



# DeKalb County Government

Manuel J. Maloof Center  
1300 Commerce Drive  
Decatur, Georgia 30030

## Agenda Item

File ID: 2024-0753

Substitute

7/9/2024

Public Hearing: YES  NO

Department: Chief Executive Officer

### **SUBJECT:**

Commission District(s): Commission District(s): All

2024 Ad Valorem Tax Millage Rates; Budget Revisions

Information Contact: Zachary Williams, Chief Operating Officer/ T. J. Sigler, Director, Office of Management & Budget

Phone Number: (404) 371-2174/ (404) 371-2426

### **PURPOSE:**

To adopt the ad valorem tax millage rates for DeKalb County; to adopt a homestead exemption of 100.0% under E-HOST applied to General and Hospital funds; to adopt changes to the 2024 operating budget and revenue anticipation; to adopt the ad valorem tax millage rate for the DeKalb County Board of Education; and to authorize the Chief Executive Officer to execute all necessary documents.

### **NEED/IMPACT:**

This agenda item revises the county's operating budget to reflect the current tax digest, authorizes the ad valorem tax millage rates for the year 2024 for DeKalb County, and adopts the millage rate for education purposes in the attached Board of Education resolution, which is to be levied by the Governing Authority. This agenda item also charges the administration's staff to present funding recommendations for the requests outlined in Schedule C by the first regular Commission meeting in August 2024.

This agenda item requests passing of the attached documents:

Schedule A – 2024 Operating Budget Revisions

Schedule B – Resolution to Levy Taxes for the Year 2024

Schedule C – Board of Commissioners Budget Amendment Requests

DeKalb County Board of Education Millage Rate Resolution

### **FISCAL IMPACT:**

Adjusts the current budget to reflect current digest information and other changes.

### **RECOMMENDATION:**

To approve adoption of the ad valorem millage rates for DeKalb County; to approve adoption of the ad valorem tax millage rate for the DeKalb County Board of Education; to approve revisions to the 2024 operating budget; and authorize the Chief Executive Officer to execute all necessary documents.

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

100 - General Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	<b>109,659,677</b>	<b>(8,058,800)</b>	<b>101,600,877</b>
Taxes	274,404,586	(13,009,432)	261,395,154
HOST / eHOST Sales Taxes	159,095,940	-	159,095,940
Licenses & Permits	81,000	-	81,000
Intergovernmental	2,400,288	-	2,400,288
Charges for Services	63,038,816	-	63,038,816
Fines & Forfeitures	8,654,411	-	8,654,411
Investment Income	2,000,000	-	2,000,000
Miscellaneous	2,789,606	-	2,789,606
Other Financing Sources	3,120,703	-	3,120,703
<b>Total Revenue</b>	<b>515,585,350</b>	<b>(13,009,432)</b>	<b>502,575,918</b>
Animal Services	9,628,146	-	9,628,146
Board of Commissioners	6,325,718	-	6,325,718
Budget	1,424,089	-	1,424,089
Chief Executive Officer	5,005,496	-	5,005,496
Child Advocate	4,255,854	-	4,255,854
Citizen Help Center (311)	1,016,959	-	1,016,959
Clerk of Superior Court	12,051,399	-	12,051,399
Community Service Board	2,869,057	-	2,869,057
Contributions (General Fund)	10,128,172	-	10,128,172
Cooperative Extension	1,165,404	-	1,165,404
Debt Service	7,720,079	-	7,720,079
DEMA (Emergency Management)	1,408,293	-	1,408,293
Dept. of Family & Children Services (DFCS)	1,598,220	-	1,598,220
District Attorney	36,289,439	-	36,289,439
Economic Development	3,990,200	-	3,990,200
Elections	20,592,392	-	20,592,392
Ethics Board	889,978	-	889,978
Facilities	20,606,557	-	20,606,557
Finance	10,795,534	-	10,795,534
Fire (General Fund)	9,362,636	-	9,362,636
Geographic Information Systems (GIS)	3,621,311	-	3,621,311
Health Board	6,402,771	-	6,402,771
Human Resources	6,724,364	-	6,724,364
Human Services	10,132,486	-	10,132,486
Internal Audit	2,418,211	-	2,418,211
Innovation & Technology (IT)	48,588,400	-	48,588,400
Juvenile Court	10,736,715	-	10,736,715
Law	6,644,225	-	6,644,225
Libraries	25,738,991	-	25,738,991
Magistrate Court	8,619,995	-	8,619,995
Medical Examiner	6,854,184	-	6,854,184
Non-Departmental	13,374,075	-	13,374,075
Planning & Sustainability	3,217,044	-	3,217,044
Police (General Fund)	7,969,061	-	7,969,061

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>100 - General Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
Probate Court	3,822,855	-	3,822,855
Property Appraisal	7,843,115	-	7,843,115
Public Defender	16,357,942	-	16,357,942
Public Works Director	725,209	-	725,209
Purchasing	5,483,062	-	5,483,062
Sheriff	101,473,077	-	101,473,077
Solicitor	12,644,117	-	12,644,117
State Court	31,837,798	-	31,837,798
Superior Court	18,443,946	-	18,443,946
Tax Commissioner	12,407,487	-	12,407,487
<b>Subtotal - Expenditures</b>	<b>539,204,063</b>	<b>-</b>	<b>539,204,063</b>
Fund Reserves	85,013,012	(20,040,280)	64,972,732
<b>Total Appropriations</b>	<b>624,217,075</b>	<b>(20,040,280)</b>	<b>604,176,795</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>270 - Fire Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	<b>23,076,002</b>	<b>(1,976,132)</b>	<b>21,099,870</b>
Taxes	98,185,826	10,802,433	108,988,259
Charges for Services	2,142,000	-	2,142,000
Investment Income	560,000	-	560,000
Miscellaneous	(36,600)	-	(36,600)
<b>Total Revenue</b>	<b>100,851,226</b>	<b>10,802,433</b>	<b>111,653,659</b>
Contributions	400,000	-	400,000
Debt	792,242	-	792,242
Fire	95,945,961	-	95,945,961
Non-Departmental	9,513,065	-	9,513,065
<b>Subtotal - Expenditures</b>	<b>106,651,268</b>	<b>-</b>	<b>106,651,268</b>
Fund Reserves	17,275,960	8,826,301	26,102,261
<b>Total Appropriations</b>	<b>123,927,228</b>	<b>8,826,301</b>	<b>132,753,529</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>271 - Designated Services Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	<b>10,626,945</b>	<b>2,138,159</b>	<b>12,765,104</b>
Taxes	49,982,050	2,705,209	52,687,259
Charges for Services	2,798,687	-	2,798,687
Investment Income	275,000	-	275,000
Miscellaneous	130,613	-	130,613
Other Financing Sources	2,400,000	-	2,400,000
<b>Total Revenue</b>	<b>55,586,350</b>	<b>2,705,209</b>	<b>58,291,559</b>
Contributions	350,000	-	350,000
Debt	153,422	-	153,422
Non-Departmental	6,609,392	-	6,609,392
Parks	27,355,386	-	27,355,386
Roads & Drainage (Public Works)	17,409,960	-	17,409,960
Transportation (Public Works)	5,052,609	-	5,052,609
<b>Subtotal - Expenditures</b>	<b>56,930,769</b>	<b>-</b>	<b>56,930,769</b>
Fund Reserves	9,282,526	4,843,368	14,125,894
<b>Total Appropriations</b>	<b>66,213,295</b>	<b>4,843,368</b>	<b>71,056,663</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

272 - Unincorporated Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	<b>13,198,639</b>	<b>(784,204)</b>	<b>12,414,436</b>
Taxes	4,535,808	3,326,133	7,861,941
Licenses & Permits	14,160,879	-	14,160,879
Fines & Forfeitures	3,460,000	-	3,460,000
Miscellaneous	844,967	-	844,967
Other Financing Sources	1,919,399	-	1,919,399
<b>Total Revenue</b>	<b>24,921,053</b>	<b>3,326,133</b>	<b>28,247,186</b>
Beautification	8,515,077	-	8,515,077
Code Compliance	6,711,530	-	6,711,530
Contributions	1,000,000	-	1,000,000
Non-Departmental	5,862,813	-	5,862,813
Planning & Sustainability	3,496,487	-	3,496,487
State Court (Division B)	7,868,771	-	7,868,771
<b>Subtotal - Expenditures</b>	<b>33,454,678</b>	<b>-</b>	<b>33,454,678</b>
Fund Reserves	4,665,014	2,541,930	7,206,944
<b>Total Appropriations</b>	<b>38,119,692</b>	<b>2,541,930</b>	<b>40,661,622</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

273 - Hospital Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	<b>1,541,142</b>	<b>(717,540)</b>	<b>823,602</b>
Taxes	13,004,958	891,012	13,895,970
EHOST	7,828,008	-	7,828,008
Charges for Services	240,967	-	240,967
Investment Income	19,263	-	19,263
<b>Total Revenue</b>	<b>21,093,196</b>	<b>891,012</b>	<b>21,984,208</b>
Hospital	21,772,699	-	21,772,699
<b>Subtotal - Expenditures</b>	<b>21,772,699</b>	<b>-</b>	<b>21,772,699</b>
Fund Reserves	861,639	173,472	1,035,111
<b>Total Appropriations</b>	<b>22,634,338</b>	<b>173,472</b>	<b>22,807,810</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>274 - Police Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	<b>26,230,597</b>	<b>(4,516,640)</b>	<b>21,713,957</b>
Taxes	135,544,856	20,195,002	155,739,858
Licenses & Permits	275,000	-	275,000
Charges for Services	829,237	-	829,237
Investment Income	580,000	-	580,000
Miscellaneous	40,000	-	40,000
<b>Total Revenue</b>	<b>137,229,093</b>	<b>20,195,002</b>	<b>157,424,095</b>
Debt	1,514,737	-	1,514,737
Non-Departmental	16,608,223	-	16,608,223
Police	122,487,383	3,012,762	125,500,145
<b>Subtotal - Expenditures</b>	<b>140,610,343</b>	<b>3,012,762</b>	<b>143,623,105</b>
Fund Reserves	22,849,347	12,665,600	35,514,947
<b>Total Appropriations</b>	<b>163,459,690</b>	<b>15,678,362</b>	<b>179,138,052</b>



**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>410 - Countywide Bond Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	-	138,207	138,207
<b>Total Revenue</b>	-	-	-
Transfer to General Fund	-	138,207	138,207
<b>Total Appropriations</b>	-	<b>138,207</b>	<b>138,207</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>411 - Unincorporated Bond Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	<b>1,667,451</b>	<b>290,736</b>	<b>1,958,187</b>
Taxes	14,045,509	(239,144)	13,806,365
Charges for Services	60,000	-	60,000
Investment Income	110,000	-	110,000
<b>Total Revenue</b>	<b>14,215,509</b>	<b>(239,144)</b>	<b>13,976,365</b>
Debt Service	15,279,788	-	15,279,788
<b>Subtotal - Expenditures</b>	<b>15,279,788</b>	<b>-</b>	<b>15,279,788</b>
Fund Reserves	603,172	51,592	654,764
<b>Total Appropriations</b>	<b>15,882,960</b>	<b>51,592</b>	<b>15,934,552</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

201 - Development Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Starting Fund Balance January 1st</b>	<b>4,369,539</b>	-	<b>4,369,539</b>
Licenses & Permits	7,428,926	-	7,428,926
Charges for Services	21,533	-	21,533
<b>Total Revenue</b>	<b>7,450,459</b>	-	<b>7,450,459</b>
Planning & Sustainability	10,377,036	-	10,377,036
<b>Total Expenditures</b>	<b>10,377,036</b>	-	<b>10,377,036</b>
Fund Reserves	1,442,962	-	1,442,962
<b>Total Appropriations</b>	<b>11,819,998</b>	-	<b>11,819,998</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>203 - Public Education &amp; Government Access (PEG) Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	-	-	-
Miscellaneous (PEG Fund)	37,449	-	37,449
<b>Total Revenue</b>	<b>37,449</b>	-	<b>37,449</b>
CEO/DCTV	37,449	-	37,449
<b>Subtotal - Expenditures</b>	<b>37,449</b>	-	<b>37,449</b>
Fund Reserves	-	-	-
<b>Total Appropriations</b>	<b>37,449</b>	-	<b>37,449</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

204 - County Jail Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	<b>53,981</b>	-	<b>53,981</b>
Intergovernmental	42,000	-	42,000
Fines & Forfeitures	529,175	-	529,175
<b>Total Revenue</b>	<b>571,175</b>	-	<b>571,175</b>
County Jail	557,893	67,263	625,156
<b>Subtotal - Expenditures</b>	<b>557,893</b>	<b>67,263</b>	<b>625,156</b>
Fund Reserves	67,263	(67,263)	-
<b>Total Appropriations</b>	<b>625,156</b>	-	<b>625,156</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>205 - Foreclosure Registry Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	<b>348,762</b>	<b>(5,610)</b>	<b>343,152</b>
Foreclosure Registry	32,000	-	32,000
Vacant Property Fees	16,000	-	16,000
<b>Total Revenue</b>	<b>48,000</b>	<b>-</b>	<b>48,000</b>
Code Compliance	151,000	-	151,000
<b>Subtotal - Expenditures</b>	<b>151,000</b>	<b>-</b>	<b>151,000</b>
Fund Reserves	245,762	(5,610)	240,152
<b>Total Appropriations</b>	<b>396,762</b>	<b>(5,610)</b>	<b>391,152</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>206 - Victim Assistance Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	<b>185,307</b>	<b>(69,483)</b>	<b>115,824</b>
Fines & Forfeitures	420,000	-	420,000
<b>Total Revenue</b>	<b>420,000</b>	<b>-</b>	<b>420,000</b>
Victim Assistance	588,905	(53,081)	535,824
<b>Subtotal - Expenditures</b>	<b>588,905</b>	<b>(53,081)</b>	<b>535,824</b>
Fund Reserves	16,402	(16,402)	-
<b>Total Appropriations</b>	<b>605,307</b>	<b>(69,483)</b>	<b>535,824</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

207 - Recreation Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	-	15,511	15,511
Charges for Services	-	-	-
<b>Total Revenue</b>	-	-	-
Recreation	-	15,511	15,511
<b>Subtotal - Expenditures</b>	-	15,511	15,511
Fund Reserves	-	-	-
<b>Total Appropriations</b>	-	15,511	15,511



**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

208 - Juvenile Services Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	<b>73,771</b>	<b>(60,881)</b>	<b>12,890</b>
Charges for Services	20,150	-	20,150
<b>Total Revenue</b>	<b>20,150</b>	<b>-</b>	<b>20,150</b>
Juvenile Services (Juvenile Court)	73,771	(40,731)	33,040
<b>Subtotal - Expenditures</b>	<b>73,771</b>	<b>(40,731)</b>	<b>33,040</b>
Fund Reserves	20,150	(20,150)	-
<b>Total Appropriations</b>	<b>93,921</b>	<b>(60,881)</b>	<b>33,040</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>209 - Drug Abuse Treatment &amp; Education (DATE) Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	<b>219,292</b>	<b>88,942</b>	<b>308,234</b>
Fines & Forfeitures	111,473	-	111,473
<b>Total Revenue</b>	<b>111,473</b>	<b>-</b>	<b>111,473</b>
Drug Abuse & Education	322,386	97,321	419,707
<b>Subtotal - Expenditures</b>	<b>322,386</b>	<b>97,321</b>	<b>419,707</b>
Fund Reserves	8,379	(8,379)	-
<b>Total Appropriations</b>	<b>330,765</b>	<b>88,942</b>	<b>419,707</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>210 - Law Enforcement Confiscated Monies Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	-	<b>3,392,299</b>	<b>3,392,299</b>
Intergovernmental	-	-	-
<b>Total Revenue</b>	-	-	-
Grants	-	3,392,299	3,392,299
<b>Subtotal - Expenditures</b>	-	<b>3,392,299</b>	<b>3,392,299</b>
Fund Reserves	-	-	-
<b>Total Appropriations</b>	-	<b>3,392,299</b>	<b>3,392,299</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

211 - Street Lights Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	<b>245,325</b>	<b>(245,325)</b>	<b>-</b>
Charges for Services	4,659,546	-	4,659,546
<b>Total Revenue</b>	<b>4,659,546</b>	<b>-</b>	<b>4,659,546</b>
Public Works - Transportation	4,687,407	(27,861)	4,659,546
<b>Subtotal - Expenditures</b>	<b>4,687,407</b>	<b>(27,861)</b>	<b>4,659,546</b>
Fund Reserves	217,464	(217,464)	-
<b>Total Appropriations</b>	<b>4,904,871</b>	<b>(245,325)</b>	<b>4,659,546</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

212 - Speed Humps Maintenance Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	<b>990,031</b>	<b>153,462</b>	<b>1,143,493</b>
Charges for Services	343,602	-	343,602
<b>Total Revenue</b>	<b>343,602</b>	<b>-</b>	<b>343,602</b>
Public Works - Roads & Drainage	474,251	-	474,251
<b>Subtotal - Expenditures</b>	<b>474,251</b>	<b>-</b>	<b>474,251</b>
Fund Reserves	859,382	153,462	1,012,844
<b>Total Appropriations</b>	<b>1,333,633</b>	<b>153,462</b>	<b>1,487,095</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

215 - Emergency Telephone System Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	<b>1,667,766</b>	<b>(1,486,639)</b>	<b>181,127</b>
Charges for Services	498,300	31,700	530,000
Miscellaneous Revenue	11,604,406	-	11,604,406
Other Financing Sources	3,037,428	1,454,939	4,492,367
<b>Total Revenue</b>	<b>15,140,134</b>	<b>1,486,639</b>	<b>16,626,773</b>
E911	16,807,900	-	16,807,900
<b>Subtotal - Expenditures</b>	<b>16,807,900</b>	<b>-</b>	<b>16,807,900</b>
Fund Reserves	-	-	-
<b>Total Appropriations</b>	<b>16,807,900</b>	<b>-</b>	<b>16,807,900</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

218 - Kensington Tax Allocation District (TAD) Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	-	<b>3,208,624</b>	<b>3,208,624</b>
Taxes	-	1,505,041	1,505,041
<b>Total Revenue</b>	-	<b>1,505,041</b>	<b>1,505,041</b>
Other Professional Services	-	1,505,041	1,505,041
<b>Subtotal - Expenditures</b>	-	<b>1,505,041</b>	<b>1,505,041</b>
Fund Reserves	-	3,208,624	3,208,624
<b>Total Appropriations</b>	-	<b>4,713,665</b>	<b>4,713,665</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

219 - Columbia Drive Tax Allocation District (TAD) Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
Fund Balance Forward	-	1,858,786	1,858,786
Taxes	-	360,425	360,425
<b>Total Revenue</b>	-	<b>360,425</b>	<b>360,425</b>
Purchased Contracts/Services	-	360,425	360,425
<b>Subtotal - Expenditures</b>	-	<b>360,425</b>	<b>360,425</b>
Fund Reserves	-	1,858,786	1,858,786
<b>Total Appropriations</b>	-	<b>2,219,211</b>	<b>2,219,211</b>



**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>220 - Druid Hills Tax Allocation District (TAD) Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	-	<b>6,188,255</b>	<b>6,188,255</b>
Taxes	-	4,083,848	4,083,848
<b>Total Revenue</b>	-	<b>4,083,848</b>	<b>4,083,848</b>
Purchased Contracts/Services	-	4,083,848	4,083,848
<b>Subtotal - Expenditures</b>	-	<b>4,083,848</b>	<b>4,083,848</b>
Fund Reserves	-	6,188,255	6,188,255
<b>Total Appropriations</b>	-	<b>10,272,103</b>	<b>10,272,103</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

221 - Market Square Tax Allocation District (TAD) Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
Fund Balance Forward	-	-	-
Taxes	-	1,408,692	1,408,692
<b>Total Revenue</b>	-	<b>1,408,692</b>	<b>1,408,692</b>
Purchased Contracts/Services	-	1,408,692	1,408,692
Fund Reserves	-	-	-
<b>Total Appropriations</b>	-	<b>1,408,692</b>	<b>1,408,692</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

222 - Southwest DeKalb Tax Allocation District (TAD) Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	-	-	-
Taxes	-	698,611	698,611
<b>Total Revenue</b>	-	<b>698,611</b>	<b>698,611</b>
Purchased Contracts/Services	-	698,611	698,611
Fund Reserves	-	-	-
<b>Total Appropriations</b>	-	<b>698,611</b>	<b>698,611</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

230 - American Rescue Plan (ARP) Act of 2021 Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	-	<b>80,274,300</b>	<b>80,274,300</b>
Intergovernmental	-	-	-
<b>Total Revenue</b>	-	-	-
Grants		80,274,300	80,274,300
<b>Subtotal - Expenditures</b>	-	<b>80,274,300</b>	<b>80,274,300</b>
Fund Reserves	-	-	-
<b>Total Appropriations</b>	-	<b>80,274,300</b>	<b>80,274,300</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

250 - Grant-in-Aid Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	-	42,927,223	42,927,223
Intergovernmental	-	-	-
<b>Total Revenue</b>	-	-	-
Grants	-	42,829,706	42,829,706
Grants - Workforce	-	97,517	97,517
<b>Subtotal - Expenditures</b>	-	42,927,223	42,927,223
Fund Reserves	-	-	-
<b>Total Appropriations</b>	-	42,927,223	42,927,223

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

257 - Justice Assistance Grant (JAG) of 2005 Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	-	1,654,615	1,654,615
Intergovernmental	-	-	-
<b>Total Revenue</b>	-	-	-
Grants	-	1,654,615	1,654,615
<b>Subtotal - Expenditures</b>	-	1,654,615	1,654,615
Fund Reserves	-	-	-
<b>Total Appropriations</b>	-	1,654,615	1,654,615

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

258 - Grants - COVID-19 Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	-	1,654,615	1,654,615
Intergovernmental	-	-	-
<b>Total Revenue</b>	-	-	-
Grants	-	1,654,615	1,654,615
<b>Subtotal - Expenditures</b>	-	1,654,615	1,654,615
Fund Reserves	-	-	-
<b>Total Appropriations</b>	-	1,654,615	1,654,615

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

260 - Grants - ARRA Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	-	1,439,832	1,439,832
Intergovernmental	-	-	-
<b>Total Revenue</b>	-	-	-
Grants	-	1,439,832	1,439,832
<b>Subtotal - Expenditures</b>	-	1,439,832	1,439,832
Fund Reserves	-	-	-
<b>Total Appropriations</b>	-	1,439,832	1,439,832



**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

275 - Hotel / Motel Tax Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	-	-	-
Taxes	5,500,000	-	5,500,000
<b>Total Revenue</b>	<b>5,500,000</b>	-	<b>5,500,000</b>
Hotel / Motel Tax Fund	5,500,000	-	5,500,000
<b>Subtotal - Expenditures</b>	<b>5,500,000</b>	-	<b>5,500,000</b>
Fund Reserves	-	-	-
<b>Total Appropriations</b>	<b>5,500,000</b>	-	<b>5,500,000</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>280 - Rental Motor Vehicle Tax Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	-	-	-
Taxes	700,000	-	700,000
<b>Total Revenue</b>	<b>700,000</b>	-	<b>700,000</b>
Rental Motor Vehicle Tax Fund	700,000	-	700,000
<b>Subtotal - Expenditures</b>	<b>700,000</b>	-	<b>700,000</b>
Fund Reserves	-	-	-
<b>Total Appropriations</b>	<b>700,000</b>	-	<b>700,000</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

290 - Grants - Opioid Remediation Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	-	1,159,363	1,159,363
Intergovernmental	-	-	-
<b>Total Revenue</b>	-	-	-
Grants		1,159,363	1,159,363
<b>Subtotal - Expenditures</b>	-	1,159,363	1,159,363
Fund Reserves	-	-	-
<b>Total Appropriations</b>	-	1,159,363	1,159,363

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

412 - Building Authority Debt Service Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	<b>386,430</b>	<b>11,492</b>	<b>397,922</b>
Other Financing Sources	2,634,232	-	2,634,232
<b>Total Revenue</b>	<b>2,634,232</b>	<b>-</b>	<b>2,634,232</b>
Debt Service	2,634,232	-	2,634,232
<b>Subtotal - Expenditures</b>	<b>2,634,232</b>	<b>-</b>	<b>2,634,232</b>
Fund Reserves	386,430	11,492	397,922
<b>Total Appropriations</b>	<b>3,020,662</b>	<b>11,492</b>	<b>3,032,154</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

413 - Public Safety & Judicial Facilities Authority (PS&JFA) Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	<b>183,263</b>	<b>5,005</b>	<b>188,268</b>
Other Financing Sources	3,093,500	-	3,093,500
<b>Total Revenue</b>	<b>3,093,500</b>	<b>-</b>	<b>3,093,500</b>
Debt Service	3,093,194	-	3,093,194
<b>Subtotal - Expenditures</b>	<b>3,093,194</b>	<b>-</b>	<b>3,093,194</b>
Fund Reserves	183,569	5,005	188,574
<b>Total Appropriations</b>	<b>3,276,763</b>	<b>5,005</b>	<b>3,281,768</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

414 - Urban Redevelopment Agency (URA) Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	103,139	-	103,139
Miscellaneous	85,309	-	85,309
Other Financing Sources	558,726	-	558,726
<b>Total Revenue</b>	<b>644,035</b>	-	<b>644,035</b>
Debt Service	644,035		644,035
<b>Subtotal - Expenditures</b>	<b>644,035</b>	-	<b>644,035</b>
Fund Reserves	103,139	-	103,139
<b>Total Appropriations</b>	<b>747,174</b>	-	<b>747,174</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

511 - Water & Sewer Operating Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Starting Fund Balance January 1st</b>	82,861,237	(27,842,802)	55,018,435
Charges for Services	311,995,254	-	311,995,254
Investment Income	561,439	-	561,439
Miscellaneous	164,036	-	164,036
Other Financing Sources	1,279,271	-	1,279,271
<b>Total Revenue</b>	<b>314,000,000</b>	-	<b>314,000,000</b>
Finance	25,485,320	-	25,485,320
Watershed Management	319,846,832	-	319,846,832
<b>Subtotal - Expenditures</b>	<b>345,332,152</b>	-	<b>345,332,152</b>
Fund Reserves	51,529,085	(27,842,802)	23,686,283
<b>Total Appropriations</b>	<b>396,861,237</b>	<b>(27,842,802)</b>	<b>369,018,435</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

514 - Water & Sewer Bond Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	<b>90,096,466</b>	<b>8,738,840</b>	<b>98,835,306</b>
Other Financing Sources	79,146,309	-	79,146,309
<b>Total Revenue</b>	<b>79,146,309</b>	<b>-</b>	<b>79,146,309</b>
Debt Service	79,030,911	-	79,030,911
<b>Subtotal - Expenditures</b>	<b>79,030,911</b>	<b>-</b>	<b>79,030,911</b>
Fund Reserves	90,211,864	8,738,840	98,950,704
<b>Total Appropriations</b>	<b>169,242,775</b>	<b>8,738,840</b>	<b>177,981,615</b>



**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>541 - Sanitation Operating Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	<b>1,942,905</b>	<b>(1,942,905)</b>	<b>-</b>
Charges for Services	98,083,919	(9,099,184)	88,984,735
Investment Income	215,000	135,000	350,000
Miscellaneous	20,000	25,000	45,000
<b>Total Revenue</b>	<b>98,318,919</b>	<b>(8,939,184)</b>	<b>89,379,735</b>
Public Works - Sanitation	98,782,276	(9,402,541)	89,379,735
<b>Subtotal - Expenditures</b>	<b>98,782,276</b>	<b>(9,402,541)</b>	<b>89,379,735</b>
Fund Reserves	1,479,548	(1,479,548)	-
<b>Total Appropriations</b>	<b>100,261,824</b>	<b>(10,882,089)</b>	<b>89,379,735</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

551 - Airport Operating Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	13,148,522	2,278,201	15,426,723
Miscellaneous	7,450,072	-	7,450,072
<b>Total Revenue</b>	<b>7,450,072</b>	<b>-</b>	<b>7,450,072</b>
DeKalb-Peachtree Airport	8,156,706	-	8,156,706
<b>Subtotal - Expenditures</b>	<b>8,156,706</b>	<b>-</b>	<b>8,156,706</b>
Fund Reserves	12,441,888	2,278,201	14,720,089
<b>Total Appropriations</b>	<b>20,598,594</b>	<b>2,278,201</b>	<b>22,876,795</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>581 - Stormwater Operating Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	<b>4,424,826</b>	<b>6,299,558</b>	<b>10,724,384</b>
Charges for Services	31,992,444	-	31,992,444
<b>Total Revenue</b>	<b>31,992,444</b>	<b>-</b>	<b>31,992,444</b>
Beautification	1,883,047	-	1,883,047
Stormwater Management	30,471,171	-	30,471,171
<b>Subtotal - Expenditures</b>	<b>32,354,218</b>	<b>-</b>	<b>32,354,218</b>
Fund Reserves	4,063,052	6,299,558	10,362,610
<b>Total Appropriations</b>	<b>36,417,270</b>	<b>6,299,558</b>	<b>42,716,828</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>611 - Vehicle Maintenance Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	-	<b>(6,507,835)</b>	(6,507,835)
Intergovernmental	200,000	-	200,000
Charges for Services	40,950,185	5,109,379	46,059,564
Miscellaneous	450,000	155,000	605,000
<b>Total Revenue</b>	<b>41,600,185</b>	<b>5,264,379</b>	<b>46,864,564</b>
Public Works - Fleet Management	40,356,729	-	40,356,729
<b>Subtotal - Expenditures</b>	<b>40,356,729</b>	<b>-</b>	<b>40,356,729</b>
Fund Reserves	1,243,456	(1,243,456)	-
<b>Total Appropriations</b>	<b>41,600,185</b>	<b>(1,243,456)</b>	<b>40,356,729</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

621 - Vehicle Replacement Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	-	-	-
Charges for Services	30,516,648	7,633,799	38,150,447
Other Financing Sources	1,000,000	-	1,000,000
<b>Total Revenue</b>	<b>31,516,648</b>	<b>7,633,799</b>	<b>39,150,447</b>
Vehicle Replacement	31,516,648	7,633,799	39,150,447
<b>Subtotal - Expenditures</b>	<b>31,516,648</b>	<b>7,633,799</b>	<b>39,150,447</b>
Fund Reserves	-	-	-
<b>Total Appropriations</b>	<b>31,516,648</b>	<b>7,633,799</b>	<b>39,150,447</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

<b>631 - Risk Management Fund</b>	<b>FY2024 Adopted (as of 2/27/2024)</b>	<b>Change</b>	<b>FY2024 Amended</b>
<b>Fund Balance Forward</b>	<b>6,901,783</b>	<b>3,487,949</b>	<b>10,389,732</b>
Charges for Services	20,098,774	-	20,098,774
Payroll Liabilities	115,819,000	-	115,819,000
<b>Total Revenue</b>	<b>135,917,774</b>	<b>-</b>	<b>135,917,774</b>
Risk Management	133,166,076	-	133,166,076
<b>Subtotal - Expenditures</b>	<b>133,166,076</b>	<b>-</b>	<b>133,166,076</b>
Fund Reserves	9,653,481	3,487,949	13,141,430
<b>Total Appropriations</b>	<b>142,819,557</b>	<b>3,487,949</b>	<b>146,307,506</b>

**FY2024 AMENDED BUDGET RESOLUTION**  
**DeKalb County, Georgia**

632 - Workers Compensation Fund	FY2024 Adopted (as of 2/27/2024)	Change	FY2024 Amended
<b>Fund Balance Forward</b>	<b>5,128,378</b>	<b>3,188,070</b>	<b>8,316,448</b>
Charges for Services	9,854,864	-	9,854,864
<b>Total Revenue</b>	<b>9,854,864</b>	<b>-</b>	<b>9,854,864</b>
Workers Compensation	9,874,377	-	9,874,377
<b>Subtotal - Expenditures</b>	<b>9,874,377</b>	<b>-</b>	<b>9,874,377</b>
Fund Reserves	5,108,865	3,188,070	8,296,935
<b>Total Appropriations</b>	<b>14,983,242</b>	<b>3,188,070</b>	<b>18,171,312</b>

Resolution to Levy Taxes  
Page 1 of 5

**RESOLUTION TO LEVY TAXES  
FOR THE YEAR 2024**

**BE IT RESOLVED** by the Board of Commissioners of DeKalb County, Georgia, and it is hereby resolved by authority of same, that there be, and there is hereby levied, a tax for the year 2024 to provide funds for County government purposes enumerated as follows:

1. A Tax of \$0.465 per every \$1,000.00 of assessed valuation is levied on all taxable property in the **Unincorporated area** in said County and in any areas incorporated or annexed after February 6, 2006, for Bonded Indebtedness for the purpose of paying the Principal and Interest on the **Special Transportation, Parks and Greenspace and Libraries Tax District General Obligation Bonds** of said County.
2. A Tax of \$10.002 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Atlanta** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.496); and to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.506).
3. A Tax of \$12.938 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Avondale Estates** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.496); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.506); to pay expenses of County, nonbasic police protection (0.071); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.865).
4. A Tax of \$12.867 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Brookhaven** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.496); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.506); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.865).



Resolution to Levy Taxes  
Page 2 of 5

5. A Tax of \$12.896 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Chamblee** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.496); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.506); to pay expenses of County nonbasic police protection (0.029), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.865).
6. A Tax of \$13.476 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Clarkston** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.496); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.506); to pay expenses of County basic and nonbasic police protection (0.609), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.865).
7. A Tax of \$10.040 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Decatur** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.496); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.506); and to pay expenses of County nonbasic police protection (0.038), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended.
8. A Tax of \$12.867 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Doraville** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.496); to provide for the expenditures

Resolution to Levy Taxes  
Page 3 of 5

designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.506); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.865).

9. A Tax of \$12.867 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Dunwoody** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.496); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.506); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.865).
10. A Tax of \$13.645 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Lithonia** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.496); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.506); to pay expenses of County basic and nonbasic police protection (0.631); parks, recreational areas, programs and facilities, or any combination thereof (0.147), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.865).
11. A Tax of \$13.736 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Pine Lake** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.496); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.506); to pay expenses of County basic and nonbasic police protection (0.722), parks, recreational areas, programs and facilities, or any combination thereof (0.147) pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.865).
12. A Tax of \$12.920 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Stone Mountain** in said County, for General County Purposes to pay expenses of administration of County

Resolution to Levy Taxes  
Page 4 of 5

Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.496); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.506); to pay expenses of County nonbasic police protection (0.053), pursuant to the DeKalb County Special Service Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.865).

13. A Tax of \$19.791 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Stonecrest** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.496); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.506); to pay expenses of County basic and nonbasic police protection (6.444), and street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (0.480), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.865).
14. A Tax of \$19.311 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Tucker** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.496); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.506); to pay expenses of County basic and nonbasic police protection (6.444); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.865).
15. A Tax of \$20.345 per every \$1,000.00 of assessed valuation is levied on all taxable property within the **Unincorporated area** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (9.496); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the

Resolution to Levy Taxes  
Page 5 of 5

DeKalb Hospital Authority (0.506); to pay expenses of County basic and nonbasic police protection (6.444), parks, recreational areas, programs and facilities, and street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (1.034), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.865). Pursuant to O.C.G.A. 33-8-8.3, \$34,935,596 received from the Insurance Premium Tax in 2023 will be expended for services provided by the Governing Authority for the primary benefit of the inhabitants of the unincorporated area of the County.

Adopted this 9<sup>th</sup> day of July 2024, by the DeKalb County Board of Commissioners.

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**MEREDA DAVIS JOHNSON**  
Presiding Officer  
Board of Commissioners  
DeKalb County, Georgia

Approved by the Chief Executive Officer of DeKalb County, this 9th day of July 2024.

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**MICHAEL L. THURMOND**  
Chief Executive Officer  
DeKalb County, Georgia

ATTEST:

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**BARBARA SANDERS**  
Clerk of the Chief Executive Officer and  
Board of Commissioners,  
DeKalb County, Georgia

APPROVED AS TO FORM:

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**VIVIANE H. ERNSTES**  
County Attorney

**Schedule C - Board of Commissioners Budget Requests**

<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Proposed Funding Source</b>	<b>Recommendation</b>	<b>Timeline</b>
Animal Services	Salary adjustments for Animal Control Officers to bring inline with metro area pay	TBD	General Fund	Use existing FY24 budget to adjust salaries.	FY24
Animal Services	Increase Animal Control Officers to 25	TBD	General Fund	Administration will return with funding strategy in FY25 budget.	FY25
Animal Services	Mobile spay & neuter vehicle	\$250,000	General Fund	Administration will return with funding strategy within FY24 budget.	FY24
Animal Services	Veterinary services to perform mobile spay & neuter surgeries	\$250,000	General Fund	Administration will return with funding strategy in FY25 budget.	FY24
Animal Services	Part time vet / vet tech to perform community spay & neuter surgeries one or two Saturdays per month	TBD	General Fund	Administration will return with funding strategy.	FY25
BOC	Distribute remaining funds from Districts 3 & 7 FY24 budget to other Commission Districts	TBD	General Fund	OMB will prepare memo and budget amendment.	FY24
BOC	Mental Health/ Violence Intervention funding	\$700,000	General Fund	Administration will return with funding strategy within FY24 budget.	FY24
CIP - Facilities	ADA Transition Plan Update, Phase 1- Infrastructure	\$250,000	SPLOST	Will be reviewed with capital budget.	2024 - 2029
CIP - Facilities/ Animal Services	Move Animal Control to a new location out of Burgess Building	TBD	SPLOST	Relocation plans will be reviewed with capital budget.	2024 - 2029
CIP - Library	Renovation of basement of Decatur Library	\$100,000	SPLOST	Will be reviewed with capital budget.	2024 - 2029

**Schedule C - Board of Commissioners Budget Requests**

<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Proposed Funding Source</b>	<b>Recommendation</b>	<b>Timeline</b>
CIP - Parks	Sagamore to Leafmore on street bicycle path	\$1,500,000	SPLOST	Will be reviewed with capital budget.	2024 - 2029
CIP - Parks	Fisher Trail Park Development	\$150,000	SPLOST	Will be reviewed with capital budget.	2024 - 2029
CIP - Parks	Pleasantdale - to reconstruct and develop the concession buildings and synthetic turf soccer fields.	\$2,000,000	SPLOST	Will be reviewed with capital budget.	2024 - 2029
CIP - Parks	DeKalb Tennis Center - construct a newly designed tennis center which will provide access and space for patrons to enjoy.	\$4,500,000	SPLOST	Will be reviewed with capital budget.	2024 - 2029
CIP - Parks	Lucious Sanders Recreation Center	\$10,000,000	SPLOST	Will be reviewed with capital budget.	2024 - 2029
CIP - Transportation	McElroy Road sidewalk project	\$2,600,000	SPLOST	Will be reviewed with capital budget.	2024 - 2029
CIP - Transportation	Cedar Grove traffic easeabouts	\$500,000	SPLOST	Will be reviewed with capital budget.	2024 - 2029
CIP - Transportation	Infrastructure Fund (sidewalk gaps, repairs, etc)	\$350,000	Designated Services	Administration will return with funding strategy within FY24 budget.	FY24
Citizen Help Center	SeeClickFix app	TBD	General Fund	Administration will return with funding strategy.	FY24/FY25
Community Development	Wellroot Family Services	\$500,000	TBD (Community Development grant funds or General Fund)	Currently reviewing with Community Development.	FY24
Community Development	Four full-time DeKalb Employees for Homeless Outreach Street Team	TBD	TBD (Community Development grant funds or General Fund)	Currently reviewing with Community Development.	FY24

**Schedule C - Board of Commissioners Budget Requests**

<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Proposed Funding Source</b>	<b>Recommendation</b>	<b>Timeline</b>
Community Development	Emergency housing for disaster relief (fires, flooding, hurricanes, etc) and people experiencing homelessness	\$250,000	ERA	Currently reviewing with Community Development.	FY24
Human Services	Shuttle van with wheelchair lift (electric) - Central DeKalb Senior Center	\$150,000	General Fund	Administration will return with funding strategy within FY24 budget.	FY24
Human Services	25 folding chairs	\$1,875	General Fund	Use current budget.	FY24
Human Services	Treadmill	\$4,390	General Fund	Use current budget.	FY24
Non-Departmental	Court Dog Coordinator	TBD	General Fund	Funding will be allocated from court-held animals reserve after costs are determined.	FY24
Planning	Hire two additional arborists to facilitate implementation of updated Tree Ordinance	TBD	Development Fund	Use existing budget to create two new Arborist positions.	FY24
Planning	Tree Removal Emergency Enhancement Act (T.R.E.E.) - Funding to help qualified, low income	\$100,000	TBD (Community Development grant funds or Development Fund)	Currently reviewing with Community Development.	FY24
Planning	Development Process Audit	\$200,000	Development Fund	Currently underway with existing budget.	FY24
Planning	DeKalb Housing Strategy	\$250,000	General Fund	Use current budget.	FY24
Police	27 FLOCK and regular video cameras	TBD	Police Fund	Administration will return with funding strategy.	FY24
Police	License plate reader/ radar sign trailer	TBD	Police Fund	Administration will return with funding strategy.	FY24

**Schedule C - Board of Commissioners Budget Requests**

<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Proposed Funding Source</b>	<b>Recommendation</b>	<b>Timeline</b>
Public Works	Grant writer for EV charging	\$10,000	General Fund	Use funding allocated in CEO's budget.	FY24
Public Works - Transportation	Sidewalk/ striping contractor	TBD	Designated Services	Administration will return with funding strategy.	FY24/FY25
TBD	Clairmont CSX bridge underpass graffiti remediation and public art project	\$100,000	TBD	Administration will return with funding strategy.	FY24
TBD	Druid Hills Railroad bridge	\$100,000	TBD	Administration will return with funding strategy.	FY24
TBD	Wildcat Education Center	\$100,000	TBD	Administration will return with funding strategy.	FY24
TBD	Two portable message signs for District 1	TBD	TBD	Administration will return with funding strategy.	FY24





Dr. Devon Q. Horton, Superintendent

Mr. Dijon DaCosta Sr., Board Chair  
Mrs. Deirdre P. Pierce, Vice Chair  
Mrs. Anna Hill  
Mrs. Whitney McGinniss  
Ms. Allyson Gevertz  
Mrs. Vickie B. Turner  
Dr. Joyce Morley

June 24, 2024

**WHEREAS**, the DeKalb County Board of Education is required by law to make annually a recommendation of the millage rate to be levied.

**BE IT, THEREFORE, RESOLVED**, that the DeKalb County Board of Education does hereby recommend the tax levy for the support and maintenance of education as follows:

Twenty-two and ninety-eight hundredths (22.88) mills on all taxable property located in the DeKalb County School District for the support and maintenance of education in said DeKalb School District.

**BE IT FURTHER RESOLVED**, that a certified copy of this resolution be forwarded to the Tax Commissioner, and the Board of Commissioners of said County, with a request that the levy of taxes for the calendar year 2024 shall include the tax herein recommended and that all sums derived there from be paid to the DeKalb County Board of Education.

A handwritten signature in black ink, appearing to read "Dijon DaCosta", is written over a horizontal line.

Mr. Dijon DaCosta  
Chair, DeKalb Board of Education

A handwritten signature in black ink, appearing to read "Devon Q. Horton", is written over a horizontal line.

Dr. Devon Q. Horton  
Superintendent, DeKalb County School District