



DeKalb County Government

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

Agenda Item

File ID: 2026-0194

Substitute

2/26/2026

Public Hearing: YES ☒ NO ☐

Department: Chief Executive Office

SUBJECT:

Commission District(s): All

To Adopt the 2026 Annual Budget

Information Contact: CEO Lorraine Cochran-Johnson

Phone Number: 404 371-2881

PURPOSE:

To adopt the 2026 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 2026 budget was transmitted to the Board of Commissioners on December 15, 2025. The Organizational Act requires that the annual budget be approved and adopted before March 1, 2026, by the Board of Commissioners.

This agenda item requests the approval of the attached document(s):

Schedule A

Fiscal Year 2026 Annual Budget Resolution

FISCAL IMPACT:

Approves the anticipation and appropriation of

Starting Fund Balance	\$382,763,138
Revenues	\$1,987,425,624
Expenses	\$1,999,248,708
Reserves	\$370,940,054

RECOMMENDATION:

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

Schedule A - DeKalb County, Georgia Fiscal Year 2026 Proposed Budget Resolution

Tax Funds

General Fund (100)	FY26 Amended
Starting Fund Balance January 1st	78,777,519
Taxes	538,869,130
Licenses & Permits	100,000
Intergovernmental	2,652,633
Charges for Services	74,036,297
Fines & Forfeitures	11,256,528
Investment Income	1,300,000
Miscellaneous	3,962,149
Other Financing Sources	2,562,810
Total Revenue	634,739,547
Animal Services	13,804,280
Board of Commissioners	15,842,553
Budget	1,386,085
Chief Executive Officer	2,962,877
Child Advocate	4,612,853
Citizen Help Center (311)	1,348,619
Clerk of Superior Court	12,965,398
Communications	2,592,974
Community Service Board	2,849,057
Contributions (General Tax)	-
Cooperative Extension	1,255,700
Debt Service	5,771,655
DEMA (Emergency Management)	1,928,660
Department of Family & Children (DFCS)	1,598,220
District Attorney	39,266,534
Economic Development	3,134,405
Elections	15,842,034
Ethics Board	759,827
Executive Assistant	1,882,454
Facilities	22,093,113
Finance	10,906,441
Fire (General Fund)	16,017,207
Geographic Information Systems	4,388,211
Health Board	6,430,771
Housing	12,000,000
Human Resources	8,226,447
Human Services	11,116,501
Internal Audit	2,874,746
IT	56,822,663
Juvenile Court	11,699,205
Law	7,374,273
Libraries	28,455,984
Magistrate Court	9,825,801
Medical Examiner	7,161,757
Non-Departmental	21,110,977
Planning & Sustainability	3,609,177
Police (General Fund)	9,931,883
Probate Court	4,699,907
Property Appraisal	7,969,457
Public Defender	17,469,399
Public Works Director	746,759

Schedule A - DeKalb County, Georgia Fiscal Year 2026 Proposed Budget Resolution

Purchasing	6,400,693
Sheriff	104,325,152
Solicitor	15,371,721
State Court	36,309,192
Superior Court	21,614,023
Tax Commissioner	13,597,063
Total Expenses	608,352,708
EHOST Reserve	-
Budgetary Reserve	105,164,358
Total Reserves	105,164,358

Fire Fund (270)	FY26 Amended
Starting Fund Balance January 1st	17,389,816
Taxes	107,951,662
Charges for Services	1,958,000
Investment Income	250,000
Miscellaneous	3,600
Total Revenue	110,163,262
Contributions	-
Debt Service	792,626
Fire	101,760,114
Non-Departmental	12,182,326
Total Expenses	114,735,066
Budgetary Reserve	12,818,012
Total Reserves	12,818,012

Designated Fund (271)	FY26 Amended
Starting Fund Balance January 1st	4,138,351
Taxes	57,027,991
Charges for Services	3,352,335
Investment Income	137,500
Miscellaneous	148,900
Other Financing Sources	2,650,000
Total Revenue	63,316,726
Contributions	-
Debt	153,571
Non-Departmental	8,054,542
Parks	30,485,899
Roads & Drainage (Public Works)	17,728,347
Transportation (Public Works)	3,853,631
Total Expenses	60,275,990
Budgetary Reserve	7,179,087
Total Reserves	7,179,087

Schedule A - DeKalb County, Georgia Fiscal Year 2026 Proposed Budget Resolution

Unincorporated Fund (272)	FY26 Amended
Starting Fund Balance January 1st	5,644,945
Taxes	11,015,000
Licenses & Permits	14,272,879
Fines & Forfeitures	4,010,000
Miscellaneous	(150,000)
Other Financing Sources	1,019,399
Total Revenue	30,167,278
Beautification	10,345,876
Code Compliance	6,867,296
Contributions	-
Non-Departmental	3,618,227
Planning & Sustainability	3,623,155
State Court (Division B)	7,763,723
Total Expenses	32,218,277
Budgetary Reserve	3,593,946
Total Reserves	3,593,946

Hospital Fund (273)	FY26 Amended
Starting Fund Balance January 1st	1,077,651
Taxes	28,427,960
Charges for Services	80,000
Investment Income	129,263
Total Revenue	28,637,223
Grady Hospital	28,515,476
Total Expenses	28,515,476
Budgetary Reserve	1,199,398
Total Reserves	1,199,398

Police Fund (274)	FY26 Amended
Starting Fund Balance January 1st	22,132,319
Taxes	155,694,443
Licenses & Permits	324,991
Charges for Services	964,646
Investment Income	300,000
Miscellaneous	112,734
Total Revenue	157,396,814
Contributions	-
Debt	1,516,206
Non-Departmental	20,916,454
Police	132,432,536
Total Expenses	154,865,196
Budgetary Reserve	24,663,937
Total Reserves	24,663,937

Schedule A - DeKalb County, Georgia Fiscal Year 2026 Proposed Budget Resolution

Countywide Bond Fund (410)	FY26 Amended
Starting Fund Balance January 1st	-
Total Revenue	-
Transfer to General Fund	-
Total Expenses	-
Budgetary Reserve	-
Total Reserves	-

Unincorporated Bond Fund (411)	FY26 Amended
Starting Fund Balance January 1st	625,901
Taxes	14,856,976
Charges for Services	260,000
Investment Income	100,000
Total Revenue	15,216,976
Debt Service	15,216,788
Total Expenses	15,216,788
Budgetary Reserve	626,089
Total Reserves	626,089

Tax Funds Summary	FY26 Amended
<i>Starting Fund Balance</i>	<i>129,786,502</i>
<i>Revenues</i>	<i>1,039,637,826</i>
<i>Expenses</i>	<i>1,014,179,501</i>
<i>Reserves</i>	<i>155,244,827</i>

Non-Tax Funds

Airport Fund (551)	FY26 Amended
Starting Fund Balance January 1st	18,881,679
Charges for Services	2,600,000
Miscellaneous	8,698,337
Total Revenue	11,298,337
Airport	8,114,970
Total Expenses	8,114,970
Budgetary Reserve	22,065,046
Total Reserves	22,065,046

American Rescue Plan Fund (230)	FY26 Amended
Intergovernmental	4,169,677
Total Revenue	4,169,677
Grants	4,169,677

Schedule A - DeKalb County, Georgia Fiscal Year 2026 Proposed Budget Resolution

Total Expenses	4,169,677
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Building Authority Debt Service Fund (412)	FY26 Amended
Starting Fund Balance January 1st	401,353
Transfer from General Fund Debt	-
Total Revenue	-
Debt Service	4,000
Total Expenses	4,000
Budgetary Reserve	397,353
Total Reserves	397,353

Columbia Drive Tax Allocation District Fund (219)	FY26 Amended
Starting Fund Balance January 1st	2,424,431
Taxes	502,194
Total Revenue	502,194
Other Professional Services	596,905
Total Expenses	596,905
Budgetary Reserve	2,329,720
Total Reserves	2,329,720

County Jail Fund (204)	FY26 Amended
Starting Fund Balance January 1st	-
Intergovernmental	75,000
Fines & Forfeitures	587,200
Total Revenue	662,200
County Jail	662,200
Total Expenses	662,200
Budgetary Reserve	-
Total Reserves	-

PEG Fund (203)	FY26 Amended
Starting Fund Balance January 1st	-
Miscellaneous (PEG Fund)	181,138
Total Revenue	181,138
CEO/DCTV	181,138
Total Expenses	181,138
Budgetary Reserve	-

Schedule A - DeKalb County, Georgia Fiscal Year 2026 Proposed Budget Resolution

Total Reserves	-
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Development Fund (201)	FY26 Amended
Starting Fund Balance January 1st	-
Licenses & Permits	10,405,133
Charges for Services	25,576
Total Revenue	10,430,709
Planning & Sustainability	10,059,110
Total Expenses	10,059,110
Budgetary Reserve	371,599
Total Reserves	371,599

Drug Abuse Treatment & Education Fund (209)	FY26 Amended
Starting Fund Balance January 1st	403,010
Fines & Forfeitures	95,000
Total Revenue	95,000
Drug Abuse Treatment & Education	269,245
Total Expenses	269,245
Budgetary Reserve	228,765
Total Reserves	228,765

E911 Fund (215)	FY26 Amended
Starting Fund Balance January 1st	-
Charges for Services	453,399
Miscellaneous Revenue	11,670,979
Other Financing Sources	7,914,668
Total Revenue	20,039,046
E911	19,999,507
Total Expenses	19,999,507
Budgetary Reserve	39,539
Total Reserves	39,539

Foreclosure Reg. Fund (205)	FY26 Amended
Starting Fund Balance January 1st	260,112
Foreclosure Registry	27,195
Vacant Property Fees	23,033
Total Revenue	50,228
Code Compliance	301,000
Total Expenses	301,000
Budgetary Reserve	9,340

Schedule A - DeKalb County, Georgia Fiscal Year 2026 Proposed Budget Resolution

Total Reserves	9,340
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Grant-in-Aid Fund (250)	FY26 Amended
Intergovernmental	59,100,078
Total Revenue	59,100,078
Grants	59,100,078
Total Expenditures	59,100,078

Grants - COVID-19 Fund (258)	FY26 Amended
Intergovernmental	1,411,208
Total Revenue	1,411,208
Grants	1,411,208
Total Expenses	1,411,208

Hotel/Motel Fund (275)	FY26 Amended
Starting Fund Balance January 1st	-
Taxes	5,300,000
Total Revenue	5,300,000
DeKalb Convention & Visitors Bur	2,000,000
Tourism Product Development	1,100,000
Transfer to Unincorporated Fund	2,000,000
Other Cost	200,000
Total Expenses	5,300,000
Budgetary Reserve	-
Total Reserves	-

Justice Assistance Grant (257)	FY26 Amended
Intergovernmental	279,475
Total Revenue	279,475
Grants	279,475
Total Expenses	279,475

Juvenile Services Fund (208)	FY26 Amended
Starting Fund Balance January 1st	-
Charges for Services	32,150
Total Revenue	32,150
Juvenile Court (Juvenile Services)	32,150
Total Expenses	32,150
Budgetary Reserve	-

Schedule A - DeKalb County, Georgia Fiscal Year 2026 Proposed Budget Resolution

Total Reserves	-
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Kensington Tax Allocation District Fund (218)	FY26 Amended
Starting Fund Balance January 1st	5,168,371
Taxes	1,354,120
Total Revenue	1,354,120
Other Professional Services	2,071,687
Total Expenses	2,071,687
Budgetary Reserve	4,450,804
Total Reserves	4,450,804

Law Enforcement Confiscated Funds (210)	FY26 Amended
Intergovernmental	3,836,376
Total Revenue	3,836,376
Grants	3,836,376
Total Expenses	3,836,376

Market Square Tax Allocation District Fund (221)	FY26 Amended
Starting Fund Balance January 1st	-
Taxes	186,191
Total Revenue	186,191
Other Professional Services	186,191
Total Expenses	186,191
Budgetary Reserve	-
Total Reserves	-

North Druid Hills Tax Allocation District Fund (220)	FY26 Amended
Starting Fund Balance January 1st	10,439,177
Taxes	2,168,122
Total Revenue	2,168,122
Other Professional Services	4,430,252
Total Expenses	4,430,252
Budgetary Reserve	8,177,047

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Total Reserves	8,177,047
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Opioid Remediation Fund (209)	FY26 Amended
Starting Fund Balance January 1st	-
Taxes	2,614,656
Total Revenue	2,614,656
Other Professional Services	2,614,656
Total Expenses	2,614,656
Budgetary Reserve	-
Total Reserves	-

Public Safety & Judicial Facilities Authority Fund (413)	FY26 Amended
Starting Fund Balance January 1st	452,297
Transfer from General	557,726
Transfer from Police	1,516,696
Transfer from Fire	792,882
Transfer from E911	338,213
Transfer from STD - Designated Fund	153,621
Total Revenue	3,359,138
Debt Service	3,096,194
Total Expenses	3,096,194
Budgetary Reserve	715,241
Total Reserves	715,241

Rental Motor Vehicle Fund (280)	FY26 Amended
Starting Fund Balance January 1st	-
Taxes	1,150,000
Total Revenue	1,150,000
Transfer to STD - DS	1,150,000
Total Expenses	1,150,000
Budgetary Reserve	-
Total Reserves	-

Risk Management Fund (631)	FY26 Amended
Starting Fund Balance January 1st	5,266,258
Charges for Services	23,554,649
Payroll Liabilities	120,828,000
Total Revenue	144,382,649
Risk Management	145,932,781
Total Expenses	145,932,781
Budgetary Reserve	3,716,126

Schedule A - DeKalb County, Georgia Fiscal Year 2026 Proposed Budget Resolution

Total Reserves	3,716,126
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Sanitation Fund (541)	FY26 Amended
Starting Fund Balance January 1st	3,546,862
Charges for Services	109,227,052
Investment Income	-
Miscellaneous	141,000
Total Revenue	109,368,052
Sanitation (Less Reserves & Tran)	106,186,231
Transfer to Sanitation CIP	-
Total Expenses	106,186,231
Budgetary Reserve	6,728,683

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Total Reserves	6,728,683
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Southwest DeKalb Tax Allocation District Fund (222)	FY26 Amended
Starting Fund Balance January 1st	-
Taxes	407,442
Total Revenue	407,442
Other Professional Services	407,442
Total Expenses	407,442
Budgetary Reserve	-
Total Reserves	-

Speed Humps Maint Fund (212)	FY26 Amended
Starting Fund Balance January 1st	734,257
Charges for Services	351,602
Total Revenue	351,602
Roads & Drainage - Speed Humps	631,189
Total Expenses	631,189
Budgetary Reserve	454,670
Total Reserves	454,670

Stormwater Ops Fund (581)	FY26 Amended
Starting Fund Balance January 1st	11,086,651
Charges for Services	28,632,856
Total Revenue	28,632,856
Curb Bumping (Beautification)	1,357,563
Stormwater (Operations)	30,670,712
Total Expenses	32,028,275
Budgetary Reserve	7,691,232
Total Reserves	7,691,232

Street Light Fund (211)	FY26 Amended
Starting Fund Balance January 1st	-
Charges for Services	6,660,982
Total Revenue	6,660,982
Street Lights	6,660,982
Total Expenses	6,660,982
Budgetary Reserve	-

Schedule A - DeKalb County, Georgia Fiscal Year 2026 Proposed Budget Resolution

Total Reserves	-
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Urban Redev. Agency (414)	FY26 Amended
Starting Fund Balance January 1st	426,828
IRS Subsidy: 45%, 5.9% Discount 2020	85,309
Transfer from General Fund	2,741,611
Total Revenue	2,826,920
Debt Service	2,826,920
Total Expenses	2,826,920
Budgetary Reserve	426,828
Total Reserves	426,828

Vehicle Maintenance Fund (611)	FY26 Amended
Starting Fund Balance January 1st	1,556,492
Charges for Services	41,235,185
Charges to Cities	63,471
Reimbursements	745,009
Total Revenue	42,043,665
Fleet Management	40,474,221
Total Expenses	40,474,221
Budgetary Reserve	3,125,936
Total Reserves	3,125,936

Vehicle Replacement Fund (621)	FY26 Amended
Starting Fund Balance January 1st	-
Charges for Services	30,516,648
Other Fin. Sources (Surplus Auction)	1,000,000
Total Revenue	31,516,648
Vehicle Replacement	31,516,648
Total Expenses	31,516,648
Budgetary Reserve	-
Total Reserves	-

Victim Assistance Fund (206)	FY26 Amended
Starting Fund Balance January 1st	-
Fines & Forfeitures	200,900
Intergovernmental	300,000
Total Revenue	500,900
Victim Assistance	500,900
Total Expenses	500,900
Budgetary Reserve	-

Schedule A - DeKalb County, Georgia Fiscal Year 2026 Proposed Budget Resolution

Total Reserves	-
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Water & Sewer Operating Fund (511)	FY26 Amended
Starting Fund Balance January 1st	68,769,158
Charges for Services	361,391,177
Investment Income	2,168,257
Miscellaneous	-
Other Financing Sources	332,500
Total Revenue	363,891,934
Finance	22,886,080
Watershed Management	352,332,187
Total Expenses	375,218,267
Budgetary Reserve	57,442,825
Total Reserves	57,442,825

Watershed Management Sinking Fund (514)	FY26 Amended
Starting Fund Balance January 1st	109,352,112
Other Financing Sources	78,868,812
Total Revenue	78,868,812
Debt Service	104,629,606
Total Expenses	104,629,606
Budgetary Reserve	83,591,318
Total Reserves	83,591,318

Workers Compensation Fund (632)	FY26 Amended
Starting Fund Balance January 1st	13,807,588
Charges for Services	10,095,171
Miscellaneous Revenue	20,122
Total Revenue	10,115,293
Workers Compensation	10,189,726
Total Expenses	10,189,726
Budgetary Reserve	13,733,155
Total Reserves	13,733,155

Non-Tax Funds Summary	FY26 Amended
<i>Starting Fund Balance</i>	252,976,636
<i>Revenues</i>	947,787,798
<i>Expenses</i>	985,069,207
<i>Reserves</i>	215,695,227

Total Operating Funds Summary	FY26 Amended
<i>Starting Fund Balance</i>	382,763,138
<i>Revenues</i>	1,987,425,624

Schedule A - DeKalb County, Georgia Fiscal Year 2026 Proposed Budget Resolution

Expenses		1,999,248,708
Reserves		370,940,054