DeKalb County Government

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

Agenda Item

File ID: 2026-1045 **Substitute** **6/23/2026**

Public Hearing: YES ☒ NO ☐ **Department:** Chief Executive Officer

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

2026 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 2026 ad valorem tax millage rates for DeKalb County and DeKalb County Board of Education; to adopt a homestead exemption of 84.56% under E-HOST applied to the County Operations (General Fund) and Hospital millage rates and 9.74% applied to the Police Services millage rate; and to adopt changes to the 2026 operating budget.

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 2026 for DeKalb County, 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 requests passing of the attached documents:
- Schedule A – FY2026 Annual Budget Revisions
- Schedule B – Resolution to Levy Taxes for the Year 2026
- Schedule C – Summary of Budget Amendments
- 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 2026 operating budget; and authorize the Chief Executive Officer to execute all necessary documents.

Schedule A - FY2026 Annual Budget Revisions

General Fund (100)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	78,777,519	1,035,163	79,812,682	1.3%
Revenues				
31 - Taxes	538,869,130	(24,641,061)	514,228,069	-4.6%
32 - Licenses & Permits	100,000	(40,000)	60,000	-40.0%
34 - Charges for Services	74,036,297	270,000	74,306,297	0.4%
35 - Fines and Forfeitures	11,256,528	212,000	11,468,528	1.9%
36 - Investment Income	1,300,000	(180,000)	1,120,000	-13.8%
38 - Miscellaneous Income	3,962,149	650,000	4,612,149	16.4%
39 - Other Financing Sources	2,562,810	270,000	2,832,810	10.5%
Expenditures				
00300 - Law	7,374,273	(357,267)	7,017,006	-4.8%
00400 - Executive Assistant	1,882,454	(124,064)	1,758,390	-6.6%
00800 - G.I.S.	4,388,211	(1,114)	4,387,097	0.0%
01100 - Facilities	22,093,113	(53,965)	22,039,148	-0.2%
01400 - Puchasing & Contracting	6,400,693	(189,763)	6,210,930	-3.0%
01500 - Human Resources	8,226,447	(43,040)	8,183,407	-0.5%
01600 - Innovation & Technology	56,822,663	(203,601)	56,619,062	-0.4%
02100 - Finance	10,906,441	(168,607)	10,737,834	-1.5%
02200 - Office of Management & Budget	1,386,085	(2,831)	1,383,254	-0.2%
02900 - Registrar	15,842,034	(109,108)	15,732,926	-0.7%
03500 - Superior Court	21,614,023	100,000	21,714,023	0.5%
03700 - State Court	36,309,192	1,062,424	37,371,616	2.9%
04000 - Child Advocacy Center	4,612,853	(140,875)	4,471,978	-3.1%
04100 - Probate Court	4,699,907	50,000	4,749,907	1.1%
04200 - Animal Services	13,804,280	30,687	13,834,967	0.2%
04400 - Emergency Management	1,928,660	(87,776)	1,840,884	-4.6%
04600 - Police	9,931,883	(1,294,389)	8,637,494	-13.0%
04900 - Fire Rescue	16,017,207	(564,940)	15,452,267	-3.5%
05100 - Planning & Sustainability	3,609,177	(51,188)	3,557,989	-1.4%
05600 - Economic Development	3,134,405	(27,562)	3,106,843	-0.9%
06800 - Library	28,455,984	(204,948)	28,251,036	-0.7%
06900 - Extension Service	1,255,700	(78,459)	1,177,241	-6.2%
07300 - Housing	12,000,000	(42,554)	11,957,446	-0.4%
07500 - Human Services	11,116,501	610,835	11,727,336	5.5%
07800 - Citizen Help Center	1,348,619	(24,023)	1,324,596	-1.8%
09000 - Contributions to Capital	7,320,000	(7,320,000)	-	-100.0%
09100 - Non-Departmental	20,110,977	(1,605,961)	18,505,016	-8.0%
09300 - Debt Service	8,525,449	(2,816,667)	5,708,782	-33.0%
09600 - Fund Reserves	95,090,564	(8,765,142)	86,325,422	-9.2%

Fire Fund (270)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	17,389,816	(4,286,257)	13,103,559	-24.6%
Revenues				
31 - Taxes	107,951,662	1,219,332	109,170,994	1.1%
Expenditures				
04900 - Fire Rescue	101,760,114	(1,117,526)	100,642,588	-1.1%
09600 - Fund Reserves	11,116,846	(1,949,399)	9,167,447	-17.5%

Designated Services Fund (271)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	4,138,351	2,156,007	6,294,358	52.1%
Revenues				
31 - Taxes	57,027,991	(5,392,791)	51,635,200	-9.5%
Expenditures				
05400 - Public Works - Transportation	3,853,631	(69,838)	3,783,793	-1.8%
05700 - Public Works - Roads & Drainage	17,728,347	(242,885)	17,485,462	-1.4%
06100 - Parks	30,485,899	(183,993)	30,301,906	-0.6%
09100 - Non-Departmental	8,054,542	(250,000)	7,804,542	-3.1%
09600 - Fund Reserves	7,179,087	(2,490,068)	4,689,019	-34.7%

Schedule A - FY2026 Annual Budget Revisions

Unincorporated Fund (272)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	5,644,945	4,901,193	10,546,138	86.8%
Revenues				
31 - Taxes	11,015,000	(7,770,000)	3,245,000	-70.5%
Expenditures				
03700 - State Court	7,763,723	(1,062,424)	6,701,299	-13.7%
05100 - Planning & Sustainability	3,623,155	(105,676)	3,517,479	-2.9%
05800 - Beautification	10,345,846	(111,940)	10,233,906	-1.1%
05900 - Code Compliance	6,867,296	(172,401)	6,694,895	-2.5%
09100 - Non-Departmental	3,618,227	(250,000)	3,368,227	-6.9%
09600 - Fund Reserves	3,593,946	(1,166,366)	2,427,580	-32.5%

Hospital Fund (273)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	1,077,651	(3,374,508)	(2,296,857)	-313.1%
Revenues				
31 - Taxes	28,427,960	4,132,468	32,560,428	14.5%
Expenditures				
09600 - Fund Reserves	1,199,398	757,960	1,957,358	63.2%

Police Fund (274)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	22,132,319	(11,349,663)	10,782,656	-51.3%
Revenues				
31 - Taxes	155,964,443	12,829,793	168,794,236	8.2%
Expenditures				
04600 - Police	132,432,536	9,000,000	141,432,536	6.8%
09600 - Fund Reserves	21,261,605	(7,519,870)	13,741,735	-35.4%

Unincorporated Bond Fund (411)	Current Budget	Change	New Budget	% Change
Starting Fund Balance				
Fund Balance Forward	625,901	(240,505)	385,396	-38.4%
Revenues				
31 - Taxes	14,856,976	342,781	15,199,757	2.3%
Expenditures				
09600 - Fund Reserves	626,089	102,276	728,365	16.3%

RESOLUTION TO LEVY TAXES
FOR THE YEAR 2026

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 2026 to provide funds for County government purposes enumerated as follows:

1. A Tax of $0.366 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 $11.386 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 (10.684); and to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.702).

3. A Tax of $14.086 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 (10.684); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.702); to pay expenses of County, nonbasic police protection (0.073); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.627).

4. A Tax of $14.013 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 (10.684); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.702); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.627).

5. A Tax of $14.043 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 (10.684); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.702); to pay expenses of County nonbasic police protection (0.030), 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 (2.627).

6. A Tax of $14.700 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 (10.684); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.702); to pay expenses of County basic and nonbasic police protection (0.687), 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 (2.627).

7. A Tax of $11.425 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 (10.684); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.702); and to pay expenses of County nonbasic police protection (0.039), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended.

8. A Tax of $14.013 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 (10.684); to provide for the expenditures

designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.702); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.627).

9. A Tax of $14.013 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 (10.684); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.702); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.627).

10. A Tax of $14.874 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 (10.684); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.702); to pay expenses of County basic and nonbasic police protection (0.712); parks, recreational areas, programs and facilities, or any combination thereof (0.149), 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 (2.627).

11. A Tax of $14.977 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 (10.683); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.702); to pay expenses of County basic and nonbasic police protection (0.815), parks, recreational areas, programs and facilities, or any combination thereof (0.149) 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 (2.627).

12. A Tax of $14.067 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

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 (10.684); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.702); to pay expenses of County nonbasic police protection (0.054), 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 (2.627).

13. A Tax of $20.738 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 (10.684); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.702); to pay expenses of County basic and nonbasic police protection (6596), 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 (0.206), 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 (2.627).

14. A Tax of $20.609 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 (10.684); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.702); to pay expenses of County basic and nonbasic police protection (6.596); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.627).

15. A Tax of $20.944 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 (10.684); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the

DeKalb Hospital Authority (0.702); to pay expenses of County basic and nonbasic police protection (6.596), 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 (0.335), 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 (2.627). Pursuant to O.C.G.A. 33-8-8.3, $41,700,701 received from the Insurance Premium Tax in 2025 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 7th day of July 2026, by the DeKalb County Board of Commissioners.

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CHAKIRA JOHNSON
Presiding Officer
Board of Commissioners
DeKalb County, Georgia

Approved by the Chief Executive Officer of DeKalb County, this 7th day of July 2026.

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LORRAINE COCHRAN-JOHNSON
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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TERRY PHILLIPS
Interim County Attorney

Schedule C - Summary of Budget Amendments

General Fund (100)	
00300 - Law	**(357,267)**
Accumulated salary surplus through May	(357,267)
00400 - Executive Assistant	**(124,064)**
Accumulated salary surplus through May	(124,064)
00800 - G.I.S.	**(1,114)**
Accumulated salary surplus through May	(1,114)
01100 - Facilities	**(53,965)**
Accumulated salary surplus through May	(53,965)
01400 - Purchasing	**(189,763)**
Accumulated salary surplus through May	(189,763)
01500 - Human Resources	**(43,040)**
Accumulated salary surplus through May	(43,040)
01600 - Innovation & Technology	**(203,601)**
Accumulated salary surplus through May	(203,601)
02100 - Finance	**(168,607)**
Accumulated salary surplus through May	(168,607)
02200 - Budget	**(2,831)**
Accumulated salary surplus through May	(2,831)
02900 - Registrar	**(109,108)**
Accumulated salary surplus through May	(109,108)
03500 - Superior Court	**100,000**
On-boarding of New Judge - District 6	100,000
03700 - State Court A	**1,062,424**
Position salary transfer to 3708/100: From 03710/100: 999110 Departmental IT Manager; 05266,15857 Departmental Sys Administrator; 10818 Administrative Specialist; 99109, 999112, 999111 Special Project Coordinator, Sr; 9668, 9669 Interpreter. From 03711/272:15273 Administrative Support Manager;15272 Departmental Sys Administrator; 15282,02072, 15893 Departmental IT Specialist; 15278 Administrative Specialist; 999182 Special Project Coordinator, Sr; 15276 Court Administrator, State Court; 100234	1,062,424
04000 - Child Advocate	**(140,875)**
Accumulated salary surplus through May	(140,875)
04100 - Probate Court	**50,000**
FY26 funding requested ($115K) was reduced by $50K. The balance $65K is for Tyler Technologies. The reduced amount was to cover Interpreters Services ($10K) and Mental Health Services ($40K)	50,000
04200 - Animal Services	**30,687**
Accumulated salary surplus through May	(51,485)
Need to transfer budget from the old Animal Services cc 04616 to the new Animal Services cc 04210. Department will work to have expenses reclassed.	82,172
04400 - Emergency Management	**(87,776)**
Accumulated salary surplus through May	(87,776)
04600 - Police	**(1,294,389)**
Need to transfer budget from the old Animal Services cc 04616 to the new Animal Services cc 04210. Department will work to have expenses reclassed.	(82,172)
Remove prior year funding for capital lease payment	(1,212,217)
04900 - Fire & Rescue	**(564,940)**
Accumulated salary surplus through May	(564,940)
05100 - Planning & Sustainability	**(51,188)**
Accumulated salary surplus through May	(51,188)
05600 - Economic Development	**(27,562)**
Accumulated salary surplus through May	(27,562)
06800 - Library	**(204,948)**
Accumulated salary surplus through May	(204,948)
06900 - Extension Service	**(78,459)**
Accumulated salary surplus through May	(78,459)
07300 - Housing	**(42,554)**
Accumulated salary surplus through May	(42,554)
07500 - Human Services	**610,835**
Accumulated salary surplus through May	(39,165)
Department did not enter funding properly into OpenGov. Requesting FY25 funding amount. Funding needed by end of April/2026.	650,000
07800 - Citizen Help Center	**(24,023)**
Accumulated salary surplus through May	(24,023)
09000 - Contributions	**(7,320,000)**
Reallocate capital project funding	(7,320,000)

09100 - Non-Departmental	**(1,605,961)**
Accumulated salary surplus through May	(105,961)
Reduce reserve for contingencies	(1,500,000)
09300 - Debt Service	**(2,816,667)**
The substitute agenda item appropriated the full amount of the TAN interest and costs.	(2,816,667)

Fire Fund (270)	
04900 - Fire & Rescue	**(1,117,526)**
Accumulated salary surplus through May	(1,117,526)

Designated Services Fund (271)	
05400 - Public Works - Transportation	**(69,838)**
Accumulated salary surplus through May	(69,838)
05700 - Public Works - Roads & Drainage	**(242,885)**
Accumulated salary surplus through May	(242,885)
06100 - Parks	**(183,993)**
Accumulated salary surplus through May	(183,993)
09100 - Non-Departmental	**(250,000)**
Reduce reserve for contingencies	(250,000)

Unincorporated Fund (272)	
03700 - State Court B	**(1,062,424)**
Position salary transfer to 3708/100: From 03710/100: 999110 Departmental IT Manager; 05266,15857 Departmental Sys Administrator; 10818 Administrative Specialist; 99109, 999112, 999111 Special Project Coordinator, Sr; 9668, 9669 Interpreter. From 03711/272:15273 Administrative Support Manager;15272 Departmental Sys Administrator; 15282,02072, 15893 Departmental IT Specialist; 15278 Administrative Specialist; 999182 Special Project Coordinator, Sr; 15276 Court Administrator, State Court; 100234	(1,062,424)
05100 - Planning & Sustainability	**(105,676)**
Accumulated salary surplus through May	(105,676)
05800 - Beautification	**(111,940)**
Accumulated salary surplus through May	(111,940)
05900 - Code Complance	**(172,401)**
Accumulated salary surplus through May	(172,401)
09100 - Non-Departmental	**(250,000)**
Reduce reserve for contingencies	(250,000)

Police Fund	**9,000,000**
04600 - Police	9,000,000
Adjust personal services for increased hiring and overtime	9,000,000

DeKalb County 2026 Millage Rates

Public Hearing
Tuesday, June 23, 2026

DeKalb County
GEORGIA

Investing in What Matters

The 2026 budget puts DeKalb's resources to work addressing what residents have said matter the most.

This includes funding a comprehensive housing strategy to address affordability and caring for the unhoused, expanded funding for economic and workforce development, expanded healthcare access, compensation and benefit enhancements to recruit and retain firefighters and police officers, expanded animal welfare services, food security programs, voter education and outreach, and continued support for the arts.

HOUSING AND AFFORDABILITY

The amended budget establishes a new Housing Office to implement a comprehensive strategy aimed at increasing housing affordability, decreasing homelessness, and supporting the unhoused population. The initial investment in 2026 is $12 million, with ongoing annual funding of $15 million beginning in 2027. This investment enables the County to leverage partnerships through housing investment bonds
and maximize impact.

WORKFORCE AND ECONOMIC DEVELOPMENT

The amended budget invests an additional $1.9 million from the General Fund in WorkSource DeKalb, including $1.3 million for expanded operations and service delivery and $600,000 for the summer youth employment program, bringing the total proposed General Fund contribution to $2.5 million for FY 2026.

Additional investments include $100,000 for the Chamber of Commerce and $75,000 for the Urban3 Land Value and Revenue Analysis.

HEALTHCARE ACCESS

The amended budget provides $1.4 million to MedCura Health to purchase and operate a mobile healthcare unit and establish a new point of contact. These funds are coupled with $1.5 million from the initial FY 2026 budget for Mosaic Health to expand healthcare access across DeKalb County.

PUBLIC SAFETY AND WORKFORCE INVESTMENTS

Outside of the General Fund, the amended recommendation includes funding to support Fire Rescue recruitment and retention efforts. This package includes salary adjustments up to the captain rank, zero premium health insurance, housing allowances, holiday pay, and County contributions to the Georgia Firefighter Pension Fund for eligible employees.

The amended proposal also increases the minimum wage for County employees to $19 per hour at a cost of $2 million across all funds.

ADDITIONAL
GENERAL FUND INVESTMENTS

- $1 million for the Arts Council
- $1 million for voter education and outreach
- $1 million to establish a tire recycling program
- $780,000 for expanded services through the LifeLine Animal Project contract
- Funding for two paralegal positions to facilitate court dog cases
- $500,000 for food security initiatives
- Creation of a Community Inclusion Manager within the CEO's Office

A Modest Cost

DeKalb County GEORGIA

The proposed millage rates for an unincorporated taxpayer in 2026 total 21.310 mills, one-half mill higher than 2025. For the owner of a home in unincorporated DeKalb with the average fair market value of $364,000, the proposed millage increase would raise county property taxes by $69, an increase of $5.74 per month.

Proposed 2026 Millage Rates

DeKalb County GEORGIA

2026 Millage Rates	100 – General Fund	270 – Fire Fund	271 A – Special Tax District Designated Services Fund – Roads	271 B – Special Tax District Desig-nated Services – Parks	273 – Hospital Fund	274 A – Police Services Fund – Basic	274 B – Police Services Fund – Non-Basic	411 – Special Tax District GO Bond Debt Service Fund	Total County Millage
Unincorporated	10.684	2.627	0.129	0.206	0.702	6.016	0.580	0.366	21.310
Atlanta	10.684	-	-	-	0.702	-	-	-	11.386
Avondale	10.684	2.627	-	-	0.702	-	0.073	-	14.086
Brookhaven	10.684	2.627	-	-	0.702	-	-	0.366	14.379
Chamblee	10.684	2.627	-	-	0.702	-	0.030	-	14.043
Clarkston	10.684	2.627	-	-	0.702	0.626	0.061	-	14.700
Decatur	10.684	-	-	-	0.702	-	0.039	-	11.425
Doraville	10.684	2.627	-	-	0.702	-	-	-	14.013
Dunwoody	10.684	2.627	-	-	0.702	-	-	0.366	14.379
Lithonia	10.684	2.627	-	0.149	0.702	0.649	0.063	-	14.874
Pine Lake	10.684	2.627	-	0.149	0.702	0.742	0.073	-	14.977
Stone Mountain	10.684	2.627	-	-	0.702	-	0.054	-	14.067
Stonecrest	10.684	2.627	0.129	-	0.702	6.016	0.580	0.366	21.104
Tucker	10.684	2.627	-	-	0.702	6.016	0.580	0.366	20.975

Millage Rate History 2016 – 2025

DeKalb County GEORGIA

Unincor-porated	General Fund - 100	Fire Fund - 270	Designated Services Fund - 271		Hospital Fund - 273	Police Services Fund – 274		County-wide Bonds - 410	Unincor-porated Bonds - 411	County Total
			Roads & Transpor-tation	Parks		Basic	Non-Basic			
2025	11.027	2.453	0.248	0.252	0.611	5.440	0.525	0.000	0.254	20.810
2024	9.496	2.865	0.480	0.554	0.506	5.819	0.625	0.000	0.465	20.810
2023	9.209	2.837	0.611	0.836	0.379	5.833	0.626	0.000	0.479	20.810
2022	8.988	3.159	0.966	1.198	0.476	5.042	0.491	0.000	0.490	20.810
2021	9.108	2.996	0.583	0.593	0.356	6.078	0.592	0.000	0.504	20.810
2020	9.366	2.792	1.139	0.983	0.642	4.544	0.435	0.354	0.555	20.810
2019	9.304	2.709	1.239	1.182	0.648	4.542	0.233	0.362	0.591	20.810
2018	9.638	2.687	0.880	1.349	0.726	3.810	0.987	0.328	0.405	20.810
2017	8.693	3.080	1.480	0.931	0.740	4.046	1.046	0.427	0.367	20.810
2016	8.760	2.570	1.900	0.400	0.740	5.480	0.470	0.480	0.010	20.810

A Modest Cost

DeKalb County GEORGIA

The second change is the amount of tax relief provided by the **equalized homestead option sales tax (EHOST)**.

The county had amassed a reserve of $39.6 million in EHOST proceeds over the previous seven years. Last year's budget applied $28.9 million of the EHOST reserve towards property tax relief, which provided an average savings of $224 for unincorporated homeowners in 2025.

A Modest Cost

In 2026, the remaining $10.8 million in EHOST reserves will be applied to property tax bills, however, the average savings from EHOST will be $186 less in 2026 compared to 2025.

Compared to 2024, before the additional EHOST tax relief was provided, the average EHOST savings will be $36 more in 2026.

For an average unincorporated homeowner, 2026 county taxes will be $31 higher than in 2024.

EHOST Tax Relief

- The county began 2025 with a $39.6 million EHOST reserve
- $28.9 million of these funds were returned to the taxpayers in the form of property tax relief in 2025
- The remaining $10.8 million will be applied as property tax relief on the 2026 tax bills
- These additional credits will apply to property taxes levied by municipalities within DeKalb as well as county taxes levied in unincorporated areas

EHOST Tax Relief

- EHOST applies first to county millage rates that are levied countywide, which include County Operations (General Fund) and Hospital millage rates.
- The 2026 EHOST credit will be 84.56% of the tax due to the County Operations and Hospital millage rates after all other exemptions are applied.
- Additional EHOST credits will be applied to millage rates levied by municipalities or other county millage rates.
- The additional EHOST credit applied for unincorporated taxpayers will be 9.74% of the tax due to the Police Services millage after all other exemptions are applied.

EHOST Tax Relief

DeKalb County GEORGIA

- Taxpayers will receive a total of $177.5 million in EHOST property tax relief
- $166.7 million will be applied to the countywide millage rates, County Operations (General Fund) and Hospital.
- $10.8 million will applied to other millage rates levied by municipalities or other county millage rates
- The additional EHOST tax relief will be distributed on a proportional basis to the cities and unincorporated DeKalb based on the gross homestead tax digest.

Additional EHOST Tax Relief

DeKalb County
GEORGIA

Tax District	Gross Homestead Digest (40%)	% of Gross Homestead Digest	Distribution Amount
Unincorporated	$ 12,774,229,477	44.157%	$ 4,754,792.23
Atlanta	$ 2,637,865,434	9.118%	$ 981,859.77
Avondale	$ 320,985,592	1.110%	$ 119,476.47
Brookhaven	$ 4,040,266,753	13.966%	$ 1,503,858.14
Chamblee	$ 882,608,328	3.051%	$ 328,522.30
Clarkston	$ 84,017,880	0.290%	$ 31,272.93
Decatur	$ 1,877,943,097	6.492%	$ 699,003.35
Doraville	$ 265,733,680	0.919%	$ 98,910.74
Dunwoody	$ 2,924,267,614	10.108%	$ 1,088,463.69
Lithonia	$ 22,517,952	0.078%	$ 8,381.58
Pine Lake	$ 30,397,960	0.105%	$ 11,314.65
Stone Mountain	$ 111,084,240	0.384%	$ 41,347.50
Stonecrest	$ 1,304,570,249	4.510%	$ 485,583.92
Tucker	$ 1,652,348,727	5.712%	$ 615,033.17
Total	**$ 28,928,836,983**	**100.000%**	**$ 10,767,820.43**

Unincorporated Tax Comparison

Fair Market Value of Homestead Properties	Net County Tax 2024	Net County Tax 2025	Net County Tax 2026	2026 vs. 2025	2026 vs. 2024
$150,000	$545.05	$461.14	$555.77	$94.63	$10.72
$300,000	$1,193.53	$1,011.46	$1,218.30	$206.84	$24.77
$364,000	**$1,470.21**	**$1,246.26**	**$1,500.98**	**$254.72**	**$30.77**
$450,000	**$1,842.01**	**$1,561.78**	**$1,880.83**	**$319.05**	**$38.82**
$600,000	$2,490.49	$2,112.10	$2,543.36	$431.26	$52.87
$750,000	$3,138.97	$2,662.42	$3,205.89	$543.47	$66.92
$900,000	$3,787.45	$3,212.74	$3,868.43	$655.69	$80.98
$1,000,000	$4,219.77	$3,579.62	$4,310.11	$730.49	$90.34

Fair Market Value of Non-Homestead Properties	Net County Tax 2024	Net County Tax 2025	Net County Tax 2026	2026 vs. 2025	2026 vs. 2024
$775,000	$6,451.10	$6,451.10	$6,606.10	$155.00	$155.00

2026 Reserves by Fund

Fund	2026 Current		2026 Proposed	
	Total Reserves	Months Reserved	Total Reserves	Months Reserved
General - 100	95,090,564	1.9	86,325,422	1.8
Fire -270	11,116,846	1.1	9,167,447	1.0
Designated Services - 271	7,179,087	1.5	4,689,019	1.0
Unincorporated - 272	3,593,946	1.3	2,427,580	1.0
Hospital - 273	1,199,398	0.5	1,957,358	0.8
Police - 274	21,261,605	1.6	13,741,735	1.0
Countywide Bonds - 410	-	N/A	-	N/A
Unincorporated Bonds - 411	626,089	0.5	728,365	0.6
All Tax Funds	***140,067,535***	***1.7***	***119,036,925***	***1.4***

Property Tax - FAQs

- The **millage rate** is the tax rate levied for ad valorem (property) taxes.

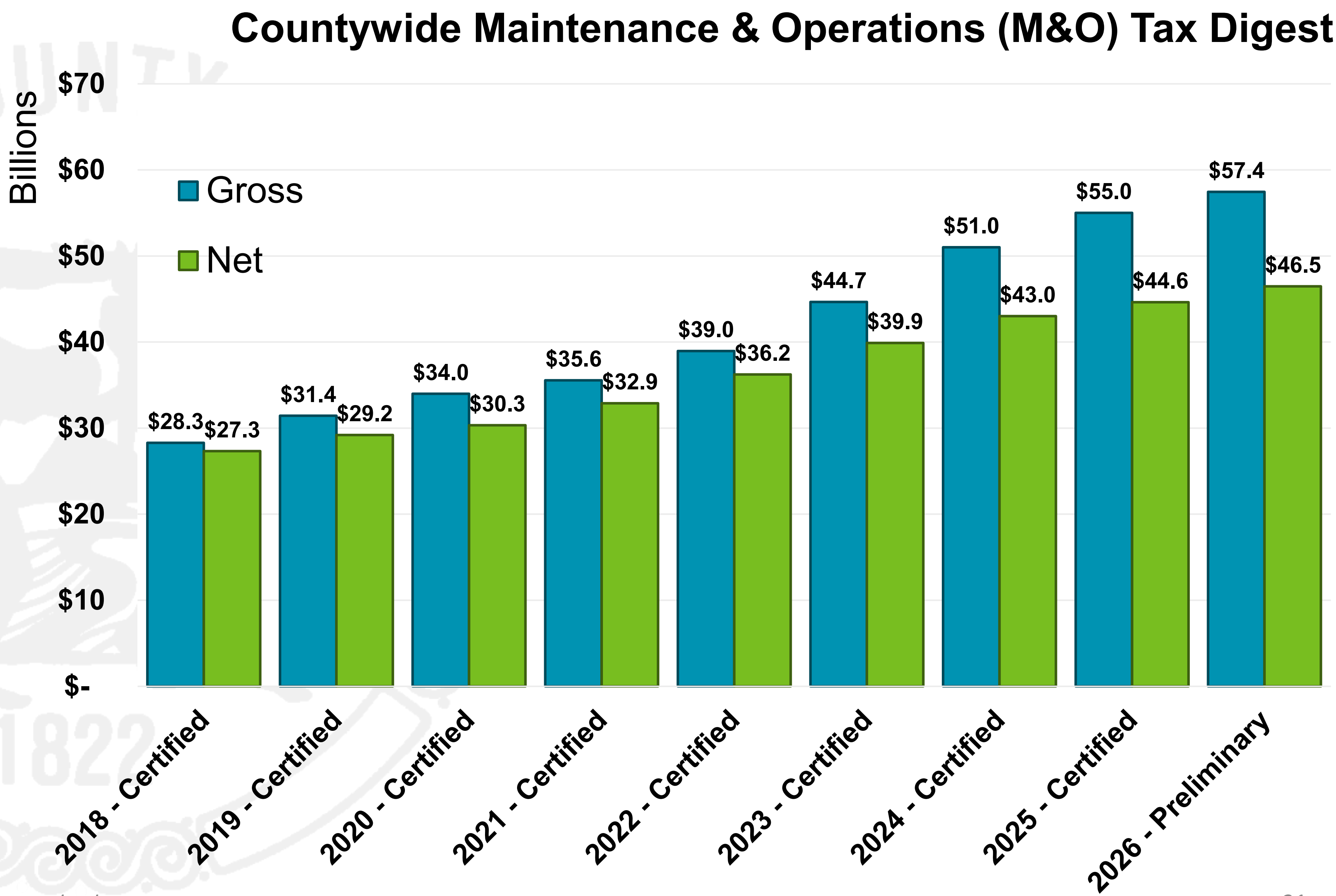
- **Ad valorem tax** is a tax whose amount is based on the value of property.

- The millage rate is expressed in **mills**. A levy of 1 mill is equal to one dollar for each $1,000 in value.

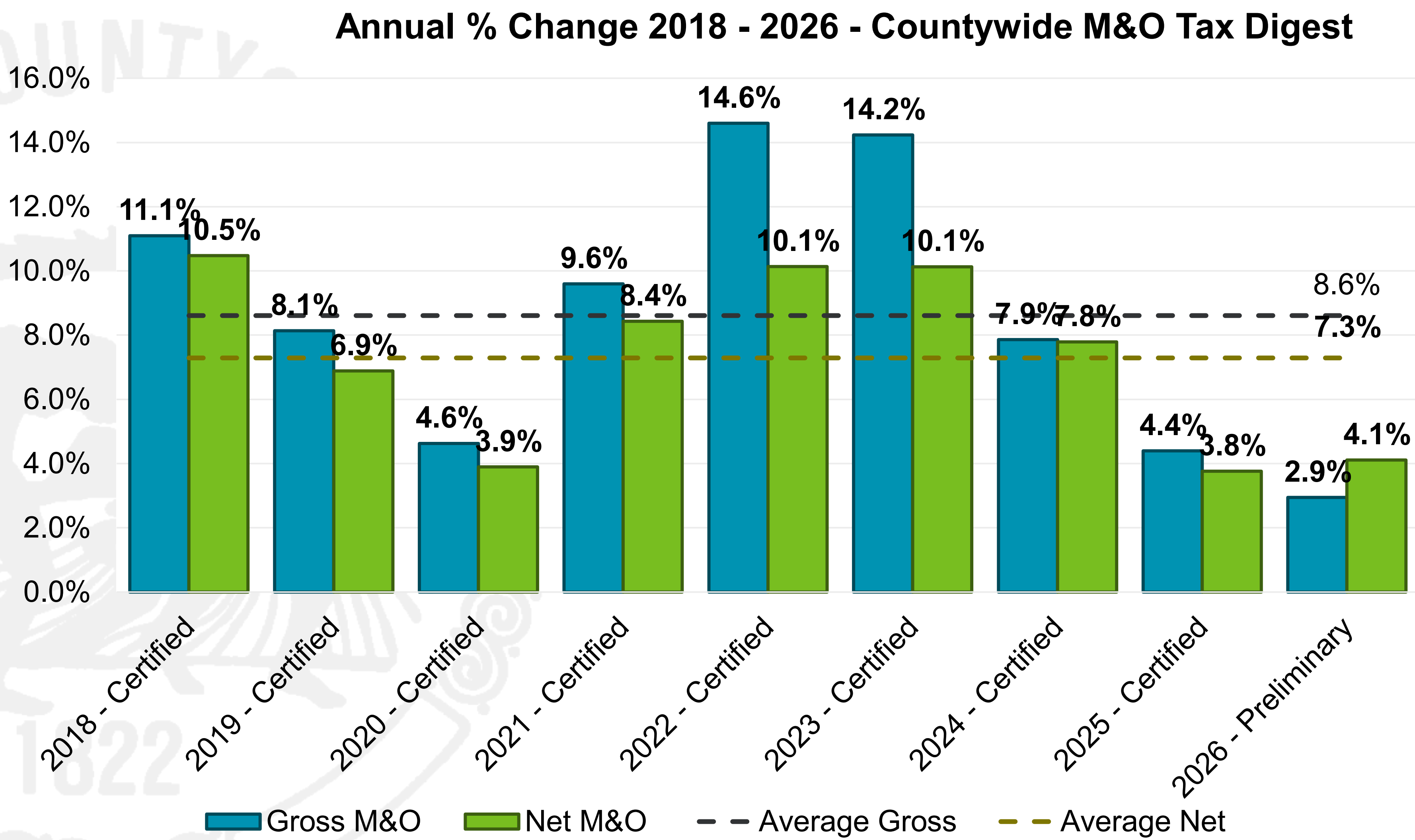
Property Tax - FAQs

- The combined values of all taxable property is called the **tax digest**.
- Property is taxed at its **assessed value**, which is 40% of the **fair market value** (state law).
- The **gross tax digest** is the 40% assessed value of all properties added together.
- The **net tax digest** is the gross tax digest less all exemptions.

Tax Digest Trend



Tax Digest – Annual Change



2026 Millage Rate Timeline

- 4/27/2026 – Property Appraisal deadline for completion of all real property valuation
- 4/30/2026 – Board of Assessors approval of 2025 real estate values
- 5/5/2026 – Early preliminary digest provided to cities and county
- 5/15/2026 – Preliminary digest provided to cities and county
- **5/26/2026 – BOC adopts tentative millage rates**
- 5/29/2026 – 2026 real estate assessment notices mailed
- 6/4/2026 – Board of Assessors approval of 2026 personal property digest
- 6/8/2026 – Personal property assessment notices mailed
- 6/11/2026 – Notice of Property Tax Increase for advertisement of first and second public hearings appear in Champion (if needed); Property Tax Increase press release issued (if needed)

2026 Millage Rate Timeline

- **6/23/2026 – First & second public hearings on proposed millage rate (if needed)**
- **7/7/2026 – Third public hearing on proposed millage rate (if needed); Board of Commissioners approves millage rate**
- 7/13/2026 – Real estate appeal deadline
- 7/17/2026 – Property Appraisal & Tax Commissioner's Office meet to discuss tax digest submission to Georgia Department of Revenue
- 7/27/2026 – Submission of 2026 tax digest to Georgia Department of Revenue
- 8/14/2026 – Property tax bills mailed
- 9/30/2025 – First property tax installment due
- 11/16/2026 – Second property tax installment due

DeKalb County 2026 Millage Rates

Public Hearing
Tuesday, June 23, 2026

DeKalb County
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