



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.

Schedule A - DeKalb County, Georgia Fiscal Year 2025 Proposed Budget Resolution

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

Schedule A - DeKalb County, Georgia Fiscal Year 2025 Proposed Budget Resolution

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

Schedule A - DeKalb County, Georgia Fiscal Year 2025 Proposed Budget Resolution

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

Schedule A - DeKalb County, Georgia Fiscal Year 2025 Proposed Budget Resolution

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
<i>Starting Fund Balance</i>	<i>157,839,805</i>	<i>157,839,805</i>
<i>Revenues</i>	<i>981,597,100</i>	<i>986,097,100</i>
<i>Expenses</i>	<i>964,320,871</i>	<i>983,691,355</i>
<i>Reserves</i>	<i>135,483,330</i>	<i>120,612,846</i>

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

Schedule A - DeKalb County, Georgia Fiscal Year 2025 Proposed Budget Resolution

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	-	-

Schedule A - DeKalb County, Georgia Fiscal Year 2025 Proposed Budget Resolution

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

Schedule A - DeKalb County, Georgia Fiscal Year 2025 Proposed Budget Resolution

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

Schedule A - DeKalb County, Georgia Fiscal Year 2025 Proposed Budget Resolution

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

Schedule A - DeKalb County, Georgia Fiscal Year 2025 Proposed Budget Resolution

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

Schedule A - DeKalb County, Georgia Fiscal Year 2025 Proposed Budget Resolution

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	-	-

Schedule A - DeKalb County, Georgia Fiscal Year 2025 Proposed Budget Resolution

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

Schedule A - DeKalb County, Georgia Fiscal Year 2025 Proposed Budget Resolution

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
<i>Starting Fund Balance</i>	<i>205,831,991</i>	<i>205,831,991</i>
<i>Revenues</i>	<i>849,501,056</i>	<i>950,203,469</i>
<i>Expenses</i>	<i>834,396,538</i>	<i>937,682,478</i>
<i>Reserves</i>	<i>218,228,269</i>	<i>215,768,742</i>
Total Operating Funds Summary	FY25 CEO Proposed	FY25 Amended
<i>Starting Fund Balance</i>	<i>363,671,796</i>	<i>363,671,796</i>
<i>Revenues</i>	<i>1,831,098,156</i>	<i>1,936,300,569</i>
<i>Expenses</i>	<i>1,798,717,409</i>	<i>1,921,373,833</i>
<i>Reserves</i>	<i>353,711,599</i>	<i>336,381,588</i>