

# DeKalb County FY2025 Budget

Board of Commissioners Regular Meeting  
February 11, 2025



DeKalb County  
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## **Budget Approach**

- The FY2025 Executive Budget Recommendation was finalized in the span of fifteen days since CEO Cochran-Johnson was sworn into office.
- The recommendation is a balanced budget with few adjustments from the FY2024 adopted budget proposed. In its current form, the recommended budget merely represents a starting point for our work to reimagine DeKalb County Government.
- Most departmental budgets remain flat with little new funding recommended.
- The CEO plans to offer amendments to the FY2025 budget throughout the fiscal year as we introduce new initiatives.
- Many of the funding requests are on hold and may be considered in a budget amendment.

## Budget Approach

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

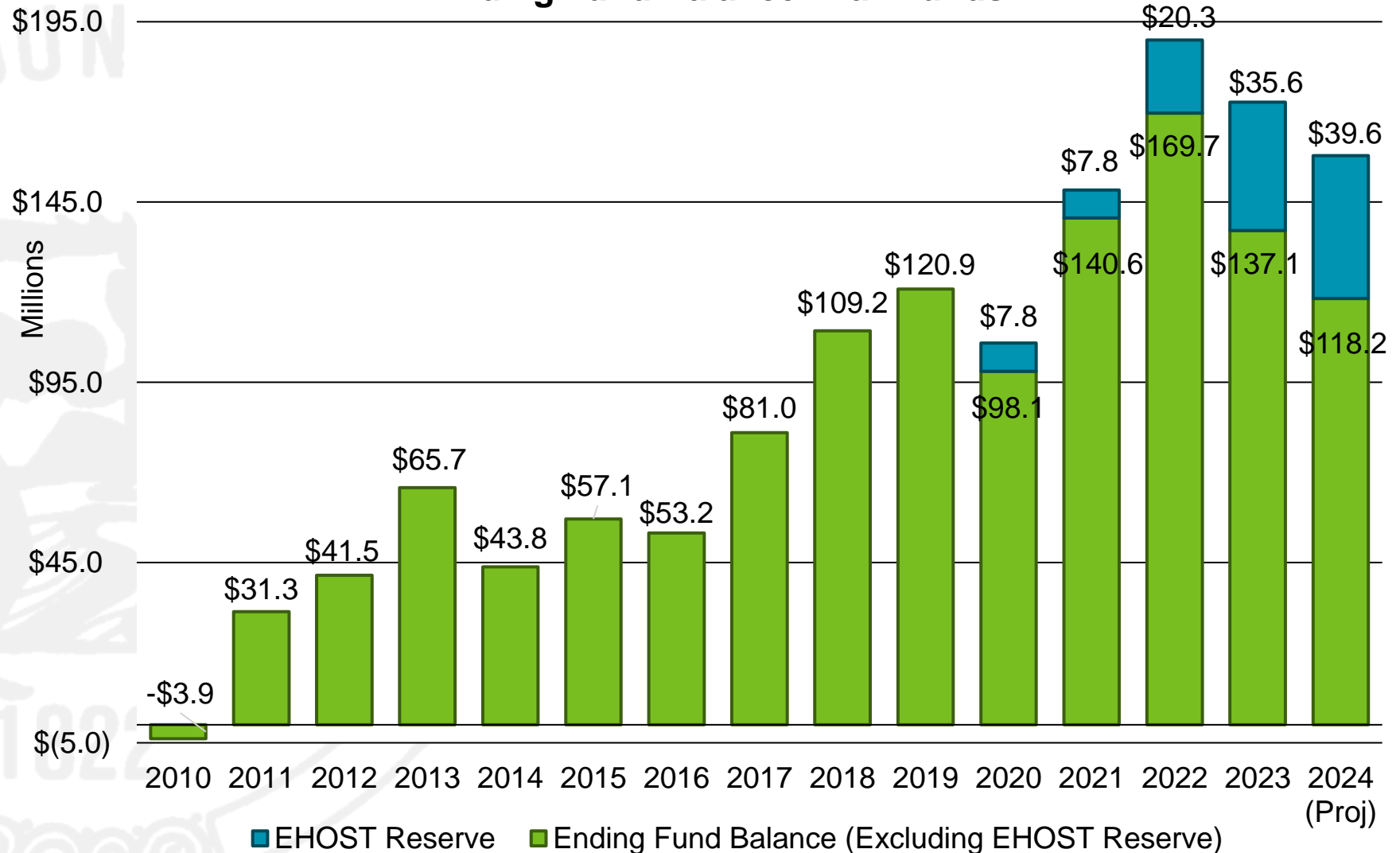


## Fund Balance

- The projected FY 2024 ending fund balance for the General Fund is just \$43.6 million, slightly less than 1-month reserves based on the proposed FY 2025 budget.
- Other tax funds had fund balances of \$74.6 million, not all of which is available for General Fund expenses.
- The CEO has directed staff to develop a 4-year plan to have fund balances equal to four months of operating expenses or 33% of the budget.
- The proposed budget increases the General Fund budgetary reserve to \$76.3 million or 75%.
- The total budgetary reserves for all Tax Funds in aggregate increase from \$118.2 million to \$137.9 million in the proposed budget, an increase of 17%.



## Ending Fund Balance - Tax Funds



## Police Services

- The proposed budget includes \$2 million to fund a Real Time Crime Technology Center.

## Watershed Management

- The budget assumes a 10% increase in water and sewer rates starting July 1.

## Hospital Fund

- The Hospital Fund increases \$6 million based on the operating agreement with Grady.

## Sanitation

- The Sanitation operating fund increases \$13 million to reinstate vehicle replacement charges that were suspended in FY24.

## Capital Improvements

- As proposed, the FY25 budget includes limited funding for capital improvements.
- Most requests for capital improvement projects are under review by the committee of senior staff in the executive branch tasked with developing a recommendation for a comprehensive five-year capital improvement program inclusive of SPLOST and all funding sources available for capital improvements.

- The FY25 budget cycle is the first time that the county has used OpenGov's Budgeting & Planning tool to develop the annual budget
- The process for departments to submit their FY25 budget requests was staggered over several phases
  - October 7, 2024: Departments submit mission, description, goals/objectives, performance measures beginning October 7, 2024; departments submit capital improvement project requests
  - October 14, 2024: Departments begin review of their base budgets
  - October 21, 2024: Departments begin review of their base personnel budgets
  - October 28, 2024: Departments begin submission of budget enhancements
  - November 15, 2024: Final department requests due

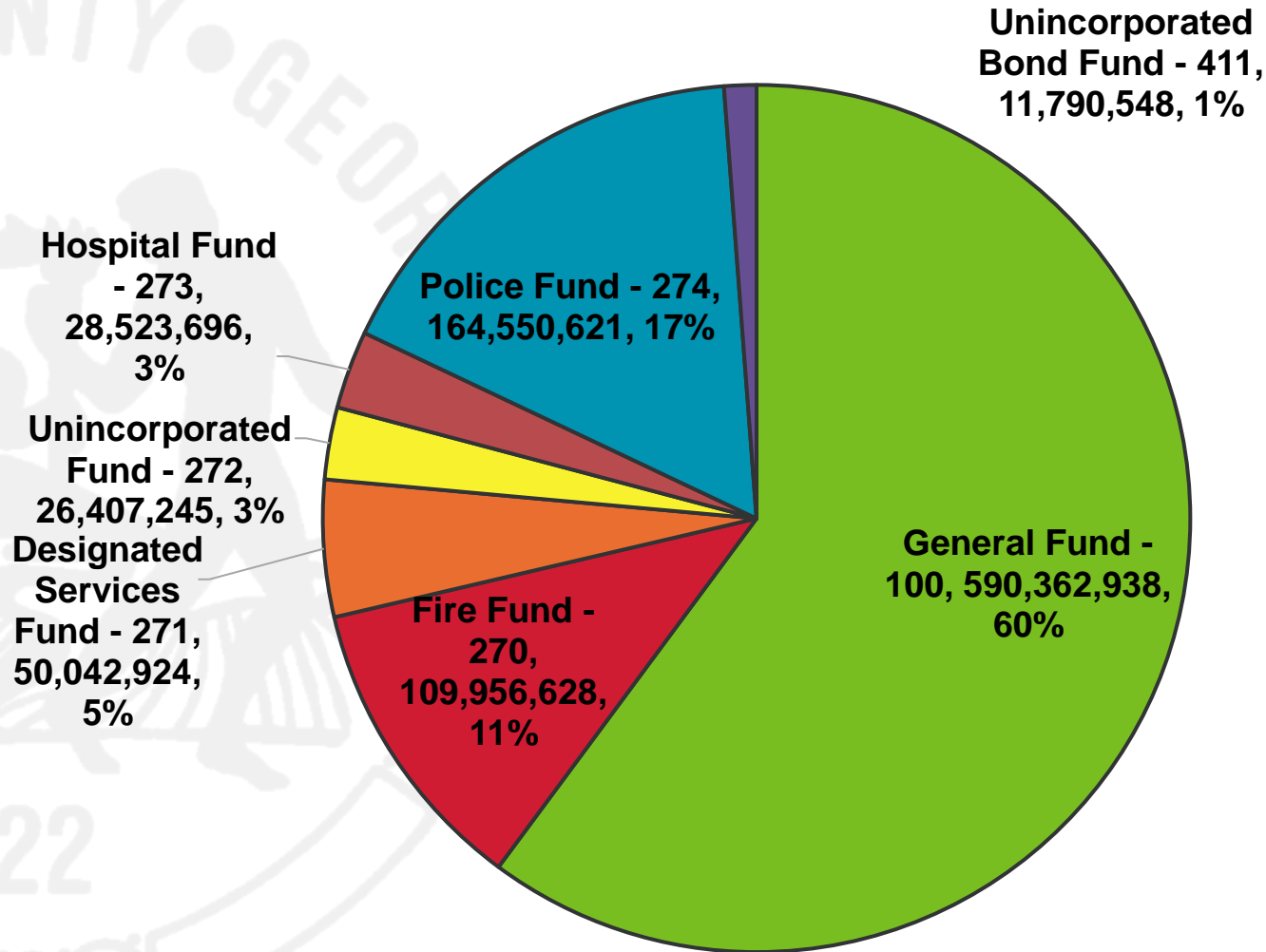


# FY2025 Budget Process



- CEO Cochran-Johnson took office January 1, 2025
- FY25 Executive Budget Recommendation due to BOC – January 15, 2025
- BOC review of the FY25 budget through committee process – January 15, 2025
- Presentation of FY25 Executive Budget Recommendation to FAB Committee – January 28, 2025
- First public hearing on FY25 Annual Budget – February 11, 2025
- Second public hearing on FY25 Annual Budget and adoption – February 25, 2025

## FY25 Tax Fund Revenue



# FY2025 Tax Funds



FY25 Proposed (January 15, 2025)	Projected Fund Balance	EHOST Reserve	Revenue	Expenses	Budgetary Reserve	EHOST Reserve	Months Reserved
General Fund (100)	43,637,554	39,632,704	590,362,938	557,700,063	76,300,429	39,632,704	1.6
Fire (270)	22,794,493	-	110,109,046	113,871,186	19,032,353	-	2.0
Designated (271)	17,752,233	-	50,042,924	58,035,397	9,759,760	-	2.0
Unincorporated (272)	8,321,082	-	26,407,245	29,722,354	5,005,973	-	2.0
Hospital (273)	553,625	-	28,523,696	27,950,204	1,127,117	-	0.5
Police (274)	21,037,685	-	164,550,621	159,561,926	26,026,380	-	2.0
Countywide Bond (410)	-	-	-	-	-	-	N/A
Unincorp Bond (411)	4,110,429	-	11,790,548	15,236,288	664,689	-	0.5
<b>Total Tax Funds</b>	<b>118,207,101</b>	<b>39,632,704</b>	<b>981,787,018</b>	<b>962,077,418</b>	<b>137,916,701</b>	<b>39,632,704</b>	<b>1.7</b>
<i>Active Funds Only</i>	<i>113,543,047</i>	<i>39,632,704</i>	<i>941,472,774</i>	<i>918,890,926</i>	<i>136,124,895</i>	<i>39,632,704</i>	<i>1.8</i>
<i>Police/Desig/Uni Funds</i>	<i>47,111,000</i>	<i>-</i>	<i>241,000,790</i>	<i>247,319,677</i>	<i>40,792,113</i>	<i>-</i>	<i>2.0</i>

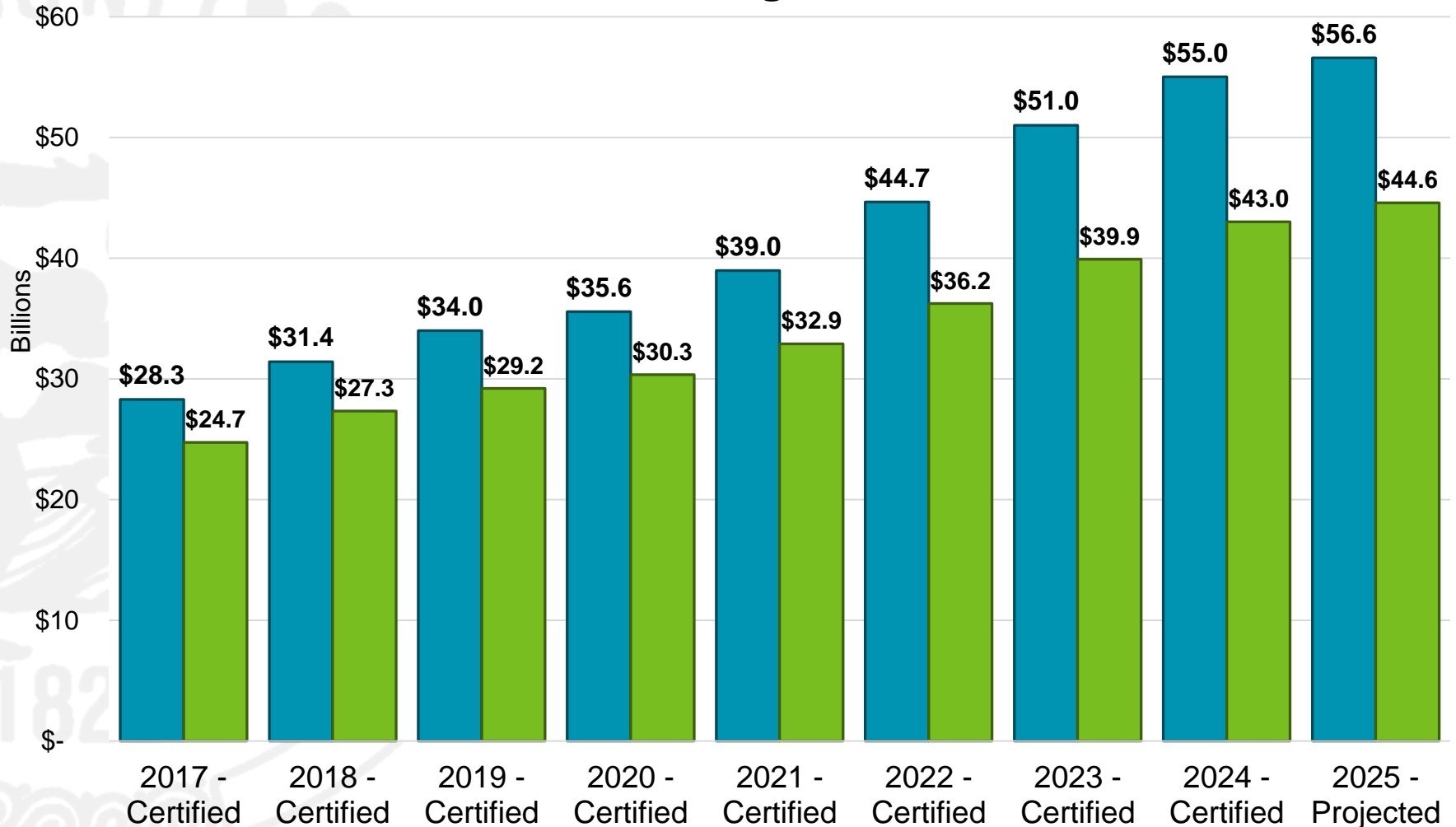
# FY2025 Budget by Fund Class



	FY 2024 Budget	FY 2025 Recommended	Change \$	Change %
Tax Funds	941,182,721	962,077,418	20,894,697	2.22%
Enterprise Funds	554,603,723	555,686,623	1,082,900	0.19%
Internal Service Funds	267,443,627	227,950,731	(39,492,896)	-14.76%
Special Revenue Funds	49,559,466	44,397,318	(5,162,148)	-10.41%
Revenue Bond Fund	6,371,461	6,361,865	(9,596)	-0.15%
<b>Total Operating Funds</b>	<b>1,819,160,998</b>	<b>1,796,473,955</b>	<b>(22,687,043)</b>	<b>-1.25%</b>

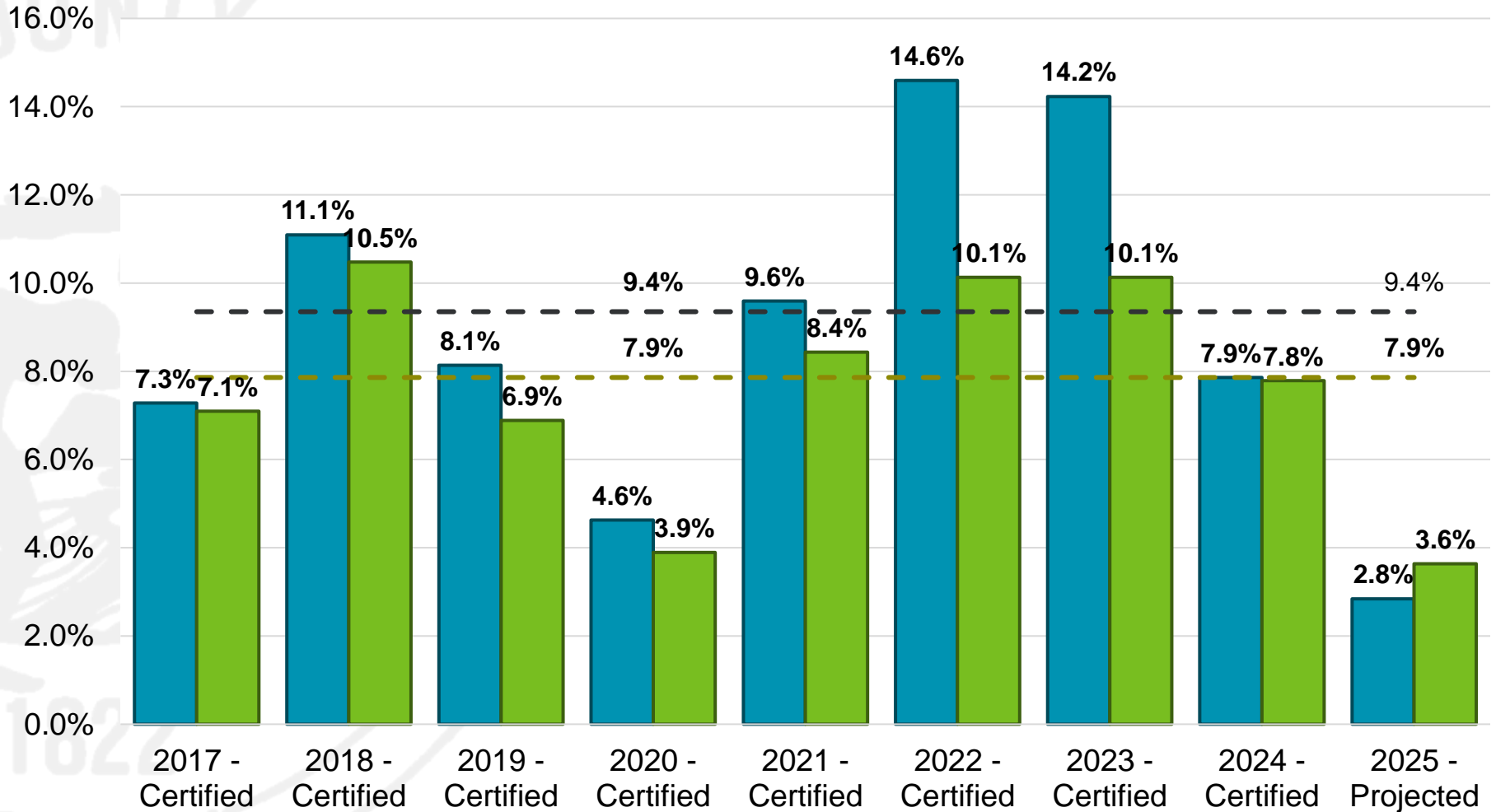


## Countywide Maintenance & Operations (M&O) Tax Digest





## Annual % Change 2017-2025 - Countywide M&O Tax Digest



## Website

<https://www.dekalbcountyga.gov/budget-office/budget-information>

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