

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

Tax Funds

General Fund (100)	FY26 CEO Proposed
Starting Fund Balance January 1st	78,777,519
Taxes	516,246,181
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	612,116,598
Animal Services	13,024,280
Board of Commissioners	15,133,125
Budget	1,386,085
Chief Executive Officer	5,016,582
Child Advocate	4,612,853
Citizen Help Center (311)	1,315,502
Clerk of Superior Court	12,661,371
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	38,806,766
Economic Development	3,265,856
Elections	14,842,034
Ethics Board	759,827
Executive Assistant	1,882,454
Facilities	21,698,363
Finance	10,906,441
Fire (General Fund)	15,862,078
Geographic Information Systems	3,791,785
Health Board	6,430,771
Human Resources	8,226,447
Human Services	10,908,894
Internal Audit	2,874,746
IT	56,822,663
Juvenile Court	11,679,205
Law	7,095,800
Libraries	28,298,982
Magistrate Court	9,617,801
Medical Examiner	7,161,757
Non-Departmental	15,822,954
Planning & Sustainability	3,609,177
Police (General Fund)	9,865,485
Probate Court	4,699,907
Property Appraisal	7,969,457
Public Defender	17,204,193
Public Works Director	746,759
Purchasing	6,400,693
Sheriff	103,505,540
Solicitor	15,144,719
State Court	35,454,192

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Superior Court	21,402,023
Tax Commissioner	13,580,912
Total Expenses	582,891,771
Budgetary Reserve	108,002,346
Total Reserves	108,002,346

Fire Fund (270)	FY26 CEO Proposed
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	98,529,903
Non-Departmental	12,101,686
Total Expenses	111,424,215
Budgetary Reserve	16,128,863
Total Reserves	16,128,863

Designated Fund (271)	FY26 CEO Proposed
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	30,161,119
Roads & Drainage (Public Works)	17,658,407
Transportation (Public Works)	3,770,526
Total Expenses	59,798,165
Budgetary Reserve	7,656,912
Total Reserves	7,656,912

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Unincorporated Fund (272)	FY26 CEO Proposed
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	9,707,564
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	31,579,965
Budgetary Reserve	4,232,258
Total Reserves	4,232,258

Hospital Fund (273)	FY26 CEO Proposed
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 CEO Proposed
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	20,732,094
Police	132,352,232
Total Expenses	154,600,532
Budgetary Reserve	24,928,601
Total Reserves	24,928,601

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

Unincorporated Bond Fund (411)	FY26 CEO Proposed
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 CEO Proposed
<i>Starting Fund Balance</i>	<i>129,786,502</i>
<i>Revenues</i>	<i>1,017,014,877</i>
<i>Expenses</i>	<i>984,026,912</i>
<i>Reserves</i>	<i>162,774,467</i>

Non-Tax Funds

Airport Fund (551)	FY26 CEO Proposed
Starting Fund Balance January 1st	18,881,679
Charges for Services	2,600,000
Miscellaneous	8,698,337
Total Revenue	11,298,337
Airport	8,098,632
Total Expenses	8,098,632
Budgetary Reserve	22,081,384
Total Reserves	22,081,384

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

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Building Authority Debt Service Fund (412)	FY26 CEO Proposed
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 CEO Proposed
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 CEO Proposed
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	-

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Development Fund (201)	FY26 CEO Proposed
Starting Fund Balance January 1st	-
Licenses & Permits	10,405,133
Charges for Services	25,576
Total Revenue	10,430,709
Planning & Sustainability	9,991,783
Total Expenses	9,991,783
Budgetary Reserve	438,926
Total Reserves	438,926

Drug Abuse Treatment & Education Fund (209)	FY26 CEO Proposed
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 CEO Proposed
Starting Fund Balance January 1st	-
Charges for Services	453,399
Miscellaneous Revenue	11,670,979
Other Financing Sources	7,649,668
Total Revenue	19,774,046
E911	19,734,507
Total Expenses	19,734,507
Budgetary Reserve	39,539
Total Reserves	39,539

Foreclosure Reg. Fund (205)	FY26 CEO Proposed
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
Total Reserves	9,340

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Grant-in-Aid Fund (250)	FY26 CEO Proposed
Intergovernmental	59,100,078
Total Revenue	59,100,078
Grants	59,100,078
Total Expenditures	59,100,078

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

Hotel/Motel Fund (275)	FY26 CEO Proposed
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 Fund (257)	FY26 CEO Proposed
Intergovernmental	279,475
Total Revenue	279,475
Grants	279,475
Total Expenses	279,475

Juvenile Services Fund (208)	FY26 CEO Proposed
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	-
Total Reserves	-

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Kensington Tax Allocation District Fund (218)	FY26 CEO Proposed
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 CEO Proposed
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 CEO Proposed
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)	-
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
Total Reserves	8,177,047

Opioid Remediation Fund (290)	FY26 CEO Proposed
Starting Fund Balance January 1st	-
Taxes	2,614,656
Total Revenue	2,614,656
Grant - Opioid Remediation	2,614,656
Total Expenses	2,614,656
Budgetary Reserve	-
Total Reserves	-

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

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Public Safety & Judicial Facilities Authority Fund (413)	FY26 CEO Proposed
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 CEO Proposed
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 CEO Proposed
Starting Fund Balance January 1st	5,266,258
Charges for Services	23,554,649
Payroll Liabilities	122,828,000
Total Revenue	146,382,649
Risk Management	145,824,781
Total Expenses	145,824,781
Budgetary Reserve	5,824,126
Total Reserves	5,824,126

Sanitation Fund (541)	FY26 CEO Proposed
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)	107,544,554
Total Expenses	107,544,554
Budgetary Reserve	5,370,360
Total Reserves	5,370,360

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South DeKalb Tax Allocation District Fund (222)	FY26 CEO Proposed
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 CEO Proposed
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 CEO Proposed
Starting Fund Balance January 1st	11,086,651
Charges for Services	28,632,856
Total Revenue	28,632,856
Curb Bumping (Beautification)	1,339,499
Stormwater (Operations)	30,607,542
Total Expenses	31,947,041
Budgetary Reserve	7,772,466
Total Reserves	7,772,466

Street Light Fund (211)	FY26 CEO Proposed
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	-
Total Reserves	-

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Urban Redev. Agency (414)	FY26 CEO Proposed
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 CEO Proposed
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	40,449,711
Total Expenses	40,449,711
Budgetary Reserve	3,150,446
Total Reserves	3,150,446

Vehicle Replacement Fund (621)	FY26 CEO Proposed
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 CEO Proposed
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	-
Total Reserves	-

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Water & Sewer Operating Fund (511)	FY26 CEO Proposed
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	22,842,629
Watershed Management	352,003,796
Total Expenses	374,846,425
Budgetary Reserve	57,814,667
Total Reserves	57,814,667

Watershed Management Sinking Fund (514)	FY26 CEO Proposed
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 CEO Proposed
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 CEO Proposed
<i>Starting Fund Balance</i>	252,976,636
<i>Revenues</i>	949,522,798
<i>Expenses</i>	985,493,279
<i>Reserves</i>	217,006,155
Total Operating Funds Summary	FY26 CEO Proposed
<i>Starting Fund Balance</i>	382,763,138
<i>Revenues</i>	1,966,537,675
<i>Expenses</i>	1,969,520,191
<i>Reserves</i>	379,780,622