



DeKalb County Government

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

Agenda Item

File ID: 2025-1781

Substitute

12/9/2025

Public Hearing: YES NO

Department: Chief Executive Office

SUBJECT:

Commission District(s): All

To Amend the Fiscal Year 2025 Operating Budget.

Information Contact: Zachary L. Williams, COO/Executive Assistant

Phone Number: (404) 371-2881

PURPOSE:

To amend the fiscal year 2025 operating budget.

NEED/IMPACT:

This amendment to the operating budget adjusts various departments' budgets, anticipated revenues, and starting fund balances of various operating funds, and to allow for a retention payment to eligible employees.

FISCAL IMPACT:

See attachments:

- Schedule A – Summary of Budget Amendments
- Schedule B – Personal Services Adjustments
- Schedule C – Contributions to Capital

RECOMMENDATION:

To approve the resolution and authorize the chief executive officer to execute all necessary documents.

Schedule A - Summary of Budget Amendments

Budget Amendment - DeKalb County FY25 Budget

General Fund (100)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	39,815,798	3,427,379	43,243,177	8.6%
Expenditures				
03400 - JUVENILE COURT	11,351,597	285,000	11,636,597	2.5%
03500 - SUPERIOR COURT	20,463,503	70,000	20,533,503	0.3%
03900 - DISTRICT ATTORNEY	37,076,740	80,000	37,156,740	0.2%
04500 - PUBLIC DEFENDER	17,271,627	220,000	17,491,627	1.3%
09000 - CONTRIBUTIONS TO CAPITAL	19,791,510	318,615	20,110,125	1.6%
09600 - FUND RESERVES	59,339,808	2,453,764	61,793,572	4.1%

Development Fund (201)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	721,793	(1,535,105)	(813,312)	-212.7%
Revenues				
Licenses & Permits	8,756,506	(3,556,506)	5,200,000	-40.6%
Other Financing Sources	-	3,700,000	3,700,000	N/A
Expenditures				
05100 - PLANNING & SUSTAINABILITY	9,499,832	(1,391,611)	8,108,221	-14.6%

PEG Support Fund (203)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	-	133,170	133,170	N/A
Revenues				
Miscellaneous Revenue	186,449	(180,949)	5,500	-97.1%
Expenditures				
10203 - FUND COST CENTER	186,449	(47,779)	138,670	-25.6%

County Jail Fund (204)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	260,504	(206,523)	53,981	-79.3%
Expenditures				
09600 - FUND RESERVES	553,263	(553,263)	-	-100.0%
10204 - FUND COST CENTER	557,893	346,740	904,633	62.2%

Foreclosure Registry Fund (205)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	348,762	14,108	362,870	4.0%
Expenditures				
09600 - FUND RESERVES	246,004	14,108	260,112	5.7%

Victim Assistance Fund (206)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	69,483	345,579	415,062	497.4%
Revenues				
Intergovernmental Revenue	286,750	61,957	348,707	21.6%
Fines & Forfeitures	133,250	69,761	203,011	52.4%
Expenditures				
03100 - VICTIM ASSISTANCE	489,483	477,297	966,780	97.5%

Schedule A - Summary of Budget Amendments

Budget Amendment - DeKalb County FY25 Budget

Juvenile Services Fund (208)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	70,645	(71,336)	(691)	-101.0%
Expenditures				
03400 - JUVENILE COURT	73,771	(42,312)	31,459	-57.4%
09600 - FUND RESERVES	29,024	(29,024)	-	-100.0%

Street Lights Fund (211)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	-	(1,179,538)	(1,179,538)	N/A
Revenues				
Other Financing Sources (Transfer From Designated Services Fund)	-	1,184,538	1,184,538	N/A
Expenditures				
05400 - PUBLIC WORKS - TRANSPORTATION	4,659,546	5,000	4,664,546	0.1%
09600 - FUND RESERVES	-	-	-	0.0%

Speed Humps Maintenance Fund (212)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	1,012,482	90,458	1,102,940	8.9%
Revenues				
Charges for Services	343,602	(105,278)	238,324	-30.6%
Expenditures				
09600 - FUND RESERVES	749,077	(14,820)	734,257	-2.0%

Emergency Telephone System Fund (215)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	-	(705,392)	(705,392)	N/A
Revenues				
Other Financing Source	7,649,668	300,000	7,926,379	3.9%
Expenditures				
02600 - E-911	19,345,365	23,289	19,368,654	0.1%
09600 - FUND RESERVES	428,681	(428,681)	-	-100.0%

Kensington TAD Fund (218)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	3,208,624	1,959,747	5,168,371	61.1%
Expenditures				
09600 - FUND RESERVES	3,208,624	1,959,747	5,168,371	61.1%

Columbia DriveTAD Fund (219)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	1,858,786	565,645	2,424,431	30.4%
Expenditures				
09600 - FUND RESERVES	1,858,786	565,645	2,424,431	30.4%

Druid HillsTAD Fund (220)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	6,188,255	4,250,922	10,439,177	68.7%
Expenditures				
09600 - FUND RESERVES	6,188,255	4,250,922	10,439,177	68.7%

Market Square TAD Fund (221)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	-	589,381	589,381	N/A
Expenditures				
09600 - FUND RESERVES	-	589,381	589,381	N/A

Schedule A - Summary of Budget Amendments

Budget Amendment - DeKalb County FY25 Budget

Southwest DeKalbTAD Fund (222)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	-	556,072	556,072	N/A
Expenditures				
09600 - FUND RESERVES	-	556,072	556,072	N/A
Fire Fund (270)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	23,401,194	(63,156)	23,338,038	-0.3%
Expenditures				
09100 - NONDEPARTMENTAL	12,891,162	100,000	12,991,162	0.8%
09600 - FUND RESERVES	14,306,879	(163,156)	14,143,723	-1.1%
Designated Services Fund (271)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	16,972,905	(410,388)	16,562,517	-2.4%
Expenditures				
05400 - PUBLIC WORKS - TRANSPORTATION	5,270,099	1,500,000	6,770,099	28.5%
06100 - PARKS	28,148,619	1,000,000	29,148,619	3.6%
09000 - CONTRIBUTIONS TO CAPITAL	350,000	50,000	400,000	14.3%
09100 - NONDEPARTMENTAL	6,926,377	1,184,538	8,110,915	17.1%
09600 - FUND RESERVES	7,132,021	(4,144,926)	2,987,095	-58.1%
Unincorporated Fund (272)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	6,108,290	1,933,694	8,041,984	31.7%
Revenues				
Taxes	11,065,000	3,500,000	14,565,000	31.6%
Licenses & Permits	14,272,879	(3,000,000)	11,272,879	-21.0%
Fines & Forfeitures	4,010,000	550,000	4,560,000	13.7%
Other Financing Sources	1,019,399	650,000	1,669,399	63.8%
Expenditures				
09100 - NONDEPARTMENTAL	3,013,324	3,700,000	6,713,324	122.8%
09600 - FUND RESERVES	3,790,822	(66,306)	3,724,516	-1.7%
Police Services Fund (274)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	25,674,438	(68,911)	25,605,527	-0.3%
Expenditures				
09000 - CONTRIBUTIONS TO CAPITAL	2,269,746	50,000	2,319,746	2.2%
09100 - NON-DEPARTMENTAL	22,212,395	200,000	22,412,395	0.9%
09600 - FUND RESERVES	19,839,232	(318,911)	19,520,321	-1.6%
Hotel/Motel Tax Fund (275)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	-	515,181	515,181	N/A
Expenditures				
10275 - FUND COST CENTER	5,300,000	515,181	5,815,181	N/A
Rental Motor Vehicle Tax Fund (280)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	-	94,771	94,771	N/A
Revenues				
Taxes	900,000	350,000	1,250,000	38.9%
Expenditures				
10280 - FUND COST CENTER	900,000	444,771	1,344,771	N/A

Schedule A - Summary of Budget Amendments

Budget Amendment - DeKalb County FY25 Budget

Countywide Bond Fund (410)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	-	101	101	N/A
Revenues				
Taxes	-	2,303	2,303	N/A
Expenditures				
09300 - DEBT SERVICE	-	2,404	2,404	N/A

Building Authority Bond Fund (412)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	397,922	3,431	401,353	0.9%
Expenditures				
09600 - FUND RESERVES	397,922	3,431	401,353	0.9%

Public Safety & Judicial Facilities Authority Bond Fund (413)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	188,268	2,085	190,353	1.1%
Expenditures				
09600 - FUND RESERVES	450,212	2,085	452,297	0.5%

Urban Redevelopment Agency Bond Fund (414)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	9,597	74,541	84,138	776.7%
Expenditures				
09300 - DEBT SERVICE	627,590	231,481	859,071	36.9%
09600 - FUND RESERVES	583,768	(156,940)	426,828	-26.9%

Watershed Management Operating Fund (511)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	43,726,620	10,409,567	54,136,187	23.8%
Expenditures				
08000 - DEPARTMENT OF WATERSHED MANAGEMENT	295,004,788	4,173,339	299,178,127	1.4%
09600 - FUND RESERVES	62,532,930	6,236,228	68,769,158	10.0%

Watershed Management Sinking Fund (514)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	98,950,704	10,401,408	109,352,112	10.5%
Expenditures				
09600 - FUND RESERVES	98,950,704	10,401,408	109,352,112	10.5%

Airport Operating Fund (551)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	14,720,089	3,521,115	18,241,204	23.9%
Expenditures				
09600 - FUND RESERVES	15,360,564	3,521,115	18,881,679	22.9%

Stormwater Management Operating Fund (581)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	10,012,610	1,933,301	11,945,911	19.3%
Expenditures				
09600 - FUND RESERVES	9,153,350	1,933,301	11,086,651	21.1%

Vehicle Maintenance Fund (611)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	-	1,538,715	1,538,715	N/A
Expenditures				
01200 - FLEET MANAGEMENT	40,043,693	1,538,715	41,582,408	3.8%

Schedule A - Summary of Budget Amendments

Budget Amendment - DeKalb County FY25 Budget

Vehicle Replacement Fund (621)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	-	42,282,695	42,282,695	N/A
Expenditures				
01300 - VEHICLE REPLACEMENT	31,516,648	42,282,695	73,799,343	134.2%

Risk Management Fund (631)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	5,361,339	5,223,139	10,584,478	97.4%
Expenditures				
01000 - RISK MANAGEMENT	146,477,730	5,223,139	151,700,869	3.6%

Workers Compensation Fund (632)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	12,375,128	(199,260)	12,175,868	-1.6%
Expenditures				
09600 - FUND RESERVES	14,006,848	(199,260)	13,807,588	-1.4%

Budget Amendment - DeKalb County FY25 Budget

Fund	Department	Object Category	Change
General Fund (100)			
	00700 - Ethics	51- Personal Services & Employee Benefits	10,000
		52 - Purchased / Contracted Services	(10,000)
01100 - Facilities Management			
		51- Personal Services & Employee Benefits	11,000
		57 - Other Costs	(11,000)
02700 - Property Appraisal			
		51- Personal Services & Employee Benefits	60,000
		52 - Purchased / Contracted Services	(60,000)
03500 - Superior Court			
		51- Personal Services & Employee Benefits	400,000
		52 - Purchased / Contracted Services	(400,000)
03900 - District Attorney			
		51- Personal Services & Employee Benefits	900,000
		52 - Purchased / Contracted Services	(900,000)
04500 - Public Defender			
		51- Personal Services & Employee Benefits	90,000
		52 - Purchased / Contracted Services	(90,000)
05500 - Public Works Director			
		51- Personal Services & Employee Benefits	18,000
		52 - Purchased / Contracted Services	(18,000)
07800 - Citizen Help Center			
		51- Personal Services & Employee Benefits	4,000
		52 - Purchased / Contracted Services	(4,000)
Speed Humps Maintenance Fund (212)			
	05700 - Public Works - Roads & Drainage	51- Personal Services & Employee Benefits	5,000
		52 - Purchased / Contracted Services	(5,000)
Emergency Telephone System Fund (215)			
	02600 - E-911	51- Personal Services & Employee Benefits	275,000
		52 - Purchased / Contracted Services	(275,000)
Airport Operating Fund (551)			
	08200 - DeKalb Peachtree Airport	51- Personal Services & Employee Benefits	5,000
		52 - Purchased / Contracted Services	(5,000)
Workers Compensation Fund (632)			
	01000 - Risk Management	51- Personal Services & Employee Benefits	35,000
		52 - Purchased / Contracted Services	(35,000)

Budget Amendment - DeKalb County FY25 Budget

Fund	User Department	Project	Cost
General Fund (100)	01100 - Facilities Management	Sams Street - Building A Sewer Repair	73,615
		Fleet Management Bathrooms	100,000
		Sams Street - Sewer Line Main Pipe Replacement	145,000
Designated Services Fund (271)	06100 - RPCA	Tobie Grant Recreation Center Transfer Switch	50,000
Police Services Fund (274)	04600 - Police	Generator	50,000