DeKalb County Government

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

Agenda Item

File ID: 2026-1045 **Substitute** **7/7/2026**

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 9.80% applied to the unincorporated 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 (6.596), 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

Dr. Norman C. Sauce III
Interim Superintendent of Schools

June 15, 2026

WHEREAS, the DeKalb County Board of Education is required by law to make annually a recommendation of the millage rate to be levied.

BE IT, THEREFORE, RESOLVED, that the DeKalb County Board of Education does hereby recommend the tax levy for the support and maintenance of education as follows:

Twenty-two and seventy-eight hundredths (22.78) mills on all taxable property located in the DeKalb County School District for the support and maintenance of education in said DeKalb School District.

BE IT FURTHER RESOLVED, that a certified copy of this resolution be forwarded to the Tax Commissioner, and the Board of Commissioners of said County, with a request that the levy of taxes for the calendar year 2026 shall include the tax herein recommended and that all sums derived there from be paid to the DeKalb County Board of Education.

Allyson Gevertz (Jun 18, 2026 10:07:25 EDT)

Mrs. Allyson Gevertz
Chair, DeKalb Board of Education

Norman Sauce (Jun 18, 2026 10:24:55 EDT)

Dr. Norman C. Sauce III
Interim Superintendent, DeKalb County School District

DeKalb County 2026 Millage Rates

Finance, Audit, & Budget (FAB) Committee
Tuesday, July 6, 2026

2026 Budget Enhancements

DeKalb County GEORGIA

Housing (07300) - $12 million
Housing Investment Bonds
Unhoused assistance
Non-Departmental (09100)
Arts Council - $1,000,000
Food Security - $500,000
WorkSource - $1.9M
MedCura health - $1.4 million
Mosaic Health - $1.5 million
Tire recycling program - $1 million
Economic Development (05600)
Chamber of Commerce - $100,000
Urban3 Land Value & Revenue Analysis - $75,000
Beautification (05800)
Restore funding for landscape contract - $505,000
GDOT Roadside Meadow Partnership - $10,000
Facilities (01100)
Libraries landscape transition plan - $383,000
Elections (02900)
Voter education & outreach - $1 million

2026 Budget Enhancements

Fire (04900)

Total FY 2026 costs prorated for 10 months - $3.2M *[Fire Fund]*, $155,128 *[General Fund]*

Salary adjustments (annual costs) - $4,686,251 including county match - FICA & 401(a) match employer contribution *[Fire Fund]*, $138,152 including county match - FICA & 401(a) match employer contribution *[General Fund]*

Housing allowance - $600,000 *[Fire Fund]*, $48,000 *[General Fund]*

Zero premium medical coverage – No cost to Fire Fund, $2 million decrease in Risk Management Fund revenue

Firefighter Annuity - $210,000

Pay incentives for education, training, certifications - $500,000

Holiday Pay - $1.1 million annually (budget neutral in FY 2026)

Animal Services (04200)

LifeLine Contract - $780,000

Police (04600)

Court dog coordinator - $66,398 *[General Fund]*

Interfaith Community Immersion Program - $75,000

Various Departments

Increase minimum wage to $19 per hour - $2 million

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 – Designated 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

Unincorporated Millage Rate History

DeKalb County GEORGIA

Tax District	Millage	FY25	Average 2015-2025	FY26	FY26 vs. FY25	FY26 vs. Average
Countywide	**General**	11.027	9.438	10.684	(0.343)	1.246
Countywide	**Hospital**	0.611	0.625	0.702	0.091	0.077
Combined Countywide Operational Rate		***11.638***	***10.063***	***11.386***	***(0.252)***	***1.323***
Countywide except Atlanta and Decatur	**Fire**	2.453	2.801	2.627	0.174	(0.174)
All Unincorporated Areas as of Bond Issuance	**Special Tax District Debt Service**	0.254	0.441	0.366	0.112	(0.075)
Countywide	**Countywide Debt Service**	-	0.178	-	-	(0.178)
Unincorporated	**Parks**	0.246	0.757	0.206	(0.040)	(0.551)
Unincorporated	**Roads**	0.254	0.863	0.129	(0.125)	(0.734)
Unincorporated	**Police - Basic**	5.440	5.035	6.016	0.576	0.981
Unincorporated	**Police - Non-Basic**	0.525	0.671	0.580	0.055	(0.091)
Total Unincorporated		**20.810**	**20.810**	**21.310**	**0.500**	**0.500**

Proposed 2026 Millage Rates

DeKalb County GEORGIA

Unincorporated Millage Rates	100 – General Fund	270 – Fire Fund	271 A - Designated Services Fund – Street	271 B – Designated Services Fund – 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
FY26 Original	11.042	2.511	0.445	0.567	0.593	5.302	0.511	0.339	21.310
FY26 Mid-Year	10.684	2.627	0.129	0.206	0.702	6.016	0.580	0.366	21.310
Change	(0.358)	0.116	(0.316)	(0.361)	0.109	0.714	0.069	0.027	-

Tax Comparison before EHOST

DeKalb County GEORGIA

For the average homestead exempt property in Unincorporated DeKalb, which has a fair market value of $364,000, the ½ mill adjustment amounts to 20 cents a day – about $5.74 a month, or $69 a year

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	$1,045.14	$1,043.04	$1,069.16	$26.12	$24.02
$300,000	$2,293.75	$2,291.64	$2,347.76	$56.12	$54.01
$364,000	**$2,826.49**	**$2,824.38**	**$2,893.30**	**$68.92**	**$66.81**
$450,000	**$3,542.35**	**$3,540.24**	**$3,626.36**	**$86.12**	**$84.01**
$600,000	$4,790.95	$4,788.84	$4,904.96	$116.12	$114.01
$750,000	$6,039.55	$6,037.44	$6,183.56	$146.12	$144.01
$900,000	$7,288.15	$7,286.04	$7,462.16	$176.12	$174.01
$1,000,000	$8,120.55	$8,118.44	$8,314.56	$196.12	$194.01

Tax Comparison after EHOST

DeKalb County GEORGIA

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

2025-2026 M&O Millage Rate Comps

DeKalb County GEORGIA

Jurisdiction	2025	2026	Change (2026 vs. 2025)	Change % (2025 vs. 2026)	2026 Rollback	Change % (2026 vs. Rollback
Avondale Estates	9.550	9.300	-0.250	-2.6%	8.672	7.24%
Brookhaven	2.740	3.850	1.110	40.5%	2.617	47.12%
Chamblee	6.250	7.250	1.000	16.0%	5.872	23.47%
Clarkston	15.800	18.800	3.000	19.0%	15.687	19.84%
Decatur	11.150	11.200	0.050	0.4%	11.021	1.62%
Doraville	9.000	9.000	0.000	0.0%	8.237	9.26%
Dunwoody	3.040	3.040	0.000	0.0%	2.540	19.69%
Lithonia	13.021	14.500	1.479	11.4%	13.258	9.37%
Pine Lake	19.400	23.825	4.425	22.8%	19.957	19.38%
Stonecrest	1.257	1.257	0.000	0.0%	1.227	2.44%
Stone Mountain	15.827	16.750	0.923	5.8%	15.800	6.01%
Tucker	2.036	2.036	0.000	0.0%	1.936	5.17%
Unincorporated M&O	*20.556*	*20.944*	*0.388*	*1.9%*	*20.413*	*2.60%*
Fire+Police+Des	*8.918*	*9.559*	*0.641*	*7.2%*	*8.895*	*7.46%*
Gen+Hosp	*11.638*	*11.385*	*-0.253*	*-2.2%*	*11.518*	*-1.15%*
Bond	*0.254*	*0.366*	*0.112*	*44.1%*	*N/A*	*N/A*

2026 Starting Fund Balance

Starting Fund Balance			
Fund	2026 Original	2026 Revised	Change
General - 100	78,777,519	79,812,682	1,035,163
Fire -270	17,389,816	13,103,559	-4,286,257
Designated Services - 271	4,138,351	6,294,358	2,156,007
Unincorporated - 272	5,644,945	10,546,138	4,901,193
Hospital - 273	1,077,651	-2,296,857	-3,374,508
Police - 274	22,132,319	10,782,656	-11,349,663
Countywide Bonds - 410	-	-	-
Unincorporated Bonds - 411	625,901	385,396	-240,505
All Tax Funds	***129,786,502***	***118,627,932***	***-11,158,570***

2026 Reserves by Fund

DeKalb County GEORGIA

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***

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%	$ 4,790,805.03
Atlanta	$ 2,637,865,434	9.118%	$ 989,296.38
Avondale	$ 320,985,592	1.110%	$ 120,381.38
Brookhaven	$ 4,040,266,753	13.966%	$ 1,515,248.36
Chamblee	$ 882,608,328	3.051%	$ 331,010.53
Clarkston	$ 84,017,880	0.290%	$ 31,509.79
Decatur	$ 1,877,943,097	6.492%	$ 704,297.61
Doraville	$ 265,733,680	0.919%	$ 99,659.89
Dunwoody	$ 2,924,267,614	10.108%	$ 1,096,707.71
Lithonia	$ 22,517,952	0.078%	$ 8,445.06
Pine Lake	$ 30,397,960	0.105%	$ 11,400.35
Stone Mountain	$ 111,084,240	0.384%	$ 41,660.67
Stonecrest	$ 1,304,570,249	4.510%	$ 489,261.74
Tucker	$ 1,652,348,727	5.712%	$ 619,691.43
Total	**$ 28,928,836,983**	**100.000%**	**$ 10,849,375.92**

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

Summary of Budget Amendments

General Fund (100) Continued	
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 Interpreter. From 03718/272: 999434 Interpreter	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)

Summary of Budget Amendments

DeKalb County GEORGIA

General Fund (100) Continued	
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

Summary of Budget Amendments

DeKalb County GEORGIA

General Fund (100) Continued	
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)

Summary of Budget Amendments

Designated Services Fund (271) Continued	
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 Interpreter. From 03718/272: 999434 Interpreter	(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)

Summary of Budget Amendments

Unincorporated Fund (272) Continued	
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 (274)	
04600 - Police	9,000,000
Adjust personal services for increased hiring and overtime	9,000,000

DeKalb County 2026 Millage Rates

Finance, Audit, & Budget (FAB) Committee
Tuesday, July 6, 2026

DeKalb County
GEORGIA