.00
10/1/2046	12,400,000.00	5.000	2,523,750.00	14,923,750.00
4/1/2047	-	-	2,213,750.00	2,213,750.00
10/1/2047	13,020,000.00	5.000	2,213,750.00	15,233,750.00
4/1/2048	-	-	1,888,250.00	1,888,250.00
10/1/2048	13,670,000.00	5.000	1,888,250.00	15,558,250.00
4/1/2049	-	-	1,546,500.00	1,546,500.00
10/1/2049	14,350,000.00	5.000	1,546,500.00	15,896,500.00
4/1/2050	-	-	1,187,750.00	1,187,750.00
10/1/2050	15,070,000.00	5.000	1,187,750.00	16,257,750.00
4/1/2051	-	-	811,000.00	811,000.00
10/1/2051	15,825,000.00	5.000	811,000.00	16,636,000.00
4/1/2052	-	-	415,375.00	415,375.00
10/1/2052	16,615,000.00	5.000	415,375.00	17,030,375.00
Total	501,015,000.00		351,030,750.00	852,045,750.00

WATER AND SEWER FUNDS

BONDS (Continued)

Dekalb County

Debt Service Schedule

Actual Maturity

Issue: Series 2023 W and S REV R

Begin Date: 9/21/2023, End Date: 10/1/2035

Date	Principal	Coupon	Interest	Total P + I
9/21/2023				
4/1/2025	-	-	1,398,250.00	1,398,250.00
10/1/2025	-	-	1,398,250.00	1,398,250.00
4/1/2026	-	-	1,398,250.00	1,398,250.00
10/1/2026	-	-	1,398,250.00	1,398,250.00
4/1/2027	-	-	1,398,250.00	1,398,250.00
10/1/2027	-	-	1,398,250.00	1,398,250.00
4/1/2028	-	-	1,398,250.00	1,398,250.00
10/1/2028	-	-	1,398,250.00	1,398,250.00
4/1/2029	-	-	1,398,250.00	1,398,250.00
10/1/2029	6,875,000.00	5.000	1,398,250.00	8,273,250.00
4/1/2030	-	-	1,226,375.00	1,226,375.00
10/1/2030	7,210,000.00	5.000	1,226,375.00	8,436,375.00
4/1/2031	-	-	1,046,125.00	1,046,125.00
10/1/2031	7,570,000.00	5.000	1,046,125.00	8,616,125.00
4/1/2032	-	-	856,875.00	856,875.00
10/1/2032	7,950,000.00	5.000	856,875.00	8,806,875.00
4/1/2033	-	-	658,125.00	658,125.00
10/1/2033	8,350,000.00	5.000	658,125.00	9,008,125.00
4/1/2034	-	-	449,375.00	449,375.00
10/1/2034	8,770,000.00	5.000	449,375.00	9,219,375.00
4/1/2035	-	-	230,125.00	230,125.00
10/1/2035	9,205,000.00	5.000	230,125.00	9,435,125.00
Total	55,930,000.00		22,916,500.00	78,846,500.00

Dekalb County

Debt Service Schedule

Actual Maturity

Issue: Series 2025 Urban Redevelopment REV

Begin Date: 6/25/2025, End Date: 11/1/2035

Date	Principal	Coupon	Interest	Total P + I
6/25/2025				
11/1/2025	-	-	231,480.90	231,480.90
5/1/2026	-	-	330,687.00	330,687.00
11/1/2026	1,550,000.00	3.620	330,687.00	1,880,687.00
5/1/2027	-	-	302,632.00	302,632.00
11/1/2027	1,605,000.00	3.620	302,632.00	1,907,632.00
5/1/2028	-	-	273,581.50	273,581.50
11/1/2028	1,665,000.00	3.620	273,581.50	1,938,581.50
5/1/2029	-	-	243,445.00	243,445.00
11/1/2029	1,725,000.00	3.620	243,445.00	1,968,445.00
5/1/2030	-	-	212,222.50	212,222.50
11/1/2030	1,785,000.00	3.620	212,222.50	1,997,222.50
5/1/2031	-	-	179,914.00	179,914.00
11/1/2031	1,850,000.00	3.620	179,914.00	2,029,914.00
5/1/2032	-	-	146,429.00	146,429.00
11/1/2032	1,915,000.00	3.620	146,429.00	2,061,429.00
5/1/2033	-	-	111,767.50	111,767.50
11/1/2033	1,985,000.00	3.620	111,767.50	2,096,767.50
5/1/2034	-	-	75,839.00	75,839.00
11/1/2034	2,060,000.00	3.620	75,839.00	2,135,839.00
5/1/2035	-	-	38,553.00	38,553.00
11/1/2035	2,130,000.00	3.620	38,553.00	2,168,553.00
Total	18,270,000.00		4,061,621.90	22,331,621.90

Source for Principal and Interest Schedules: DeKalb County Finance - Treasury

Debt Administration Long-Term Debt

At the end of fiscal year 2023, the county had total bonded debt outstanding of $90,595,000 comprised of general obligation debt backed by the full faith and credit of the government. Total revenue bonds outstanding were $852,985,000. Debt service on these revenue bonds is paid from customer charges. For the revenue bonds, the County would be required to pay the principal and interest on those bonds should operating revenues not be adequate. There has never been an occasion when operating revenues have not been sufficient to cover all such payments (2023 ACFR).

The Board of Commissioner's approved an updated debt management policy in October 2022. The purpose of the Debt Management Policy is to set forth parameters for issuing debt and managing outstanding debt. The intent is to provide structure for decisions regarding types and amounts of permissible debt, method of sale that may be used, structural features that may be incorporated, and the timing and purposes for which debt may be issued (both economic condition and operational need) including but not limited to:

- Providing revenue smoothing bridge funding (Tax Anticipation Notes); and
- Providing funding for capital intensive operations and redevelopment. When the county issues debt, there are ongoing responsibilities related to federal tax law (with respect to tax-exempt securities) and securities laws (with respect to ongoing disclosure) or as a result of contractual commitments made by the county.

The Post Issuance Compliance Policy for Tax Exempt Debt Obligations outlines the obligations that may be applicable to each issue and identifies the party to be responsible for monitoring compliance. This policy is intended to provide guidance and direction on best practices but is not intended to be mandatory in all situations. Circumstances may dictate changes, alterations, and revisions. Deviations require formal written notice to the Governing Authority. It is also the intent of this policy to communicate that all debt agreements obligating the county be discussed with and/or notification be provided to an appropriate level representative within the Finance Department prior to execution. Appropriate level representative will be the treasurer, assistant director of finance or the finance director. This policy will be reviewed periodically to ensure applicability and feasibility of its content taking into consideration the county's best interests, applicable laws, industry best practices and fiduciary responsibility to its citizenry. To see the entire text of the policy, use this link to the county's resolution.

Long-term Governmental Loans

In addition to the debt service payments shown above, the county of DeKalb has also successfully obtained the following governmental loans. Unlike the debt service payments that are budgeted within the 09300 debt service department, these loan payments are budgeted within the individual departments.

	Original Loan Amount	Original Loan Date	Maturity	Remaining Principal 2025
2019 GEFA Georgia Fund Loan - Sanitation	6,000,000	9/10/2019	8/1/2025	821,469
2020 GEFA CWSRF Loan (Clean Water)**	50,000,000	10/9/2020	4/1/2055	49,957,834
2020 GEFA DWSRF Loan (Drinking Water)**	25,000,000	10/9/2020	10/1/2054	24,426,879
2020 GEFA Georgia Fund Loan - Parks	3,000,000	4/13/2021	7/1/2043	2,818,148
2020 WIFIA Loan - Watershed *	265,000,000	10/13/2020	10/1/2059	125,827,359
2022 WIFIA Loan - Watershed*	284,175,135	4/26/2022	10/1/2060	74,196,569
2022 GEFA Georgia Fund Loan - Sanitation	6,000,000	4/17/2024	1/1/2029	5,905,450
2024 GEFA CWSRF (Stormwater)*	10,000,000	12/23/2024	4/1/2048	-
2024 GEFA DWSRF (Lead Inventory and Replacement)*	16,481,000	4/15/2025	3/1/2049	-

* Loan is in the drawdown phase; remaining principal reflects the amounts drawn as of the beginning of 2025. Interest payments are being paid based on the principal amounts drawn.
**Clean Water State Revolving Fund (CWSRF) and Drinking Water State Revolving Fund (DWSRF).

Source for Loan Schedules: DeKalb County Finance Department - Treasury

Pros and Cons of the various Debt Instruments

The following table presents some of the pros and cons of the various debt instruments that can be used to finance the operational and capital needs of the county. The selection of the debt instrument involves a thorough analysis of their respective benefits and drawbacks, ensuring alignment with the debt management policy.

	PROS	CONS
BONDS		
General Obligation Bonds	Long-term repayment schedule spreads cost over time; backed by full faith and credit of the county.	Process can be lengthy and difficult requiring voter approval unless the purpose is to refund outstanding general obligation bonds to achieve debt service savings. Use is limited to the designated project, purchase, etc. and must be monitored for the length of the bond term for compliance. Financing should not be used for County operations.
Revenue Bonds	Long-term repayment schedule spreads cost over time; can be backed by full faith and credit; repayment is from expected increased revenue.	Process can be lengthy and difficult requiring voter approval unless the purpose is to refund outstanding bonds to achieve debt service savings. Use is limited to the designated project, purchase, etc. and must be monitored for the length of the bond term for compliance. Repayment is dependent on revenues and timing of revenue receipts. Funding should not be used for county operations.
LOANS		
Tax Anticipation Note	Short-term; bridges liquidity needs.	Must be paid by December 31st.
Long-term Direct Loans (market)	Long-term financing for any purpose.	Market rate is generally higher than tax-exempt government loans. Should not be used for operations.
Long-term Government loans (GEFA/WIFIA, etc.)	Long-term repayment schedule spreads cost over time; lower cost and interest than market loans; these allow more flexible structure options than "standard" bonds allowing for drawing down the money as needed for construction/use as needed with interest payments calculated on the amount that is drawdown only until the draw is complete at which time the principal payments begin.	Must meet certain requirements for approval. It is a lengthy process.
Internal Borrowings	Short-term temporary financing.	Subject to availability of fund balances and restrictions of funds. There may be opportunity costs from transferring funds from an internal fund for this purpose.

DeKalb County
GEORGIA

Debt Service

Fiscal Year 2025 Annual Budget

Mission Statement

The purpose of the debt function is to leverage large capital improvements costs across a longer time frame.

Description | Organizational Chart

Debt is primarily overseen by the Finance Department. The Director's Office is responsible for monitoring the amount and type of debt that the county has been committed to repaying in association with the county's municipal advisor. The Finance Department's Treasury Division is responsible for paying current year obligations for debt service. The ultimate decision maker for committing to more debt is the responsibility of the governing authority consisting of the Chief Executive Officer and the Board of Commissioners.

Debt is classified by the source that is used to pay the principal and interest. A General Obligation (G.O.) Revenue Bond is a debt obligation based upon the full faith and credit of the county. G.O. debt is payable from a levy of a direct ad valorem tax on taxable property within the county. DeKalb has G.O. debt that is countywide as well as debt that is limited to the unincorporated areas of the county. This debt is based upon the citizens voting "yes" on a referendum to obligate the county. The creation of new municipalities in the county does not relieve the new city of their responsibility for the debt service of unincorporated debt if the area was unincorporated when the referendum was held.

Debt Services is overseen by the Treasury Division within the Finance Department, the Office of Budget and Management. See their respective organizational charts.

09300 - DEBT SERVICE (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
52 - PURCHASED / CONTRACTED SERVICES	$18	$0	–	–	–	–
58 - DEBT SERVICES	$3,639,329	$5,366,766	$4,226,859	$6,062,209	$6,062,209	$6,062,209
61 - OTHER FINANCING USES	$4,560,480	$4,280,663	$3,788,456	$3,194,807	$3,194,807	$3,194,807
100 - GENERAL FUND TOTAL	**$8,199,827**	**$9,647,429**	**$8,015,315**	**$9,257,016**	**$9,257,016**	**$9,257,016**
COMMON OBJECT EXPENDITURES TOTAL	**$8,199,827**	**$9,647,429**	**$8,015,315**	**$9,257,016**	**$9,257,016**	**$9,257,016**

09300 - DEBT SERVICE (FIRE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
61 - OTHER FINANCING USES	$791,472	$792,241	$792,242	$792,882	$792,882	$792,882
270 - FIRE FUND TOTAL	**$791,472**	**$792,241**	**$792,242**	**$792,882**	**$792,882**	**$792,882**
COMMON OBJECT EXPENDITURES TOTAL	**$791,472**	**$792,241**	**$792,242**	**$792,882**	**$792,882**	**$792,882**

09300 - DEBT SERVICE (DESIGNATED SERVICES)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
61 - OTHER FINANCING USES	$153,348	$153,493	$153,422	$153,621	$153,621	$153,621
271 - DESIGNATED SERVICES FUND TOTAL	**$153,348**	**$153,493**	**$153,422**	**$153,621**	**$153,621**	**$153,621**
COMMON OBJECT EXPENDITURES TOTAL	**$153,348**	**$153,493**	**$153,422**	**$153,621**	**$153,621**	**$153,621**

09300 - DEBT SERVICE (POLICE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
61 - OTHER FINANCING USES	$1,515,468	$1,515,468	$1,514,737	$1,516,696	$1,516,696	$1,516,696
274 - POLICE FUND TOTAL	**$1,515,468**	**$1,515,468**	**$1,514,737**	**$1,516,696**	**$1,516,696**	**$1,516,696**
COMMON OBJECT EXPENDITURES TOTAL	**$1,515,468**	**$1,515,468**	**$1,514,737**	**$1,516,696**	**$1,516,696**	**$1,516,696**

09300 - DEBT SERVICE (COUNTYWIDE BOND FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
61 - OTHER FINANCING USES	$0	$291,837	$138,207	$0	$0	$0
410 - COUNTYWIDE BOND FUND TOTAL	**$0**	**$291,837**	**$138,207**	**$0**	**$0**	**$0**
COMMON OBJECT EXPENDITURES TOTAL	**$0**	**$291,837**	**$138,207**	**$0**	**$0**	**$0**

09300 - DEBT SERVICE (SPECIAL TAX DISTRICT FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
58 - DEBT SERVICES	$15,343,838	$15,294,678	$15,279,788	$15,279,788	$15,279,788	$15,279,788
411 - SPECIAL TAX DISTRICT BOND FUND TOTAL	**$15,343,838**	**$15,294,678**	**$15,279,788**	**$15,279,788**	**$15,279,788**	**$15,279,788**
COMMON OBJECT EXPENDITURES TOTAL	**$15,343,838**	**$15,294,678**	**$15,279,788**	**$15,279,788**	**$15,279,788**	**$15,279,788**

09300 - DEBT SERVICE (BUILDING AUTHORITY FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
58 - DEBT SERVICES	$3,714,029	$3,710,536	$2,634,232	$2,637,081	$2,637,081	$2,637,081
412 - BUILDING AUTHORITY BONDS FUND TOTAL	**$3,714,029**	**$3,710,536**	**$2,634,232**	**$2,637,081**	**$2,637,081**	**$2,637,081**
COMMON OBJECT EXPENDITURES TOTAL	**$3,714,029**	**$3,710,536**	**$2,634,232**	**$2,637,081**	**$2,637,081**	**$2,637,081**

09300 - DEBT SERVICE (PUBLIC SAFETY AND JUDICIAL AUTHORITY)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
58 - DEBT SERVICES	$3,091,144	$3,092,684	$3,093,194	$3,097,194	$3,097,194	$3,097,194
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND TOTAL	**$3,091,144**	**$3,092,684**	**$3,093,194**	**$3,097,194**	**$3,097,194**	**$3,097,194**
COMMON OBJECT EXPENDITURES TOTAL	**$3,091,144**	**$3,092,684**	**$3,093,194**	**$3,097,194**	**$3,097,194**	**$3,097,194**

09300 - DEBT SERVICE (URBAN REDEVELOPMENT FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
58 - DEBT SERVICES	$667,119	$652,177	$644,035	$627,590	$627,590	$627,590
414 - URBAN REDEVELOPMENT AGENCY FUND TOTAL	**$667,119**	**$652,177**	**$644,035**	**$627,590**	**$627,590**	**$627,590**
COMMON OBJECT EXPENDITURES TOTAL	**$667,119**	**$652,177**	**$644,035**	**$627,590**	**$627,590**	**$627,590**

09300 - DEBT SERVICE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
09360 - DEBT SERVICE - GEN FUND TO BLDG FUND	$3,722,028	$3,723,123	$2,637,370	$2,640,219	$2,640,219	$2,640,219
09370 - DEBT SERVICE - GENERAL FUND OTHER	$4,477,799	$5,924,306	$5,377,945	$6,616,797	$6,616,797	$6,616,797
100 - GENERAL FUND TOTAL	**$8,199,827**	**$9,647,429**	**$8,015,315**	**$9,257,016**	**$9,257,016**	**$9,257,016**
270 - FIRE FUND						
09375 - DEBT SERVICE - FIRE FUND OTHER	$791,472	$792,241	$792,242	$792,882	$792,882	$792,882
270 - FIRE FUND TOTAL	**$791,472**	**$792,241**	**$792,242**	**$792,882**	**$792,882**	**$792,882**
271 - DESIGNATED SERVICES FUND						
09380 - DEBT SERVICE - DESIGNATED FUND OTHER	$153,348	$153,493	$153,422	$153,621	$153,621	$153,621

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
271 - DESIGNATED SERVICES FUND TOTAL	**$153,348**	**$153,493**	**$153,422**	**$153,621**	**$153,621**	**$153,621**
274 - POLICE FUND						
09385 - DEBT SERVICE - POLICE FUND OTHER	$1,515,468	$1,515,468	$1,514,737	$1,516,696	$1,516,696	$1,516,696
274 - POLICE FUND TOTAL	**$1,515,468**	**$1,515,468**	**$1,514,737**	**$1,516,696**	**$1,516,696**	**$1,516,696**
410 - COUNTYWIDE BOND FUND						
09310 - DEBT SERVICE	$0	$291,837	$138,207	$0	$0	$0
410 - COUNTYWIDE BOND FUND TOTAL	**$0**	**$291,837**	**$138,207**	**$0**	**$0**	**$0**
411 - SPECIAL TAX DISTRICT BOND FUND						
09320 - DEBT SERVICE - UNINCORPORATED	$15,343,838	$15,294,678	$15,279,788	$15,279,788	$15,279,788	$15,279,788
411 - SPECIAL TAX DISTRICT BOND FUND TOTAL	**$15,343,838**	**$15,294,678**	**$15,279,788**	**$15,279,788**	**$15,279,788**	**$15,279,788**
412 - BUILDING AUTHORITY BONDS FUND						
09330 - DEBT SERVICE - REVENUE BONDS	$3,714,029	$3,710,536	$2,634,232	$2,637,081	$2,637,081	$2,637,081
412 - BUILDING AUTHORITY BONDS FUND TOTAL	**$3,714,029**	**$3,710,536**	**$2,634,232**	**$2,637,081**	**$2,637,081**	**$2,637,081**
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND						
09340 - DEBT SERVICE - PS/JUD REVENUE BONDS	$3,091,144	$3,092,684	$3,093,194	$3,097,194	$3,097,194	$3,097,194
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND TOTAL	**$3,091,144**	**$3,092,684**	**$3,093,194**	**$3,097,194**	**$3,097,194**	**$3,097,194**
414 - URBAN REDEVELOPMENT AGENCY FUND						
09350 - DEBT SERVICE - URA BOND	$667,119	$652,177	$644,035	$627,590	$627,590	$627,590
414 - URBAN REDEVELOPMENT AGENCY FUND TOTAL	**$667,119**	**$652,177**	**$644,035**	**$627,590**	**$627,590**	**$627,590**
COST CENTER LEVEL EXPENDITURES TOTAL	**$33,476,243**	**$35,150,542**	**$32,265,172**	**$33,361,868**	**$33,361,868**	**$33,361,868**

Points of Interest

- On 9/8/2016, $12.49M in Certificate of Placement (COPs) bonds were sold via private placement.
- The bonds were part of the Association of County Commissioners COPs public purpose project program.
- The bonds were used to construct the new Animal Shelter built next to the DeKalb Peachtree Airport.

Significant Budgetary Impacts

- The 2022 budget included $840K in the general fund; $420K in the general fund for projected interest and costs related to a Series 2022 Tax Anticipation Note (TAN) and $420K as a contribution to the Water and Sewer Fund 511 for another Series 2022 TAN. The general fund budget for the Water and Sewer TAN was not used as the TAN was determined to be needed for the Capital Improvement Plan (CIP) so associated costs were charged to Watershed's CIP Fund. All other changes in the budget reflect the amount owed this year on existing debt based on the amortization principal and interest schedules.
- The 2023 budget included $453K in the general fund for projected interest and costs related to a Series 2023 TAN. All other changes in the budget reflect the amount owed this year on existing debt based on the amortization principal and interest schedules.
- The 2024 budget included $2.1M in the general fund for projected interest and costs related to a Series 2024 TAN. All other changes in the budget reflect the amount owed this year on existing debt based on the amortization principal and interest schedules.
- The 2025 budget includes $3.3M in the general fund for projected interest and costs related to a Series 2025 TAN. All other changes in the budget reflect the amount owed this year on existing debt based on the amortization principal and interest schedules.

DeKalb County
GEORGIA

Department of Family & Children Services (DFCS)

Fiscal Year 2025 Annual Budget

Mission Statement

The mission of the DeKalb County Division of Family and Children Services (DFCS) is to promote the social and economic well-being of vulnerable adults and families of DeKalb County by providing exceptional services by a highly trained and qualified staff, while being accountable to the DeKalb residents whom we serve.

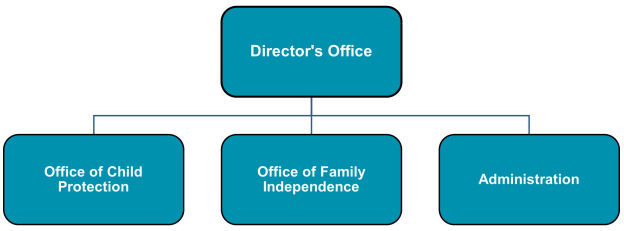
Description | Organizational Chart

The Division of Family and Children Services consists of three units: the Office of Child Protection, the Office of Family Independence and Administration.

The Office of Child Protection includes the following program areas: child protective services which handles the investigation of child abuse and/or neglect and also provides services to families in which safety threats have been identified but do not require the child to be removed from the home; family support which includes services to families when an investigation is not warranted; family preservation which includes services to families where there is an identified safety threat or risk, but the children can remain in the legal custody of the parent/guardian; permanency which includes services to children in the custody of the agency as well as their families to promote a positive permanency for the child; adoption, which includes identifying families that can provide a permanent home for children who cannot be safely reunified with parents; emancipation and independent living services for youth who have reached age 18; development of resource homes; and general assistance.

The Office of Family Independence represents a composite of functions including the provision of financial assistance and social services programs to eligible DeKalb County citizens as required by law. Social workers and technical staff work within legal mandates to give assistance to eligible families, as well as recover fraudulent payments and counsel families in problem areas falling within our legal mandate.

The Administration area supports all programs of the organization by overseeing building operations and supplying accounting and payroll functions.



Financials

07400 - FAMILY AND CHILDREN SERVICES

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
57 - OTHER COSTS	$1,596,078	$1,598,220	$1,598,220	$2,293,220	$1,598,220	$1,598,220
100 - GENERAL FUND TOTAL	**$1,596,078**	**$1,598,220**	**$1,598,220**	**$2,293,220**	**$1,598,220**	**$1,598,220**
COMMON OBJECT EXPENDITURES TOTAL	**$1,596,078**	**$1,598,220**	**$1,598,220**	**$2,293,220**	**$1,598,220**	**$1,598,220**

07400 - FAMILY AND CHILDREN SERVICES

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
07420 - FAMILY & CHILDREN SERVICES - GENERAL ASSISTANCE	$424,552	$623,148	$623,148	$1,318,148	$623,148	$623,148
07430 - FAMILY & CHILDREN SERVICES - CHILD WELFARE PROGRAM	$264,088	$288,096	$288,096	$288,096	$288,096	$288,096
07440 - FAMILY & CHILDREN SERVICES - ADMINISTRATION & SERVICES	$907,438	$686,976	$686,976	$686,976	$686,976	$686,976
100 - GENERAL FUND TOTAL	**$1,596,078**	**$1,598,220**	**$1,598,220**	**$2,293,220**	**$1,598,220**	**$1,598,220**
COST CENTER LEVEL EXPENDITURES TOTAL	**$1,596,078**	**$1,598,220**	**$1,598,220**	**$2,293,220**	**$1,598,220**	**$1,598,220**

Goals and Objectives

Goal #1: Ensure customers receive timely and accurate benefits.

- **Objective #1A:** Hire economic support specialist who will ensure that all customers who apply for and renew benefits will be processed.

Goal #2: Ensure workforce is empowered, professional, effective and has the tools necessary to do the work.

- **Objective #2A:** Cultivate a thriving and positive workforce that promote "Just Culture" with safe, open, and honest feedback loops.
- **Objective #2B:** Increase positive retention rate for Child Welfare and Office of Family Independence and Administration staff.
- **Objective #2C:** Build “Just Culture” to promote safe, open, and honest feedback loops necessary for continuous quality improvement.

Goal #3: Provide excellent customer service to all customers requiring agency assistance.

- **Objective #3A:** Management will monitor the flow of traffic in the lobby to ensure adequate staff are available to assist customers.
- **Objective #3B:** Management will ensure that all staff receive customer service training.
- **Objective #3C:** Management will ensure staff receive ongoing practice and leadership development to help foster an environment that delivers excellent customer service.

Performance Measures

07400 - Department of Family and Children Services

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
General assistance	N/A	N/A	648	900
Child welfare cases	N/A	N/A	5,624	4,800
Medicaid, temporary assistance for needy families, food stamps	N/A	N/A	118,347	130,000

Points of Interest

DeKalb DFCS funding source mix is: State 58 percent, Federal 39 percent, DeKalb County two percent, and other sources one percent.

Significant Budgetary Impacts

- In 2022, $160,000 was approved for indigent burial costs.
- In 2023 - 2025, there were no significant budgetary impacts.

District Attorney

Fiscal Year 2025 Annual Budget

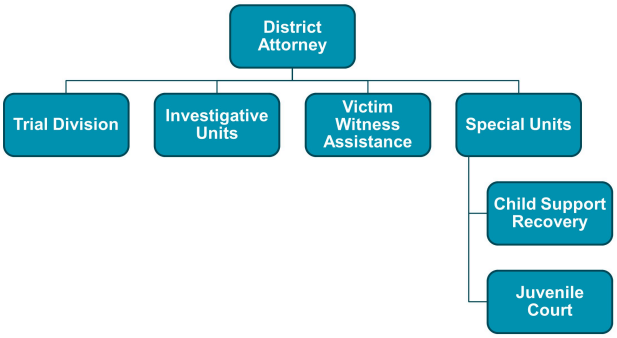
Mission Statement

The mission of the Office of the DeKalb County District Attorney is to safeguard our community through vigorous and fair prosecution of felony offenses occurring within the Stone Mountain Judicial Circuit. We seek to accomplish this goal by preserving the dignity and best interests of our victims while using smart prosecution strategies that balance offender accountability with prevention, intervention, and restorative justice.

Description | Organizational Chart

The DeKalb County District Attorney's Office focuses on the gathering of documents and evidence; running of criminal history and driving records; victim contact; investigation of cases; drafting and filing of accusations and indictments; making sentencing recommendations; attending bond hearings and arraignments, plea negotiations, motion hearings, bench and jury trials in ten Divisions of Superior Court and five divisions of Juvenile Court.

Moreover, the District Attorney's Office focuses on attending first appearance, preliminary hearings, mental health court, and other Accountability Courts; providing training to local law enforcement, counseling and community agencies; and participating in diversionary calendars.



Financials

03900 - DISTRICT ATTORNEY

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$19,393,501	$23,501,426	$29,280,140	$30,352,578	$28,755,829	$28,755,829
52 - PURCHASED / CONTRACTED SERVICES	$1,499,505	$2,067,172	$2,549,679	$2,983,334	$2,631,334	$3,118,037
53 - SUPPLIES	$520,651	$674,769	$631,514	$852,763	$627,360	$758,131
54 - CAPITAL OUTLAYS	$9,513	$18,214	$26,614	$80,059	$21,469	$21,469
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$705,547	$594,677	$545,781	$690,781	$545,781	$545,781
61 - OTHER FINANCING USES	$1,318,721	$1,491,795	$450,965	$450,965	$450,965	$450,965
70 - RETIREMENT SERVICES	$2,885,040	$2,890,524	$3,104,746	$3,373,618	$3,373,618	$3,373,618
100 - GENERAL FUND TOTAL	**$26,332,477**	**$31,238,577**	**$36,589,439**	**$38,784,098**	**$36,406,356**	**$37,023,830**
COMMON OBJECT EXPENDITURES TOTAL	**$26,332,477**	**$31,238,577**	**$36,589,439**	**$38,784,098**	**$36,406,356**	**$37,023,830**

03900 - DISTRICT ATTORNEY

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
03910 - DISTRICT ATTORNEY	$23,362,464	$28,072,813	$32,622,561	$36,220,608	$33,842,866	$34,460,340
03920 - DISTRICT ATTORNEY - CHILD SUPPORT RECOVERY	$13,259	$42,603	$5,889	$5,889	$5,889	$5,889
03930 - DISTRICT ATTORNEY - VICTIM / WITNESS ASSISTANCE	$1,274,396	$1,280,885	$2,090,096	$637,407	$637,407	$637,407
03940 - DISTRICT ATTORNEY - SOLICITOR JUVENILE COURT	$1,682,358	$1,842,276	$1,870,893	$1,920,194	$1,920,194	$1,920,194
100 - GENERAL FUND TOTAL	**$26,332,477**	**$31,238,577**	**$36,589,439**	**$38,784,098**	**$36,406,356**	**$37,023,830**
COST CENTER LEVEL EXPENDITURES TOTAL	**$26,332,477**	**$31,238,577**	**$36,589,439**	**$38,784,098**	**$36,406,356**	**$37,023,830**

Positions

03900 - DISTRICT ATTORNEY

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts					
TAX FUNDS	173	210	215	253	255
FTE COUNTS TOTAL	**173**	**210**	**215**	**253**	**255**

Goals & Objectives

Goal #1: Address public safety and violent crime by mobilizing staff, working with law enforcement, and connecting with the community.

- Objective #1A: Establish unit to lead prosecutorial response to Human Trafficking and the metro-Atlanta region.
- #1B: Expand the Digital Forensic Unit to meet the demands of casework and law enforcement agencies.

Goal #2: Use technology to strengthen case work as well as improve operations of the Office.

- Objective #2A: Collaborate with Department of Innovation & Technology to assess the technological needs of the department.
- Objective #2B: Launch the NICE Justice software to establish a central electronic repository for evidence collection, analysis and sharing.

Performance Measures

03900 - District Attorney

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Superior Court cases opened	4,777	5,964	5,200	5,500
True bills returned to Superior Court	978	2,354	2,000	2,145
Accusations filed in Superior Court	1,137	552	500	550
Pleas in Superior Court	1,715	1,619	1,500	1,800
Jury trials in Superior Court	82	86	90	90
Homicides (exc. Vehicular Homicides)	165	144	125	130
Appeals initiated	127	140	150	185
Juvenile Court cases opened	1,474	1,607	1,500	1,400

Points of Interests

- Trial Work: In 2024, we completed 107 trials. This was the highest number of trials since before the COVID pandemic. Over 50 of those trials involved homicide charges.
- Victim Services: In 2024, we provided exceptional services and support to crime victims. Our dedicated and highly trained advocates provided 90,030 identifiable services to victims who experienced a felony crime or a crime committed by a juvenile in DeKalb County.
- Cold Case Task Force: The District Attorney's Office has continued to zealously pursue cold cases through its Cold Case Task Force. In May 2024, the District Attorney's Office and the Medical Examiner's Office hosted a Missing Persons Event & DNA Drive at the DeKalb-Peachtree Airport during the Good Neighbor Day Air Show. Families and friends of missing persons were invited to attend the event to share information about their loved ones, open or add to missing persons reports, and donate DNA to assist with possible identification efforts. In June 2024, the DA's Office announced the arrest of Kenneth Perry, who was identified as the perpetrator of a 1990 double homicide of a brother and sister in Stone Mountain. A trial was held in February 2025 and a jury convicted Kenneth Perry of all charges.
- Community Outreach: In 2024, we continued to have a significant presence in the community through outreach efforts. National Night Out, Homeowners Association meetings, Coffee with a Cop events, precinct hours, various community task forces and community education at senior centers are but a few examples of the 7,924 outreach impacts in 2024. Additionally, we hosted our 10th annual Love Run 5K which surpassed fundraising and participation goals while raising awareness about Teen Dating Violence.

Significant Budgetary Impacts

- The 2022 budget included a $3.1M funding increases for personnel, $456K in general operating expenses, $145K for evidence and vault storage reorganization, $53K for ballistics vests, $65K for law enforcement equipment packages, $222K in new vehicles, and an additional $137K for real estate lease increases.
- The 2023 budget included $840K for rental of real estate, $95K for new vehicles, $114K in staff/office equipment, and $1.1M in personnel.
- The 2024 budget included $882K for existing vacant positions, $2.7M for new positions, and $420K in salary adjustments.
- The 2025 budget includes $65K for one new position, $7K for one position reclassification, $164K for evidence storage, $130K in subscriptions/software, and $200K in grant gap funding for the Human Trafficking and Cold Case units.

DeKalb County
GEORGIA

Drug Abuse Treatment & Education (DATE)

Fiscal Year 2025 Operating Budget

Mission Statement

The mission of the Drug Abuse Treatment and Education (DATE) Fund is to offer treatment and educational programs to controlled substances, alcohol, and marijuana users pursuant to O.C.G.A. 15-1-15.

Description

The Drug Abuse Treatment and Education fund, established in 1990 (O.C.G.A. 15-21-101), allows for additional penalties in certain controlled substance cases amounting up to 50 percent of the original fine. The DATE Fund committee oversees these funds. The DATE fund committee was created July 11, 2012, due to significant changes made by House Bill 1176. The committee reviews and recommends the allocation of funds for drug abuse treatment and education programs. The committee consists of representatives from Superior Court, Juvenile Court, State and Magistrate Courts, Cooperative Extension Service and Human Services.

Financials

02500 - DRUG ABUSE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
209 - DRUG ABUSE TREATMENT & EDUCATION FUND						
52 - PURCHASED / CONTRACTED SERVICES	$0	$0	$183,108	$183,108	$183,108	$183,108
53 - SUPPLIES	$0	$0	$135,009	$135,009	$135,009	$135,009
57 - OTHER COSTS	$0	$0	$101,590	$4,269	$4,269	$4,269
209 - DRUG ABUSE TREATMENT & EDUCATION FUND TOTAL	**$0**	**$0**	**$419,707**	**$322,386**	**$322,386**	**$322,386**
COMMON OBJECT EXPENDITURES TOTAL	**$0**	**$0**	**$419,707**	**$322,386**	**$322,386**	**$322,386**

02500 - DRUG ABUSE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
209 - DRUG ABUSE TREATMENT & EDUCATION FUND						
02562 - DRUG ABUSE - COOP EXTENSION - YOUTH DEVELOPMENT	$0	$0	$7,004	$7,004	$7,004	$7,004
02565 - DRUG ABUSE - JUVENILE/REBOUND DRUG COURT	$0	$0	$10,506	$10,506	$10,506	$10,506
02566 - DRUG ABUSE - MAGISTRATE/DIVERSION TREATMENT COURT	$0	$0	$13,132	$13,132	$13,132	$13,132
02567 - DRUG ABUSE - SUPERIOR/ADULT FELONY DRUG COURT	$0	$0	$348,026	$250,705	$250,705	$250,705
02570 - DRUG ABUSE - STATE COURT - DUI COURT	$0	$0	$21,887	$21,887	$21,887	$21,887

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
02575 - DRUG ABUSE - HUMAN SERVICES	$0	$0	$4,269	$4,269	$4,269	$4,269
02577 - DRUG ABUSE SUPERIOR COURT ADULT FELONY MENTAL HEALTH COURT	$0	$0	$7,880	$7,880	$7,880	$7,880
02578 - DRUG ABUSE SUPERIOR COURT ADULT FELONY VETERANS COURT	$0	$0	$7,003	$7,003	$7,003	$7,003
209 - DRUG ABUSE TREATMENT & EDUCATION FUND TOTAL	**$0**	**$0**	**$419,707**	**$322,386**	**$322,386**	**$322,386**
COST CENTER LEVEL EXPENDITURES TOTAL	**$0**	**$0**	**$419,707**	**$322,386**	**$322,386**	**$322,386**

Goals and Objectives

Goal #1: The DATE Fund committee goal is to review and make recommendations for funding to the Office of Management and Budget for inclusion in the annual budget.

Significant Budgetary Impacts

In 2022-2025, there were no significant budgetary impacts.

E-911

Fiscal Year 2025 Annual Budget

Mission Statement

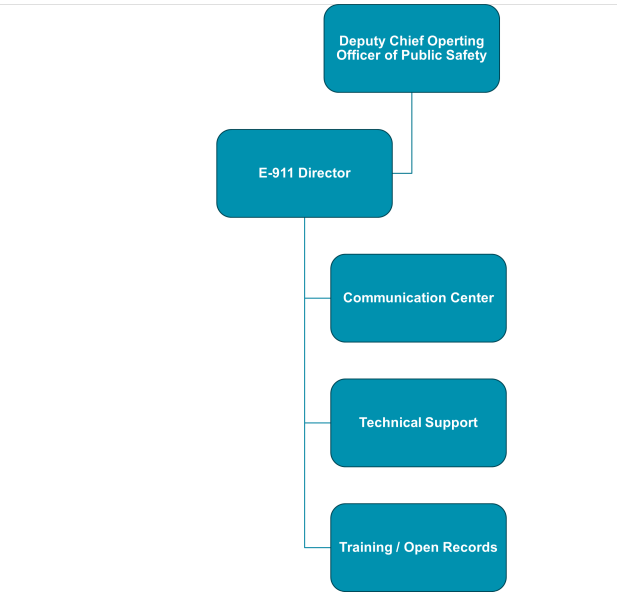
DeKalb County E-911 Communications is committed to the delivery of effective and efficient Police, Fire, and Emergency Medical Services utilizing teamwork, training, and technology.

Description | Organizational Chart

The DeKalb County E-911 Center is under the umbrella of Public Safety and reports to the Director of Public Safety. The department serves as the Public Safety Answering Point for Unincorporated DeKalb County and most of the cities within the county.

The E-911 center is an Accredited Center of Excellence by the International Academies of Emergency Dispatch and is responsible for answering emergency and non-emergency service calls. The center dispatches Police, Fire-Rescue, Emergency Medical Services, and Sheriff's Department. The center provides complete dispatch services to all unincorporated DeKalb County and the cities of Avondale, Estates, Clarkston, Lithonia, Pine Lake, Stone Mountain, Stonecrest, and Tucker. The center provides Fire-Rescue dispatch services to the cities of Brookhaven, Chamblee, Decatur (rescue only), Doraville, and Dunwoody.

The DeKalb County E-911 Center also dispatches Fire Rescue services to the portion of Atlanta, which lies in DeKalb and answers Animal Services' telephones after regular business hours and on weekends. Additionally, the E-911 Center handles nearly one million calls for service each year, over 550,000 of those being 9-1-1 calls and is operated 24/7/365, utilizing four teams of twelve-hour shifts with a staff of more than 100.



Financials

02600 - E-911

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
COMMON OBJECT EXPENDITURES						
215 - EMERGENCY TELEPHONE SYSTEM FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$9,742,366	$11,157,100	$11,878,139	$14,254,985	$11,957,150	$11,957,150
52 - PURCHASED / CONTRACTED SERVICES	$3,068,964	$2,509,809	$2,951,077	$3,606,424	$3,482,424	$3,606,424
53 - SUPPLIES	$118,134	$171,867	$531,765	$227,896	$227,896	$227,896
54 - CAPITAL OUTLAYS	$7,321	$211	$858,915	$137,000	$47,000	$47,000
61 - OTHER FINANCING USES	$337,944	$337,944	$1,024,066	$337,776	$337,776	$337,776
70 - RETIREMENT SERVICES	$1,136,400	$1,176,169	$1,075,942	$1,169,119	$1,169,119	$1,169,119
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	**$14,411,129**	**$15,353,099**	**$18,319,904**	**$19,733,200**	**$17,221,365**	**$17,345,365**
COMMON OBJECT EXPENDITURES TOTAL	**$14,411,129**	**$15,353,099**	**$18,319,904**	**$19,733,200**	**$17,221,365**	**$17,345,365**

02600 - E-911

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
COST CENTER LEVEL EXPENDITURES						
215 - EMERGENCY TELEPHONE SYSTEM FUND						
02646 - E-911 WIRED	$14,411,129	$15,353,099	$18,319,904	$19,733,200	$17,221,365	$17,345,365
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	**$14,411,129**	**$15,353,099**	**$18,319,904**	**$19,733,200**	**$17,221,365**	**$17,345,365**
COST CENTER LEVEL EXPENDITURES TOTAL	**$14,411,129**	**$15,353,099**	**$18,319,904**	**$19,733,200**	**$17,221,365**	**$17,345,365**

Positions

02600 - E-911

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	**FY2022**	**FY2023**	**FY2024**	**FY2025**
FTE Counts	98	94	89	129	137

Goals and Objectives

Goal #1: Fill all E-911 funded vacancies.

- Objective #1A: Work with Human Resources to advertise positions and with the background unit to help recruit applicants.
- Objective #1B: Actively work to promote and professionally develop E911 Communications Officers and other department personnel.
- Objective #1C: Work with Human Resources to offer incentives to retain employees.

Goal #2: Achieve and maintain Accredited Center of Excellence (ACE) accreditation for Police, Fire, and Medical Dispatch.

- Objective #2A: Achieve ACE Accreditation for Emergency Police Dispatch
- Objective #2B: Maintain ACE Accreditation for Emergency Fire Dispatch.
- Objective #2C: Maintain ACE Accreditation for Emergency Medical Dispatch.

Goal #3: Reduce 911 call answer times, increase efficiency in dispatch process, and improve customer service.

- Objective #3A: Meet the 20 Second National Emergency Number Association (NENA) national call answering standard.
- Objective #3B**:** Meet the 15 Second NENA national call answering standard.

Performance Measures

02600 - E-911

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Attrition rate each year	44%	42%	26%	20%
Employees attending at least 2 professional development trainings per year	80%	88%	94%	98%
Maintain Non-compliant Performance scores of 7 percent or less to maintain status as an Accredited Center of Excellence (ACE) for Emergency Medical Dispatch (EMD)	7%	7%	7%	7%
Maintain Non-compliant Performance scores of 7 percent or less to maintain status as an Accredited Center of Excellence (ACE) for Emergency Fire Dispatch (EFD)	9%	8%	7%	7%
Achieve Non-compliant Performance scores of 7 percent or less to achieve status as an Accredited Center of Excellence (ACE) for Emergency Police Dispatch (EPD)	N/A	N/A	9%	7%
90 percent of all calls answered within 15 seconds to meet the NENA National Standard	52%	50%	57%	90%
95 percent of all calls answered within 20 seconds to meet the NENA National Standard	57%	54%	61%	95%

Points of Interest

E-911 has obtained International Academies of Emergency Dispatch Accredited Center of Excellence (ACE) status for Emergency Medical Dispatch and has nearly completed the process to receive ACE status for Emergency Fire Dispatch. E-911 is still in the early stages of obtaining ACE status for Emergency Police Dispatch.

Significant Budgetary Impacts

- The 2022 budget included funding of $290K to fund upgrades to phone system at the E-911 center. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included $361K to fund 10 new communication officer I positions and $91K to replace flooring for the E-911 center.
- The 2024 budget includes $2M for additional overtime and $686K to upgrade the E-911 phone system.
- The 2025 budget includes funding of $10K for tuition reimbursement, $970K increase in Priority Dispatch contract, $124K for computer aided dispatch upgrades and removal of FY2024 one time funding for the Viper Phone system upgrade of $686K.

DeKalb County
GEORGIA

Economic Development

Fiscal Year 2025 Annual Budget

Mission Statement

To nourish our communities through opportunities and partnerships that foster growth, equity, and innovation. Creating prosperous communities with opportunities for all.

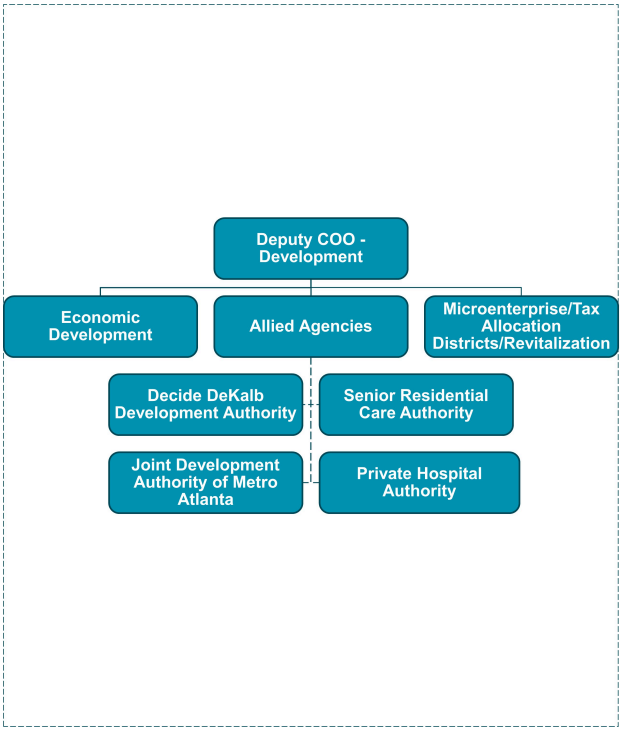
Description | Organizational Chart

The Economic Development Department funds programs and activities promoting economic development, sustainability, enrichment of local talent and relationships with current and prospective business in the County of DeKalb. This is accomplished through partnerships with other entities.

Through an Intergovernmental agreement, the county has partnered with Decide DeKalb to:
1. Residents will have access to high-quality employment throughout the county.
2. Globally and nationally position the County as a premier place to do business.
3. Accelerate economic development and the creation of wealth in communities of color and underserved communities.
4. Advance the creation of safe, vibrant, and dynamic communities throughout the county.

DeKalb Entertainment Commission, the DeKalb Land Bank to:
1: Job Opportunities Across the Film, Music, and Digital Entertainment Industries.
2: Improve and Streamline Industry Infrastructure.
3: Utilize Strategic and Marketing Tools to Develop and Promote DeKalb's Entertainment Industry.

DeKalb Regional Land Bank Authority's purpose is to pursue the return of vacant, blighted, abandoned, condemned real property to a tax revenue generating status; to involve various community-based entities in the process of
removing, improving, developing, re-developing such properties to productive uses such as affordable housing, community-focus purposes (parks, green spaces), or other local government, for profit or non-profit, and environmental initiatives.



05600 - ECONOMIC DEVELOPMENT (GENERAL FUND 100)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
52 - PURCHASED / CONTRACTED SERVICES	$1,619,970	$2,592,160	$1,240,200	$2,251,000	$309,000	$309,000
57 - OTHER COSTS	$0	$0	$3,700,000	$3,000,000	$3,000,000	$3,000,000
61 - OTHER FINANCING USES	$350,000	$0	–	–	–	–
100 - GENERAL FUND TOTAL	**$1,969,970**	**$2,592,160**	**$4,940,200**	**$5,251,000**	**$3,309,000**	**$3,309,000**
COMMON OBJECT EXPENDITURES TOTAL	**$1,969,970**	**$2,592,160**	**$4,940,200**	**$5,251,000**	**$3,309,000**	**$3,309,000**

05600 - ECONOMIC DEVELOPMENT (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
05610 - ECONOMIC DEVELOPMENT	$1,969,970	$2,592,160	$4,940,200	$5,251,000	$3,309,000	$3,309,000
100 - GENERAL FUND TOTAL	**$1,969,970**	**$2,592,160**	**$4,940,200**	**$5,251,000**	**$3,309,000**	**$3,309,000**
COST CENTER LEVEL EXPENDITURES TOTAL	**$1,969,970**	**$2,592,160**	**$4,940,200**	**$5,251,000**	**$3,309,000**	**$3,309,000**

05600 - ECONOMIC DEVELOPMENT (KENSINGTON TAD 218)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
52 - PURCHASED / CONTRACTED SERVICES	$107,103	$225,320	$1,895,563	$1,354,120	$1,354,120	$1,354,120
218 - KENSINGTON TAD TOTAL	**$107,103**	**$225,320**	**$1,895,563**	**$1,354,120**	**$1,354,120**	**$1,354,120**
COMMON OBJECT EXPENDITURES TOTAL	**$107,103**	**$225,320**	**$1,895,563**	**$1,354,120**	**$1,354,120**	**$1,354,120**

05600 - ECONOMIC DEVELOPMENT (KENSINGTON TAD FUND 218)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
218 - KENSINGTON TAD						
05620 - ECONOMIC CEVELOPMENT - TAD KENSINGTON - 2020 FORWARD	$107,103	$225,320	$1,895,563	$1,354,120	$1,354,120	$1,354,120
218 - KENSINGTON TAD TOTAL	**$107,103**	**$225,320**	**$1,895,563**	**$1,354,120**	**$1,354,120**	**$1,354,120**
COST CENTER LEVEL EXPENDITURES TOTAL	**$107,103**	**$225,320**	**$1,895,563**	**$1,354,120**	**$1,354,120**	**$1,354,120**

05600 - ECONOMIC DEVELOPMENT (COLUMBIA DRIVE TAD 219)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
52 - PURCHASED / CONTRACTED SERVICES	$10,293	$46,439	$554,300	$502,194	$502,194	$502,194
219 - COUMBIA DRIVE TAD TOTAL	**$10,293**	**$46,439**	**$554,300**	**$502,194**	**$502,194**	**$502,194**
COMMON OBJECT EXPENDITURES TOTAL	**$10,293**	**$46,439**	**$554,300**	**$502,194**	**$502,194**	**$502,194**

05600 - ECONOMIC DEVELOPMENT (COLUMBIA DRIVE TAD FUND 219)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
219 - COUMBIA DRIVE TAD						
05621 - ECONOMIC DEVELOPMENT - TAD COLUMBIA DR - 2020 FORWARD	$10,293	$46,439	$554,300	$502,194	$502,194	$502,194
219 - COUMBIA DRIVE TAD TOTAL	**$10,293**	**$46,439**	**$554,300**	**$502,194**	**$502,194**	**$502,194**
COST CENTER LEVEL EXPENDITURES TOTAL	**$10,293**	**$46,439**	**$554,300**	**$502,194**	**$502,194**	**$502,194**

05600 - ECONOMIC DEVELOPMENT (DRUID HILLS TAD 220)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
52 - PURCHASED / CONTRACTED SERVICES	$17,312	$46,439	$3,652,399	$2,168,122	$2,168,122	$2,168,122
220 - DRUID HILLS TAD TOTAL	**$17,312**	**$46,439**	**$3,652,399**	**$2,168,122**	**$2,168,122**	**$2,168,122**
COMMON OBJECT EXPENDITURES TOTAL	**$17,312**	**$46,439**	**$3,652,399**	**$2,168,122**	**$2,168,122**	**$2,168,122**

05600 - ECONOMIC DEVELOPMENT (DRUID HILLS TAD FUND 220)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
220 - DRUID HILLS TAD						
05622 - ECONOMIC DEVELOPMENT - TAD DRUID HILLS - 2020 FORWARD	$17,312	$46,439	$3,652,399	$2,168,122	$2,168,122	$2,168,122
220 - DRUID HILLS TAD TOTAL	**$17,312**	**$46,439**	**$3,652,399**	**$2,168,122**	**$2,168,122**	**$2,168,122**
COST CENTER LEVEL EXPENDITURES TOTAL	**$17,312**	**$46,439**	**$3,652,399**	**$2,168,122**	**$2,168,122**	**$2,168,122**

05600 - ECONOMIC DEVELOPMENT (MARKET SQUARE TAD 221)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
52 - PURCHASED / CONTRACTED SERVICES	–	–	$407,330	$186,191	$186,191	$186,191
221 - MARKET SQUARE TAD TOTAL	**–**	**–**	**$407,330**	**$186,191**	**$186,191**	**$186,191**
COMMON OBJECT EXPENDITURES TOTAL	**–**	**–**	**$407,330**	**$186,191**	**$186,191**	**$186,191**

05600 - ECONOMIC DEVELOPMENT (MARKET SQUARE TAD FUND 221)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
221 - MARKET SQUARE TAD						
05623 - ECONOMIC DEVELOPMENT - TAX ALLOCATION DISTRICT - MRKT SQU	–	–	$407,330	$186,191	$186,191	$186,191
221 - MARKET SQUARE TAD TOTAL	**–**	**–**	**$407,330**	**$186,191**	**$186,191**	**$186,191**
COST CENTER LEVEL EXPENDITURES TOTAL	**$0**	**$0**	**$407,330**	**$186,191**	**$186,191**	**$186,191**

05600 - ECONOMIC DEVELOPMENT (SOUTHWEST DEKALB TAD 222)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
52 - PURCHASED / CONTRACTED SERVICES	–	–	$722,912	$407,442	$407,442	$407,442
222 - SOUTHWEST DEKALB TAD TOTAL	**–**	**–**	**$722,912**	**$407,442**	**$407,442**	**$407,442**
COMMON OBJECT EXPENDITURES TOTAL	**–**	**–**	**$722,912**	**$407,442**	**$407,442**	**$407,442**

05600 - ECONOMIC DEVELOPMENT (SOUTHWEST DEKALB FUND 222)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
222 - SOUTHWEST DEKALB TAD						

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
05624 - ECONOMIC DEVELOPMENT - TAX ALLOCATION DISTRICT -SOUTHWEST DKLB	–	–	$722,912	$407,442	$407,442	$407,442
222 - SOUTHWEST DEKALB TAD TOTAL	**–**	**–**	**$722,912**	**$407,442**	**$407,442**	**$407,442**
COST CENTER LEVEL EXPENDITURES TOTAL	**$0**	**$0**	**$722,912**	**$407,442**	**$407,442**	**$407,442**

Goals and Objectives

Goal #1: Economic development through partnership with Decide DeKalb Development Authority.

- Objective #1A: Enable business attractions, expansion and retention efforts.
- Objective #1B: Promote DeKalb County through marketing and communications.

Goal #2: Create jobs and economic development opportunities through partnerships with other entities including the DeKalb Entertainment Commission.

- Objective #2A: Promote DeKalb County through marketing and branding for employment and as a destination.
- Objective #2B: Provide strategic direction to attract, retain, and expand the film, music, and digital entertainment industries in DeKalb County.

Performance Measures

05600 - Economic Development

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Total capital investment	836,000,000	1,082,550,000	98,179,000	$200MM
Total new & retained jobs	6,786	1,200	1,122	N/A
Economic development leads	127	120	76	100
Economic development active projects	55	40	31	40
Economic development projects landed	17	15	12	15
Decide Entertainment Commission - film permit revenue	262,476	111,353	262,964	150,000
DeKalb Entertainment Commission - film permit productions	184	83	119	75
DeKalb Entertainment Commission - film permit applications	309	150	284	150

Points of Interest

- Capital investment of $105M with 1,123 new jobs and 557 retained jobs.
- Economic development results include:
  - $105M in capital investment
  - 1,123 new and expanded jobs and 557 retained jobs
  - 129 leads
  - 43 projects, 15 wins
- Business retention and engagement:
  - 90 visits with existing businesses
- Decide DeKalb Development Authority programs and results:
  - MADE in DeKalb: Manufacturing Automation Distribution Emerging in DeKalb.
  - Decide DeKalb conducts an annual program for DeKalb County Educators to cultivate a manufacturing and logistics talent pipeline for DeKalb County students and companies. The program exposes educators to rising opportunities in the manufacturing and logistics industries.
  - The 2024-2025 cohort consisted of 11 teachers from across DeKalb County who successfully completed a fellowship week of on-site shadowing and conducted quarterly roundtables to discuss the impact of the program in the classroom.
  - The educators provided efforts and insights into an inaugural MADE Showcase at Georgia Piedmont Technical College (GPTC) in March which featured information from local companies and technical instructors for students and parents.
  - Industry Ready DeKalb: began a pre-apprenticeship program in partnership with GPTC to provide graduating seniors with job placement and training for in-demand manufacturing jobs.
  - Small Business Revolving Loan Fund and Technical Assistance Program: kicked off the technical assistance and loan fund which provides loans ranging from $50K-150K to DeKalb-based small

businesses and direct technical assistance to help grow and sustain DeKalb's small business community.
    - Advocate DeKalb: a community council composed of DeKalb County residents with the intention of informing their areas and neighbors on the resources of Decide DeKalb. The 2024 council participated in roundtable discussions to learn about economic development fundamentals and growth opportunities in their communities.
    - South DeKalb Small Business Pop-up Incubator: 300 attendees visited the incubator in 2024. Held in collaboration with the U.S. Small Business Administration, New Life Church, and Equifax, this event provides small and start up business owners with information about technical assistance providers, how to improve their credit, licensing information, and information about government procurement processes.
    - Business Resources 101: in partnership with the Better Business Bureau, Decide DeKalb hosted two Business Resources 101 events. 250 attendees heard from financial institutions and technical assistance providers about how to grow their businesses.

Significant Budgetary Impacts

- The 2022 budget included $60K for a redevelopment plan for the North Dekalb Mall Tax Allocation District (TAD).
- The 2023 budget included one-time funding of $601.5K for the Landbank office startup and one-time funding of $100K for the Chamber of Commerce Small Business Program. In addition, $150K of one-time funding was added as a mid-year adjustment for the Welcoming DeKalb initiative which has been reappropriated with the FY2024 budget. The FY2023 budget also included funding for the new Market Street TAD, however, this assessment has been delayed until the 2024 property tax billings.
- The 2024 budget included an additional $250K for the Decide DeKalb Intergovernmental Agreement (IGA) bringing the full budget for the IGA to $2M, $100K for the DeKalb Chamber of Commers, one-time funding of $781K for the Landbank startup and office setup, $150K for the Welcoming DeKalb Initiative and $1.5M for the Small Business Loan Fund administered through Decide DeKalb.
- The 2025 adopted budget removes the prior year one-time funding, continues the $2M for the Decide DeKalb IGA, $305K for the Film Commission, $4K for credit card charges and miscellaneous charges and adds one-time funding of $1M for the Small Business Loan Fund administered through Decide DeKalb.

Elections

Fiscal Year 2025 Annual Budget

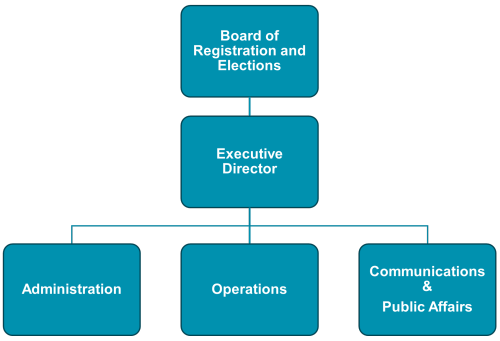
Mission Statement

The mission of the DeKalb County Board of Registration & Elections provides the residents of DeKalb County with voter registration and election services, information and education that enable them to exercise their right to vote and have confidence that the elections are fair, impartial, and accurate.

Description | Organizational Chart

Serving under the supervision of the DeKalb County Board of Registration and Elections, the department is currently divided into three divisions: Administration, Communications, and Operations. The Administration Division is responsible for planning and executing a comprehensive range of administrative services which support office operations. These services encompass the areas of human resource management, financial management, systems and information management, and support services.

The Communications Division is inclusive of media relations, public and community relations, internal and external training, and citizen participation and outreach. The Operations Division oversees election, registration, and warehouse functions; and is responsible for the maintenance of the list of electors and digitization of voter registration applications, the conduct of elections, management of polling sites, service, maintenance and testing of voting equipment, ballot preparation, and election tabulation.



Financials

02900 - REGISTRAR

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$6,951,031	$3,014,832	$11,114,319	$7,600,910	$6,932,240	$7,610,956
52 - PURCHASED / CONTRACTED SERVICES	$3,025,930	$3,306,822	$7,319,511	$5,976,154	$5,976,154	$5,976,154
53 - SUPPLIES	$221,296	$241,730	$983,001	$616,000	$616,000	$616,000
54 - CAPITAL OUTLAYS	$120,571	$2,294,315	$402,242	$126,000	$126,000	$126,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$19,314	$11,145	$529,776	$529,776	$9,776	$9,776
70 - RETIREMENT SERVICES	$208,488	$215,784	$243,545	$264,636	$264,636	$264,636
100 - GENERAL FUND TOTAL	**$10,546,629**	**$9,084,628**	**$20,592,394**	**$15,113,476**	**$13,924,806**	**$14,603,522**
COMMON OBJECT EXPENDITURES TOTAL	**$10,546,629**	**$9,084,628**	**$20,592,394**	**$15,113,476**	**$13,924,806**	**$14,603,522**

02900 - REGISTRAR

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
02910 - VOTER REGISTRATION & ELECTIONS (ADMINISTRATION	$6,244,807	$7,295,279	$13,531,354	$11,710,229	$10,521,559	$11,200,275
02920 - VOTER REGISTRATION & ELECTIONS (OPERATIONS)	$207,687	$725,457	$1,413,945	$2,203,876	$2,203,876	$2,203,876
02922 - VOTER REGISTRATION & ELECTIONS (COMMUNICATIONS)	$4,094,136	$1,063,893	$5,647,095	$1,199,371	$1,199,371	$1,199,371
100 - GENERAL FUND TOTAL	**$10,546,629**	**$9,084,628**	**$20,592,394**	**$15,113,476**	**$13,924,806**	**$14,603,522**
COST CENTER LEVEL EXPENDITURES TOTAL	**$10,546,629**	**$9,084,628**	**$20,592,394**	**$15,113,476**	**$13,924,806**	**$14,603,522**

Positions

02900 - REGISTRAR

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	16	16	23	30	36

Goals and Objectives

Goal #1: Process voter registration applications, including digitization of records, names/address changes, deletions, and no contact confirmations. Maintain voter records to ensure accurate information is available for conducting elections and for stakeholders, including but not limited to the Secretary of State, candidates, elected officials, the public and the media.

- Objective #1A: Continually maintain and update original voter registration records so that accurate statistics and current information are available for the Secretary of State, candidates, elected officials, and the public.
- Objective #1B**:** Process voter registration applications in a timely manner to comply with federal and state mandates.

Goal #2: Conduct with integrity 2025 Elections that are secure, accurate, transparent, and accessible to all eligible voters throughout DeKalb County.

- Objective #2A**:** Recruit, train, and retain a highly skilled elections team and ensure adequate staffing levels of full-time staff; recruit and train poll officials and other seasonal employees to support elections in accordance with applicable state and federal laws.
- Objective #2B: Manage the absentee by mail process for the 2025 election cycle in accordance with state and federal laws.
- Objective #2C: Manage advance voting sites to accommodate three weeks of advance in-person voting and unprecedented turnout.

Goal #3: Enhance overall stakeholder satisfaction, fostering positive relationships, and delivering exceptional voter registration and elections services that exceed expectations.

- Objective #3A: Implement a comprehensive communication strategy to ensure timely and transparent information flow between the organization and stakeholders.
- Objective #3B: Enhance survey distribution methods to gather feedback on communication effectiveness and identify areas for improvement.

Performance Measure

02900 - Registrar

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Formal countywide list maintenance activities conducted annually	N/A	N/A	3	3
Registration applications processed daily during each registration period	N/A	N/A	1,500	1,500
Registration applications received before cutoff processed by deadline during each registration period	N/A	N/A	N/A	100%
Percentage of poll workers retained for statewide and county elections	N/A	N/A	71%	80%
Absentee ballots mailed within 3 days of receipt	N/A	N/A	100%	100%
Percentage of election day polling locations with wait times of less than 15 minutes	N/A	N/A	100%	100%
Voter education and outreach events annually	N/A	N/A	52	75
Percentage of residents satisfied with the voter experience	N/A	N/A	99%	80%

Points of Interest

- Despite physical threats that aimed to shake the confidence of Voter Registration and Elections (VRE) staff, poll workers, and electors during the 2024 election season, VRE continued to uphold the highest standards of excellence in elections while serving as champions of democracy. This remarkable achievement underscores our dedication to providing excellence in every aspect of delivering elections. During the 2024 election season, VRE facilitated five (5) elections processing over 580,000 cast votes while ensuring voters received unparalleled support with a commitment to excellence and integrity at the core of our operations.

- VRE qualified 37 candidates for 22 offices for the General Primary and 8 candidates for two (2) offices for the November Special Elections.

- The voter turnout for each 2024 election was as follows:

Date	Election	Turnout
3/12/2024	Presidential Preference Primary	56,358
5/21/2024	General Primary	94,317
6/18/2024	General Primary Runoff	45,204
11/5/2024	General	370,440
12/3/2024	Special Runoff	17,939
Total		**586,333**

- VRE planned for high turnout by adequately staffing 20 Advance Voting sites, 54% more than in November 2020. The department also streamlined the check-in process by deploying 108 poll pad printers which allowed voters to skip filling out a paper application, reducing the time to process a voter to 61 seconds on average. During the November 2024 presidential election, over 272,000 voted in person during advance voting, 40% more than in any previous election.
- VRE scaled the Election Night Runner (ENR) initiative to include additional county partners and poll workers returning election results from polling locations after the polls closed. Through our combined efforts, we not only executed a smooth election but also significantly enhanced election night reporting efficiency. With the integration of the new ENR strategy, we saw a remarkable reduction of 1.5 hours in the time it takes for us to receive memory cards. This enhancement has accelerated our reporting processes, enabling us to deliver updates and results to stakeholders with increased speed and efficiency.
- As part of VRE's ongoing commitment to transparency, accountability and accuracy, the department:
  - Held three (3) Risk-Limiting Audits comparing tabulated votes to collected paper ballots. No errors were found.
  - Compared all ballot images from the November presidential election to tabulated results using a statewide auditing tool and conducted our own spot checks of ballot images for other elections. No errors were found.
  - Published detailed comparisons of ballots cast to voters recorded in each precinct on our website.
- To retain a quality elections workforce, poll worker pay was increased in 2024 to realign with comparable metro counties.
- To ensure DeKalb VRE was well-prepared to adapt and comply accordingly with newly enacted legislation and rules, the department continuously engaged the Chief Operating Officer (COO), legal team and other members of leadership, as well as the Secretary of State (SOS) to determine how and when changes would impact operations and modified strategic plans for timely execution.
- Continuous investment in VRE's facilities, equipment, and human capital.
  - To fortify our operational capacity and adapt to evolving technological demands, the department successfully acquired additional office space. The continued expansion in our Memorial Drive headquarters allowed for transformative renovation projects, focusing on modernizing the warehouse, auditorium, and other offices. These renovations are specifically designed to accommodate contemporary needs, including the seamless streaming of meetings. Simultaneously, the additional upgrades enhanced security protocols, ensuring a safe and conducive environment for both staff and visitors. This strategic investment not only aligns our physical space with current technological trends but also future proofs our facilities, enhancing the overall functionality and security of our workspace.
- Continued expansion of voter registration and community engagement throughout DeKalb:
  - VRE's management fellow conducted research and in 2024 prepared a comprehensive analysis of DeKalb County's linguistic diversity and its implications for equitable voting access as outlined in the DeKalb County Board of Commissioner's Voting Opportunity and Translation Equity (VOTE) Resolution to inform VRE's strategy supporting its commitment to an inclusive electoral process. As a result, VRE

initiated a tiered approach for the translation of voting materials which extends services to include additional languages based on the assessment of the county's demographic profile.
    - The department enhanced its communication strategies to align seamlessly with VRE's goals by leveraged communication channels such as Constant Contact, social media, radio advertisement, press releases, digital newspaper banners, etc., to disseminate election updates and information to stakeholders.
    - Interdepartmental and interagency collaboration created seamless access points for electors to obtain election information through the distribution of flyers and displaying retractable banners at libraries, senior centers, recreation centers, fitness centers, grocery stores, WorkSource DeKalb and other high traffic locations.
    - To encourage voter participation, the DeKalb VRE organized the Registered and Ready Block Party to provide a one-stop-shop to obtain voter identification cards, check registration status, register to vote, and receive general election information.
    - VRE partnered with DeKalb County Schools to launch its "I Voted' Sticker Challenge for high school juniors and seniors across DeKalb County to submit their artistic depiction of the voting process. The winning designs were commemorated on DeKalb's "I Voted" stickers and distributed to voters during the 2024 General/Special Election cycle.
    - Continued partnership with DeKalb County Schools created greater accessibility for students to register to vote and obtain voter identification cards. The department also streamlined the voting process for students that were bussed to early voting sites.
- VRE continues its commitment to excellence through enhanced hands-on training, scenario-based laboratory exercises, and continuous professional development to maintain the highest standards of election administration.
- Launched the Learning Essentials component of the DeKalb County Voter Registration and Elections Online Training system to leverage technology to administer supplemental training information to poll workers. Looks to expand and enhance the learning management system for broader audiences and increased utilization in 2025.
- Continued investment in Voter Registration and Elections human resources.
- Investment in building a secure and modern workspace.
- Continued expansion of voter registration and community outreach services throughout DeKalb with the recent approval for the procurement of a mobile unit.

Significant Budgetary Impacts

- The 2022 budget included funding of $1.6M for long term office and warehouse workers for the 2022 election. The 2022 budget also included $860K for postage, internet/telephone and voting machine maintenance for the 2022 election. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included $550K for installation of security cameras for VRE location.
- The 2024 budget includes $9.0M for temporary poll workers, $450K for translation services and $121K for computer software and equipment upgrades.
- The 2025 budget includes funding to facilitate up to 8 elections in 2025. Items funded include seasonal and temporary staff to work polls and staff administrative offices during elections for $1.8M, $500K for precinct cards and increase in direct mailing for over 600,00 registered voters, $100K for tablets for staff and training purposes, funding of $500K for six new election positions, and $630K for translation related projects and other election expenses.

Emergency Management (DEMA)

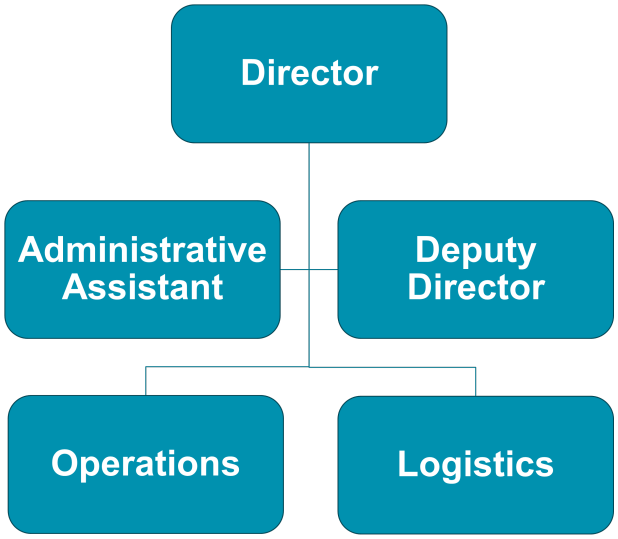
Fiscal Year 2025 Annual Budget

Mission Statement

DeKalb Emergency Management Agency is under the umbrella of Public Safety and reports to the Director of Public Safety. The department exists to serve the citizens of the county through effective planning, response, and mitigation of natural and man-made disasters.

Description | Organizational Chart

Maintain and develop all local emergency management programs, projects and plans required by state and federal government. Maintain the Emergency Operations Center for DeKalb County, and all cities located within the county. Function as a liaison with local, state, and federal authorities during major emergencies and disasters. Provide 24-hour coordination of resources for emergencies and disasters.



Financials

04400 - EMERGENCY MANAGEMENT (DEMA)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$343,158	$469,151	$761,913	$781,430	$781,430	$781,430
52 - PURCHASED / CONTRACTED SERVICES	$105,631	$131,873	$180,839	$230,372	$209,372	$209,372
53 - SUPPLIES	$24,645	$58,535	$119,433	$109,189	$99,189	$99,189
54 - CAPITAL OUTLAYS	$104,500	$0	$45,578	$40,000	$40,000	$40,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$99,380	$42,661	$103,471	$543,099	$45,471	$45,471

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
61 - OTHER FINANCING USES	$100,000	$0	$143,000	$71,000	$71,000	$71,000
70 - RETIREMENT SERVICES	$31,118	$32,208	$54,058	$58,740	$58,740	$58,740
100 - GENERAL FUND TOTAL	**$808,432**	**$734,428**	**$1,408,292**	**$1,833,830**	**$1,305,202**	**$1,305,202**
COMMON OBJECT EXPENDITURES TOTAL	**$808,432**	**$734,428**	**$1,408,292**	**$1,833,830**	**$1,305,202**	**$1,305,202**

04400 - EMERGENCY MANAGEMENT (DEMA)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
04410 - EMERGENCY MANAGEMENT (DEMA)	$808,432	$734,428	$1,408,292	$1,833,830	$1,305,202	$1,305,202
100 - GENERAL FUND TOTAL	**$808,432**	**$734,428**	**$1,408,292**	**$1,833,830**	**$1,305,202**	**$1,305,202**
COST CENTER LEVEL EXPENDITURES TOTAL	**$808,432**	**$734,428**	**$1,408,292**	**$1,833,830**	**$1,305,202**	**$1,305,202**

Positions

04400 - EMERGENCY MANAGEMENT (DEMA)

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	2	6	5	7	8

Goals and Objectives

Goal #1: Enhance DeKalb County's readiness and resilience by developing comprehensive incident response plans, conducting regular preparedness exercises, and providing targeted training for personnel and partner agencies.

- Objective #1A**:** Design, implement, and maintain a comprehensive incident preparedness program by updating all core response plans annually, conducting at least four multi-agency exercises per year, and ensuring 100 percent of DEMA personnel and 90 percent of partner agency staff complete required emergency management training.

Goal #2: Ensure DeKalb Emergency Management Agency maintains a qualified, trained, and adequately staffed team to effectively support preparedness, response, recovery, and mitigation efforts in accordance with local, state, and federal emergency management standards.

- Objective #2A**:** Recruit, train, and retain skilled emergency management personnel by maintaining full staffing levels, providing position-specific training within 90 days of hire, and offering continuous professional development to ensure operational readiness and compliance with all applicable standards.

Goal #3: Establish and strengthen formal partnerships with all 13 municipalities in DeKalb County to enhance coordination, communication, and collaboration across all phases of emergency management.

- Objective #3A: Develop and implement a structured engagement plan to establish formal emergency management partnerships with all 13 municipalities, including executing Memorandums of Understanding, identifying points of contact, and coordinating joint planning, training, and communication activities by the end of the fiscal year.

Performance Measures

04400 - Emergency Management (DEMA)

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Training and Certification Completion: 100 percent of DEMA staff complete required FEMA/NIMS training (IS-100, IS-200, IS-700, IS-800) within 90 days of hire, maintain ongoing certifications annually, and obtain the Certified Emergency Manager designation	N/A	N/A	N/A	100%
Emergency Readiness Staffing Availability: Ensure at least 90 percent of key personnel are available for immediate activation within 2 hours of a declared emergency or activation event	N/A	N/A	N/A	100%
Municipal Engagement Completion: Conduct initial partnership meetings with emergency management representatives from all 13 cities within the first 6 months of the fiscal year	N/A	N/A	N/A	75%
Formal Agreements Established: Execute or renew Memoranda of Understanding (MOUs) or cooperative emergency management agreements with 100 percent of cities within 12 months	N/A	N/A	N/A	100%
Joint Planning and Training Participation: At least 85 percent of cities actively participate in county-led emergency planning workshops, training events, or tabletop exercises annually	N/A	N/A	N/A	85%
Point of Contact Maintenance: Maintain an up-to-date emergency management point of contact list for each city, verified and updated quarterly.	N/A	N/A	N/A	100%
Emergency Operations Plan (EOP) Review and Update: Complete a full review and update of the DeKalb County EOP annually, with documented input from all key stakeholders, Schools and cities	N/A	N/A	N/A	Yes
Exercise Implementation: Conduct at least four exercises per year (e.g., tabletop, functional, or full-scale), with post-exercise After Action Reports (AARs) and Improvement Plans (IPs) developed within 30 days	N/A	N/A	N/A	4
Corrective Action Implementation: Implement 90 percent of corrective actions identified in AARs within 90 days of each exercise or real-world event	N/A	N/A	N/A	90%

Points of Interest

The most recent update to the County's Hazard Mitigation Plan was adopted by all of DeKalb County's municipalities.

Significant Budgetary Impacts

- The 2022 budget included funding of $57K to purchase one Tahoe to carry out critical emergency management for Dekalb County tasks. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included no significant budgetary impacts.
- The 2024 budget includes $122K for a new deputy director position and $58K for a new vehicle for the new deputy director.
- The 2025 budget includes funding to provide emergency education/information materials to citizens, resource supplies to the unhoused community during excessive cold and heat emergencies, and to carry out the daily operations. The budget remains consistent from FY2024 to FY2025 with no significant changes.

Ethics Board

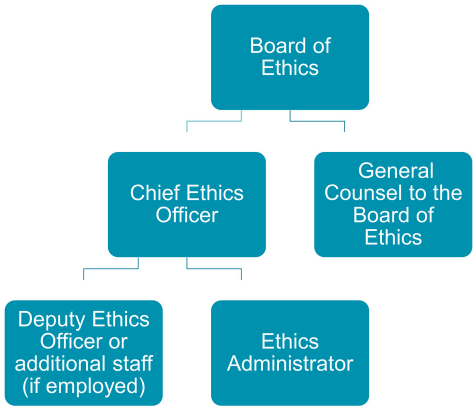
Fiscal Year 2025 Annual Budget

Mission Statement

The mission of the Ethics Board is to promote honesty, transparency, and integrity in all aspects of county operations thereby fostering public confidence in DeKalb County government.

Description | Organizational Chart

The Ethics Board is responsible for the administration and enforcement of the DeKalb Code of Ethics, ensuring there is no conflict between the private interests and public responsibilities of county officials and employees.



Financials

00700 - ETHICS BOARD

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$354,286	$385,131	$571,251	$354,967	$354,967	$354,967
52 - PURCHASED / CONTRACTED SERVICES	$172,098	$202,442	$227,088	$306,639	$306,639	$306,639
53 - SUPPLIES	$104	$2,439	$22,973	$22,973	$22,973	$22,973
54 - CAPITAL OUTLAYS	$0	$0	$7,748	$7,748	$7,748	$7,748
70 - RETIREMENT SERVICES	$86,005	$89,016	$60,917	$66,193	$66,193	$66,193
100 - GENERAL FUND TOTAL	**$612,493**	**$679,028**	**$889,977**	**$758,520**	**$758,520**	**$758,520**
COMMON OBJECT EXPENDITURES TOTAL	**$612,493**	**$679,028**	**$889,977**	**$758,520**	**$758,520**	**$758,520**

00700 - ETHICS BOARD

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
00701 - ETHICS BOARD	$612,493	$679,028	$889,977	$758,520	$758,520	$758,520
100 - GENERAL FUND TOTAL	**$612,493**	**$679,028**	**$889,977**	**$758,520**	**$758,520**	**$758,520**
COST CENTER LEVEL EXPENDITURES TOTAL	**$612,493**	**$679,028**	**$889,977**	**$758,520**	**$758,520**	**$758,520**

00700 - ETHICS BOARD

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	**FY2022**	**FY2023**	**FY2024**	**FY2025**
FTE Counts	3	3	2	2	2

Goals and Objectives

Goal #1: Enhance ethics education, training, and outreach.
- Objective #1A: Deliver monthly micro-learning ethics/code of conduct videos via digital Learning Management System (CV360).
- Objective #1B: Offer departmental based ethics training specially tailored to department needs and functions.

Goal #2: Improve organizational ethical culture and awareness.
- Objective #2A: Collaborate with senior officials and policymakers to advance a unified cultural tone.

Goal #3: Increase digital footprint for improved accessibility and accountability.
- Objective #3A: Maintain website allowing for better functionality and user interactivity.
- Objective #3B: Create social media presence to increase visibility and awareness.
- Objective #3C: Integrate links to related public entities focused on public integrity.
- Objective #3D: Maintain web-based system for filing ethics complaints online.
- Objective #3E: Improve online searchability function of Board decisions and opinions.
- Objective #3F: Create online access to allow real-time communication with Ethics Office.

Goal #4: Promote financial integrity.
- Objective #4A: Require employees to file annual Financial Disclosure forms via web-based filing system.
- Objective #4B: Require citizens serving on public boards to file annual Ethics Pledge via web-based filing system.

Goal #5: Maintain operational efficiency and public accountability.
- Objective #5A: Conduct member orientation specifying public duties and responsibilities.
- Objective #5B: Streamline the flow of information by allowing member access to electronically shared filing system.
- Objective #5C: Complete annual report describing the ethical health of County.

Performance Measures

00700 - Ethics Board

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Micro-learning of the ethics code.	N/A	Yes	Yes	Yes
Departmental based ethics training.	N/A	Yes	Yes	Yes
Advance a unified cultural tone.	N/A	N/A	Yes	Yes
Maintain website.	N/A	Yes	Yes	Yes
Create social media presence.	N/A	Yes	Yes	Yes
Integrate links to related public entities.	N/A	Yes	Yes	Yes
Maintain web-based system for filing ethics complaints online.	N/A	Yes	Yes	Yes
Improve online searchability function of Board.	N/A	Yes	Yes	Yes
Create online access to allow real-time communication with Ethics Office.	N/A	Yes	Yes	Yes
designated employees to file annual Ethics Pledge via web-based filing system.	N/A	N/A	Yes	Yes
Collaborate with the Finance Dept. to ensure appropriate public officials/employees file annual Financial Disclosure forms via web-based filing system.	N/A	N/A	Yes	Yes
Conduct member orientation specifying public duties and responsibilities.	N/A	Yes	Yes	Yes
Streamline the flow of information by allowing member access to electronically share filing system.	N/A	Yes	Yes	Yes
Complete annual report describing the ethical health of the county.	N/A	Yes	Yes	Yes

Points of Interest

- Implemented countywide training.
- Implemented targeted ethics training via CV360 Learning Management System.
- Developed Open Records Request process.
- In 2023, completed cases that were dated 2016 to 2022.

Significant Budgetary Impacts

- In 2022, the Ethics Officer and Ethics Deputy Officer positions were vacant. The current ethics officer was hired effective October 2022.
- In 2023, personnel line items changed. Another employee and additional monies for litigation were added to the budget.
- In 2024, a new paralegal position was approved to the budget ($80K).
- In 2025, the budget was reduced by 130K due to two vacant positions not requested.

DeKalb County
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Extension Services

Fiscal Year 2025 Annual Budget

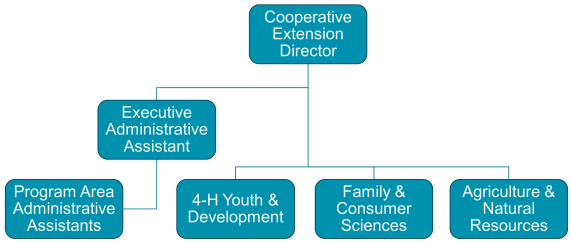
Mission Statement

The mission of University of Georgia Cooperative Extension is to extend lifelong learning to the citizens of DeKalb County through unbiased, research-based education in agriculture, the environment, communities, youth and families. DeKalb County Cooperative Extension works collaboratively with the county and governmental entities, non-profit organizations, schools, and the faith-based community to create healthy and sustainable individuals, families, and communities.

Description | Organizational Chart

Cooperative Extension helps the citizens of DeKalb become healthier, more productive, and environmentally responsible. County Extension Agents educate the citizens of DeKalb in the areas of health nutrition, chronic disease prevention, financial management, housing education, food safety, parenting education, water conservation, lawn and tree care, yard waste management, tree protection, environmental education, positive youth development, violence prevention, life skills and workforce development. County Extension Agents achieve this through group contacts and one-on-one consultations.

One-on-one consultations including handling client samples (water, soil insect, weed, etc.), office consultations, consumer calls, mail, internet, emails and site visits are extended to citizens. Group contacts are made at public training programs (childcare provider, food safety and personal care home provider trainings), on site clinics, exhibits, educational workshops/programs and through media including radio, television, newsletters, and newspaper articles.



Financials

06900 - EXTENSION SERVICE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$582,239	$729,783	$764,148	$1,059,908	$909,214	$909,214
52 - PURCHASED / CONTRACTED SERVICES	$109,372	$98,576	$142,759	$145,227	$145,227	$145,227
53 - SUPPLIES	$39,515	$32,507	$85,821	$85,821	$85,821	$85,821
54 - CAPITAL OUTLAYS	$0	$0	$2,000	$1,506	$1,506	$1,506
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$33,262	$33,832	$35,080	$35,080	$35,080	$35,080
57 - OTHER COSTS	$0	$0	$25,800	$25,800	$25,800	$25,800
70 - RETIREMENT SERVICES	$75,598	$78,240	$109,796	$119,305	$119,305	$119,305
100 - GENERAL FUND TOTAL	**$839,986**	**$972,938**	**$1,165,404**	**$1,472,647**	**$1,321,953**	**$1,321,953**
COMMON OBJECT EXPENDITURES TOTAL	**$839,986**	**$972,938**	**$1,165,404**	**$1,472,647**	**$1,321,953**	**$1,321,953**

06900 - EXTENSION SERVICE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
06901 - EXTENSION SERVICE - ADMINISTRATION	$363,100	$439,984	$579,005	$744,262	$744,262	$744,262
06910 - EXTENSION SERVICE - YOUTH PROGRAM	$41,702	$97,140	$125,853	$127,545	$127,545	$127,545
06930 - EXTENSION SERVICE - FAMILY & CONSUMER SCIENCE	$289,205	$252,530	$279,398	$418,325	$267,631	$267,631
06935 - EXTENSION SERVICE - HORTICULTURE & LANDSCAPE	$145,979	$182,968	$181,148	$182,515	$182,515	$182,515
06940 - EXTENSION SERVICE - COMMUNITY DEV.&PROGRAMS	$0	$316	$0	–	–	–
100 - GENERAL FUND TOTAL	**$839,986**	**$972,938**	**$1,165,404**	**$1,472,647**	**$1,321,953**	**$1,321,953**
COST CENTER LEVEL EXPENDITURES TOTAL	**$839,986**	**$972,938**	**$1,165,404**	**$1,472,647**	**$1,321,953**	**$1,321,953**

06900 - EXTENSION SERVICE

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	6	7	8	7	10

Goals and Objectives

Goal #1: Enhance community health and well-being for DeKalb citizens.

- Objective #1A**:** Provide health and nutrition related educational programs for youth and adults that promote health and wellness in the county by collaborating with schools, libraries, senior centers, recreational centers, and other organizations.
- Objective #1B: Utilize Fresh on Dek Mobile Farmers Market to provide nutrition education and access to fresh produce to citizens.

Goal #2: Create more sustainable communities in DeKalb County.

- Objective #2A: Recruit, train and manage Master Gardener volunteers.
- Objective #2B: Implement program to promote and enhance safe neighborhoods in DeKalb.

Points of Interest

- The Agricultural and Natural Resources (ANR) program supports DeKalb County residents, green industry professionals, and agricultural clients through a range of educational services. In 2024, we delivered 38 programs—11 virtually and 27 in person—at locations including libraries, senior centers, and garden clubs. These sessions reached a total of 1,272 participants and covered a wide variety of topics, such as turfgrass, vegetable and ornamental gardening, community and school gardens, trees, pollinators, and fruit production.

- The ANR program also oversees the Master Gardener Extension Volunteer program in DeKalb County. Comprised of residents, this volunteer group undergoes a comprehensive 12-week training each year covering topics such as soil science, plant physiology, landscape design, tree care, and vegetable gardening. In 2024, Master Gardener volunteers contributed 11,896.31 hours of service, valued at $344,984. These dedicated individuals are a vital asset to both the ANR program and the broader community. Their efforts include managing educational and beautification projects, answering resident inquiries via phone, email, and walk-ins at the office, and supporting public events, plant clinics, and other outreach activities throughout the county.

- The DeKalb County Family and Consumer Sciences (FACS) program offers education focused on health, nutrition, home management, finances, and family well-being. A key component of FACS is the Expanded Food and Nutrition Education Program (EFNEP), an interactive series designed to help low-income families stretch their food dollars, adopt healthier eating habits, and reduce the risk of foodborne illnesses. In the 2024 fiscal year, the FACS program conducted over 40 educational sessions covering a range of health and wellness topics. This included a 16-week “Fresh on DeK Healthy Living” series, which complemented the Fresh on DeK Mobile Farmers Market initiative. Collectively, these programs reached nearly 3,000 adults and children.

- The DeKalb County EFNEP program alone delivered 1,707 hours of instruction to over 300 adults, resulting in 188 graduates. Of those who completed the eight-week Food Talk series—requiring attendance at a minimum of six sessions—96 percent reported dietary improvements, such as increased fruit and vegetable intake or reduced consumption of sugary beverages. Participants also demonstrated measurable gains in overall health behaviors, including better diet quality, enhanced food safety practices, increased physical activity, and improved food budgeting skills.

- In 2024, DeKalb County 4-H engaged and empowered hundreds of youths through experiential learning opportunities in leadership, agriculture, STEM (science, technology, engineering, and mathematics), and civic engagement. Through school clubs, camps, and competitive events, our programs continue to foster essential life skills such as confidence, effective communication, and a strong sense of community responsibility. With the continued support of our dedicated volunteers and community partners, DeKalb County 4-H remains committed to developing the next generation of leaders—one young person at a time. This year, 4-H members participated in both Cloverleaf and Junior Camps, where they engaged in team-building exercises, canoeing, archery, hiking, and educational sessions focused on nature and the history of 4-H. Additionally, students regularly attended hands-on learning sessions through our equestrian club in partnership with Little Creek Horse Farm. These sessions taught participants how to groom, tack, and feed horses, with the aim of competing in the Horse Quiz Bowl in the upcoming school year. Youth also took part in financial literacy courses designed to instill sound money management habits. These lessons equip students with the knowledge and confidence to make responsible financial decisions as teens, laying the groundwork for fiscal responsibility in adulthood.

Significant Budgetary Impacts

- In 2022 - 2024, there were no significant budgetary impact.
- The 2025 budget increased by $150K due to personal services.

DeKalb County
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Facilities Management

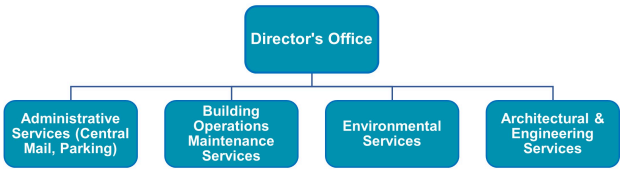
Fiscal Year 2025 Annual Budget

Mission Statement

The mission of Facilities Management is to continuously develop and maintain a customer-focused organization with attention to the safety, comfort, aesthetics, image and functionality of county facilities through efficient service delivery of maintenance and preventative maintenance and professional architectural & engineering building services by professional staff, contractors, vendors and outstanding leadership.

Description | Organizational Chart

The Facilities Management Department provides services through four divisions: Administrative, Architectural & Engineering, Building Operations & Maintenance and Environmental Services. County facilities supported and serviced by these four divisions include administrative offices, fire stations, police precincts, courts, libraries, health centers, parks & recreation centers, performing arts and community centers and senior centers.



Administrative Division manages all county parking facilities, manages county real estate, and manages county central mail operations.

The Architectural & Engineering Division provides architectural and engineering support for master planning of existing and proposed facilities. In addition, this division provides management for facility real estate, construction planning, facilitates master planning, architectural & engineering management, project planning and preventative maintenance services.

The Environment Services Division keeps approximately 51 county-owned and leased buildings clean and free from insects, mold, asbestos, and water instructions using multiple contractors and a small number of county staff. This division also collects electronic surplus that is recycled through a company that specializes in electronic surplus.

Building Operations and Maintenance Division is responsible for providing complete building functionality management, building repairs and maintenance services including structural and non structural systems, electrical, plumbing and HVAC (Heating, Ventilation and Air Conditioning) systems. This division also manages and maintains the personal protective equipment (PPE) Distribution Warehouse that provides masks, gloves, sanitizer, COVID (Coronavirus Disease) test kits and other related COVID PPE items.

Financials

01100 - FACILITIES MANAGEMENT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$3,967,955	$4,379,762	$4,639,260	$5,811,442	$4,817,929	$4,817,929
52 - PURCHASED / CONTRACTED SERVICES	$10,271,980	$10,702,481	$10,432,140	$12,262,450	$9,442,450	$9,442,450
53 - SUPPLIES	$4,154,061	$4,217,079	$4,331,153	$4,681,884	$4,681,884	$4,681,884
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$414,456	$429,922	$466,732	$466,736	$466,736	$466,736
57 - OTHER COSTS	$195,192	$496,420	$1,000,000	$1,200,000	$700,000	$700,000
61 - OTHER FINANCING USES	$3,271,965	$0	–	–	–	–
70 - RETIREMENT SERVICES	$681,888	$681,888	$637,270	$692,459	$692,459	$692,459
100 - GENERAL FUND TOTAL	**$22,957,496**	**$20,907,553**	**$21,506,555**	**$25,114,971**	**$20,801,458**	**$20,801,458**
COMMON OBJECT EXPENDITURES TOTAL	**$22,957,496**	**$20,907,553**	**$21,506,555**	**$25,114,971**	**$20,801,458**	**$20,801,458**

01100 - FACILITIES MANAGEMENT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2022	FY2023	FY2024	FY2025	2025
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
01110 - FACILITIES MANAGEMENT - ADMINISTRATION	$4,188,814	$2,568,324	$2,992,544	$3,277,610	$2,761,114
01120 - FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	$9,678,088	$9,712,470	$9,066,137	$11,749,500	$8,395,708
01130 - FACILITIES MANAGEMENT - ENVIRONMENTAL SERVICES	$3,353,134	$2,864,705	$4,091,363	$3,973,323	$3,707,340
01140 - FACILITIES MANAGEMENT - UTILITIES AND INSURANCE	$5,108,634	$5,010,300	$4,601,573	$5,163,773	$5,163,773
01160 - FACILITIES MANAGEMENT - SECURITY	$8,412	$8,412	$12,044	$12,044	$12,044
01170 - FACILITIES MANAGEMENT - ARCHITECTURAL & ENGINEERING	$620,415	$743,341	$742,894	$938,721	$761,479
100 - GENERAL FUND TOTAL	**$22,957,496**	**$20,907,553**	**$21,506,555**	**$25,114,971**	**$20,801,458**
COST CENTER LEVEL EXPENDITURES TOTAL	**$22,957,496**	**$20,907,553**	**$21,506,555**	**$25,114,971**	**$20,801,458**

Positions

01100 - FACILITIES MANAGEMENT

	FULL-TIME POSITIONS TREND				REQUESTED	APPROVED
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2025
Filled Positions	50	47	49	52	65	53
Funded Positions	52	55	50	53	65	53

Goals & Objectives

Goal #1: Architecture & Engineering – Ensure new construction and renovations result in quality work product.

- **Objective #1A:** Complete capital improvement projects timely.

Goal #2: Operations & Maintenance – Effectively manage and maintain county facilities.

- **Objective #2A:** Respond to work orders in an efficient, professional, courteous, and responsive manner.
- **Objective #2B:** Manage all capital improvement projects, repairs, replacements, and preventive maintenance for all county buildings.

Performance Measures

01100 - Facilities Management

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Number of building automation systems upgrades	4	1	5	5
Major repairs/modernization of elevators	2	1	0	1
Number of upgrades of obsolete HVAC units/change-out R22 HVAC type units - Environmental Protection Agency quality requirement	20	22	21	20
Electrical/lighting upgrades	4	6	5	5
Roof replacements/major repairs	6	0	0	1
Work requests completed	5,917	7,045	7,311	6,625
Total building/trailer renovations/improvements	23	24	26	28
Department relocations with minor renovations	9	3	1	3
Energy efficiency building improvements	3	2	1	1
New construction	2	3	0	1
Property acquistions (includes office trailers)	N/A	1	2	2
New and renewed lease/rental agreements	N/A	N/A	1	1
Site improvements (parking/landscape)	2	N/A	5	7
Site and building studies/assessments/audits	N/A	12	12	123
Security and asset protection (lightning protection)	2	3	2	3
Architecture & Engineering planning/design	4	5	5	7

Significant Budgetary Impacts

- In 2022, $287,560 was approved for various facilities to include painting at Mountain View Personal Care, repair drainage at West DeKalb mental Health Center, repair flooring at Redan Recreation Center, roof replacement at the Fire Department's storage building, Sugar Creek golf course and Sanitation's North Transfer Station, floor repair at Hamilton Human Services, waterproof leaking windows at Decatur Library, and waterproof brick wall and windows at West DeKalb Mental Health Center. To enhance cleaning efforts in county's buildings, $1,948,646 was approved with ARP funds (second tranche). In the operating budget, two vacant positions were funded (31,795) and three new positions (project manager, administrative specialist, superintendent for Parks) were approved ($102,443). Additional enhancements included bathroom renovations for E-911 ($20,000), ongoing maintenance/repair at Sams Street ($500,000), funding for emergency generator project for Maloof Building ($350,000), cooling tower at Eleanor Richardson Health Center ($136,965) and custodial contract additions for two libraries and three recreation centers ($129,355).
- In 2023, funding of $200,000 was approved for a feasibility study to construct a new judicial facility to house operations currently based in the Bobby Burgess Building and $200,000 to pressure wash the exterior of the DeKalb County Courthouse Tower.
- The FY2024 budget increased reserve for contingencies ($500,000) and included lease agreement for 4572 Memorial Drive ($513,800). Additionally, pressure washing of county buildings (phase 1 of 3) ($100,000), tablets for Cityworks ($15,000), and data service for new tablets ($9,200) were added enhancements as well as funding for four vacancies.
- The FY2025 budget includes funding for three vacant positions, an increase in custodian services ($475,800) and electricity ($373,804).

DeKalb County
GEORGIA

Finance

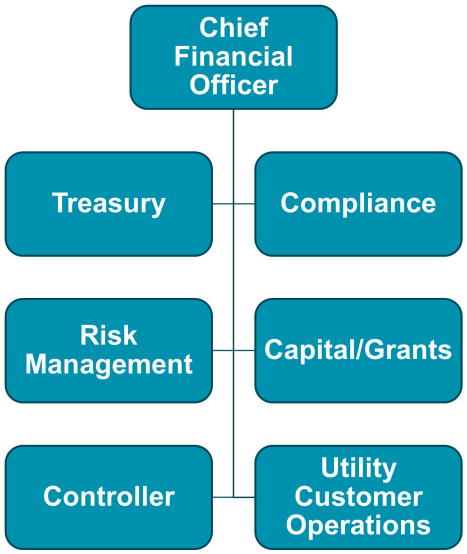
Fiscal Year 2025 Annual Budget

Mission Statement

The mission of the Finance Department is to deliver timely and accurate financial reporting and provide proper oversight of all expenditures and revenue collections in order to successfully support the operations of DeKalb County. The Finance Department principally assists the various departments, boards and committees by planning, organizing, and directing DeKalb County financial activities in conformance with all applicable federal, state, and local laws as well as the standards set forth by the Government Accounting Standards Board and Generally Accepted Accounting Principles.

Description | Organizational Chart

The Finance Department consists of the Office of the Director, Deputy Director, Grants and Capital Division, Treasury Division, Office of the Controller, Compliance Division, Risk Management and Employee Services Division, and the Utility Customer Operations Division.



- The Office of Director reports to the Chief Executive Officer (CEO) regarding the fiscal status of county-controlled funds and serves in an administrative and advisory capacity on related matters. The Director serves as the Chief Financial Officer to the CEO and the Board of Commissioners.
- The Capital and Grants Division serves as the county's liaison to the county departments and grant agencies in achieving grant objectives on all matters related to the application of grants, implementation of the grant programs and capital improvement projects. The Capital and Grants mission is to guarantee compliance with all regulatory requirements and publishing the annual Single Audit report.
- The Treasury Division handles cash and debt management functions, manages the revenue collection for all departments, and manages investment of funds.
- The Office of the Controller is responsible for the central accounting, accounts payable activity and capital asset management for the County. The Office of the Controller is also responsible for the coordination of the annual external audit and financial reporting to include but not limited to the Comprehensive Annual Comprehensive Financial Report.
- The Compliance Division provides an independent appraisal of county operations to ensure compliance with laws, policies, and procedures.
- The Division of Risk Management and Employee Services is responsible for the identification of risk exposure, and the management of the division's external consultants, employee safety training, processing insurance or self-funding to pay for losses, and administration of workers compensation claims. Employee Services is responsible for payroll, pension, system administration, and employee benefits.
- The Utility Customer Operations Division's functions include water meter reading, quality assurance, issue resolution, revenue protection, and a customer contact center.

02100 - FINANCE (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$5,387,322	$6,191,825	$8,016,596	$8,154,956	$8,148,651	$8,148,651
52 - PURCHASED / CONTRACTED SERVICES	$1,211,417	$1,281,928	$1,696,270	$2,010,894	$2,010,894	$2,010,894
53 - SUPPLIES	$73,988	-$32,250	$55,930	$59,859	$59,859	$59,859
54 - CAPITAL OUTLAYS	$14,368	$33,890	$68,172	$37,500	$37,500	$37,500
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$22,098	$22,600	$36,303	$36,303	$36,303	$36,303
70 - RETIREMENT SERVICES	$944,340	$977,389	$922,264	$1,002,133	$1,002,133	$1,002,133
100 - GENERAL FUND TOTAL	**$7,653,534**	**$8,475,383**	**$10,795,535**	**$11,301,645**	**$11,295,340**	**$11,295,340**
COMMON OBJECT EXPENDITURES TOTAL	**$7,653,534**	**$8,475,383**	**$10,795,535**	**$11,301,645**	**$11,295,340**	**$11,295,340**

02100 - FINANCE (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
02110 - FINANCE - OFFICE OF THE DIRECTOR	$2,424,427	$2,727,940	$2,761,586	$3,166,418	$3,164,189	$3,164,189
02120 - FINANCE - ACCOUNTING SERVICES	$1,653,625	$1,778,416	$2,714,730	$2,774,426	$2,768,640	$2,768,640
02122 - FINANCE - TREASURY SERVICES	$719,506	$812,922	$1,041,569	$1,079,876	$1,095,054	$1,095,054
02124 - FINANCE - RECORDS AND MICROFILMING	$382,418	$421,001	$410,868	$441,782	$436,143	$436,143
02134 - FINANCE - WATER SEWER BILLING RESOLUTION	$40	$90	$0	–	–	–
02140 - FINANCE - INTERNAL AUDIT	$362,047	$378,564	$376,746	$387,798	$387,798	$387,798
02150 - FINANCE - BUDGET & GRANTS	$834,491	$868,350	$1,795,459	$1,835,754	$1,835,754	$1,835,754
02160 - FINANCE - RISK MANAGEMENT	$1,276,979	$1,488,099	$1,694,577	$1,615,591	$1,607,762	$1,607,762
100 - GENERAL FUND TOTAL	**$7,653,534**	**$8,475,383**	**$10,795,535**	**$11,301,645**	**$11,295,340**	**$11,295,340**
COST CENTER LEVEL EXPENDITURES TOTAL	**$7,653,534**	**$8,475,383**	**$10,795,535**	**$11,301,645**	**$11,295,340**	**$11,295,340**

02100 - FINANCE (WATER & SEWER FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
511 - WATER AND SEWER FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$6,185,792	$7,269,336	$9,281,552	$9,622,163	$9,181,521	$9,181,521
52 - PURCHASED / CONTRACTED SERVICES	$5,419,249	$8,851,202	$14,876,404	$25,349,422	$25,349,422	$25,349,422
53 - SUPPLIES	$37,288	$47,011	$148,743	$102,166	$102,166	$102,166
54 - CAPITAL OUTLAYS	$16,028	$76,875	$242,576	$30,500	$30,500	$30,500
70 - RETIREMENT SERVICES	$892,130	$892,129	$936,045	$1,017,107	$1,017,107	$1,017,107
511 - WATER AND SEWER FUND TOTAL	**$12,550,487**	**$17,136,553**	**$25,485,320**	**$36,121,358**	**$35,680,716**	**$35,680,716**

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES TOTAL	$12,550,487	$17,136,553	$25,485,320	$36,121,358	$35,680,716	$35,680,716

02100 - FINANCE (WATER AND SEWER FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
511 - WATER AND SEWER FUND						
02132 - FINANCE-UTILITY CUSTOMER OPERATIONS	$11,847,985	$15,296,458	$23,809,855	$34,445,380	$34,505,013	$34,505,013
02134 - FINANCE - WATER SEWER BILLING RESOLUTION	$702,502	$1,840,096	$1,675,465	$1,675,978	$1,175,703	$1,175,703
511 - WATER AND SEWER FUND TOTAL	**$12,550,487**	**$17,136,553**	**$25,485,320**	**$36,121,358**	**$35,680,716**	**$35,680,716**
COST CENTER LEVEL EXPENDITURES TOTAL	**$12,550,487**	**$17,136,553**	**$25,485,320**	**$36,121,358**	**$35,680,716**	**$35,680,716**

Positions

02100 - FINANCE (GENERAL FUND)

	FULL-TIME POSITIONS TREND				REQUESTED	APPROVED
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2025
Filled Positions	60	61	59	64	85	82
Funded Positions	61	72	74	82	85	82

02100 - FINANCE (WATER & SEWER FUND)

	FULL-TIME POSITIONS TREND				REQUESTED	APPROVED
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2025
Filled Positions	103	106	92	93	144	130
Funded Positions	103	106	140	134	144	130

Performance Measures

02100 - Finance

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Number of external financial audit findings	6	0	N/A	0%
Number of external management points	4	0	N/A	0%
Reduction in number of days to produce the ACFR	0	0	N/A	0%
Number of calls received (Utility customer Operations)**	N/A	213,506	265,999	N/A
Number of calls answered (Utility customer Operations)**	N/A	167,263	170,119	N/A
Variance of actual vs. projected expenditures	N/A	N/A	N/A	<2%
Variance of actual vs. projected revenues	N/A	N/A	N/A	<2%

Goals and Objectives

Goal #1: Reduce the number of days to produce the Annual Comprehensive Finance Report (ACFR).

- Objective #1A: Reduce the number of days to produce the ACFR.
- Objective #1B: Bill all water, sewer, and miscellaneous accounts accurately and timely.
- Objective #1C: Manage county liquidity; debt/capital structure and revenue.

Points of Interest

- The capital and grants team manages over $40M in programmatic grants for the numerous county departments to support many of the service efforts throughout the county, such as senior services, worksource, courts services, public safety, opioid settlement funds, donations, etc. The county and grants department are actively looking for additional funding opportunities to continue efforts to enhance services and the quality of life for DeKalb residents. There are quite a few departments that are actively engaged in obtaining resources to reduce DeKalb's carbon footprint. Additional funding source in the environmental area will assist in the DeKalb's climate control efforts by investing in more solar powered equipment, clean and alternative energy vehicles, maximizing the use of methane gas from the landfills, etc.
- The Capital and Grants Division obtained and managed the American Rescue Plan Act (ARP) funding which was awarded to the county by the U. S. Department of Treasury. In July 2021, DeKalb County received over $147.48M in federal funding to provide immediate relief to the county, local municipalities within the county, and its residents without relying upon the state. The funding was divided into two tranches in which half of the funding was received in 2021 and the remaining would be received in 2022. The ARP funding award period ended on December 31, 2024, in which all funding has been allocated for expenditures to enhance and improve the quality of life for DeKalb County and its residents. DeKalb utilized a wholistic approach in deploying services and resources into the community. These services include: providing food distributions, implementing safety protocols, incentivized vaccinations, cleaning enhancements, technology enhancements for police and public safety, providing much needed resources and support for first responders and frontline workers, improvements to roads and drainage, sanitation, additional funding for mental health and substance use treatment services, housing and utility assistance, employment training, continuing education opportunities, and more.
- The Capital and Grants Division continued to pursue funding opportunities via the U. S. Department of Treasury to address the county's ongoing needs and challenges during an unprecedented global pandemic which further led to an unprecedented number of eviction and individuals and/or families experiencing housing instability or homelessness. The county was awarded over $102M in Emergency Rental Assistance Funding (ERA I, ERA Reallocation, and ERA2) to assist individuals and/or families who were in arrears and/or facing evictions due to the ongoing effects of the global pandemic. During the administration of ERA I and ERA Reallocations Funds, the county assisted more than 5,530 unique households with housing, emergency rental and/or utility assistance. In analyzing the data from the utilization of funding from ERA I and ERA Reallocation, the average household received $13,580 in rental and/or utility assistance. The data further indicates that the amount of individuals and/or families seeking assistance had doubled that of those seeking assistance in 2021. The county continues to support DeKalb's individuals and/or families who continue to experience lingering economic impact of the global pandemic through the efforts of the Integrated Community Care Initiative (ICCI). This initiative utilizes the support of the DeKalb County Community Development department, local nonprofits, and the legal community as a resource to prevent evictions, housing instability and/or homelessness for DeKalb residents. The initiative further has built in wrap-around support services available for those who are amenable. This initiative is supported through the ERA2 funds from the Department of Treasury which will end on September 30, 2025. Approximately 800 unique households have received rental and/or utility assistance from this initiative so far.
- The Capital and Grants Division is also responsible for managing various other grant funding and non-grant funded related projects. These projects include and are not limited to:
  - Over $1.3B in Special Purpose Local Option Sales Tax (SPLOST 1 & 2) to date, has provided the county with funding for various much needed capital improvement projects. Most notably, a new fire station was constructed in Tucker along with the availability of emergency vehicles and services. More projects are being developed and implemented under what is referred to as SPLOST I. One of the primary projects in SPLOST II will be enhancements within public safety.
  - DeKalb's Community Development Department via Human and Urban Development funding deploys more than $153M through supportive service efforts on behalf of the County. Community Development continues to be instrumental in assisting with providing stable and long-term housing options for those who are chronically homeless and/or mentally ill while coordinating with many of the County's long-term community partners. One of the more recent partnerships and initiatives via ARP is the Care and Conserve Program which is for low-income senior with plumbing issues. The program connects with local providers to repair and/or replace the necessary plumbing components with new parts thus creating a cost saving within the senior's water and sewer bills. The ICCI program, as mentioned

previously, utilizes the support of local nonprofit organizations to assist individuals and/or families with housing and wrap-around support services as needed.
    - Approximately $2.7B in funding to address ongoing water and sewer related infrastructure issues due to aging, unrepaired, and/or the lack of pipes throughout various parts the county. This includes Watershed -Water Infrastructure Finance and Innovation and Georgia Environmental Finance Authority loans for infrastructure ($259M) and Watershed capital improvement projects ($2.5B).
    - Approximately $260M for Parks and Recreation to enhance and/or improve the county's parks and greenspace. During the pandemic the improvements and/or enhancement of greenspaces has been a support for individuals to not only address their mental well-being but their physical well-being also. The funding source for these projects includes local, state, and federal funding as well as other charitable organizations.

Significant Budgetary Impacts

- The 2022 budget included $10K for the W-2 entry project, $30K for audit assistance with grants and sub-recipient field examinations, and another $100K was added at mid-year for financial advisory services to assist with the refinancing of the Water & Sewerage bonds.
- The 2023 budget included $180K for financial advisor services retainer and $35K for storing oldest courts' documents at an offsite facility, $300k to extend Wells Fargo banking services contract, and $951,894 for utility billing mailing services changing from monthly to bi-monthly.
- The 2024 budget includes increases in the general fund of $109.4K for operational and performance assessment for certain areas of the Finance Department to determine opportunities for increased efficiencies, $90K for the executive leadership to attend performance management training, $35K for salary adjustments that had been approved in FY23, and 15K for a computer refresh. It also includes increases in the Watershed Fund including $3M for the conversion from Lexis Nexis Vital-Check to Invoice Cloud, $525K to cover maintenance and repair services for the new billing software, and $301K for additional funding for the revenue recovery audit.
- The 2025 budget for a new location and purchase/lease for the Utility Customer Operations (UCO). The current the UCO staffing is split between multiple locations and the main lease will expire in September. The goal is to combine UCO into one location.

DeKalb County
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Fire & Rescue

Fiscal Year 2025 Annual Budget

Mission Statement

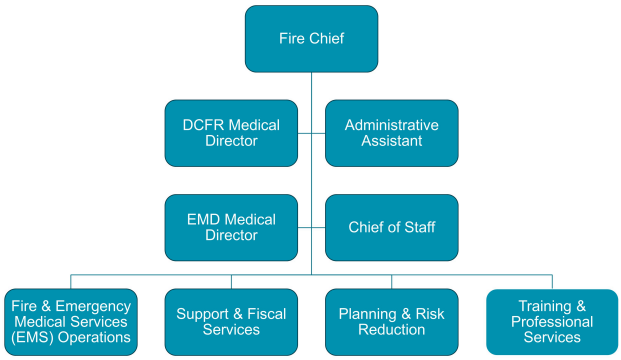
To be responsive to the needs and safety of our community, committed to the highest level of risk reduction and incident response while delivering superior customer service and professionalism.

Description | Organizational Chart

The DeKalb County Fire Rescue Department is a modern, all-hazards organization that provides emergency response to medical emergencies, fire emergencies, hazardous materials incidents, technical rescue, aircraft distress, tactical emergencies and special weapons and tactics medic operations at the highest level. The Department is currently recognized by the Insurance Services Office (ISO) as being an ISO Class 2 Fire Department which places DeKalb County in the top three percent of recognized fire departments in the United States.

The department provides countywide coverage with 26 fire stations and utilizes 45 emergency response units strategically located across DeKalb County. Other programs provided by Fire Rescue include the administration and enforcement of fire related statutes and ordinances, fire investigations, and educating the public on fire prevention, fire safety and injury prevention.

The Department also manages a Fire Rescue Academy, Technical Services Division and Fire Marshal's Division. The Fire Rescue Academy is responsible for all basic training of fire recruits, advanced in-service training of fire personnel and the continual development of course material. The Technical Services Division supports Fire Rescue services through the management of information, budget, maintenance, vehicle, and equipment. The Fire Marshall's Division is responsible for the enforcement of all fire codes. This division responds to all complaints of fire hazards and reviews all site plans for compliance with the fire code.



04900 - FIRE & RESCUE SERVICES (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$1,544,105	$3,158,541	$5,837,895	$8,471,817	$5,467,157	$5,467,157
52 - PURCHASED / CONTRACTED SERVICES	$18,913	$125,056	$116,900	$4,985,350	$93,350	$93,350
53 - SUPPLIES	$297,274	$505,420	$1,062,616	$1,209,750	$1,071,450	$1,071,450
54 - CAPITAL OUTLAYS	$68,680	$203,910	$267,957	$115,700	$115,700	$115,700
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$5,088	$505,091	$1,755,088	$1,897,588	$1,810,088	$1,810,088
61 - OTHER FINANCING USES	$1,083,600	$1,083,600	$0	–	–	–
70 - RETIREMENT SERVICES	$159,241	$164,819	$322,180	$350,081	$350,081	$350,081
100 - GENERAL FUND TOTAL	**$3,176,901**	**$5,746,438**	**$9,362,636**	**$17,030,286**	**$8,907,826**	**$8,907,826**
COMMON OBJECT EXPENDITURES TOTAL	**$3,176,901**	**$5,746,438**	**$9,362,636**	**$17,030,286**	**$8,907,826**	**$8,907,826**

04900 - FIRE & RESCUE SERVICES (FIRE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
270 - FIRE FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$54,181,026	$61,587,574	$66,189,190	$70,703,946	$66,838,073	$66,838,073
52 - PURCHASED / CONTRACTED SERVICES	$2,365,303	$3,620,625	$4,110,712	$4,811,104	$4,810,834	$4,810,834
53 - SUPPLIES	$3,491,837	$3,892,356	$4,324,428	$7,115,794	$7,061,846	$7,061,846
54 - CAPITAL OUTLAYS	$110,342	$580,212	$1,149,161	$1,012,992	$955,492	$955,492
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$10,193,931	$14,772,730	$11,478,939	$11,949,739	$11,178,939	$11,178,939
57 - OTHER COSTS	$0	$2,812	$2,820	$2,820	$2,820	$2,820
61 - OTHER FINANCING USES	$4,977,095	$40,439	$180,000	$300,000	$300,000	$300,000
70 - RETIREMENT SERVICES	$8,348,148	$8,508,336	$8,510,711	$9,247,739	$9,247,739	$9,247,739
270 - FIRE FUND TOTAL	**$83,667,682**	**$93,005,084**	**$95,945,961**	**$105,144,134**	**$100,395,743**	**$100,395,743**
COMMON OBJECT EXPENDITURES TOTAL	**$83,667,682**	**$93,005,084**	**$95,945,961**	**$105,144,134**	**$100,395,743**	**$100,395,743**

04900 - FIRE & RESCUE SERVICES (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
04930 - FIRE & RESCUE SERVICES - RESCUE SERVICES	$3,176,901	$5,746,438	$9,362,636	$17,030,286	$8,907,826	$8,907,826
100 - GENERAL FUND TOTAL	**$3,176,901**	**$5,746,438**	**$9,362,636**	**$17,030,286**	**$8,907,826**	**$8,907,826**
COST CENTER LEVEL EXPENDITURES TOTAL	**$3,176,901**	**$5,746,438**	**$9,362,636**	**$17,030,286**	**$8,907,826**	**$8,907,826**

04900 - FIRE & RESCUE SERVICES (FIRE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
270 - FIRE FUND						
04922 - FIRE & RESCUE SERVICES - TRAINING	$19,747	$19,680	$4,392	$4,392	$4,392	$4,392
04923 - FIRE & RESCUE SERVICES - ADMINISTRATION	$8,280	$8,280	$0	–	–	–
04925 - FIRE & RESCUE SERVICES - OPERATIONS	$83,639,656	$92,977,003	$95,941,569	$105,139,742	$100,391,351	$100,391,351
04930 - FIRE & RESCUE SERVICES - RESCUE SERVICES	$0	$121	$0	–	–	–
270 - FIRE FUND TOTAL	**$83,667,682**	**$93,005,084**	**$95,945,961**	**$105,144,134**	**$100,395,743**	**$100,395,743**
COST CENTER LEVEL EXPENDITURES TOTAL	**$83,667,682**	**$93,005,084**	**$95,945,961**	**$105,144,134**	**$100,395,743**	**$100,395,743**

04900 - FIRE & RESCUE SERVICES (GENERAL FUND)

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	18	23	48	64	68

04900 - FIRE & RESCUE SERVICES (FIRE FUND)

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	599	610	621	743	723

Goals and Objectives

Goal #1: Strengthen funding opportunities through grant and external sources.
- Objective #1A: Identify and apply for new grant opportunities throughout the year to support departmental initiatives.
- Objective #1B: Establish a dedicated team for monitoring available grants and managing the application process to increase efficiency.

Goal #2: Enhance response times and operational efficiency.
- Objective #2A: Conduct quarterly reviews of turnout and response times to identify areas for improvement for both Fire response and emergency medical services response.
- Objective #2B: Provide regular training focused on optimizing response procedures and continue to improve deployment, methodology, technology, or equipment that can reduce response time.

Goal #3: Improve documentation quality and accuracy.
- Objective #3A: Introduce enhanced training sessions for staff on best practices for accurate reporting and documentation.
- Objective #3B: Implement a periodic audit system to review and ensure the accuracy and completeness of reports, with feedback provided for continuous improvement.

Performance Measures

04900 - Fire & Rescue

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
To increase grant and external funded applications by 50%>	20%	10%	30%	50%
Efficiency (expenses & commitments) / Award total = % completed or in process	N/A	N/A	60%	70%
Minimize turnout time for fire incidents	54 seconds	52 seconds	60 seconds	57 seconds
Minimize turnout time for medical incidents	137 seconds	150 seconds	148 seconds	140 seconds
Minimize travel time for fire incidents	421 seconds	392 seconds	389 seconds	377 seconds
Minimize travel time for medical incidents	582 seconds	550 seconds	516 seconds	500 seconds
Fire Investigations	270	269	260	248
Arson arrest	28	18	23	22
Arson investigations	30	115	79	76
Complete enhanced training sessions	N/A	N/A	N/A	19
Complete audits	N/A	N/A	N/A	6

Points of Interest

2025 Service Level Agreements:

- DCFR will ensure 100 percent of the staff maintains annual firefighter and emergency medical technicians (EMT) certifications.
- DCFR will maintain a turnout time of three minutes or less in an emergency. Turnout time starts at the point of dispatch/acknowledgment of a call and continues until the emergency vehicle travels to the call.
- DCFR will maintain a daily minimum staffing of 141 firefighters on duty to ensure all emergency vehicles can respond to emergency calls.

2024 Accomplishments:

- SAFER Grant Award of $6,843,998.10 for 30 additional Firefighter positions.
- Assistance to Firefighters Grant Award of $94,772.72 for an Elevator Extrication training program, and a Firefighter Peer Fitness Trainer program.
- ISO (Insurance Services Office) rating review that increased DeKalb County's ISO score from 82.4 to 87.07.
- Began Center for Public Safety Excellence (CPSE) Accreditation process by developing a Standards of Cover document through a pilot CPSE Standard Occupational Classification Certification program.
- Fitch and Associates performed a 3rd party independent Emergency Medical Services (EMS) Feasibility Study, identifying EMS delivery challenges and opportunities within the county.
- State Ambulance Patient Offload Time Workgroup involvement and Emory Healthcare partnership workgroup to reduce hospital wall times.
- Origin and Cause Investigator Program established to improve efficiency of fire cause investigation and efficiency.
- Fall Prevention Class was created by Public Education to train seniors and caregivers to educate the community on fall dangers and prevention.
- Increased Inspection volume by 142.5 percent in 2024 (11,871) compared to 2023 (4,894), achieved by adding two new inspector technicians to the team and filling previously vacant Fire Inspector positions.
- Installed Dash Cameras in all response vehicles and apparatus.
- Added security cameras to all stations for station and personnel safety.
- Stood up eight Ready Reserve apparatus to increase efficiency of apparatus maintenance.
- Outfitted five Command vehicles and seven EMS Tahoe.
- Designed and ordered the department's next 12 apparatus.
- Received two new Tiller Drawn Aerial apparatus.
- Input all assets and inventory into the Operative IQ Inventory Management System.
- Initiated and completed contract renewals for Apparatus Equipment, Uniforms, and Personal Protective Equipment, and EMS Medical Medications.
- Personnel completed financial training through the Carl Vincent Institute of Government at the University of Georgia.
- Conducted 267 cancer screenings for Firefighting personnel, and 225 Mental Health and Peer Support consultations.

Significant Budgetary Impacts

- The FY2022 budget funded tuition reimbursement for $75K, aerial apparatus equipment for $525K, maintenance & repair of self-contained breathing apparatus & turnout gear for $500K, vehicle additions to the Fleet for $85K, operating supplies for $250K, multiple fire station repairs for $300K, and reserve fire apparatus housing for $300K.
- The FY2023 budget funded 35 new Fire Fund positions for $2.18M, 20 new General Fund positions for $3.8M, outfitting equipment for $1.25M, two trucks for $110K, overtime $1.2M, mobile fire safety house for $300K, and four percent cost of living adjustment for Fire Fund, $1.36M and $94K for General Fund.
- The FY2024 budget includes Fire Rescue vehicle equipment accessories for $1.2M, two trucks for $110K, overtime for $1.2M, mobile Fire Safety House for $300K, Fire Fund 35 new positions for $2.1M and General Fund 20 new positions for $3.8M.
- The FY2025 budget for Fire Fund increased by $4.4M due to increase in Personal Services ($649K), supplies ($2.7M), retirement services ($737K) and five enhancements requested - Field Ops licenses ($6.4K), Fire Alert Systems maintenance ($180K), instructor ($130K) and Operative IQ Addition ($28K).

Fleet Management

Fiscal Year 2025 Annual Budget

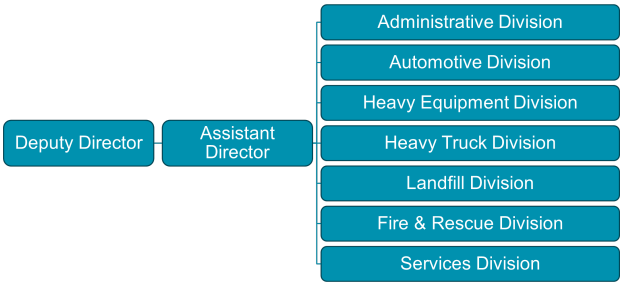
Mission Statement

To provide preventive maintenance and repair services, vehicle replacements, vehicle disposal, and fuel administration in support of the fleet operation of all DeKalb County Departments in performing their functions to meet the needs of the citizens of DeKalb County.

Description | Organizational Chart

Public Works Division: Fleet Management is comprised of seven Organizational Divisions:

1. Administrative Division - responsible for personnel, accounting, fuel, tags and titles functions.
2. Automotive Division - responsible for maintenance and repairs of cars and pickup trucks with gross vehicle weights of 13,000 pounds and below.
3. Heavy Equipment Division -responsible for maintenance and repairs of off-road vehicles and pieces of equipment.
4. Heavy Truck - responsible maintenance and repairs of trucks with gross weight of 13,000 pounds and above, along with welding shop operation.
5. Landfill Division - responsible for the maintenance and repairs of all landfill vehicles and pieces of equipment.
6. Fire Rescue Division -responsible for maintenance and repairs of all Fire and Rescue Equipment with gross weight of 13,000 pounds and above, including buses and specialized tactical units.
7. Service Division - responsible for all tire maintenance and repairs on all vehicles and pieces of equipment, including the management of parts operation. In addition, the management of Lube Operation and Wrecker Services.



Financials

01200 - FLEET MANAGEMENT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
611 - VEHICLE MAINTENANCE FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$9,780,526	$10,941,568	$12,687,105	$12,182,353	$11,992,426	$11,992,426
52 - PURCHASED / CONTRACTED SERVICES	$5,616,712	$7,029,784	$7,307,088	$7,335,236	$7,335,236	$7,335,236
53 - SUPPLIES	$16,938,488	$17,058,906	$15,717,041	$15,857,041	$15,752,041	$15,752,041
54 - CAPITAL OUTLAYS	$14,754	$6,516	$5,400	$10,400	$10,400	$10,400
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$3,113,873	$3,248,068	$3,121,801	$3,205,135	$3,205,135	$3,205,135
70 - RETIREMENT SERVICES	$1,573,622	$1,628,700	$1,518,294	$1,649,779	$1,649,779	$1,649,779
611 - VEHICLE MAINTENANCE FUND TOTAL	**$37,037,977**	**$39,913,541**	**$40,356,729**	**$40,239,944**	**$39,945,017**	**$39,945,017**
COMMON OBJECT EXPENDITURES TOTAL	**$37,037,977**	**$39,913,541**	**$40,356,729**	**$40,239,944**	**$39,945,017**	**$39,945,017**

01200 - FLEET MANAGEMENT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
611 - VEHICLE MAINTENANCE FUND						
01210 - FLEET MANAGEMENT	$36,997,987	$39,880,147	$40,322,106	$40,205,321	$39,910,394	$39,910,394
01220 - FLEET MANAGEMENT MOTOR POOL	$39,990	$33,394	$34,623	$34,623	$34,623	$34,623
611 - VEHICLE MAINTENANCE FUND TOTAL	**$37,037,977**	**$39,913,541**	**$40,356,729**	**$40,239,944**	**$39,945,017**	**$39,945,017**
COST CENTER LEVEL EXPENDITURES TOTAL	**$37,037,977**	**$39,913,541**	**$40,356,729**	**$40,239,944**	**$39,945,017**	**$39,945,017**

Positions

01200 - FLEET MANAGEMENT

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	130	132	134	134	149

Goals and Objectives

Goal #1: Ensure assets are utilized effectively and efficiently.

- Objective #1A: Apply thresholds to determine usage.
- Objective #1B: Convert from gas to electric vehicles where appropriate to support sustainability goals.

Goal #2: Provide accurate and timely maintenance and repairs for all County vehicles and equipment.

- Objective #2A: Complete preventive maintenance of vehicles and equipment on schedule.
- Objective #2B: Maintain sufficient inventory to meet departmental needs and support service to citizens.

Performance Measures

01200 - Fleet

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Maintain 95% vehicle availability	95%	95%	95%	95%
Monthly reviews of performance	Yes	Yes	Yes	Yes
Maintain 95% of preventive maintenance	95%	94%	95%	95%
Review annual vehicle utilization reports	Yes	Yes	Yes	Yes
Categorize vehicle utilization based on operational purpose	N/A	N/A	Yes	Yes
Number of recommended electric vehicles most efficient to complete required duty and feasibility based on infrastructure.	N/A	N/A	Yes	Yes

Points of Interest

- The number of vehicles in the county's fleet is 3,691 (road vehicles and heavy equipment).
- In support of the county's green initiative, the county fleet consists of 522 green vehicles. Alternative fueled vehicles - 328 compressed natural gas, 99 electric vehicles, 80 propane vehicles, five heavy duty hybrids and 10 light duty hybrids alternative fuel options.
- On road diesel fuel consumption continues to decrease from a high of 2.6M gallons in 2008 to 1.0M gallons in 2024. This is due, in part, to increased use of compressed natural gas in the Sanitation Department, and in part to an increased focus on efficiencies in fuel consumption and vehicle use.
- Gasoline consumption continues to decrease from 2.1M gallons in 2008 to 1.8M in 2024.
- The continuing challenge in vehicle repairs is increasing in-house repairs and decreasing the more expensive outside repairs. The key in altering the mix is reducing turnover in skilled technician positions. The department has instituted competitive salaries and implemented an Apprentice Program to attract and train skilled technicians.

Significant Budgetary Impacts

- The 2022 budget included an increase in maintenance and repairs ($2.5 million) due to inflation and vendor costs increasing in the auto industry post pandemic.
- The 2023 budget included funding for the purchase of over 100 electric vehicles resulting in new and different supplies. Moreover, this development along with continued inflation resulted in a continued increase ($700K) in supplies.
- The 2024 budget included funding for 19 positions added to the fleet maintenance budget. Notably, ten fleet maintenance technician IV positions were added to address the changing fleet with the county. Furthermore, to combat the shortage of available and trained staff two apprentice positions were approved.
- The 2025 budget remained consistent from FY2024 to FY2025, with no significant changes.

Geographic Information Systems (G.I.S.)

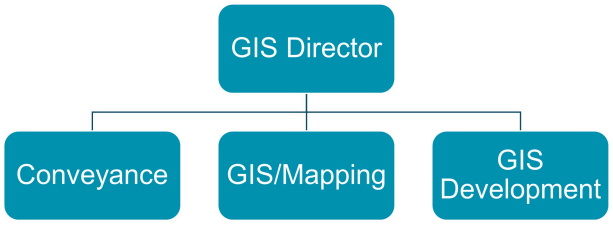
Fiscal Year 2025 Annual Budget

Mission Statement

To develop an Enterprise GIS, extending geo-spatial capabilities through cloud/desktop, web-based and mobile applications.

Description | Organizational Chart

The Geographic Information Systems (GIS) Department is responsible for the development of an integrated GIS, allowing a large number of users broad access to our geographical data to make more informed decisions.



Financials

00800 - G.I.S.

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$1,798,332	$2,014,263	$2,421,069	$2,504,239	$2,504,239	$2,504,239
52 - PURCHASED / CONTRACTED SERVICES	$240,592	$204,446	$317,518	$634,873	$326,873	$564,286
53 - SUPPLIES	$3,115	$942	$2,000	$3,000	$3,000	$3,000
54 - CAPITAL OUTLAYS	$330,582	$276,151	$561,448	$591,448	$591,448	$591,448
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$681	$504	$500	$500	$500	$500
61 - OTHER FINANCING USES	$262,000	$0	–	–	–	–
70 - RETIREMENT SERVICES	$312,442	$323,376	$318,775	$346,381	$346,381	$346,381
100 - GENERAL FUND TOTAL	**$2,947,744**	**$2,819,681**	**$3,621,310**	**$4,080,441**	**$3,772,441**	**$4,009,854**
COMMON OBJECT EXPENDITURES TOTAL	**$2,947,744**	**$2,819,681**	**$3,621,310**	**$4,080,441**	**$3,772,441**	**$4,009,854**

00800 - G.I.S.

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
00801 - G.I.S.	$1,984,856	$1,740,703	$2,384,300	$2,797,827	$2,489,827	$2,727,240
00803 - G.I.S. - PROPERTY MAPPING	$962,889	$1,078,979	$1,237,010	$1,282,614	$1,282,614	$1,282,614
100 - GENERAL FUND TOTAL	**$2,947,744**	**$2,819,681**	**$3,621,310**	**$4,080,441**	**$3,772,441**	**$4,009,854**
COST CENTER LEVEL EXPENDITURES TOTAL	**$2,947,744**	**$2,819,681**	**$3,621,310**	**$4,080,441**	**$3,772,441**	**$4,009,854**

00800 - G.I.S.

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	21	21	22	22	26

Performance Measures

00800 - G.I.S

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Upgrade from ArcGIS 11.2 to 11.3	N/A	N/A	ArcGIS 11.2	1st quarter
Upgrade from ArcGIS Pro 3.1.3 to ArcPro 3.3	N/A	N/A	ArcPro 3.3	1st quarter
Create Azure development Enterprise GIS environment	N/A	N/A	N/A	1st quarter
Create Disaster Recovery environment in Azure	N/A	N/A	N/A	1st quarter
Acquire Azure storage for large imagery data	N/A	N/A	N/A	1st quarter
Purchase 2 PC's with good GPU;s for AI/ML for Sidewalk Detection/Maintenance	N/A	N/A	N/A	1st quarter
Set up a backup schedule using Web GIS Disaster Recovery of Production Environment	N/A	N/A	N/A	45,658
Replace existing plotters due to end of life expectancy	N/A	N/A	N/A	2nd Quarter
Keep data entry backlog below 25 deed books	N/A	N/A	N/A	25
Maintain deed reading backlog below 35 books	N/A	N/A	N/A	35

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Maintain an error rate of data entry and deed reading of 10%	N/A	N/A	N/A	10%
Clean-up 100% of all inactive users of ArcGIS Online	N/A	N/A	N/A	100%
Re-design GIS homepage	N/A	N/A	N/A	1st quarter
Acquire Baron Weather Service licenses for better response for natural disasters	N/A	N/A	N/A	3rd quarter
Go live with ArcGIS Urban for Planning & Sustainability	N/A	N/A	N/A	2nd Quarter
Complete scanning project of all Plats, deeds and mapping projects	N/A	N/A	N/A	4th quarter
Integration of ArcGIS, WebEOC with CityWorks	N/A	N/A	N/A	1st quarter
Upgrade to latest Esri elections software release	N/A	N/A	N/A	1st quarter
Continued maintenance and support of Sanitation Bulky Item Pick-up.	N/A	N/A	N/A	2,025
Re-purpose Surplus and Unredeemed and Unforeclosed Property App.	N/A	N/A	N/A	1st quarter
Fill vacant Addressing Coordinator position.	N/A	N/A	N/A	1st quarter
Fill 2 Administrative Assistant positions.	N/A	N/A	N/A	1st quarter
Conduct 100% of all plan reviews within 10 days of the service request.	N/A	N/A	N/A	100%
Complete 100% of all addressing requests within 3 days of service request.	N/A	N/A	N/A	100%
Complete all map changes within 10 days of service request.	N/A	N/A	N/A	100%
Complete data and custom map request within 72 hours.	N/A	N/A	N/A	100%
Complete parcel edits (separations, combinations and re-parcels) within 5 days.	N/A	N/A	N/A	100%
Conduct quarterly GIS training classes for user departments.	N/A	N/A	N/A	4
Create GIS user groups for internal and external GIS employees.	N/A	N/A	N/A	3rd quarter
GIS Presentations at local, regional and national meetings.	N/A	N/A	N/A	3
Participate in annual GIS day.	N/A	N/A	N/A	100%

Goals and Objectives

Goal #1: ArcGIS Enterprise Upgrade.
- Objective #1A: Modernize GIS Infrasturcture.
- Objective #1B: Update ArcGIS software version.

Goal #2: Complete all Ownership/Sales transactions and mapping projects.
- Objective #2A: Meet tax digest deadline for tax year 2025 (March 1st).

Goal #3: Increase GIS Web and App presence.
- Objective #3A: Get optimal usage of all GIS software.

Goal #4: Maintain peak operational efficiencies.
- Objective #4A: Attract and retain top personnel.
- Objective #4B: Conduct GIS support for the One Stop Shop.

Goal #5: Market GIS Services.
- Objective #5A: Conduct GIS training and outreach.

Goal #6: Maximize support of GIS for user departments.
- Objective #6A: Go live with pending projects.

Points of Interest

Projects:
- Completed Sidewalk Mapping Application.
- Created Road Hazard Mapping from City-works.
- Updated GIS Homepage on DeKalb County's Website.
- Migrated GIS databases to Sharepoint.
- Clean-up 100 percent of all inactive users of ArcGIS Online.
- Deployed 2024 Imagery.
- Submitted 2024 Shapefile to the Department of Revenue for Tax Digest Submission.
- Migrated addressing to ArcGIS Pro.

Constituent Services:
- Voter Registration Precinct Maintenance before 2024 Election.
- Conducted Homeless Census count using GIS App for 2024.
- Update Parcel Viewer.

Field Mobility:
- Deployed Hydrant Inspection App for Fire & Rescue.
- Utilized Drone Program to create 3D mapping.

Significant Budgetary Impacts

- The FY2022 budget funded a GIS base-map for $262K, a Six Year Eagle-view (Pictometry) License for $35.5K and ESRI Enterprise Contract Agreement for $63K.
- In FY2023, there were no significant budgetary impacts.
- The FY2024 budget funded ESRI (Environmental Systems Research Institute) – Mapping Software for $180K and a deputy director position for $210K.
- The FY2025 budget increased by $164K due to personal services ($96K) and two enhancements requested, a central processing unit for AI (artificial intelligence) Machine Learning ($8K) and plotter ($22K).

DeKalb County
GEORGIA

Grady Hospital

Fiscal Year 2025 Annual Budget

Mission Statement

From the day Grady opened in 1892, their mission has been to care for those in need. Grady improves the health of the community by providing quality, comprehensive healthcare in a compassionate, culturally competent, ethical, and fiscally responsible manner. Grady maintains its commitment to the underserved of Fulton and DeKalb counties, while also providing care for residents of metro Atlanta and Georgia. Grady leads through its clinical excellence, innovative research and progressive medical education and training.

Description

Grady is one of the best trauma centers in the United States. In addition to the hospital, there are six facilities inside and outside of the Perimeter. The physicians are on the faculties of Emory and Morehouse Medical schools. Grady's staff consist of 3,000 physicians representing 80 medical specialties. Approximately, 719,000 patients visit the hospital annually. DeKalb County contributes to Grady Memorial Hospital for the treatment of indigent DeKalb County residents. This subsidy provides for payments for the operation of Grady. Also, within this area is DeKalb County's portion of the Fulton-DeKalb Hospital Authority Series 2013 Refunding Revenue Bonds for $41,380,000 which matured in 2020. In 2012, Fulton County refinanced their portion of the series 2003 bonds. The Series 2020B Certificates represent the county's portion of the public contribution for expanding Grady hospital. Proceeds from the certificates funded acquisition, construction, equipment, and development of a new center for advanced surgical services. This obligation will continue until the series matures in 2030.

09500 - HOSPITAL

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
273 - HOSPITAL FUND						
52 - PURCHASED / CONTRACTED SERVICES	$2,350	$2,600	$20,000	$20,000	$20,000	$20,000
57 - OTHER COSTS	$19,292,957	$16,090,700	$19,077,505	$25,255,010	$25,255,010	$25,255,010
58 - DEBT SERVICES	$0	$0	$2,675,194	$2,675,194	$2,675,194	$2,675,194
273 - HOSPITAL FUND TOTAL	**$19,295,307**	**$16,093,300**	**$21,772,699**	**$27,950,204**	**$27,950,204**	**$27,950,204**
COMMON OBJECT EXPENDITURES TOTAL	**$19,295,307**	**$16,093,300**	**$21,772,699**	**$27,950,204**	**$27,950,204**	**$27,950,204**

09500 - HOSPITAL

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
273 - HOSPITAL FUND						
09510 - HOSPITAL FUND	$19,295,307	$16,093,300	$21,772,699	$27,950,204	$27,950,204	$27,950,204
273 - HOSPITAL FUND TOTAL	**$19,295,307**	**$16,093,300**	**$21,772,699**	**$27,950,204**	**$27,950,204**	**$27,950,204**
COST CENTER LEVEL EXPENDITURES TOTAL	**$19,295,307**	**$16,093,300**	**$21,772,699**	**$27,950,204**	**$27,950,204**	**$27,950,204**

Goals and Objectives

Not Applicable.

Performance Measures

Not Applicable.

Points of Interest

Grady provides:

- Access to healthcare for citizens of DeKalb, regardless of income/ability to pay
- Construction of three new clinics in DeKalb
- Quarterly update with County/Fulton-DeKalb Hospital Authority leadership
- Bi-annual briefing to Board of Commissioners
- Access to data sharing

Significant Budgetary Impacts

- In 2022, $8 million was approved with American Rescue Plan funds. In the 2022 operating budget, $3.2 million was approved for construction costs for Grady Ponce DeLeon Center and $483,000 was approved for the establishment of a hospital-based violence intervention program. The program integrated evidence-based strategies modeled after programs that have successfully decreased re-injury to patients harmed by violence.
- In 2023, there was no significant budgetary impact.
- In 2024, funding increased from $13.4 million to $19.1 million due to new subsidy agreement.
- In 2025, the budget increased by $6.2 million due to contract terms.

Budget Notes

The FY2025 budget reflects increase in contract terms.

DeKalb County
GEORGIA

Hotel/Motel Tax

Fiscal Year 2025 Annual Budget

Mission Statement

The Hotel / Motel Fund accounts for transactions involving DeKalb County's original Hotel / Motel Tax of two percent. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to eight percent. 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 doubled the monthly average from prior months in the year.

Description | Organizational Chart

The Hotel / Motel Department accounts for transactions involving DeKalb County's original Hotel / Motel Tax of two percent. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to eight percent. 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.

Currently, the eight percent is allocated as follows: three percent for county operations, one and a half percent for tourist-related products, and three and a half percent for promotion of tourism. DeKalb County contracts with the DeKalb County Convention and Visitors Bureau (DCVB), an independent 501(c)(6) organization, to promote tourism, conventions, and trade shows.

The fund is overseen by the Office of Management and Budget and the Planning & Sustainability Department. Please see their respective charts.

Financials

10000 - HOTEL/MOTEL TAX

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
275 - HOTEL/MOTEL TAX FUND						
57 - OTHER COSTS	$1,829,346	$2,167,794	$2,402,621	$2,200,000	$2,200,000	$2,200,000
61 - OTHER FINANCING USES	$2,662,726	$3,099,962	$3,300,000	$3,100,000	$3,100,000	$3,100,000
275 - HOTEL/MOTEL TAX FUND TOTAL	**$4,492,072**	**$5,267,757**	**$5,702,621**	**$5,300,000**	**$5,300,000**	**$5,300,000**
COMMON OBJECT EXPENDITURES TOTAL	**$4,492,072**	**$5,267,757**	**$5,702,621**	**$5,300,000**	**$5,300,000**	**$5,300,000**

10000 - HOTEL/MOTEL TAX

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
275 - HOTEL/MOTEL TAX FUND						
10275 - HOTEL / MOTEL TAX FUND	$4,492,072	$5,267,757	$5,702,621	$5,300,000	$5,300,000	$5,300,000
275 - HOTEL/MOTEL TAX FUND TOTAL	**$4,492,072**	**$5,267,757**	**$5,702,621**	**$5,300,000**	**$5,300,000**	**$5,300,000**
COST CENTER LEVEL EXPENDITURES TOTAL	**$4,492,072**	**$5,267,757**	**$5,702,621**	**$5,300,000**	**$5,300,000**	**$5,300,000**

Positions

There are no positions in this fund.

Points of Interest

- The creation of new cities has reduced the number of hotels in unincorporated DeKalb that collect and remit hotel-motel taxes to the county.
- Revenue was stabilizing through FY2021 as the last new city, Tucker, was created in 2016. No new cities have been created since then. Discussions in the state legislature may change that soon.
- The state of Georgia passed legislation (House Bill 317) effective July 1, 2021, that expanded the excise tax on rooms, lodgings, and accommodations to include third-party marketers of overnight rentals such as Airbnb. This revenue stream started in FY2021, so FY2022 was the first full year of collections.
- The state also lifted COVID restrictions during FY2021, so FY2022 saw fewer vacancies and more travel.

Significant Budgetary Impacts

- In FY2022, due to House Bill 317 revenues increased, so funding for the DCVB was increased by $1.3M and transfers to the unincorporated fund by almost $1.6M.
- Expenses in FY2023 were reduced by $44.4K to match anticipated revenues for the year.
- The budget for FY2024 shows slight increases in expenses to match the projected revenues for this fund and anticipates spending the $20K ending fund balance from FY2023 unaudited financials.
- The FY2025 budget was adopted at a lower level than the FY2024 budget based on actual revenues collected in 2024.

Human Resources

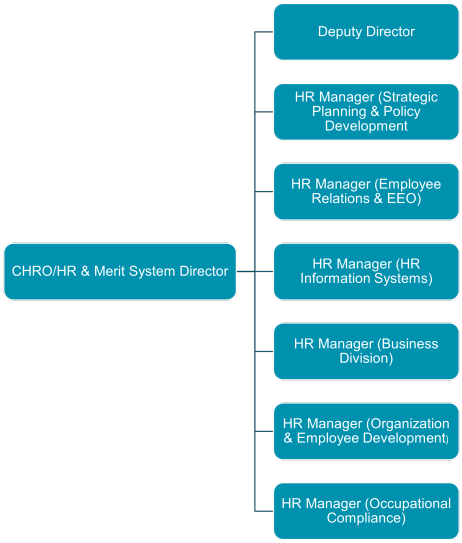
Fiscal Year 2025 Annual Budget

Mission Statement

To build a diverse, professional, and motivated workforce by offering competitive compensation, ongoing training and development, and fair, consistent application of policies and procedures.

Description | Organizational Chart

The Human Resources Department plays a key role in supporting the county's objective of maintaining a financially sound and efficient government that delivers exceptional services. HR aims to be a strategic partner in strengthening human capital by attracting, retaining, and developing a diverse workforce that enables county agencies to meet their objectives. HR manages a range of functions, including organizational and employee development, employee and management relations, policy development and administration, employee information systems and data management. In addition, HR ensures occupational compliance and operational support, including recruitment, selection, classification, compensation, and performance management.



Financials

01500 - HUMAN RESOURCES

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$3,340,188	$3,985,088	$4,240,841	$4,494,140	$4,494,140	$4,494,140
52 - PURCHASED / CONTRACTED SERVICES	$1,025,582	$1,163,972	$1,650,425	$2,134,435	$2,084,435	$2,469,435
53 - SUPPLIES	$18,839	$20,589	$40,794	$50,048	$50,048	$50,048
54 - CAPITAL OUTLAYS	$272	$0	$154,300	$0	$0	$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$2,673	$2,853	$2,882	$2,882	$2,882	$2,882
70 - RETIREMENT SERVICES	$525,864	$544,271	$635,121	$690,123	$690,123	$690,123
100 - GENERAL FUND TOTAL	**$4,913,418**	**$5,716,773**	**$6,724,363**	**$7,371,628**	**$7,321,628**	**$7,706,628**
COMMON OBJECT EXPENDITURES TOTAL	**$4,913,418**	**$5,716,773**	**$6,724,363**	**$7,371,628**	**$7,321,628**	**$7,706,628**

01500 - HUMAN RESOURCES

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
01510 - HUMAN RESOURCES & MERIT SYSTEM	$3,851,680	$4,511,577	$5,048,280	$5,739,243	$5,689,243	$5,689,243
01520 - HUMAN RESOURCES & MERIT SYSTEM -EMPLOYEE HEALTH CLINIC	$614,730	$657,574	$1,015,699	$844,952	$844,952	$1,229,952
01525 - HUMAN RESOURCES & MERIT SYSTEM - TRAINING & DEVELOPMENT	$447,008	$547,622	$660,384	$787,433	$787,433	$787,433
100 - GENERAL FUND TOTAL	**$4,913,418**	**$5,716,773**	**$6,724,363**	**$7,371,628**	**$7,321,628**	**$7,706,628**
COST CENTER LEVEL EXPENDITURES TOTAL	**$4,913,418**	**$5,716,773**	**$6,724,363**	**$7,371,628**	**$7,321,628**	**$7,706,628**

01500 - HUMAN RESOURCES

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	37	37	42	41	42

Goals and Objectives

Goal #1: To support Public Safety in meeting operational objectives.

- Objective #1A: Assist in implementing innovative hiring solutions to expand the applicant pool for sworn public safety.
- Objective #1B: Partner with public safety in determining competitive compensation to attract and retain sworn personnel.
- Objective #1C: Collaborate with public safety to design and implement retention and other special incentives.
- Objective #1D: Acquire talent for key leadership vacancies.

Goal #2: To serve as a strategic business partner that helps our customer departments achieve their business needs.

- Objective #2A: Initiate a countywide pay and class study to ensure proper classifications and competitive compensation in accordance with the county's Compensation Philosophy.
- Objective #2B: Ensure that managers and supervisors are trained to apply policies consistently and equitably while maintaining confidentiality to ensure fair treatment of employees.
- Objective #2C: Enhance retention by promoting healthy life-work balance as an essential to today’s work environment.
- Objective #2D: Relaunch Employee Leadership Development Program (Bright Futures) to expand bench strength and introduce Fellows Program to attract recent college graduates.
- Objective #2E: Create a culture of continuous learning and pursuit of professional development opportunities to include certifications and degrees.
- Objective #2F: Identify and actively recruit top performing executives and senior managers internally saving the county exorbitant fees.
- Objective #2G: Implement innovative hiring solutions to increase diversity and expand the applicant pool for hard-to-fill positions.
- Objective #2H: Ensure occupational compliance programs comply with federal and state regulations and contribute to health and wellness of employees.
- Objective #2I: Increase awareness and understanding of Human Resources (HR) policies and practices by holding effective Policy Council meetings, updating Administrative Policies & Procedures Manual and enhancing countywide communications.
- Objective #2J: Streamline HR processes and increase productivity through technology enhancements.
- Objective #2K: Monitors expenditure levels of divisions to ensure departments operate within budget allocation.

- Objective #2L: Increase number of nationally certified professionals and attain department recognition.

Performance Measures

01500 - Human Resources

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Identified EPIC digital recruiting firm to assist in increasing Police applicant pool from approx. 90 (monthly)	N/A	N/A	150	200
# of Salary surveys conducted for Police/911, Courts, Fire departments	N/A	N/A	6	6
# of Sworn Police onboarded (60)	N/A	N/A	50	60
# of Sworn Fire onboarded (50)	N/A	N/A	140	50
# of Leadership positions filled	N/A	1	3	n/a
Non-DOT Ratio 50% Drug & 10% Alcohol	N/A	Met	Met	50% / 10%
DOT Ratio 50% Drug & 10% Alcohol	N/A	Met	Met	50% / 10%
Process Improvement: Implement/improve at least 5 processes and/or forms	N/A	5	5	5
Workforce Connections: # of customer engagement meetings (onsite & virtual)	N/A	184	184	184
Special Initiatives: # of programs completed Bright Futures Leadership Program (revamped) First-Year Fellows Program (planning stage) Semi-Skilled Apprenticeship Program (expanded)	N/A	N/A	3	3
Exec. Leadership Training: 80% of executive leadership team (approx. 44 ees) attaining a minimum 8 training hours annually	N/A	N/A	35 employees	35 employees
Manager/Supervisor Training: 10% of manager/supervisor (approx. 1,000) attaining a minimum 20 training hours annually	N/A	1,200 hrs.	100 employees	100 employees
Other Employees: 35% of executive branch employees (approx. 3,000) attaining a minimum 16 training hours annually	N/A	10,377 hrs.	1,050 employees	1,050 employees
Employee Recognition: 100% of merit departments & 50% non-merit participating in Annual Customer Service and Bi-Annual Employee Recognition Award Programs	N/A	90%	100%	100%
Performance Evaluation: 60% of employees evaluated (Executive Branch)	N/A	60%	60%	60%
Morale Building: Host at least 5 morale-building initiatives and events	N/A	6	5	5
Policy Council Effectiveness: Hosts at least 4 HR Policy Council Meetings per year - 75% of Policy Council survey respondents expressed increased awareness and understanding of HR policies and practices	N/A	75%	75%	75%
Exit Interview: 20% of separated employees completing exit interview survey	N/A	N/A	20%	20%
Disciplinary Actions: 80% disciplinary hearing appeals, merit system council reviews and grievances upheld	N/A	85%	90%	80%
Time to Hire: Avg. industry standard 60 days from requisition to employment offer	N/A	51 Days	45 Days	80%
DEI Recruitment Outreach: # of job fairs/events hosted/attended; # of successful hires	N/A	100	100	100
HR Staff Certification: % HR Professionals nationally certified (HRCI, CPTD, World at Work CCP)	N/A	90%	100%	100%
Turnover: Employee turnover rate vs. national average	N/A	21%	12%	19%
Reduce Employee Attrition by 2% from previous year	N/A	n/a	19%	17%
Customer Service Satisfaction (based on usefulness of information/services): 4.5/5.0	N/A	N/A	5	5
External HR Awards & Recognition attained	N/A	N/A	4	4

Points of Interest

- Launch countywide Classification and Compensation Study to improve pay equity, market alignment, and retention.
- Conduct executive recruitment to fill key leadership positions, thus saving the county $50-70k per search.
- Relaunch Bright Futures Leadership Development Program in partnership with Columbus State University, to cultivate an in-house pool of potential candidates who are ready, able, and willing to fill management roles when available.
- Implement an Oracle eLearning Solution to deliver on-demand, self-paced training that supports workforce upskilling, and provides continuous 24/7 access to professional development resources.
- Create and integrate a standardized Onboarding Checklist in CV360 to ensure the new hire experience is consistent, and provides insightful information regarding department structure, policies, and procedures.
- Facilitate HR service solicitations including Employee Assistance Program (EAP), leadership development, temporary personnel services, background checks, and pre-employment physical & drug alcohol screenings. • Increase tuition reimbursement amount from $5,000 to $5,250 for eligible degree-seeking employees in participating departments.
- Continue wellness-focused initiatives as part of the employee engagement strategy, to include mental health action day, cancer awareness, and quarterly EAP awareness training for supervisors and managers.
- Initiate targeted reasonable suspicion training program for supervisors and managers of safety-sensitive positions to ensure full compliance with the Drug-Free Workplace Program.
- Roll out a comprehensive Drug & Alcohol education training for all employees to strengthen awareness and maintain compliance with the Drug-Free Workplace Program.
- Prepare monthly department vacancy report to support strategic workforce planning and ensure effective monitoring of staffing needs.
- Strengthen subject matter expertise through advanced training and targeted certifications in workplace testing, reasonable and religious accommodation, fitness-for-duty evaluations, and workplace mental health advancements.
- Provide support to customer departments based on identified needs, leveraging operational assessments and/or coaching services to enhance managerial effectiveness, promote positive employee engagement, and cultivate healthier workplace environments for improved organizational productivity.
- Continue to facilitate quarterly HR Policy Council meetings to review existing policies, share HR updates across all HR divisions, and gather departmental feedback using input to guide service enhancements, address training needs, and strengthen cross-functional collaboration.

Significant Budgetary Impacts

- The 2022 budget funded Oracle system support for $36.5K, background investigation for $72K, sworn psychological services vendor for $110K, external advertising & marketing for $75K, employee referral program for $18K and hiring incentives for $150K.
- The 2023 budget funded cost of living adjustment for 73K.
- The 2024 budget funded background recruiting verification for $150K, pre/post-employment physical examinations for $275K and training contracts with four vendors for $100K.
- The 2025 budget 618K due to 4 enhancements requested. (Advertising Services (10K), Organizational Development Services (55K), Pay & Class Study (500K) and Psychological Exams (190K).

Human Services

Fiscal Year 2025 Annual Budget

Mission Statement

To ensure a safer DeKalb and stronger neighborhoods by the provision of centralized, fiscally responsible services, public/private partnerships, addressing the service needs of families, youth and DeKalb County senior residents.

Description | Organizational Chart

DeKalb County's Human Services Department is a network of county programs and services that support the well-being of all DeKalb County residents. The department consists of five divisions, namely, Office of Aging, Office of Youth Services, Lou Walker Multi-purpose Senior Center, Central DeKalb Multi-purpose Senior Center and Human Services Administration. These divisions work collaboratively with our community partners to provide individuals and families access to services that address essential needs.

DeKalb County Human services support the Federal & State Department of Human Services' mission to strengthen Georgia by providing individuals and families access to services that promote self-sufficiency, independence and protect Georgia's vulnerable children and adults.



07500 - HUMAN SERVICES

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$3,238,481	$4,044,027	$4,733,499	$6,000,153	$5,152,265	$5,152,265
52 - PURCHASED / CONTRACTED SERVICES	$1,750,719	$1,876,045	$2,147,487	$2,191,433	$2,145,433	$2,245,433
53 - SUPPLIES	$509,633	$652,206	$635,228	$623,780	$623,780	$623,780
54 - CAPITAL OUTLAYS	$16,756	$3,000	$57,000	$0	$0	$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$43,369	$61,708	$231,824	$136,424	$81,824	$81,824
61 - OTHER FINANCING USES	$0	$1,288,985	$1,859,609	$1,759,609	$1,409,609	$1,409,609
70 - RETIREMENT SERVICES	$549,299	$568,524	$637,840	$693,077	$693,077	$693,077
100 - GENERAL FUND TOTAL	**$6,108,256**	**$8,494,495**	**$10,302,487**	**$11,404,476**	**$10,105,988**	**$10,205,988**
COMMON OBJECT EXPENDITURES TOTAL	**$6,108,256**	**$8,494,495**	**$10,302,487**	**$11,404,476**	**$10,105,988**	**$10,205,988**

07500 - HUMAN SERVICES

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
07510 - HUMAN SERVICES - ADMINISTRATION	$2,168,778	$2,673,722	$3,549,308	$3,418,397	$3,189,618	$3,289,618
07520 - HUMAN SERVICES - LOU WALKER SENIOR CENTER	$1,282,023	$1,405,871	$1,622,273	$1,896,870	$1,647,125	$1,647,125
07530 - HUMAN SERVICES - OFFICE OF AGING	$941,980	$2,208,733	$2,609,744	$3,587,509	$2,882,297	$2,882,297
07531 - HUMAN SERVICES- SOUTH DEKALB SENIOR CENTER	$123,709	$155,594	$177,076	$185,076	$185,076	$185,076
07532 - HUMAN SERVICES- NORTH DEKALB SENIOR CENTER	$91,520	$116,535	$118,803	$134,803	$134,803	$134,803
07533 - HUMAN SERVICES - LITHONIA SENIOR CENTER	$110,464	$125,057	$126,725	$135,611	$135,611	$135,611
07534 - HUMAN SERVICES - DEKALB ATLANTA SENIOR CENTER	$74,270	$94,341	$98,018	$108,018	$108,018	$108,018
07535 - HUMAN SERVICES - ELAM ROAD SENIOR & COMMUNITY CENTER	$0	$335,385	$546,182	$495,674	$495,674	$495,674
07540 - HUMAN SERVICES - CENTRAL CENTER	$577,838	$580,105	$612,474	$534,751	$534,751	$534,751
07550 - OFFICE OF YOUTH SERVICES	$737,674	$799,151	$841,884	$907,767	$793,015	$793,015
100 - GENERAL FUND TOTAL	**$6,108,256**	**$8,494,495**	**$10,302,487**	**$11,404,476**	**$10,105,988**	**$10,205,988**
COST CENTER LEVEL EXPENDITURES TOTAL	**$6,108,256**	**$8,494,495**	**$10,302,487**	**$11,404,476**	**$10,105,988**	**$10,205,988**

Positions

07500 - HUMAN SERVICES

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	**FY2022**	**FY2023**	**FY2024**	**FY2025**
FTE Counts					
TAX FUNDS	38	39	50	56	60
FTE COUNTS TOTAL	**38**	**39**	**50**	**56**	**60**

Goals & Objectives

Goal #1: Expand services & resources offered by the Office of Youth Services.

- Objective #1A: Increase the number of participants in all youth services programs by 12 percent.

Goal #2: Implement a transportation system tailored to the needs of East Central Senior Center members.

- Objective #2A: Provide members with transportation services.

Goal #3: Increase awareness of Human Services related programs and services through a series of Lunch & Learn information sessions.

- Objective #3A: Focus on mental health, education, homelessness and youth safety topics.

Goal #4: Increase senior center and multipurpose center membership by 20 percent.

- Objective #4A: Recruit seniors through quality instruction that will aid in their physical and overall wellbeing.

Goal #5: Increase the number of homebound seniors receiving services by 25 percent.

- Objective #5A: Provide nutritious meals to additional seniors to address food insecurity issues.

Performance Measures

07500 - Human Services

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Enhance and increase the number of class offerings at the centers.	295	273	290	325
Number of home delivered meals provided to homebound seniors.	38,102	43,448	51,206	64,008
Number of attendees at youth service programs.	4,572	2,516	3,152	3,530
Number of healthcare fairs hosted throughout the year.	N/A	N/A	N/A	5
Number of transpiration trips provided for the year.	N/A	N/A	N/A	35
Recruit at least 2 agencies per month to share their programs and services.	N/A	N/A	N/A	24

Points of Interest

- Food Insecurity: Human Services administered 80, 634 congregate meals to seniors, 61, 567 Home delivered meals to seniors – an overall increase of 37 percent; 43, 400 families received food through Human Services' partnerships.
- Youth Services: The EMBARC Youth Farms program empowered 30 DeKalb youth with agricultural skills, entrepreneurship training, and $1,200 in financial incentives per participant. One standout youth received a $2,000 grant, mentorship, and apprenticeship through the program's culminating pitch competition, creating a robust pipeline from skill-building to real-world success
- Human Services Information & Referral—Delivered 36 Health & Housing Forums in the DeKalb Community, provided outreach to 200+organizations, averaged 345 monthly calls for services and completed 30 Lunch & Learn series spotlighting resource providers.
- Office of Aging/Senior Services: 7, 690 seniors are actively enrolled and participating in DeKalb Human Services senior centers, 11,000 hours of case management – a 15 percent increase from previous year. In-Home Services have a net increase of 27 percent with 12,000 hours of personal care services, 5,000 hours of respite services and 13,000 hours of homemaker services were delivered. Central DeKalb Senior Center membership increased by 27 percent with 331 new members. Launched DeKalb's inaugural Memory Café for people with dementia with caretaker support and provided service to 20 participants.

Significant Budgetary Impacts

- The 2022 budget included $396K for personnel, $156K for maintenance and repair, $253K for senior and youth meals and $50K for a school-based youth counseling pilot program.
- The 2023 budget included $438K for senior meals and $228K for senior center operating expenses.
- The 2024 budget included $50K for senior warm centers, $160K for the senior center aquatics program, $400K for community programs, $55K for technology and $304K for personnel.
- The 2025 budget included $100K for the E.M.B.A.R.C. (Education, Market, Botanicals, Agriculture and Recreational Center) Community Youth Farm.

Innovation & Technology

Fiscal Year 2025 Annual Budget

Mission Statement

The Department of Innovation and Technology will deliver excellent solutions to provide citizens, the business community, and county staff with convenient access to appropriate technology and services.

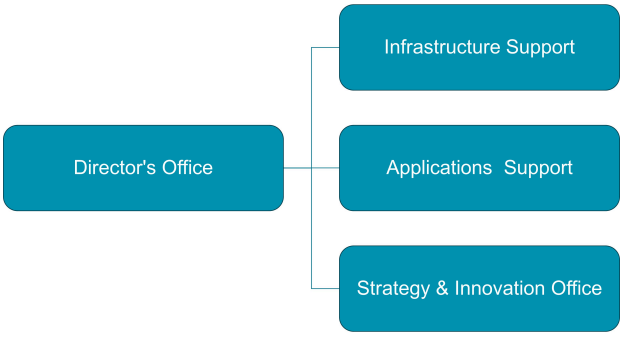
Description | Organizational Chart

DeKalb County's Department of Innovation and Technology (DoIT) provides executive leadership in information technology (IT) strategic planning, delivering technology services to county departments and agencies. DoIT coordinates IT initiatives across the organization to support and enhance citizen service delivery through innovative business process reviews and the application of advanced technologies.

As the central authority for all IT-related functions, the department oversees computer systems, software, networks, telecommunications, and IT security. Its responsibilities also include upgrading and maintaining the county's data and voice networks, managing local and long-distance telephone services, and administering wireless networks, devices, and contracts.

DoIT establishes specifications for desktop and mobile computing devices and offers help desk support for these devices. It manages application, file, and print servers, ensuring a secure, efficient, and cost-effective computing environment for both internal users and public information needs.

The department also plans, implements, and manages a wide range of IT projects, both internal and public facing. These projects include systems for financial management, procurement, court case management, property appraisal, taxation, public safety, and more.



Financials

01600 - INNOVATION & TECHNOLOGY

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$8,710,553	$9,980,634	$11,267,064	$13,617,397	$11,882,945	$11,882,945
52 - PURCHASED / CONTRACTED SERVICES	$23,446,994	$29,449,082	$35,358,191	$37,503,783	$34,808,191	$34,808,191
53 - SUPPLIES	$86,447	$100,324	$89,800	$89,800	$89,800	$89,800
54 - CAPITAL OUTLAYS	$937,062	$1,140,080	$1,260,000	$3,960,000	$3,460,000	$6,460,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$43,227	$41,457	-$958,030	$41,970	$41,970	$41,970
61 - OTHER FINANCING USES	$8,625,000	$0	–	–	–	–
70 - RETIREMENT SERVICES	$1,559,782	$1,614,372	$1,571,374	$1,707,455	$1,707,455	$1,707,455
100 - GENERAL FUND TOTAL	**$43,409,065**	**$42,325,949**	**$48,588,399**	**$56,920,405**	**$51,990,361**	**$54,990,361**
COMMON OBJECT EXPENDITURES TOTAL	**$43,409,065**	**$42,325,949**	**$48,588,399**	**$56,920,405**	**$51,990,361**	**$54,990,361**

01600 - INNOVATION & TECHNOLOGY

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
01605 - DEPARTMENT OF INFORMATION TECHNOLOGY	$43,083,227	$42,222,651	$48,588,399	$56,920,405	$51,990,361	$54,990,361
01610 - DEPARTMENT OF INFORMATION TECHNOLOGY	$0	$2,949	–	–	–	–
01620 - DEPARTMENT OF INFORMATION TECHNOLOGY - COMMUNICATIONS	$325,838	$100,349	$0	$0	$0	$0
100 - GENERAL FUND TOTAL	**$43,409,065**	**$42,325,949**	**$48,588,399**	**$56,920,405**	**$51,990,361**	**$54,990,361**
COST CENTER LEVEL EXPENDITURES TOTAL	**$43,409,065**	**$42,325,949**	**$48,588,399**	**$56,920,405**	**$51,990,361**	**$54,990,361**

01600 - INNOVATION & TECHNOLOGY

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	81	82	89	90	100

Goals and Objectives

Goal #1: Excellent provision of customer service.
- Objective #1A: Provide world class solutions and services that meet end user needs.
- Objective #1B: Resolve service issues on the first call, virtual connection or on-site visit.

Goal #2: To support competitive compensation for all employees.
- Objective #2A: Ensure appropriate hours of technical and professional training for IT staff.
- Objective #2B: Deploy collaboration tools that enable employees to be more productive.

Goal #3: To improve financial stability.
- Objective #3A: Deliver IT projects at or below budget.
- Objective #3B: Deliver IT projects within specified timelines.

Performance Measures

01600 - Innovation & Technology

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
End User Customer Satisfaction	5	5	5	5
Complete Service Requests within SLA	1	1	1	1
Assign Service Tickets w /in 4 hours of receipt	1	1	1	1
Educate Employees Via IT Security New letters	12	12	12	
Obtain First Call Resolution	1	1	1	1
Technical and Professional IT Staff Training Hours (Annual)	3,725	3,400	3,400	3,400
Ensure Email System Available (Uptime)	100%	100%	100%	100%
Ensure Devices Can Use County Website	100%	100%	100%	100%
Deliver IT Projects At Or Under Budget	93%	91%	91%	90%
Deliver IT Projects within Timeline	91%	91%	91%	90%

Points of Interest

- Replaced over 1,200 computers through the county's hardware refresh program, resulting in improved performance, reliability, and security for staff.
- Migrated file servers to SharePoint Online, enabling secure, cloud-based collaboration and easier access to documents across departments.
- Migrated Active Directory accounts and computers from legacy domain to new domain, improving network security and administrative efficiency.
- Upgraded Juvenile Court's Case Management System (JCATS), enhancing case tracking and reporting capabilities.
- Upgraded the Oracle Procurement and Financial system by migrating to a Cloud SaaS platform, improving scalability, security, and overall system performance while modernizing core financial and purchasing functionality.
- Implemented Cityworks for Transportation, enabling residents to apply for permits online and allowing the County to manage, process, and track permit requests more efficiently.
- Implemented Cityworks for Watershed Plant Operations, unifying asset management on a single platform and improving long-term infrastructure maintenance.
- Upgraded DeKalb County's Electronic Warrant Interchange (EWI) system and migrated it to the cloud, improving user experience and availability for law enforcement.
- Upgraded Calabrio voice recording system and migrated it to the cloud, providing enhanced call analytics and better support for operations.
- Upgraded ProjectDox to version 9.2 and expanded Rhythm for Civics (Phase 2) for Planning & Sustainability, enabling electronic submission and review of development plans and automating additional planning and zoning business processes—reducing processing time, costs, and paper use.
- Implemented Tyler Odyssey Civil case management system for the Marshall's Office, improving civil case tracking and documentation.
- Upgraded core network switches at the West Exchange data centers (1950 & 1960), enhancing network performance and reliability.
- Upgraded fiber connections at core locations, resulting in faster data transmission and reduced downtime.
- Improved performance and security of the Demilitarized Zone, safeguarding internal County networks from untrusted external traffic.
- Expanded 24/7 Cybersecurity Operations Center capabilities, including faster incident response, reducing overall cyber risk to County systems.
- Deployed advanced Cybersecurity tools including Endpoint Detection and Response (EDR) and Extended Detection and Response (XDR), significantly reducing incident reaction times.
- Coordinated with the Police Department to implement the OpenGov platform for managing permits, streamlining the application process, and improving public access to permit services.
- Coordinated with the Office of Management and Budget (OMB) to implement the OpenGov platform for enhanced budget development, performance tracking, and transparency.
- Updated endpoint protection at the firewall, desktop, and email levels, strengthening County defenses against cyber threats.
- Improved cybersecurity awareness across the organization through monthly phishing tests and required training for county employees.
- Enhanced email triage tools, allowing IT teams to better identify malicious messages and reduce false positives.
- Integrated physical security surveillance with DeKalb Police Department's FUSUS system, improving real-time public safety coordination.
- Piloted smart video search and identification technology in surveillance systems, successfully enabling identification of individuals involved in over $2 million in county property theft within 24 hours.
- Monitored global cybersecurity intelligence networks to proactively identify and defend against threats targeting DeKalb County.
- Recognized as a 2024 Top Ten Technology Enabled County (7th place among counties with a population of 500,000–999,999), highlighting innovation and effective use of technology to serve residents.

Significant Budgetary Impacts

- The 2022 budget funded CityWorks implementation for $170K, Appleone - Systems Administration for $377K, annual increase on maintenance and support for $300K, Security Information and Event Management Security monitoring for $500K, Microsoft Enterprise Agreement (EA) licenses for $200K, Comcast Lit fiber for $100K, Oracle projects for $1M, customer relationship management maintenance (Steradian) for $213K, enQuesta implementation for $455K, Calabrio Systems for $120K, Radley Systems for $170K, Avigilon maintenance for $150K, Human Capital Management Maintenance for $1M, Cisco Unified Computing Systems for $500K and Telecom hardware and services for $100K. The American Rescue Plan funded hardware, software, licenses, and staffing to support remote work due to the COVID-19 pandemic, $2.5M.
- The 2023 budget funded Appleone staffing Augmentation for $120K, six project management support $1.3M, support for CV360 and Cloud Financial Migration for $556K, Layer 3 security for $450K, Dell System Center Configuration Manager deployment for $125K, Woolpert Cityworks maintenance Application Management System) support for $25K, Engagifi Legislative tracking for $8K, two percent Maintenance and Support contract increase for $402K, Comcast Lit fiber increase for $150K, Microsoft EA license increase for $600K, Disaster Recovery increase in CommVault and Azure Data Recovery services for $25K, Idera Uptime increase cost for $35K, Layer 3 annual maintenance and support increase for $200K, BIS Digital maintenance and support for $100K, SHI Anti-virus removal and Security Information and Event Management maintenance increase for $100K, IBM Hardware maintenance/Pureflex Increased cost for $50K, Microsoft Project/Program Consulting Services Increase for $30K, CommVault Backup Services increase in clients, storage, and manages services costs for $175K, Zoho Add-on Maintenance Multiple business systems IT uses for $100K, Remaining enhancements Microsoft Azure Credits - Kronos - Oracle - Tyler Technologies – Human Capital Management-Deloitte - Avigilon Maintenance for $3.65M.
- The 2024 budget funded NICE SaaS fees for $550K, Increase in Avaya support for $100K, RedHat Linux and AIX synch and automation for $125K, CommVault Backup Services for $75K, Microsoft EA licenses additional M365 G5 license subscriptions for $600K, Microsoft Azure Credits for $500K, Layer 3 for $300K, Hewlett Packard Enterprise for $70K, Microsoft Premier Agreement for $322K, Comcast Lit Fiber increase in bandwidth for $150K, OpenGov for Budget for $285K and Microsoft Business continuity and disaster recovery Service Credits for $275K.
- The 2025 Budget increased due to three enhancements: Software for Development Services ($2.1M), Professional services ($450K) and computer equipment ($100K).

Internal Audit

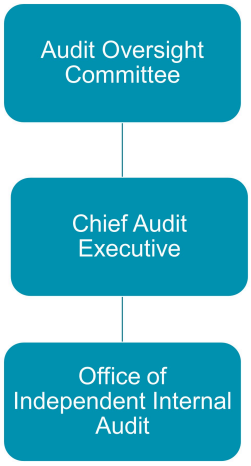
Fiscal Year 2025 Annual Budget

Mission Statement

Our purpose (why we exist) is to provide an independent, objective, insightful, nonpartisan assessment of the stewardship or performance of policies, programs, and operations in promoting efficiency, effectiveness, and integrity in DeKalb County. Our promise (what we do) is to accomplish this through performance audits, inquiries, investigations, and reviews.

Description | Organizational Chart

The Office of Independent Internal Audit (OIIA) was established under House Bill 599 (2015 Georgia Laws 3826), which was enacted by the Georgia General Assembly and signed into law on May 12, 2015. the OIIA is led by the Chief Audit Executive (CAE), who has the sole authority to appoint, employ, and remove assistants, employees, and personnel necessary for the office's effective and efficient operation. The OIIA operates independently and is not subject to oversight or control by the chief executive officer, commission, or any other official, employee, department, or agency of the DeKalb County government. The role of the CAE is nonpartisan. To preserve its independence, the OIIA reports directly to the Audit Oversight Committee (AOC), which was also established under House Bill 599. The AOC consists of five voting members who are residents of DeKalb County but not county employees.



The AOC is responsible for ensuring the OIIA's independence, selecting no fewer than two, or more than three candidates for the CAE position for approval by the DeKalb Board of Commissioners, offering input on the annual audit plan, proposing and recommending the internal audit budget, receiving reports from the CAE on the performance of the audit activity, providing general oversight, and consulting on the technical issues, including coordination with contracted audit efforts and other consulting engagements.

Financials

00500 - INTERNAL AUDIT OFFICE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$1,163,216	$1,444,307	$1,834,287	$2,090,211	$2,090,211	$2,090,211
52 - PURCHASED / CONTRACTED SERVICES	$45,667	$52,160	$238,358	$245,406	$245,406	$245,406
53 - SUPPLIES	$2,012	$6,241	$20,000	$20,000	$20,000	$20,000
54 - CAPITAL OUTLAYS	$36,484	$39,033	$82,540	$66,885	$66,885	$66,885
57 - OTHER COSTS	$4,043	$0	$11,000	$11,000	$11,000	$11,000
70 - RETIREMENT SERVICES	$213,252	$220,716	$232,026	$252,120	$252,120	$252,120
100 - GENERAL FUND TOTAL	**$1,464,675**	**$1,762,457**	**$2,418,211**	**$2,685,622**	**$2,685,622**	**$2,685,622**
COMMON OBJECT EXPENDITURES TOTAL	**$1,464,675**	**$1,762,457**	**$2,418,211**	**$2,685,622**	**$2,685,622**	**$2,685,622**

00500 - INTERNAL AUDIT OFFICE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
00510 - INTERNAL AUDIT OFFICE	$1,464,675	$1,762,457	$2,418,211	$2,685,622	$2,685,622	$2,685,622
100 - GENERAL FUND TOTAL	**$1,464,675**	**$1,762,457**	**$2,418,211**	**$2,685,622**	**$2,685,622**	**$2,685,622**
COST CENTER LEVEL EXPENDITURES TOTAL	**$1,464,675**	**$1,762,457**	**$2,418,211**	**$2,685,622**	**$2,685,622**	**$2,685,622**

00500 - INTERNAL AUDIT

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	12	11	12	14	15

Goals and Objectives

Goal #1: To deliver exceptional audit services that enhance the operational efficiency of DeKalb County programs, ensuring resources are optimized and processes run as intended.

- Objective #1A: Develop and execute an annual risk-based audit plan.
- Objective #1B: Ensure the completion of 90 percent of non-audit services (e.g., Board of Commissioners contract reviews) within 2-3 weeks.

Goal #2: To improve the effectiveness of DeKalb County operations by identifying key areas for improvement and recommending actionable solutions that drive measurable results.

- Objective #2A: Support management in the timely implementation of audit recommendations.

Goal #3: To uphold accountability within DeKalb County programs by ensuring transparency, compliance with regulations, and fostering a culture of responsible governance and continuous improvement.

- Objective #3A: Maintain compliance with Generally Accepted Government Auditing Standards through a robust quality control system.
- Objective #3B: Attract and retain competent staff by promoting a positive work environment and offering career development opportunities.
- Objective #3C: Assess staff performance and skill development to ensure they meet high standards.

Performance Measures

00500 - Internal Audit

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Number of risk-based audits completed per year	N/A	N/A	5	6
Percentage of audit recommendations accepted and implemented by management	N/A	N/A	95%	90%
Percentage of non-audit services completed within 2-3 weeks	N/A	N/A	100%	90%

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Percentage of follow-up audits completed within 12 months of the original audit	N/A	N/A	90%	100%
Satisfaction rating from management on audit processes and support	N/A	N/A	N/A	4 or 5
Percentage of sampled audits reviewed and passed quality control checks	N/A	N/A	100%	100%
Number of external peer reviews completed with positive results (target once very three (3) years, with no major findings)	N/A	N/A	N/A	1
Employee retention rate	N/A	N/A	100%	100%
Percentage of audit staff obtaining the required professional development hours	N/A	N/A	N/A	85%

Points of Interest

- Since 2018, the Office of Independent Internal Audit (OIIA) has reviewed more than 232 contract activities pre-awarded (initial solicitations, change orders, and renewals) valued at over $2.5 billion.
- Our reviews have identified pre-award contract value reductions/savings of over $8,147,077.
- To date, the dedicated team at the OIIA has also completed more than 40 audits and identified over 222 opportunities for improvement in county processes, better safeguarding hundreds of millions of dollars and identifying opportunities for savings.
- Since 2018, the OIIA has reviewed more than 232 contract activities pre-awarded (initial solicitations, change orders, and renewals) valued at over $2.5 billion.
- Our reviews have identified pre-award contract value reductions/savings of over $138,147,077.

Significant Budgetary Impacts

- In 2022 - 2023, there were no significant budgetary impact.
- The 2024 budget funded computer replacements for $24K and computer software for $12K.
- The 2025 budget increased by $267K due to personal services($264K) and retirement services ($19K). Two new positions were approved.

DeKalb County
GEORGIA

Juvenile Court

Fiscal Year 2025 Annual Budget

Mission Statement

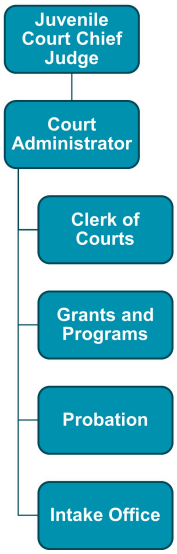
The mission of the DeKalb County Juvenile Court is to protect the best interests of the child and the community, to restore the lives of children who have been neglected or abused, to redirect children who have admitted to or have been found in violation of the law to become law-abiding citizens and to support the continuity of families by leaving children in their homes whenever possible.

Description | Organizational Chart

The Juvenile Court has exclusive jurisdiction over juvenile matters concerning any child who is alleged to be delinquent, in need of services or dependent. It also has jurisdiction over juvenile traffic offenses and special matters transferred to the Court from Superior and Probate Courts. Five judges conduct all hearings. The Probation Division, which operates 24 hours a day, screens all children referred to the Court for further detention and processes charges, which are filled with the Court. This division also assesses, prepares social histories for, and supervises children who are placed on formal or informal probation by the Court.

The Clerk's Division is responsible for maintaining all original records for the Court, including legal financial, and electronic images. This division also prepares and submits required paperwork and records to appellate courts. The Administrative Division provides support to the entire Court, including human resource management, budget, benefits, training, procurement, grant management, and computer services to support the court's operations.

The Juvenile Services Fund accounts for funds received under a Georgia law which allowed supervision fees (O.C.G.A. § 15-11-37) to be charged for certain probation services. Juvenile Court uses these fees for housing in non-secure residential facilities, educational and tutorial services, counseling and diagnostic testing, mediation, transportation to and from court ordered services, truancy intervention, restitution programs, job development or work experience programs, community services and any other service or program needed to meet the best interests, development, and rehabilitation of a child.



Financials

03400 - JUVENILE COURT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$6,745,400	$7,671,240	$7,877,784	$8,246,931	$8,013,154	$8,013,154
52 - PURCHASED / CONTRACTED SERVICES	$1,265,542	$1,453,883	$1,734,487	$1,730,046	$1,730,046	$1,730,046
53 - SUPPLIES	$23,344	$37,308	$26,092	$61,964	$61,964	$61,964
54 - CAPITAL OUTLAYS	$0	$577,397	$7,000	$93,000	$0	$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$7,376	$7,448	$7,223	$7,223	$7,223	$7,223
61 - OTHER FINANCING USES	$526,570	$19,025	$41,700	$41,700	$41,700	$41,700
70 - RETIREMENT SERVICES	$1,142,230	$1,182,204	$1,167,430	$1,268,530	$1,268,530	$1,268,530
100 - GENERAL FUND TOTAL	**$9,710,462**	**$10,948,505**	**$10,861,716**	**$11,449,394**	**$11,122,617**	**$11,122,617**
COMMON OBJECT EXPENDITURES TOTAL	**$9,710,462**	**$10,948,505**	**$10,861,716**	**$11,449,394**	**$11,122,617**	**$11,122,617**

03400 - JUVENILE COURT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
03410 - JUVENILE COURT - ADMINISTRATION	$7,656,131	$8,693,492	$8,450,779	$8,934,413	$8,607,636	$8,607,636
03420 - JUVENILE COURT - PROBATION SERVICES	$2,054,331	$2,255,013	$2,410,937	$2,514,981	$2,514,981	$2,514,981
100 - GENERAL FUND TOTAL	**$9,710,462**	**$10,948,505**	**$10,861,716**	**$11,449,394**	**$11,122,617**	**$11,122,617**
COST CENTER LEVEL EXPENDITURES TOTAL	**$9,710,462**	**$10,948,505**	**$10,861,716**	**$11,449,394**	**$11,122,617**	**$11,122,617**

Positions

03400 - JUVENILE COURT

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts					
TAX FUNDS	78	78	80	81	82
FTE COUNTS TOTAL	**78**	**78**	**80**	**81**	**82**

Goals & Objectives

Goal #1: Improve operations through collaborations and fiscal responsibility.

- Objective #1A: Partner with DeKalb County Schools to provide programs designed to identify offender needs and reduce recidivism.

Goal #2: Increase grant funding to support community-based programs and services.

- Objective #2A: Supplement the operational budget with federal and stated funded grants.
- Objective #2B: Reduce truancy and provide schools with programs to improve educational outcomes and graduation rates.

Performance Measures

03400 - Juvenile Court

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Delinquent	1,610	1,336	1,163	1,600
Traffic	234	220	148	200
Warrants	270	243	197	150
Special Proceedings	131	110	159	200
Deprived (dependency cases)	408	427	455	400
Children in need.	566	331	242	350

Points of Interest

- The Commitment Alternative Program served 72 participants, with two participants currently working in the DeKalb County Sanitation Department and three graduating from high school.
- Court Administrator, Colet Odenigbo, received the "Member Spotlight" recognition from the Georgia Council of Court Administrators.

Significant Budgetary Impacts

- The 2022 budget included $200K for attorney services, $275K for a judges parking lot canopy and $500K for a wheelchair access ramp.
- The 2023 budget included $660K for technology and $161K in personnel salaries.
- The 2024 budget included $40K for attorney services, $120K for personnel and $100K for tuition reimbursement.
- The 2025 budget includes $23K for 20 ankle monitors and annual monitoring services, $100K in treatment funds and $50K in tuition reimbursement.

DeKalb County
GEORGIA

Law Department

Fiscal Year 2025 Annual Budget

Mission Statement

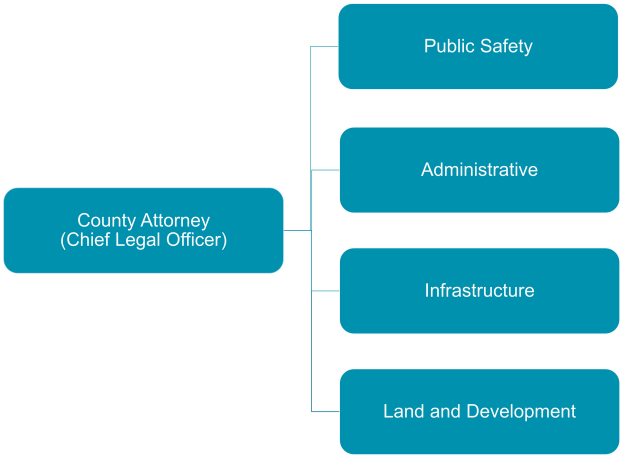
To deliver high quality, cost beneficial legal services to the Chief Executive Officer, Board of Commissioners, county elected officials, county departments, and the DeKalb County Board of Health as needed. The Law Department strives to take a proactive, professional approach with the county governing authority members and their staff to create an environment that successfully anticipates legal issues and establishes the best way to efficiently and timely resolve those issues and county needs.

Description | Organizational Chart

The Law Department is responsible for the legal affairs of the county government under the direction of the County Attorney, who serves as the Chief Legal Officer of DeKalb County. As the primary legal advisor to the Chief Executive Officer, Board of Commissioners, county elected officials, Board of Health, and the county departments, the County Attorney is responsible for administering all legal services, managing and coordinating all civil litigation matters, providing legal advice/opinions on matters of county business, and drafting, amending, and interpreting ordinances.

Moreover, the County Attorney asserts the county's legal position in communications with other jurisdictions and entities, reviews all contracts to which the county is party, reviews all legislation pertinent to the affairs of the county government, and provides representation for the county in all civil litigation matters, including responsibility for associated trial research and preparation. The County Attorney provides legal advice to all elected officials and departments of DeKalb County government, except for the District Attorney and the judges of the Superior Court.

The County Attorney's staff includes three deputies, who manage all the litigation and transactional work of the office. The remaining staff is divided into four teams each supervised by a supervising attorney. Presently the teams are 1- public safety, 2- administrative, 3- infrastructure and 4- land and development. Every lawyer in the office handles litigation and transactional matters.



Financials

00300 - LAW DEPARTMENT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$3,897,748	$4,012,758	$5,119,104	$5,133,922	$5,011,553	$5,011,553
52 - PURCHASED / CONTRACTED SERVICES	$558,378	$390,831	$589,233	$626,115	$626,115	$626,115
53 - SUPPLIES	$109,176	$96,133	$106,000	$111,501	$111,501	$111,501
54 - CAPITAL OUTLAYS	$29,292	$102,852	$153,542	$111,159	$111,159	$111,159
70 - RETIREMENT SERVICES	$772,548	$799,585	$676,346	$734,918	$734,918	$734,918
100 - GENERAL FUND TOTAL	**$5,367,142**	**$5,402,159**	**$6,644,225**	**$6,717,615**	**$6,595,246**	**$6,595,246**
COMMON OBJECT EXPENDITURES TOTAL	**$5,367,142**	**$5,402,159**	**$6,644,225**	**$6,717,615**	**$6,595,246**	**$6,595,246**

00300 - LAW DEPARTMENT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
00310 - LAW DEPARTMENT	$4,556,536	$4,676,009	$5,769,609	$5,830,360	$5,707,991	$5,707,991
00311 - INFRASTRUCTURE SUPPORT	$810,606	$726,150	$874,616	$887,255	$887,255	$887,255
100 - GENERAL FUND TOTAL	**$5,367,142**	**$5,402,159**	**$6,644,225**	**$6,717,615**	**$6,595,246**	**$6,595,246**
COST CENTER LEVEL EXPENDITURES TOTAL	**$5,367,142**	**$5,402,159**	**$6,644,225**	**$6,717,615**	**$6,595,246**	**$6,595,246**

00300 - LAW DEPARTMENT

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	31	29	26	26	33

Goals and Objectives

Goal #1: Win or settle majority of litigation files.
- Objective #1A: Win or settle at least 90 percent of litigation files.

Goal #2: Promptly respond to written requests for legal opinions and requests to draft ordinances.
- Objective #2A: Respond to written requests for legal opinions and requests to draft ordinances within 30 days of receipt, on average.

Goal #3: Promptly review contracts.
- Objective #3A: Review contracts within 20 days of receipt, on average, the goal is to provide timely precise legal advice upon request. Standard contracts generally are reviewed and returned in two to three business days. Legal opinions are issued, in most cases, in 10 or fewer business days. Ordinances are drafted, in most circumstances, in less than one month.

Goal #4: Customer Service.
- Objective #4A: Answer the phone consistently, return phone calls promptly and respond to emails promptly, typically within three business days.

Points of Interest

- Provided all legal assistance associated with imposition of Special Purpose Local Option Sales Tax II and continued Equalized Homestead Option Sales Tax credit.
- Provided all legal assistance associated with a new operating agreement for funding and services related to Grady Healthcare Systems.
- Defended the county, county officials and other individuals granted a defense under the County's plan of defense in a wide variety of litigation in Magistrate Court, State Court, Superior Court, the Georgia Court of Appeals, the Georgia Supreme Court, United States District Court, and the Eleventh Circuit Court of Appeals

Significant Budgetary Impacts

- The 2022 budget funded the case management system for $45K and a new grant funded Assistant County Attorney position for $117.7K.
- The 2023 budget funded cost of living adjustment for $83K.
- The 2024 budget funded legal representation for non-litigation services for $65K, outside counsel for non-litigation matters for $150K and new laptops for $53K.
- The 2025 budget has no significant changes.

Library

Fiscal Year 2025 Annual Budget

Mission Statement

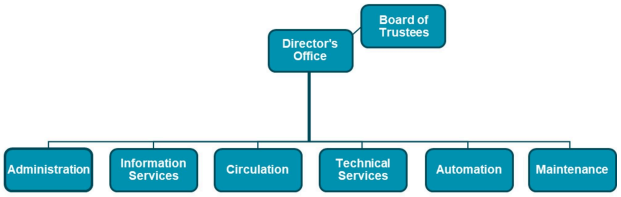
DeKalb County Public Library is a place to grow. The Library enlightens and enriches the people of DeKalb County by providing responsive, dynamic services that meet the changing informational, educational, and recreational needs of a diverse population.

Description | Organizational Chart

DeKalb County Public Library provides information, educational resources, recreational reading, literacy services and literary programs to DeKalb County residents through its system of 23 branch libraries and online virtual eBranch. Services to the public are supported by the Library Administrative Center. The Library offers a collection of nearly one million books, magazines, newspapers, music CDs, DVDs, eBooks, audio books and electronic resource databases.

The Library employs a highly trained staff of professional librarians supported by paraprofessional staff to locate materials and answer reference questions using electronic and print resources. Library staff also plan, provide, and implement a large variety of programs to meet the needs of library branch communities. Programs range from story time, specifically designed to build and foster early literacy skills, to job searching classes, to cultural events and exhibits, to author talks presented by the Georgia Center for the Book.

The Library also supports a network of over 900 personal computers, robust Wi-Fi access and extensive electronic resources accessible from inside and outside the Library through the Library's website. Additionally, the Library offers numerous public meeting spaces, including multi-purpose rooms, conference rooms, small study spaces and two theater style auditoriums.



Financials

06800 - LIBRARY

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$16,553,706	$19,636,519	$20,155,257	$21,050,413	$19,843,818	$19,843,818
52 - PURCHASED / CONTRACTED SERVICES	$48,506	$0	$98,100	$348,100	$198,100	$198,100
53 - SUPPLIES	$1,791,130	$1,953,960	$2,453,960	$2,453,960	$2,453,960	$2,453,960
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$47,633	$44,182	$45,734	$45,734	$45,734	$45,734
57 - OTHER COSTS	$2,226,212	$2,778,538	$3,335,844	$3,808,189	$3,808,189	$3,808,189
70 - RETIREMENT SERVICES	$313,539	$324,516	$475,096	$516,240	$516,240	$516,240
100 - GENERAL FUND TOTAL	**$20,980,726**	**$24,737,715**	**$26,563,991**	**$28,222,636**	**$26,866,041**	**$26,866,041**
COMMON OBJECT EXPENDITURES TOTAL	**$20,980,726**	**$24,737,715**	**$26,563,991**	**$28,222,636**	**$26,866,041**	**$26,866,041**

06800 - LIBRARY

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
06810 - LIBRARY - ADMINISTRATION	$5,097,363	$6,159,350	$6,983,746	$7,433,817	$7,283,817	$7,283,817
06820 - LIBRARY - INFORMATION SERVICES	$6,241,464	$7,413,066	$7,501,450	$7,202,910	$6,956,544	$6,956,544
06830 - LIBRARY - CIRCULATION	$5,511,888	$6,527,452	$6,762,888	$8,107,717	$7,273,018	$7,273,018
06840 - LIBRARY - TECHNICAL SERVICES	$2,615,142	$2,900,598	$3,373,179	$3,298,254	$3,298,254	$3,298,254
06850 - LIBRARY - AUTOMATION	$467,346	$507,027	$552,181	$627,491	$560,605	$560,605
06860 - LIBRARY - MAINTENANCE & OPERATIONS	$1,047,523	$1,230,221	$1,390,547	$1,552,447	$1,493,803	$1,493,803
100 - GENERAL FUND TOTAL	**$20,980,726**	**$24,737,715**	**$26,563,991**	**$28,222,636**	**$26,866,041**	**$26,866,041**
COST CENTER LEVEL EXPENDITURES TOTAL	**$20,980,726**	**$24,737,715**	**$26,563,991**	**$28,222,636**	**$26,866,041**	**$26,866,041**

Positions

06800 - LIBRARY

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts					
TAX FUNDS	228	231	234	261	253
FTE COUNTS TOTAL	**228**	**231**	**234**	**261**	**253**

Goals & Objectives

Goal #1: Maintain relevance by assessing and adapting to long term community needs.

- Objective #1A: Implement 2025-2028 strategic plan.

Goal #2: Offer welcoming, attractive and safe library spaces.

- Objective #2A: Initiate bidding process for the construction of the Brookhaven Library.

Goal #3: Provide high quality library programs, resources and services.

- Objective #3A: Increase and promote utilization of library collections and resources.
- Objective #3B: Develop and offer programming and events that meet community needs.

Performance Measures

06800 - Library

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Traffic	1,099,421	1,452,726	1,598,009	1,677,012
Check-outs	2,780,592	3,030,087	3,473,158	3,571,824
In-house PC use	203,334	266,375	287,811	247,244
circulation	998,374	1,180,100	1,601,683	1,618,696
Wi-Fi	249,263	317,799	387,492	446,108
New Patrons	19,345	24,716	28,488	31,792
Traffic	1,099,421	1,452,726	1,598,009	1,677,012
Program attendance	82,711	167,809	127,667	73,636
Active Borrowers	144,842	147,405	170,042	171,725
New Patrons	19,345	24,716	28,488	31,792

Points of Interest

- Reached the milestone of one million yearly downloads from eBook platform Libby.
- To save costs and improve communications, installed a VOIP telephone system across all branches.
- Completed remaining Special Purpose Local Option Sales Tax 1 restroom renovations in first quarter of 2024.
- Based on DeKalb County Public Library's nomination, DeKalb County Chief Executive Officer Michael Thurmond was named Library Champion of the Year by Georgia Public Library Service.
- Alif Institute selected Clarkston Library as location for an original mural to be painted by world renowned artist El Seed.
- To improve public safety, made Automated External Defibrillators and Narcan available at all library branches.

Significant Budgetary Impacts

- The 2022 budget included $504K in personal services adjustments and $160K for a county match of a state grant.
- The 2023 budget included $54K for information services technology.
- The 2024 budget included $236K for six security guards and $500K for eCirculation services for digital books.
- The 2025 budget has no significant budgetary impacts.

Magistrate Court

Fiscal Year 2025 Annual Budget

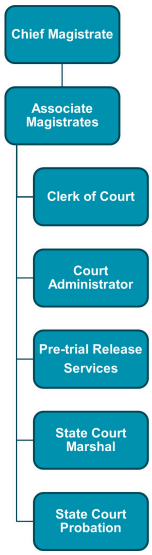
Mission Statement

The Court's mission is to execute its powers in a timely manner, consistent with the Constitution of the United States and the State of Georgia, and all applicable laws. In addition, the Court seeks to expedite all hearings to ensure justice for all and to make itself more accessible to the over 70,000 self-represented litigants that come before the DeKalb County Magistrate Court each year.

Description | Organizational Chart

The Magistrate Court of DeKalb County presides over the application for, and issuance of arrest and search warrants. The judges in the Criminal Division set bonds for defendants charged with all misdemeanors and felony offenses unless the setting of the bond for such felony offense can only be set by a Superior Court Judge. The Judges in the Criminal Division preside at preliminary hearings to determine whether there is probable cause to justify the case proceeding to trial in a court of jurisdiction. The Criminal Division is available to more than 20 county, city and other law enforcement agencies 24 hours per day, seven days per week and is open to the public sixteen hours per day, seven days per week.

The Court's Civil Division hears dispossessory and garnishment actions, small claims where the amount to be claimed does not exceed $15,000, while the Court's Ordinance Division hears nuisance abatement actions, code enforcement matters, animal control cases and criminal ordinance violations. The Misdemeanor Mental Health Court is a state certified accountability court and is the longest running mental health court of its kind in Georgia.



Financials

04800 - MAGISTRATE COURT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$4,602,850	$6,227,198	$6,840,782	$7,778,830	$7,335,376	$7,335,376
52 - PURCHASED / CONTRACTED SERVICES	$210,208	$543,059	$435,392	$502,516	$502,516	$502,516
53 - SUPPLIES	$57,423	$81,250	$128,874	$124,806	$124,806	$124,806
54 - CAPITAL OUTLAYS	$37,991	$48,818	$175,000	$184,700	$0	$0
57 - OTHER COSTS	$0	$0	$3,000	$3,000	$3,000	$3,000
61 - OTHER FINANCING USES	$0	$9,345	$12,000	$0	$0	$0
70 - RETIREMENT SERVICES	$689,018	$713,136	$1,024,947	$1,113,708	$1,113,708	$1,113,708
100 - GENERAL FUND TOTAL	**$5,597,491**	**$7,622,806**	**$8,619,995**	**$9,707,560**	**$9,079,406**	**$9,079,406**
COMMON OBJECT EXPENDITURES TOTAL	**$5,597,491**	**$7,622,806**	**$8,619,995**	**$9,707,560**	**$9,079,406**	**$9,079,406**

04800 - MAGISTRATE COURT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
04810 - MAGISTRATE COURT	$5,597,491	$7,622,806	$8,619,995	$9,707,560	$9,079,406	$9,079,406
100 - GENERAL FUND TOTAL	**$5,597,491**	**$7,622,806**	**$8,619,995**	**$9,707,560**	**$9,079,406**	**$9,079,406**
COST CENTER LEVEL EXPENDITURES TOTAL	**$5,597,491**	**$7,622,806**	**$8,619,995**	**$9,707,560**	**$9,079,406**	**$9,079,406**

Positions

04800 - MAGISTRATE COURT

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts					
TAX FUNDS	25	27	36	37	46
FTE COUNTS TOTAL	**25**	**27**	**36**	**37**	**46**

Goals & Objectives

Goal #1: Establish the Magistrate Court Self-Help Center.

- Objective #1A: Supply the Magistrate Court Self-Help Center with resources necessary to provide assistance to a diverse community of approximately 70K self-represented litigants.

Goal #2: Increase training for Magistrate Court judges and staff.

- Objective #2A: Provide mandated training for the Chief Judge, full-time, part-time judges and staff.

Performance Measures

04800 - Magistrate Court

Department	Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
04800 - MAGISTRATE COURT	Once operational, the Center is expected to assist at least 30% of this underserved population, providing critical guidance and support to enhance access to justice for the community	N/A	N/A	N/A	30%
04800 - MAGISTRATE COURT	Funding will provide for at least one additional non-mandated training per year for all judges	N/A	N/A	N/A	1
04800 - MAGISTRATE COURT	These training opportunities will enhance court operations, improve judicial effectiveness, and ensure the Magistrate Court maintains the high standard of excellence expected by the citizens of DeKalb County	N/A	N/A	N/A	1

Significant Budgetary Impacts

- The 2022 budget included $1M for personnel, $45K for self-help center interns, $15K pre-trail initiative equipment, $150K for audiovisual equipment upgrades, $175K case management software system upgrades and $35K for supplies. American Rescue Plan funding of $350K was approved for audiovisual equipment.
- The 2023 budget included $885K for part-time personnel $40K for training/conferences expenses.
- The 2024 budget included $747K for personnel.
- The 2025 budget includes $10K for wellness, $407K for three part-time judges and $225K for audio-visual equipment upgrades.

Medical Examiner

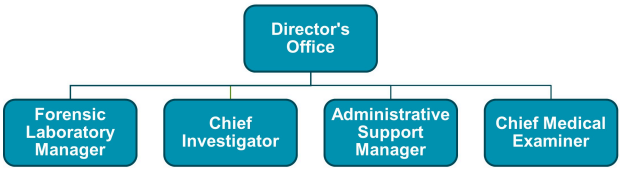
Fiscal Year 2025 Annual Budget

Mission Statement

To provide comprehensive forensic death investigation and postmortem examination concerning all manners of death for all people within our jurisdiction, as we are advocates for the dead. It is not justice that we seek, but the truth in death so that justice may be served.

Description | Organizational Chart

The DeKalb County Medical Examiner's Office falls under the umbrella of Public Safety reporting directly to the Director of Public Safety. The office performs death investigations, also known as inquires, into deaths that are required by law to be reported and investigated in some manner. The Dekalb County Medical Examiner's Office adheres to rules and regulations under the jurisdiction of the Georgia Death Investigation Act, O.C.G.A. 45-15-24.



The DeKalb County Medical Examiner's Office investigates deaths in the incorporated and unincorporated areas of Dekalb County regardless of the municipality. Forensic death investigations consist of but is not limited to evidence collection, autopsies, forensic toxicology, histology, radiology, review of medical records which ultimately culminates with ruling the cause and manner of death. We emphasize professionalism, accuracy, empathy, and compassionate communication with the families of the decedents and other clientele.

Not only do we assist the families during possibly one of the most difficult times in their lives, but we also serve the community by utilizing the knowledge of forensic science and medicine to investigate deaths that constitute a concern to the health and safety of the citizens of DeKalb County.

Financials

04300 - MEDICAL EXAMINER

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$1,440,710	$1,740,628	$2,117,198	$2,415,188	$2,307,645	$2,307,645
52 - PURCHASED / CONTRACTED SERVICES	$1,512,438	$3,938,684	$4,032,516	$4,134,686	$4,134,686	$4,134,686
53 - SUPPLIES	$237,928	$218,874	$213,184	$216,734	$207,782	$207,782
54 - CAPITAL OUTLAYS	$39,720	$29,816	$36,540	$52,351	$52,351	$52,351
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$186,174	$149,681	$245,414	$429,414	$245,414	$245,414
70 - RETIREMENT SERVICES	$188,590	$195,191	$264,332	$287,224	$287,224	$287,224
100 - GENERAL FUND TOTAL	**$3,605,559**	**$6,272,874**	**$6,909,184**	**$7,535,597**	**$7,235,102**	**$7,235,102**
COMMON OBJECT EXPENDITURES TOTAL	**$3,605,559**	**$6,272,874**	**$6,909,184**	**$7,535,597**	**$7,235,102**	**$7,235,102**

04300 - MEDICAL EXAMINER

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
04310 - MEDICAL EXAMINER	$3,605,559	$6,272,874	$6,909,184	$7,535,597	$7,235,102	$7,235,102
100 - GENERAL FUND TOTAL	**$3,605,559**	**$6,272,874**	**$6,909,184**	**$7,535,597**	**$7,235,102**	**$7,235,102**
COST CENTER LEVEL EXPENDITURES TOTAL	**$3,605,559**	**$6,272,874**	**$6,909,184**	**$7,535,597**	**$7,235,102**	**$7,235,102**

Positions

04300 - MEDICAL EXAMINER

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts					
TAX FUNDS	17	19	20	21	22
FTE COUNTS TOTAL	**17**	**19**	**20**	**21**	**22**

Goals & Objectives

Goal #1: Address the challenges of a growing and complex caseload.

- Objective #1A: Hire an additional investigator to assist with caseload and complex cases.

Goal #2: Invest in continued education for personnel to promote growth and development.

- Objective #2A: Attend professional development sessions and conferences.

Goal #3: Maintain current retention rate while increasing morale and productivity. Objective #3A: Invest in a competitive compensation for personnel.

- Objective #3B: Establish an office wide staff recognition program.
- Objective #C: Promote two investigators to senior positions.

Performance Measures

04300 - Medical Examiner

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Average case load per Investigator	247	235	250	236
Death certificates completed within 30 days of accepting jurisdiction	74	83	85	87
Medical Examiner Inquires Conducted Without Significant Errors	2,479	2,357	2,500	2,600
Scene Responses for Investigation	792	824	720	800
Number of Investigative Summaries Completed Within 30-days of the Reported Death	72	78	85	89
Completion of the American Board of Medicolegal Death Investigators Certification	4	5	5	7
Investigators with Instructor Training Certifications	3	4	5	6
Investigator Sr. Positions created/filled	2	2	3	5
Number of sworn personnel attending professional development programs and conferences.	14	10	10	12
Number of personnel who presented at Medicolegal Conferences	1	3	6	7

Points of Interests

- Kevin Hearst, Medical Investigator, was a Star Award recipient at the 2024 Employee Recognition Ceremony hosted by the DeKalb County Human Resources Department. The DeKalb County Star Awards recognize employees for their outstanding performance and contributions to the county.
- Jason Crawford, Forensic Lab Manager, gave a presentation titled "Naming the Nameless: The Implementation of the Bureau of Justice Assistance Missing and Unidentified Human Remains Program" at the National Association of Medical Examiner’s 2024 Annual Meeting.
- Dr. Marcel Castor presented “Escape the Cardiologist” at the Metro-Atlanta Medical Examiner’s 2024 Annual Meeting.
- The Medical Examiner's Office held public education and outreach forums at eight schools and nine community events and programs.

Significant Budgetary Impacts

- The 2022 budget included $221K for personnel, $126K for a recruitment and retention salary supplement, $273K for a forensic pathologist and $97K for an access ramp build.
- The 2023 budget included $2.5M for the medical services contract and $75K for personnel.
- The 2024 budget included $75K for vehicle upgrades and $135K for personnel.
- The 2025 budget includes $2K for printing services and $14K for small lab equipment.

DeKalb County
GEORGIA

Non-Departmental

Fiscal Year 2025 Annual Budget

Description

The Non-Departmental departments are in five of the eight Tax Funds. They are entities created to account for transactions in those funds that are not operational in nature, are not controllable by operating departments, or pertain to more than one operating department in a way that is not rationally allocable.

Cost categories contained in the non-Departmental budget include the following: administrative support and internal service charges, interfund charges and transfers, DeKalb's share of joint participation in the Atlanta Regional Commission, reserve accounts in which funds are held for specific purposes to be appropriated later, reserves for contingencies, and funding for professional services and initiatives that are applicable to the county as a whole.

Financials

09100 - NON-DEPARTMENTAL (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$164,256	$164,257	$175,059	$169,059	$169,059	$169,059
52 - PURCHASED / CONTRACTED SERVICES	$493,817	-$1,513,099	$1,144,000	$3,374,000	$3,374,000	$3,822,551
53 - SUPPLIES	$17,917	$1,463	$30,000	$34,000	$34,000	$34,000
54 - CAPITAL OUTLAYS	$0	$0	$20,000	$5,000	$5,000	$205,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$2,719,524	$3,147,613	$3,577,005	$4,172,475	$4,172,475	$4,172,475
57 - OTHER COSTS	$3,052,917	$2,972,857	$6,811,780	$7,111,381	$7,111,381	$8,111,381
58 - DEBT SERVICES	$0	$407,500	–	–	–	–
61 - OTHER FINANCING USES	$300,000	$0	$2,196,231	$400,000	$400,000	$702,122
100 - GENERAL FUND TOTAL	**$6,748,432**	**$5,180,590**	**$13,954,075**	**$15,265,915**	**$15,265,915**	**$17,216,588**
COMMON OBJECT EXPENDITURES TOTAL	**$6,748,432**	**$5,180,590**	**$13,954,075**	**$15,265,915**	**$15,265,915**	**$17,216,588**

09100 - NON - DEPARTMENTAL (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND	$6,748,432	$5,180,590	$13,954,075	$15,265,915	$15,265,915	$17,216,588
COST CENTER LEVEL EXPENDITURES TOTAL	**$6,748,432**	**$5,180,590**	**$13,954,075**	**$15,265,915**	**$15,265,915**	**$17,216,588**

Points of Interest (General Fund)

- As of 2018, capital projects in the Tax Funds are now reported in a separate Contributions department.
- Major items in budget: risk management charges, $1.5M; litigation charges, $1.4M; federal/state/local representation, $750K; and Atlanta Regional Commission allocation of $907K.
- There were substantial increases in other miscellaneous payments over the previous years.

Significant Budgetary Impacts

- The 2022 budget included increases for Emory Healthcare, $8.9M; Georgia Perimeter Technical College Regional Transportation Center, $2M; DeKalb County Bicentennial Commission; Clean Energy Transition Plan, $250K; and DeKalb Works, $300K.
- The 2023 budget included increases for Emory Healthcare, $8.9M; DeKalb County Bicentennial Commission, $1M; Community Health Center, $250K; Summit Counseling, $50K; Latin American Association, $125K, and the United Negro College Fund, $125K.
- The 2024 budget included Emory, $1M; Leadership DeKalb, $250K; and the Praise House, $50K.
- The 2025 budget includes $348K to DeKalb County Television.

09100 - NON-DEPARTMENTAL (FIRE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
270 - FIRE FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$41,784	$41,784	$41,007	$42,801	$42,801	$42,801
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$8,961,252	$9,013,239	$8,888,458	$10,490,563	$10,490,563	$10,490,563
57 - OTHER COSTS	$42,422	-$7,824	$41,000	$30,000	$30,000	$30,000
61 - OTHER FINANCING USES	$489,041	$689,041	$2,046,575	$1,719,197	$1,719,197	$1,719,197
270 - FIRE FUND TOTAL	**$9,534,499**	**$9,736,240**	**$11,017,040**	**$12,282,561**	**$12,282,561**	**$12,282,561**
COMMON OBJECT EXPENDITURES TOTAL	**$9,534,499**	**$9,736,240**	**$11,017,040**	**$12,282,561**	**$12,282,561**	**$12,282,561**

09100 - NON - DEPARTMENTAL (FIRE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
270 - FIRE FUND	$9,534,499	$9,736,240	$11,017,040	$12,282,561	$12,282,561	$12,282,561
COST CENTER LEVEL EXPENDITURES TOTAL	**$9,534,499**	**$9,736,240**	**$11,017,040**	**$12,282,561**	**$12,282,561**	**$12,282,561**

Points of Interest (Fire Fund)

- Capital projects in the Tax Funds are now reported in the Contributions department section.
- Major items in the budget included General Fund overhead for $8.5M, risk management charges for $466K, and transfer to E-911 of $1.7M.

Significant Budgetary Impacts

- In 2022, General Fund was approved $8.2 million, risk management $334K, and litigation $281K.
- In 2023, General Fund was approved $8.2 million, risk management $334K, and litigation $281K.
- In 2024, General Fund was approved $8 million, risk management $368K, and litigation $324K.
- In 2025, General Fund was approved $8.5 million, risk management $466K, and transfer to E-911 of $1.7M.

09100 - NON-DEPARTMENTAL (DESIGNATED SERVICES FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
271 - DESIGNATED SERVICES FUND						

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$16,632	$16,632	$17,958	$16,502	$16,502	$16,502
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$6,272,772	$6,272,769	$4,810,012	$6,109,875	$6,109,875	$6,109,875
57 - OTHER COSTS	$0	$103,000	$1,781,422	$800,000	$800,000	$800,000
271 - DESIGNATED SERVICES FUND TOTAL	**$6,289,404**	**$6,392,401**	**$6,609,392**	**$6,926,377**	**$6,926,377**	**$6,926,377**
COMMON OBJECT EXPENDITURES TOTAL	**$6,289,404**	**$6,392,401**	**$6,609,392**	**$6,926,377**	**$6,926,377**	**$6,926,377**

09100 - NON - DEPARTMENTAL (DESIGNATED SERVICES FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
271 - DESIGNATED SERVICES FUND	$6,289,404	$6,392,401	$6,609,392	$6,926,377	$6,926,377	$6,926,377
COST CENTER LEVEL EXPENDITURES TOTAL	**$6,289,404**	**$6,392,401**	**$6,609,392**	**$6,926,377**	**$6,926,377**	**$6,926,377**

Points of Interest (Designated Fund)

In this section, you can go into further detail. Make your content more accessible by writing short sentences, choosing words and phrases you'd use when talking to a neighbor, and avoiding jargon.

Significant Budgetary Impacts

In this section, you can go into further detail. Make your content more accessible by writing short sentences, choosing words and phrases you'd use when talking to a neighbor, and avoiding jargon.

09100 - NON-DEPARTMENTAL (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
272 - UNINCORPORATED FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$12,816	$12,816	$12,754	$13,018	$13,018	$13,018
52 - PURCHASED / CONTRACTED SERVICES	$30,000	$25,000	$0	–	–	$100,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$1,618,656	$2,537,170	$1,650,059	$2,200,216	$2,200,216	$2,200,216
57 - OTHER COSTS	$128,634	$319,424	$4,059,411	$700,000	$700,000	$700,000
61 - OTHER FINANCING USES	$1,765,800	$1,421,215	$140,589	–	–	–
272 - UNINCORPORATED FUND TOTAL	**$3,555,906**	**$4,315,625**	**$5,862,813**	**$2,913,234**	**$2,913,234**	**$3,013,234**
COMMON OBJECT EXPENDITURES TOTAL	**$3,555,906**	**$4,315,625**	**$5,862,813**	**$2,913,234**	**$2,913,234**	**$3,013,234**

09100- NON - DEPARTMENTAL (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
272 - UNINCORPORATED FUND	$3,555,906	$4,315,625	$5,862,813	$2,913,234	$2,913,234	$3,013,234
COST CENTER LEVEL EXPENDITURES TOTAL	**$3,555,906**	**$4,315,625**	**$5,862,813**	**$2,913,234**	**$2,913,234**	**$3,013,234**

Points of Interest (Unincorporated Fund)

- There are no points of interests for Nondepartmental for FY2025.

Significant Budgetary Impacts

- The 2021 budget included $72K in increases for litigation cost adjustments.
- In FY 2022 – 2023, there were no significant budgetary impacts.
- The 2024 budget includes a $2 million increase in the commissioners' discretionary projects budget.
- There are no significant budgetary impacts for FY2025.

09100 - NON-DEPARTMENTAL (POLICE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
274 - POLICE FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$54,324	$54,324	$53,989	$43,787	$43,787	$43,787
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$10,734,492	$14,833,969	$15,342,864	$16,839,538	$16,839,538	$16,839,538
57 - OTHER COSTS	$3,845	$4,160	$14,200	$7,200	$7,200	$7,200
61 - OTHER FINANCING USES	$1,713,840	$1,317,289	$3,953,425	$3,930,471	$3,930,471	$3,930,471
274 - POLICE FUND TOTAL	**$12,506,501**	**$16,209,742**	**$19,364,478**	**$20,820,996**	**$20,820,996**	**$20,820,996**
COMMON OBJECT EXPENDITURES TOTAL	**$12,506,501**	**$16,209,742**	**$19,364,478**	**$20,820,996**	**$20,820,996**	**$20,820,996**

09100 - NON - DEPARTMENTAL (POLICE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
274 - POLICE FUND	$12,506,501	$16,209,742	$19,364,478	$20,820,996	$20,820,996	$20,820,996
COST CENTER LEVEL EXPENDITURES TOTAL	**$12,506,501**	**$16,209,742**	**$19,364,478**	**$20,820,996**	**$20,820,996**	**$20,820,996**

Points of Interest (Police Service Fund)

- Major items in the budget include General Fund administrative charges of $16M and transfer to the E-911 fund of $4M.

Significant Budgetary Impacts

- The 2022 budget included an increase transfer to the Emergency Telephone System Fund for $797K.
- The 2023 budget included General Fund overhead of $9.8 million, risk management charges of $435K and litigation costs allocated at $424K.
- The 2024 budget includes a transfer to the E-911 fund of $1.2M and General Fund overhead of $14.2M.
- The 2025 budget includes a transfer to the E-911 fund of $4M and General Fund overhead of $6M.

Office of Management & Budget (OMB)

Fiscal Year 2025 Annual Budget

Mission Statement

The mission of the Office of Management and Budget (OMB) is to assist the Chief Executive Officer (CEO) in executing policy, budget, management, and regulatory objectives through the development and administration of the county's annual operating budget.

Description | Organizational Chart

OMB carries out its mission through the following functions:

- Coordination with the CEO, Chief Operating Officer, agencies, and departments to develop the annual executive budget recommendation.
- Presentation of the executive budget recommendation and facilitation of the budget adoption process.
- Oversight of all county's operating departments and agencies to ensure compliance with the approved budget.
- Development and implementation of management policies and procedures, oversight of county operations, and assistance to county departments.
- Support of strategic planning, outlining the vision for DeKalb County and how the county government can best support that vision.
- Providing financial, operational, demographic, and statistical data and analysis to county officials and the public to support decision making, improve service delivery, and enhance transparency.



Financials

02200 - BUDGET

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$832,916	$934,641	$1,008,190	$1,023,225	$1,023,225	$1,023,225
52 - PURCHASED / CONTRACTED SERVICES	$86,180	$128,654	$234,064	$142,500	$142,500	$142,500
53 - SUPPLIES	$1,956	$2,277	$14,000	$14,000	$14,000	$14,000
54 - CAPITAL OUTLAYS	$2,931	$0	$11,000	$4,500	$4,500	$4,500
70 - RETIREMENT SERVICES	$161,244	$166,885	$156,835	$170,417	$170,417	$170,417
100 - GENERAL FUND TOTAL	**$1,085,226**	**$1,232,457**	**$1,424,089**	**$1,354,642**	**$1,354,642**	**$1,354,642**
COMMON OBJECT EXPENDITURES TOTAL	**$1,085,226**	**$1,232,457**	**$1,424,089**	**$1,354,642**	**$1,354,642**	**$1,354,642**

02200 - BUDGET

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
02210 - BUDGET	$1,085,226	$1,232,457	$1,424,089	$1,354,642	$1,354,642	$1,354,642
100 - GENERAL FUND TOTAL	**$1,085,226**	**$1,232,457**	**$1,424,089**	**$1,354,642**	**$1,354,642**	**$1,354,642**
COST CENTER LEVEL EXPENDITURES TOTAL	**$1,085,226**	**$1,232,457**	**$1,424,089**	**$1,354,642**	**$1,354,642**	**$1,354,642**

02200 - BUDGET

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	8	7	7	7	8

Goals and Objectives

Goal #1: To provide accurate and informative data and analysis to the public and policymakers.
- Objective #1A: Receive the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Objective #1B: Accurately project departmental expenditures.
- Objective #1C: Implement reporting and transparency portal to allow greater accessibility to financial data.
- Objective #1D: Provide periodic updates to the Board of Commissioners (BOC) and subcommittees.

Goal #2: To develop budgets and long-term plans that reflect the interests of county stakeholders and maintain financial stability of the county.
- Objective #2A: Receive public input during the budget and millage rate adoption process.
- Objective #2B: Collaborate with the BOC and staff to incorporate budget changes approved through the committee process.
- Objective #2C: Sustain tax funds reserves equal to two months of recurring expenditure.
- Objective #2D: Maintain the aggregate unincorporated millage rate at or below current levels.
- Objective #2E: Assist the Governing Authority to develop long-term strategic and financial planning processes.

Goal #3: Improve budget and management processes.
- Objective #3A: Meet with county departments and agencies on an ongoing basis to identify needs, deficiencies, and opportunities to optimize resources.
- Objective #3B: Assist departments and agencies to align mission statements, goals and objectives, and performance measures with county-wide strategic priorities.
- Objective #3C: Provide training opportunities to county staff concerning budgetary and operational matters.

Performance Measures

Budget PM

Department	Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
02200 - BUDGET	Variance of actual vs. projected expenditures	-1%	1%	3%	< ±2.0%
02200 - BUDGET	Variance of actual vs. projected revenues	-3%	-3%	0%	< ±2.0%

Department	Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
02200 - BUDGET	Variance of actual vs. projected expenditures	-0.0119	0.0118	0.028	< ±2.0%

Points of Interest

- In December 2023, the county approved a contract with OpenGov to implement their budget and planning software as well as their reporting and transparency platform.

Significant Budgetary Impacts

- In 2022 - 2024, there were no significant budgetary impacts.
- The FY2025 budget decreased by $65K due to reduction in contracted services.

Parks

Fiscal Year 2025 Annual Budget

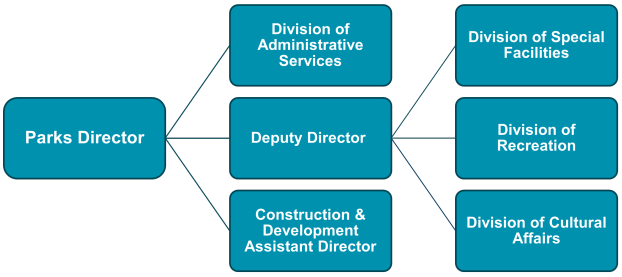
Mission Statement

The Department of Recreation, Parks, and Cultural Affairs (RPCA) is dedicated to enhancing the quality of life of the citizens of DeKalb County by connecting communities to exceptional parks, recreational facilities, and cross-generational programs that promote healthy and active lifestyles.

Description | Organizational Chart

Recreation, Parks, and Cultural Affairs works with nationally recognized consultants, communities, businesses, and government leaders, as well as, citizens of DeKalb County and community organizations to create signature parks and recreational facilities that will enhance the quality of life of DeKalb County and its park system. The outstanding park system has 113 parks consisting of approximately 6,143 acres of parkland and open space, 76 playgrounds, 2 public golf courses, 70 tennis courts, 2 tennis centers, 7 aquatic facilities, 62 pavilions, 104 athletic ball fields, 10 recreational facilities, a horse farm, a nature center, an amphitheater, a youth farm, and a state of the art 500 seat Performing Arts Center.

The Department of Recreation, Parks, and Cultural Affairs understands that parks are not only important to the quality of life, but they are assets that increase DeKalb County's desirability as a place to live, work and play.



06100 - PARKS

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
271 - DESIGNATED SERVICES FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$9,746,676	$11,820,089	$12,993,086	$14,791,259	$13,264,098	$13,264,098
52 - PURCHASED / CONTRACTED SERVICES	$6,326,037	$7,444,343	$7,834,031	$8,851,837	$7,769,837	$7,769,837
53 - SUPPLIES	$2,339,242	$2,022,119	$2,864,188	$2,769,188	$2,689,188	$2,689,188
54 - CAPITAL OUTLAYS	$43,763	$0	–	–	–	–
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$1,670,259	$1,800,284	$1,808,413	$2,063,413	$1,808,413	$1,808,413
57 - OTHER COSTS	$227,498	$324,529	$230,960	$230,960	$230,960	$230,960
58 - DEBT SERVICES	$19,800	$92,976	$175,877	$175,877	$175,877	$175,877
61 - OTHER FINANCING USES	$5,324,113	$0	–	–	–	–
70 - RETIREMENT SERVICES	$1,450,343	$1,501,104	$1,831,332	$1,989,926	$1,989,926	$1,989,926
271 - DESIGNATED SERVICES FUND TOTAL	**$27,147,731**	**$25,005,443**	**$27,737,887**	**$30,872,460**	**$27,928,299**	**$27,928,299**
COMMON OBJECT EXPENDITURES TOTAL	**$27,147,731**	**$25,005,443**	**$27,737,887**	**$30,872,460**	**$27,928,299**	**$27,928,299**

06100 - PARKS

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
271 - DESIGNATED SERVICES FUND						
06101 - PARKS - ADMINISTRATION	$8,401,001	$3,661,999	$5,088,073	$5,445,544	$5,295,544	$5,295,544
06102 - PARKS - SPECIAL POPULATIONS	$1,252	$0	$0	$122,926	$0	$0
06103 - PARKS - SUMMER PROGRAMS	$305,834	$805,549	$936,795	$874,395	$874,395	$874,395
06104 - PARKS - RECREATION DIVISION ADMINISTRATION	$710,649	$783,648	$814,070	$831,475	$831,475	$831,475
06105 - PARKS - RECREATION CENTERS	$3,997,216	$4,254,058	$4,753,328	$5,212,573	$4,813,185	$4,813,185
06107 - PARKS - MASON MILL TENNIS CENTER	$3,185	$788	$2,800	$2,800	$2,800	$2,800
06110 - PARKS - MYSTERY VALLEY GOLF COURSE	$1,192,215	$1,411,693	$1,496,938	$1,578,735	$1,578,735	$1,578,735
06111 - PARKS - SUGAR CREEK GOLF COURSE	$1,237,014	$1,338,618	$1,105,087	$1,289,665	$1,089,087	$1,089,087
06112 - PARKS - ROCK CHAPEL II	$84,654	$85,259	$84,343	$158,129	$86,129	$86,129
06113 - PARKS - PLANNING & DEVELOPMENT	$301,552	$400,561	$693,136	$696,924	$597,615	$597,615
06114 - PARKS - AQUATICS	$547,401	$532,828	$472,932	$1,224,076	$518,736	$518,736
06115 - PARKS - DIVISION ADMINISTRATION	$1,729,651	$1,919,651	$1,703,064	$1,712,970	$1,706,642	$1,706,642
06116 - PARKS - DISTRICT I SERVICE CENTER	$1,776,569	$2,182,716	$1,991,353	$2,022,560	$2,010,475	$2,010,475
06117 - PARKS - DISTRICT II SERVICE CENTER	$2,274,938	$2,791,900	$3,069,982	$3,594,838	$3,075,332	$3,075,332
06118 - PARKS - DISTRICT III SERVICE CENTER	$2,089,038	$2,401,395	$2,497,192	$2,465,943	$2,465,943	$2,465,943
06119 - PARKS - SUPPORT SERVICE	$1,870	$927	$0	–	–	–
06120 - PARKS - HORTICULTURE & FORESTRY	$21,371	$22,486	$22,778	$22,778	$22,778	$22,778
06121 - PARKS - PLANNING & DEVELOPMENT	$245	$286	$0	–	–	–

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
06125 - PARKS - SUGAR CREEK TENNIS	$86,256	$61,669	$87,939	$89,861	$89,861	$89,861
06126 - PARKS - NATURAL RESOURCE MANAGEMENT	$160,622	$130,164	$329,299	$336,581	$336,581	$336,581
06128 - PARKS - MARKETING AND PROMOTIONS	$122,807	$183,367	$194,062	$278,002	$198,002	$198,002
06129 - PARKS - SECURITY	$583,510	$212,803	$208,595	$223,346	$223,346	$223,346
06130 - PARKS - CULTURAL AFFAIRS	$369,951	$539,696	$794,225	$967,972	$617,972	$617,972
06132 - PARKS - YOUTH ATHLETICS	$156,198	$324,074	$362,380	$466,366	$386,366	$386,366
06136 - PARKS - LITTLE CREEK HORSE FARM	$811,417	$852,383	$934,516	$1,154,001	$1,007,300	$1,007,300
06137 - PARKS - MASON MILL	$16,057	-$4,426	$0	–	–	–
06138 - PARKS - MIDWAY	$8,060	$3,532	–	–	–	–
06139 - PARKS - REDAN	$6,171	$0	–	–	–	–
06140 - PARKS - GRESHAM	$5,367	$99	–	–	–	–
06150 - PARKS - EXCHANGE INTERGENERATIONAL CENTER	$15,066	$286	$0	–	–	–
06151 - PARKS - HAMILTON	$42,330	$0	–	–	–	–
06152 - PARKS - TOBIE GRANT	$52,968	$105,785	$95,000	$100,000	$100,000	$100,000
06154 - RECREATION - N H SCOTT REC CENTER	$13,271	$1,570	$0	–	–	–
06155 - RECREATION - LUCIOUS SANDERS REC CENTER	$22,027	$78	$0	–	–	–
271 - DESIGNATED SERVICES FUND TOTAL	**$27,147,731**	**$25,005,443**	**$27,737,887**	**$30,872,460**	**$27,928,299**	**$27,928,299**
622 - VEHICLE REPLACEMENT CAPITAL INVESTMENT						
06101 - PARKS - ADMINISTRATION	$0	$3,095	–	–	–	–
622 - VEHICLE REPLACEMENT CAPITAL INVESTMENT TOTAL	**$0**	**$3,095**	**–**	**–**	**–**	**–**
COST CENTER LEVEL EXPENDITURES TOTAL	**$27,147,731**	**$25,008,538**	**$27,737,887**	**$30,872,460**	**$27,928,299**	**$27,928,299**

Positions

06100 - PARKS

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts					
TAX FUNDS	99	119	122	125	129
FTE COUNTS TOTAL	**99**	**119**	**122**	**125**	**129**

Goals and Objectives

Goal #1: Enhance Service Delivery and Customer Experience.
• Objective #1A: Streamline registration through upgraded technology.
• Objective #1B: Gather and apply user feedback to improve services.
• Objective #1C: Revise athletic field allocation policies to increase participation.
• Objective #1D: Strengthen the Call Management System with alerts and notifications.
• Objective #1E: Implement electronic forms and a tracking system for applications.

Goal #2: Expand Recreation, Cultural, and Special Event Programming.
• Objective #2A: Launch a Teen Technology Center in 2025.
• Objective #2B: Provide expanded Science, Technology, Engineering, Arts, Math, and life skills programs for youth and teens.
• Objective #2C: Introduce therapeutic recreation opportunities across recreation centers.
• Objective #2D: Grow aquatic offerings and intergenerational activities through partnerships.
• Objective #2E: Improve coordination and setup planning for departmental and Chief Executive Officer/Chief Operating Officer special events.

Goal #3: Improve Park Facilities, Infrastructure, and Quality.
• Objective #3A: Work with Purchasing to solicit contractors for Park Master Plan development.
• Objective #3B: Renovate existing courts, fields, and facilities with available funding.
• Objective #3C: Build new park facilities through vendor partnerships.
• Objective #3D: Increase pavilion rentals through new construction and alternative funding.
• Objective #3E: Pursue grants and additional contracts to support facility improvements.
• Objective #3F: Maintain monthly equipment inventories to monitor needs and repairs.

Goal #4: Strengthen Marketing, Outreach, and Community Engagement.
• Objective #4A: Expand outreach to additional media outlets and partners.
• Objective #4B: Host community meetings to develop and sustain partnerships.
• Objective #4C: Increase advertising efforts for underserved communities.
• Objective #4D: Promote cultural, special needs aquatic, and nutritional programs through targeted campaigns.

Goal #5: Support Workforce Development and Performance
• Objective #5A: Launch morale-building initiatives to improve retention and job satisfaction.
• Objective #5B: Offer incentives to encourage seasonal staff to return.
• Objective #5C: Expand recruitment and support for summer employees.
• Objective #5D: Hire multiple contractors to provide landscape maintenance services.

Performance Measures

06100 - Parks

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Number of patrons that visited Porter Sanford	47,000	112,284	100,000	125,000
Number of pavillion reservations	317	501	579	600
Number of contract sites maintenance	66	84	84	84
Number of community-based partners	20	42	47	50
Number of rounds at Sugar Creek Golf Course	22,986	23,000	23,730	30,000
Number of rounds at Mystery Valley	24,380	24,000	30,027	35,000
Number of employee recognition by incentive	18	60	64	75
Number of summer employees hired	130	166	216	278
Number of summer camp participants	28,688	33,276	49,567	51,000
Number of Aquatic participants	28,232	49,200	57,008	65,000
Summer Food breakfast served	20,876	35,302	37,901	40,000
Summer Food lunch served	34,981	38,352	43,303	45,000
Number of After-School participants	32,920	40,268	47,628	75,000

Points of Interest

- The DeKalb Symphony Orchestra presented a beautiful concert in February. The theatre was sold out (500)! They presented Ballade of Orchestra in A minor. Overall, the audience experience was wonderful, and the performance brought in a new audience.
- In March RPCA partnered with the Ballet Dance Company and Academy. They are known for blending classical ballet with African and African diasporic cultural influences. They are notable in the Metro Atlanta area for being a sustaining ballet dance company and for providing opportunities for Black and culturally diverse dancers. They had over 827 patrons attend their shows over three days.
- In June we celebrated Juneteenth! Known as Freedom Day or Emancipation Day. Many days of planning were done for the event to be outside at Rainbow Park Amphitheatre; however, it rained on the day of the event. We were able to flip the event from outside to inside. The rain did not stop the celebration! We had more than 700 patrons attending. The main event was in the theatre, and overflow rooms were set up in our black box and lobby.
- Master Plan completed for Davidson-Arabia Mountain Nature Preserve and Nature Center.
- Reduced horse manure waste collection by 50 percent and reduced annual expenditure for removal service by $25,000.
- Added a third park naturalist to the department and began offering programs and activities at Constitution Lakes, Glen Emerald Park and The Michael Obama Walking Trail.
- Installed a mobile covered hitting canopy at Sugar Creek Golf Course driving range allowing golfers to use the practice range regardless of weather conditions.
- Entered into a new five-year lease agreement with a golfer cart vendor to provide “state of the art” golf carts for use at Sugar Creek Golf Course.

Significant Budgetary Impacts

- In 2022, the newly formed Tobie Grant Recreation Center was opened with $200K going to park time recreation workers for the new center. Recreation, Parks, and Cultural Affairs also focused on safety and increased funding for additional pool lifeguards ($350K), lighting and cameras upgrades ($450K) at various parks, and Mystery Valley Golf Course receiving needed upgrades ($390K). Moreover, the Parks and Recreation Department had $4 million in various capital improvements approved.

- In 2023, Recreation, Parks and Cultural Affairs assumed responsibility for the East Central DeKalb Community and Senior Center. Funding ($378K) was approved for staffing needs, janitorial services ($72K), 15 passenger buses ($40K), operating supplies ($26) training and conferences ($3K), and maintenance and repair ($72K). Additionally, funding for Mystery Valley bunker renovations ($75K) and summer programming ($148K) were approved.

- In 2024, Parks added two recreation workers, two special projects coordinators, an aquatics center leader, three construction project managers, a parks naturalist, and a division manager recreation position ($679K) to address the needs of a growing demand for Parks' services. Additionally, Mystery Valley Golf Course cart repair ($50K) costs and fuel ($20K) services were increased.

- In 2025, an increase in personnel and retirement services ($271K) was partially offset by reductions in purchased contract services and supplies, resulting in a net budget increase of ($190K).

Planning & Sustainability

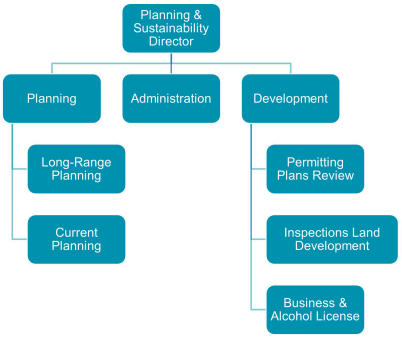
Fiscal Year 2025 Annual Budget

Mission Statement

The Planning and Sustainability Department's mission is to coordinate the county's comprehensive planning, zoning, development services, and business license activities with its various stakeholders to preserve the county's natural and built environment. We strive daily to enhance the quality of life for the citizens of DeKalb and to create a safe and sustainable community through the delivery of efficient and effective planning, permitting, licensing, and inspection services.

Description | Organization Chart

The Planning and Sustainability Department consists of three divisions: Long Range Planning, Current Planning, and Development Services. The Long-Range Planning division is responsible for policy recommendations and programs to guide the county's growth, including preparation of the county's Comprehensive Plan. The current Planning Division has four key areas of responsibility: zoning and subdivisions, board support, urban design and overlay districts. Responsibilities also include making recommendations for special land use permits, rezoning, text amendments, variances, plat reviews, and historic preservation designations through an inclusive public hearings process. The Development Services division is comprised of three key sections: Permits and Plans Review (residential and non-residential); Inspections (land development, environmental, building, and trades); Business and Alcohol Licensing. The budget is divided among three funds, General - Fund 100, Development - Fund 201, and Special Tax District Unincorporated - Fund 272.



05100 - PLANNING & SUSTAINABILITY (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$1,100,071	$1,276,096	$1,899,881	$2,566,601	$1,963,931	$1,963,931
52 - PURCHASED / CONTRACTED SERVICES	$529,251	$159,854	$1,005,416	$2,079,512	$298,512	$298,512
53 - SUPPLIES	$49,616	$46,879	$63,350	$60,254	$60,254	$60,254
54 - CAPITAL OUTLAYS	$22,950	$3,880	$54,000	$4,000	$4,000	$4,000
70 - RETIREMENT SERVICES	$188,674	$195,276	$194,397	$211,232	$211,232	$211,232
100 - GENERAL FUND TOTAL	**$1,890,562**	**$1,681,984**	**$3,217,044**	**$4,921,599**	**$2,537,929**	**$2,537,929**
COMMON OBJECT EXPENDITURES TOTAL	**$1,890,562**	**$1,681,984**	**$3,217,044**	**$4,921,599**	**$2,537,929**	**$2,537,929**

05100 - PLANNING & SUSTAINABILITY (DEVELOPMENT FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
201 - DEVELOPMENT FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$5,235,158	$5,782,169	$6,801,921	$8,269,551	$7,443,791	$7,443,791
52 - PURCHASED / CONTRACTED SERVICES	$998,108	$1,470,484	$943,307	$1,982,382	$516,882	$516,882
53 - SUPPLIES	$70,231	$108,076	$113,230	$126,230	$126,230	$126,230
54 - CAPITAL OUTLAYS	$58,170	$44,359	$45,000	$98,850	$40,000	$40,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$1,572,221	$1,592,725	$1,587,414	$1,130,023	$410,023	$410,023
61 - OTHER FINANCING USES	$683,429	$832,072	–	–	–	–
70 - RETIREMENT SERVICES	$754,210	$780,601	$886,164	$962,906	$962,906	$962,906
201 - DEVELOPMENT FUND TOTAL	**$9,371,527**	**$10,610,488**	**$10,377,036**	**$12,569,942**	**$9,499,832**	**$9,499,832**
COMMON OBJECT EXPENDITURES TOTAL	**$9,371,527**	**$10,610,488**	**$10,377,036**	**$12,569,942**	**$9,499,832**	**$9,499,832**

05100 - PLANNING & SUSTAINABILITY (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
272 - UNINCORPORATED FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$1,691,004	$1,928,378	$2,243,429	$2,879,886	$2,160,242	$2,160,242
52 - PURCHASED / CONTRACTED SERVICES	$143,288	$109,597	$818,069	$1,319,165	$259,165	$259,165
53 - SUPPLIES	$6,870	$15,213	$17,579	$17,579	$17,579	$17,579
54 - CAPITAL OUTLAYS	$0	$0	$21,500	$0	$0	$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$4,543	$3,960	$90,767	$90,767	$90,767	$90,767
70 - RETIREMENT SERVICES	$313,634	$324,613	$305,141	$331,567	$331,567	$331,567
272 - UNINCORPORATED FUND TOTAL	**$2,159,338**	**$2,381,760**	**$3,496,485**	**$4,638,964**	**$2,859,320**	**$2,859,320**
COMMON OBJECT EXPENDITURES TOTAL	**$2,159,338**	**$2,381,760**	**$3,496,485**	**$4,638,964**	**$2,859,320**	**$2,859,320**

05100 - PLANNING & SUSTAINABILITY (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
05110 - PLAN & SUST - ADMINISTRATION	$41,322	$25,472	$0	–	–	–
05115 - PLAN & SUST - PLANNING ADMINISTRATION	$853,372	$853,291	$1,539,330	$1,726,538	$1,229,174	$1,229,174
05140 - PLAN & SUST - STRUCTURAL INSPECTIONS	$1,850	$3,611	$0	–	–	–
05145 - PLAN & SUST - CODE COMPLIANCE	$3,766	$4,554	$0	–	–	–
05160 - PLAN & SUST - ENV PLANS REVIEW & INSPECTION	$4,038	$3,770	$0	–	–	–
05170 - PLAN & SUST - LONG RANGE PLANNING	$982,826	$790,704	$1,677,714	$3,195,061	$1,308,755	$1,308,755
05180 - PLAN & SUST - ZONING ANALYSIS	$3,390	$583	$0	–	–	–
100 - GENERAL FUND TOTAL	**$1,890,562**	**$1,681,984**	**$3,217,044**	**$4,921,599**	**$2,537,929**	**$2,537,929**
COST CENTER LEVEL EXPENDITURES TOTAL	**$1,890,562**	**$1,681,984**	**$3,217,044**	**$4,921,599**	**$2,537,929**	**$2,537,929**

05100 - PLANNING & SUSTAINABILITY (DEVELOPMENT FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
201 - DEVELOPMENT FUND						
05110 - PLAN & SUST - ADMINISTRATION	$4,378,108	$5,110,610	$4,257,627	$3,835,554	$2,612,525	$2,612,525
05130 - PLAN & SUST - LAND DEVELOPMENT	$1,009,460	$1,057,382	$1,186,417	$2,435,610	$1,385,507	$1,385,507
05140 - PLAN & SUST - STRUCTURAL INSPECTIONS	$1,571,635	$1,616,155	$1,727,888	$2,604,716	$1,864,716	$1,864,716
05150 - PLAN & SUST - PERMITS & ZONING	$1,626,256	$2,034,389	$2,384,121	$2,732,718	$2,732,718	$2,732,718
05160 - PLAN & SUST - ENV PLANS REVIEW & INSPECTION	$786,069	$791,952	$820,983	$961,344	$904,366	$904,366
201 - DEVELOPMENT FUND TOTAL	**$9,371,527**	**$10,610,488**	**$10,377,036**	**$12,569,942**	**$9,499,832**	**$9,499,832**
COST CENTER LEVEL EXPENDITURES TOTAL	**$9,371,527**	**$10,610,488**	**$10,377,036**	**$12,569,942**	**$9,499,832**	**$9,499,832**

05100 - PLANNING & SUSTAINABILITY (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
272 - UNINCORPORATED FUND						
05145 - PLAN & SUST - CODE COMPLIANCE	$70,381	$39,118	$0	–	–	–
05180 - PLAN & SUST - ZONING ANALYSIS	$1,364,493	$1,570,243	$2,699,221	$3,329,664	$2,092,323	$2,092,323
05181 - PLAN & SUST - BUSINESS LICENSE	$724,464	$772,399	$797,264	$1,309,300	$766,997	$766,997
272 - UNINCORPORATED FUND TOTAL	**$2,159,338**	**$2,381,760**	**$3,496,485**	**$4,638,964**	**$2,859,320**	**$2,859,320**
COST CENTER LEVEL EXPENDITURES TOTAL	**$2,159,338**	**$2,381,760**	**$3,496,485**	**$4,638,964**	**$2,859,320**	**$2,859,320**

05100 - PLANNING & SUSTAINABILITY (DEVELOPMENT FUND)

	FILLED FULL-TIME POSITIONS			FUNDED FULL-TIME POSITIONS	
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	68	67	68	75	86

05100 - PLANNING & SUSTAINABILITY (UNINCORPORATED FUND)

	FILLED FULL-TIME POSITIONS			FUNDED FULL-TIME POSITIONS	
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	22	24	26	23	25

05100 - PLANNING & SUSTAINABILITY (GENERAL FUND)

	FILLED FULL-TIME POSITIONS			FUNDED FULL-TIME POSITIONS	
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	13	13	12	16	19

Goals and Objectives

Goal #1: Long Range Planning: To develop and maintain stable neighborhoods and improve the quality of life (live, work and play) in DeKalb County.

- Objective #1A: Complete initiatives from the 2050 Unified Plan and complete request for proposals related to small area plans.

Goal #2: Current Planning: To administer zoning regulations in support of the Comprehensive Plan, implement zoning related objectives of the Comprehensive Plan, and work to improve the quality of life in DeKalb County.

- Objective #2A: Use local laws to define how property is used in specific geographic zones.

Goal #3: Development: Improve processes and make the proper system upgrades to provide optimal customer experience.

- Objective #3A: Improve Customer Service, conduct all plans review and inspections and meet all erosion and sedimentation control.

Goal #4: Technology: Continue the use of technology to improve customer service.

- Objective #4A: Improvement of processes to reduce the resolution time of customer submissions into the department.

Performance Measures

05100 - Planning & Sustainability

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Prepare/submit request for proposal (RFP) for Presidential Parkway Embry Hills Arts & Culture Plan.	No	Yes	Yes	Yes
Prepare an implementation strategy for Glenwood/Columbia Small Area Plans.	No	Yes	Yes	Yes
Complete initiatives from the 2050 Unified Plan (adopted November 2022) for 2025.	Yes	Yes	Yes	Yes
Implement public outreach software to enhance community planning needs.	No	No	Yes	Yes
Prepare/submit an RFP for Clifton Corridor two station Transit Oriented Development area.	No	Yes	Yes	Yes
Prepare a Community 101 educational outreach initiative for citizens.	Yes	Yes	Yes	Yes
Lot combination/division reviews	161	152	145	220
Processed re-zoning applications	18	48	20	26
Processed special land use permit applications	26	31	20	31
Processed major modification applications	5	8	5	6
Building permits issued	15,644	15,921	16,800	16,900
Building inspections completed	15,143	12,567	15,000	14,500
Structural plans reviewed	1,301	3,184	3,000	3,000
Electrical inspections completed	12,166	12,294	13,000	13,100
Heating, ventilation and air conditioning inspections completed	6,989	11,755	9,000	12,700
Plumbing inspections completed	8,624	10,448	13,000	11,200
Environmental inspections	10,968	17,029	13,000	14,300
Land development reviews completed	330	316	300	350
Land development permits issued	74	71	80	90
Final plat/sketch plat reviews	116	81	100	110
Building permit related reviews	2,388	2,388	3,000	3,300
Implement New Permitting System	N/A	N/A	N/A	Yes

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Roles and Permissions Management on ProjectDox and IPS	N/A	N/A	N/A	Yes
Implementation of Digitization Project with Konica-Minolta	No	No	Yes	Yes
Customer Relationship Management Solution for Customer Support Division and Technology Division to fully service our external customers	Yes	Yes	Yes	Yes
Documentation and maintenance of technical processes for internal technical training guides for divisions	N/A	N/A	N/A	Yes
Maintain 80% of total positions filled within the department	Yes	Yes	Yes	Yes
Certification Incentive Program	No	No	No	Yes
Tuition Reimbursement	No	No	No	Yes

Points of Interest

- Updated the criteria used by the Zoning Board of Appeals.
- Supported the adoption of updated Small Box Discount Store requirements.
- Updated the Maximum Lot Coverage code to allow pervious pavers to be used for parking.
- Created content for the e-Permitting page, with a focus on instructions for online submissions.
- Three permit technicians received an International Code Council Permit Technician Certification.
- Adopted the 2050 Unified Plan, which includes Land Use (which is required by the Georgia Department of Community Affairs for state compliance) and Transportation Planning (which is required by the Atlanta Regional Commission for State and Federal funding sources) completed.
- The Community Action Group has begun implementation of the Memorial Drive Revitalization Plan by creating a Community Action Group.
- Rewarded grant from Atlanta Regional Commission for Stone Mountain Trails Master Plan.
- Completed the zoning signs were updated for visibility.
- Customers can submit monthly Excise Reports via email, submit new business license applications and pay all fees online.
- Rolled out of the new business license application format and procedures, which improved efficiency and eliminated back and forth communication before fees are assessed.
- Implemented the Reassessment Form which shows customers how fees are calculated.
- Implemented the Internal Quality Review to ensure compliance with standard operating procedures by staff.
- Implemented the 311-escalation queue to ensure that escalated calls are handled within 48 hours. Resulting in a backlog reduction of nearly 2,000 applications and a two-month turnaround to a seven-day turnaround and no application backlog.
- Transitioned from a paper process to an electronic reliant process.
- Provided requirements for the permitting system upgrade to Infor.
- Completed 316 land development reviews (301 in 2022), 81 final and sketch plat reviews (37 in 2022), 152 lot combination/division reviews (142 in 2022), 2,968 building permit reviews (2,164 in 2021) and issued 71 land development permits (63 in 2022).
- Prepared 13 internal standard operating procedures for tasks to be performed related to processing applications, Hansen/IPS and ProjectDox.
- Prepared six guidance documents for customers related to processing applications, Hansen/IPS and ProjectDox.
- Updated the county Geographic Information System (GIS) map to show the bounds of newly defined and established by ordinances flood prone areas.
- Updated the county GIS flood maps to generate alerts that applications will require floodplain management compliance.
- Received Board of Commissioners approval of the self-storage text amendment.
- Completed Implementation for processing improvements for late night establishments.

Significant Budgetary Impacts

- The 2022 budget funded two additional vehicles at a cost of $50K, temporary staffing for $104K, operating sign ordinance for $200K and Camino software implementation for $35K.
- The 2023 Development Fund funded temporary personnel staff for $100K, vehicle replacement for $50K and cost of living adjustment (COLA) for $159K.
- The 2023 General Fund funded Matching funds for Atlanta Regional Commission - Livable Center Initiatives grants, SAP plan, Clifton Coordinator MARTA station, and World Planning Day/Urbanism recognition efforts for $605K, branding and advertising of the Memorial Drive redevelopment corridor plans for $50K, annual division subscriptions for Granicus, Adobe-Suites, community analyst, and Earth Science Reference Table Geoplanner Microsoft software services for $20K, and COLA for $28K.
- The 2023 Unincorporated Fund funded Board of Commissioners requested redesign of public hearing signage of boards/commission meeting for better visibility for $12K, computer refresh for staff for $26K, and COLA for $35K.
- The 2024 Development Fund funded eight new positions for $400K.
- The 2025 budget for Development Fund Personal Services increased by $685K.
- The 2025 budget for General Fund reduced by $669K due to reduction in Purchased/Contract Services.
- The 2025 budget for Unincorporated Fund reduced by $624K due to reduction in Purchased/Contract Services.

Police

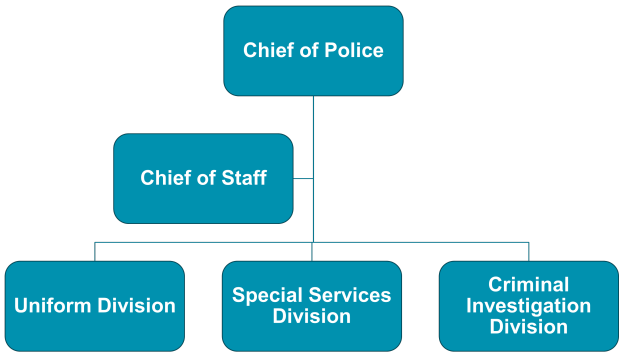
Fiscal Year 2025 Annual Budget

Mission Statement

The mission of the Dekalb county Police Department (DKPD) is to protect the peaceful against the lawless, ensure justice, safeguard lives and property, while serving with a commitment to the constitutional rights afforded to all people.

Description | Organizational Chart

The Police Department is committed to protecting and serving the community with professionalism, integrity, and dedication. Structured under the Public Safety umbrella, the department is comprised of four distinct divisions: the Office of the Chief, the Uniform Division, the Special Services Division, and the Criminal Investigations Division. The Departmental budget is divided among two funds: the General Fund and the Police Fund.



Financials

04600 - POLICE SERVICE (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$1,460,159	$1,413,338	$1,565,159	$1,757,599	$1,598,650	$1,598,650
52 - PURCHASED / CONTRACTED SERVICES	$4,618,448	$4,255,682	$5,494,137	$7,218,052	$5,804,252	$5,804,252
53 - SUPPLIES	$98,569	$95,195	$222,047	$600,712	$600,712	$600,712
54 - CAPITAL OUTLAYS	$0	$3,510	$3,000	$16,625	$16,625	$16,625
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$79,159	$80,242	$131,810	$167,810	$167,810	$167,810
58 - DEBT SERVICES	$1,212,217	$1,212,217	$1,212,217	$1,212,217	$1,212,217	$1,212,217
61 - OTHER FINANCING USES	$0	$0	–	$204,000	$204,000	$204,000
70 - RETIREMENT SERVICES	$228,397	$236,389	$190,692	$207,206	$207,206	$207,206
100 - GENERAL FUND TOTAL	**$7,696,950**	**$7,296,572**	**$8,819,062**	**$11,384,221**	**$9,811,472**	**$9,811,472**
COMMON OBJECT EXPENDITURES TOTAL	**$7,696,950**	**$7,296,572**	**$8,819,062**	**$11,384,221**	**$9,811,472**	**$9,811,472**

04600 - POLICE SERVICE (POLICE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
274 - POLICE FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$75,785,467	$89,651,632	$86,699,771	$103,797,338	$95,885,822	$95,885,822
52 - PURCHASED / CONTRACTED SERVICES	$3,351,304	$3,711,227	$6,240,593	$7,947,130	$7,397,630	$7,397,630
53 - SUPPLIES	$1,903,011	$3,658,346	$3,391,250	$3,557,763	$3,557,763	$3,557,763
54 - CAPITAL OUTLAYS	$233,235	$610,951	$1,295,745	$1,248,275	$473,275	$798,275
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$13,918,304	$14,043,966	$17,178,732	$16,088,332	$16,088,332	$16,088,332
57 - OTHER COSTS	$0	$0	–	–	–	$200,000
61 - OTHER FINANCING USES	$908,388	$623,268	$1,227,912	$623,268	$623,268	$623,268
70 - RETIREMENT SERVICES	$10,497,804	$10,733,221	$10,305,672	$11,198,144	$11,198,144	$11,198,144
274 - POLICE FUND TOTAL	**$106,597,513**	**$123,032,611**	**$126,339,675**	**$144,460,250**	**$135,224,234**	**$135,749,234**
COMMON OBJECT EXPENDITURES TOTAL	**$106,597,513**	**$123,032,611**	**$126,339,675**	**$144,460,250**	**$135,224,234**	**$135,749,234**

04600 - POLICE SERVICES (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
04601 - PUBLIC SAFETY - DIRECTORS OFFICE	$523,111	$536,943	$551,978	$794,519	$635,841	$635,841
04602 - POLICE - ADMINSTRATIVE SERVICES	$2,164,711	$2,074,680	$1,995,900	$2,353,170	$2,352,899	$2,352,899
04603 - POLICE - TELECOMMUNICATIONS	$0	$730	$0	$0	$0	$0
04604 - POLICE - COMMUNICATIONS	$4,895,161	$4,572,488	$6,001,211	$7,014,352	$6,098,852	$6,098,852
04608 - POLICE - TRAINING & PERSONNEL DEVELOPMENT	$0	$0	$21,807	$21,807	$21,807	$21,807
04609 - POLICE - FIRING RANGE	$96,288	$91,335	$165,193	$1,108,800	$610,500	$610,500
04616 - POLICE - ANIMAL CONTROL	$17,178	$20,361	$82,973	$91,573	$91,573	$91,573
04660 - POLICE SERVICES - OFFICE OF THE CHIEF	$0	$36	$0	–	–	–
04679 - POLICE SERVICES - INTELLIGENCE-SPECIAL INVESTIGATIONS	$501	$0	$0	–	–	–
100 - GENERAL FUND TOTAL	**$7,696,950**	**$7,296,572**	**$8,819,062**	**$11,384,221**	**$9,811,472**	**$9,811,472**
COST CENTER LEVEL EXPENDITURES TOTAL	**$7,696,950**	**$7,296,572**	**$8,819,062**	**$11,384,221**	**$9,811,472**	**$9,811,472**

04600 - POLICE SERVICES (POLICE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	2025	FY2025
COST CENTER LEVEL EXPENDITURES						
04655 - POLICE SERVICES - RECORDS	$2,472,601	$2,123,610	$2,264,729	$2,877,822	$2,468,848	$2,468,848
04660 - POLICE SERVICES - OFFICE OF THE CHIEF	$1,632,421	$1,853,498	$1,797,262	$1,881,537	$1,790,259	$1,790,259
04661 - POLICE SERVICES - SUPPORT SERVICES	$3,314,955	$4,480,993	$5,201,218	$5,620,339	$4,743,494	$4,743,494
04662 - POLICE SERVICES - INTERNAL AFFAIRS	$916,337	$884,863	$1,064,059	$1,253,831	$1,253,831	$1,253,831
04663 - POLICE SERVICES - CRIMINAL INVESTIGATION DIVISION	$7,350,056	$8,598,362	$7,663,796	$10,998,276	$10,678,036	$10,678,036
04664 - POLICE SERVICES - SPECIAL OPERATIONS DIV	$6,097,245	$7,211,268	$6,192,559	$6,206,663	$6,141,265	$6,466,265
04665 - POLICE SERVICES - TRAINING	$3,810,732	$4,145,657	$9,349,187	$20,740,094	$14,797,124	$14,797,124
04667 - POLICE SERVICES - UNIFORM DIVISION	$51,908,250	$60,489,084	$60,443,762	$59,483,196	$58,727,885	$58,927,885
04668 - POLICE SERVICES - PRECINCTS	$186,294	$190,347	$289,583	$190,863	$190,863	$190,863
04669 - POLICE SERVICES - PERMITS/ACCREDITATION	$858,647	$1,037,300	$1,107,536	$1,139,476	$1,139,476	$1,139,476
04676 - POLICE SERVICES - RECRUITING & BACKGROUND	$1,368,158	$1,803,511	$1,657,154	$2,070,822	$2,070,822	$2,070,822
04677 - POLICE SERVICES - HOMELAND SECURITY	$424,803	$423,900	$550,906	$617,413	$617,413	$617,413
04679 - POLICE SERVICES - INTELLIGENCE-SPECIAL INVESTIGATIONS	$4,850,073	$5,508,863	$4,513,932	$4,625,250	$4,625,250	$4,625,250
04681 - POLICE SERVICES - CRIME SCENE	$1,195,543	$1,404,075	$1,538,244	$1,540,546	$1,540,546	$1,540,546
04682 - POLICE SERVICES - FLEET SUPPORT	$2,052,323	$3,542,853	$1,808,814	$4,112,777	$3,337,777	$3,337,777
04683 - POLICE SERVICES - INFORMATION TECHNOLOGY	$1,814,877	$1,973,468	$2,673,056	$2,654,060	$2,654,060	$2,654,060
04684 - POLICE SERVICES - TACTICAL SUPPORT	$4,309,751	$5,091,858	$5,777,677	$5,713,256	$5,713,256	$5,713,256
04693 - POLICE SERVICES - INTERFUND SUPPORT	$12,034,447	$12,269,101	$12,446,201	$12,734,029	$12,734,029	$12,734,029
274 - POLICE FUND TOTAL	**$106,597,513**	**$123,032,611**	**$126,339,675**	**$144,460,250**	**$135,224,234**	**$135,749,234**
COST CENTER LEVEL EXPENDITURES TOTAL	**$106,597,513**	**$123,032,611**	**$126,339,675**	**$144,460,250**	**$135,224,234**	**$135,749,234**

Positions

04600 - POLICE GENERAL FUND

	FILLED FULL-TIME POSITIONS			FUNDED FULL-TIME POSITIONS	
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	16	15	12	14	16

04600 - POLICE SERVICE FUND

	FILLED FULL-TIME POSITIONS			FUNDED FULL-TIME POSITIONS	
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	793	685	644	658	985

Goals and Objectives

Goal #1: Reduce violent and property crimes.

- Objective #1A: Achieve a three percent reduction in violent and property crime incidents by December 31, 2025.
- Objective #1B: Achieve a homicide clearance rate above the national average by December 31, 2025.

Goal #2: Increase staffing levels.

- Objective #2A: Achieve a 10 percent increase in police recruit applications by December 31, 2025.
- Objective #2B: Achieve a five percent increase in number of police officers hired from the previous year.

Goal #3: Improve crisis intervention/community relations.

- Objective #3A: Have officers complete Crisis Intervention training.
- Objective #3B: Have staff complete LGBTQIA+ (Lesbian, Gay, Bisexual, Transgender, Questioning, Intersex, Asexual) and sensitivity training to improve community relations.

Performance Measures

04600 - Police Services

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Percentage change in violent crime incidents	15%	1%	-34%	> -3%
Percentage change in property crime incidents	26%	38%	-34%	> -3%
Comparison of local homicide clearance rate with the national average of 52 percent	69%	71%	74%	> 52%
Number of new police officers hired annually compared to the previous year	-14%	12%	-9%	> 5%
Number of officers who have completed crisis intervention training	425	465	474	540
Number of staff who complete the new LGBTQIA+ and sensitivity training	22	29	39	500
Number of staff who complete community engagement training	429	481	469	500

Points of Interest

- Held two Community Safety Fair events where residents received free items including gun locks, child car seats, steering wheel locks, blood pressure checks, Do It Yourself (DIY) kits from Home Depot, vitamin kits, and kid's haircuts. Adults and children positively interacted with DKPD officers.
- Conducted three Senior Safety Summits.
- Held the annual 2024 Youth Academy. This is an opportunity for DeKalb County youth ages 13-17 to learn how the police department works. During the one-day in-person program, students are given an overview of the department's various units, including K9, SWAT, Criminal Investigations, Crime Scene, and more. Participants learn what to do when they encounter the police.
- Conducted a One Stop Shop Hiring Event.
- Community engagement strategies with the Police Athletic League (PAL):
  - Partnered with Macy's for the second annual "Shop with a Cop" event. Macy's has sponsored 30 children, chosen by officers in DKPD's Police Athletic League, from ages three to 16 to pick out items from their wish lists.
- Participated in the National Public Safety Partnership program (PSP) offered through the Department of Justice (DOJ). The DOJ provided the DKPD intensive training and technical assistance in the areas of gun violence, criminal justice collaboration, investigations, constitutional policing, community engagement, federal partnerships, crime analysis, and technology to identify strategies that target gun, drug, and gang violence.
- Hosted the 5th annual drive-thru winter clothing drive.
- Launched a new tip411 Anonymous Tip System. The new DeKalb County Police Department app will allow officers to engage in an anonymous two-way conversation. The app and tip411 anonymous text-a-tip

system is 100 percent anonymous, as the technology removes all identifying information before police see the tips and there is no way to identify the sender.
- Hosted the 3rd annual Trunk or Treat event, providing free music, bags and candy handed out by DKPD Police Officers.
- Continued emphasis on mental health initiatives for the community and our officers:
  - Continue to increase the number of sworn officers that are Crisis Intervention Team certified.
  - Continued partnership with the American Foundation for suicide Prevention and the Crisis Services for Claratel (formerly known as DeKalb Community Service Board).

Significant Budgetary Impacts

General Fund:

- The 2022 budget included funding of $1.2M due to the increase in the Motorola County Radio contract and $272K for personal protective equipment and safety supplies. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 and 2024 budgets included no significant budgetary impacts.
- The 2025 budget includes $725K to replace APX portable radio batteries, chargers and microphones, $100K increase in Motorola contract and $36K for a Chevrolet Equinox.

Police Services Fund:

- The 2022 budget included funding of $900K for Motorola Mobile radios, $800K for vehicle kits (sirens, partitions, flex mounts, etc.) and $973K for maintenance and renewal of several department software applications. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included$746K for replacement of mobile radios, $231K to upgrade call center software and $1.2M to fund additional overtime.
- The 2024 budget includes $301K to fund installation of additional flock cameras, $150K for officers' safety tactical gear and $585K for construction of DKPD training academy and PAL basketball courts.
- The 2025 budget includes funding of $8M for 327 vacant positions, $2.6M for various operational service contracts (Axon, TriTech, FUSUS, LEXISNEXIS, Priority Dispatch, FLOCK -GA Power Conversion), $20K for one All-Terrain vehicle, $301K for FLOCK cameras, $325K for five license plate readers, $200K for off duty police officers for Northlake Community Improvement District and, $1.4M for equipment to outfit police vehicles, cameras, etc.

Probate Court

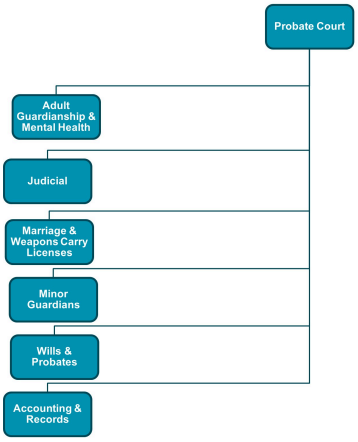
Fiscal Year 2025 Annual Budget

Mission Statement

A Probate Court Judge in Georgia is both the Judge and the Clerk of the Probate Court. In performing its judicial duties, the DeKalb County Probate Court endeavors to administer justice with fairness, equality, and integrity, and to expeditiously resolve matters pending before the Court for all who appear before the Court and for all whom the Court has a duty to protect. In performing its Clerk of Court duties, the DeKalb County Probate Court strives to maintain court records and provide easy access to those records that are public. In all its duties, the DeKalb County Probate Court seeks to fulfil its obligations and responsibilities efficiently and effectively and to provide courteous and prompt service in a manner that inspires the public trust and confidence.

Description | Organizational Chart

The Judge of the Probate Court is a constitutional officer elected by popular vote for a term of four years. The Probate Court has jurisdiction of estates in DeKalb County. This includes the probate of wills, appointment of administrators, the granting of years supports, the appointment of guardians/conservators of both minors and incapacitated adults, auditing fiduciary inventories and returns, and hearing disputes in any of these areas. Further, the Probate Court's jurisdiction includes the holding of civil commitment hearings to determine if a patient should remain involuntarily hospitalized. Many of the involuntary commitment hearings involve patients who reside in counties other than DeKalb.



All marriage licenses and weapon carry licenses are issued and recorded in this office. The Probate Court has other miscellaneous functions which include the issuance of certificates of residency and veterans' licenses. The Judge of the Probate Court is also responsible for administering oaths to county officials and maintaining the bonds of county officials.

Financials

04100 - PROBATE COURT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$2,184,622	$2,743,108	$3,199,173	$3,618,028	$3,613,148	$3,613,148
52 - PURCHASED / CONTRACTED SERVICES	$190,424	$199,078	$293,851	$295,277	$295,277	$295,277
53 - SUPPLIES	$30,796	$35,864	$44,310	$63,570	$63,570	$63,570
54 - CAPITAL OUTLAYS	$166,018	$881	$35,004	$84,797	$35,004	$35,004
70 - RETIREMENT SERVICES	$321,780	$333,047	$407,517	$442,808	$442,808	$442,808
100 - GENERAL FUND TOTAL	**$2,893,640**	**$3,311,977**	**$3,979,855**	**$4,504,480**	**$4,449,807**	**$4,449,807**
COMMON OBJECT EXPENDITURES TOTAL	**$2,893,640**	**$3,311,977**	**$3,979,855**	**$4,504,480**	**$4,449,807**	**$4,449,807**

04100 - PROBATE COURT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
04110 - PROBATE COURT	$2,893,640	$3,311,977	$3,979,855	$4,504,480	$4,449,807	$4,449,807
100 - GENERAL FUND TOTAL	**$2,893,640**	**$3,311,977**	**$3,979,855**	**$4,504,480**	**$4,449,807**	**$4,449,807**
COST CENTER LEVEL EXPENDITURES TOTAL	**$2,893,640**	**$3,311,977**	**$3,979,855**	**$4,504,480**	**$4,449,807**	**$4,449,807**

Positions

04100 - PROBATE COURT

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts					
TAX FUNDS	27	28	30	39	39
FTE COUNTS TOTAL	**27**	**28**	**30**	**39**	**39**

Goals & Objectives

Goal #1: To improve the Court's e-file platform and to increase estate filings to ensure the Court has the most efficient e-file platform in the state of Georgia.

- Objective #1A: Improve the e-filing platform.

Goal #2: To provide substantive and educational information to Georgia attorneys and the citizens of DeKalb County about mental health care, treatment, options, and advancements.

- Objective #2A: Host annual mental health symposiums focusing on mental health care, treatment and advancements.
- Objective #2B: Collaborate with other Probate Courts and stakeholders within the state to improve mental health services.

Performance Measures

04100 - Probate Court

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Host a Mental Health Symposium in DeKalb County, Georgia.	Yes	Yes	Yes	Yes
Receive positive feedback and proposed suggestions from Symposium attendees.	Yes	Yes	Yes	Yes
Increased communications with other Probate Courts	Yes	Yes	Yes	Yes
Increased attendance at the Symposium each year	Yes	Yes	Yes	Yes
Addition of filing options in e-file platform	Yes	Yes	Yes	Yes
Increased e-filings.	Yes	Yes	Yes	Yes
Wills probated, administrations and petitions filed	3,388	2,647	2,801	3,000
Emergency Hospital Orders/Orders to Apprehend	244	217	240	250
Marriage Licenses	4,128	3,301	3,754	4,000
Marriage License/Certificate - Certified Copies	7,288	6,301	7,741	8,000
Annual Returns audited	425	696	868	1,000

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
First Time Weapons Carry Licenses	3,550	2,215	2,217	2,400
Renewal Weapons Carry Licenses	1,647	1,455	1,664	1,800
Involuntary Commitment Hearings	501	471	514	550
Adult Guardianships/Conservatorships Filings	739	375	320	360
Minor Guardianship/Conservatorships	500	237	234	250

Points of Interest

- Hosted the 2024 Mental Health Symposium.

Significant Budgetary Impacts

- The 2022 budget included $202K for personnel, $25K for temporary personnel, $18K in overtime, $53K for a Tyler Technologies consultant, and $75K for computer equipment.
- The 2023 budget included $94K for personnel and $50K for security services.
- The 2024 budget included $340K for personnel.
- The 2025 budget reflects no significant changes.

Property Appraisal

Fiscal Year 2025 Annual Budget

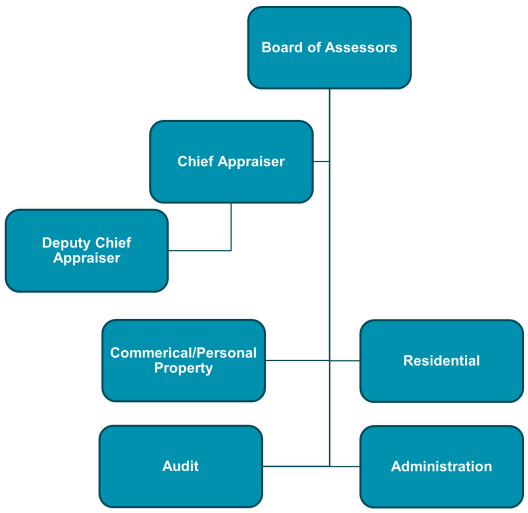
Mission Statement

The Property Appraisal and Assessment department will continue to produce a timely, equitable and acceptable Tax Digest for DeKalb County meeting all state statutes and legal requirements.

Description | Organizational Chart

The Board of Tax Assessors, a five-member, part-time body appointed by the Governing Authority, selects a Chief Appraiser to run the daily operations of the department and oversee the following activities:

- Applying fair market value to all real, personal and public utility properties as of January 1 of each year
- Process all property tax returns; rule on all applications for exempt status; prepare and mail notices of assessment change to property owners
- Provide information to the Georgia Department of Revenue for approval; appeal, when necessary, to the Georgia Department of Audits
- Administer the state sales ratio study; defend appraisals of all appeals before the Board of Equalization, Arbitration and Superior Court
- Attend required and approved training courses as mandated by the Georgia Department of Revenue and the Code of Georgia
- Provide access to public records via the county website and respond to inquiries.



Financials

02700 - PROPERTY APPRAISAL

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$4,918,829	$5,769,003	$5,862,371	$6,595,650	$5,998,691	$5,998,691
52 - PURCHASED / CONTRACTED SERVICES	$469,160	$672,182	$885,860	$863,019	$863,019	$863,019
53 - SUPPLIES	$55,756	$51,221	$58,000	$72,000	$72,000	$72,000
54 - CAPITAL OUTLAYS	$18,090	$16,596	$20,000	$271,931	$155,077	$155,077
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$82,450	$87,101	$101,675	$101,675	$101,675	$101,675
61 - OTHER FINANCING USES	$115,000	$0	–	–	–	–
70 - RETIREMENT SERVICES	$855,073	$914,929	$915,209	$994,467	$994,467	$994,467
100 - GENERAL FUND TOTAL	**$6,514,358**	**$7,511,032**	**$7,843,115**	**$8,898,742**	**$8,184,929**	**$8,184,929**
COMMON OBJECT EXPENDITURES TOTAL	**$6,514,358**	**$7,511,032**	**$7,843,115**	**$8,898,742**	**$8,184,929**	**$8,184,929**

02700 - PROPERTY APPRAISAL

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
02710 - PROPERTY APPRAISAL& ASSESSMENT	$6,514,358	$7,511,032	$7,843,115	$8,898,742	$8,184,929	$8,184,929
100 - GENERAL FUND TOTAL	**$6,514,358**	**$7,511,032**	**$7,843,115**	**$8,898,742**	**$8,184,929**	**$8,184,929**
COST CENTER LEVEL EXPENDITURES TOTAL	**$6,514,358**	**$7,511,032**	**$7,843,115**	**$8,898,742**	**$8,184,929**	**$8,184,929**

02700 - PROPERTY APPRAISAL

	FULL-TIME POSITIONS TREND				REQUESTED	APPROVED
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2025
Filled Positions	68	68	70	69	71	70
Funded Positions	70	70	70	70	71	70

Goals and Objectives

Goal #1: To obtain approval of the prior year Tax Digest from the Georgia Department of Revenue

- Objective #1A: Provide sound appraisals using the most accurate data available for final tax digest approval.
- Objective #1B: Maintain required appraiser certification through course training and conferences.

Goal #2: Provide staff with resources to perform accurate appraisals and to assist internal and external customers

- Objective #2A: Research and purchase tools, products and resources to assist staff and customers.
- Objective #2B: Obtain Certificate of Excellence in Assessment Administration.

Performance Measures

02700 - Property Appraisal

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Number of taxable parcels	243,033	238,912	244,487	244,980
Appeals received and processed timely	12,276	18,817	20,515	19,666
Obtain knowledge and training needed for appraisal staff and Georgia state legislative requirements	Yes	Yes	Yes	Yes
Request and obtain adequate funding for 40-hour continuing education requirements	No	Yes	No	Yes
Provide website enhancements to provide seamless access to data	No	No	Yes	Yes

Points of Interest

- Website by Schneider qPublic – Vendor will provide hosting and maintenance of the website that will be updated with enhancements including more stable performance while providing better imagery and data to the public.
- Valuation of residential parcels via the Sales Comparison Approach became a reality in 2015 with 80 percent of residential values developed from this approach. The Market Approach produces superior stats to those produced from the Cost Approach. The department’s internal Computer Assisted Mass Appraisal (CAMA) Modeler is calibrating the market models for 2025.
- Digitized imaging of all historical property record cards allowing for electronic storage, and access.
- The online appeal application has been enhanced for greater efficiency.
- The Department’s utilization of the Mobile Assessor field data collection system which should enhance the productivity of the appraisal staff by eliminating the need to process data more than once.

Significant Budgetary Impacts

- In 2022 due to new construction in Dekalb, there was a significant increase for mailings ($115K). Funding was also transferred to capital improvement projects for carpet replacement ($85K).
- The 2023 budget included funding for in-grade adjustments for existing staff ($595K), increases in professional services, property information services, property annual revaluation, postage, and other services ($182K), replacement of broken furniture ($10K).
- The 2024 budget includes $80K for web hosting and first year of maintenance with a new vendor and $129K for digitizing county property record cards.
- The 2025 includes $50K to comply with the Georgia House Bills (HB) 581 and 808. These bills require changes to the personal property exemption threshold, related forms, notifications, and iasWorld integration. They also cover updates to personal property depreciation factors impacting forms, the website e-file, and iasWorld. Additionally, $110 thousand is allocated to incorporate the Application Vetter program to the Tax Commissioner's True Roll-up software; and $44K is designated for technology upgrades to support the Board of Assessor meetings.

Public Defender

Fiscal Year 2025 Annual Budget

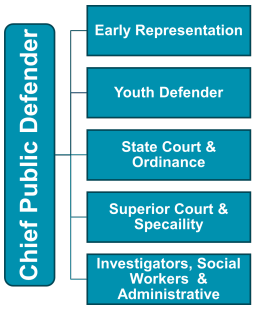
Mission Statement

We promote equal justice, fairness and respect for all people in the judicial system through effective and excellent legal advocacy. We are tenacious advocates for every client. In so doing, we safeguard the rights of all by providing exemplary legal representation.

Description | Organizational Chart

The DeKalb County Public Defender's Office was established in 1969 to comply with United States Supreme Court rulings that require the provision of attorneys for individuals charged in criminal cases who cannot afford legal representation. We provide services across all courts, including Superior, State, Juvenile, Magistrate, Accountability Courts, diversion programs, and all Appellate Courts. As the second-largest public defender office in Georgia, our team consists of attorneys, investigators, social workers, administrative assistants, paralegals, and an interpreter, all working to provide excellent legal representation to our clients. We also have dedicated divisions, including the Youth Defender Division, Superior Court Division, State Court Division, and Early Representation Unit. In addition, we offer specialized services through:

• Senate Bill 440 Division, representing children charged as adults,
• Behavioral Health Division, serving clients with serious mental illnesses,
• Accountability Courts, covering Drug Court, Mental Health Court, DUI (Driving Under the Influence) Court, and Veterans Court,
• Appellate Division, representing clients in appeals,
• Complex Litigation Division, handling complex cases.



Financials

04500 - PUBLIC DEFENDER

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$10,010,106	$12,196,049	$13,171,019	$14,638,985	$13,720,882	$13,720,882
52 - PURCHASED / CONTRACTED SERVICES	$721,928	$796,241	$859,307	$1,144,055	$1,066,295	$1,066,295
53 - SUPPLIES	$68,858	$93,171	$149,274	$157,274	$157,274	$157,274
54 - CAPITAL OUTLAYS	$0	$25,603	$92,051	$11,000	$11,000	$11,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$110,507	$112,183	$115,577	$115,577	$115,577	$115,577
70 - RETIREMENT SERVICES	$1,536,550	$1,590,325	$2,025,215	$2,200,599	$2,200,599	$2,200,599
100 - GENERAL FUND TOTAL	**$12,447,949**	**$14,813,571**	**$16,412,443**	**$18,267,490**	**$17,271,627**	**$17,271,627**
COMMON OBJECT EXPENDITURES TOTAL	**$12,447,949**	**$14,813,571**	**$16,412,443**	**$18,267,490**	**$17,271,627**	**$17,271,627**

04500 - PUBLIC DEFENDER

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
04510 - PUBLIC DEFENDER	$12,447,949	$14,813,571	$16,412,443	$18,267,490	$17,271,627	$17,271,627
100 - GENERAL FUND TOTAL	**$12,447,949**	**$14,813,571**	**$16,412,443**	**$18,267,490**	**$17,271,627**	**$17,271,627**
COST CENTER LEVEL EXPENDITURES TOTAL	**$12,447,949**	**$14,813,571**	**$16,412,443**	**$18,267,490**	**$17,271,627**	**$17,271,627**

Positions

04500 - PUBLIC DEFENDER

	FULL-TIME POSITIONS TREND				REQUESTED	APPROVED
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2025
Filled Positions	94	93	96	103	114	110
Funded Positions	94	93	98	102	114	110

Goals & Objectives

Goal #1: Provide legal representation as mandated by law.

- Objective #1A: Prioritize staff performance, case management and ongoing professional development.

Goal #2: Reduction in current caseload.

- Objective #2A: Use of alternative methods to address and reduce caseload.
- Objective #2B: Managment of caseloads.
- Objective #2C: Monitor and review staff productivity.

Performance Measures

04500 - Public Defender

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Number of required certifications, continued legal education credits obtained and annual trainings attended by staff	N/A	N/A	N/A	71
Number of attorneys participating in a minimum of 12 hours of professional development	N/A	N/A	N/A	71
Number of cases managed by attorneys (annually)	N/A	N/A	N/A	10,000
Number of cases 'prepared' in a timely manner (case prep, discovery review, client interviews)	N/A	N/A	N/A	5,000
Number of cases 'completed' in a timely manner.	N/A	N/A	N/A	3,000
Number of cases referred to diversion programs, accountability courts, etc.	N/A	N/A	N/A	250
Number of training/mentorship opportunities provided to staff attorneys	N/A	N/A	N/A	24
Number of internship opportunities provided annually	N/A	N/A	N/A	130
Number of staff performance reviews	N/A	N/A	N/A	110
Number of department wide meetings to address impacts of workload/cases	N/A	N/A	N/A	4

Points of Interest

- DeKalb County Public Defender's office closed nearly 8,000 cases office wide.

Significant Budgetary Impacts

- The 2022 budget included $740K for personnel and $63K for computer replacements.
- The 2023 budget included $980K in salary adjustments.
- The 2024 budget included $1.2M in salary adjustments and $50K for operating supplies.
- The 2025 budget included $115K for computer equipment.

Public Health (formerly Board of Health)

Fiscal Year 2025 Annual Budget

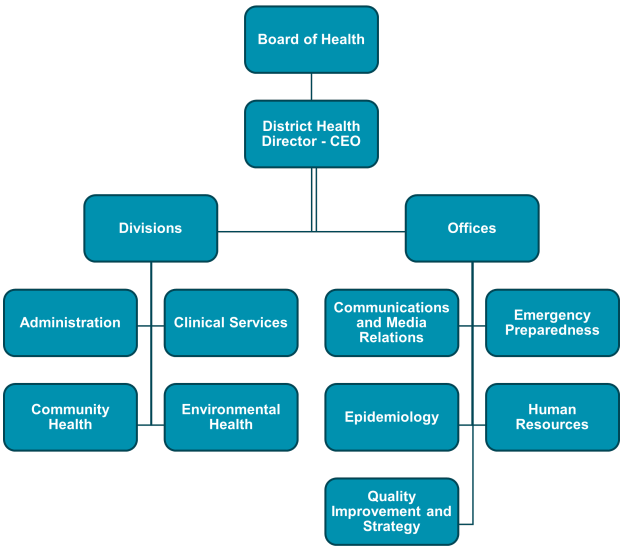
Mission Statement

The mission of DeKalb Public Health is to protect, promote, and improve the health and well-being of all DeKalb County residents.

Description | Organizational Chart

For nearly a century, DeKalb Public Health has worked tirelessly every day to protect, promote, and improve the health and wellbeing of over 760,000 residents in Georgia's fourth most populous county, which includes part of the City of Atlanta. It is one of 18 public health districts in Georgia, under the governance of the Georgia Department of Public Health, providing an array of public health services at regional health centers, geographically located throughout DeKalb County.

DeKalb Public Health provides clinical preventive services, community health education and outreach, emergency preparedness, environmental health inspection, prevention, and regulatory services, epidemiological surveillance and outbreak investigation, and vital records administration.



Financials

07100 - BOARD OF HEALTH

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
57 - OTHER COSTS	$5,720,763	$5,720,763	$6,402,771	$6,495,666	$6,430,771	$6,430,771
100 - GENERAL FUND TOTAL	**$5,720,763**	**$5,720,763**	**$6,402,771**	**$6,495,666**	**$6,430,771**	**$6,430,771**
COMMON OBJECT EXPENDITURES TOTAL	**$5,720,763**	**$5,720,763**	**$6,402,771**	**$6,495,666**	**$6,430,771**	**$6,430,771**

07100 - BOARD OF HEALTH

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
07101 - BOARD OF HEALTH - COUNTY CONTRIBUTION	$5,720,763	$5,720,763	$6,402,771	$6,495,666	$6,430,771	$6,430,771
100 - GENERAL FUND TOTAL	**$5,720,763**	**$5,720,763**	**$6,402,771**	**$6,495,666**	**$6,430,771**	**$6,430,771**
COST CENTER LEVEL EXPENDITURES TOTAL	**$5,720,763**	**$5,720,763**	**$6,402,771**	**$6,495,666**	**$6,430,771**	**$6,430,771**

Goals and Objectives

Goal #1: Advance Service Accessibility, Equity, and Satisfaction.

- Objective #1A: Improve customer experience and satisfaction across the agency.
- Objective #1B: Make DKPH website more user friendly and accessible.

Goal #2: Invest in Employee Satisfaction and Workplace Development.

- Objective #2A: Create and implement a comprehensive agency-wide retention strategy.
- Objective #2B: Optimize workforce across the agency.
- Objective #2C: Implement a structured employee recognition program to foster a positive work environment.
- Objective #2D: Improve recruitment and hiring processes.

Goal #3: Expand Multi-Sector Partnerships.

- Objective #3A: Develop strategic recruitment program focusing on acquiring diverse, high-quality candidates.

Goal #4: Achieve Financial Sustainability.

- Objective #4A: Produce a balanced agency budget that grows in revenue each year.

Goal #5: Modernize Operations and Infrastructure

- Objective #5A: Establish governance infrastructure for strategic plan implementation.

Performance Measures

07100 - DeKalb Public Health

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Sustain a 90 percent average customer satisfaction score over a five-year period.	N/A	N/A	92%	≥90%
Reduce patient wait times across all health centers incrementally over five years.	N/A	N/A	58 min	≤30 min
Decrease customer hold times in Call Center incrementally over five years.	N/A	N/A	57.3 sec	≤50 sec
Decrease in the number of customer complaints that are received across the agency over a five-year period.	N/A	N/A	6	≤10
Sustain 75 percent positive user-friendly feedback score of total website visitors over five years.	N/A	N/A	97%	≥75%
Sustain 75 percent positive website accessibility score of total website visitors over five years.	N/A	N/A	97%	≥75%
Increase website visitors by 10 percent annually over a five-year period.	N/A	N/A	10%	≥10%
Maintain information availability of all DeKalb Public Health services and programs on agency website over a five-year period.	N/A	N/A	1	Qualitative data (services, events, hours)
Sustain 60 percent positive employee feedback score on employee recognition program in annual employee satisfaction survey over a five-year period.	N/A	N/A	64%	≥60%
Sustain time-to-fill to 60 days or less over a five-year period.	N/A	N/A	104	≥60
Maintain 100 percent of accurate, on-time recruiting-related documentation over a five-year period.	N/A	N/A	100%	100%

Points of Interest

- DeKalb Public Health (DKPH) was officially known as the DeKalb County Board of Health prior to 2024.
- DKPH continued evaluation and implementation of Clinical Operations Assessment proposed changes and enhancements.
- Worked to accomplish Year 1 strategic goals and objectives in the DKPH 2025-2029 Strategic Plan.
- The FY2024 approved budget provided $682,008, which supported the creation of five full-time public health nurse positions for the Tuberculosis/Refugee Program and to support Environmental Health Division’s operational expenses.
- Funds allocated by DeKalb County Government General Fund provide approximately 13.84 percent of the DeKalb Public Health’s FY2025 budget. The Georgia Department of Public Health provides 48.15 percent of the budget, while other funding sources total 38.01 percent of the budget.

Significant Budgetary Impacts

- In 2022, $2M was approved with American Rescue Plan funds (second tranche) for COVID-related public health initiatives. In the operating budget, $275,000 was approved for Child Well-Being Collaborative continuation funding for Child Well-Being Improvement Collaborative, and $230,751 was approved to offset revenue losses from the closing of facilities during pandemic.
- In 2023, there were no significant budgetary impacts.
- In 2024, the budget included funding for five public health nurses dedicated to the Tuberculosis and Refugee Program ($542,008) and car allowance for environmental staff vehicles for a 28-person allowance of $500 for 10 months ($140,000).
- The FY2025 budget reflects annualization of car allowance that was approved last year.

Public Works - Roads & Drainage (05700)

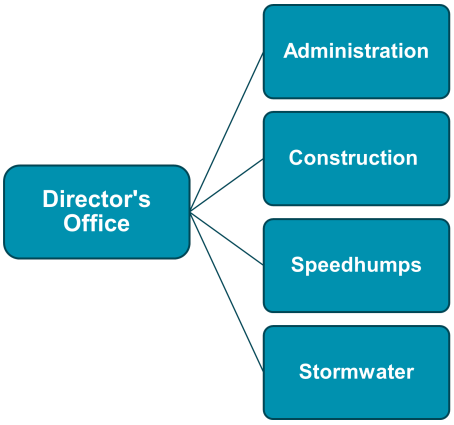
Fiscal Year 2025 Annual Budget

Mission Statement

The mission of the Roads and Drainage Division is to maintain all county paved and unpaved roads, bridges and drainage structures, to maintain the county's stormwater drainage system, to administer the Citizen's Drainage Program, to obtain parcels, tracts and easements necessary to complete scheduled state and county construction projects, to perform needed repairs, maintenance and construction on paved county roads, bridges and drainage structures and to increase safety, and expedite the movement of traffic through a comprehensive traffic control system.

Description | Organizational Chart

The Roads & Drainage Division of Public Works Department is responsible for performing all needed repairs, maintenance, construction, and upgrades to the county's roadway system, including bridges, drainage structures and traffic control devices. The Division is also responsible for the management of the county's stormwater and flood programs. The division's responsibilities are directed and controlled by the Associate Director of Public Works Roads & Drainage with operations through five functional areas: Administration, Stormwater, Construction, Traffic Engineering and Speed Humps.



The Administrative section controls and manages all operational areas of the Division, that included the following: Board of Commissioners' agenda items, project lists and reporting, Georgia Department of Transportation (GDOT) Local Maintenance & Improvement Grant (LMIG) resurfacing contracts, all state/federal contracts, Stormwater Enterprise and Tax Fund revenue documents, personnel actions, roadway rating documents, project budgetary documents (Capital Operating & Enterprise), municipality agreements and communications with citizens, Commissioners and other departments.

The Speed Hump Unit is accounted for in a separate fund and accounts for all revenues and expenses associated with the Speed Hump Maintenance Program. This includes the county's appropriation for the $25 annual maintenance fee charged with the Speed Hump Districts.

05700 - ROADS & DRAINAGE (DESIGNATED SERVICES FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
271 - DESIGNATED SERVICES FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$7,603,551	$8,626,066	$9,850,782	$10,027,605	$9,859,680	$9,859,680
52 - PURCHASED / CONTRACTED SERVICES	$2,617,903	$1,442,837	$1,596,336	$1,781,879	$1,781,879	$1,781,879
53 - SUPPLIES	$1,259,282	$1,121,279	$1,585,300	$1,648,686	$1,648,686	$1,648,686
54 - CAPITAL OUTLAYS	$0	$250	–	–	–	–
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$2,844,677	$3,296,477	$3,381,895	$3,381,895	$3,381,895	$3,381,895
58 - DEBT SERVICES	$158,991	$158,991	–	–	–	–
61 - OTHER FINANCING USES	$1,200,000	$0	–	–	–	–
70 - RETIREMENT SERVICES	$1,286,930	$1,286,929	$1,145,647	$1,244,861	$1,244,861	$1,244,861
271 - DESIGNATED SERVICES FUND TOTAL	**$16,971,334**	**$15,932,829**	**$17,559,960**	**$18,084,926**	**$17,917,001**	**$17,917,001**
COMMON OBJECT EXPENDITURES TOTAL	**$16,971,334**	**$15,932,829**	**$17,559,960**	**$18,084,926**	**$17,917,001**	**$17,917,001**

05700 - ROADS & DRAINAGE (DESIGNATED SERVICES FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
271 - DESIGNATED SERVICES FUND						
05705 - ROADS & DRAINAGE - ADMINISTRATION	$2,274,946	$2,399,708	$2,144,487	$2,217,298	$2,217,298	$2,217,298
05735 - ROADS & DRAINAGE - MAINTENANCE	$1,010,774	$1,253,571	$1,401,138	$1,424,089	$1,424,089	$1,424,089
05740 - ROADS & DRAINAGE - ROAD MAINTENANCE	$8,123,637	$6,259,415	$7,306,135	$7,277,442	$7,202,442	$7,202,442
05745 - ROADS & DRAINAGE - SUPPORT SERVICES	$1,529,912	$1,451,914	$1,650,390	$1,796,506	$1,703,581	$1,703,581
05750 - ROADS & DRAINAGE - DRAINAGE MAINTENANCE	$1,812	$1,812	$0	–	–	–
05755 - ROADS & DRAINAGE - STORM WATER MANAGEMENT	$1,710	$0	–	–	–	–
05760 - ROADS & DRAINAGE - TRAFFIC OPERATIONS	$918,074	$951,975	$993,019	$1,118,170	$1,118,170	$1,118,170
05764 - ROADS & DRAINAGE - SPEED HUMPS	$87,553	$113,968	$156,231	$177,235	$177,235	$177,235
05766 - ROADS & DRAINAGE - SIGNALS	$2,124,489	$2,453,515	$2,615,585	$3,036,551	$3,036,551	$3,036,551
05767 - ROADS & DRAINAGE - SIGNS & PAINT	$898,428	$1,046,950	$1,292,975	$1,037,635	$1,037,635	$1,037,635
271 - DESIGNATED SERVICES FUND TOTAL	**$16,971,334**	**$15,932,829**	**$17,559,960**	**$18,084,926**	**$17,917,001**	**$17,917,001**
COST CENTER LEVEL EXPENDITURES TOTAL	**$16,971,334**	**$15,932,829**	**$17,559,960**	**$18,084,926**	**$17,917,001**	**$17,917,001**

05700 - ROADS & DRAINAGE (STREET HUMPS MAINTENANCE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
212 - STREET HUMPS FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$185,573	$170,366	$231,166	$243,887	$243,887	$243,887
52 - PURCHASED / CONTRACTED SERVICES	$718,520	-$47,950	$125,000	$200,000	$200,000	$200,000
53 - SUPPLIES	$10,526	$11,944	$96,808	$140,000	$140,000	$140,000
70 - RETIREMENT SERVICES	$35,160	$35,160	$21,277	$23,120	$23,120	$23,120
212 - STREET HUMPS FUND TOTAL	**$949,779**	**$169,520**	**$474,251**	**$607,007**	**$607,007**	**$607,007**
COMMON OBJECT EXPENDITURES TOTAL	**$949,779**	**$169,520**	**$474,251**	**$607,007**	**$607,007**	**$607,007**

05700 - ROADS & DRAINAGE (STREET HUMPS MAINTENANCE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
212 - STREET HUMPS FUND						
05770 - ROADS & DRAINAGE - SPEED HUMPS	$949,779	$169,520	$474,251	$607,007	$607,007	$607,007
212 - STREET HUMPS FUND TOTAL	**$949,779**	**$169,520**	**$474,251**	**$607,007**	**$607,007**	**$607,007**
COST CENTER LEVEL EXPENDITURES TOTAL	**$949,779**	**$169,520**	**$474,251**	**$607,007**	**$607,007**	**$607,007**

Positions

05700 - ROADS & DRAINAGE (DESIGNATED SERVICES FUND)

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	114	132	118	117	123

05700 - ROADS & DRAINAGE (STREET HUMPS MAINTENANCE FUND)

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	2	2	2	2	2

Goals and Objectives

Goal #1: Resurface county roads under GDOT and SPLOST programs.
• Objective #1A: Request GDOT funding for the LMIG program.
• Objective #1B: Request additional funds from the 2025 Supplemental Budget.

Goal #2: Upgrade traffic signals and replace traffic signs.
• Objective #2A: Ensure Purchasing awards the contract to update traffic signals.
• Objective #2B: Conduct tests of all signals before they are activated.

Goal #3: Clean 400 retention ponds.
• Objective #3A: Manage stormwater runoffs.

Performance Measures

05700 - Roads & Drainage

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Roads Resurfaced (miles by county crews)	4	0	0	7
Roads Resurfaced (miles by GDOT-LMIG)	25	20	25	25
Roads Resurfaced (miles by SPLOST)	58	24	26	25
Patching by County Crews (ton)	600	3,381	1,916	2,400
Designed Roads Intersections, Bridges, etc	4	4	2	2
Roads Striped (miles)	80	2	40	80
Sidewalks Repaired (linear feet)	1,700	1,700	1,900	1,900
Sidewalks Installed (linear feet)	1,500	1,600	1,500	1,600
Signal Upgrades	4	10	5	5
New Signs Installed	1,600	3,296	3,305	4,000
New School Flashers	3	1	1	1
Traffic Signs Fabricated	3,000	3,449	4,500	4,500
Retention Ponds Cleaned	175	180	325	400

Points of Interest

- Roads and Drainage department successfully responded to hurricane Helene in September 2024.

Significant Budgetary Impacts

- In 2022, a fleet maintenance technician, crew supervisor, production center supervisor, engineering manager, staff engineer, traffic signs and markings installer and traffic signs and markings supervisors (total personal costs of $866,370) were approved to improve the efficiency of Roads and Drainage.
- In 2023, 28 vacancies were funded ($804K) within the Roads and Drainage Department to address various positions impacting traffic signs and heavy equipment operators. Additionally, a traffic sign installation truck ($220K) and contractor services for approximately 2,000 signs ($280K) were funded.
- In 2024, 11 vacancies were funded ($991K) to address traffic issues throughout the county. Additionally, there was a vehicle addition for a trailer ($210K) approved.
- In 2025, the Designated Services Fund increased ($375K), primarily due to higher costs in purchased contracted services and county pension contributions. The Street Hump Maintenance Fund also increased ($133K), mainly due to rising expenses in operating supplies and maintenance repair services.

Public Works - Transportation (05400)

Fiscal Year 2025 Annual Budget

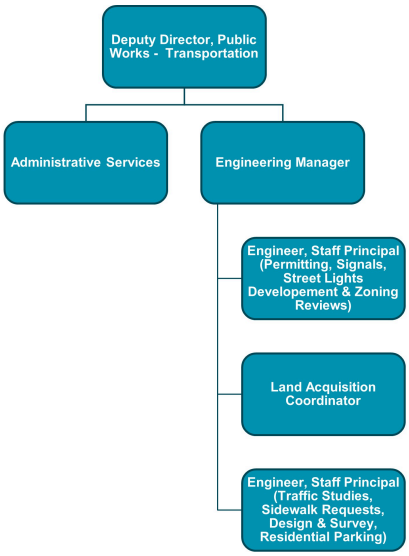
Mission Statement

The mission of the Public Works Transportation Division is to improve the safety and efficiency of the transportation infrastructure for the benefit of all DeKalb County stakeholders, while being environmentally sensitive and financially responsible.

Description | Organizational Chart

The Transportation Division of Public Works is responsible for Special Purpose Local Option Sales Tax capital projects, Georgia Department of Transportation (GDOT) projects, Atlanta Regional Commission projects, as well as major DeKalb County infrastructure projects. The Transportation Division has four sections:

- The Design and Survey section is responsible for the development of internal construction plans.
- The Construction section approves right of way encroachment/utility permits, lane closure permits and inspects the construction work of major utility companies, GDOT projects, and other County-implemented projects.
- The Land Acquisition section acquires necessary easements and right of way for many county departments, including Community Development, Sanitation, Development, Roads & Drainage and Transportation.
- The Transportation Planning and Engineering section is responsible the residential street light program, the residential traffic calming program, the residential parking permit program, traffic signal timing and traffic studies.



05400 - TRANSPORTATION (DESIGNATED SERVICES FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
271 - DESIGNATED SERVICES FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$1,484,830	$1,669,934	$1,857,541	$1,791,407	$1,791,407	$1,791,407
52 - PURCHASED / CONTRACTED SERVICES	$831,041	$322,636	$658,868	$518,618	$518,618	$678,618
53 - SUPPLIES	$2,757,225	$2,191,827	$2,702,821	$2,442,821	$2,442,821	$2,442,821
54 - CAPITAL OUTLAYS	$92	$12,740	$0	–	–	–
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$65,672	$60,693	$57,691	$57,691	$57,691	$57,691
61 - OTHER FINANCING USES	$100,000	$0	–	–	–	–
70 - RETIREMENT SERVICES	$286,678	$296,711	$275,687	$299,562	$299,562	$299,562
271 - DESIGNATED SERVICES FUND TOTAL	**$5,525,538**	**$4,554,540**	**$5,552,608**	**$5,110,099**	**$5,110,099**	**$5,270,099**
COMMON OBJECT EXPENDITURES TOTAL	**$5,525,538**	**$4,554,540**	**$5,552,608**	**$5,110,099**	**$5,110,099**	**$5,270,099**

05400 - TRANSPORTATION (DESIGNATED SERVICES FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
271 - DESIGNATED SERVICES FUND						
05405 - ROADS & DRAINAGE - ADMINISTRATION	$10,320	$17,529	$0	–	–	–
05407 - TRANSPORTATION - ADMINISTRATIVE SERVICES	$661,408	$687,542	$706,000	$668,636	$668,636	$668,636
05410 - TRANSPORTATION - ENGINEERING OPERATIONS	$48,411	$45,593	$85,000	$85,000	$85,000	$85,000
05415 - TRANSPORTATION - DESIGN/SURVEY & CONSTUCTION	$327,798	$383,705	$744,018	$541,136	$541,136	$541,136
05420 - ROADS & DRAINAGE - DRAINAGE	$444	$484	$0	–	–	–
05425 - TRANSPORTATION - PROJECT MANAGEMENT	$515,750	$291,034	$299,034	$307,906	$307,906	$307,906
05430 - TRANSPORTATION - LAND ACQUISITION	$183,934	$206,632	$268,607	$230,553	$230,553	$230,553
05450 - ROADS & DRAINAGE - DRAINAGE MAINTENANCE	$0	$5,316	$0	–	–	–
05455 - ROADS & DRAINAGE - STORM WATER MANAGEMENT	$494	$665	$0	–	–	–
05460 - TRANSPORTATION - TRAFFIC PLANNING & ENGINEERING	$3,739,647	$2,878,856	$3,390,983	$3,217,902	$3,217,902	$3,377,902
05462 - TRANSPORTATION - TRAFFIC CALMING	$259	$32	$0	–	–	–
05465 - TRANSPORTATION - TRAFFIC LIGHTS	$0	$0	$1,039	$1,039	$1,039	$1,039
05466 - TRANSPORTATION - SIGNALS	$19,312	$19,392	$45,206	$45,206	$45,206	$45,206
05467 - TRANSPORTATION - SIGNS & PAINT	$17,760	$17,760	$12,721	$12,721	$12,721	$12,721
271 - DESIGNATED SERVICES FUND TOTAL	**$5,525,538**	**$4,554,540**	**$5,552,608**	**$5,110,099**	**$5,110,099**	**$5,270,099**
COST CENTER LEVEL EXPENDITURES TOTAL	**$5,525,538**	**$4,554,540**	**$5,552,608**	**$5,110,099**	**$5,110,099**	**$5,270,099**

05400 - TRANSPORTATION (STREETLIGHTS FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
211 - STREET LIGHTS FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$87,808	$99,557	$112,094	$113,618	$113,618	$113,618
53 - SUPPLIES	$4,250,912	$4,802,984	$4,397,446	$4,527,954	$4,527,954	$4,527,954
70 - RETIREMENT SERVICES	$16,630	$16,631	$16,541	$17,974	$17,974	$17,974
211 - STREET LIGHTS FUND TOTAL	**$4,355,351**	**$4,919,171**	**$4,526,081**	**$4,659,546**	**$4,659,546**	**$4,659,546**
COMMON OBJECT EXPENDITURES TOTAL	**$4,355,351**	**$4,919,171**	**$4,526,081**	**$4,659,546**	**$4,659,546**	**$4,659,546**

05400 - TRANSPORTATION (STREETLIGHTS FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
211 - STREET LIGHTS FUND						
05480 - STREETLIGHTS	$4,355,351	$4,919,171	$4,526,081	$4,659,546	$4,659,546	$4,659,546
211 - STREET LIGHTS FUND TOTAL	**$4,355,351**	**$4,919,171**	**$4,526,081**	**$4,659,546**	**$4,659,546**	**$4,659,546**
COST CENTER LEVEL EXPENDITURES TOTAL	**$4,355,351**	**$4,919,171**	**$4,526,081**	**$4,659,546**	**$4,659,546**	**$4,659,546**

Positions

05400 - PUBLIC WORKS - TRANSPORTATION (DESIGNATED SERVICES)

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	16	17	15	15	15

05400 - PUBLIC WORKS - TRANSPORTATION (STREET LIGHTS FUND)

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	1	1	1	1	1

Goals and Objectives

Goal #1: Improve safety and operations on DeKalb County roadways.
Objective #1A: Utilize on-call design firms to meet plan development schedules set by GDOT and the Atlanta Regional Commission.

Goal #2: Improve safety for vulnerable transportation users by eliminating fatalities.
Objective #2A: Coordinate with GDOT to identify high pedestrian crash locations and implement possible safety countermeasures.

Goal #3: Enhance processes and make services more accessible to the public.
Objective #3A: Reduce paper files by 25 percent through increased scanning of existing plans and documents.
Objective #3B: Develop an online utility encroachment permit application system in Cityworks to improve responsiveness and track permitted work.

Goal #4: Invest in employees by providing professional development opportunities.
Objective #4A: Provide professional development opportunities, with emphasis on required continuing education.

Performance Measures

05400 - Transportation

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Percentage of project that meet fiscal year targets as set in the Regional Transportation Improvement Program	100%	83%	29%	80%
Amount of state and federal funding programmed from transportation project in DeKalb County versus anticipated costs (Percentage)	80%	80%	54%	80%
Reduce the number of pedestrian fatalities (Numetrics data tracks one year behind)	44	36	44	N/A
Reduce the number of bicycle fatalities (Numetrics data tracks one year behind)	0	1	2	N/A
Percentage of documents scanned and stored electronically	0%	0%	0%	25%
Create a Cityworks platform for Right of Way, Utility and Lane Closure Permits	N/A	N/A	Completed	N/A
Create a Cityworks platform for Residential Parking Permits	N/A	N/A	Completed	N/A
Percentage of ROW encroachment permits approved in Cityworks within 10 business days from user submitting a complete application	N/A	N/A	New Measure	90%
Percentage of residential parking permits processed within 3 business days from submitting a complete application	N/A	N/A	New Measure	95%
Number of professional licenses and certifications amongst staff	6	5	7	10
Distribution of professional licenses and certifications amongst staff	35%	28%	39%	45%
Ensure each staff member has at least one opportunity for technical professional training per year	N/A	N/A	New Measure	75%
Maintain American Public Works Association (APWA) Accredited Agency Certification Status	N/A	N/A	Yes	Yes

Points of Interest

- Implemented Cityworks for on-line Utility Encroachment Permit and Residential Parking Permit applications.
- Completed the DeKalb Industrial Boulevard at Milscott Drive traffic signal.
- Started construction on the replacement Cedar Grove Road bridge over Norfolk Southern Railroad.

Significant Budgetary Impacts

- The 2022 budget funded the Emory Roundabout Sidewalk Project to reduce traffic and promote safety ($150K), traffic counters were approved to limit speed on the roads ($15K) within the county, and funding for a sidewalk to be constructed in the Henderson Mill area ($100K). Additionally, an engineer review officer was approved to assist the department ($62,734) with plan reviews.
- In 2023, two staff engineers ($160K) that were previously unfunded were funded for design and construction and land acquisition.
- In 2024, maintenance and repair of streetlighting systems ($50K) due to storm damage was increased. Additionally, two vacant positions (requisition technician and engineer review officer) were funded ($147K).
- In 2025, the Public Works - Transportation (Designated Fund) decreased slightly due to several projects that were funded late in FY2024. Funding for the Memorial Drive LED (light-emitting diode) lighting was added via amendment before the adoption of the budget. The decrease in the Street Light Fund results from a mid-year adjustment based on updated revenue forecasts.

Public Works Director

Fiscal Year 2025 Annual Budget

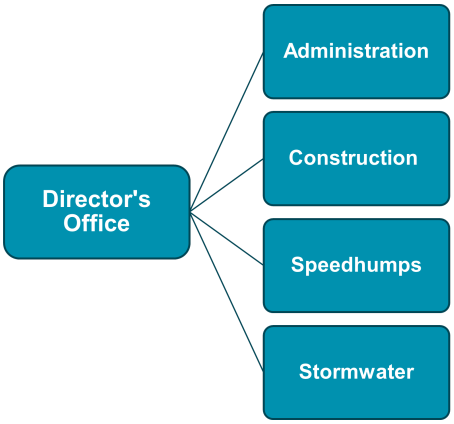
Mission Statement

The mission of the Public Works Director is to provide oversight and leadership support for basic infrastructure services to county citizens.

Description | Organizational Chart

The Director's Office oversees Fleet Management, Roads & Drainage, Sanitation and Transportation. The Fleet Division provides preventive maintenance and repair services to maintain a highly functional, efficient, and economical fleet operation to support DeKalb County departments. The Roads & Drainage Division maintains all county paved and unpaved roads, bridges and drainage structures, stormwater drainage systems, administers the citizen's drainage program, obtains parcels, tracts of land and easements necessary to complete scheduled state and county construction projects.

The Sanitation Division collects, transports, and disposes of all solid waste generated in the unincorporated areas of DeKalb and cities within DeKalb for which an agreement has been executed, for both commercial and residential customers and manages the county's landfill and composting operations. The Transportation Division improves safety and efficiency of existing transportation infrastructure and traffic safety for the benefit of DeKalb citizens.



Financials

05500 - PUBLIC WORKS DIRECTOR

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$594,157	$595,217	$539,822	$760,426	$547,091	$547,091
52 - PURCHASED / CONTRACTED SERVICES	$32,628	$26,911	$80,626	$80,626	$80,626	$80,626
53 - SUPPLIES	$2,441	$1,999	$7,045	$7,045	$7,045	$7,045
54 - CAPITAL OUTLAYS	$1,454	$0	–	–	–	–
61 - OTHER FINANCING USES	$70,000	$0	–	–	–	–
70 - RETIREMENT SERVICES	$121,295	$121,295	$97,715	$106,178	$106,178	$106,178
100 - GENERAL FUND TOTAL	**$821,975**	**$745,422**	**$725,208**	**$954,275**	**$740,940**	**$740,940**
COMMON OBJECT EXPENDITURES TOTAL	**$821,975**	**$745,422**	**$725,208**	**$954,275**	**$740,940**	**$740,940**

05500 - PUBLIC WORKS DIRECTOR

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
05510 - PUBLIC WORKS - DIRECTORS OFFICE	$821,975	$745,422	$725,208	$954,275	$740,940	$740,940
100 - GENERAL FUND TOTAL	**$821,975**	**$745,422**	**$725,208**	**$954,275**	**$740,940**	**$740,940**
COST CENTER LEVEL EXPENDITURES TOTAL	**$821,975**	**$745,422**	**$725,208**	**$954,275**	**$740,940**	**$740,940**

Positions

05500 - PUBLIC WORKS DIRECTOR

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	6	6	4	4	4

Goals and Objectives

Goal #1: Maintain American Public Works Association (APWA) Accreditation.

- Objective #1A: Review and update policies in preparation for the APWA review.
- Objective #1B: Participate in APWA accreditation activities.

Goal #2: Assess revenue sufficiency in sanitation.

- Objective #2A: Perform a rate review and provide recommendations for residential solid waste fees.

Goal #3: Improve department responsiveness.

- Objective #3A: Establish division goals.

Performance Measures

05500- Public Works Director

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Submit mid-term report to APWA	N/A	N/A	N/A	1
Prepare PW policies manual and distribute	N/A	25%	1	1
Percentage of policies reviewed	N/A	N/A	10%	25%
Ethics Training, % employees	N/A	N/A	N/A	50%
APWA evaluations performed	N/A	N/A	2	2
Residential fee review	N/A	N/A	Yes	Yes
Percentage of responses on time	N/A	N/A	N/A	90%

Points of Interest

- Adoption of Stormwater Master Plan by the Board of Commissioners.
- Performed APWA Accreditation Evaluation for Gulfport, Mississippi.
- Attended Ethics Forum.
- Submitted successful application for Local Maintenance Improvement Grant Supplemental Grant and received over $5 million in grant money for miscellaneous transportation and pedestrian improvements.
- Successfully provided continuous services during extreme winter storm events.

Significant Budgetary Impacts

- In 2022, an intern position ($15K) was approved. APWA accreditation application fee and on-site review expenses ($40K) and relocation costs to Sams Street for Public Work's share of the security systems, new furniture and miscellaneous items were also approved (70K).
- In 2023, funding for the APWA application process including travel and expenses for the review team ($47K).
- In 2024, there were no significant budgetary impacts.
- In 2025, the budget increases ($15K) due to personnel services and retirement benefits.

Purchasing

Fiscal Year 2025 Annual Budget

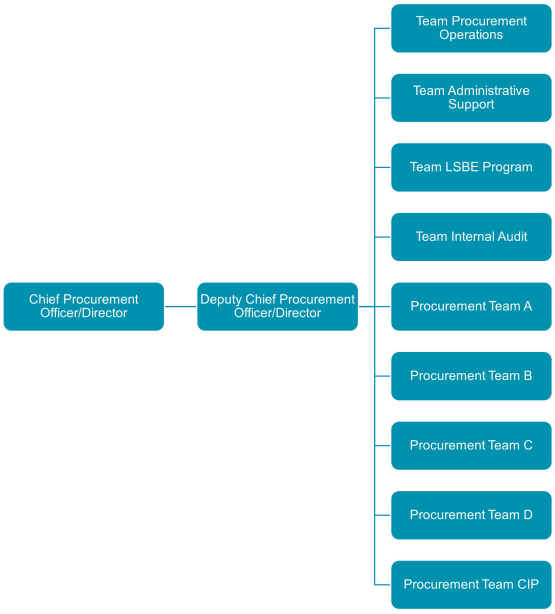
Mission Statement

To provide collaborative, centralized procurement services by acquiring goods, equipment, and services through an open, fair, and transparent process, while delivering exceptional customer service that meets the needs of both internal and external customers.

Description | Organizational Chart

The Purchasing and Contracting Department (P&C) provides centralized procurement and related services to more than forty county user departments/divisions, as well as local and national vendors.

• Procurement Teams: Utilizes various procurement methods to provide centralized procurement services in support of county departments. Assists in the development and execution of various contractual documents. Provides procurement subject matter expertise when requested.
• Procurement Operations Team: Manages P&C operations. Assists in executing P&C staff engagement activities. Collaborates with Finance Department to oversee and maintain vendor/supplier registration, training, evaluation, and helpdesk assistance.
• Internal Audit Team: Performs complex financial, contractual, and administrative reviews to assist in countywide compliance with polices, rules, and regulations. Provides auditing reviews in support of continuous internal improvements and efficiencies.
• Administrative Support Team: Administers all P&C payroll and human resource related activities.
• LSBE (Local Small Business Enterprise) Program Team: Administers and ensures compliance with the county's LSBE program, which is governed by the DeKalb First Ordinance's compliance and certification requirements.



Financials

01400 - PURCHASING

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$2,372,106	$2,677,004	$4,264,113	$6,058,953	$5,129,883	$5,129,883
52 - PURCHASED / CONTRACTED SERVICES	$455,200	$364,737	$773,755	$916,666	$523,755	$523,755
53 - SUPPLIES	$5,940	$16,598	$28,972	$41,572	$19,272	$19,272
54 - CAPITAL OUTLAYS	$9,135	$14,858	$35,773	$639,473	$35,773	$35,773
70 - RETIREMENT SERVICES	$456,961	$454,943	$380,450	$413,397	$413,397	$413,397
100 - GENERAL FUND TOTAL	**$3,299,343**	**$3,528,140**	**$5,483,063**	**$8,070,061**	**$6,122,080**	**$6,122,080**
COMMON OBJECT EXPENDITURES TOTAL	**$3,299,343**	**$3,528,140**	**$5,483,063**	**$8,070,061**	**$6,122,080**	**$6,122,080**

01400 - PURCHASING

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
01410 - PURCHASING - GENERAL	$690,836	$621,434	$1,570,710	$2,489,421	$1,750,268	$1,750,268
01430 - PURCHASING - CENTRAL SERVICES	$781	$781	–	–	–	–
01440 - PURCHASING - CONTRACTS	$12,532	$12,456	$72,515	$155,468	$72,515	$72,515
01450 - PURCHASING - CONTRACT COMPLIANCE	$272,177	$336,309	$819,220	$1,235,486	$801,086	$801,086
01460 - PURCHASING - PROCUREMENT	$2,323,017	$2,557,161	$3,020,618	$4,189,686	$3,498,211	$3,498,211
100 - GENERAL FUND TOTAL	**$3,299,343**	**$3,528,140**	**$5,483,063**	**$8,070,061**	**$6,122,080**	**$6,122,080**
COST CENTER LEVEL EXPENDITURES TOTAL	**$3,299,343**	**$3,528,140**	**$5,483,063**	**$8,070,061**	**$6,122,080**	**$6,122,080**

01400 - PURCHASING

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	28	25	30	39	51

Goals and Objectives

Goal #1: Continue to educate and train customers, Purchasing & Contracting staff, user departments, vendor community and executive leaders/stakeholders.

- Objective #1A: Provide training countywide on all procurement managed services such that an implementation of an online, centralized procurement system is feasible.
- Objective #1B: Establish training and development programs for our vendor community to assist in the increase in: (1) knowledge on how to do business with the county, (2) market responses, and (3) building of a vast vendor market of competitive and qualified suppliers.
- Objective #1C: Enhance employee knowledge and skills through continued training and development in governmental procurement best practices to reduce attrition while retaining qualified professional procurement staff.
- Objective #1D: Establish training and development programs for user departments to expand their knowledge of the procurement process and how their participation impacts the fulfillment of submitted procurement requests.

Goal #2: Implement an online, centralized procurement system to allow for more efficient and effective procurement services.

- Objective #2A: Provide countywide training on system functionality and obtain any necessary revisions to improve inefficient business processes that prevent a fully developed implementation of an online, centralized procurement system.
- Objective #2B: Utilize technological innovations to ensure collaborative efforts remain transparent and as efficient as possible.
- Objective #2C: Provide an online workflow to connect all stakeholders to the procurement process in a centralized application that supports the county's existing financial system for procure to pay process.

Goal #3: Enhance the administrative services for the LSBE Program to work towards increased certifications, participation, and commitment compliance.

- Objective #3A: Promote and monitor LSBE participation on procurement opportunities to include mentor-protégé partnerships for procurements valued over $5 million.
- Objective #3B: Provide support to dedicated team members as they plan, prepare, implement, and manage the review of LSBE participation or Good Faith Efforts in alignment with established DeKalb First Ordinance and procurement policies and procedures.
- Objective #3C: Grow the number of certified LSBEs and/or re-certifications of LSBEs as well as the utilization of all certified LSBEs.

- Objective #3D: Utilize technological innovations to enhance data submittal and reporting to more effectively manage and adhere to the participation commitments established through the solicitation process.

Goal #4: Provide Procurement Teams with the necessary resources to assist in handling procurements funded with specialty funds, such as but not limited to Special Purpose Local Option Sales Tax (SPLOST), American Rescue Plan (ARP), and Capital Improvement Plan.

- Objective #4A: Enhance employee knowledge and skills through continued training and development in governmental procurement best practices to accomplish SPLOST, ARP, and Consent Decree procurements in accordance with all federal, state, and local laws.
- Objective #4B: Provide staff with the ability to plan, prepare, solicit, and award procurements under established policies and procedures.
- Objective #4C: Establish training and development programs for our User Departments to expand their knowledge of the procurement process and how their participation impacts the fulfillment of submitted procurement requests.

Goal #5: Secure adequate staffing that will allow workload to be equally distributed and processed within established Service Level Agreements, while reducing departmental attrition and maintaining and enhancing service levels without placing undue strain on current employees.

- Objective #5A: Recruit skilled employees in collaboration with the county's Human Resources Department that are skilled and trainable for all vacant positions.
- Objective #5B: Provide adequate training to enhance governmental procurement knowledge necessary to provide compliant and ethical purchasing throughout the county.
- Objective #5C: Obtain and maintain business processes that promote reasonable service level agreements.

Performance Measures

01400 - Purchasing

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Trainings Completed - User Department	N/A	N/A	TBD	8
Trainings Completed - Vendor	N/A	N/A	TBD	8
Trainings Completed - Procurement Staff	N/A	N/A	TBD	8
Trainings Completed - Vendor	N/A	N/A	TBD	8
Maintain Professionally Certified Procurement Staff	N/A	N/A	TBD	1
Trainings Completed - Procurement Staff	N/A	N/A	TBD	8
Obtain National Procurement Department Recognition	N/A	N/A	NO	YES
Trainings Completed - User Department	N/A	N/A	TBD	8
Trainings Completed - User Department	N/A	N/A	TBD	8
Trainings Completed - Vendor	N/A	N/A	TBD	8
Trainings Completed - Procurement Staff	N/A	N/A	TBD	8
Procurement Requests Collaboratively Initiated	N/A	N/A	YES	YES
Procurement Requests Completed in an Electronic Application	NO	NO	NO	YES
LSBE Contract Spend	N/A	TBD	TBD	30,000,000
LSBE Contract Spend	N/A	TBD	TBD	30,000,000
Total Certified LSBEs	295	261	TBD	300
Accurate Data Reporting	NO	NO	NO	PARTIALLY
Trainings Completed - Procurement Staff	N/A	N/A	TBD	8
Solicitations Meeting SLAs	N/A	N/A	TBD	30%
Formal Solicitations Processed	N/A	29	TBD	35
Informal Solicitations Processed	N/A	4	TBD	5
Formal Agreements Processed	N/A	37	TBD	45
Purchase Orders Processed	N/A	3,848	TBD	4,545
Submitted Agenda Items	N/A	347	TBD	417
Non-Competitive Procurement Requests Processed (Emergencies/Sole Source) and Cooperatives	N/A	64	TBD	70
Trainings Completed - User Department	N/A	N/A	TBD	8
Department Vacancies	N/A	15	TBD	0
Requests Meeting SLAs	N/A	N/A	TBD	0
Trainings Completed - Procurement Staff	N/A	N/A	TBD	8
Business Processes Support SLAs	NO	NO	TBD	Partially

Points of Interest

2024

- Through in-grade adjustments and grade changes to address pay parity as well as new budget positions, we continued to address retaining and attracting qualified staff with attractive compensation that does not attempt to react to what other local entities are paying.
- Internally promoted nine team members (special projects coordinator, senior; internal audit manager; administrative coordinator; procurement technician; procurement manager; deputy director; special projects coordinator; administrative support manager; procurement agent).
- Onboarded nine new team members (procurement technician; procurement agent; customer service representative, senior administrative specialist; internal auditor, senior; department system administrator).
- Eight resignations (procurement manager, procurement technician; procurement agent; procurement agent, senior, internal auditor).
- Continued testing the offering of a more flexible work environment that includes a staggered hybrid work environment of 2-3 days per week onsite, subject to the job role and duties performed within the department.
- Collaboration with Department of Innovation and Technology concerning implementation of user department procurement request submission and tracking solution (PRSS) and implementation of an e-procurement and contract life cycle management solution.
- Expanded internal audits to encompass all Teams within the Department with a goal of proactively continuing to correct, revise, and/or improve department processes.
- Continue in research for formal training program for department staff, user departments, and vendor community.
- Soft launch of micro-training to user departments concerning various procurement training topics.
- Began discussions with training and consulting service providers to assist with internal departmental improvements and staff professional development.
- Began research regarding work environment refresh within the Department in an effort to boost staff morale and foster a calm and productive work environment.

2025

- Through in-grade adjustments and grade changes to address pay parity as well as new budget positions, we continued to address retaining and attracting qualified staff with attractive compensation that does not attempt to react to what other local entities are paying.
- Internally promoted five team members (administrative specialist; procurement manager; procurement technician; contract compliance officer).
- Onboarded eight new team members (administrative specialist; customer care representative, senior; procurement agent; procurement technician; internal auditor; department system administrator).
- Continue testing the offering of a more flexible work environment that includes a staggered hybrid work environment of 2-3 days per week onsite with an offering of alternative reporting times, subject to the job role and duties performed within the department.
- Attended Gwinnett County's 17th Annual Supplier Network Event where well over approximately 130 vendors engaged with P&C procurement staff to discuss how to participate in the county's procurement process.
- Procurement Management staff participated as either presenter or panelist providing professional insights to both businesses and procurement professionals for:
  1. Urban League of Greater Atlanta
  2. Atlanta Business League
  3. Georgia Procurement Association of Georgia
  4. Clayton County Water
- LSBE Program Team completely staffed.
- Held Annual Reverse Trade Show and Procurement Summit that allowed approximately 163 business attendees the ability to engage with user departments, procurement staff, and other businesses and participate in educational training sessions on topics meant to support businesses in their development.
- Revised or provided clarity or procedure revision memos for various matters affecting the efficacy and efficiency within the procurement process.
- Initiated mandatory fraud training for the entire procurement department, administered by the United States Department of Justice. Commitment also made to provide procurement department with yearly staff training and additional virtual training for user departments (1st user department training anticipated to occur in September/October 2025). Staff averaged 93 points on a post training comprehension assessment administered within a week of training and without a reference handout.
- Collaborated with Human Resources to initiate the provision of training to user department staff involved in participating in procurement related matters such as, but not limited to, project initiation, scope development, and/or contract management/close out activities.
- In collaboration with Library Services, initiated at least one in-person mandatory LSBE meeting per month in addition to existing virtual meetings.
- Resumed team monthly/quarterly user department engagement meetings. Assists in spot training user departments on procurement related matters, ensuring open communication on request statuses, and allows user departments the ability to highlight their concerns or provide accolades to staff members.
- Increased number of procurement team members trained under the Georgia Department of Transportation (GDOT) Procurement and Engineering training to mitigate against a lack of trained staff for these transportation related procurements. GDOT requires that only certified/trained staff initiate and compete with these GDOT funded projects. Failure to maintain staff trained in this information puts the county at risk of not obtaining local administered project certification and also causes a delay in the processing of these requests.
- Engaged with a subject matter expert recognized in the profession to provide a detailed procurement assessment, inclusive of: policy and process review, policy and process recommendations, benchmarking against comparable entities, small business program assessment, policy and procedure development or revisions, current state mapping and future state process mapping recommendations, recommendations on proposed future state policy and procedure changes, customer services level review, and organization and staffing analysis.
- In collaboration with Decide DeKalb and University of Georgia Athens-Small Business Division, developed and implemented an academy aimed at assisting in developing small businesses as they prepare for participation in the DeKalb County Government procurement process and Local Small Business Enterprise certification process. Resulted in 63 applicants that were narrowed down to a cohort of 22 participants. These 22 participants began their first session on May 1, 2025, with eight participants graduating from the academy. Of those eight participants, five participants were able to become certified as a DeKalb County certified local small business enterprises.
- Continue in discussions with existing county partners and potential consultants to develop and implement formal training program for department staff, user departments, and vendor community.
- Continue in collaboration with Library Services, to implement traveling i-supplier registration assistance (vendor registration).
- Continuing collaboration with Finance Department concerning methods to induce accurate use of the county's financial management system (CV360/Oracle); consequences for failing to complete receiving activities on multi-department used contracts; and revisions to solicitations to reflect utilization of the county's financial management system capabilities for invoicing.
- Continue in collaboration efforts with county stakeholders to further refine or obtain needed business solutions/systems (technology), such as but not limited to up front vendor registration submissions and auto-notifications of updates to this information (ex. business licenses, contractor affidavits); business verification solution; protest submissions and tracking solution.
- Continue in collaboration with Department of Innovation and Technology concerning refinement to the implemented user department procurement request submission and tracking solution (PRSS) and phased implementation of the e-procurement and contract life cycle management solution (OpenGov).

Significant Budgetary Impacts

- In 2021 - 2022, there were no significant budgetary impacts.
- The 2023 budget reduced contract services by $111K and funded the cost-of-living adjustment for $44K.
- The 2024 budget funded salary adjustments for $299K.
- The 2025 budget increased by $664K due to Personal Services and Retirement Services.

Rental Motor Vehicle Tax

Fiscal Year 2025 Annual Budget

Mission Statement

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.

Description | Organizational Chart

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.

The transfer to the Designated Services Fund is to defray the costs of DeKalb County Recreation, Parks and Cultural Affairs.

The fund is overseen by the Office of Management and Budget and the Business License Division with the Planning & Sustainability Department. Please see their respective charts.

Financials

10000 - RENTAL MOTOR VEHICLE TAX

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
280 - RENTAL MOTOR VEHICLE TAX FUND						
61 - OTHER FINANCING USES	$1,129,662	$613,801	$717,850	$900,000	$900,000	$900,000
280 - RENTAL MOTOR VEHICLE TAX FUND TOTAL	**$1,129,662**	**$613,801**	**$717,850**	**$900,000**	**$900,000**	**$900,000**
COMMON OBJECT EXPENDITURES TOTAL	**$1,129,662**	**$613,801**	**$717,850**	**$900,000**	**$900,000**	**$900,000**

10000 - RENTAL MOTOR VEHICLE TAX

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
280 - RENTAL MOTOR VEHICLE TAX FUND						
10280 - RENTAL MOTOR VEHICLE EXCISE TAX FUND	$1,129,662	$613,801	$717,850	$900,000	$900,000	$900,000
280 - RENTAL MOTOR VEHICLE TAX FUND TOTAL	**$1,129,662**	**$613,801**	**$717,850**	**$900,000**	**$900,000**	**$900,000**
COST CENTER LEVEL EXPENDITURES TOTAL	**$1,129,662**	**$613,801**	**$717,850**	**$900,000**	**$900,000**	**$900,000**

Positions

There are no positions in this fund.

Points of Interest

- The creation of new cities has reduced the number of rental car companies in unincorporated DeKalb, indirectly decreasing the amount of excise tax funds collected. The revenue has stabilized as no new cities have been created since the City of Tucker in 2016.
- The last debt service payment of $705,375 was made for the Porter Sanford Performing Arts Center on December 1, 2017.
- Approximately $1.1M was transferred to the capital improvement program in 2022 for PATH repairs/rehabilitation, acquisitions for additional property for greenspace/PATH connections, a master plan at Arabia Mountain Nature Preserve and for stabilization and exterior restoration at the historic Ragsdale House.

Significant Budgetary Impacts

- The budget was increased by $234 at mid-year 2022, with actuals higher than usual due primarily to the $1.1M transfer for PATH as described above.
- There were no significant budgetary impacts for 2023.
- The 2024 budget includes a decrease of $250K to align expenses down to the anticipated revenue level in 2024. The 2023 unaudited revenues are only $606K, so revenues for FY24 are budget at $700K.
- The 2025 budget is slightly higher than FY24 based on the actual revenues collected in FY24.

DeKalb County
GEORGIA

Risk Management

Fiscal Year 2025 Annual Budget

Mission Statement

The mission of the Risk Management Fund is to identify and evaluate risks and provide options for financing such risks, including risk transfer.

Description | Organizational Chart

The Risk Management Fund includes the following coverages: unemployment insurance; group health and life; Wellness, Commercial Automobile & Property coverage, general liability, cyber, crime coverage, fiduciary insurance, and safety training. In addition, it provides funds for the defense of claims brought against the county, its officers, and employees.

Risk Management collaborates with a national consultant to develop programs to help mitigate the rising cost of employee health care. The strategy includes contracting with a private provider to manage the administration of claims processing for group health and provide stop-loss coverage. This protects the county against catastrophic claims. Health Maintenance Organization options are also available for all employees and retirees. In addition to having both self-funded and fully insured plans, the county created a wellness program to better manage healthcare costs and improve employee productivity.

The Finance Department manages this fund. See that department's organizational chart.

Financials

01000 - RISK MANAGEMENT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
631 - RISK MANAGEMENT FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$828,566	$806,028	$1,064,777	$1,116,600	$1,034,915	$1,122,672
52 - PURCHASED / CONTRACTED SERVICES	$8,375,304	$12,567,681	$15,269,651	$17,938,696	$17,938,696	$17,938,695
53 - SUPPLIES	$1,548	$1,435	$93,000	$20,000	$20,000	$20,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$2,528,097	$3,208,691	$4,015,000	$4,020,000	$4,020,000	$4,020,000
57 - OTHER COSTS	$316,221	$88,223	$400,000	$400,000	$400,000	$400,000
70 - RETIREMENT SERVICES	$219,972	$227,665	$136,538	$148,363	$148,363	$148,363
71 - PAYROLL LIABILITIES	$85,980,366	$98,587,384	$118,187,110	$122,828,000	$122,828,000	$122,828,000
631 - RISK MANAGEMENT FUND TOTAL	**$98,250,074**	**$115,487,107**	**$139,166,076**	**$146,471,659**	**$146,389,974**	**$146,477,730**
COMMON OBJECT EXPENDITURES TOTAL	**$98,250,074**	**$115,487,107**	**$139,166,076**	**$146,471,659**	**$146,389,974**	**$146,477,730**

01000 - RISK MANAGEMENT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
631 - RISK MANAGEMENT FUND						
01010 - INSURANCE - WORKERS COMPENSATION	$0	$39,871	$0	–	–	–
01015 - INSURANCE - UNEMPLOYMENT COMPENSATION	$316,221	$88,223	$400,000	$400,000	$400,000	$400,000
01020 - INSURANCE - GROUP HEALTH & LIFE	$85,980,366	$98,547,513	$118,547,110	$123,113,000	$123,113,000	$123,113,000
01025 - INSURANCE - OTHER	$11,953,487	$16,811,500	$20,218,966	$22,958,659	$22,876,974	$22,964,730
631 - RISK MANAGEMENT FUND TOTAL	**$98,250,074**	**$115,487,107**	**$139,166,076**	**$146,471,659**	**$146,389,974**	**$146,477,730**
COST CENTER LEVEL EXPENDITURES TOTAL	**$98,250,074**	**$115,487,107**	**$139,166,076**	**$146,471,659**	**$146,389,974**	**$146,477,730**

Positions

01000 - RISK MANAGEMENT

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	9	9	8	9	10

Goals and Objectives

The Finance Department manages this fund. See that department's goals and objectives.

Points of Interest

- Opened the first DeKalb Employee Healthcare Center in January 2024.

Significant Budgetary Impacts

- In 2022, the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included $2M to fund increase in the county's group health insurance.
- The 2024 budget includes $1.4M for various insurance premiums, $650K to fund a new Employee Wellness Center and $83K for a new Healthcare Advocate position.
- The 2025 budget includes an anticipated 7 percent increase in health costs and $2M in vehicle increase claims.

Sanitation

Fiscal Year 2025 Annual Budget

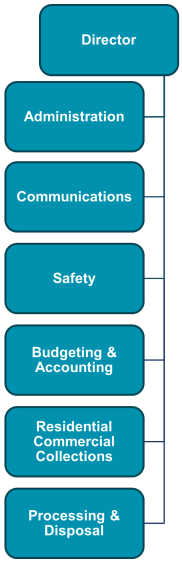
Mission Statement

To provide an efficient, cost-effective, sustainable, and integrated solid waste management program for residents and businesses within our service area, with a sustained focus on customer service excellence.

Description | Organizational Chart

The DeKalb County Sanitation Division operates as a self-sustaining enterprise fund, providing a comprehensive and integrated approach to recycling and solid waste management for residential and commercial customers. The division collects, processes, and disposes of solid waste, yard trimmings, and bulky and special collection items from residential and commercial customers. Single-stream residential and commercial recycling is collected and transported to recycling processors.

The department's Administration Division is comprised of Personnel/Payroll Services, Call Center / Customer Service, Communication Services, Budgeting and Accounting Services, and Safety. Residential and commercial field services operations consist of the four residential and commercial services collections lots, special collections services (roll-off and grappler services and commercial support), three transfer stations, one landfill, and one animal crematory.



08100 - SANITATION

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$33,421,309	$38,462,350	$42,222,949	$43,139,605	$43,818,477	$43,818,477
52 - PURCHASED / CONTRACTED SERVICES	$5,989,919	$9,922,093	$7,640,878	$8,805,162	$8,805,162	$8,805,162
53 - SUPPLIES	$4,283,648	$3,771,681	$4,048,082	$3,460,541	$3,460,541	$3,460,541
54 - CAPITAL OUTLAYS	$71,374	$52,271	$132,508	$26,876	$26,876	$26,876
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$31,736,529	$20,260,294	$23,145,246	$33,592,992	$33,422,504	$33,422,504
57 - OTHER COSTS	$6,511	$0	$79,000	$79,000	$79,000	$79,000
58 - DEBT SERVICES	$2,235,500	$2,295,091	$2,020,810	$2,846,073	$2,846,073	$2,846,073
61 - OTHER FINANCING USES	$11,291,275	$4,854,260	$5,479,042	$5,824,902	$5,824,902	$6,105,323
70 - RETIREMENT SERVICES	$4,432,343	$4,587,469	$4,611,220	$5,010,552	$5,010,552	$5,010,552
541 - SANITATION OPERATING FUND TOTAL	**$93,468,409**	**$84,205,509**	**$89,379,735**	**$102,785,703**	**$103,294,087**	**$103,574,508**
COMMON OBJECT EXPENDITURES TOTAL	**$93,468,409**	**$84,205,509**	**$89,379,735**	**$102,785,703**	**$103,294,087**	**$103,574,508**

08100 - SANITATION

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
541 - SANITATION OPERATING FUND						
08105 - SANITATION - ADMINSTRATION	$28,146,450	$22,046,160	$23,953,142	$26,640,768	$26,973,205	$27,253,626
08106 - SANITATION - KEEP DEKALB BEAUTIFUL	$191	$0	–	–	–	–
08110 - SANITATION - NORTH TRANSFER STATION	$114,251	$113,593	$179,144	$179,144	$179,144	$179,144
08112 - SANITATION - SEMINOLE COMPOST FACILITY	$860	$267	$0	–	–	–
08120 - SANITATION - CENTRAL TRANSFER STATION	$6,279,739	$6,350,867	$7,200,201	$7,423,216	$7,423,216	$7,423,216
08123 - SANITATION - EAST TRANSFER STATION	$21,888	$21,888	$17,516	$17,516	$17,516	$17,516
08125 - SANITATION - NORTH RESIDENTIAL	$9,436,351	$12,727,954	$12,657,713	$13,488,718	$13,488,718	$13,488,718
08126 - SANITATION - NORTH SPECIAL COLLECTIONS	$891	$361	$0	–	–	–
08130 - SANITATION - CENTRAL RESIDENTIAL	$8,511,486	$7,908,020	$9,583,220	$9,896,604	$9,896,604	$9,896,604
08133 - SANITATION - EAST RESIDENTIAL	$8,060,748	$7,191,608	$6,518,511	$8,156,939	$8,156,939	$8,156,939
08135 - SANITATION - SOUTH RESIDENTIAL	$8,314,820	$7,459,057	$8,252,200	$10,165,519	$10,165,519	$10,165,519
08136 - SANITATION - SOUTH SPECIAL COLLECTIONS	$1,640	$1,059	$3,024	$3,024	$3,024	$3,024
08138 - SANITATION - MOWING & HERBICIDE	$29,262	$28,692	$499	$499	$499	$499
08139 - SANITATION - ROLL-OFF SERVICES	$494	$0	–	–	–	–
08142 - SANITATION - CENTRAL COMMERCIAL	$10,598,169	$8,747,501	$9,236,775	$12,633,551	$12,979,986	$12,979,986
08143 - SANITATION - SOUTH COMMERCIAL	$840	$840	$0	–	–	–
08144 - SANITATION - EAST COMMERCIAL	$1,644	$1,644	$0	–	–	–

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
08145 - SANITATION - SEMINOLE LANDFILL	$13,899,157	$11,547,790	$11,777,790	$14,180,205	$14,009,717	$14,009,717
08150 - SANITATION - REVENUE COLLECTION	$49,528	$58,208	$0	–	–	–
541 - SANITATION OPERATING FUND TOTAL	**$93,468,409**	**$84,205,509**	**$89,379,735**	**$102,785,703**	**$103,294,087**	**$103,574,508**
COST CENTER LEVEL EXPENDITURES TOTAL	**$93,468,409**	**$84,205,509**	**$89,379,735**	**$102,785,703**	**$103,294,087**	**$103,574,508**

Positions

08100 - SANITATION

	FILLED FULL-TIME POSITIONS			FUNDED FULL-TIME POSITIONS	
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	613	513	546	600	633

Goals and Objectives

Goal #1: Implement and manage a comprehensive glass recycling program.
- Objective #1A: Transport 800 tons of recycled glass to a processor.

Goal #2: Divert recyclable materials from landfill disposal.
- Objective #2A: Save the State of Georgia's host fees for waste disposal.

Goal #3: Enhance the safety training program for drivers.
- Objective #3A: Provide one-on-one training for drivers with more than two accidents.

Goal #4: Implement and manage the residential household hazardous waste event.
- Objective #4A: Serve 900+ residents.

Goal #5: Implement and manage two residential paper shredding events.
- Objective #5A: Serve 900+ residents and process 24 tons of sensitive documents.

Performance Measures

08100 - Sanitation

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Beneficial reuse of recyclable materials accepted at Seminole Road Landfill (tons)	400,000	400,000	300,000	200,000
Single stream recycled material (tons)	7,388	8,869	10,200	10,000
Amount of glass recycled (tons)	912	643	450	500
Amount of tires recycled (tons)	516	427	325	300
Amount of scrap metals recycled (tons)	714	805	300	325
Residential collections serviced per week	168,000	169,000	170,000	170,000
Compressed natural gas used (gallons)	1,464,287	1,400,000	1,458,000	1,500,000

Points of Interest

- Residential Audit:
    1. Completed comprehensive residential audit aligning service with billing, projected to generate $1–$2M in additional revenue.

- Technology & Fleet Optimization
    1. Implemented Samsara (real-time GPS & AI dash cams) and Routeware (route optimization & vehicle management) to enhance fleet safety and efficiency.

- Financial Oversight & Cost Controls
    1. Improved financial reporting; auditing all utilities (electricity, water, phone, gas, etc.) to reduce waste.
    2. Implemented monthly revenue/expense tracking vs. budget to mitigate overruns.
    3. Collaborated with accounting on reclassifications, accruals, reversals, and adjusting entries.

- Interdepartmental Collaboration
    1. Partnered with IT to enhance expense, delinquency, and account management reporting.
    2. Billed DeKalb County government offices, securing $780K in new revenue.
    3. Engaged Arcadis to update the Capital Investment Plan.

- Commercial Audit & Revenue Growth
    1. Conducted commercial audit: updated account names, service data, and corrected non-billing, resulting in net YoY revenue growth.

- Customer Service & Community Engagement
    1. Call center handled over 7,000 calls YTD with an average hold time of 1 minute.
    2. Scheduled Free Paper Shredding Event for May 17.

- Capital Improvements
    1. Delivered 3 new administrative office trailers.
    2. Completed engineering for North Transfer Station upgrades.

Significant Budgetary Impacts

- In 2022, the Department was approved for four rear loaders ($1.4 million) to assist with more efficient waste management. Additionally, $10,454,716 was approved to increase funding for the landfill construction contract. Environmental Assessments ($500K) were also added to the Sanitation department, as well. Sanitation received $10M of American Rescue Plan funds (second tranche).

- In 2023, four rear loaders ($1 million) were added to assist in the countywide pickup. Furthermore, to ensure that routes were consistently covered 110 vacancies ($4.2 million) were approved.

- In 2024, existing vacancies were once again funded ($5 million) to increase route availability and reduce overtime. Additionally, a required landfill activity for leachate tank replacement ($1 million).

- FY2025 budget includes funding for 48 vacant positions, two new contracts for routing software and dash cam ($735,000), and second Georgia Environmental Finance Authority loan payments ($1,270,205). FY2024 suspended vehicle charges were reinstated causing a significant increase in budget for FY2025.

DeKalb County
GEORGIA

Sheriff

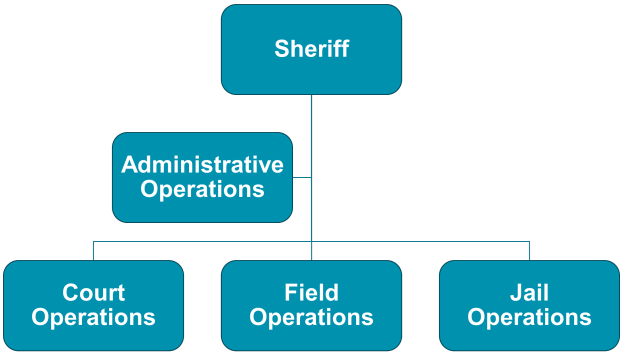
Fiscal Year 2025 Annual Budget

Mission Statement

Our mission at the DeKalb County Sheriff's Office (DKSO) is to always demonstrate excellence, accountability, and respect in our professional and personal lives. We are part of the community and value their expectations. We will always respect and honor the rights and dignity of those we serve.

Description | Organizational Chart

The DeKalb County Sheriff's Office is the chief law enforcement agency in DeKalb serving over 762,820 DeKalb County residents. As the chief law enforcement agency in DeKalb, the biggest responsibility of the Sheriff's Office is the three Cs: Care, Custody, and Control of the inmates. In addition to the three Cs, the Sheriff's Office is also responsible for planning, organizing, directing, and controlling the activities of the agency's four distinct operations: Administrative, Court, Field, and Jail.



Administrative Operations:
The administrative arm of the Sheriff's Office focuses on non-law enforcement duties as it relates to the Office of the Sheriff such as accreditation, fiscal management, health services, human resources, information systems, inmate services, legal affairs, mailroom, procurement, professional standards, public information, special projects, training, and background & recruitment.

Court Operations:
The Sheriff is responsible for providing physical security for DeKalb County courtrooms and buildings, as well as judges, juries, employees, and other persons who have business on the court premises.

Field Operations:
The Sheriff is responsible for protecting life, property, and preservation of the public peace. This encompasses all functions associated with those endeavors including both civil and criminal matters. In DeKalb County, the Sheriff functions as the Chief Law Enforcement Officer. As the Chief Law Enforcement Officer for DeKalb, the Sheriff retains the authority to intervene in any law enforcement effort within the county, including actions initiated by sheriff's deputies who witness a violation of law.

Jail Operations:
The Sheriff operates the DeKalb County Jail. The adult pre-trial detention center houses persons above the age of seventeen arrested by all DeKalb County law enforcement agencies or who are arrested in DeKalb County by federal or state agencies. As the official county jailor, the Sheriff is responsible for the health, safety, and welfare of individuals in custody in accordance with court-established guidelines, and for preventing inmate escapes from custody. Also, summarized as the three Cs: Care, Custody, and Control.

Financials

03200 - SHERIFF

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$54,237,971	$56,034,455	$50,619,138	$57,194,997	$57,194,997	$57,194,997
52 - PURCHASED / CONTRACTED SERVICES	$18,729,532	$23,590,661	$32,663,371	$30,158,151	$30,158,151	$30,158,151
53 - SUPPLIES	$7,258,286	$8,302,478	$10,677,605	$10,777,379	$10,777,379	$10,777,379
54 - CAPITAL OUTLAYS	$457,831	$653,629	$317,004	$563,950	$317,004	$317,004
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$1,764,139	$2,035,388	$1,509,251	$1,509,251	$1,509,251	$1,509,251
57 - OTHER COSTS	$0	$0	$1,810	$1,810	$1,810	$1,810
58 - DEBT SERVICES	$792,475	$792,475	–	–	–	–
70 - RETIREMENT SERVICES	$6,180,586	$6,264,901	$5,684,899	$6,177,212	$6,177,212	$6,177,212
100 - GENERAL FUND TOTAL	**$89,420,818**	**$97,673,987**	**$101,473,078**	**$106,382,750**	**$106,135,804**	**$106,135,804**
COMMON OBJECT EXPENDITURES TOTAL	**$89,420,818**	**$97,673,987**	**$101,473,078**	**$106,382,750**	**$106,135,804**	**$106,135,804**

03200 - SHERIFF

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
03201 - SHERIFF'S OFFICE	$2,390,578	$2,251,016	$2,629,572	$2,387,074	$2,271,502	$2,271,502
03205 - SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	$9,850,045	$10,309,338	$11,268,079	$11,695,457	$11,673,344	$11,673,344
03207 - SHERIFF'S OFFICE - COMMUNITY RELATIONS	$81	$524	$500	$3,000	$3,000	$3,000
03210 - SHERIFF'S OFFICE - FIELD DIVISION	$9,756,127	$9,622,539	$9,133,657	$10,432,282	$10,323,021	$10,323,021
03220 - SHERIFF'S OFFICE - JAIL	$57,937,482	$67,217,883	$71,519,635	$75,033,994	$75,033,994	$75,033,994
03223 - SHERIFF'S OFFICE - JAIL INMATE SERVICES	$151,313	$6,149	$204,998	$51,998	$51,998	$51,998
03230 - SHERIFF'S OFFICE - COURTS	$9,335,191	$8,266,538	$6,716,637	$6,778,945	$6,778,945	$6,778,945
100 - GENERAL FUND TOTAL	**$89,420,818**	**$97,673,987**	**$101,473,078**	**$106,382,750**	**$106,135,804**	**$106,135,804**
COST CENTER LEVEL EXPENDITURES TOTAL	**$89,420,818**	**$97,673,987**	**$101,473,078**	**$106,382,750**	**$106,135,804**	**$106,135,804**

Positions

03200 - SHERIFF

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	547	475	469	492	602

Goals and Objectives

Goal #1: Maintain “Triple-Crown” accreditation

- Objective #1A: Address/correct accreditation audit deficiencies in the twenty-one (21) housing units.
- Objective #1B: Conduct quarterly reviews to ensure standards are adhered to and related documentation on file.

Goal #2: Reduce staff vacancies by recruiting, training, and retaining qualified deputies and detention officers.

- Objective #2A: Implement a new compensation base pay plan for sworn positions.
- Objective #2B: Work with County HR to conduct a salary survey on all sworn positions to expand and increase salary ranges.

Goal #3: Explore security strategies to protect the inmate population, staff, court complexes, and field operations.

- Objective #3A: Replace the Jail's Allen Bradley locking/encoding system throughout the housing units (21 housing units).
- Objective #3B**:** Request and receive funding annually to upgrade/replace/repair the Jail's locking/encoding system.

Goal #4: Continue to replace aged technology systems across the Sheriff's Office.

- Objective #4A: Continue to work with vendor to implement a paperless filing system in Sheriff's Office.
- Objective #4B: Create and fund a comprehensive end-of-life cycle replacement schedule for hardware and software.

Goal #5: Continue to develop a full comprehensive succession plan for future leaders of the agency.

- Objective #5A: Development of an agencywide Career Development Counseling program.
- Objective #5B: Develop an agencywide cross training program.

Performance Measures

03200 - Sheriff's Office

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Maintain American Correctional Association (ACA) re-accreditation	Yes	Yes	Yes	Yes
Maintain Commission on Accreditation of Law Enforcement Agencies (CALEA) re-accreditation	Yes	Yes	Yes	Yes
Maintain National Commission on Correctional Health Care (NCCHC) re-accreditation	Yes	Yes	Yes	Yes
# of porcelain fixtures replaced (total of 2,094)	N/A	200	106	400
# of light fixtures replaced (total of 2,268)	N/A	200	450	400
Develop a salary plan that increases/standardizes entry level pay for sworn staff	No	No	Yes	Yes
Replace jail locks and/or locking mechanisms for each housing unit	1	1	1	2
Develop career paths by operations	N/A	N/A	N/A	4
Develop career plans for interested employees (pilot)	N/A	N/A	N/A	20

Points of Interest

- Maintained our "Triple-Crown" accreditation.
- Certified by the Georgia Peace Officer Standards and Training Council (POST) as a Limited Purpose Academy to provide training and certification for Basic Jail School.
- Aggressively reduced the staff vacancies.
- Continued to collaborate with the county to conduct an expanded study to explore building a new Adult Detention Center (ADC).
- Installed additional surveillance cameras throughout the jail.
- Reenforced perimeter security with the installation of fencing around ADC perimeter and fortifying the windows to prevent contraband introduction.
- Completed replacing all designated locks in the main courthouse with new cylinders and implemented a comprehensive key control system to enhance access, accountability, and security.
- Completed the main courthouse holding area and communications center projects to include installing a new touchscreen-enabled graphic control security panel and with new touchscreen monitors.

- Completed the Fire Alarm System Upgrade.
- Submitted FY25 CIP Budget Request to continue the repair, maintenance and upkeep of the ADC and awaiting funding for the following:
  - Replacement of ADC's 30-year-old leaking roof
  - Replacement of ADC's leaking exterior pre-cast walls caulking and seals
  - Replacement of ADC's 30-year-old leaking plumbing/pipes
  - Replacement of ADC's porcelain toilets and sinks with stainless steel toilets and sinks for durability, safety, and hygiene purposes
  - Replacement of ADC's light fixtures in housing units with shatter proof light fixtures for durability and safety.
  - Replacement of ADC's exterior windows in the housing unit cells and dayrooms.
  - Replacement of ADC's cell door locking/encoding system with enhanced key controls.
  - Replacement of ADC's 30-year-old elevators
- Hired a new facility management company with expertise and staff to maintain an aging facility.
- Continued to replace jail locks at ADC.
- Continued to replace jail light fixtures with shatter proof light fixtures at ADC.
- Purchased two new vehicles for Background, Recruitment, and Training.
- Cleared backlog of intruder affidavits to address squatting in DeKalb.
- Deployment of EyeFox Imaging Technology with AI integration on existing X-ray machines for real-time detection of prohibited and suspicious items.
- Improved parking at the main courthouse by installing additional surveillance in the judges' parking area, creating additional secured parking on Level 4, and installing high-lumen LED lighting throughout the parking deck.
- Upgraded Jail management System (Odyssey) from version 2019 to version 2023.0.26.
- Upgraded 40 desktop workstations, 15 printers, and 15 new laptops.
- Expanded reentry programs to help individuals rebuild their lives and avoid returning to jail. Through our "No Barriers: Reclaiming Your Life" initiative, we focused on education, job training, housing, and Certified Anger Management classes.
- Implemented the drug screening process at intake to identify and better treat substance abuse and opioid abuse disorder.
- Completed the buildout of the new command operations center located in the ADC.

Significant Budgetary Impacts

- The 2022 budget included funding of $333K to purchase dialysis and x-ray machines and $266K to purchase five vehicles for court operations. Also, in 2022 the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 budget included funding for additional overtime of $2M.
- The 2024 budget includes $4M to fund several jail operational contracts, $2.6M for overtime and $600K for cost-of-living adjustment.
- The 2025 budget includes $7M for vacant positions and department wide salary increases approved in FY2024, $800K increase in Aramark jail food contract, and $25K mobile fingerprint machines.

DeKalb County
GEORGIA

Solicitor

Fiscal Year 2025 Annual Budget

Mission Statement

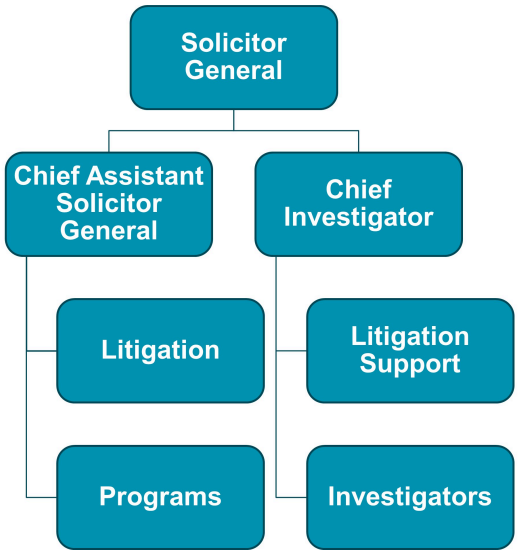
The mission of the Solicitor-General's Office is to prosecute misdemeanor state law, traffic and ordinance offenses committed in DeKalb County, Georgia in a diligent, fair just and efficient manner while maintaining the highest quality of life, ethical standards and ensuring that justice prevails for victims, defendants, and citizens of DeKalb County.

Description | Organizational Chart

The Solicitor-General is elected by popular vote for a four-year term. The Solicitor-General's Office is responsible for the prosecution of misdemeanor state law, traffic and ordinance offenses committed in DeKalb County, Georgia. As such, the Office, through its assistants, represents the State of Georgia in criminal cases pending in the seven jury divisions of State Court, the four non-jury divisions of the State Court and the ordinance division of Magistrate court.

To meet the mandate, the Office retrieves documents from arresting agencies; secures criminal histories and driving records; contact victims and witnesses; provide support services; investigate cases by gathering evidence, executing search warrants and interviewing witnesses; makes appropriate charging decision and files formal accusations; complies and provides discovery to defendants; represents the State of Georgia in all misdemeanor and ordinance criminal court proceedings in State and Magistrate Court.

This includes arraignments, calendar call , jail plea calendars, bond hearings, probation revocations, bench trails, and other preliminary and post-conviction hearings; serves subpoenas and procures the presence of witnesses at hearings; negotiates pleas and make sentencing recommendations; responds to request for record restrictions and information releasable under the Open records Act; files and responds to appeals to higher courts; manages diversion programs; trains local law enforcement agencies and prosecutors around the State of Georgia; collaborates with other public safety stakeholders to provide services to the community; responds to citizen request for assistance; and conducts community outreach to educate citizens about domestic violence, driving under the influence, educational neglect and other misdemeanor crimes that affect their lives.



Financials

03800 - SOLICITOR

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$7,241,489	$8,372,786	$10,230,132	$11,518,728	$11,297,902	$11,297,902
52 - PURCHASED / CONTRACTED SERVICES	$152,710	$354,022	$635,314	$887,836	$504,968	$566,931
53 - SUPPLIES	$90,970	$80,272	$85,890	$109,998	$109,998	$109,998
54 - CAPITAL OUTLAYS	$91,039	$74,370	$135,164	$693,403	$121,000	$678,037
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$188,833	$273,304	$149,480	$241,480	$149,480	$149,480
57 - OTHER COSTS	$0	$0	–	–	–	$619,000
61 - OTHER FINANCING USES	$182,793	$116,667	$100,793	$200,793	$150,793	$150,793
70 - RETIREMENT SERVICES	$1,072,618	$1,110,156	$1,307,345	$1,420,562	$1,420,562	$1,420,562
100 - GENERAL FUND TOTAL	**$9,020,452**	**$10,381,577**	**$12,644,118**	**$15,072,800**	**$13,754,703**	**$14,992,703**
COMMON OBJECT EXPENDITURES TOTAL	**$9,020,452**	**$10,381,577**	**$12,644,118**	**$15,072,800**	**$13,754,703**	**$14,992,703**

03800 - SOLICITOR

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
03810 - SOLICITOR - STATE COURT	$8,189,728	$9,360,286	$11,656,313	$13,183,758	$11,865,661	$13,103,661
03815 - SOLICITOR - VICTIM ASSISTANCE	$640,078	$844,569	$734,674	$1,606,555	$1,606,555	$1,606,555
03816 - SOLICITOR - GENERAL PRE-TRIAL DIVERSION PROGRAM	$190,647	$176,722	$253,131	$282,487	$282,487	$282,487
100 - GENERAL FUND TOTAL	**$9,020,452**	**$10,381,577**	**$12,644,118**	**$15,072,800**	**$13,754,703**	**$14,992,703**
COST CENTER LEVEL EXPENDITURES TOTAL	**$9,020,452**	**$10,381,577**	**$12,644,118**	**$15,072,800**	**$13,754,703**	**$14,992,703**

Positions

03800 - SOLICITOR

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	**FY2022**	**FY2023**	**FY2024**	**FY2025**
FTE Counts					
TAX FUNDS	89	82	88	99	105
FTE COUNTS TOTAL	**89**	**82**	**88**	**99**	**105**

Goals & Objectives

Goal #1: Create seven legal intern positions to provide valuable experience and to make the profession more accessible to a diverse range of candidates.

- Objective #1A: Interns will assist with case preparation and backlogs.

Goal #2: Enhance current technology.

- Objective #2A: Establish a new case management system.
- Objective #2B: Established an enhanced evidence management system.

Performance Measures

03800 - Solicitor

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Assistant Solicitor will attend two trainings facilitated by the Chief Assistant Solicitor.	N/A	N/A	2	2
Conduct two Plea Negotiation trainings per year.	N/A	N/A	2	2
Assistant Solicitors and investigators will attend at least one DUI training session.	N/A	N/A	1	2
Services provided by advocates for victims of crime staff.	N/A	39,696	55,949	61,544

Points of Interests

- The Prosecuting Council of Attorneys in Georgia awarded our own Director of Victim Services Brenda Puebla, the coveted Director of the Year Award for 2024.
- In October of 2024, through its Law Enforcement items Domestic Violence Drive, The Office of the DeKalb County Solicitor-General delivered over 900 bags full of essential items to the DeKalb County Police Department as part of the #NotinMyDeKalb# initiative.
- In April of 2024, the Office of the DeKalb County Solicitor-General partnered with multiple County, State and Federal agencies to host the “2NDChance DeKalb County Record Restriction Clinic”. The event was held in recognition of the Second Chance Month at Goodwill of North Georgia.
- In 2024, the Solicitor-General Donna Coleman-Stribling hosted an informational session to commemorate 2024’s National Crime Victims’ Rights Week and presented alongside Deputy Chief Terry Grandison in an open discussion on the topic of the Civil versus Criminal sides of Code Enforcement.

Significant Budgetary Impacts

- The 2022 budget included $292K for personnel and $60K for wireless service coverage extension.
- The 2023 budget included $1.4M for personnel and $170K for rental of real estate.
- The 2024 budget included $1.5M for personnel and $170K for rental of real estate.
- The 2025 budget includes $56K for legal law interns, $209K for rental of real estate, $61K for office space, $92K for two vehicle replacements, and $557K for a case management system/digital evidence storage.

State Court

Fiscal Year 2025 Annual Budget

Mission Statement

The mission of the State Court of DeKalb County is to improve the administration of justice by increasing public access through technology, services, and programs providing a fair and impartial tribunal for the citizens of DeKalb County, and other persons doing business in DeKalb County. The State Court Probation mission is to serve and protect the community, provide exceptional service to the courts, and promote growth and lifestyle changes of offenders that will enhance the quality of life for residents of DeKalb County. The Marshal's Office mission is to enforce all orders and directives of the DeKalb County State and Magistrate Courts and provide public safety services to the citizens of DeKalb County in a professional, diligent, and courteous manner. The State & Magistrate Court Clerk's Office performs all administrative functions of the court. This office is committed to providing the highest level of services to external and internal customers.

Description | Organizational Chart

The State Court has jurisdiction within the boundaries of DeKalb County. It has concurrent jurisdictions for all civil matters without regard to the amount in controversy, except for those matters for which the Superior Court has exclusive jurisdiction. The Court tries misdemeanor criminal cases and is supported by the Clerk of State and Magistrate Court, State Court Probation, and the Marshal's Office. The Clerk of Court serves both the State and Magistrate Courts and supports a total of 37 judges.

The Clerk's Office performs numerous functions in support of the judicial system to include records processing and retention, collection and disbursement of fines and fees, coordination of services in support of court operations, and servicing the public through access to electronic proceedings, recordings, and tools that enhance the availability of information. The Clerk's Office also supervises the DUI (Driving Under the Influence) Court Program.

The State Court Probation Division is a law enforcement agency which supervises court ordered misdemeanor cases adjudicated from State Court (Division A and B) and Magistrate Courts of DeKalb County. This division also supervises the Work Release Program and monitors several Diversion/Community Alternative Programs established by the DeKalb County Solicitor General's Office.

The Marshal's Office, as part of DeKalb County's law enforcement community, is committed to protecting life and property, arresting violators of the law, and enforcing all local, state and federal laws and ordinances coming within the Office's jurisdiction. In the normal court of duty, Deputy Marshals serve civil processes, dispossessory warrants, traffic warrants, execute eviction writs, enforce writs of possession, and conduct monthly judicial sales for the State and Magistrate
Courts.

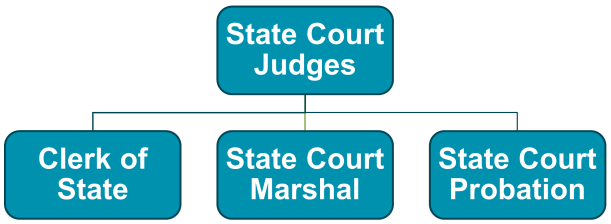
Financials

03700 - STATE COURT - DIVISION A (GENERAL FUND)

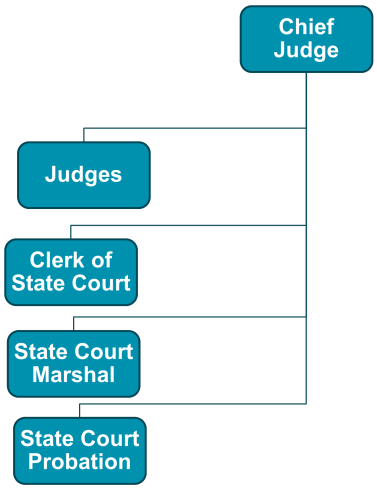
	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$16,169,734	$20,921,782	$24,633,211	$27,019,897	$27,004,897	$27,004,897
52 - PURCHASED / CONTRACTED SERVICES	$627,457	$784,802	$1,605,506	$1,901,153	$1,901,153	$1,901,153
53 - SUPPLIES	$535,102	$867,295	$1,224,030	$1,318,948	$1,282,228	$1,282,228
54 - CAPITAL OUTLAYS	$191,834	$69,517	$197,300	$98,125	$199,375	$199,375
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$968,844	$880,962	$1,042,175	$1,882,175	$1,042,175	$1,042,175
61 - OTHER FINANCING USES	$1,552,462	$0	$18,792	$20,746	$20,746	$20,746
70 - RETIREMENT SERVICES	$1,952,122	$2,020,441	$3,116,783	$3,386,697	$3,386,697	$3,386,697
100 - GENERAL FUND TOTAL	**$21,997,554**	**$25,544,799**	**$31,837,797**	**$35,627,741**	**$34,837,271**	**$34,837,271**
COMMON OBJECT EXPENDITURES TOTAL	**$21,997,554**	**$25,544,799**	**$31,837,797**	**$35,627,741**	**$34,837,271**	**$34,837,271**

State Court A



State Court B



03700 - STATE COURT - DIVISION A (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
03701 - STATE COURT - JUDGE WONG	$645,342	$727,418	$764,749	$862,909	$862,909	$862,909
03702 - STATE COURT - JUDGE ANDERSON	$651,127	$722,519	$755,008	$795,434	$795,434	$795,434
03703 - STATE COURT - JUDGE PURDOM	$650,625	$712,132	$760,695	$1,146,019	$1,145,299	$1,145,299
03704 - STATE COURT - JUDGE PANOS	$663,392	$701,535	$742,855	$758,558	$758,558	$758,558
03705 - STATE COURT - JUDGE MIKE JACOBS	$653,960	$730,660	$747,886	$765,348	$765,348	$765,348
03706 - STATE COURT - JUDGE MARTINEZ	$647,804	$704,662	$745,668	$770,046	$770,046	$770,046
03707 - STATE COURT - JUDGE KIMBERLY ALEXANDER	$835,514	$781,491	$520,409	$764,664	$764,664	$764,664
03710 - STATE & MAGISTRATE COURTS CLERK	$9,073,219	$9,009,322	$11,387,467	$11,967,335	$12,068,585	$12,068,585
03712 - STATE COURT - DUI COURT	$466,755	$540,834	$1,135,674	$1,126,766	$1,126,766	$1,126,766
03715 - STATE COURT - PROBATION	$3,208,805	$2,852,883	$3,354,511	$4,404,101	$3,528,101	$3,528,101
03720 - STATE COURT - MARSHAL	$4,501,010	$8,061,344	$10,922,875	$12,266,561	$12,251,561	$12,251,561
100 - GENERAL FUND TOTAL	**$21,997,554**	**$25,544,799**	**$31,837,797**	**$35,627,741**	**$34,837,271**	**$34,837,271**

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES TOTAL	**$21,997,554**	**$25,544,799**	**$31,837,797**	**$35,627,741**	**$34,837,271**	**$34,837,271**

03700 - STATE COURT - DIVISION B (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
272 - UNINCORPORATED FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$3,986,837	$4,737,040	$5,268,375	$6,033,410	$5,700,428	$6,462,788
52 - PURCHASED / CONTRACTED SERVICES	$803,922	$891,366	$1,011,705	$1,010,976	$1,010,976	$1,010,976
53 - SUPPLIES	$46,477	$30,029	$361,097	$125,536	$125,536	$125,536
54 - CAPITAL OUTLAYS	$67,475	$30,071	$165,000	$98,200	$165,000	$165,000
57 - OTHER COSTS	–	–	–	–	–	$320,056
70 - RETIREMENT SERVICES	$578,362	$598,607	$762,593	$828,634	$828,634	$828,634
272 - UNINCORPORATED FUND TOTAL	**$5,483,073**	**$6,287,112**	**$7,568,770**	**$8,096,756**	**$7,830,574**	**$8,912,990**
COMMON OBJECT EXPENDITURES TOTAL	**$5,483,073**	**$6,287,112**	**$7,568,770**	**$8,096,756**	**$7,830,574**	**$8,912,990**

03700 - STATE COURT - DIVISION B (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
272 - UNINCORPORATED FUND						
03711 - STATE COURT TRAFFIC DIVISION	$4,213,805	$4,634,867	$5,408,674	$6,147,337	$5,881,155	$6,963,571
03712 - STATE COURT - DUI COURT	$192	$0	–	–	–	–
03715 - STATE COURT - PROBATION	$2,022	$0	–	–	–	–
03716 - STATE COURT TRAFFIC DIVISION - JUDGE BAILEY	$179,943	$396,340	$697,457	$457,828	$457,828	$457,828
03717 - STATE COURT TRAFFIC DIVISION - JUDGE RAMSEY	$394,804	$376,067	$457,060	$456,774	$456,774	$456,774
03718 - STATE COURT TRAFFIC DIVISION - JUDGE ROSS	$368,825	$463,480	$537,737	$561,720	$561,720	$561,720
03719 - STATE COURT TRAFFIC DIVISION - JUDGE STOREY	$323,481	$416,358	$467,842	$473,097	$473,097	$473,097
272 - UNINCORPORATED FUND TOTAL	**$5,483,073**	**$6,287,112**	**$7,568,770**	**$8,096,756**	**$7,830,574**	**$8,912,990**
COST CENTER LEVEL EXPENDITURES TOTAL	**$5,483,073**	**$6,287,112**	**$7,568,770**	**$8,096,756**	**$7,830,574**	**$8,912,990**

Positions

03700 - STATE COURT A

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts					
TAX FUNDS	191	188	218	274	282
FTE COUNTS TOTAL	**191**	**188**	**218**	**274**	**282**

Positions

03700 - STATE COURT B

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts					
TAX FUNDS	55	49	50	56	60
FTE COUNTS TOTAL	**55**	**49**	**50**	**56**	**60**

Performance Measures

03700 - State Court

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Improve customer access and experience by providing a more user friendly site with enhanced navigation features	N/A	N/A	N/A	
Designating deputy clerk positions to be assigned with their primary duties to answer incoming calls. This is expected to reduce rollover or unanswered calls by 20%.	N/A	N/A	N/A	
Update phone tree to provide clear guidance for various areas of State and Magistrate Courts. Information will be provided in both English and Spanish. Providing automated information is expected to reduce call center calls by 10%.	N/A	N/A	N/A	
Training specialist will provide ongoing staff development training to increase employee retention.	N/A	N/A	N/A	
Training specialist will conduct at least two external court reporter supervisor training sessions annually and quarterly internal employee development training sessions for staff and leadership.	N/A	N/A	N/A	6

Goals & Objectives

Goal #1: Increase access to legal information and enhance customer website experience

- Objective #1A: Redesign State Court website.

Goal #2: Increase retention by providing an enhanced employee experience through training and development.

- Objective #2A: Increase internal and external training opportunities for all staff.
- Objective #B: Establish call center for State Court A and Magistrate Court Clerk's Office.

Points of Interest

- Probation staff partnered with court judicial colleagues to coordinate a Holiday Gift Drive, benefiting de children and teens within the community. The initiative embodied the true spirit of community and servi
- State and Magistrate Court Clerk’s Office staff proudly participated in the District Attorney’s Annual Lov supporting a meaningful cause while promoting wellness and community engagement
- Marshal's Office successfully deployed the Civil Serve and Civil Mobile systems, leading to a significar case backlog.

Significant Budgetary Impacts

State Court A

- The 2022 budget funded $1.1M in personnel, $409K in case management system upgrades, $160K in courtroom audiovisual equipment upgrades, $300K for vehicles, $500K in operating supplies, $1.1M in position transfers, $75K in professional services, $250K in computer equipment, and $1.1M for a courtroom buildout. The American Recovery Plan (ARP) funded $500K in audiovisual upgrades and $75K time-limited positions to address COVID backlogs.
- The 2023 budget funded $4M in personnel, $250K in technology, $200K in operating supplies and $100K in overtime.
- The 2024 budget funded $$410K in uniforms, $68K in salary adjustments, $385K in vehicles, and $3.8M in personnel.
- The 2025 budget includes $70K in leave payouts, $80K in maintenance and repair, $58K in computer equipment, $420k for vehicles and $60K for Title 40 First Appearances.

State Court B

- The 2022 budget included $900K in part-time personnel, $319K in full-time personnel, $165K for computer equipment, $80K for a Benchmark Solicitor Module, $30K for the E-Citation Pilot, and $85K for maintenance. Approximately, $3M was allocated from ARP for the Memorial Drive space buildout.
- The 2023 budget included $1M in personnel and $276K in audiovisual equipment upgrades ($267K).
- The 2024 budget included $886K in personnel.
- The 2025 budget includes $541K in personnel.

DeKalb County
GEORGIA

Stormwater Management

Fiscal Year 2025 Annual Budget

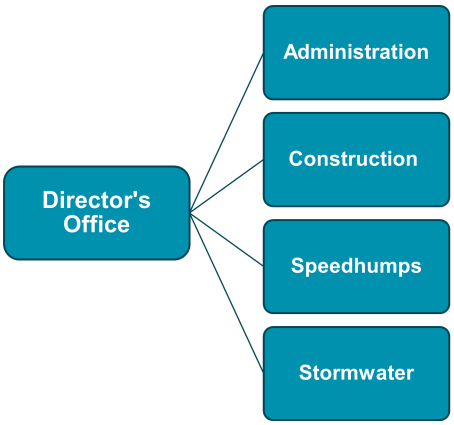
Mission Statement

The mission of DeKalb County Stormwater Utility Program, as a subsection of the Roads & Drainage Department, is to provide effective management and financing of the county's stormwater infrastructure and to operate and maintain the Stormwater drainage system to protect citizens from flooding, preserve and enhance the environmental quality of the county's watersheds, and to comply with federal and state clean water regulations.

Description | Organizational Chart

The Stormwater Utility Fund was established in the 2003 budget. The Fund includes the county's appropriation for the annual fee charged to residents and commercial property owners as a Stormwater utility fee. This fee is collected by the Tax Commissioner as part of the yearly property tax billing process.

This fund is used to maintain the county's stormwater infrastructure and meet federal requirements in water initiatives, and address flood plain and green space issues. Effective 2009, this fund is assigned to the Infrastructure Group, under the direction of the Deputy Chief Operating Officer for Infrastructure.



Financials

06700 - STORMWATER

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
581 - STORMWATER MANAGEMENT OPERATING FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$4,915,572	$5,183,930	$7,361,125	$7,993,511	$7,918,511	$7,918,511
52 - PURCHASED / CONTRACTED SERVICES	$3,634,782	$6,302,888	$11,196,070	$14,492,481	$11,442,481	$11,442,481
53 - SUPPLIES	$1,394,963	$1,414,476	$1,242,616	$1,632,302	$1,457,302	$1,457,302
54 - CAPITAL OUTLAYS	$0	$33,874	–	–	–	–
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$1,548,649	$1,549,694	$3,604,802	$4,286,841	$3,754,841	$6,454,841
58 - DEBT SERVICES	$0	$0	–	–	–	$391,350
61 - OTHER FINANCING USES	$1,519,041	$0	$6,500,000	$12,500,000	$7,500,000	$7,500,000
70 - RETIREMENT SERVICES	$872,410	$872,411	$916,557	$995,931	$995,931	$995,931

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	**$13,885,418**	**$15,357,274**	**$30,821,170**	**$41,901,066**	**$33,069,066**	**$36,160,416**
COMMON OBJECT EXPENDITURES TOTAL	**$13,885,418**	**$15,357,274**	**$30,821,170**	**$41,901,066**	**$33,069,066**	**$36,160,416**

06700 - STORMWATER

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
581 - STORMWATER MANAGEMENT OPERATING FUND						
06701 - STORMWATER ADMINISTRATION	$13,718,901	$15,166,882	$30,463,971	$41,588,243	$32,756,243	$35,847,593
06702 - STORMWATER STREET DRAIN MAINTENANCE	$171,704	$190,392	$357,199	$312,823	$312,823	$312,823
06703 - CURB BUMPING	-$5,186	$0	–	–	–	–
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	**$13,885,418**	**$15,357,274**	**$30,821,170**	**$41,901,066**	**$33,069,066**	**$36,160,416**
COST CENTER LEVEL EXPENDITURES TOTAL	**$13,885,418**	**$15,357,274**	**$30,821,170**	**$41,901,066**	**$33,069,066**	**$36,160,416**

Positions

06700 - PUBLIC WORKS - STORMWATER

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	86	73	85	98	101

Goals and Objectives

Goal #1: Continue developing Phase II of the Stormwater Master Plan.

- Objective #1A: Ensure the Stormwater Utility is sufficient to accomplish the stormwater mission.

Goal #2: Manage the Stormwater Utility.

- Objective #2A: Maintain compliance with the county's Municipal Separate Storm Sewer System permit.

Performance Measures

06700 - Stormwater

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Maintain MS4 Permit (Annual Requirement)	1	1	1	1
Submit Stormwater Permit Report (Annual Requirement)	1	1	1	1
Drainage Structures Rebuilt/Replaced	250	200	285	350
Citizens Drainage Projects (tons)	1,000	2,000	2,800	3,400
Citizens Drainage Projects (linear feet)	1,500	1,200	1,700	1,900
Pipe installed (linear feet)	10,500	3,300	3,500	4,000

Points of Interest

- Stormwater department successfully responded to hurricane Helene in September 2024.

Significant Budgetary Impacts

- In 2022, there were no significant budgetary impacts.
- In 2023, 10 vacant positions ($288K) were funded along with computer equipment ($51K) that was over six years old.
- In 2024, pond crew equipment including equipment excavators, dump trucks, and trailers ($2.1 million) were approved. Additionally, Stormwater culvert replacement was approved ($5 million).
- In 2025, the budget increases due to the addition of vehicles to the fleet, higher personnel expenses, and a $1 million contribution to the Stormwater Capital Improvement Plan Fund.

Superior Court

Fiscal Year 2025 Annual Budget

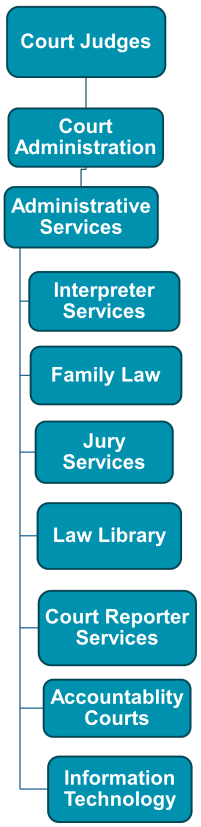
Mission Statement

To provide an independent, accessible and responsive forum for the just resolution of legal disputes and criminal matters in a manner that preserves the rule of law and protects the rights of all parties. To act expeditiously in a manner that instills public trust and confidence that the Superior Court operates fairly, efficiently and effectively.

Description | Organizational Chart

The Superior Court is the highest court of original jurisdiction in the State of Georgia. The Court has exclusive jurisdiction over specific civil and criminal matters including cases involving titles to land, equity, declaratory judgments, habeas corpus, mandamus, quo warranto, prohibition, adoptions, divorce, custody, child support and criminal felonies. The Court is authorized to review rulings, and in some cases, correct errors made by lower courts by issuing certiorari.

The Court also administers programs which enhance and ensure that the Court's purposes and rulings are carried out in a manner that meets the needs of the citizens of DeKalb County while following the rule of law. These programs include the seminar for Families in Transition, the Family Law Information Center, Problem Solving/Child Support Court and Felony Drug, Mental Health and Veterans Accountability Courts which provide sentencing alternatives for defendants who need treatment for drug addiction and mental health challenges. DeKalb County constitutes the Stone Mountain Judicial Circuit and Georgia's 4th Judicial Administrative District.



Financials

03500 - SUPERIOR COURT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$9,769,167	$11,379,964	$12,677,703	$13,807,026	$13,114,952	$13,503,119
52 - PURCHASED / CONTRACTED SERVICES	$2,049,885	$2,141,258	$2,983,819	$4,391,247	$3,512,576	$4,265,576
53 - SUPPLIES	$233,520	-$119,896	$447,560	$333,491	$333,491	$333,491
54 - CAPITAL OUTLAYS	$93,701	$215,569	$179,004	$254,504	$254,504	$254,504
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	–	–	$228,000	–	–	–
61 - OTHER FINANCING USES	$20,317	$28,942	$87,164	$110,776	$110,776	$110,776
70 - RETIREMENT SERVICES	$1,483,338	$1,541,776	$1,840,695	$1,996,037	$1,996,037	$1,996,037
100 - GENERAL FUND TOTAL	**$13,649,927**	**$15,187,614**	**$18,443,945**	**$20,893,081**	**$19,322,336**	**$20,463,503**
COMMON OBJECT EXPENDITURES TOTAL	**$13,649,927**	**$15,187,614**	**$18,443,945**	**$20,893,081**	**$19,322,336**	**$20,463,503**

03500 - SUPERIOR COURT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
03510 - JUDGE ADAMS - DIVISION 5	$572,681	$647,435	$660,081	$764,170	$764,170	$764,170
03515 - JUDGE BARRIE- DIVISION 10	$542,028	$621,175	$679,259	$703,467	$703,467	$703,467
03520 - JUDGE DEAR JACKSON - DIVISION 7	$586,537	$628,725	$632,685	$782,639	$751,008	$751,008
03525 - SUPERIOR COURT - PROJECT PINNACLE	$37,387	$21,906	$73,344	$270,550	$92,550	$270,550
03530 - JUDGE JOHNSON - DIVISION 1	$518,455	$631,887	$642,479	$756,462	$724,831	$724,831
03535 - JUDGE BRIAN LAKE - DIVISION 9	$573,538	$620,454	$647,065	$749,097	$749,097	$749,097
03540 - JUDGE PARKER-SMITH - DIVISION 3	$559,905	$630,314	$648,372	$771,104	$739,473	$739,473
03545 - JUDGE NORA POLK - DIVISION 8	$404,789	$550,269	$607,854	$683,888	$652,257	$652,257
03550 - JUDGE HYDRICK - DIVISION 6	$538,183	$622,445	$681,630	$960,048	$928,417	$928,417
03555 - JUDGE ASHA JACKSON - DIVISION 2	$532,722	$649,814	$646,876	$743,049	$743,049	$743,049
03560 - JUDGE MORRIS - DIVISION 4	$570,414	$610,219	$642,778	$798,015	$766,384	$766,384
03565 - SUPERIOR COURT - SENIOR JUDGES	$102,557	$104,961	$145,076	$145,076	$145,076	$145,076
03570 - SUPERIOR COURT - GENERAL	$1,185	$7,272	$0	–	–	–
03580 - SUPERIOR COURT - COURT ADMINISTRATION	$6,093,769	$6,734,713	$9,336,234	$8,542,584	$7,513,296	$8,303,463
03581 - SUPERIOR COURT - COURT REPORTERS	$417,654	$411,024	$501,096	$575,096	$575,096	$575,096
03582 - SUPERIOR COURT - JURY MANAGEMENT	$939,802	$906,931	$993,572	$1,383,801	$1,383,801	$1,383,801
03583 - SUPERIOR COURT - SEMINAR FOR DIVORCING PARENTS	$16,627	$15,645	$35,308	$35,308	$35,308	$35,308
03587 - SUPERIOR COURT - DISPUTE RESOLUTION	$554,862	$645,771	$634,523	$733,940	$733,940	$733,940
03589 - SUPERIOR COURT - ACCOUNTABILITY COURTS	–	$58,514	$169,000	$1,392,283	$1,218,612	$1,391,612
03590 - SUPERIOR COURT - GRAND JURY	$86,833	$68,140	$66,713	$102,504	$102,504	$102,504
100 - GENERAL FUND TOTAL	**$13,649,927**	**$15,187,614**	**$18,443,945**	**$20,893,081**	**$19,322,336**	**$20,463,503**
COST CENTER LEVEL EXPENDITURES TOTAL	**$13,649,927**	**$15,187,614**	**$18,443,945**	**$20,893,081**	**$19,322,336**	**$20,463,503**

Positions

03500 - SUPERIOR COURT

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts					
TAX FUNDS	107	119	119	122	125
FTE COUNTS TOTAL	**107**	**119**	**119**	**122**	**125**

Goals & Objectives

Goal #1: Adhere to national clearance rate standards in all case types.

- Objective #1A: Add an additional division with supporting staff to maintain the clearance rate standard.

Goal #2: Enhance services from problem solving courts with continued education and training by 15 percent.

Goal #3: Expand the Law Library.

Goal #4: Provide education on the Court's purpose and responsibilities to all court staff and adhere to the Court's training goals and objectives.

- Objective #4A: Develop and maintain internal training with certifications.

Performance Measures

03500 - Superior Court

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Measure how efficiently a court is handling a caseload.	1	1	1	1
Add additional Senior Judge coverage to maintain positive clearance rates for serious violence felony cases.	N/A	N/A	1	1
Develop and maintain a one-stop-shop treatment center.	N/A	N/A	N/A	N/A
Continue community partnerships.	N/A	N/A	N/A	N/A
Establish and maintain systems to assist all customers and classes of courts as mandated.	N/A	N/A	N/A	N/A

Points of Interests

- Successfully applied for and received state American Rescue Plan Act (ARPA) funding to assist with additional calendars circuit wide.
- Collective clearance rate of 110% closing over 16,000 cases in 2024.
- Summoned over 210,000 citizens for jury service.
- Renovated our accountability courts treatment center and doubled the number of participants to 65 with 22 pending to enter the program.
- Successfully partnered with law enforcement agencies to increase the census of our program.
- Accountability Court's save the county at least $55.00 a day once defendants are released from the county jail.
- Stabilized building logistics with technology updates.

Significant Budgetary Impacts

- The 2022 budget included $1.4M in personnel, $250K for court reporter and interpreter services, $650K in general operating expenses, $65K for Project Pinnacle, $250K for the Accountability Court programs and $3.7M in pandemic related capital projects.
- The 2023 budget included $350K for privatized security, $1M in technology, $600K in Court Programs and $1M in personnel.
- The 2024 budget included $800K in personnel, $226K for the Accountability Courts, $125K in security services and $248K in courthouse flood repairs.
- The 2025 budget includes $58K for computer equipment, $388K for personnel, and $277K in professional services, $178K For Project Pinnacle and $125K for judicial security.

DeKalb County
GEORGIA

Tax Commissioner

Fiscal Year 2025 Annual Budget

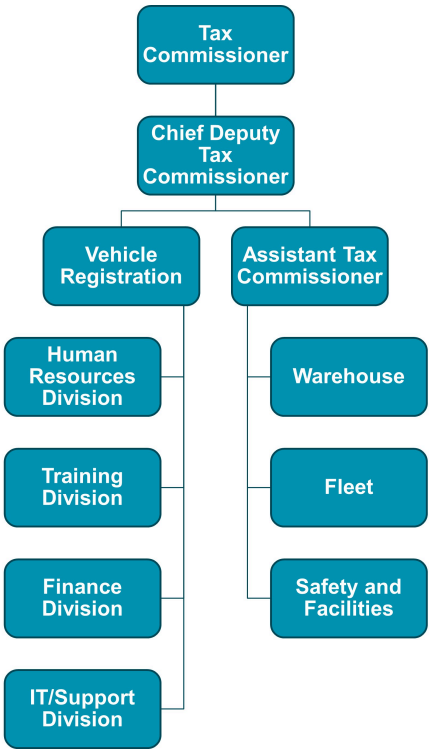
Mission Statement

The Tax Commissioner's mission is to provide excellent customer service to all taxpayers, citizens, public officials, businesses, and government entities by anticipating their needs while performing the duties of the Office of Tax Commissioner as required by the Georgia Constitution and Georgia Department of Revenue.

Description | Organizational Chart

The Tax Commissioner is a constitutional officer elected county-wide. The duties of the Tax Commissioner's Office are to coordinate the production of the county digest, create and mail tax billings, receive and distribute ad valorem tax revenue to the county and local governing authorities, the school board, tax allocation districts, and to title and renew all motor vehicles.

The office compiles an annual property tax digest and facilitates its approval by DOR. The office also receives basic and senior homestead applications, handles special exemptions; updates property tax records, processes tax payments; maintains the tax billing and records system. Moreover, the office also bills residential sanitation, stormwater utility, streetlights, speed humps within the various districts, issues and records liens for delinquent taxes where appropriate. When required by law, we advertise and conduct sales of delinquent properties as required by law. As a tag agent we also collect funds for insurance lapses, vehicle ad valorem tax, title ad valorem tax (TAVT), and issues temporary registration permits, license plates and renewal decals.



Financials

02800 - TAX COMMISSIONER

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$6,517,174	$7,422,628	$8,237,614	$8,861,945	$8,856,506	$8,856,506
52 - PURCHASED / CONTRACTED SERVICES	$1,893,340	$2,079,254	$2,412,222	$2,475,694	$2,475,694	$2,475,694
53 - SUPPLIES	$150,119	$154,127	$151,480	$156,480	$156,480	$156,480
54 - CAPITAL OUTLAYS	$348,851	$267,682	$495,575	$504,615	$329,615	$329,615
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$20,962	$22,107	$22,587	$72,587	$72,587	$72,587
57 - OTHER COSTS	$0	$0	$1,800	$1,800	$1,800	$1,800
70 - RETIREMENT SERVICES	$899,003	$899,004	$1,086,208	$1,180,274	$1,180,274	$1,180,274
100 - GENERAL FUND TOTAL	**$9,829,449**	**$10,844,803**	**$12,407,486**	**$13,253,395**	**$13,072,956**	**$13,072,956**
COMMON OBJECT EXPENDITURES TOTAL	**$9,829,449**	**$10,844,803**	**$12,407,486**	**$13,253,395**	**$13,072,956**	**$13,072,956**

02800 - TAX COMMISSIONER

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
100 - GENERAL FUND						
02810 - TAX COMMISSIONER - TAX COLLECTIONS & RECORDS	$1,429,780	$1,768,396	$1,987,024	$2,236,314	$2,236,314	$2,236,314
02820 - TAX COMMISSIONER - MOTOR VEHICLE TAX	$3,431,467	$3,857,493	$4,348,410	$4,576,326	$4,576,326	$4,576,326
02821 - TAX COMMISSIONER - MOTOR VEHICLE TEMPORARY	$183,196	$13,997	$126,464	$126,464	$126,464	$126,464
02825 - TAX COMMISSIONER - MOTOR VEHICLE SECURITY	$293,539	$408,940	$518,940	$531,404	$531,404	$531,404
02830 - TAX COMMISSIONER - DELINQUENT TAX ADMINISTRATION	$1,119,656	$1,304,649	$1,430,148	$1,497,541	$1,492,102	$1,492,102
02840 - TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	$3,371,812	$3,491,328	$3,996,500	$4,285,346	$4,110,346	$4,110,346
100 - GENERAL FUND TOTAL	**$9,829,449**	**$10,844,803**	**$12,407,486**	**$13,253,395**	**$13,072,956**	**$13,072,956**
COST CENTER LEVEL EXPENDITURES TOTAL	**$9,829,449**	**$10,844,803**	**$12,407,486**	**$13,253,395**	**$13,072,956**	**$13,072,956**

02800 - TAX COMMISSIONER

	FULL-TIME POSITIONS TREND				REQUESTED	APPROVED
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2025
Filled Positions	89	90	102	103	114	114
Funded Positions	103	107	113	113	114	114

Goals and Objectives

Goal #1: To diligently receive and collect annual property taxes.

- Objective #1A: Increase the amount of property taxes collected year over year.
- Objective #1B: To have a rate of collection >95 percent for the current tax year.

Goal #2: To ensure all eligible homeowners receive a homestead application.

- Objective #2A: Receive and process all homestead applications in a timely manner.

Goal #3: To diligently receive and collect Motor Vehicle taxes.

- Objective #3A: To accurately collect Ad Valorem taxes.
- Objective #3B: To accurately collect Title Ad Valorem Taxes.
- Objective #3C: To accurately process vehicle registrations.

Performance Measures

02800 - Tax Commissioner

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Actual dollar amount of property taxes collected	1,363,163,202	1,464,887,092	1,672,253,347	1,771,512,311
Percent of property taxes collected as of the current tax year	94%	97%	98%	99%
Homestead applications processed	13,748	13,243	14,052	14,473
Actual dollar amount of Ad Valorem taxes collected	5,536,960	4,928,830	4,879,542	4,830,258
Actual dollar amount of TAVT taxes collected	137,265,364	143,438,966	149,176,525	155,143,586
Number of vehicle registrations processed	146,089	142,631	146,909	151,316

Points of Interest

- Customer Service
  - Successfully scheduled over 20K appointments through Click2Skip program. This program allows taxpayers to reserve service times in advance and avoid waiting in line to be serviced.
  - E-Services such as renewing and applying for tags, change of address and cancelling registration can all be done online.
    Served over 200K taxpayers requiring same-day, walk-in service. The same-day waitlist provides a no-touch contact services that allow taxpayers to wait in their cars until it's their turn to be serviced.
  - Maintained full-service operations at all office locations in addition to website, drop box and self-service kiosk options.
    Continued to enforce COVID-19 safety protocols, including maintaining sanitation practices, performing counter wipe-downs between customers, and conducting frequent electrostatic spraying.
- Community
  - Conducted over 10 community presentations to inform homeowners about property taxes and benefits of homestead exemptions.
  - Proudly answered over 149K taxpayer calls.
  - Launched an advertising campaign that resulted in an increase of homestead exemption applications.
  - Provided 221 hours of mobile service at two DeKalb Senior Centers.
  - Collected 2,318 pounds of food to support the Atlanta Community Food Bank.
  - Participated in the Martin Luther King, Jr. Community Service Days.
- Financials
  - Continued to achieve tax digest approval in 2024.
  - Achieved collections of 96.70 percent of the current year's taxes.
  - Received and disbursed approximately $2B to county, school, cities, TADs, and CIDs.
  - Witnessed a 5,295 increase in Homestead Exemptions over the past five years.
  - Reported an additional 46,181 in Kiosk transactions since 2020.
- Innovation / Technology
  - Implemented a new Pitney Bowes tracking system for certified and priority mailings.
  - Continued SmartFile online application system for special exemptions.
  - Received over 9,600,000 website pageviews.
  - Email subscriptions went up to 12,202 for 2024.
  - Increased the social media reach to 8,116,728.
  - Imaged 10,140 documents which continued our efforts to shorten document retrieval times.
  - Conducted in-house training unique to our industry.
  - Enhanced security protocols under Georgia open carry laws.
  - Enabled remote technology in the Call Center.

Significant Budgetary Impacts

- In 2022, the department's servers, desktops and printers were replaced, and software and maintenance were purchased ($188K).
- In 2023, replacement of 20-year-old scanner/payment processing machine for a more efficient machine with upgraded software, $187K.
- The 2024 budget includes $70K for Sherriff and Security Costs and $75.8K for advertising through direct mailers and radio advertising to inform taxpayers of deadlines, tax changes, etc.
- The 2025 budget includes $50K for revamping of the delinquent reports and programming the IAS World software for the new House Bill 581 which is a property tax reform bill that was passed in 2024. It aims to reduce property taxes for homeowners while also creating a new local sales tax. The bill went into effect on January 1, 2025. Also included in the FY25 budget is $47K for online and print advertising along with the redesign of the website; $50K for an electric truck; and $20K for printing services of motor vehicle notices, property tax brochures and other office supplies

DeKalb County
GEORGIA

Vehicle Replacement

Fiscal Year 2025 Annual Budget

Mission Statement

The mission of the Vehicle Replacement Fund, through the supervision of the Fleet Management Department, is to provide stable capital funding for the regular replacement of vehicles.

Description

Additions to the fleet are authorized by the Board of Commissioners, either in the annual budget, or by way of regular meeting agenda items. The using department budgets for and expends the purchase price of the vehicle in the current fiscal year. When the vehicle is placed into service, the department is charged a monthly replacement charge, which is calculated on an expected-life amortization, plus an additional percentage charge for future inflation and lease financing costs. Once the amortization is complete for the particular class of vehicle, the charge ends.

A vehicle is not necessarily replaced when the replacement charge ends. The Fleet Management Department holds annual meetings with using departments to determine which vehicles should be replaced in the coming year, basing the decision on safety, efficiency, and economy. Metrics such as miles, repair costs, cost of downtime, and age are considered in the determination. If the vehicle is replaced, the vehicle replacement charge begins again when the replacement vehicle is placed into service.

During the budgeting process, the budget office evaluates the list of proposed replacement vehicles based on the fiscal position of the using departments and the level of reserves in the fund and determines if the entire list will be recommended for replacement or if some replacements will be recommended deferred.

A vehicle may be replaced earlier than the completion of the amortization due to a total-loss accident, an unusually high repair expense history, or external factors, such as availability of parts. The authorization for early replacements is obtained electronically through the budget director (or designee). One purpose of the fund is to maintain sufficient reserves for early replacements.

If the administration and the Board of Commissioners determine that fiscal conditions favor lease-purchase financing of that budget year's vehicle replacements, the Vehicle Replacement Fund pays the interest costs, which are recovered by a percentage charge added to the replacement charge.
When vehicles are retired from county service, they are sold via an annual surplus auction. The fund retains the proceeds of the auction for vehicles, which are used to supplement reserves.

Organizational Chart

Fleet Management manages the assets of this fund. Please see their organizational chart.

Financials

01300 - VEHICLE REPLACEMENT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
621 - VEHICLE REPLACEMENT FUND						
54 - CAPITAL OUTLAYS	$20,542,291	$24,459,776	$76,146,457	–	–	–
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$300	$0	-$37,250,459	–	–	–
56 - DEPRECIATION AND AMORTIZATION	$0	$458,399	–	–	–	–
61 - OTHER FINANCING USES	$0	$57,787,079	$39,150,447	$31,516,648	$31,516,648	$31,516,648
621 - VEHICLE REPLACEMENT FUND TOTAL	**$20,542,591**	**$82,705,254**	**$78,046,445**	**$31,516,648**	**$31,516,648**	**$31,516,648**
COMMON OBJECT EXPENDITURES TOTAL	**$20,542,591**	**$82,705,254**	**$78,046,445**	**$31,516,648**	**$31,516,648**	**$31,516,648**

01300 - VEHICLE REPLACEMENT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
621 - VEHICLE REPLACEMENT FUND						
01310 - VEHICLE REPLACEMENT	$20,542,591	$82,705,254	$78,046,445	$31,516,648	$31,516,648	$31,516,648
621 - VEHICLE REPLACEMENT FUND TOTAL	**$20,542,591**	**$82,705,254**	**$78,046,445**	**$31,516,648**	**$31,516,648**	**$31,516,648**
COST CENTER LEVEL EXPENDITURES TOTAL	**$20,542,591**	**$82,705,254**	**$78,046,445**	**$31,516,648**	**$31,516,648**	**$31,516,648**

Goals and Objectives

Fleet Management manages the assets of this fund. Please see their goals and objectives

Performance Measures

Fleet Management manages the assets of this fund. Please see their performance measures.

Points of Interest

- For FY2025, the budget replacement schedule includes $32 million for additions and replacement vehicles.
- The county has gone from vehicle replacement on a yearly basis to funding with a “rolling” fund structure to allow a steady funding source.
- Due to varying and wide fulfillment windows for vehicle orders, there is typically many current orders either pending or in-process that are not yet reflected in the actual expenditures.

Significant Budgetary Impacts

- The 2022 budget included 344 in replacements.
- The 2023 budget included 349 replacements.
- The 2024 budget included 150 replacements.
- Beginning in the 2024 budget, funding in the Vehicle Replacement Fund has been transferred to the Vehicle Replacement - Capital Investments Fund, reducing the amount of fund balance that would accumulate and roll over within the Vehicle Replacement Fund.

- The 2025 budget includes 150 replacements.

DeKalb County
GEORGIA

Victim Assistance

Fiscal Year 2025 Annual Budget

Mission Statement

The Victim Assistance Fund accounts for funds approved by the Criminal Justice Coordinating Council of Georgia for victim assistance programs.

Description

In 1995, the Victim Assistance Fund was established. This fund consists of DeKalb County's appropriation of an additional five percent penalty assessment imposed upon criminal offense fines (O.C.G.A. 15-21-131). Effective July 1, 1997, the Recorder's Court, now the State Court Division B, was added to the courts already collecting this assessment for victim assistance programs. The Board of Commissioners issued a directive that costs associated with the District Attorney's and Solicitor's victim assistance programs should receive funding first, and any remaining dollars will be allocated to fund the victim assistance programs.

Financials

03100 - VICTIM ASSISTANCE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
206 - VICTIM ASSISTANCE FUND						
52 - PURCHASED / CONTRACTED SERVICES	$13,371	$0	$1,075	$11,075	$11,075	$11,075
61 - OTHER FINANCING USES	$265,539	$587,830	$534,749	$288,925	$288,925	$288,925
206 - VICTIM ASSISTANCE FUND TOTAL	**$278,910**	**$587,830**	**$535,824**	**$300,000**	**$300,000**	**$300,000**
COMMON OBJECT EXPENDITURES TOTAL	**$278,910**	**$587,830**	**$535,824**	**$300,000**	**$300,000**	**$300,000**

03100 - VICTIM ASSISTANCE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
206 - VICTIM ASSISTANCE FUND						
03101 - DISTRICT ATTORNEY - VICTIM ASSISTANCE	$278,910	$587,830	$535,824	$300,000	$300,000	$300,000
206 - VICTIM ASSISTANCE FUND TOTAL	**$278,910**	**$587,830**	**$535,824**	**$300,000**	**$300,000**	**$300,000**
COST CENTER LEVEL EXPENDITURES TOTAL	**$278,910**	**$587,830**	**$535,824**	**$300,000**	**$300,000**	**$300,000**

Goals and Objectives

Goal #1: To provide funds to eligible agencies for programs to assist crime victims.

Significant Budgetary Impacts

There were no significant budgetary impacts for 2022 - 2025.

DeKalb County
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Watershed Management

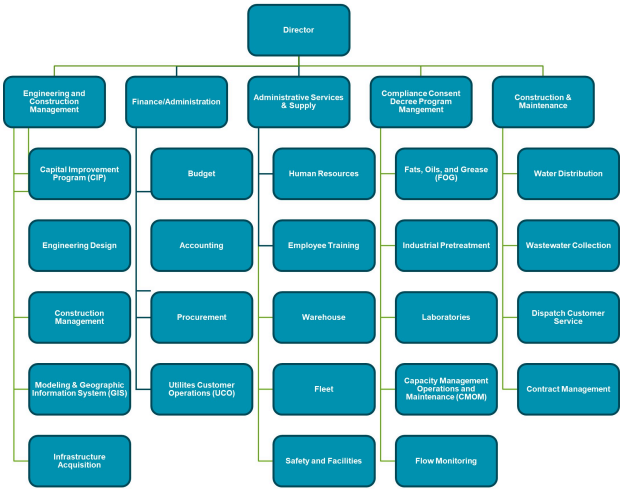
Fiscal Year 2025 Annual Budget

Mission Statement

Our mission is to provide reliable, high quality drinking water and treat collected wastewater exceeding standards, promoting public health, safety, and economic development.

Description | Organizational Chart

Watershed Management, plus the positions funded and assigned to the Finance's Revenue Collections Division, support the directives of the department to: (1) Provide water treatment quality that meets or exceeds the federal and state requirements and convey potable water with sufficient pressure to customers in DeKalb County through efficient and effective operation and maintenance of over 3,000 miles of water distribution pipelines; (2) Collect and treat wastewater originating from customers to meet or exceed permitted discharge limitations through efficient and effective operation and maintenance of 2,600 miles of sewer/force mains and 66 lift stations; (3) Comply with all federal and state regulations for drinking water production, wastewater treatment, and biosolids management; and (4) Effectively demonstrate fiscal diligence and responsibility for the management of the $1.345 billion capital improvement plan for system enhancements and consent decree compliance as approved by the DeKalb County Board of Commissioners.



Financials

08000 - WATERSHED MANAGEMENT (WATER & SEWER FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
511 - WATER AND SEWER FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$52,763,634	$58,014,914	$59,858,959	$60,408,851	$58,422,159	$58,422,159
52 - PURCHASED / CONTRACTED SERVICES	$20,746,168	$29,081,801	$49,022,652	$49,776,614	$45,448,482	$46,248,483
53 - SUPPLIES	$30,743,912	$30,419,460	$40,970,976	$43,694,810	$40,620,380	$40,620,380
54 - CAPITAL OUTLAYS	$934,489	$12,797	$2,890,432	$2,078,362	$1,387,681	$1,387,681
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	$27,634,323	$28,523,123	$2,076,788	$33,308,239	$32,114,576	$32,059,988

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
56 - DEPRECIATION AND AMORTIZATION	$0	$50,945	–	–	–	–
57 - OTHER COSTS	$18,699,547	$19,160,855	$18,702,123	$22,053,228	$22,053,228	$22,053,228
58 - DEBT SERVICES	$1,819,171	$2,499,817	$4,825,975	$6,767,900	$6,767,900	$6,767,900
61 - OTHER FINANCING USES	$127,583,604	$126,385,545	$133,918,050	$79,266,903	$79,266,903	$79,266,903
70 - RETIREMENT SERVICES	$7,871,354	$8,014,707	$7,580,878	$8,123,479	$8,123,479	$8,178,067
511 - WATER AND SEWER FUND TOTAL	**$288,796,201**	**$302,163,965**	**$319,846,833**	**$305,478,386**	**$294,204,788**	**$295,004,789**
COMMON OBJECT EXPENDITURES TOTAL	**$288,796,201**	**$302,163,965**	**$319,846,833**	**$305,478,386**	**$294,204,788**	**$295,004,789**

08000 - WATERSHED MANAGEMENT (WATER & SEWER FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
511 - WATER AND SEWER FUND						
08001 - WATERSHED MGMT - DIRECTORS OFFICE	$8,271,227	$7,161,662	$12,669,516	-$340,761	$5,974,542	$6,774,542
08002 - WATERSHED MGMT - ADMIN & FISCAL CONTROL	$24,234,249	$25,329,018	$25,102,529	$27,320,839	$27,164,781	$27,164,782
08003 - WATERSHED MGMT - WAREHOUSE	$1,784,795	$1,935,695	$3,431,573	$2,477,693	$2,401,193	$2,401,193
08004 - WATERSHED MGMT - COLLECTION SERVICES	$5,362,685	$5,648,206	$6,413,210	$6,639,075	$6,392,883	$6,392,883
08005 - WATERSHED MGMT - REVENUE COLLECTIONS	$113,685	$123,794	$147,000	$147,000	$147,000	$147,000
08006 - WATERSHED MGMT - DEBT SERVICES	$65,731,060	$91,544,759	$79,030,911	$78,838,812	$78,838,812	$78,838,812
08007 - WATERSHED MGMT - RESERVE & TRANSFER TO R & E	$61,877,887	$34,354,227	$27,002,414	$231,000	$231,000	$231,000
08009 - WATERSHED MGMT - GPS/GIS/DATA MANAGEMENT	$2,792,409	$2,754,803	$2,854,853	$3,122,084	$2,747,919	$2,747,919
08010 - WATERSHED MGMT - ENG DESIGN/SURVEY/LAND ACQ	$11,316	$11,316	$0	–	–	–
08015 - WATERSHED MGMT - IT SUPPORT	$494,380	$403,102	$976,477	$973,886	$714,905	$714,905
08016 - WATERSHED MGMT - NON-SINKING FUND DEBT	$1,842,171	$2,499,817	$4,825,975	$6,767,900	$6,767,900	$6,767,900
08018 - WATERSHED MGMT - SAFETY SECURITY & FACILITIES OPERATIONS	$0	$1,366,189	$6,034,530	$2,516,684	$2,875,683	$2,875,683
08019 - WATERSHED MGMT - WATER - F&T ADMIN & SUPERVISION	$25,599	$10,429	$23,734	$23,496	$23,496	$23,496
08020 - WATERSHED MGMT - WATER - P&M ADMIN & SUPE+RVISION	$309,621	$407,524	$468,520	$394,245	$394,245	$394,245
08021 - WATERSHED MGMT - WATER PRODUCTION OPERATION	$9,837,895	$9,934,965	$11,385,994	$11,480,481	$11,288,475	$11,288,475
08022 - WATERSHED MGMT - WATER MAINTENANCE	$7,173,017	$7,754,137	$13,837,558	$10,790,810	$10,357,422	$10,357,422
08023 - WATERSHED MGMT - WATER LABORATORY	$838,022	$838,154	$1,222,718	$1,364,904	$985,290	$985,290
08024 - WATERSHED MGMT - SEWER LAB ADMIN & SUPERVISION	$22,413	$10,843	$0	–	–	–
08025 - WATERSHED MGMT - SEWER LABORATORY	$852,162	$963,469	$1,272,782	$1,572,782	$1,265,987	$1,265,987
08026 - WATERSHED MGMT - SEWER MONITORING	$344,745	$365,177	$438,943	$438,421	$353,174	$353,174
08028 - WATERSHED MGMT - SEWER - WPC SNAPFINGER PLANTS	$11,943,728	$13,796,581	$12,959,780	$16,709,453	$16,071,030	$16,071,030
08029 - WATERSHED MGMT - SEWER - LIFT STATION	$926,163	$960,288	$3,789,656	$2,967,047	$2,955,740	$2,955,740

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
08030 - WATERSHED MGMT - SEWER - WPC POLE BRIDGE PLANT	$5,156,565	$7,412,706	$10,401,601	$10,430,967	$10,133,483	$10,133,483
08032 - WATERSHED MGMT - SEWER - WPC POLE BRIDGE MAINTENANCE	$1,176,592	$974,344	$4,588,995	$7,283,538	$5,958,138	$5,958,138
08033 - WATERSHED MGMT - SEWER - WPC FACILITIES MAINTENANCE	$5,917,166	$5,857,580	$9,241,734	$8,575,785	$8,496,299	$8,496,299
08034 - WATERSHED MGMT - SEWER - PLANTS OPERATED BY OTHER GOVERNMENTS	$18,651,687	$18,941,192	$17,348,738	$21,000,919	$21,000,919	$21,000,919
08035 - WATERSHED MGMT - WATER & SEWER - C & M DIV MANAGEMENT & ADMIN	$3,844,698	$3,915,188	$6,070,403	$7,082,550	$6,669,488	$6,669,488
08036 - WATERSHED MGMT - TECHNICAL SERVICES	$6,076,797	$6,207,268	$6,261,970	$6,391,316	$6,025,498	$6,025,498
08037 - WATERSHED MGMT - SEWER - DISTRICT1 - COLLECTION SYSTEMS	$13,049,728	$13,131,950	$16,028,194	$17,396,113	$15,515,223	$15,515,223
08038 - WATERSHED MGMT - WATER - METERS	$6,153,109	$6,079,254	$7,299,950	$7,175,360	$7,175,360	$7,175,360
08040 - WATERSHED MGMT - WATER - MAINTENANCE	$15,335,206	$17,715,679	$20,428,097	$28,525,789	$23,687,335	$23,687,335
08041 - WATERSHED MGMT - CAPACITY ANALYSIS	$5,604,236	$10,754,262	$5,024,326	$13,955,574	$9,188,974	$9,188,974
08042 - WATERSHED MGMT - COMPLIANCE AND BACKFLOW	$1,438,748	$1,219,451	$1,062,801	$1,040,818	$639,666	$639,666
08045 - WATERSHED MGMT - PRETREATMENT PROGRAM	$1,602,292	$1,780,939	$2,201,351	$2,225,580	$1,762,928	$1,762,928
08050 - WATERSHED MGMT - CAPITALIZATION ACCOUNT	$150	$0	–	–	–	–
511 - WATER AND SEWER FUND TOTAL	**$288,796,201**	**$302,163,965**	**$319,846,833**	**$305,520,160**	**$294,204,788**	**$295,004,789**
COST CENTER LEVEL EXPENDITURES TOTAL	**$288,796,201**	**$302,163,965**	**$319,846,833**	**$305,520,160**	**$294,204,788**	**$295,004,789**

08000 - WATERSHED MANAGEMENT (WATERSHED SINKING FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
514 - WATERSHED SINKING FUND						
58 - DEBT SERVICES	$65,610,571	$83,945,788	$79,030,911	$78,868,812	$78,868,812	$78,868,812
514 - WATERSHED SINKING FUND TOTAL	**$65,610,571**	**$83,945,788**	**$79,030,911**	**$78,868,812**	**$78,868,812**	**$78,868,812**
COMMON OBJECT EXPENDITURES TOTAL	**$65,610,571**	**$83,945,788**	**$79,030,911**	**$78,868,812**	**$78,868,812**	**$78,868,812**

08000 - WATERSHED MANAGEMENT (WATERSHED SINKING FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
514 - WATERSHED SINKING FUND						
08098 - WATERSHED MGMT - SINKING FUND	$65,610,571	$83,945,788	$79,030,911	$78,868,812	$78,868,812	$78,868,812
514 - WATERSHED SINKING FUND TOTAL	**$65,610,571**	**$83,945,788**	**$79,030,911**	**$78,868,812**	**$78,868,812**	**$78,868,812**
COST CENTER LEVEL EXPENDITURES TOTAL	**$65,610,571**	**$83,945,788**	**$79,030,911**	**$78,868,812**	**$78,868,812**	**$78,868,812**

08000 - WATERSHED MANAGEMENT (WATER & SEWER FUND)

	FULL-TIME POSITIONS TREND				REQUESTED	APPROVED
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2025
Filled Positions	670	688	646	642	716	673
Funded Positions	678	688	683	669	716	673

Goals and Objectives

Goal #1: Improve the Water Distribution System.
- Objective #1A: Replace 20 miles of water main.

Goal #2: Promote Development in DeKalb.
- Objective #2A: Deposit sufficient credits in the credit bank to allow approval for 95% of capacity requests in Priority Fix List (PFL) areas.

Goal #3: Prevent water meters from reaching end of life.
- Objective #3A: Replace 3000 out-of-life water meters (residential & commercial).

Goal #4: Reduce sanitary sewer overflows.
- Objective #4A: Clean at least 700 miles of sanitary sewers.

Goal #5: Improve the water plant electric system.
- Objective #5A: Repair the Scott Candler electrical building.

Goal #6: Improve customer service.
- Objective #6A: Reduce call wait times to under two minutes.

Goal #7: Provide clean water.
- Objective #7A: Treat or remove contaminates.

Goal #8: Increase customer water usage awareness.
- Objective #8A: Provide customer access to real-time water usage analytics.

Performance Measures

08000 - Water & Sewer

Measure	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Goal
Maintain 3-4 installation companies on contract	6	6	5	5
Install 1.6 miles of pipe per month	2	2	1	2
Complete 122,000 linear feet of simple rehabilitation	N/A	695,000	764,282	90,718
Complete 235,000 linear feet of complex design	N/A	206,350	343,056	270,000
Replace 250 meter per month	750	368	158	170
Maintain three (3) cleaning contracts	4	3	2	3
Clean 58 miles per month	N/A	26	55	58
100,000 feet root removal per month	N/A	1,327,657	1,313,552	1,000,000
Select a contractor	Intent to Bid was issued	Complete	N/A	N/A
Issue notice to proceed	N/A	N/A	Complete	N/A
Complete construction	N/A	N/A	Notice to Proceed was Issued	1
Maintain 95% dispatcher staff level	50%	75%	85%	95%
Reduce PFAS to regulated levels 10 maximum contaminant level (MCL)	N/A	N/A	1	1
Maintain system pressures above 40 pollutant standards indes (psi)	90	90	90	90
Chlorine residual of 1 parts per million (ppm)	2	2	2	2
Meter Transceiver Unit (MXU) installation 100 %	50%	84%	90%	100%

Points of Interest

- Statistics:
  - Repaired about 1,063 water main breaks and 312 sewer main breaks respectively.
  - Installed 731 small and 86 large meters respectively.
  - Replaced 3479 meters.
  - Achieved water meter reading efficiency level of 98.14 percent.
  - Cleaned 140 miles of sewer lines.
  - Replaced over 16.13 miles of water mains and 4.61 miles of sewer mains respectively.
  - Rehabilitated nearly 27 miles of sewer with cured in place pipe.
  - Completed 10,905 fats, oil, and grease inspections, and issued 1,311 violation notices.
  - Inspected 2,167 stream crossings.
  - Conducted 17.595 million square feet of easement clearing and 1.795 million linear feet of root removal.
  - Pumped over approximately 24,000 million gallons of water to the system.
  - Treated 10,043.25 million gallons of wastewater.
- Continued work on implementing Cityworks and enQuesta software systems:
  - Completed the CityWorks expansion for the Lift Stations and Pump Stations in 2023. The Snapfinger and Scott Candler Plants were added in 2024.
  - Still developing financial reports in enQuesta.
- Water Work Orders:
  - 97 percent of work orders issued in 2024 were completed or closed for the Water Group.
  - Total work orders issued from 2018 –2024 and completed in 2024 – 16,064.
- Sewer Work Orders:
  - 93 percent of work orders issued in 2024 were completed or closed for the Sewer Group.
  - Total work orders issued from 2019 -2024 and completed in 2024 –6,068.

Significant Budgetary Impacts

- The 2022 budget included American Rescue Plan funding for Woodland Hill's and Shephard's Lane replacement projects ($13 million).
- The 2023 budget included increases for leaseholds ($2 million), additional security services for lighting, security cameras and an upgraded access control system at each campus ($1.5 million), closed circuit television (CCTV) retrofit for compatibility with CCTV trucks ($178 thousand), two new trucks for general foreman and the construction inspector and replacement of two valve trucks and equipment ($200 thousand), Roadhaven Drive Electric Vehicle Project ($264.9 thousand and $7.8 thousand at mid-year) and $7.9 million was added at mid-year for additional maintenance and repair services to comply with the consent decree programs that are legally required as per the United States Environmental Protection Agency and their lawsuit against the county.
- The 2024 budget included additional funding for police for traffic control and safety measures including installation of fencing and access controls as well as lighting at various Watershed locations throughout the county ($1.5 million in security services and $345 thousand in professional services), purchase of a hyrdo excavator vaccon to improve excavation for repair services ($250 thousand), new and replacement computer equipment, scanners and plotters ($490 thousand), additional funding in maintenance and repair services for on-call electric, HVAC (heating, ventilation and air conditioning), and plumbing services, fencing repair, etc. ($735 thousand), and in-grade adjustments for employee retention ($2.4 thousand).
- The FY2025 watershed department's fund 511 includes an overall decrease of $25 million from the FY2024 budget to free up funds for capital projects. While one-time funding for FY2024 was removed, the budget includes increases of $21 million for leaseholds with other local governments based on projected actuals; an overall $2 million increase for maintenance and repair services; and a $1.9 million increase for the Water Infrastructure Finance and Innovation Act and Georgia Environmental Finance Authority loan principal and interest payments and funding for the sludge removal program including $750 thousand for a crane. The FY2025 budget for the sinking fund is lower than FY2024 due to the principal and interest decreases as the existing debt is paid down. There is no new debt included in the sinking fund this year.

DeKalb County
GEORGIA

WorkSource

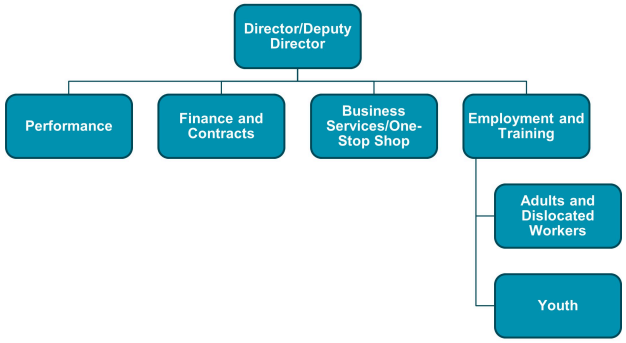
Fiscal Year 2025 Annual Budget

Mission Statement

The mission of WorkSource DeKalb (WSD) is to provide workforce investment activities through statewide and local investment systems that increase employment, retention, and earnings of participants. The goal is to increase occupational skill attainment by participants, improve the quality of the workforce, reduce welfare dependency, and enhance the productivity and competitiveness of the Nation.

Description | Organizational Chart

WorkSource DeKalb is a county department that is 100% federally funded by the U.S. Department of Labor. Prior to 2017, it was called DeKalb Workforce Development. WSD serves the unemployed and underemployed citizens of DeKalb County by providing work readiness programs, services, and activities that garner sustainable wages. WSD is governed by the Workforce Innovation & Opportunity Act (WIOA) that amends the Workforce Investment Act of 1998 and Adult Education & Family Literacy Act, the Wagner-Peyser Act, and the Rehabilitation Act Amendments of 1998.



WorkSource DeKalb administers various employment/training programs for adults, dislocated workers, and youth ages 14-24. Supportive services defined by WIOA are career and training services that are deemed reasonable and necessary to enable each participant in the program. The participant must meet all criteria in the Individual Employment Plan, Case Notes for Adults/Dislocated Workers, Individual Service Strategy assessment, determination of need and other documentation for provision of goods and services.

Financials

WorkSource is 100% grant funded and it's financial are separate from the operating budget. It is presented here for reference.

Positions

Not applicable.

Goals & Objectives

Goal #1: At WorkSource DeKalb, our goal is to increase participant occupational skills attainment, improve the quality of the workforce, reduce welfare dependency, and enhance the productivity and competitiveness of the Nation.

- **Objective 1A:** Through our program training and work experience opportunities, we will be able to assist a participant in the development/enhancement of their work skills. This enhancement will allow a participant to become more competitive in their industry. Our participant pool ranges from local citizens (adult or youth of Dekalb County) to Veterans and formerly incarcerated citizen. Youth participants are provided with apprenticeship opportunities that will promote growth and experience within the industry they have chosen.

Points of Interest

- In 2024, DeKalb's Virtual Career Academy received over 2,400 applications and provided workforce development training for over 700 interns. The summer youth employment program, which was adapted to provide county youth with an opportunity to safely learn and earn during the summer, was held from June 3 to July 5, 2024. The program provided career development, education enrichment and summer income for 659 youth, ages 14 to 24. Each participant earned $10.00 per hour and worked up to 20 hours per week while learning virtually.
- The DeKalb Virtual Career Academy was a cooperative effort by DeKalb County Government, DeKalb County School District, Georgia Piedmont Technical College, WorkSource DeKalb, and other various public and private partners. The virtual curriculum offered academic enrichment courses, life skills and job readiness training in a structured virtual learning environment. Additionally, motivational speakers engaged, educated, and inspired participating youth.

Significant Budgetary Impacts

- The 2020 budget had no significant budgetary impacts.
- The 2021 budget included American Recovery Plan funding for the DeKalb Career Pathway Forward Initiative Academy, focused on individuals who have lost employment due to pandemic. The Virtual Career Academy for 2022 will serve 750 Virtual Participants and 100 in person participants ($1.5M).
- The 2022-2025 budgets had no significant budgetary impacts.

DeKalb County
GEORGIA

Workers Compensation

Fiscal Year 2025 Annual Budget

Mission Statement

The mission of the Workers Compensation Fund is to provide coverage for workers' compensation self-funded and self-administered programs.

Description | Organizational Chart

In 2004, the Risk Management Fund components began reporting as two separate individual funds. They were separated into the Workers' Compensation and Group Life & Health (commonly called Risk Management) components. This was to delineate available fund balances.

In 2015, the county started tracking incurred but not reported claims as expenses to comply with auditing requirements. The Incurred But Not Reported is determined by an independent actuarial firm.

The Finance Department manages this fund. See that department's organizational chart.

Financials

01000 - WORKERS COMPENSATION

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COMMON OBJECT EXPENDITURES						
611 - VEHICLE MAINTENANCE FUND						
621 - VEHICLE REPLACEMENT FUND						
632 - WORKERS COMPENSATION FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	$423,482	$494,183	$500,090	$515,543	$515,543	$515,543
52 - PURCHASED / CONTRACTED SERVICES	$155,024	$216,462	$369,976	$369,976	$369,976	$369,976
53 - SUPPLIES	$0	$283	–	–	–	–
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	-$3,527,592	-$1,519,013	$8,853,751	$9,056,092	$9,056,092	$9,056,092
57 - OTHER COSTS	$0	$0	$70,651	$70,651	$70,651	$70,651
70 - RETIREMENT SERVICES	$77,927	$80,652	$79,909	$86,830	$86,830	$86,830
632 - WORKERS COMPENSATION FUND TOTAL	**-$2,871,160**	**-$727,433**	**$9,874,377**	**$10,099,092**	**$10,099,092**	**$10,099,092**
314 - 2001 G.O. BONDS - PARKS FUND						
COMMON OBJECT EXPENDITURES TOTAL	**-$2,871,160**	**-$727,433**	**$9,874,377**	**$10,099,092**	**$10,099,092**	**$10,099,092**

01000 - WORKERS COMPENSATION

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED	APPROVED
	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025
COST CENTER LEVEL EXPENDITURES						
632 - WORKERS COMPENSATION FUND						
01010 - INSURANCE - WORKERS COMPENSATION	-$2,872,800	-$727,433	$9,874,377	$10,099,092	$10,099,092	$10,099,092
01025 - INSURANCE - OTHER	$1,640	$0	–	–	–	–
632 - WORKERS COMPENSATION FUND TOTAL	**-$2,871,160**	**-$727,433**	**$9,874,377**	**$10,099,092**	**$10,099,092**	**$10,099,092**
COST CENTER LEVEL EXPENDITURES TOTAL	**-$2,871,160**	**-$727,433**	**$9,874,377**	**$10,099,092**	**$10,099,092**	**$10,099,092**

Positions

01000 - WORKERS COMPENSATION

	FILLED FULL-TIME POSITIONS				FUNDED FULL-TIME POSITIONS
	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Counts	6	6	6	6	6

Goals & Objectives

The Finance Department manages this fund. See that department’s goals and objectives.

Points of Interest

- Opened 369 new workers compensation claims in 2024.

Significant Budgetary Impacts

- In 2022, the county changed the level of pension costs allocation. Pension allocation was moved from the fund level to the department level.
- The 2023 and 2024 budgets included no significant budgetary impacts.
- The 2025 budget includes an increase in indemnity worker's compensation insurance of $220K. The budget remains consistent from FY2024 to FY2025, with no significant adjustments.

DeKalb County
GEORGIA

Capital Improvement Program

Fiscal Year 2025 Annual Budget

Overview

The Capital Improvement Program (CIP) consists of projects that are substantial, nonrecurring expenditures for the acquisition or a physical improvement with a long, useful life of five years or greater, exceed $25,000 and do not include routine or preventative maintenance or custodial care. Projects include major maintenance, repairs, upgrades, renovation or rehabilitation, expansion, demolition, and new construction of county facilities.

Capital Improvement Program Committee

DeKalb County Capital Improvement Program Committee is required by Sec 2-113 of the DeKalb County Code:

> ***Sec. 2-113. - Capital improvements program.***
>
> *(a) The chief executive shall appoint a capital improvements program committee of such number and composition as may be desired to assist in the preparation of a comprehensive capital improvements program for consideration by the board of commissioners as a part of the information submitted to it in the budget review process. Such program should include a comprehensive priority list of county capital facility needs including cost estimates, annual operating budgetary impact and potential revenue sources. The committee's efforts will be supported by the staffs of the planning and finance departments and such other staffs as the chief executive and board of commissioners may direct.*
> *(b) The committee shall be established and shall hold public hearings when it is determined that some funding may be available for capital improvements program projects.*
>
> *The chief operating officer appoints a capital committee usually department heads and deputy directors to review, discuss, and develop recommendations for capital requests while considering all funding sources. The capital committee does not review CIP projects for Enterprise Funds. The Enterprise Funds usually recover the cost of CIP projects by charging the persons using their services through an approved rate structure. The funds for projects are reviewed within each fund annually and in the strategic view of long-range goals and needs.*

Capital Budget Process

Departments submit their capital requests during the budget process on a CIP approved form. The budget analysts review and collect requests for the CIP committee. The Committee oversees the county's projects with a value over $250,000. All CIP requests are reviewed for duplication, evaluated for feasibility, and selected for recommendation to decision-makers for the current year and for development of a five-year prioritized plan. The projects are scored and ranked by legality, criticality, strategic priorities, community impact, and available resources. From the rankings, projects are prioritized and sequenced with identified funding sources. The projects selected for the current year are compiled into a formal schedule and presented to decision-makers for approval and adoption.

Highlighted Capital Projects



- **Porter Sanford Performing Arts Center – Chiller Replacement Project**
- *3181 Rainbow Drive, Decatur, Georgia 30034*

- This project included complete replacement of the chiller at Porter Sanford Performing Arts Center.

- ***DEPARTMENT:*** Parks, Recreation and Cultural Affairs
- ***FUNDING:*** Parks, Recreation and Cultural Affairs
- ***BUDGET:*** **$299,643**
- ***COMPLETED:*** **04/30/24**

- **DeKalb County Courthouse Jury Assembly Room Renovation Project**
- *556 N. McDonough St., Decatur, Georgia 30030*

- This project entails renovation of the jury assembly room by installing new LVP flooring and new furniture.

- ***DEPARTMENT****: Superior Court*
- ***FUNDING****:* Superior Court
- ***BUDGET:*** **$260,980.18**
- ***COMPLETED:*** **12/31/24**



Swanton Way

In 2024, the county purchased The Task Force for Global Health building at 325 Swanton Way. The project involved minimal renovation of the three-floor building to accommodate the needs of the Tax Assessor's Office and the Board of Equalization.



The county has 13 general capital project funds.

- 2001 Bond Issue for Parks
- 2006 Bond Issue for Library, Parks, and Transportation
- Capital improvement projects (which includes all projects funded from other revenue sources)
- Certificates of Participation (COPS) Projects
- Homestead Option Sales Tax (HOST) Capital Projects Fund
- Housing and Urban Development (HUD) Section
- DeKalb-Peachtree Airport
- Sanitation
- Stormwater Management
- Special Purpose Local Option Sales Tax (SPLOST)
- Urban Redevelopment Agency (URA)
- Vehicle Replacement
- Watershed Management

The function of these capital projects funds is to provide a mechanism whereby appropriations and expenditures for multi-year capital projects can be accounted for separately and distinctly from other county funds.

DeKalb County
GEORGIA

2001 G.O. Bonds - Parks Fund (314)

Fiscal Year 2025 Annual Budget

Description

In March 2001, the citizens of DeKalb County approved a Special Recreation Tax District General Obligation Bond issued in the amount of $125,000,000 to provide for the acquisition of land for additional parks and natural areas, the preservation of green space, the protection of clean water, the improvement of existing parks and development of new facilities to be in the unincorporated portion of DeKalb County.

Financials - Funding Sources (Fund 314)

FUNDING SOURCE	BUDGET	EXPENDITURE	BALANCE
2001 G.O. BONDS - PARKS	$40,973,666	$37,868,037	$2,996,482
Total	**$40,973,666**	**$37,868,037**	**$2,996,482**

Financials - Expenditures by Department (Fund 314)

COST CENTER	BUDGET	EXPENDITURE	BALANCE
80314 CIP - 2001 G.O. BONDS - PARKS	$40,973,666	$37,868,037	$2,996,482
Total	**$40,973,666**	**$37,868,037**	**$2,996,482**

Financials - Expenditures by Project (Cost Center 80314)

PROJECT	BUDGET	EXPENDITURE	BALANCE
100129- 2023 PARK PRIDE - FLAT SHOALS	$ 45,000	$ 32,474	$ 12,526
100131 -CHAPEL HILL PARK DEV	$ 500,000	$ 495,724	$ 4,276
100139-CTY- WIDE TENNIS CEN DEV.	$ 345,564	$ 341,906	$ 3,658
100140-CTY.WIDE MEM.DR.KENSING.ACQ.	$ 5,102,284	$ 5,096,284	$ 6,000
100141-CTY.WIDE-DUE DILIGENCE-ACQ.	$ 485,000	$ 481,482	$ 3,518
100149-CTY.WIDE-PERIM.MULITI.TRL.ACQ.	$ 150,000	$ 83,820	$ 66,180

100151-CTY-WIDE GEN.PARK IMPR.-DEV	$ 506,204	$ 503,988	$ 2,216
100173-CTY-WIDE HAIRSTON PARK DEV	$ 95,000	$ 92,946	$ 2,054
100176-CTY-WIDE HIGH PRIOR MAIN-DEV	$ 715,473	$ 676,648	$ 38,825
100177-CTY-WIDE LITTLE HORSE-DEV	$ 150,000	$ 135,500	$ 14,500
100178- CTY-WIDE MAIN LAND ACQUIS.	$ 902,575	$ 887,546	$ 14,177
100179-CTY-WIDE MAIN LAND DEVELOPMENT	$ 8,134,795	$ 8,133,294	$ 1,501
100489-CTY-WIDE PARK POOL RPRS	$ 1,037,390	$ 1,036,253	$ 1,136
100492-CTY-WIDE POOL RENV BRI WD DEV.	$ 50,032	$ 45,128	$ 4,904
100493-CTY-WIDE POOL REPAIRS	$ 75,000	$ 74,100	$ 900
100498-CTY-WIDE SHOAL CRK PARK DEV	$ 55,000	$ 53,700	$ 1,300
100505-D3-GRSHAM PLYGRND,CONS, RSTRMS	$ -	$ 72,930	$ (72,930)
100509-DIST 1 HENDERSON PARK	$ 529,496	$ 513,941	$ 15,554
100514-DIST 2 - EMORY TRAIL	$ 280,000	$ 109,738	$ 170,262
100570- DIST 2 - FRAZIER ROWE DEV	$ 25,537	$ 24,040	$ 1,497
100572- DIST 2 - MASON MILL DEV	$ 85,270	$ 76,541	$ 2,335
100582- DIST 3. ELLENWOOD DEV	$ 200,000	$ 137,327	$ 11,680
100585- DIST 4 OAK CREEK.DEV	$ 25,190	$ 23,873	$ 1,317
100586- DIST 4 TOBIE GRANT REC CTR	$ 250,000	$ 223,132	$ 26,868
100592 -DIST 5- LITHONIA PARK DEV	$ 100,000	$ 90,924	$ 7,757
100596 -DIST 6 BROOKSIDE PARK	$ 114,286	$ 110,170	$ 4,116
100598- DIST 7 LTHN PARK DEV	$ 100,000	$ 97,803	$ 2,197
100601- DIST 7-ARABIA MTN TRL	$ 80,000	$ 37,300	$ 41,625

100602 - DIST. 1 DEVELOPMENT. DEV	$ 9,660	$ -	$ 9,660
100604 - Dist. 2 Briarcliff Acquisition	$ 58,000	$ 47,436	$ 10,564
100607- DIST. 2 BRIARLAKE CATHEY	$ 40,000	$ 38,250	$ 1,750
100613 - DIST. 2 BRIARLAKE PARK DEV	$ 20,000	$ 13,499	$ 6,501
100619- DIST. 2 CALLANWOLDE ART CTR	$ 672,958	$ 656,177	$ 16,781
100621 - DIST. 2 KITTREDGE PARK DEV	$ 215,000	$ 212,574	$ 2,426
100622 - DIST. 2 ZONOLITE PARK	$ 49,500	$ 48,729	$ 771
100623 - DIST. 3 COUNTY LINE 11	$ 65,000	$ 11,205	$ 53,795
100629 - DIST. 3 DEARBORN PARK DEV.	$ 14,415	$ 11,524	$ 2,891
100632- DIST. 3 FORK CREEK MTN PARK	$ 15,000	$ 3,937	$ 11,063
100644- DIST. 4-AVONDALE DUNAIRE DEV	$ 1,065,000	$ 302,686	$ 744,934
100646 - DIST.1 DEVELOPMENT.DEV	$ 530,802	$ 5,700	$ 525,102
100762 - DIST.2 BRIARWOOD DEV.	$ 120,000	$ 111,910	$ 8,090
101437 - DIST.2 DEVELOPMENT	$ 23,935	$ 4,868	$ 19,068
101490 - DIST.2 OLMSTEAD DEV.	$ 530,000	$ 523,505	$ 6,495
101493- DIST.2-BRIAR-ARMSTRONG.DEV	$ 75,000	$ 70,607	$ 4,393
101528- DIST.2-MAIN LAND ACQUISITION	$ 363,453	$ 142,517	$ 220,936
101715 - DIST.3 CONSTITUTION DEV.	$ 30,000	$ 15,482	$ 14,518
101943 - DIST.3 DEKALB MEMORIAL DEV.	$ 36,500	$ 36,000	$ 501
101977 - DIST.3 GRESHAM PARK DEV.	$ 564,466	$ 460,337	$ 104,129
102179 - DIST.3 LONGDALE PARK DEV.	$ 263,130	$ 262,155	$ 975
102459- DIST.3 MIDWAY PARK DEV.	$ 239,400	$ 221,267	$ 18,133

102544- DIST.3 SHOAL CREEK DEV.	$ 9,216	$ 1,214	$ 8,002
103504 - DIST.3-DEARBORN-CONDEM.ACQ	$ 17,182	$ 16,182	$ 1,000
103824- DIST.3-GLEN EMER.ROCK-DEV	$ 125,000	$ 112,009	$ 12,991
104126- DIST.3-MAIN LAND ACQUISITION	$ 23,777	$ 490	$ 23,287
104161- DIST.4 HIDDEN ACRES DEV.	$ 457,346	$ 387,644	$ 69,702
104187 - DIST.4 TOBIE GRANT DEV.	$ 35,000	$ 13,750	$ 21,250
104189- DIST.4 WADE WALKER DEV.	$ 3,536,772	$ 3,535,174	$ 1,598
104214- DIST.4-MAIN LAND ACQUISITION	$ 18,000	$ -	$ 18,000
104234- DIST.5-MAIN LAND ACQUISITION	$ 5,882	$ -	$ 5,882
104357 - DIST.6-BRIARWOOD REC DEV	$ 60,023	$ 58,882	$ 1,141
104364 - DIST.6-FORK CRK MT PARK DEV	$ 200,000	$ 186,704	$ 13,296
104365- DIST.6-GOLF COURSE IMP DEV	$ 294,192	$ 287,925	$ 6,266
104490 - DIST.6-KITTREDGE PRK DEV	$ 348,542	$ 262,862	$ 85,680
104493- DIST.6-LYNWOOD PARK RENO DEV	$ 42,005	$ 41,330	$ 675
104536- DIST.6-MAIN LAND ACQUISITION	$ 827,716	$ 815,807	$ 11,909
104564 - DIST.6-MEDLOCK PARK DEV	$ 174,284	$ 172,956	$ 1,328
104565- DIST.6-PER. MULTI-PURPOSE ACQ	$ 150,000	$ 83,820	$ 66,180
104649 - DIST.6-SPECIALPROJ DEV	$ 19,242	$ 15,000	$ 4,242
104681 - DIST.7 LITTLE CRK FARM DEV.	$ 103,500	$ 98,603	$ 3,748
104801- DIST.7-BIFFLE PARK DEV	$ 606,278	$ 604,338	$ 1,940
104802 - DIST.7-DEVELOPMENT	$ 985	$ -	$ 985
104854 - DIST.7-FLAT SHOALS DEV	$ 1,524,602	$ 1,522,771	$ 1,831

104859 - DIST.7-LUCIOUS SANDERS	$ 12,004	$ 8,858	$ 3,146
104860 - DIST.7-MEADOWDALE PRK DEV	$ 699,181	$ 695,460	$ 3,290
104863 - DIST.7-PETERS PARK DEV	$ 387,154	$ 385,489	$ 1,665
104933 - DIST4 LITTL CRK HORSE FARM DEV	$ 215,000	$ 209,068	$ 5,272
104986- DONZI/SOUTH RIVER TRL	$ 451,029	$ 218,644	$ 213,914
104999 - FORK CREEK MOUNTAIN PARK	$ 100,000	$ 85,973	$ 14,027
105021 - FRAIZER ROWE PARK	$ 62,193	$ 60,818	$ 1,375
105055- GEORGE LUTHER DOT	$ 2,111,166	$ 2,107,442	$ 3,725
105110 -KITREDGE PARK DEVELOPMENT	$ 150,000	$ 149,220	$ 780
105345- LAVISTA RD FRAIZER ROWE	$ 325,000	$ 312,496	$ 12,504
105346- LUCIOUS SANDERS REC CNTR	$ 170,000	$ 122,156	$ 47,844
105437 - MYSTERY VALLEY GOLF DEV	$ 200,000	$ 150,000	$ 50,000
105577- PARKS BOND-PROGRAM ADMIN.	$ 1,101,891	$ 1,080,935	$ 10,536
106444- ROHOBOTH SCHOOL PROPERTY	$ 530,000	$ 514,483	$ 15,517
106445- ROWLAND ROAD	$ 130,524	$ 127,891	$ 2,633
106446- SCOTT CIRCLE LAST	$ 269,304	$ 238,608	$ 30,696
106736 - SCOTT CIRCLE STEVENSON	$ 320,000	$ 294,159	$ 25,841
106963- SPRINGBROOK PARK	$ 19,363	$ -	$ 19,363
Total	**$ 40,973,666**	**$ 37,868,037**	**$ 2,996,482**

Points of Interest

- The allocation of funding was distributed by commissioner’s district for acquisition, development, and county wide projects. The bond funded positions have been phased out and the administration of these projects are funded by the Parks department.

DeKalb County
GEORGIA

2006 G.O. Bonds - Transportation, Parks, & Libraries Fund (315)

Fiscal Year 2025 Annual Budget

Description

In November 2005, DeKalb County residents approved a $230,000,000 bond referendum. The referendum included approximately $98,000,000 dedicated to park acquisitions and developments, $54,540,000 for the acquisition of land to build new libraries, including the renovation and expansion of existing libraries, replacement of libraries and facility upgrade. Also, included was $80,299,815 for construction, renovation, and equipment for transportation projects.

Financials - Funding Sources (315)

FUNDING SOURCE	BUDGET	EXPENDITURE	BALANCE
2006 G.O. BONDS - TRANS, PARKS, & LIBRARIES	$ 189,862,406	$ 180,658,517	$ 8,995,213
Total	**$ 189,862,406**	**$ 180,658,517**	**$ 8,995,213**

Financials - Expenditures by Department (Fund 315)

COST CENTER	BUDGET	EXPENDITURE	BALANCE
80454 CIP - 2006 G.O. BONDS - TRANSPORTATION	$ 39,393,734	$ 38,247,488	$ 1,140,501
80461 CIP - 2006 G.O. BONDS - PARKS/GREENSPACE	$ 90,775,441	$ 88,617,851	$ 2,091,452
80468 CIP - 2006 G.O. BONDS - LIBRARIES	$ 59,693,231	$ 53,793,178	$ 5,763,260
Total	**$ 189,862,406**	**$ 180,658,517**	**$ 8,995,213**

Financials - Expenditures by Project (Cost Center 80454)

PROJECT	BUDGET	EXPENDITURE	BALANCE
101928-MAJ ARTERIAL ROAD IMPROVEMENT	$ 22,948,001	$ 22,946,669	$ 1,332
101929-CONGESTION MGT IMPROVEMENT	$ 2,962,677	$ 2,962,432	$ 245
101930-INTERSECTION IMPROVEMENTS '06	$ 6,978,056	$ 6,974,050	$ 4,006

102213-LMIG CONTRIBUTIONS	$ 4,000,000	$ 3,994,173	$ 83
104237-D1-SIDWLKS FLR KNL OVERLK FOST	$ 275,000	$ 16,122	$ 258,878
104238-D2-LAVISTA RD SIDEWLKS	$ 320,000	$ 143,861	$ 176,139
104239-D2-BRAIRCLIFF SIDEWALKS	$ 100,000	$ 14,394	$ 85,606
104240-D5-CLVLAND RD RCKSRNG HWY155	$ 560,000	$ 389,803	$ 170,197
104241-D5-SNPFNG WDS TO SSHELL BRK RD	$ 150,000	$ 101,930	$ 48,070
104243-D5- CROSWALK KLNDIKE - COVINGTN	$ 125,000	$ 46,942	$ 78,058
104245-D7-ROCKBRIDGE TO WDE WALKER PK	$ 250,000	$ 115,391	$ 134,609
104245-D7-ROCKBRIDGE N/SDESHN GAPS	$ 150,000	$ 56,530	$ 93,470
104247-D5-MEADOW GLAZE LN RESURF	$ 75,000	$ -	$ 75,000
104412-DW SIDEWALKS 7.12.16	$ 500,000	$ 485,193	$ 14,807
Total	**$ 39,393,734**	**$ 38,247,488**	$ 1,140,501

Financials - Expenditures by Project (Cost Center 80461)

PROJECT	BUDGET	EXPENDITURE	BALANCE
101880-MAJ PARK DEV PRGM	$ 37,587,686	$ 36,626,044	$ 897,504
101881-NEIG PRK DV PRG	$ 11,834,597	$ 11,798,253	$ 36,344
101882-ATHL COMPLX RENV	$ 6,993,405	$ 6,761,813	$ 229,592
101883-DAM RENOVATIONS	$ 2,056,932	$ 2,113,371	$ (56,439)
101884-DEKALB ARTS CTR	$ 3,248,150	$ 3,227,734	$ 20,416
101886-LAND ACQUIS.PROJECTS	$ 23,644,580	$ 23,300,007	$ 344,573
103129-PLAYGROUND & PARK IMPROVMENT	$ 669,255	$ 586,947	$ 82,308
103130-SPRINKLER SYSTEM REPAIR	$ 300,000	$ 298,906	$ 1,094
103283-ATLTHETIC FIELDS RENOVATIONS	$ 449,977	$ 448,236	$ 1,741

103285-ADA UPGRADES	$ 135,991	$ 123,536	$ 12,455
103285-WADE WALKER TENNIS COURT	$ 238,700	$ 226,864	$ 11,836
103287-RESTROOM UPGRADES	$ 241,169	$ 237,076	$ 4,093
104227-D4-WADE WALKER IMPROVEMENTS	$ 1,000,000	$ 998,602	$ 1,399
104228-D1-MASON MILL MACLOVE REPAIR	$ 100,000	$ 99,334	$ 666
104230-D7-MISTERY VLLY CRT BARN CONST	$ 100,000	$ 98,409	$ 1,591
104231-D7-PORTER SANFORD IMPROVEMENTS	$ 500,000	$ 233,584	$ 266,416
104232-D2-MEDLOCK BALL FIELD IMP	$ 250,000	$ 226,590	$ 23,410
104234-D3-GRSHAM PLYGRND,CONS, RSTRMS	$ 337,708	$ 263,548	$ 74,160
104235-D6- FORK CREEK IMPRV	$ 300,000	$ 266,343	$ 33,657
104236-D1-HENDERSON PARK IMPROVEMENTS	$ 702,000	$ 682,657	$ 19,343
105444-PORTER SANFORD AUDITORIUM	$ 62,292	$ -	$ 62,292
106609-D-1 MERCER TRAIL	$ 23,000	$ -	$ 23,000
Total	**$ 90,775,441**	**$ 88,617,851**	$ 2,091,452

Financials - Expenditures by Project (Cost Center 80468)

PROJECT	BUDGET	EXPENDITURE	BALANCE
101928-MAJ ARTERIAL ROAD IMPROVEMENT	$ 22,948,001	$ 22,946,669	$ 1,332
101929-CONGESTION MGT IMPROVEMENT	$ 2,962,677	$ 2,962,432	$ 245
101930-INTERSECTION IMPROVEMENTS '06	$ 6,978,056	$ 6,974,050	$ 4,006
102213-LMIG CONTRIBUTIONS	$ 4,000,000	$ 3,994,173	$ 83
104237-D1-SIDWLKS FLR KNL OVERLK FOST	$ 275,000	$ 16,122	$ 258,878
104238-D2-LAVISTA RD SIDEWLKS	$ 320,000	$ 143,861	$ 176,139
104239-D2-BRAIRCLIFF SIDEWALKS	$ 100,000	$ 14,394	$ 85,606

104240-D5-CLVLAND RD RCKSRNG HWY155	$ 560,000	$ 389,803	$ 170,197
104241-D5-SNPFNG WDS TO SSHELL BRK RD	$ 150,000	$ 101,930	$ 48,070
104243-D5- CROSWALK KLNDIKE - COVINGTN	$ 125,000	$ 46,942	$ 78,058
104245-D7-ROCKBRIDGE TO WDE WALKER PK	$ 250,000	$ 115,391	$ 134,609
104245-D7-ROCKBRIDGE N/SDESHN GAPS	$ 150,000	$ 56,530	$ 93,470
104247-D5-MEADOW GLAZE LN RESURF	$ 75,000	$ -	$ 75,000
104412-DW SIDEWALKS 7.12.16	$ 500,000	$ 485,193	$ 14,807
Total	**$ 39,393,734**	**$ 38,247,488**	**$ 1,140,501**

Points of Interest

- Since the implementation of this program, over $35 million in interest has been appropriated to various projects. Transportation, Parks and Library have expended over 94 percent of their allocated funding and are seeking funding to continue the completion of various projects.
- In 2015, the Board of Commissioners (BOC) approved the re-allocation of the remaining funds into prioritized projects based on the current BOC list of recommendations.

DeKalb County
GEORGIA

Airport Capital Projects

Fiscal Year 2025 Annual Budget

Description

The Airport is a self-supporting enterprise. Any county funds required to meet its capital obligations will come from the Airport Enterprise Fund.

Financials - Funding Sources (Fund 552)

FUNDING SOURCE	BUDGET	EXPENDITURE	BALANCE
AIRPORT-ARP FY2023 RUNWY	$ 1,666,667	$ 1,111,111	$ 555,556
AIRPORT-CARES-FY2023 RUWAY PJ	$ 722,222	$ 59,907	$ 662,315
AIRPORT-FAA-SALE OF PROPERTY	$ 3,641,258	$ 3,493,542	$ 147,716
DEKALB COUNTY-AIRPORT FUND	$ 37,439,409	$ 30,070,987	$ 5,003,734
FAA7GDOT RUNWAY INCURSION MITIDATION	$ 6,007,081	$ 5,857,081	$ 150,000
FFA/GDOT RUNWAY INCURSION MITIGATION	$ 3,255,219	$ 3,255,217	$ 2
GDOT RUNWAY 16-34 SAFETY AREA IMPROVEMENT	$ 5,514,124	$ 5,367,764	$ 146,360
Total	**$ 58,245,981**	**$ 49,215,610**	$ 6,665,682

Financials - Expenditures by Department (Fund 552)

COST CENTER	BUDGET	EXPENDITURE	BALANCE
88210 CIP - AIRPORT	$ 58,483,478	$ 49,453,108	$ 6,665,682
Total	**$ 58,483,478**	**$ 49,453,108**	**$ 6,665,682**

Financials - Expenditures by Project (Cost Center 88210)

PROJECT	BUDGET	EXPENDITURE	BALANCE

AIRPORT-01-FAA/DOT-PAVE.PROJ.	$ 197,680	$ 197,301	$ 380
AIRPORT-03-FAA/DOT/RWAY SAFE	$ 37,933	$ 37,629	$ 304
AIRPORT-ENVIRON.STUDIES	$ 1,204,944	$ 1,021,295	$ 183,649
AIRPORT-FAA/LAND ACQ. (NCP8)	$ 198,531	$ 191,487	$ 7,044
AIRPORT-GROUNDS/FAC. REPAIR	$ 3,814,509	$ 3,604,183	$ 198,532
AIRPORT-MAINTEN. FACILITY	$ 5,795,960	$ 3,649,118	$ 192,010
AIRPORT-MASTER PLAN	$ 1,411,319	$ 1,123,752	$ 287,567
AIRPORT-N/NE RAMP	$ 3,463,009	$ 3,429,159	$ 33,850
AIRPORT-NOISE MONITOR.SYS.	$ 1,170,763	$ 1,170,439	$ 324
AIRPORT-RUBBER REMOVAL	$ 1,746,753	$ 696,122	$ 916,339
AIRPORT-RUNWAY-TAXI REPAIR	$ 12,485,674	$ 10,642,118	$ 1,579,787
AIRPORT-T SHED HANGARS	$ 9,769,589	$ 9,767,479	$ 2,111
AIRPORT-TREE OBSTRUCT. REMOVE	$ 150,186	$ 149,643	$ 543
CONST. REHAB RUN 16/34	$ 2,657,511	$ -	$ 2,657,511
RUNWAY 34 SAFETY AREA	$ 13,587,226	$ 12,981,495	$ 605,731
Total	**$ 57,691,588**	**$ 48,661,219**	**$ 6,665,681**

Points of Interest

- In FY 2022, the Board of Commissioners (BOC) approved $2M to be transferred from operations to reinvest in capital needs.
- In FY 2023, the BOC approved $250K for repairs and improvements of runways and taxiways.

DeKalb County
GEORGIA

Capital Improvement Project Fund (350)

Fiscal Year 2025 Annual Budget

Description

Capital projects are funded through various sources listed below and sometimes require a match from the county General Fund contribution to the Capital Improvement Program or from private donations, local and federal governmental agencies, and the county Enterprise Funds.

Financials - Funding Sources (Fund 350)

FUNDING SOURCE	BUDGET	EXPENDITURE	BALANCE
CAPITAL IMPROVEMENT PROJECTS	$ 557,539,669	$ 236,990,606	$ 176,482,060
Total	**$ 557,539,669**	$ 236,990,606	$ 176,482,060

Financials - Expenditures by Department (Fund 350)

COST CENTER	BUDGET	EXPENDITURE	BALANCE
80310 CIP - LAW DEPARTMENT	$ 150,000	$ 127,055	$ 22,945
80362 CIP - MEDICAL EXAMINIER-MORGUE	$ 268,814	$ 192,103	$ 76,711
80603 CIP - HOST CAPITAL OUTLAY	$ 147,512,904	$ 52,104,108	$ 95,332,074
80668 CIP - LIBRARY	$ 4,575,000	$ 419,333	$ 4,155,667
81110 CIP - FACILITIES MANAGEMENT	$ 51,928,934	$ 38,993,821	$ 10,796,868
81210 CIP - FLEET MAINTENANCE	$ 651,858	$ 313,464	$ 338,394
81610 CIP - INFORMATION SYSTEMS	$ 64,029,502	$ 53,282,727	$ 9,146,109
82160 CIP - FINANCE	$ 594,606	$ 454,839	$ 138,315
82646 CIP - E-911	$ 778,240	$ -	$ 778,240
82710 CIP - PROPERTY APPRAISAL	$ 2,876,648	$ 1,711,415	$ 1,165,233

82910 CIP - REGISTRAR	$ 1,619,555	$ 1,284,773	$ 267,172
83205 CIP - SHERIFF	$ 19,368,089	$ 13,737,575	$ 1,931,775
83410 CIP - JUVENILE COURT	$ 2,364,000	$ 379,449	$ 1,956,539
83570 CIP - SUPERIOR COURT	$ 601,455	$ -	$ 388,224
83610 CIP - CLERK SUPERIOR COURT	$ 3,440,710	$ 1,789,858	$ 1,637,196
83715 CIP - STATE COURT PROBATION	$ 409,463	$ -	$ 409,463
83720 CIP - STATE COURT - MARSHALL	$ 1,355,600	$ 288,948	$ 1,066,652
84410 CIP - DEMA EMERGENCY OPERATIONS CENTER IMPROVEMENT PROJECT	$ 50,000	$ -	$ 50,000
84602 CIP - POLICE	$ 2,159,090	$ 1,542,551	$ 496,033
84810 CIP - MAGISTRATE COURT	$ 429,882	$ -	$ 429,882
84925 CIP - FIRE & RESCUE	$ 6,437,491	$ 1,595,137	$ 4,509,303
85110 CIP - PLANNING & DEVELOPMENT	$ 8,891,319	$ 6,034,938	$ 2,648,436
85405 CIP - TRANSPORTATION	$ 30,062,963	$ 15,887,875	$ 13,408,979
85510 CIP - PUBLIC WORKS DIRECTOR	$ 70,000	$ -	$ 70,000
85705 CIP - ROADS & DRAINAGE	$ 15,329,895	$ 8,110,362	$ 7,149,644
86101 CIP - PARKS	$ 170,867,313	$ 24,627,815	$ 11,568,763
87510 CIP - HUMAN SERVICES	$ 70,876	$ 39,043	$ 31,833
89110 CIP - NONDEPARTMENTAL	$ 20,645,463	$ 14,073,418	$ 6,511,610
Total	**$ 557,539,669**	**$ 236,990,606**	**$176,482,060**

Points of Interest

- The FY2020 contribution to capital projects budget was approved for $6.9M.
- FY2023 budget approved Environmental Systems Research Institute Enterprise Contract Agreement for Geographical Information System for $180K.

- FY2023 budget approved courtroom buildout for Juvenile Court for $1.7M.
- The FY2024 budget approved $22.1M for various projects. Notable projects funded in FY 2024 are $2M for computer and software upgrades, $7.8M for heating, ventilation and air conditioning upgrades, $1M for various beautification projects, $2M for sanitation tank replacement, and $5M for stormwater culvert replacement.

Certificates of Participation Projects (351)

Fiscal Year 2025 Annual Budget

Description

In 2016, the county issued Certificates of Participation (COPS) to fund the acquisition, construction, and equipping of an animal shelter. The building consists of approximately 33,440 square feet and is located at 3280 Chamblee Dunwoody Road, adjacent to the county owned Peachtree DeKalb Airport. The space features a 1,300-square foot clinic and will hold approximately 450 animals.

Financials - Funding Sources (Fund 351)

FUNDING SOURCE	BUDGET	EXPENDITURE	BALANCE
COPS - PROJECTS	$24,139,916	$21,417,539	$22,585,537
Grand Total	**$24,139,916**	**$21,417,539**	**$22,585,537**

Financials - Expenditures by Department (Fund 351)

COST CENTER	BUDGET	EXPENDITURE	BALANCE
80351 CIP- 178 SAMS STREET	$9,888,000	$10,477,092	$10,481,002
80351 CIP-ANIMAL SHELTER 2016 COP BOND	10,499,000	10,409,545	10,409,545
80351CIP-MALOOF ANNEX AUDITORIUM	1,704,990	530,902	1,694,990
80351 CIP-SALE OF CLARK HARRISON	2,047,926	-	-
Total	**$24,139,916**	**$21,417,539**	**$22,585,537**

Points of Interest

- The animal shelter facility is completed. The remaining funds are used to renovate other county facilities.

DeKalb County
GEORGIA

HUD Section 108 Loan Project

Fiscal Year 2025 Annual Budget

Description

In October 2008, the Board of Commissioners (BOC) approved the acceptance of the Housing and Urban Development (HUD) 108 Section Loan that allowed the county to fund the construction of three capital improvement projects: The South DeKalb Community/Senior Center, the North DeKalb Community/Senior Center, and the Central DeKalb Senior Center.

Financials - Funding Sources Fund (357)

FUNDING SOURCE	BUDGET	EXPENDITURE	BALANCE
U.S. Department Of Housing & Urban Dev.	$ 7,840,000	$ 7,769,602	$ 70,398
Total	**$ 7,840,000**	**$ 7,769,602**	**$70,398**

Financials - Expenditures by Department (Fund 357)

COST CENTER	BUDGET	EXPENDITURE	BALANCE
80389 CIP - HUD SECTION 108 LOAN	$ 7,840,000	$ 7,769,602	$ 70,398
Total	**$ 7,840,000**	**$ 7,769,602**	**$ 70,398**

Financials - Expenditures by Project (Cost Center 80389)

PROJECT	BUDGET	EXPENDITURE	BALANCE
105046-Dist 4 Comm/Senior Center	$ 7,840,000	$ 7,769,602	$ 70,398
Total	**$ 7,840,000**	**$ 7,769,602**	$ 70,398

Points of Interest

- The Central DeKalb Senior Center held its grand opening, February 2, 2015. South DeKalb Senior Center opened in the fall of 2015.
- The BOC approved in 2018 $7.8M funding for District 4 and District 7 Community Senior Center. The ribbon-cutting ceremony took place on July 14, 2023. The energy-efficient and sustainable 24,000-square-

foot community and senior center is a modern and functional facility and meets the need of constituents in Districts 4 and 7.

DeKalb County
GEORGIA

Sanitation Capital Projects

Fiscal Year 2025 Annual Budget

Description

The Sanitation Department is a self-supporting enterprise. Any county funds required to meet its capital obligations are from the Sanitation Fund.

Financials - Funding Sources (Fund 542)

FUNDING SOURCE	BUDGET	EXPENDITURE	BALANCE
CELL CONSTRUCTION PH3 - U2&U CELLS 3-5	$ 2,467,920	$ 2,400,132	$ 67,788
DEKALB COUNTY SANITATION FUNDS	$ 187,456,793	$ 186,641,541	$ 812,956
DEKALB SANITATION/CNG PROJECTS	$ 5,029,729	$ 4,065,823	$ 963,906
EOY 2022 BICENTENNIAL PLAN	$ 500,000	$ -	$ 500,000
GATEWAY IMPROVEMENT PROJECTS	$ 2,500,000	$ -	$ 2,500,000
LEACHATE TANK REPAIRS	$ 250,000	$ 189,050	$ 34,728
NEW CELL CONSTRUCTION	$ 5,665,000	$ -	$ 5,665,000
NORTH TRANSFER STATION IMPROVEMENTS	$ 1,264,205	$ 1,258,518	$ 5,687
SANITATION CIP PROJECTS - 24	$ 4,342,703	$ 790,547	$ 3,435,727
Total	**$ 209,476,350**	**$ 195,345,611**	**$ 13,985,792**

Financials - Expenditures by Department (Fund 542)

COST CENTER	BUDGET	EXPENDITURE	BALANCE
88105 CIP - SANITATION	$ 216,476,350	$ 202,345,611	$ 13,985,792
Total	**$ 216,476,350**	**$ 202,345,611**	**$ 13,985,792**

Financials - Expenditures by Project (Cost Center 88105)

PROJECT	BUDGET	EXPENDITURE	BALANCE
ADMINISTRATION CNG	$ 3,903	$ 579	$ 3,325
BICENTENNIAL PLAN	$ 500,000	$ -	$ 500,000
Closure 2A Cell	$ 18,166,900	$ 18,166,602	$ 299
CNG FUELING STATION	$ 8,290,309	$ 7,329,728	$ 960,582
CRYMES LANDFILL	$ 8,275,000	$ 7,465,611	$ 809,389
GATEWAY IMP PROJECTS	$ 2,500,000	$ -	$ 2,500,000
Landfill Cell Construction Ph3	$ 842,703	$ -	$ 842,703
LEACHATE TAK REPAIRS	$ 250,000	$ 189,050	$ 34,728
Leachate tank replacement	$ 2,000,000	$ -	$ 2,000,000
Modular Trailers	$ 1,500,000	$ 790,547	$ 593,024
NEW CELL CONSTRUCTION	$ 5,665,000	$ -	$ 5,665,000
NTS IMPROVEMENTS	$ 1,264,205	$ 1,258,518	$ 5,687
SEM ENV MON	$ 11,251,430	$ 11,245,866	$ 3,268
SEM LND PH3 U2&4 CL3-5	$ 2,467,920	$ 2,400,132	$ 67,788
Total	**$ 62,977,371**	**$ 48,846,632**	**$ 13,985,792**

Points of Interest

- FY 2022 budget was approved by the Board of Commissioners in the amount of $5.7M for new cell construction.
- FY2023 budget was approved by the Board of Commissioners in the amount of $7.9M for tank repairs, renovation of the North Transfer station and continued expansion of cell three construction.

DeKalb County
GEORGIA

Stormwater Management Capital Projects

Fiscal Year 2025 Annual Budget

Description

The Stormwater Utility Fund is a self-supporting enterprise. Any funds required to meet its capital obligations come from the Stormwater assessment fee. In 2005, the fund was created and $10,000,000 was transferred from the Stormwater Utility Fund.

Financials - Funding Sources (Fund 582)

FUNDING SOURCE	BUDGET	EXPENDITURE	BALANCE
CITY OF CLARKSTON	$ 100,000	$ 95,829	$ 4,171
COUNTY MATCH-BASIN STUDY	4,500,000	774,808	3,718,580
STORMWATER CIP CLARKSTON LAKE IMPROVEMENT	315,000	286,118	28,882
Stormwater CIP Projects 24	5,000,000	1,440,977	3,067,883
STORMWATER CIP-PUBLIC WORKS	10,838,635	5,870,338	4,224,326
Total	**$ 20,753,635**	**$ 8,468,070**	**$ 11,043,842**

Financials - Expenditures by Department (Fund 582)

COST CENTER	BUDGET	EXPENDITURE	BALANCE
86701 CIP - STORMWATER UTILITY	$ 20,753,635	$ 8,468,070	$ 11,043,842
Total	**$ 20,753,635**	**$ 8,468,070**	**$ 11,043,842**

Financials - Expenditures by Project (Cost Center 86701)

PROJECT	BUDGET	EXPENDITURE	BALANCE
CITY OF CLARKSTON	$ 100,000	$ 95,829	$ 4,171
COUNTY BASIN STUDY	$ 4,500,000	$ 774,808	$ 3,718,580
CTY OF CLARKSTON LAKE IMPRVMNT	$ 315,000	$ 286,118	$ 28,882
MAINTENANCE & REPAIR SW FACS	$ 3,000,000	$ 1,728,906	$ 988,170

Mid Term $4 million addition	$ 4,000,000	$ 1,440,977	$ 2,067,883
PINE LAKE WATERSED IMPROVMNT	$ 140,000	$ 1,348	$ 138,653
REHAB-STORWATER PIPES & STRUC.	$ 2,280,000	$ 2,207,617	$ 72,383
So. RIVER TRASH TAP INSTLLTION	$ 470,000	$ 413,017	$ 56,983
STORM DRAIN. SYSTEM CONSTR.	$ 500,000	$ 471,905	$ 28,095
STORM.MGMT.FAC. PHASE 1	$ 262,609	$ 229,152	$ 33,457
Stormwater Culvert Replacement	$ 1,000,000	$ -	$ 1,000,000
STORMWATER-RESERVE FOR APPROP.	$ 2,857,886	$ 14,444	$ 2,843,442
TRAILER REPLACEMENT	$ 525,000	$ 809	$ 63,145
Total	**$ 19,950,495**	**$ 7,664,930**	**$ 11,043,842**

Points of Interest

- FEMA Grant Stormwater Culvert Replacement - $1,000,000
- Mid Term $4 million addition - $4,000,000

Urban Redevelopment Agency Projects (356)

Fiscal Year 2025 Annual Budget

Description

The Urban Redevelopment Agency Bonds Payments Fund is a separate fund specifically designated to pay principal and interest on the Urban Redevelopment Agency of DeKalb County, Georgia revenue bond issue ($7,945,000). Payments are made from the fund for principal and interest requirements, paying agent and other fees for certain projects within an urban development area designated recovery zone. The United States Government subsidizes 45 percent of the interest payment.
Development Agency Bonds Payments Fund is a separate fund specifically designated to pay principal and interest on the Urban Redevelopment Agency of DeKalb County, Georgia revenue bond issue ($7,945,000). Payments are made from the fund for principal and interest requirements, paying agent and other fees for certain projects within an urban development area designated recovery zone. The United States Government subsidizes 45 percent of the interest payment.

Financials - Funding Sources (Fund 356)

FUNDING SOURCE	BUDGET	EXPENDITURE	BALANCE
URBAN REDEVELOPMENT AGENCY	$ 6,370,074	$ 5,043,433	$ 1,060,360
Total	**$ 6,370,074**	**$ 5,043,433**	**$ 1,060,360**

Financials - Expenditures by Department (Fund 356)

COST CENTER	BUDGET	EXPENDITURE	BALANCE
80357 CIP - URA - RECORDERS COURT	$ 6,370,074	$ 5,043,433	$ 1,060,360
Total	**$ 6,370,074**	**$ 5,043,433**	**$ 1,060,360**

Financials - Expenditures by Project (Cost Center 80357)

PROJECT	BUDGET	EXPENDITURE	BALANCE
103035 URA PARKS INTRENCHMENT CREEK	$ 1,694,803	$ 376,721	$ 1,051,801
105842 URA-RECORDERS COURT RENOVATION	$ 4,675,271	$ 4,666,712	$ 8,559

Total	**$ 6,370,074**	**$ 5,043,433**	**$ 1,060,360**

Points of Interest

- The county activated the Urban Redevelopment Agency to issue its revenue bonds to finance specified urban redevelopment projects in the county. The Board of Commissioners authorized the sale of these bonds on December 7, 2010, and the bonds were sold on December 9th through private placement.
- The funded projects are to renovate Recorders Court ($4M) and a Neighborhood Justice Protection Center ($1M). The renovation of Recorders Court (now State Court Division B) and the Neighborhood Justice Protection are completed.
- Trail Replacement for the intrenchment creek began in 2023.

DeKalb County
GEORGIA

Watershed Management 2011 Series A Revenue Bonds Projects

Fiscal Year 2025 Annual Budget

Description

Watershed Management 2011 Revenue Bond issues relate to construction projects. The county's treatment plants, as well as thousands of miles of water and sewer pipes, have required significant repairs and upgrades. Extensive work has been necessary to address aged conditions and satisfy tightening federal and state regulations for water and wastewater.

Financials - Expenditures by Project (Cost Center 88053)

PROJECT	BUDGET	EXPENDITURE	BALANCE
ABESTOS CEMENT (A/C) LINE REPL	$ 80,721,187	$ 80,392,330	$ 140,956
City of ATL - WW Svcs/Clean	$ 67,923,023	$ 67,923,023	$ 0
ORACLE BILLING SYS	$ 9,138,917	$ 9,138,442	$ 475
RELINING	$ 37,930,653	$ 35,892,525	$ 517,243
SEW MAP & MANHOLE INSP STUDY	$ 14,222,520	$ 13,946,977	$ 275,543
Total	**$ 209,936,300**	**$ 207,293,297**	**$ 934,216**

Points of Interest

- In 2017, work continued on the Columbia Drive Lift Station, Stonecrest sanitary sewer system improvements, Lithonia No. 1 pump station, Priority Areas Sewer Assessment and Rehab Program and ongoing Sewer Assessment and Rehabilitation Program.

DeKalb County
GEORGIA

Watershed Management 2022 Series Revenue Bond Projects

Fiscal Year 2025 Annual Budget

Description

Watershed Management 2022 Series Revenue Bond issues relate to financing and refinancing the cost of Series 2022 construction projects. The county's treatment plants, as well as thousands of miles of water and sewer pipes, have required significant repairs and upgrades. Extensive work has been necessary to address aged conditions and satisfy tightening federal and state regulations for water and wastewater.

Financials - Expenditures by Project (Cost Center 88059)

PROJECT	BUDGET	EXPENDITURE	BALANCE
Profes. Engineering Services	$ 23,342,017	$ 22,822,628	$ 62,435
RELINING	$ 46,662,445	$ 42,847,544	$ 3,750,586
Water System -Major Trans	$ 400,000	$ 100,000	$ 300,000
Grand Total	**$ 70,404,462**	**$ 65,770,172**	$ 4,113,021

Points of Interest

- 2022 Series Water & Sewer Revenue Bonds (cost center 88059) – established in 2022 to finance the acquisition and construction of improvements, betterments, and extensions to its water and sewerage system.

DeKalb County
GEORGIA

Watershed Management Bonds Projects

Fiscal Year Annual 2025 Budget

Description

Watershed Management Construction Fund was created in 1990 to account for expenditures made from the proceeds of the 1990, 1993 and 2011 Revenue Bond issues, and local government contributions associated with the construction projects. Payments from the Construction Fund are made in accordance with the bond resolution and local government agreements. State law requires that capital project funds be portrayed as project-length rather than annual budgets. Consequently, the budget for this fund is no longer adopted as part of the county's annual budget process.

Financials - Expenditures by Project (Cost Center 88051)

PROJECT	BUDGET	EXPENDITURE	BALANCE
COMPREHENSIVE SSES PROG	$ 2,058,309	$ 2,004,298	$ 54,011
FILTER PLANT EXPANSION	$ 169,662,878	$ 169,596,788	$ 66,090
FILTER PLANT RESERVOIRS	$ 49,424,697	$ 49,382,416	$ 42,280
GDOT IMPROV	$ 2,500,000	$ 2,487,564	$ 12,436
RAW WATER PUMP STATION & LINE	$ 56,941,668	$ 56,892,803	$ 48,864
RESERVE - APPROPRIATION	$ 5,000	$ -	$ 5,000
ROADHAVEN ANNEX BUILDING	$ 2,758,551	$ 2,706,076	$ 52,475
SEWER REN - INTERGOVERNMTL	$ 4,500,000	$ 4,390,804	$ 109,196
SEWER REN - SNAPFINGER	$ 10,167,851	$ 9,525,152	$ 642,699
Snapfinger Rotary Press	$ 4,500,000	$ 4,084,672	$ 415,328
Snapfinger Safety Repairs	$ 940,000	$ 771,474	$ 168,526
SOUTHEAST LIFT STATIONS	$ 12,807,384	$ 12,178,566	$ 628,818
SYSTEM ASS & REHAB	$ 1,468,840	$ 1,125,802	$ 343,038

WASTEWATER TREATMENT FAC	$ 33,000,000	$ 33,000,000	$ 0
Total	**$ 350,735,177**	**$ 348,146,416**	$ 2,588,761

Points of Interest

- The county adopted the 2011 Master Bond Resolution. This bond (Series 2011A/B) financed the acquisition, construction and equipping of certain improvements to the county's water and sewerage system.
- The capital cost associated with the operation of the water & sewer system will be impacted by the consent decree issued by the U.S. Attorney General and the Environmental Protection Agency. This consent decree and settlement agreement mandates that DeKalb improve its sewer system and clean up the South River, Snapfinger Creek and the South Fork Creek.

DeKalb County
GEORGIA

Watershed Management Construction Projects

Fiscal Year 2025 Annual Budget

Description

Watershed Management Construction Projects Fund was created in 1990 to track expenditures made from the proceeds of the 1990, 1993, 2011, and 2022 Revenue Bond issues, and local government contributions associated with construction projects. Payments from the Construction Fund were made in accordance with the bond resolution and local government agreements. State law requires that capital project funds be portrayed as project-length rather than annual budgets. Consequently, the budget for this fund is no longer adopted as part of the county's annual budget process.

To finance the cost of the capital improvements program, it has been necessary to raise water, and sewer rates each year by 13 percent for the years 2012, 2013, and 2014, which amounted to an increase of $8 to $10 per month for the average household each year.

Watershed Construction projects are funded in three categories/cost centers:

- Watershed Management Bonds (cost center 88051) - created in 1990, these bond proceeds are used for construction projects.
- 2011A Water & Sewer (W&S) Revenue (cost center 88053) - funds designated for water and sewer pipes upgrades, relating to the consent decree program.
- 2022 Series W&S Revenue Bonds (cost center 88059) – established in 2022 to finance the acquisition and construction of improvements, betterments, and extensions to its water and sewerage system.

Financials - Funding Sources (Fund 512)

FUNDING SOURCE	BUDGET	EXPENDITURE	BALANCE
2003 WATER & SEWER CONSTRUCTION FUND	$356,098,659	$354,157,511	$1,941,148
2006 WATER & SEWER REVENUE BONDS	99,377,425	98,729,812	647,613
2011A WATER AND SEWERAGE REVENUE BONDS	399,048,713	397,926,595	934,216
WATER & SEWER 2022 BOND	192,099,690	185,572,554	4,113,021
WATER & SEWER RENEWAL & EXTENSION FUND	33,769	33,769	-
Total	**$1,046,658,256**	**$1,036,420,241**	**$7,635,998**

Financials - Expenditures by Department (Fund 512)

COST CENTER	BUDGET	EXPENDITURE	BALANCE
88051 CIP - WATER & SEWER BONDS	$455,476,084	$452,887,323	$2,588,761

88053 CIP - '11 WATER & SEWER BONDS	402,359,509	399,716,507	934,216
88059 CIP - 2022 SERIES W&S REVENUE BOND	188,822,663	183,816,411	4,113,021
Total	**$1,046,658,256**	**$1,036,420,241**	**$7,635,998**

DeKalb County
GEORGIA

Watershed Management Renewal & Extension Capital Improvement Projects

Fiscal Year 2025 Annual Budget

Description

Watershed Management Renewal and Extension projects includes replacements, additions, extensions, and improvements relating to engineering studies, surveys, or plans and specifications pertaining to future development or expansion of the water system.

Financials - Expenditures by Project Cost (Cost Center 88061)

PROJECT	BUDGET	EXPENDITURE	BALANCE
A090 Valve	$ 2,790,000	$ 1,550,482	$ 396,735
ABESTOS CEMENT (A/C) LINE REPL	$ 217,118,681	$ 206,755,234	$ 8,133,431
ADD'L CLEAR WELLS & PUMPING ST	$ 27,682,434	$ 23,463,834	$ 1,033,103
ANNUAL ENGINEERING CONTRACT	$ 86,517,796	$ 82,346,039	$ 1,352,123
ANNUAL SEWER CST CONTRACT	$ 4,218,423	$ 4,175,805	$ 42,617
ANNUAL WATER CST CONTRACT	$ 21,045,736	$ 20,864,452	$ 181,284
CANDLER RD. WATER MAIN REPL	$ 862,831	$ 777,932	$ 84,899
CIP INSURANCE	$ 23,453,259	$ 19,262,670	$ 151,639
CITY OF ATL - RENW & EXT	$ 21,216,764	$ 21,153,227	$ 63,537
City of ATL - WW Svcs/Clean	$ 61,404,136	$ 61,325,706	$ 78,430
CLOSED-CIRCUIT TV INSP	$ 31,954,248	$ 30,960,430	$ 332,445
COUNTY MAIN RENEWALS	$ 29,314,131	$ 29,234,154	$ 79,977
CTY PERSONNEL DWM	$ 9,074,068	$ 8,747,192	$ 122,019

ESEMENT CLEARING & MAINTENANCE	$ 1,797,319	$ 1,713,317	$ 84,002
FIRE HYD REPAIR & REPL	$ 17,616,824	$ 15,981,304	$ 745,914
FIRELINES	$ 5,908,467	$ 5,895,881	$ 12,586
G&A COST ALLOCATION	$ 1,552,648	$ 1,458,138	$ 94,271
GDOT IMPROVEMENTS	$ 12,553,874	$ 12,372,049	$ 181,791
Honey Crk Lift Sta Upg Cnstrct	$ 15,175,690	$ 14,961,896	$ 213,794
HOST PROJECTS DESIGN	$ 128,816	$ 104,940	$ 23,876
Intergovernmental Agreement	$ 40,000	$ -	$ 40,000
ISIS EQUIPMENT/CONTRACTS	$ 11,504,529	$ 11,489,177	$ 15,352
LIFT STATION EXPANSIONS	$ 801,789	$ 717,612	$ 84,177
Lift Station Upgrade/Rehab.	$ 9,221,505	$ 9,166,622	$ 23,548
LIFT STATION UPGRADES	$ 394,434	$ 375,357	$ 19,077
MANHOLE RAISING CONTRACT	$ 25,971,776	$ 25,588,944	$ 55,483
MANHOLE REH (2012-13)	$ 107,741	$ 59,478	$ 48,263
MCCURDY BLDG FUND	$ 9,993,334	$ 8,275,478	$ 275,064
MISC SEWER INSPECTIONS	$ 4,528,505	$ 4,503,286	$ 25,219
N. SHALLOWFORD RD BP ST	$ 70,000	$ 68,829	$ 1,171
OPER EQUIP - REPLACEMENT	$ 21,248,269	$ 21,092,403	$ 155,866
ORACLE BILLING SYS	$ 3,392,434	$ 3,158,315	$ 18,603
P&C ADMIN SUPPORT	$ 890,000	$ 888,357	$ 1,643
PIPE BURSTING (2012-13)	$ 2,230,187	$ 2,223,108	$ 7,079
POLE BRIDGE LAND PURCHASE	$ 1,449,126	$ 1,448,481	$ 646

POLE BRIDGE WWTP EXP - CONSTR	$ 4,780,292	$ 4,508,899	$ 195,638
Profes. Engineering Services	$ 21,485,280	$ 12,486,552	$ 1,830,611
RELINING	$ 118,798,975	$ 110,747,244	$ 327,792
RESERVE FOR APPROPRIATION	$ 2,378	$ -	$ 2,378
ROADHAVEN RENOVATIONS	$ 2,528,540	$ 2,295,350	$ 233,190
RZEDB-STNCRST SNTARY SWR IMPRV	$ 12,448,869	$ 12,416,824	$ 32,045
SCOTT BLVD SEWER MAIN	$ 267,000	$ 120,147	$ 100,648
SCOTT BLVD WATER REPL PH 1	$ 1,300,000	$ 351,729	$ 169,136
SCOTT CANDLER FILTER PLT	$ 16,314,375	$ 9,423,085	$ 150,913
Scott Candler SCADA Systems	$ 663,425	$ 633,294	$ 30,131
SEW MAP & MANHOLE INSP STUDY	$ 1,640,879	$ 901,056	$ 356,785
Sewer Collection System	$ 386,732	$ (1,737,850)	$ 1,427,864
Sewer Flow Gwinnett to DeKalb	$ 3,282,154	$ 3,231,156	$ 7,272
SEWER REHAB - INTERGOVERNMTL	$ 25,031,382	$ 25,030,882	$ 500
SEWER REHAB - POLE BRIDGE	$ 10,408,152	$ 10,407,904	$ 248
SEWER SERVICE LINES	$ 17,434,507	$ 17,270,687	$ 163,820
SEWER SYSTEM MODELING	$ 15,018,727	$ 13,182,722	$ 349
Smoke Testing	$ 5,328,130	$ 5,089,173	$ 238,957
SNAPFINGER WWTP EXP - PH 1	$ 57,200	$ 7,200	$ 50,000
SNAPFINGER WWTP EXP - PH 2	$ 135,092,934	$ 133,162,016	$ 144,148
SNAPFINGER WWTP EXP CONST MGM	$ 18,390,708	$ 17,780,505	$ 17,323
SOUTHEAST LIFT STATIONS	$ 594,720	$ 452,837	$ 141,883

SUBDIVISIONS & WATER MAIN EXT	$ 11,001,318	$ 10,961,277	$ 40,041
SYSTEM ASSESS & REH	$ 9,208,036	$ 8,776,508	$ 134
TANK REPAIR & PAINTING	$ 10,046,167	$ 9,791,386	$ 46,045
W/S Relo-Adjust for Roadway	$ 27,938,588	$ 26,353,533	$ 985,188
Water Audit Implementation	$ 3,000	$ 2,795	$ 205
WATER HYDR MODELING	$ 1,000	$ (98,363)	$ 99,363
WATER METER INSTALLATIONS	$ 40,843,641	$ 40,832,464	$ 11,178
WATER METER REPLACEMENTS	$ 78,932,097	$ 77,878,405	$ 368,314
Water Resources Mgmt Plan	$ 3,052,000	$ 3,051,493	$ 507
WATER SERVICE LINE RENEWALS	$ 25,674,799	$ 25,612,121	$ 62,679
Water System -Major Trans	$ 120,000	$ (40,646)	$ 31,355
Watermain Repairs	$ 500,000	$ 497,871	$ 2,129
WATERSHED IMPROVEMENT PROJECTS	$ 1,246,343	$ 1,161,470	$ 41,336
WATERWASTE HYDR MODELING	$ 260,117	$ (599,462)	$ 756,370
Total	**$ 1,303,312,241**	**$ 1,234,102,394**	**$ 22,246,138**

Points of Interest

- The department designed and implemented plans to replace the existing 24-inch concrete water transmission main with a new 36-inch ductile iron transmission main from Candler Road at Interstate 20 to Memorial Drive at Beech Drive. This project has included the replacement of six-inch concrete service mains along with new eight-inch ductile iron pipe.
- The county is continuing to make improvement to the water system. Projects will continue to be funded as the need arises.

Financials - Expenditures by Project (Cost Center 88062)

PROJECT	BUDGET	EXPENDITURE	BALANCE
103896-CAPITAL & GRANTS PERSONNEL	$ 740,380	$ 691,994	$ 48,386

Total	**$ 740,380**	**$ 691,994**	**$ 48,386**

Points of Interest

- The Purchasing and Capital & Grants projects were set up in 2013 to track personnel cost (in other departments) relating to the Consent Decree program.

DeKalb County
GEORGIA

Acronyms

Fiscal Year 2025 Annual Budget

311	Citizens Help Center
911	Emergency Call
A	Standard & Poor's Credit Rating
AA	Standard & Poor's Credit Rating
Aa3	Standard & Poor's Credit Rating
AARP	American Association of Retired People
ACA	American Correctional Association
ACCG	Association of County Commissioners of Georgia
ACE	Accredited Center of Excellence
ACFR	Comprehensive Annual Comprehensive Financial Report
ACH	Automatic Clearing House
ADA	American with Disability Act
ADC	Adult Detention Center
AES	Animal Enforcement Services
ALGA	Association of Local Government Auditors
APSJFA	Atlanta Public Safety & Judicial Facilities Authority
ARC	Atlanta Regional Commission
ARP	American Rescue Plan
BAS	Boundary and Annexation Survey
BOC	Board of Commission
BOE	Board of Equalization
BOH	Board of Health
BRE	Board of Registration and Elections
CAA	Consolidation Appropriation Act
CAD	Computer Aided Dispatch
CAE	Chief Audit Executive
CALEA	Commission on Accreditation of Law Enforcement Agencies
CAFR	Comprehensive Annual Financial Report
CAMA	Computer Assisted Mass Appraisal System
CCA	Code Compliance Administration
CCR	Customer Confidence Report
CCTV	Closed Circuit Television
CDBG	Community Development Block Grant
CDC	Center for Disease Control
CEO	Chief Executive Officer
CERT	Community Emergency Response Team
CID	Community Improvement District
CIO	Chief Information Officer
C&M	Construction and Maintenance
CIP	Capital Improvement Program
CIPP	Cured in place pipe
CIT	Crisis Intervention Team
CMO	Care Management Organization
CNG	Compressed Natural Gas
CoAEMSP	Committee for the Accreditation for the Emergency Medical System
COAG	Constitutional Officers Association of Georgia
COC	Continuum of Care
College AIM	College Achievement Investment Maturity
COO	Chief Operating Officer

COOP	Continuity of Operations Planning
COMP/NOW	Comprehensive Supports Waiver Program/ New Options Waiver
COPS	Certificates of Participation
COVID-19	Coronavirus Disease 2019
CRM	Customer Relationship Management
CVIP	Community Violence Intervention Plan
DA	District Attorney
DADC	Development Authority of DeKalb County
DBHDD	Department of Behavioral Health and Developmental Disabilities
DCBOH	DeKalb County Board of Health
DCCAC	DeKalb County Child Advocacy Center
DCFR	DeKalb County Fire Rescue
DCVB	DeKalb Convention and Visitors Bureau
DEMA	Dekalb Emergency Management Agency
DFCS	DeKalb County Division of Family and Children Services
DKPD	Dekalb County Police Department
DKSO	DeKalb County Sheriff Office
DOT	Department of Transportation
DOJ	Department of Justice
DOR	Georgia Department of Revenue
DORS	Desk Officer Reporting System
DR	Disaster Recovery
DWM	Department of Watershed Management
DUI	Driving under the Influence
E911	Enhanced 911 Emergency Call
EEOP	Equal Employment Opportunity Plan
EFD	Emergency Fire Dispatcher
EFNEP	Expanded Foods and Nutrition Education Program
EHOST	Equalized Homestead Option Sales Tax
EPA	Environmental Protection Agency
EPD	Emergency Action Plan
ERA I & II	Emergency Rental Assistance Funding
ERP	Enterprise Resource Planning
FAA	Federal Aviation Agency
FDHA	Fulton-DeKalb Hospital Authority
FOG	Fat, Oils and Grease
F&T	Filtration and Treatment
FTO	Field Training Officers
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GDEcD	Georgia Department of Economic Development
GDOT	Georgia Department of Transportation
GED	General Equivalency Degree
GEFA	Georgia Environmental Finance Authority
GEMA	Georgia Emergency Management and Homeland Security Agency
GFE	Good Faith Efforts
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation
GPJ	Georgia Justice Project
GPS	Global Positioning System
HB	House Bill
HD	Heavy Duty Equipment
HOST	Homestead Option Sales Tax
HOA	Homeowner Association
HOME	Home Investment Partnership Act
HUD	Housing and Urban Development
HVAC	Heating Ventilation Air Conditioning
IAED	International Academy of Emergency Medical Dispatch
IBNR	Incurred But Not Reported
ICC	International Code Council
IGA	Intergovernmental Agreement
ISO	Insurance Services Office
IT	Innovation and Technology

LED	Light Emitting Diode
LLC	Limited Liability Company
LP	Limited Partnership
LMIG	Local Maintenance and Improvement Grant
LSBE	Local Small Business Enterprise
MACAC	Metro Atlanta College Access Conference
MADE	Manufacturing, Automation, and Distribution Emerging
MARTA	Metropolitan Atlanta Rapid Transit Authority
MCU	Mobile Crisis Unit
MH	Mobile Home
MFA	Multi-factor Authentication
NCA	National Council on Aging
NFPA	National Fire Protection Association
NAMEAC	National Association of Medical Examiner's Annual Conference
NAPWDA	North American Police Work Dog Association
OCS	Operation Clean Sweep
O.C.G. A	Official Code of Georgia Annotated
OIIA	Office of Independent Internal Audit
OJT	On the Job Training
OSP	On Stop Partners
PAT	Physical Ability Test
PAW	Privileged Access Workstations
PC	Personal Computer
PDA	Preliminary Damage Assessment
PEG	Public Education and Government Access
PFL	Priority Fix List
POETA	Project, Organization, Expenditure Type, Task, Award
P.O.S.T.	Peace Officer Standards and Training
P&M	Production and Maintenance
PP	Personal Property
PPE	Personal Protection Equipment
PPL	Priority Fix List
PRG	Position Reference Guide
PSAP	Public Safety Answering Point
PS&JFA	Public Safety and Judicial Facilities Authority
RE	Real Estate
R&E	Renewal and Extension
RFP	Request for Proposal
RJG	Restorative Justice Georgia Program
RMIS	Risk Management Information System
ROW	Right of Way
RTU	Remote Terminal Unit
SARA	Superfund Amendments and Reauthorization Act
SNAP-ED	Supplemental Nutrition Assistance Program Education
SPLOST	Special Purpose Local Option Sales Tax
SSI/SSDI	Social Security Income/Social Security Disability Income
STAR	Special Tactics and Response
STD	Special Tax District
SUA	System Upgrade Agreement
TAD	Tax Allocation District
TAN	Tax Anticipation Note
TAVT	Title Ad Valorem Tax
TC TECH	Tax Commissioner's Tech Group
TDA	Tractor Drawn Aerials
UCC	Uniform Commercial Code
UCO	Utility Customer Operations
URA	Urban Redevelopment Agency
UT	Utility
US	United States
VOIP	Voice Over Internet Protocol
VRE	Voter Registration & Elections
W&S	Water and Sewer
WIFIA	Water Infrastructure Finance and Innovation Act
WIOA	Workforce Innovation and Opportunity Act

WPC	Water Pollution Control
WSD	WorkSource DeKalb
W/WW	Water and Wastewater
YMCA	Young Men's Christian Association

DeKalb County
GEORGIA

Agenda Item as adopted February 25, 2025

Fiscal Year 2025 Annual Budget

DeKalb County Government

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

Agenda Item

File ID: 2025-0185 **Substitute** **2/25/2025**

Public Hearing: YES ☒ NO ☐ **Department:** Chief Executive Office

SUBJECT:
Commission District(s):

All
Information Contact: CEO Lorraine Cochran-Johnson

Phone Number: 404 371-2881

PURPOSE:
To adopt the 2025 Operating Budget.

NEED/IMPACT:
Per Section 17 of the DeKalb County Organizational Act, the CEO is required to submit a proposed budget for the following calendar year. The proposed 2025 budget was transmitted to the Board of Commissioners on January 15, 2025. The Organizational Act requires that the annual budget be approved and adopted before March 1, 2025, by the Board of Commissioners.

This agenda requests the approval of the attached document(s):

Schedule A Fiscal Year 2025 Annual Budget Resolution

FISCAL IMPACT:
Approves the anticipation and appropriation of

Starting Fund Balance	$363,671,796
Revenues	$1,936,300,569
Expenses	$1,921,373,833
Reserves	$336,381,588

RECOMMENDATION:
To approve the resolution and authorize the chief executive officer to execute all necessary documents.

Tax Funds

General Fund (100)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	83,270,258	83,270,258
Taxes	495,840,947	495,840,947
Licenses & Permits	100,000	100,000
Intergovernmental	2,847,633	2,847,633
Charges for Services	72,743,751	72,743,751
Fines & Forfeitures	9,756,528	9,756,528
Investment Income	2,500,000	2,500,000
Miscellaneous	4,011,269	4,011,269
Other Financing Sources	2,562,810	7,062,810
Total Revenue	**590,362,938**	**594,862,938**
Animal Services	11,142,755	11,442,755
Board of Commissioners	9,606,512	14,180,362
Budget	1,354,642	1,354,642
Chief Executive Officer	5,497,297	5,605,135
Child Advocate	4,512,349	4,512,349
Citizen Help Center (311)	1,142,725	1,142,725
Clerk of Superior Court	12,496,037	12,496,037
Community Service Board	2,849,057	2,969,057
Contributions (General Tax)	5,500,000	8,023,400
Cooperative Extension	1,321,953	1,321,953
Debt Service	9,257,016	9,257,016
DEMA (Emergency Management)	1,305,202	1,305,202
Department of Family & Children (DFCS)	1,598,220	1,598,220
District Attorney	36,406,356	37,023,830
Economic Development	3,309,000	3,309,000
Elections	13,924,806	14,603,522
Ethics Board	758,520	758,520
Facilities	20,801,458	20,801,458
Finance	11,295,340	11,295,340
Fire (General Fund)	8,907,826	8,907,826
Geographic Information Systems	3,772,441	4,009,854
Health Board	6,430,771	6,430,771
Human Resources	7,321,628	7,706,628
Human Services	10,105,988	10,205,988
Internal Audit	2,685,622	2,685,622
IT	51,990,361	54,990,361
Juvenile Court	11,122,617	11,122,617
Law	6,595,246	6,595,246
Libraries	26,866,041	26,866,041
Magistrate Court	9,079,406	9,079,406
Medical Examiner	7,235,102	7,235,102
Non-Departmental	15,265,915	17,216,588
Planning & Sustainability	2,537,929	2,537,929
Police (General Fund)	9,811,472	9,811,472
Probate Court	4,449,807	4,449,807
Property Appraisal	8,184,929	8,184,929
Public Defender	17,271,627	17,271,627
Public Works Director	740,940	740,940
Purchasing	6,122,080	6,122,080
Sheriff	106,135,804	106,135,804
Solicitor	14,373,703	14,992,703
State Court	34,837,271	34,837,271
Superior Court	19,322,336	20,463,503

Tax Commissioner	13,072,956	13,072,956
Total Expenses	**558,319,063**	**574,673,594**
EHOST Reserve	39,632,704	39,632,704
Budgetary Reserve	75,681,429	63,826,898
Total Reserves	**115,314,133**	**103,459,602**

Fire Fund (270)	**FY25 CEO Proposed**	**FY25 Amended**
Starting Fund Balance January 1st	22,794,493	22,794,493
Taxes	107,786,028	107,786,028
Charges for Services	1,667,000	1,667,000
Investment Income	500,000	500,000
Miscellaneous	3,600	3,600
Total Revenue	**109,956,628**	**109,956,628**
Contributions	400,000	400,000
Debt Service	792,882	792,882
Fire	100,395,743	100,395,743
Non-Departmental	12,282,561	12,282,561
Total Expenses	**113,871,186**	**113,871,186**
Budgetary Reserve	18,879,935	18,879,935
Total Reserves	**18,879,935**	**18,879,935**

Designated Fund (271)	**FY25 CEO Proposed**	**FY25 Amended**
Starting Fund Balance January 1st	17,752,233	17,752,233
Taxes	44,016,689	44,016,689
Charges for Services	3,352,335	3,352,335
Investment Income	237,500	237,500
Miscellaneous	148,900	148,900
Other Financing Sources	2,250,000	2,250,000
Total Revenue	**50,005,424**	**50,005,424**
Contributions	-	350,000
Debt	153,621	153,621
Non-Departmental	6,926,377	6,926,377
Parks	27,928,299	27,928,299
Roads & Drainage (Public Works)	17,917,001	17,917,001
Transportation (Public Works)	5,110,099	5,270,099
Total Expenses	**58,035,397**	**58,545,397**
Budgetary Reserve	9,722,260	9,212,260
Total Reserves	**9,722,260**	**9,212,260**

Unincorporated Fund (272)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	8,321,082	8,321,082
Taxes	5,510,000	5,510,000
Licenses & Permits	14,272,879	14,272,879
Fines & Forfeitures	4,010,000	4,010,000
Miscellaneous	844,967	844,967
Other Financing Sources	1,769,399	1,769,399
Total Revenue	**26,407,245**	**26,407,245**
Beautification	10,242,429	11,282,174
Code Compliance	6,916,542	6,916,542
Contributions	-	300,000
Non-Departmental	2,913,234	3,013,234
Planning & Sustainability	2,859,320	2,859,320
State Court (Division B)	8,371,782	8,912,990
Total Expenses	**31,303,307**	**33,284,260**
Budgetary Reserve	3,425,020	1,444,067
Total Reserves	**3,425,020**	**1,444,067**

Hospital Fund (273)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	553,625	553,625
Taxes	28,314,433	28,314,433
Charges for Services	80,000	80,000
Investment Income	129,263	129,263
Total Revenue	**28,523,696**	**28,523,696**
Grady Hospital	27,950,204	27,950,204
Total Expenses	**27,950,204**	**27,950,204**
Budgetary Reserve	1,127,117	1,127,117
Total Reserves	**1,127,117**	**1,127,117**

Police Fund (274)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	21,037,685	21,037,685
Taxes	162,729,250	162,729,250
Licenses & Permits	324,991	324,991
Charges for Services	893,646	893,646
Investment Income	490,000	490,000
Miscellaneous	112,734	112,734
Total Revenue	**164,550,621**	**164,550,621**
Contributions	2,000,000	2,000,000
Debt	1,516,696	1,516,696
Non-Departmental	20,820,996	20,820,996
Police	135,224,234	135,749,234
Total Expenses	**159,561,926**	**160,086,926**
Budgetary Reserve	26,026,380	25,501,380
Total Reserves	**26,026,380**	**25,501,380**

Countywide Bond Fund (410)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	-	-
Total Revenue	**-**	**-**
Transfer to General Fund	-	-
Total Expenses	**-**	**-**
Budgetary Reserve	-	-
Total Reserves	**-**	**-**

Unincorporated Bond Fund (411)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	4,110,429	4,110,429
Taxes	11,430,548	11,430,548
Charges for Services	260,000	260,000
Investment Income	100,000	100,000
Total Revenue	**11,790,548**	**11,790,548**
Debt Service	15,279,788	15,279,788
Total Expenses	**15,279,788**	**15,279,788**
Budgetary Reserve	621,189	621,189
Total Reserves	**621,189**	**621,189**

Tax Funds Summary	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance	*157,839,805*	*157,839,805*
Revenues	*981,597,100*	*986,097,100*
Expenses	*964,320,871*	*983,691,355*
Reserves	*135,483,330*	*120,612,846*

Non-Tax Funds

Airport Fund (551)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	14,720,089	14,720,089
Miscellaneous	7,450,072	9,250,072
Total Revenue	**7,450,072**	**9,250,072**
Airport	8,419,832	8,419,832
Total Expenses	**8,419,832**	**8,419,832**
Budgetary Reserve	13,750,329	15,550,329
Total Reserves	**13,750,329**	**15,550,329**

American Rescue Plan Fund (230)	FY25 CEO Proposed	FY25 Amended
Intergovernmental	-	29,628,167
Total Revenue	**-**	**29,628,167**
Grants	-	29,628,167
Total Expenses	**-**	**29,628,167**

Building Authority Debt Service Fund (412)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	397,922	397,922
Transfer from General Fund Debt	2,637,081	2,637,081
Total Revenue	**2,637,081**	**2,637,081**
Debt Service	2,637,081	2,637,081
Total Expenses	**2,637,081**	**2,637,081**
Budgetary Reserve	397,922	397,922
Total Reserves	**397,922**	**397,922**

Columbia Drive Tax Allocation District Fund Fund (219)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	1,858,786	1,858,786
Taxes	502,194	502,194
Total Revenue	**502,194**	**502,194**
Other Professional Services	502,194	502,194
Total Expenses	**502,194**	**502,194**
Budgetary Reserve	1,858,786	1,858,786
Total Reserves	**1,858,786**	**1,858,786**

County Jail Fund (204)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	260,504	260,504
Intergovernmental	48,760	48,760
Fines & Forfeitures	801,892	801,892
Total Revenue	**850,652**	**850,652**
County Jail	557,893	557,893
Total Expenses	**557,893**	**557,893**
Budgetary Reserve	553,263	553,263
Total Reserves	**553,263**	**553,263**

PEG Fund (203)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	-	-
Miscellaneous (PEG Fund)	186,449	186,449
Total Revenue	**186,449**	**186,449**
CEO/DCTV	186,449	186,449
Total Expenses	**186,449**	**186,449**
Budgetary Reserve	-	-
Total Reserves	**-**	**-**

Development Fund (201)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	721,793	721,793
Licenses & Permits	8,756,506	8,756,506
Charges for Services	21,533	21,533
Total Revenue	**8,778,039**	**8,778,039**
Planning & Sustainability	9,499,832	9,499,832
Total Expenses	**9,499,832**	**9,499,832**
Budgetary Reserve	-	-
Total Reserves	**-**	**-**

Drug Abuse Treatment & Education Fund (209)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	403,010	403,010
Fines & Forfeitures	95,000	95,000
Total Revenue	**95,000**	**95,000**
Drug Abuse Treatment & Education	322,386	322,386
Total Expenses	**322,386**	**322,386**
Budgetary Reserve	175,624	175,624
Total Reserves	**175,624**	**175,624**

E911 Fund (215)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	-	-
Charges for Services	453,399	453,399
Miscellaneous Revenue	11,670,979	11,670,979
Other Financing Sources	5,649,668	5,649,668
Total Revenue	**17,774,046**	**17,774,046**
E911	17,221,365	17,345,365
Total Expenses	**17,221,365**	**17,345,365**
Budgetary Reserve	552,681	552,681
Total Reserves	**552,681**	**552,681**

Foreclosure Reg. Fund (205)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	348,762	348,762
Foreclosure Registry	32,010	32,010
Vacant Property Fees	16,232	16,232
Total Revenue	**48,242**	**48,242**
Code Compliance	151,000	151,000
Total Expenses	**151,000**	**151,000**
Budgetary Reserve	246,004	246,004
Total Reserves	**246,004**	**246,004**

Grant-in-Aid Fund (250)	FY25 CEO Proposed	FY25 Amended
Intergovernmental	-	50,003,887
Total Revenue	**-**	**50,003,887**
Grants	-	50,003,887
Total Expenditures	**-**	**50,003,887**

Grants - COVID-19 Fund (258)	FY25 CEO Proposed	FY25 Amended
Intergovernmental	-	15,568,932
Total Revenue	**-**	**15,568,932**
Grants	-	15,568,932
Total Expenses	**-**	**15,568,932**

Hotel/Motel Fund (275)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	-	-
Taxes	5,300,000	5,300,000
Total Revenue	**5,300,000**	**5,300,000**
DeKalb Convention & Visitors Bur	2,000,000	2,000,000
Tourism Product Development	1,100,000	1,100,000
Transfer to Unincorporated Fund	2,000,000	2,000,000
Other Cost	200,000	200,000
Total Expenses	**5,300,000**	**5,300,000**
Budgetary Reserve	-	-
Total Reserves	**-**	**-**

Justice Assistance Grant (257)	FY25 CEO Proposed	FY25 Amended
Intergovernmental	-	360,470
Total Revenue	**-**	**360,470**
Grants	-	360,470
Total Expenses	**-**	**360,470**

Juvenile Services Fund (208)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	70,645	70,645
Charges for Services	32,150	32,150
Total Revenue	**32,150**	**32,150**
Juvenile Court (Juvenile Services)	73,771	73,771
Total Expenses	**73,771**	**73,771**
Budgetary Reserve	29,024	29,024
Total Reserves	**29,024**	**29,024**

Kensington Tax Allocation District Fund (218)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	3,208,624	3,208,624
Taxes	1,354,120	1,354,120
Total Revenue	**1,354,120**	**1,354,120**
Other Professional Services	1,354,120	1,354,120
Total Expenses	**1,354,120**	**1,354,120**
Budgetary Reserve	500,384	500,384
Total Reserves	**500,384**	**500,384**

Law Enforcement Confiscated Funds (210)	FY25 CEO Proposed	FY25 Amended
Intergovernmental	-	3,340,957
Total Revenue	**-**	**3,340,957**
Grants	-	3,340,957
Total Expenses	**-**	**3,340,957**

Market Square Tax Allocation District Fund (221)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	-	-
Taxes	186,191	186,191
Total Revenue	**186,191**	**186,191**
Other Professional Services	186,191	186,191
Total Expenses	**186,191**	**186,191**
Budgetary Reserve	-	-
Total Reserves	**-**	**-**

North Druid Hills Tax Allocation District Fund (220)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	6,188,255	6,188,255
Taxes	2,168,122	2,168,122
Total Revenue	**2,168,122**	**2,168,122**
Other Professional Services	2,168,122	2,168,122
Total Expenses	**2,168,122**	**2,168,122**
Budgetary Reserve	6,188,255	6,188,255
Total Reserves	**6,188,255**	**6,188,255**

Public Safety & Judicial Facilities Authority Fund (413)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	188,268	188,268
Transfer from General	557,726	557,726
Transfer from Police	1,516,696	1,516,696
Transfer from Fire	792,882	792,882
Transfer from E911	338,213	338,213
Transfer from STD - Designated Fund	153,621	153,621
Total Revenue	**3,359,138**	**3,359,138**
Debt Service	3,097,194	3,097,194
Total Expenses	**3,097,194**	**3,097,194**
Budgetary Reserve	450,212	450,212
Total Reserves	**450,212**	**450,212**

Rental Motor Vehicle Fund (280)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	-	-
Taxes	900,000	900,000
Total Revenue	**900,000**	**900,000**
Transfer to STD - DS	900,000	900,000
Total Expenses	**900,000**	**900,000**
Budgetary Reserve	-	-
Total Reserves	**-**	**-**

Risk Management Fund (631)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	5,361,339	5,361,339
Charges for Services	23,554,649	23,554,649
Payroll Liabilities	122,828,000	122,828,000
Total Revenue	**146,382,649**	**146,382,649**
Risk Management	146,389,974	146,477,730
Total Expenses	**146,389,974**	**146,477,730**
Budgetary Reserve	5,354,014	5,266,258
Total Reserves	**5,354,014**	**5,266,258**

Sanitation Fund (541)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	5,947,370	5,947,370
Charges for Services	100,939,000	100,939,000
Investment Income	215,000	215,000
Miscellaneous	20,000	20,000
Total Revenue	**101,174,000**	**101,174,000**
Sanitation (Less Reserves & Tran)	98,619,087	98,899,508
Transfer to Sanitation CIP	4,675,000	4,675,000
Total Expenses	**103,294,087**	**103,574,508**
Budgetary Reserve	3,827,283	3,546,862
Total Reserves	**3,827,283**	**3,546,862**

South DeKalb Tax Allocation District Fund (222)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	-	-
Taxes	407,442	407,442
Total Revenue	**407,442**	**407,442**
Other Professional Services	407,442	407,442
Total Expenses	**407,442**	**407,442**
Budgetary Reserve	-	-
Total Reserves	**-**	**-**

Speed Humps Maint Fund (212)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	1,012,482	1,012,482
Charges for Services	343,602	343,602
Total Revenue	**343,602**	**343,602**
Roads & Drainage - Speed Humps	607,007	607,007
Total Expenses	**607,007**	**607,007**
Budgetary Reserve	749,077	749,077
Total Reserves	**749,077**	**749,077**

Stormwater Ops Fund (581)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	10,012,610	10,012,610
Charges for Services	31,692,444	31,692,444
Total Revenue	**31,692,444**	**31,692,444**
Curb Bumping (Beautification)	2,149,323	2,149,323
Stormwater (Operations)	33,069,066	36,160,416
Total Expenses	**35,218,389**	**38,309,739**
Budgetary Reserve	6,486,665	3,395,315
Total Reserves	**6,486,665**	**3,395,315**

Street Light Fund (211)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	-	-
Charges for Services	4,659,546	4,659,546
Total Revenue	**4,659,546**	**4,659,546**
Street Lights	4,659,546	4,659,546
Total Expenses	**4,659,546**	**4,659,546**
Budgetary Reserve	-	-
Total Reserves	**-**	**-**

Urban Redev. Agency (414)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	9,597	9,597
IRS Subsidy: 45%, 5.9% Discount 2020	85,309	85,309
Transfer from General Fund	1,116,452	1,116,452
Total Revenue	**1,201,761**	**1,201,761**
Debt Service	627,590	627,590
Total Expenses	**627,590**	**627,590**
Budgetary Reserve	583,768	583,768
Total Reserves	**583,768**	**583,768**

Vehicle Maintenance Fund (611)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	-	-
Charges for Services	40,950,185	40,950,185
Charges to Cities	200,000	200,000
Reimbursements	450,000	450,000
Total Revenue	**41,600,185**	**41,600,185**
Fleet Management	39,945,017	39,945,017
Total Expenses	**39,945,017**	**39,945,017**
Budgetary Reserve	1,655,168	1,655,168
Total Reserves	**1,655,168**	**1,655,168**

Vehicle Replacement Fund (621)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	-	-
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	31,516,648	31,516,648
Total Expenses	**31,516,648**	**31,516,648**
Budgetary Reserve	-	-
Total Reserves	**-**	**-**

Victim Assistance Fund (206)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	69,483	69,483
Fines & Forfeitures	420,000	420,000
Intergovernmental	-	-
Total Revenue	**420,000**	**420,000**
Victim Assistance	300,000	300,000
Total Expenses	**300,000**	**300,000**
Budgetary Reserve	189,483	189,483
Total Reserves	**189,483**	**189,483**

Water & Sewer Operating Fund (511)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	43,726,620	43,726,620
Charges for Services	346,978,921	346,978,921
Investment Income	2,168,257	2,168,257
Miscellaneous	-	-
Other Financing Sources	350,000	350,000
Total Revenue	**349,497,178**	**349,497,178**
Finance	35,680,716	35,680,716
Watershed Management	294,204,788	295,004,788
Total Expenses	**329,885,504**	**330,685,504**
Budgetary Reserve	63,338,294	62,538,294
Total Reserves	**63,338,294**	**62,538,294**

Watershed Management Sinking Fund (514)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	98,950,704	98,950,704
Other Financing Sources	78,868,812	78,868,812
Total Revenue	**78,868,812**	**78,868,812**
Debt Service	78,868,812	78,868,812
Total Expenses	**78,868,812**	**78,868,812**
Budgetary Reserve	98,950,704	98,950,704
Total Reserves	**98,950,704**	**98,950,704**

Workers Compensation Fund (632)	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance January 1st	12,375,128	12,375,128
Charges for Services	10,095,171	10,095,171
Miscellaneous Revenue	20,122	20,122
Total Revenue	**10,115,293**	**10,115,293**
Workers Compensation	10,099,092	10,099,092
Total Expenses	**10,099,092**	**10,099,092**
Budgetary Reserve	12,391,329	12,391,329
Total Reserves	**12,391,329**	**12,391,329**

Non-Tax Funds Summary	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance	*205,831,991*	*205,831,991*
Revenues	*849,501,056*	*950,203,469*
Expenses	*834,396,538*	*937,682,478*
Reserves	*218,228,269*	*215,768,742*

Total Operating Funds Summary	FY25 CEO Proposed	FY25 Amended
Starting Fund Balance	*363,671,796*	*363,671,796*
Revenues	*1,831,098,156*	*1,936,300,569*
Expenses	*1,798,717,409*	*1,921,373,833*
Reserves	*353,711,599*	*336,381,588*

DeKalb County
GEORGIA

Glossary

Fiscal Year 2025 Annual Budget

A

ACCRUAL — The accumulation or increase of something overtime, especially payments or benefits.

ADOPTED BUDGET — The funds appropriated by the Board of Commissioners at the beginning of the year. This may or may not be the same as the requested budget and/or Chief Executive Officer's (CEO) Recommended Budget. The stages of the budget are: (1) the departments' requests for the upcoming year, (2) the CEO's recommendation to the Board of Commissioners (BOC) and (3) the approval or adoption of the budget by the Board.

AD VALOREM TAX — A tax based on the value of property.

AMERICAN RESCUE PLAN — A Federal program to address the COVID-19 pandemic and the corresponding economic crisis. Funds were made available to local government jurisdictions following the pandemic.

APPROPRIATION — An authorization made by the BOC, which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

ASSESSED VALUATION — The value placed on property for purposes of taxation. DeKalb County assesses real and personal property at 40% of fair market value.

B

BOND — A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debts.

BALANCED BUDGET — Budgeted appropriations/expenditures must be equal to budgeted anticipations/ revenues.

BOARD OF COMMISSIONERS (BOC) — The policy and rule making body of the county. The Board of Commissioners has the power to make appropriations, levy taxes, fix the rates of other charges, and authorize incurring of indebtedness.

BUDGET — The financial plan for the operation of a department, program, or project for the current year or for the duration of the project.

BUDGET AMENDMENT — The transfer of funds from one appropriation account to another, requiring approval of either the Board of Commissioners, the Chief Executive Officer or the Budget Officer depending on the nature of the transfer.

C

CAPITAL PROJECTS/ CAPITAL IMPROVEMENT PROJECTS	Projects that result in the acquisition or construction of fixed assets of a local government. In DeKalb County, capital projects include any project more than $25,000 with a useful estimated life of five years or greater. Assets included are buildings and related improvements, streets and highways, bridges, sewers, and parks.
CERTIFICATES OF PARTICIPATION (COPS)	Lease purchase transactions, which are structured in a manner like a bond issue. The certificates are secured through lease payments made by the county (lessee) to the Association of County Commissioners of Georgia (lessor). The lease payments are subject to annual appropriation by the county. The certificates do not constitute a debt obligation of the county.
CHIEF EXECUTIVE OFFICER (CEO)	An elected official responsible for the supervision, direction, and control of the administration of the county government. The Chief Executive Officer develops and submits the proposed budget to the Board of Commissioners and is charged with enforcing compliance with the county budget for all departments, offices, or agencies of the county government except the Tax Commissioner, Clerk of the Superior Court, District Attorney, and Sheriff.
COMMISSSION	See “BOARD OF COMMISSIONERS (BOC)”.
CORONAVIRUS DISEASE	COVID-19 is a respiratory disease caused by SARS-CoV-2; a new coronavirus discovered in 2019. The virus is thought to spread mainly from person to person through respiratory droplets produced when an infected person coughs, sneezes, or talks. Some people who are infected may not have symptoms.

D

DEBT SERVICE FUND	The fund used to account for the accumulation of resources for and the payment of principal and interest on long-term debt, specifically bond issues.
DEFICIT	The amount by which something, especially a sum of money, is too small.
DIGEST	See "TAX DIGEST".

E

ENTERPRISE FUND	A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.
EXCISE TAX	A tax levied on the production, sale, or consumption of products or services such as alcohol, hotel rooms, rental cars, and insurance premiums.
EQUALIZED HOMESTEAD OPTION SALES TAX (EHOST)	A 1% sales tax used to reduce property taxes for qualified homeowners (O.C.G.A. §§ 48-2-7, 48-8-3; O.C.G.A. Title 48, Chapter 8, Article 2A, Part 2). It applies to all properties in DeKalb with an approved homestead exemption.
EXPENDITURE	The actual payments made by the county for goods or services, whether by check or by an interfund transfer of funds.

F

FULL-TIME EQUIVALENT

An employee's scheduled hours divided by the employer's hours for a full-time workweek.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves, and equities. Funds are segregated so that revenues will be used only for carrying out specific activities in accordance with special regulations, restrictions, or limitations.

FUND BALANCE

The balance of funds on hand at the start or end of the year based upon actual revenues and expenditures for each fund. Starting fund balance refers to the balance of funds at the start of the reference year; ending fund balance refers to the balance of funds at the end of the reference year. Starting fund balance for the current year is equal to the ending fund balance from the previous fiscal year and may be appropriated as a revenue source in the current year budget.

FUND CLASS

A grouping of funds based upon the purpose of the funds and/or the sources of revenue used to finance the services provided.

G

GENERAL FUND

These funds are used to account for activities of a general governmental service nature. The primary source of revenue for these funds is from ad valorem property taxes.

GENERAL OBLIGATION BOND

A bond issued to the benefit of the county, and thereby an obligation of a general nature applicable to countywide resources. Approval by referendum vote is required for general obligation bonds to be issued.

GOVERNING AUTHORITY

The county Commission and Chief Executive Officer constitute the county governing authority.

GOVERNMENTAL FUND

Funds used to account for activities primarily supported by taxes, grants, and similar revenue sources.

HOMESTEAD EXEMPTION

H

An exemption claimed against the taxable value of qualifying residential property as permitted by state law.

HOMESTEAD OPTION SALES TAX (HOST)

Homestead Option Sales Tax is a 1% sales tax with the revenue to be used, beginning in 1999, to offset residential property taxes by providing a current year homestead exemption equal to at least 80% of the proceeds from last year. Up to 20% of the amount of last year's revenue may also be used for capital outlay in the current year. The tax was levied beginning in July 1997. During the first eighteen months, these revenues could be used for any purpose. The Board of Commissioners made the decision to use these funds for capital outlay. The enabling legislation for EHOST suspended HOST while EHOST was in effect. HOST collections will resume if EHOST is discontinued.

I

INTANGIBLE TAX

Tax on money, collateral security loans, stocks, bond and debentures of corporations, accounts receivable and notes not representing credits secured by real estate, long and short-term notes secured by real estate, and patents, copyrights,

franchises, and all other classes and kinds of intangible personal property not otherwise enumerated.

M

MILLAGE RATE

The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

MOTOR VEHICLE TAX

Taxes on vehicles designed primarily for use upon public roads at the assessment level and millage rate levied by the taxing authority on tangible property for the previous calendar year.

O

OPERATING BUDGET

Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as personal services, office supplies, maintenance supplies, professional services, and rental fees.

N

NON-MAJOR FUND

Funds that have been established to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support various County programs.

P

PEG FUND

Public education and government access funds provide capital and facility improvements for public education and government access cable television channels and is funded by revenue from fees paid to the county by cable television franchisees. This fund was established in 1997 to provide funding for a program for maintaining, upgrading, and replacing the government television infrastructure.

PERSONAL PROPERTY

Tangible property other than land, buildings, and motor vehicles, including mainly business equipment, machinery, fixtures, leasehold improvements, boats, and airplanes.

PROPRIETARY FUND

Funds used to account for a government's ongoing organizations and activities that are like businesses founded in the private sector.

R

RESERVE

An account used to indicate that a portion of funds has been restricted for a specific purpose. A reserve for contingencies is a budgetary reserve set aside for emergencies or unforeseen expenditure.

REVENUE BOND

Bond whose principal and interest is payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

S

SINKING FUND

A reserve fund accumulated over a period for retirement of a debt.

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)

A financing method for funding capital projects in the state of Georgia.

SPECIAL REVENUE FUND

A fund for dedicated revenue that is restricted or committed to expenditures for specific purposes.

T

TAX ANTICIPATION NOTES

Notes issued in anticipation of taxes to cover financial obligations until taxes are collected at which time a portion of the tax revenues are used to retire the notes.

TAX DIGEST

Official list of all property owners, the assessed value of the property (40% of fair market value), and the tax due on their property.

TAX FUND

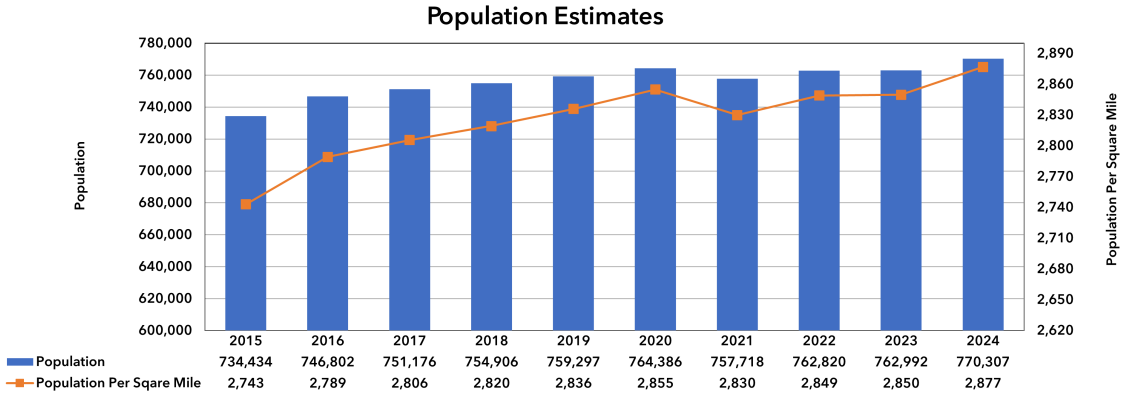
A fund, which is supported wholly or in part by revenues, derived from ad valorem tax revenues.

TAX RATE

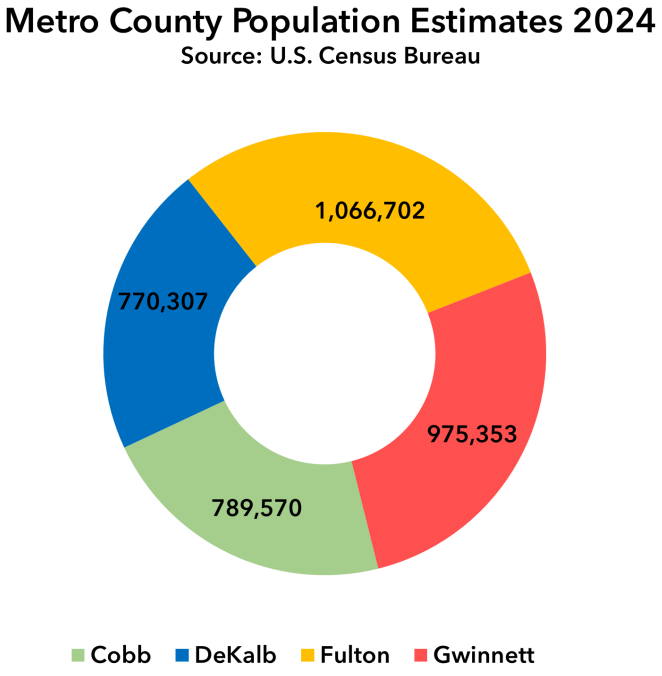
See "MILLAGE RATE".

Statistics

Fiscal Year 2025 Annual Budget

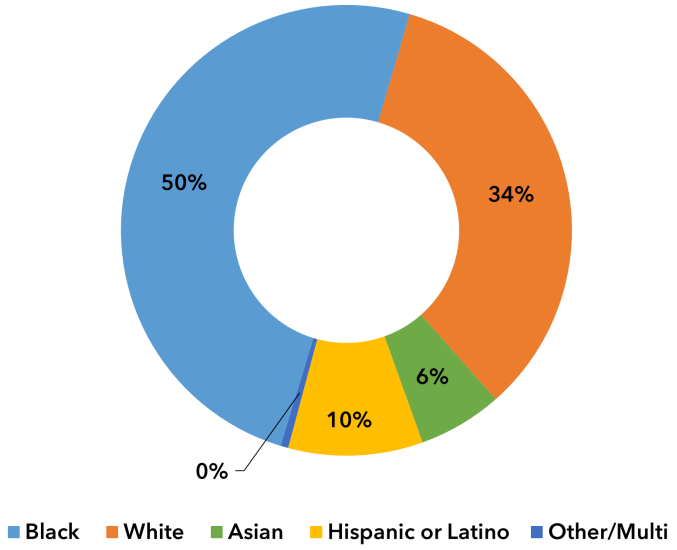


Source: U.S. Census Bureau

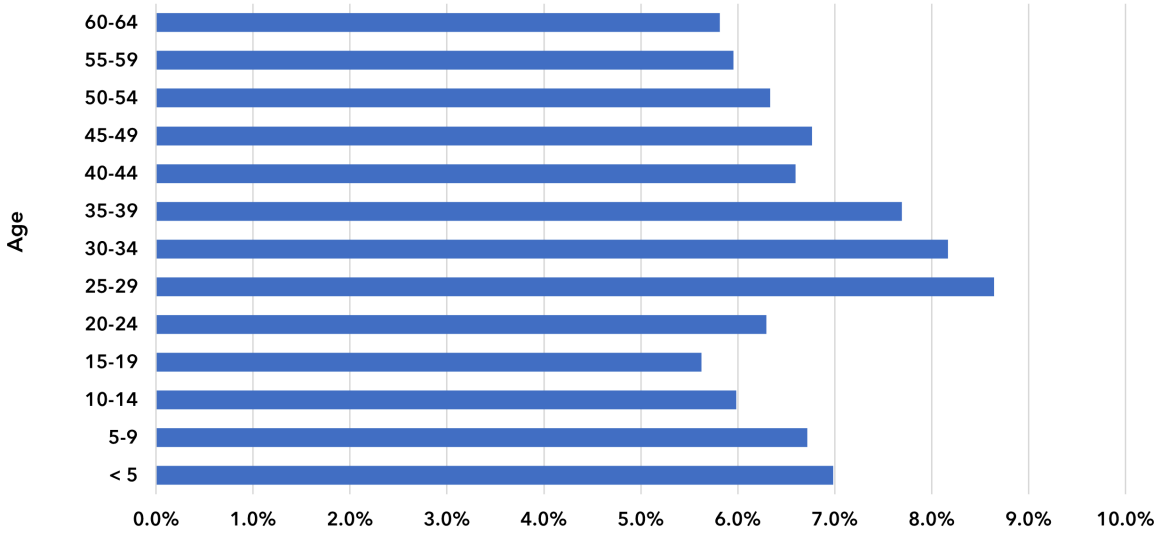


Population by Race

Source: U.S. Census Bureau

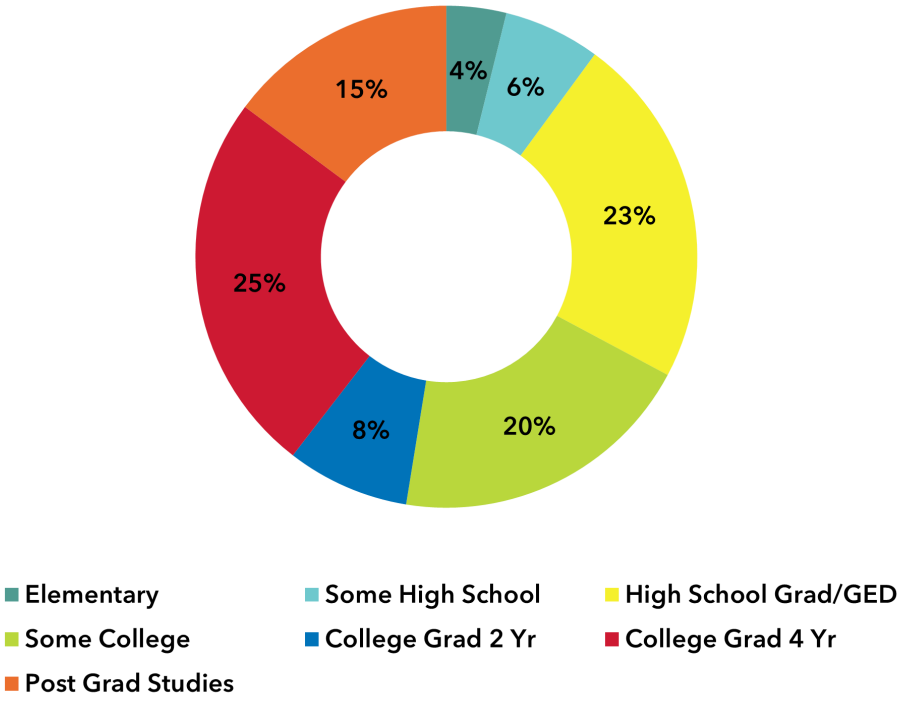


Age Estimates

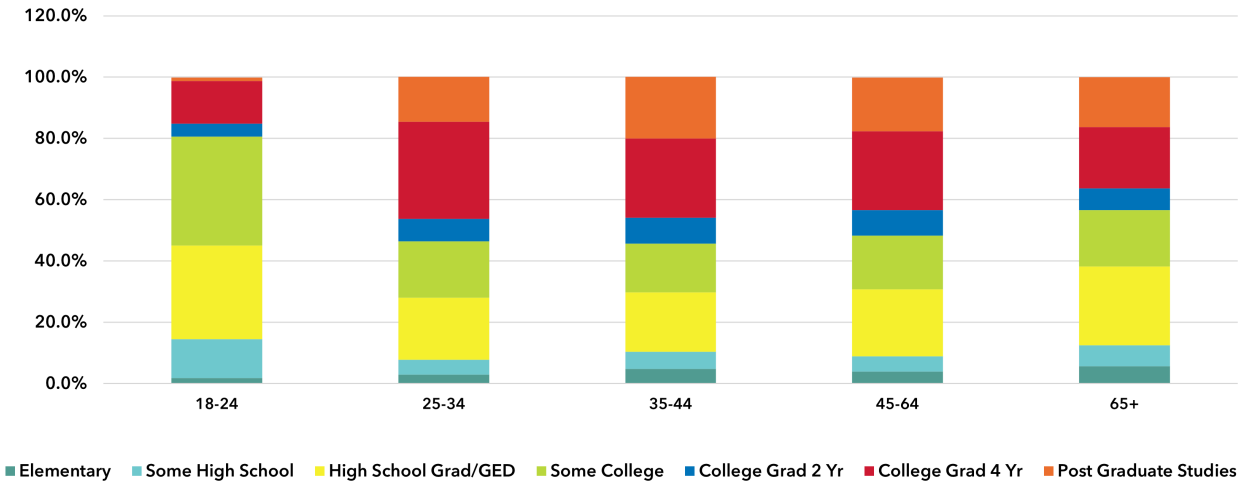


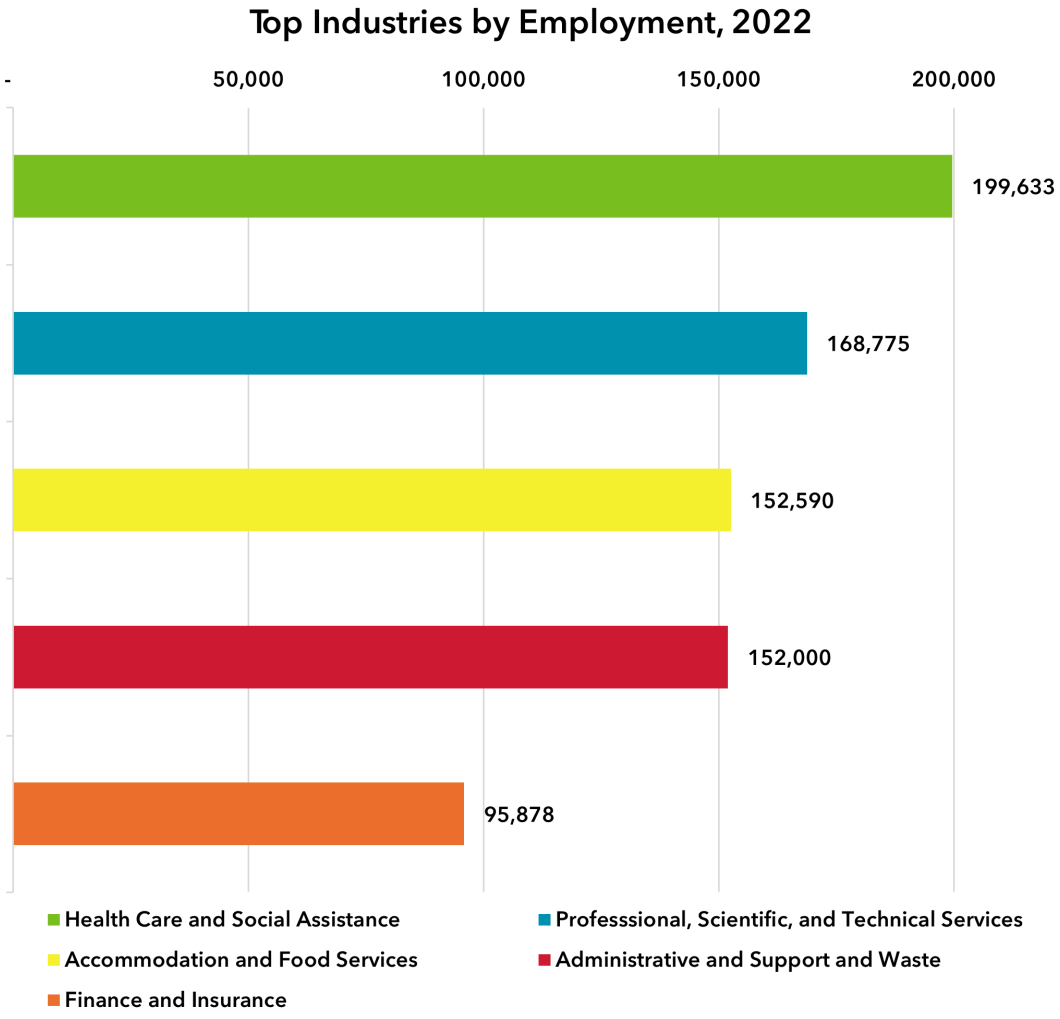
Source: U.S. Census Bureau

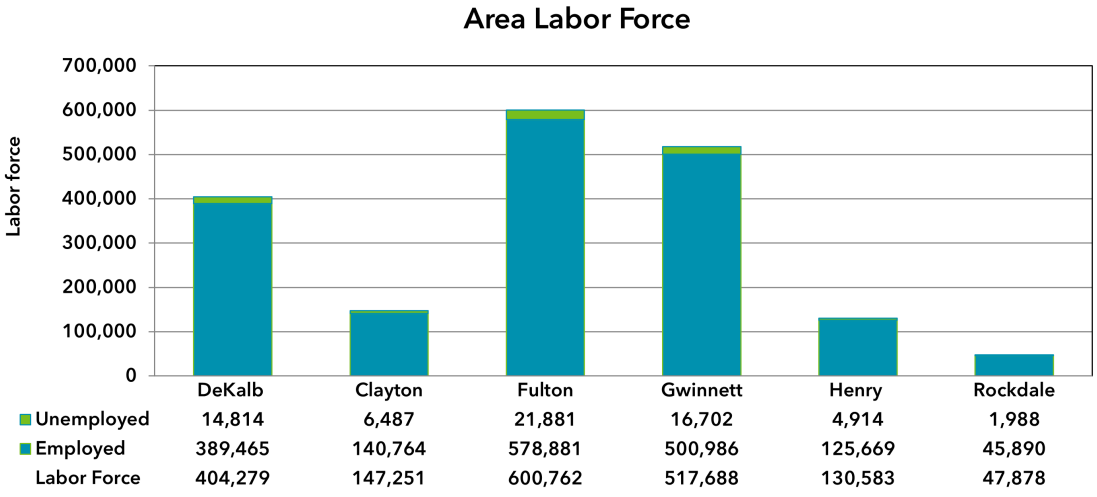
Labor Force by Education



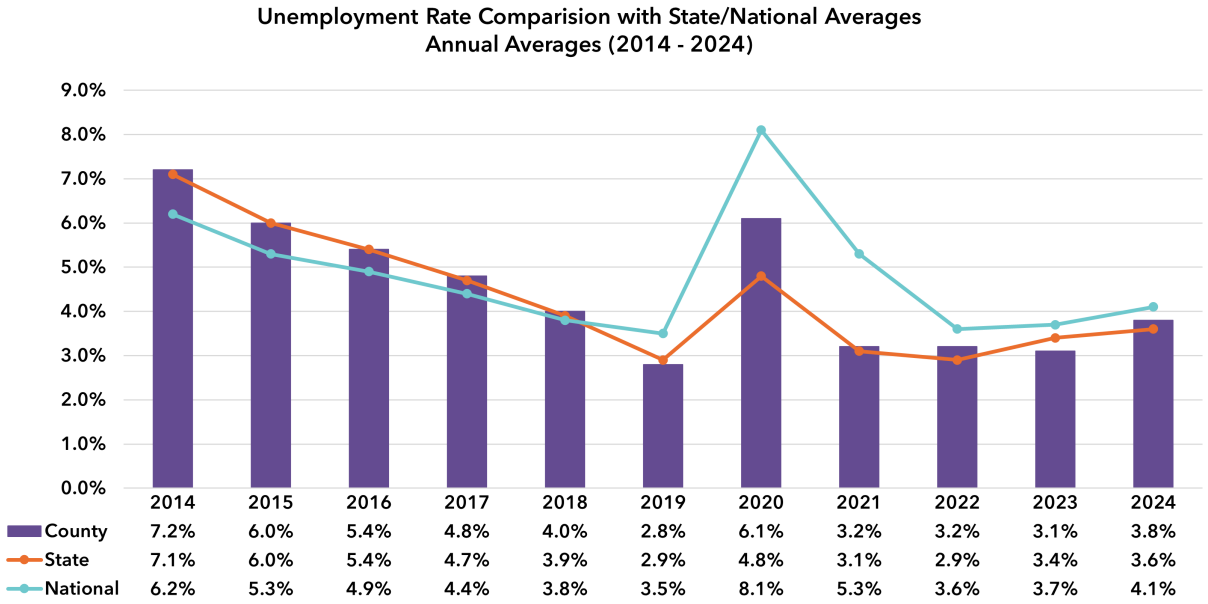
Education of Labor Force by Age Group





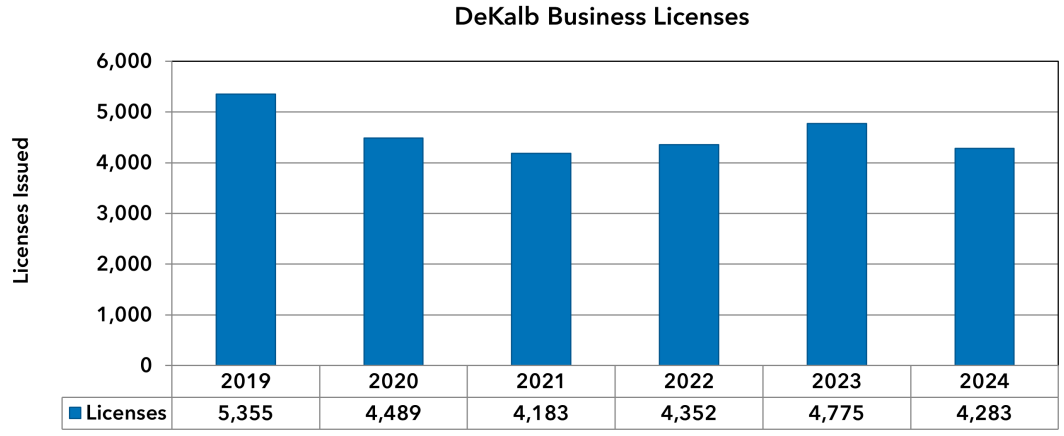


Source: **Federal Reserve Bank of St Louis**

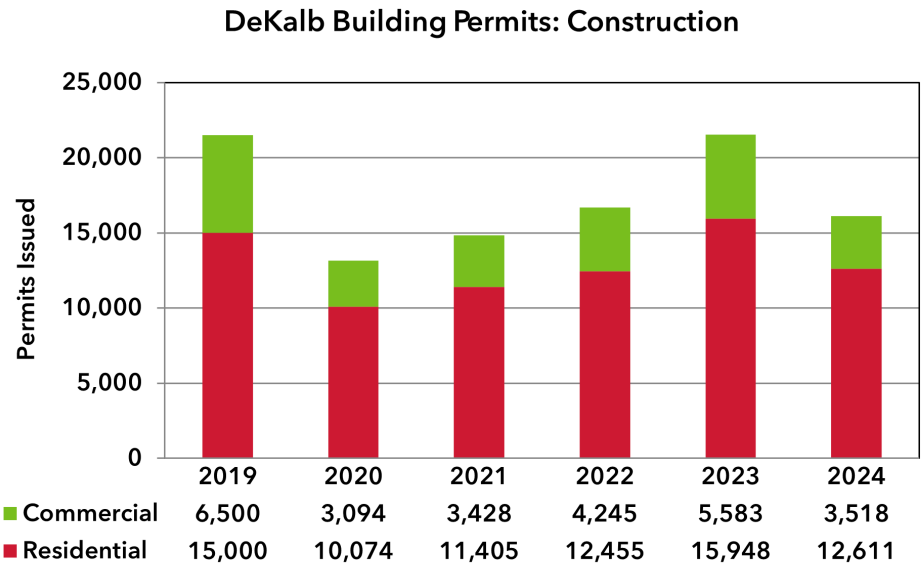


DeKalb Top Ten Employers: Georgia Department of Labor

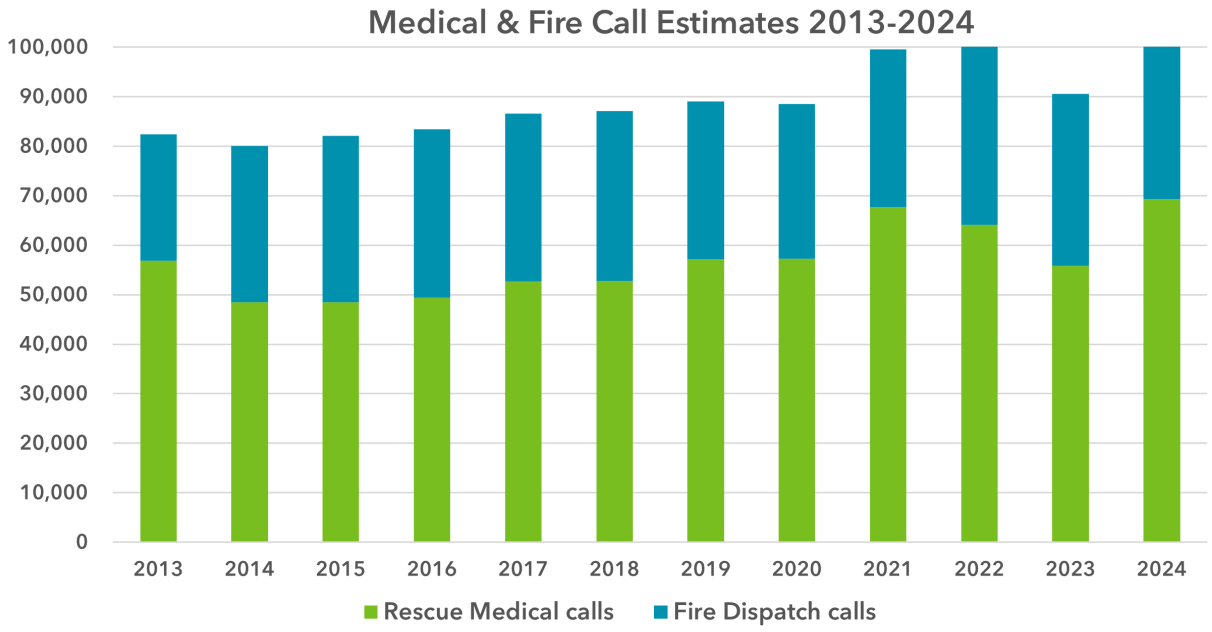
Children's Healthcare of Atlanta
Emory Healthcare
Georgia Perimeter College
Optum Services, Inc
Publix Super Markets, Inc
State Farm Mutual Auto Insurance Company
The Kroger Company
United Parcel Service
Walmart



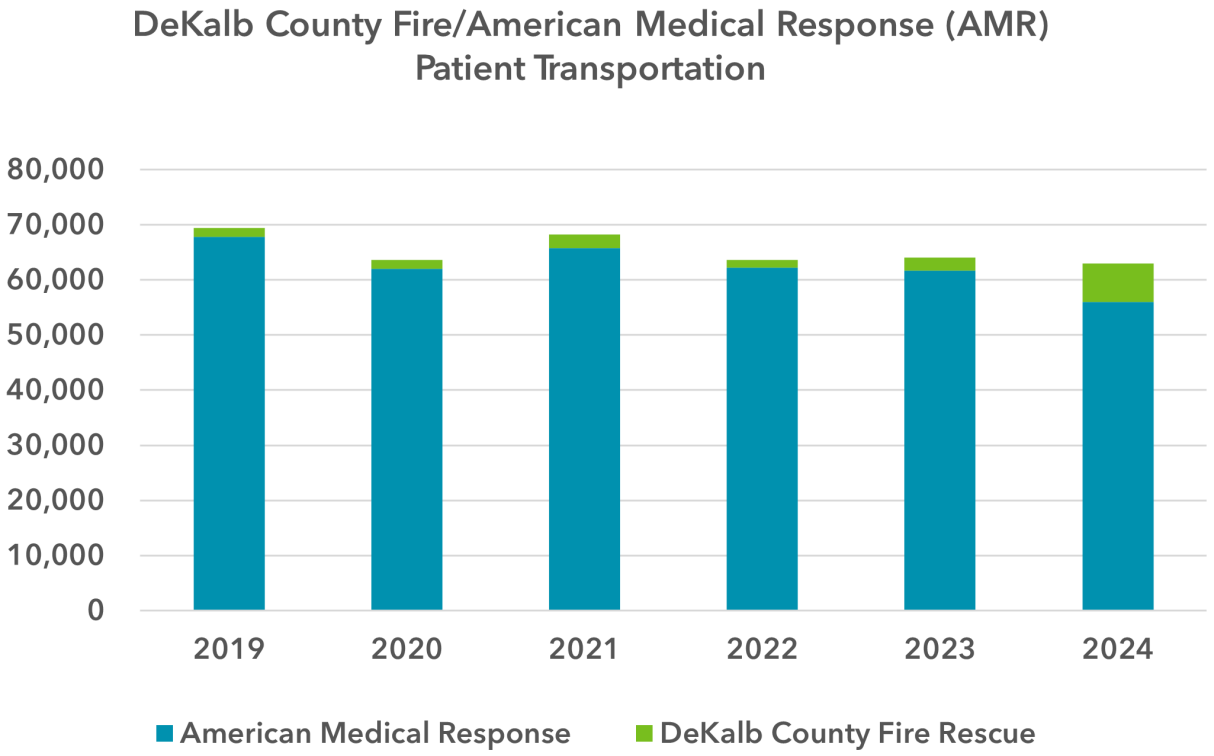
Source: DeKalb County Department of Planning and Sustainability

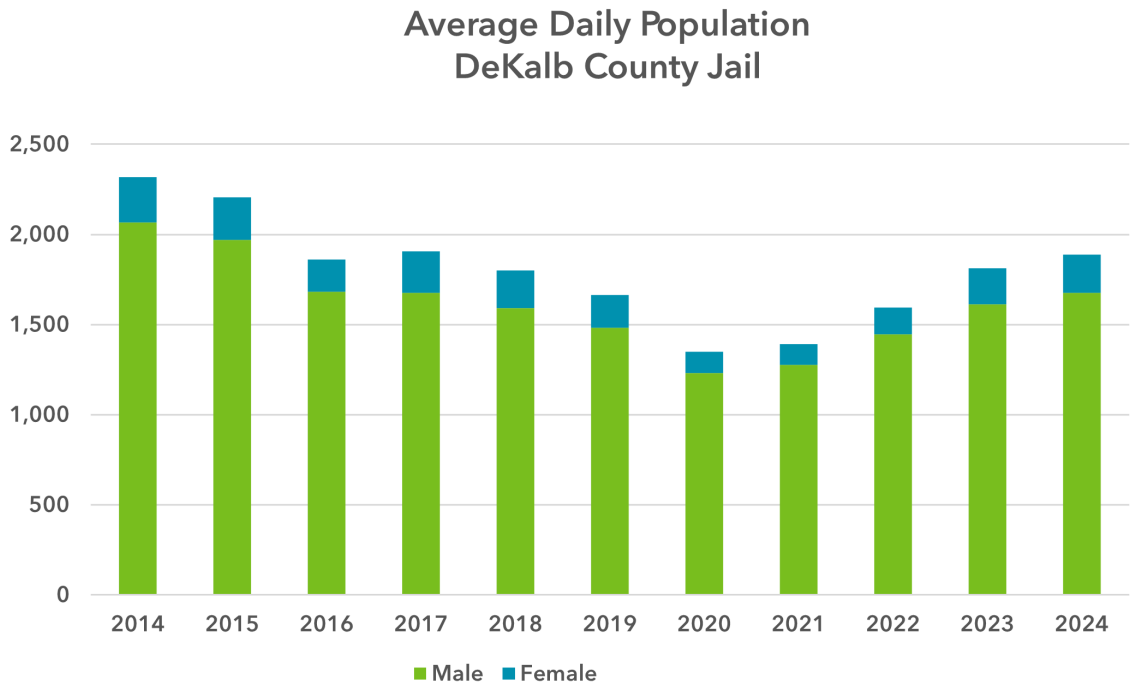


Source: Dekalb County Department of Planning and Sustainability



Source: DeKalb Fire Department


DeKalb County Fire/American Medical Response (AMR)
Patient Transportation
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
0
2019
2020
2021
2022
2023
2024
American Medical Response
DeKalb County Fire Rescue


Average Daily Population
DeKalb County Jail
2,500
2,000
1,500
1,000
500
0
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
Male
Female