



# DeKalb County Government

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

## Agenda Item

File ID: 2024-1611

Substitute

12/17/2024

Public Hearing: YES  NO

Department: Chief Executive Office

**SUBJECT:**

Commission District(s): All

To Amend the Fiscal Year 2024 Operating Budget.

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

Phone Number: 404 371-2881

**PURPOSE:**

To amend the fiscal year 2024 operating budget.

**NEED/IMPACT:**

This amendment to the operating budget adjusts various departments' budgets and adjusts the anticipated revenues and starting fund balances of various operating funds.

**FISCAL IMPACT:**

See attachment Schedule A – Summary of Budget Amendments.

**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 FY24 Budget**

<b>General Fund (100)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Expenditures</b>				
00200 - BOARD OF COMMISSIONERS	6,953,809	200,000	7,153,809	2.9%
01100 - FACILITIES MANAGEMENT	20,606,555	900,000	21,506,555	4.4%
03400 - JUVENILE COURT	10,736,716	125,000	10,861,716	1.2%
03900 - DISTRICT ATTORNEY	36,289,439	300,000	36,589,439	0.8%
04100 - PROBATE COURT	3,844,855	135,000	3,979,855	3.5%
04300 - MEDICAL EXAMINER	6,854,184	55,000	6,909,184	0.8%
04500 - PUBLIC DEFENDER	16,696,443	54,500	16,750,943	0.3%
04600 - POLICE	7,969,062	850,000	8,819,062	10.7%
05600 - ECONOMIC DEVELOPMENT	4,440,200	500,000	4,940,200	11.3%
06800 - LIBRARY	25,738,991	825,000	26,563,991	3.2%
09000 - CONTRIBUTIONS TO CAPITAL	13,828,172	688,951	14,517,123	5.0%
09600 - FUND RESERVES	59,758,284	(4,633,451)	55,124,833	-7.8%

<b>Kensington TAD Fund (218)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Revenues</b>				
Taxes	1,505,041	390,522	1,895,563	25.9%
<b>Expenditures</b>				
05600 - ECONOMIC DEVELOPMENT	1,505,041	390,522	1,895,563	25.9%

<b>Columbia DriveTAD Fund (219)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Revenues</b>				
Taxes	360,425	193,875	554,300	53.8%
<b>Expenditures</b>				
05600 - ECONOMIC DEVELOPMENT	360,425	193,875	554,300	53.8%

<b>Druid HillsTAD Fund (220)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Revenues</b>				
Taxes	4,083,848	(431,449)	3,652,399	-10.6%
<b>Expenditures</b>				
05600 - ECONOMIC DEVELOPMENT	4,083,848	(431,449)	3,652,399	-10.6%

<b>Market Square TAD Fund (221)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Revenues</b>				
Taxes	1,408,692	(1,001,362)	407,330	-71.1%
<b>Expenditures</b>				
05600 - ECONOMIC DEVELOPMENT	1,408,692	(1,001,362)	407,330	-71.1%

<b>Southwest DeKalbTAD Fund (222)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Revenues</b>				
Taxes	698,611	24,301	722,912	3.5%
<b>Expenditures</b>				
05600 - ECONOMIC DEVELOPMENT	-	722,912	722,912	N/A
09600 - FUND RESERVES	698,611	(698,611)	-	-100.0%

**Schedule A - Summary of Budget Amendments**

**Budget Amendment - DeKalb County FY24 Budget**

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<b>American Rescue Plan Fund (230)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Starting Fund Balance</b>				
Fund Balance Forward	80,274,300	(80,274,300)	-	-100.0%
<b>Revenues</b>				
Intergovernmental	-	67,779,057	67,779,057	N/A
<b>Expenditures</b>				
60000 - GRANTS	80,274,300	(12,495,243)	67,779,057	-15.6%

<b>Grant-in-Aid Fund (250)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Starting Fund Balance</b>				
Fund Balance Forward	42,927,223	(44,253,223)	(1,326,000)	-103.1%
<b>Revenues</b>				
Intergovernmental	-	26,700,996	26,700,996	N/A
Contributions and Donations	-	145,413	145,413	N/A
Miscellaneous	-	743,680	743,680	N/A
Other Financing Sources	-	3,193,348	3,193,348	N/A
<b>Expenditures</b>				
60000 - GRANTS	42,927,223	(13,469,786)	29,457,437	-31.4%

<b>Justice Assistance Grant (JAG) Fund (254)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Starting Fund Balance</b>				
Fund Balance Forward	1,654,615	(1,841,615)	(187,000)	-111.3%
<b>Revenues</b>				
Intergovernmental	-	1,033,244	1,033,244	N/A
Investment Income	-	12,257	12,257	N/A
<b>Expenditures</b>				
60000 - GRANTS	1,654,615	(796,114)	858,501	-48.1%

<b>COVID-19 Grant Fund (258)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Starting Fund Balance</b>				
Fund Balance Forward	1,654,615	104,385	1,759,000	6.3%
<b>Revenues</b>				
Intergovernmental	-	25,621,758	25,621,758	N/A
Investment Income	-	1,717,688	1,717,688	N/A
<b>Expenditures</b>				
60000 - GRANTS	1,654,615	27,443,831	29,098,446	1658.6%

<b>Fire Fund (270)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Expenditures</b>				
09000 - CONTRIBUTIONS TO CAPITAL	400,000	444,824	844,824	111.2%
09100 - NONDEPARTMENTAL	10,997,040	20,000	11,017,040	0.2%
09600 - FUND RESERVES	24,627,089	(464,824)	24,162,265	-1.9%

<b>Designated Services Fund (271)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Expenditures</b>				
05400 - PUBLIC WORKS - TRANSPORTATION	5,052,608	500,000	5,552,608	9.9%
05700 - PUBLIC WORKS - ROADS & DRAINAGE	17,409,960	150,000	17,559,960	0.9%

Schedule A - Summary of Budget Amendments

**Budget Amendment - DeKalb County FY24 Budget**

06100 - PARKS	27,562,887	175,000	27,737,887	0.6%
09600 - FUND RESERVES	15,114,591	(575,000)	14,539,591	-3.8%

**Schedule A - Summary of Budget Amendments**

**Budget Amendment - DeKalb County FY24 Budget**

<b>Unincorporated Fund (272)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Revenues</b>				
Taxes	7,944,932	1,678,242	9,623,174	21.1%
<b>Expenditures</b>				
03700 - STATE COURT (DIVISION B)	7,868,770	(300,000)	7,568,770	-3.8%
05800 - BEAUTIFICATION	6,709,380	75,000	6,784,380	1.1%
09000 - CONTRIBUTIONS TO CAPITAL	4,000,000	2,053,242	6,053,242	51.3%
09600 - FUND RESERVES	8,488,384	(150,000)	8,338,384	-1.8%

<b>Police Services Fund (274)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Expenditures</b>				
04600 - POLICE	125,825,145	514,530	126,339,675	0.4%
09000 - CONTRIBUTIONS TO CAPITAL	500,000	585,470	1,085,470	117.1%
09100 - NON-DEPARTMENTAL	19,354,478	10,000	19,364,478	0.1%
09600 - FUND RESERVES	32,411,815	(1,110,000)	31,301,815	-3.4%

<b>Risk Management (631)</b>	<b>Current Budget</b>	<b>Change</b>	<b>New Budget</b>	<b>% Change</b>
<b>Expenditures</b>				
01000 - RISK MANAGEMENT	133,166,076	6,000,000	139,166,076	4.5%
09600 - FUND RESERVES	14,006,848	(6,000,000)	8,006,848	-42.8%