



DeKalb County
GEORGIA

Annual Budget

As adopted February 26, 2026

2026

CONGRESSMAN JOHN ROBERT LEWIS
February 21, 1940–July 17, 2020

Dedicated by: DEKALB COUNTY, GA.

Dedicated in: CITY of DECATUR, GA.
August 24, 2024

“EMPATHY”

Sculptor: Basil Wilson

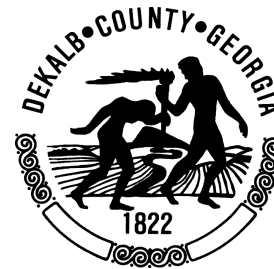


Fiscal Year 2026 Annual Budget

As adopted February 26, 2026

EXPLORE OUR BUDGET

DeKalb County produces an annual budget document to provide a summary of DeKalb County's budget as well as the process that went into developing and adopting the budget. This document is intended to serve as a policy document, a financial plan, an operations guide, and a communications device for all DeKalb County stakeholders and others interested. It reflects DeKalb County Government's commitment to following the highest principles of governmental budgeting.



[Click here for a PDF version of the FY2026 Executive Budget Recommendation as updated January 22, 2026.](#)

[Click here for a PDF version of the FY 2026 Executive Budget Recommendation as submitted on December 15, 2025.](#)



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Budget Message

Fiscal Year 2026 Annual Budget

Budget Message from Chief Executive Officer Lorraine Cochran-Johnson

Executive Budget Recommendation as proposed December 15, 2025

As we enter 2026, DeKalb County faces significant uncertainty. The recent federal government shutdown—the longest in history—ended with a continuing resolution that funds operations only through January 30, placing essential services at risk. Meanwhile, volatile trade policies, rising inflation, and a weakening labor market have created economic headwinds that strain families and limit government capacity.

Against this backdrop, I present the executive budget recommendation for FY2026. Our foremost responsibility remains delivering essential services, but a business-as-usual approach is untenable. Departments were directed to prioritize efficiency within existing budgets, reduce costs where possible, and align funding requests with strategic goals and measurable outcomes. This approach ensures resources are concentrated on core services and initiatives that advance the county's vision.

A second priority is safeguarding residents from potential cuts to federally funded programs, including community development, workforce grants, and public safety support. These programs are vital to quality of life and serve as lifelines for vulnerable populations. Should federal funding lapse, we must be prepared to mitigate the impact.

With these considerations in mind, the 2026 budget recommendation focused on maintaining core services, funding critical initiatives, and increasing our financial reserves. This approach left few opportunities to expand services or fund new programs. We will continue to review such requests and recommend funding where appropriate, but we must be mindful not to overextend our resources and jeopardize our ability to respond to unforeseen events. I humbly ask all county stakeholders to exercise patience and restraint as we navigate these uncertain times and call upon county leaders to be resourceful and efficient to maximize existing funding. With your determination and resolve to meet the challenges of our time, I am confident in our ability to reimagine DeKalb County both as a thriving community and a model of local government.



Overview

The Fiscal Year 2026 (FY2026) annual budget as proposed for the operating funds is \$1.9 billion, an increase of \$3.9 million or 0.2 percent from the current 2025 budget. Enterprise Funds increase \$72.8 million increase by increased funding for the Water & Sewer Operating Fund (\$44.2 million) and the Watershed Sinking Fund (\$25.8 million). Tax Funds decline by \$27.8 million or 3%, driven mostly by the removal of capital contributions in the recommended budget, as the administration plans to propose a comprehensive five-year capital improvement program budget in the first half of 2026, as well as reductions in expense categories that were underspent in prior years. Special Revenue Funds increase \$6.3 million or 13%, mostly due to increases in the Streetlights Fund and additional revenue in the tax allocation district funds. Internal Service Funds decline by \$42.4 million due a reduction in the Vehicle Replacement Fund. Revenue Bonds Funds decrease by \$666,232 or 10.1%, due to the retirement of the Building Authority Bonds.

Total revenues increase by \$73.3 million or four percent, led by a \$50.3 million increase in the Tax Funds and a \$21.6 million increase in the Enterprise Funds.

Control Sheet - Operating Funds Only

	FY 25 CURRENT BUDGET	FY 2026 PROPOSED BUDGET		FY 2026 TOTAL RECOMMENDED		
	FY2025	Base	Adjustments	FY2026	Variance	Variance %
Department						
TAX FUNDS	\$1,011,869,852	\$866,558,856	\$117,468,056	\$984,026,912	-\$27,842,940	-3%
SPECIAL REVENUE FUNDS	\$46,851,894	\$42,348,492	\$10,759,079	\$53,107,571	\$6,255,677	13%
REVENUE BONDS FUNDS	\$6,593,346	\$6,348,821	-\$421,707	\$5,927,114	-\$666,232	-10%
ENTERPRISE FUNDS	\$558,468,828	\$505,343,889	\$121,722,369	\$627,066,258	\$68,597,430	12%
INTERNAL SERVICE FUNDS	\$270,419,858	\$224,772,651	\$3,208,215	\$227,980,866	-\$42,438,992	-16%
DEPARTMENT TOTAL	\$1,894,203,778	\$1,645,372,709	\$252,736,012	\$1,898,108,721	\$3,904,943	0%

Revenues by Fund Class

	FY 25 CURRENT BUDGET	FY 2026 PROPOSED BUDGET		FY 2026 TOTAL RECOMMENDED		
	FY2025	Base	Adjustments	FY2026	Variance	Variance %
Revenues						
TAX FUNDS	\$966,744,785	\$965,042,482	\$51,972,395	\$1,017,014,877	\$50,270,092	5%
SPECIAL REVENUE FUNDS	\$47,829,318	\$46,005,795	\$3,801,229	\$49,807,024	\$1,977,706	4%
REVENUE BONDS FUNDS	\$7,197,980	\$7,197,980	-\$1,011,922	\$6,186,058	-\$1,011,922	-14%
ENTERPRISE FUNDS	\$570,482,506	\$570,482,506	\$21,577,485	\$592,059,991	\$21,577,485	4%
INTERNAL SERVICE FUNDS	\$229,614,775	\$229,614,775	\$443,480	\$230,058,255	\$443,480	0%
REVENUES TOTAL	\$1,821,869,364	\$1,818,343,538	\$76,782,667	\$1,895,126,205	\$73,256,841	4%

Budget Approach

The county's tax funds budget has grown significantly from \$652.7 million in 2019 to \$1.0 billion in 2025, a total increase of 53.7 percent. Over the same time period, the General Fund budget grew by 66.0 percent. This growth was fueled by increases in the county's tax digest and the restoration and expansion of services that were first cut during the Great Recession and later during the COVID pandemic. Growth was particularly acute in 2022 and

2023, with consecutive increases in the tax funds budget of 13.8 percent and 13.7 percent respectively. Over the last two budget cycles revenues have slowed as has budget growth. The fiscal outlook for 2026 is especially cloudy due to economic and policy uncertainty at the federal level. This uncertainty coupled with the rapid growth of the budget in recent years shaped the administration's approach to developing the FY 2026 budget recommendation.

Tax Funds Budgets - FY 2019 vs. FY2025

BUDGETS				
Object Type	FY2019	FY2025	\$ Change - 2025 (-) 2019	% Change - 2025/2019
TAX FUNDS				
100 - GENERAL FUND				
00100 - CHIEF EXECUTIVE OFFICER	\$3,317,934	\$5,605,135	\$2,287,201	68.9%
00200 - BOARD OF COMMISSIONERS	\$3,880,619	\$14,480,362	\$10,599,743	273.1%
00300 - LAW DEPARTMENT	\$4,665,268	\$6,595,246	\$1,929,978	41.4%
00500 - INTERNAL AUDIT OFFICE	\$1,672,020	\$2,685,622	\$1,013,602	60.6%
00700 - ETHICS BOARD	\$581,151	\$758,520	\$177,369	30.5%
00800 - G.I.S.	\$2,496,939	\$4,009,854	\$1,512,915	60.6%
01100 - FACILITIES MANAGEMENT	\$19,668,088	\$21,234,538	\$1,566,450	8.0%
01400 - PURCHASING	\$2,828,943	\$6,122,080	\$3,293,137	116.4%
01500 - HUMAN RESOURCES	\$4,335,896	\$8,006,628	\$3,670,732	84.7%
01600 - INNOVATION & TECHNOLOGY	\$23,102,309	\$52,890,361	\$29,788,052	128.9%
02100 - FINANCE	\$5,986,130	\$11,295,340	\$5,309,210	88.7%
02200 - BUDGET	\$998,498	\$1,354,642	\$356,144	35.7%
02700 - PROPERTY APPRAISAL	\$5,234,942	\$8,184,929	\$2,949,987	56.4%
02800 - TAX COMMISSIONER	\$8,227,465	\$13,072,956	\$4,845,491	58.9%
02900 - REGISTRAR	\$2,807,698	\$14,603,522	\$11,795,824	420.1%
03200 - SHERIFF	\$77,276,845	\$106,135,804	\$28,858,959	37.3%
03400 - JUVENILE COURT	\$7,459,640	\$11,351,597	\$3,891,957	52.2%
03500 - SUPERIOR COURT	\$10,235,484	\$20,463,503	\$10,228,019	99.9%
03600 - CLERK OF SUPERIOR COURT	\$7,356,601	\$12,496,037	\$5,139,436	69.9%
03700 - STATE COURT	\$15,580,033	\$34,677,774	\$19,097,741	122.6%
03800 - SOLICITOR	\$7,859,265	\$14,675,434	\$6,816,169	86.7%
03900 - DISTRICT ATTORNEY	\$16,989,905	\$37,076,740	\$20,086,835	118.2%
04000 - CHILD ADVOCATES OFFICE	\$2,888,757	\$4,512,349	\$1,623,592	56.2%
04100 - PROBATE COURT	\$2,051,677	\$4,449,807	\$2,398,130	116.9%
04200 - ANIMAL SERVICES	\$5,970,551	\$12,250,255	\$6,279,704	105.2%
04300 - MEDICAL EXAMINER	\$2,878,823	\$7,235,102	\$4,356,279	151.3%
04400 - EMERGENCY MANAGEMENT (DEMA)	\$1,512,439	\$1,305,202	(\$207,237)	(13.7%)
04500 - PUBLIC DEFENDER	\$9,344,994	\$17,271,627	\$7,926,633	84.8%
04600 - POLICE SERVICES	\$7,362,019	\$9,811,472	\$2,449,453	33.3%
04800 - MAGISTRATE COURT	\$3,778,144	\$9,872,808	\$6,094,664	161.3%
04900 - FIRE & RESCUE SERVICES	\$1,743,267	\$10,024,341	\$8,281,074	475.0%
05100 - PLANNING & SUSTAINABILITY	\$2,505,787	\$3,187,929	\$682,142	27.2%
05500 - PUBLIC WORKS DIRECTOR	\$554,403	\$740,940	\$186,537	33.7%
05600 - ECONOMIC DEVELOPMENT	\$1,635,000	\$3,509,000	\$1,874,000	114.6%
06800 - LIBRARY	\$19,690,853	\$29,366,029	\$9,675,176	49.1%
06900 - EXTENSION SERVICE	\$1,104,769	\$1,321,953	\$217,184	19.7%
07100 - BOARD OF HEALTH	\$4,740,323	\$6,430,771	\$1,690,448	35.7%

BUDGETS				
	FY2019	FY2025	\$ Change - 2025 (-) 2019	% Change - 2025/2019
07200 - COMMUNITY SERVICE BOARD	\$2,134,057	\$2,969,057	\$835,000	39.1%
07400 - FAMILY AND CHILDREN SERVICES	\$1,278,220	\$1,598,220	\$320,000	25.0%
07500 - HUMAN SERVICES	\$5,909,289	\$10,824,988	\$4,915,699	83.2%
07800 - CITIZEN HELP CENTER	\$472,444	\$1,215,476	\$743,032	157.3%
09000 - CONTRIBUTION ACCOUNTS	\$4,187,663	\$19,791,510	\$15,603,847	372.6%
09100 - NON-DEPARTMENTAL	\$7,537,392	\$18,878,005	\$11,340,613	150.5%
09300 - DEBT SERVICE	\$8,596,337	\$9,257,016	\$660,679	7.7%
09700 - TAX FUNDS COUNTY PENSION ALLOCATION	\$27,189,825	-	(\$27,189,825)	(100.0%)
60000 - GRANTS	\$237	\$0	(\$237)	(100.0%)
80000 - CIP	(\$2)	\$0	\$2	(100.0%)
100 - GENERAL FUND TOTAL	\$357,628,941	\$593,600,481	\$235,971,540	66.0%
270 - FIRE FUND				
04900 - FIRE & RESCUE SERVICES	\$61,217,318	\$99,278,080	\$38,060,762	62.2%
09000 - CONTRIBUTION ACCOUNTS	\$0	\$400,000	\$400,000	-
09100 - NON-DEPARTMENTAL	\$5,316,350	\$12,891,162	\$7,574,812	142.5%
09300 - DEBT SERVICE	\$795,262	\$792,882	(\$2,380)	(0.3%)
09700 - TAX FUNDS COUNTY PENSION ALLOCATION	\$6,948,076	-	(\$6,948,076)	(100.0%)
270 - FIRE FUND TOTAL	\$74,277,006	\$113,362,124	\$39,085,118	52.6%
271 - DESIGNATED SERVICES FUND				
05400 - TRANSPORTATION	\$2,340,171	\$5,270,099	\$2,929,928	125.2%
05700 - ROADS & DRAINAGE	\$16,365,657	\$17,735,165	\$1,369,508	8.4%
06100 - PARKS	\$15,764,585	\$28,148,619	\$12,384,034	78.6%
09000 - CONTRIBUTION ACCOUNTS	\$1,358,875	\$350,000	(\$1,008,875)	(74.2%)
09100 - NON-DEPARTMENTAL	\$5,447,516	\$6,926,377	\$1,478,861	27.2%
09300 - DEBT SERVICE	\$154,082	\$153,621	(\$461)	(0.3%)
09700 - TAX FUNDS COUNTY PENSION ALLOCATION	\$2,408,100	-	(\$2,408,100)	(100.0%)
271 - DESIGNATED SERVICES FUND TOTAL	\$43,838,986	\$58,583,881	\$14,744,895	33.6%
272 - UNINCORPORATED FUND				
03700 - STATE COURT	\$4,631,777	\$8,423,221	\$3,791,444	81.9%
05100 - PLANNING & SUSTAINABILITY	\$1,605,313	\$3,539,320	\$1,934,007	120.5%
05800 - BEAUTIFICATION	\$7,845,369	\$10,342,429	\$2,497,060	31.8%
05900 - CODE COMPLIANCE	\$3,806,682	\$6,916,542	\$3,109,860	81.7%
09000 - CONTRIBUTION ACCOUNTS	\$0	\$300,000	\$300,000	-
09100 - NON-DEPARTMENTAL	\$1,812,912	\$3,013,234	\$1,200,322	66.2%
09700 - TAX FUNDS COUNTY PENSION ALLOCATION	\$1,486,618	-	(\$1,486,618)	(100.0%)
272 - UNINCORPORATED FUND TOTAL	\$21,188,671	\$32,534,746	\$11,346,075	53.6%
273 - HOSPITAL FUND				
09500 - HOSPITAL	\$20,410,477	\$27,950,204	\$7,539,727	36.9%
273 - HOSPITAL FUND TOTAL	\$20,410,477	\$27,950,204	\$7,539,727	36.9%
274 - POLICE FUND				
04600 - POLICE SERVICES	\$87,717,378	\$135,749,234	\$48,031,856	54.8%
09000 - CONTRIBUTION ACCOUNTS	-	\$2,269,746	\$2,269,746	-
09100 - NON-DEPARTMENTAL	\$9,734,721	\$22,212,395	\$12,477,674	128.2%
09300 - DEBT SERVICE	\$1,521,250	\$1,516,696	(\$4,554)	(0.3%)

BUDGETS				
	FY2019	FY2025	\$ Change - 2025 (-) 2019	% Change - 2025/2019
09700 - TAX FUNDS COUNTY PENSION ALLOCATION	\$9,227,736	–	(\$9,227,736)	(100.0%)
274 - POLICE FUND TOTAL	\$108,201,085	\$161,748,071	\$53,546,986	49.5%
410 - COUNTYWIDE BOND FUND				
09300 - DEBT SERVICE	\$11,833,817	–	(\$11,833,817)	(100.0%)
410 - COUNTYWIDE BOND FUND TOTAL	\$11,833,817	–	(\$11,833,817)	(100.0%)
411 - SPECIAL TAX DISTRICT BOND FUND				
09300 - DEBT SERVICE	\$15,360,588	\$15,279,788	(\$80,800)	(0.5%)
411 - SPECIAL TAX DISTRICT BOND FUND TOTAL	\$15,360,588	\$15,279,788	(\$80,800)	(0.5%)
TAX FUNDS TOTAL	\$652,739,571	\$1,003,059,295	\$350,319,724	53.7%
OBJECT TYPE TOTAL	\$652,739,571	\$1,003,059,295	\$350,319,724	53.7%

The proposed budget includes significant funding for initiatives started or approved in 2025 such as the implementation of the real time crime center and the Digital Shield program, as well as the new ambulance services contract with American Medical Response (AMR). To balance the financial demands of these new programs and to rebuild the county's reserves, many other budget requests have been placed on hold. This includes operating budget requests from departments as well as constitutional officers, the Board of Commissioners, and other elected officials, and capital improvement program requests. These items will remain under consideration as part of the initial adopted budget or as amendments adopted later in the year.

Ongoing Initiatives

In addition to the initiatives described above, the following initiatives funded in 2025 remain ongoing. The results of these initiatives as they progress will inform subsequent budgeting discussions.

DeKalb Reimagined

At the start of 2025, the county engaged Mauldin & Jenkins to conduct an organizational assessment of eighteen core departments. Mauldin & Jenkins issued a report that identified 266 actionable recommendations that provide a clear, data-informed roadmap to modernize operations, streamline processes, and strengthen leadership across DeKalb County government. These recommendations form the foundation of DeKalb Reimagined, our enterprise initiative to elevate performance, transparency, and service delivery.

DeKalb Reimagined has five primary goals:

- Build a high-performing organization and a preferred place to work
- Optimize costs and existing resources
- Embrace innovation and operational efficiency
- Operate strategically for better community outcomes
- Improve customer satisfaction across all touchpoints

The county has partnered with The Momentum Firm as our strategy and change management partner to implement this initiative. Over the next several months, The Momentum Firm's consultants will collaborate with departments to plan, sequence, and deliver improvements that align with countywide priorities. This engagement will include data and process mapping, development of key performance indicators (KPIs) and performance dashboards, integration of KPIs and performance data with outcome-based budgeting practices, and drafting change plans.

Pay & Classification Study

In July 2025, the county awarded a contract to Evergreen Solutions to conduct a classification and compensation study to develop an enhanced classification system and associated pay plan. Work commenced this Fall with the

consultants conducting employee orientation meetings and focus groups, administering surveys and job assessments, and meeting with department leadership. The study is anticipated for completion in late 2026 or early 2027.

User Fee Study

The county retained MGT Impact Solutions to complete a user fee study to assess the current fee schedules for various county departments and recommend new fee structures to align with the county's cost recovery goals. MGT has begun meeting with departments and collecting data from peer jurisdictions. The recommendations from the user fee study are essential for setting adequate fee levels to fund critical fee-based county functions such as development services and streetlights. The anticipated completion date for the fee study is early 2026.

Facilities Master Plan

The county began a facilities master planning process in 2025. The preliminary recommendations of the master plan are anticipated in January. The master plan will provide crucial background that is needed for the county's capital planning.

Proposed Organizational Changes

Fire Rescue Ambulance Contract

The pending contract renewal with American Medical Response (AMR) would increase the payments to AMR by \$15 million a year. The proposed budget includes \$7.5 million with an assumed start date of July 1 for the new contract.

Chief Operating Officer

The proposed budget reestablishes the Office of the Chief Operating Officer (COO) as a budget outside of the Chief Executive Officer's (CEO) budget. This change provides a clear separation between funding for the COO's operations and the CEO's Office. Two new Deputy Chief Operating Officer positions are also proposed within the COO budget.

Economic Development

The proposed budget transfers the Chief Development Officer, Chief Housing Officer, and three other positions from the CEO's budget to the Economic Development budget. This reorganization provides a clear separation between funding related to Economic Development and the CEO's Office.

Amendment Letter

Fiscal Year 2026 Annual Budget



Chief Executive Officer

Lorraine Cochran-Johnson

To: Citizens of DeKalb County
Members, DeKalb County Board of Commissioners
DeKalb County, Georgia

From: CEO Lorraine Cochran-Johnson

Re: Amendments to Fiscal Year 2026 Executive Budget Recommendation

Date: February 24, 2026

Board of Commissioners

District 1
Robert Patrick
District 2
Michelle Long Spears
District 3
Nicole Massiah
District 4
Chakira Johnson
District 5
Mereda Davis Johnson
District 6
Edward "Ted" Terry
District 7
LaDena Bolton

The following memorandum outlines amendments to the Fiscal Year 2026 Executive Budget Recommendation as submitted to the Board of Commissioners on December 15, 2025.

As stated in the original budget message, the focus of my initial recommendation was to fund initiatives begun in 2025, maintain core services, and strengthen the County's financial reserves. The amended budget builds upon that foundation while making targeted, strategic investments designed to address urgent community needs, expand opportunity, and position DeKalb County for long-term economic stability.

This amendment advances a comprehensive housing strategy, expands economic and workforce development efforts, strengthens healthcare access, enhances public safety, and invests in the County workforce. Collectively, these investments represent a historic commitment to health and human services supported directly through County funds.

To fund these initiatives without diminishing General Fund reserves, I am proposing an increase to the General Fund millage rate of one-half of a mill. This adjustment is projected to generate approximately \$22.6 million. For a \$350,000 home, the estimated annual impact would be approximately \$65.

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.

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

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.

Proposed amendments by Department:

Chief Executive Officer (00100)

- Creation of Community Inclusion Manager position - \$138,481
- Transfer Public Information cost center to Communications budget – (\$2.1 million)

Board of Commissioners (00200)

- \$100,000 increase per commission district
- Commissioner security - \$1,000 per district

Law (00300)

- Creation of Senior Consultant position to act as legal office manager - \$197,053
- Creation of Senior Paralegal position (Court Dog Coordinator) - \$81,419

Communications (00600) - \$2.6M

- \$2.1 million transferred from CEO's Public Information cost center
- \$525,000 from Non-Departmental – DCTV cost center

Geographic Information Systems (00800)

- Various contractual obligations - \$596,426

Facilities (01100)

- Libraries landscape transition plan - \$383,000

Risk Management (01000)

- Wellness coordinator support & internship program - \$100,000
- Zero premium health insurance for Firefighters – (\$2 million) revenue reduction

E-911 (02600)

- AT&T Carbyne Contract - \$265,000

Elections (02900)

- Voter education & outreach - \$1 million

Sheriff (03200)

- \$220,096 for weapons
- 804 Prisoner Transport contract increase - \$152,625
- 804 Prisoner Transport expired grant – medical - \$282,265
- New servers for Juvenile and Superior Courts' security systems - \$164,266

Juvenile Court (03400)

- In-house maintenance & repairs - \$20,000

Superior Court (03500)

- Senior Judges - \$15,000
- Court-related software - \$122,000
- Project Pinnacle program to reduce recidivism for first-time non-violent offenders - \$75,000

State Court (03700)

- Court-related software - \$33,000
- Additions to the Fleet - six Chevrolet Tahoes for Marshal's Office - \$462,000 (including up-fitting)
- Additions to the Fleet – six Chevrolet Traverses for State Court – Probation - \$360,000 (including up-fitting)

Solicitor-General (03800)

- Two attorney positions for Quality-of-Life Unit - \$227,002

District Attorney (03900)

- Continuation funding for Human Trafficking Investigator - \$76,845

Animal Services (04200)

- LifeLine Contract - \$780,000

Public Defender (04500)

- Three positions (Mitigation Specialist, Attorney I, Client Advocate) to implement the Georgia Survivor Justice Act - \$265,206

Police (04600)

- Court dog coordinator - \$66,398 [General Fund]
- Interfaith Community Immersion Program - \$75,000

Manuel Maloof Building | 1300 Commerce Drive | Decatur, GA 30030 | P: 404.371.2881 F: 404.371.4751
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Magistrate Court (04800)

- Court-related software - \$208,000

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)

Planning & Sustainability (05100)

- Additional Arborist position - \$87,426

Public Works – Transportation (05400)

- Creation of Engineer position specializing in bike and pedestrian infrastructure – \$83,105

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

Housing (07300)

- Housing Investment Bonds
- Unhoused assistance

Human Services (07500)

- Replacement passenger van with wheelchair lift for Central DeKalb Senior Center - \$150,000
- Soccer in the Streets - \$50,000

Non-Departmental (09100)

- Arts Council - \$1,000,000
- Food Security - \$500,000
- WorkSource - \$1.9M
- MedCura health - \$1.4 million
- Tire recycling program - \$1 million
- Transfer DCTV cost center budget to Communications 00600 – (\$525,000)

Various Departments

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



Approved vs. Proposed Budget

Fiscal Year 2026 Annual Budget

100 - General Fund

	FY2026 APPROVED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
Starting Fund Balance			
100 - GENERAL FUND	\$78,777,519	\$78,777,519	\$0
STARTING FUND BALANCE TOTAL	\$78,777,519	\$78,777,519	\$0
Revenues			
100 - GENERAL FUND			
31 - TAXES	\$538,869,130	\$516,246,181	\$22,622,949
32 - LICENSES AND PERMITS	\$100,000	\$100,000	\$0
33 - INTERGOVERNMENTAL REVENUES	\$2,652,633	\$2,652,633	\$0
34 - CHARGES FOR SERVICES	\$74,036,297	\$74,036,297	\$0
35 - FINES AND FORFEITURES	\$11,256,528	\$11,256,528	\$0
36 - INVESTMENT INCOME	\$1,300,000	\$1,300,000	\$0
38 - MISCELLANEOUS REVENUE	\$3,962,149	\$3,962,149	\$0
39 - OTHER FINANCING SOURCES	\$2,562,810	\$2,562,810	\$0
100 - GENERAL FUND TOTAL	\$634,739,547	\$612,116,598	\$22,622,949
REVENUES TOTAL	\$634,739,547	\$612,116,598	\$22,622,949
Expenses			
100 - GENERAL FUND			
00100 - CHIEF EXECUTIVE OFFICER	\$2,962,877	\$5,016,582	(\$2,053,705)
00200 - BOARD OF COMMISSIONERS	\$15,842,553	\$15,133,125	\$709,428
00300 - LAW DEPARTMENT	\$7,374,273	\$7,095,800	\$278,473
00400 - EXECUTIVE ASSISTANT	\$1,882,454	\$1,882,454	\$0
00500 - INTERNAL AUDIT OFFICE	\$2,874,746	\$2,874,746	\$0
00600 - COMMUNICATIONS	\$2,592,974	-	\$2,592,974
00700 - ETHICS BOARD	\$759,827	\$759,827	\$0
00800 - G.I.S.	\$4,388,211	\$3,791,785	\$596,426
01100 - FACILITIES MANAGEMENT	\$22,093,113	\$21,698,363	\$394,750
01400 - PURCHASING	\$6,400,693	\$6,400,693	\$0
01500 - HUMAN RESOURCES	\$8,226,447	\$8,226,447	\$0
01600 - INNOVATION & TECHNOLOGY	\$56,822,663	\$56,822,663	\$0
02100 - FINANCE	\$10,906,441	\$10,906,441	\$0
02200 - BUDGET	\$1,386,085	\$1,386,085	\$0
02700 - PROPERTY APPRAISAL	\$7,969,457	\$7,969,457	\$0
02800 - TAX COMMISSIONER	\$13,597,063	\$13,580,912	\$16,151

	FY2026 APPROVED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
02900 - REGISTRAR	\$15,842,034	\$14,842,034	\$1,000,000
03200 - SHERIFF	\$104,325,152	\$103,505,540	\$819,612
03400 - JUVENILE COURT	\$11,699,205	\$11,679,205	\$20,000
03500 - SUPERIOR COURT	\$21,614,023	\$21,402,023	\$212,000
03600 - CLERK OF SUPERIOR COURT	\$12,965,398	\$12,661,371	\$304,027
03700 - STATE COURT	\$36,309,192	\$35,454,192	\$855,000
03800 - SOLICITOR	\$15,371,721	\$15,144,719	\$227,002
03900 - DISTRICT ATTORNEY	\$39,266,534	\$38,806,766	\$459,768
04000 - CHILD ADVOCATES OFFICE	\$4,612,853	\$4,612,853	\$0
04100 - PROBATE COURT	\$4,699,907	\$4,699,907	\$0
04200 - ANIMAL SERVICES	\$13,804,280	\$13,024,280	\$780,000
04300 - MEDICAL EXAMINER	\$7,161,757	\$7,161,757	\$0
04400 - EMERGENCY MANAGEMENT (DEMA)	\$1,928,660	\$1,928,660	\$0
04500 - PUBLIC DEFENDER	\$17,469,399	\$17,204,193	\$265,206
04600 - POLICE SERVICES	\$9,931,883	\$9,865,485	\$66,398
04800 - MAGISTRATE COURT	\$9,825,801	\$9,617,801	\$208,000
04900 - FIRE & RESCUE SERVICES	\$16,017,207	\$15,862,078	\$155,129
05100 - PLANNING & SUSTAINABILITY	\$3,609,177	\$3,609,177	\$0
05500 - PUBLIC WORKS DIRECTOR	\$746,759	\$746,759	\$0
05600 - ECONOMIC DEVELOPMENT	\$3,134,405	\$3,265,856	(\$131,451)
06800 - LIBRARY	\$28,455,984	\$28,298,982	\$157,002
06900 - EXTENSION SERVICE	\$1,255,700	\$1,255,700	\$0
07100 - BOARD OF HEALTH	\$6,430,771	\$6,430,771	\$0
07200 - COMMUNITY SERVICE BOARD	\$2,849,057	\$2,849,057	\$0
07300 - HOUSING	\$12,000,000	-	\$12,000,000
07400 - FAMILY AND CHILDREN SERVICES	\$1,598,220	\$1,598,220	\$0
07500 - HUMAN SERVICES	\$11,116,501	\$10,908,894	\$207,607
07800 - CITIZEN HELP CENTER	\$1,348,619	\$1,315,502	\$33,117
09100 - NON-DEPARTMENTAL	\$21,110,977	\$15,822,954	\$5,288,023
09300 - DEBT SERVICE	\$5,771,655	\$5,771,655	\$0
100 - GENERAL FUND TOTAL	\$608,352,708	\$582,891,771	\$25,460,937
EXPENSES TOTAL	\$608,352,708	\$582,891,771	\$25,460,937
Reserves	\$105,164,358	\$108,002,346	(\$2,837,988)

270 - Fire Fund

	FY2026 APPROVED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
Starting Fund Balance	\$17,389,816	\$17,389,816	\$0
Revenues			
270 - FIRE FUND			
31 - TAXES	\$107,951,662	\$107,951,662	\$0
34 - CHARGES FOR SERVICES	\$1,958,000	\$1,958,000	\$0
36 - INVESTMENT INCOME	\$250,000	\$250,000	\$0
38 - MISCELLANEOUS REVENUE	\$3,600	\$3,600	\$0
270 - FIRE FUND TOTAL	\$110,163,262	\$110,163,262	\$0
REVENUES TOTAL	\$110,163,262	\$110,163,262	\$0
Expenses			
270 - FIRE FUND			
04900 - FIRE & RESCUE SERVICES	\$101,760,114	\$98,529,903	\$3,230,211
09100 - NON-DEPARTMENTAL	\$12,182,326	\$12,101,686	\$80,640
09300 - DEBT SERVICE	\$792,626	\$792,626	\$0
270 - FIRE FUND TOTAL	\$114,735,066	\$111,424,215	\$3,310,851
EXPENSES TOTAL	\$114,735,066	\$111,424,215	\$3,310,851
Reserves	\$12,818,012	\$16,128,863	(\$3,310,851)

271 - Designated Services Fund

	FY2026 APPROVED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
Starting Fund Balance			
271 - DESIGNATED SERVICES FUND	\$4,138,351	\$4,138,351	\$0
STARTING FUND BALANCE TOTAL	\$4,138,351	\$4,138,351	\$0
Revenues			
271 - DESIGNATED SERVICES FUND			
31 - TAXES	\$57,027,991	\$57,027,991	\$0
34 - CHARGES FOR SERVICES	\$3,352,335	\$3,352,335	\$0
36 - INVESTMENT INCOME	\$137,500	\$137,500	\$0
38 - MISCELLANEOUS REVENUE	\$148,900	\$148,900	\$0
39 - OTHER FINANCING SOURCES	\$2,650,000	\$2,650,000	\$0
271 - DESIGNATED SERVICES FUND TOTAL	\$63,316,726	\$63,316,726	\$0
REVENUES TOTAL	\$63,316,726	\$63,316,726	\$0
Expenses			
271 - DESIGNATED SERVICES FUND			
05400 - TRANSPORTATION	\$3,853,631	\$3,770,526	\$83,105
05700 - ROADS & DRAINAGE	\$17,728,347	\$17,658,407	\$69,940
06100 - PARKS	\$30,485,899	\$30,161,119	\$324,780
09100 - NON-DEPARTMENTAL	\$8,054,542	\$8,054,542	\$0
09300 - DEBT SERVICE	\$153,571	\$153,571	\$0
271 - DESIGNATED SERVICES FUND TOTAL	\$60,275,990	\$59,798,165	\$477,825
EXPENSES TOTAL	\$60,275,990	\$59,798,165	\$477,825
Reserves	\$7,179,087	\$7,656,912	(\$477,825)

272 - Unincorporated Fund

	FY2026 APPROVED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
Starting Fund Balance	\$5,644,945	\$5,644,945	\$0
Revenues			
272 - UNINCORPORATED FUND			
31 - TAXES	\$11,015,000	\$11,015,000	\$0
32 - LICENSES AND PERMITS	\$14,272,879	\$14,272,879	\$0
35 - FINES AND FORFEITURES	\$4,010,000	\$4,010,000	\$0
38 - MISCELLANEOUS REVENUE	(\$150,000)	(\$150,000)	\$0
39 - OTHER FINANCING SOURCES	\$1,019,399	\$1,019,399	\$0
272 - UNINCORPORATED FUND TOTAL	\$30,167,278	\$30,167,278	\$0
REVENUES TOTAL	\$30,167,278	\$30,167,278	\$0
Expenses			
272 - UNINCORPORATED FUND			
03700 - STATE COURT	\$7,763,723	\$7,763,723	\$0
05100 - PLANNING & SUSTAINABILITY	\$3,623,155	\$3,623,155	\$0
05800 - BEAUTIFICATION	\$10,345,876	\$9,707,564	\$638,312
05900 - CODE COMPLIANCE	\$6,867,296	\$6,867,296	\$0
09100 - NON-DEPARTMENTAL	\$3,618,227	\$3,618,227	\$0
272 - UNINCORPORATED FUND TOTAL	\$32,218,277	\$31,579,965	\$638,312
EXPENSES TOTAL	\$32,218,277	\$31,579,965	\$638,312
Reserves	\$3,593,946	\$4,232,258	(\$638,312)

274 - Police Services Fund

	FY2026 APPROVED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
Starting Fund Balance	\$22,132,319	\$22,132,319	\$0
Revenues			
274 - POLICE FUND			
31 - TAXES	\$155,694,443	\$155,694,443	\$0
32 - LICENSES AND PERMITS	\$324,991	\$324,991	\$0
34 - CHARGES FOR SERVICES	\$964,646	\$964,646	\$0
36 - INVESTMENT INCOME	\$300,000	\$300,000	\$0
38 - MISCELLANEOUS REVENUE	\$112,734	\$112,734	\$0
274 - POLICE FUND TOTAL	\$157,396,814	\$157,396,814	\$0
REVENUES TOTAL	\$157,396,814	\$157,396,814	\$0
Expenses			
274 - POLICE FUND			
04600 - POLICE SERVICES	\$132,432,536	\$132,352,232	\$80,304
09100 - NON-DEPARTMENTAL	\$20,916,454	\$20,732,094	\$184,360
09300 - DEBT SERVICE	\$1,516,206	\$1,516,206	\$0
274 - POLICE FUND TOTAL	\$154,865,196	\$154,600,532	\$264,664
EXPENSES TOTAL	\$154,865,196	\$154,600,532	\$264,664
Reserves	\$24,663,937	\$24,928,601	(\$264,664)

201 - Development Fund

	FY2026 APPROVED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
Revenues			
201 - DEVELOPMENT FUND			
32 - LICENSES AND PERMITS	\$10,405,133	\$10,405,133	\$0
34 - CHARGES FOR SERVICES	\$25,576	\$25,576	\$0
201 - DEVELOPMENT FUND TOTAL	\$10,430,709	\$10,430,709	\$0
REVENUES TOTAL	\$10,430,709	\$10,430,709	\$0
Expenses			
201 - DEVELOPMENT FUND			
05100 - PLANNING & SUSTAINABILITY	\$10,059,110	\$9,991,783	\$67,327
201 - DEVELOPMENT FUND TOTAL	\$10,059,110	\$9,991,783	\$67,327
EXPENSES TOTAL	\$10,059,110	\$9,991,783	\$67,327
Reserves	\$371,599	\$438,926	(\$67,327)

215 - Emergency Telephone System Fund

	FY2026 APPROVED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
Revenues			
215 - EMERGENCY TELEPHONE SYSTEM FUND			
34 - CHARGES FOR SERVICES	\$453,399	\$453,399	\$0
38 - MISCELLANEOUS REVENUE	\$11,670,979	\$11,670,979	\$0
39 - OTHER FINANCING SOURCES	\$7,914,668	\$7,649,668	\$265,000
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	\$20,039,046	\$19,774,046	\$265,000
REVENUES TOTAL	\$20,039,046	\$19,774,046	\$265,000
Expenses			
215 - EMERGENCY TELEPHONE SYSTEM FUND			
02600 - E-911	\$19,999,507	\$19,734,507	\$265,000
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	\$19,999,507	\$19,734,507	\$265,000
EXPENSES TOTAL	\$19,999,507	\$19,734,507	\$265,000
Reserves	\$39,539	\$39,539	\$0

511 - Water & Sewer Operating Fund

	FY2026 APPROVED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
Starting Fund Balance	\$68,769,158	\$68,769,158	\$0
Revenues			
511 - WATER AND SEWER FUND			
34 - CHARGES FOR SERVICES	\$361,391,177	\$361,391,177	\$0
36 - INVESTMENT INCOME	\$2,168,257	\$2,168,257	\$0
39 - OTHER FINANCING SOURCES	\$332,500	\$332,500	\$0
511 - WATER AND SEWER FUND TOTAL	\$363,891,934	\$363,891,934	\$0
REVENUES TOTAL	\$363,891,934	\$363,891,934	\$0
Expenses			
511 - WATER AND SEWER FUND			
02100 - FINANCE	\$22,886,080	\$22,842,629	\$43,451
08000 - DPT OF WATERSHED MANAGEMENT	\$352,332,187	\$352,003,796	\$328,391
511 - WATER AND SEWER FUND TOTAL	\$375,218,267	\$374,846,425	\$371,842
EXPENSES TOTAL	\$375,218,267	\$374,846,425	\$371,842
Reserves	\$57,442,825	\$57,814,667	(\$371,842)

541 - Sanitation Operating Fund

	FY2026 APPROVED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
Starting Fund Balance	\$3,546,862	\$3,546,862	\$0
Revenues			
541 - SANITATION OPERATING FUND			
34 - CHARGES FOR SERVICES	\$109,227,052	\$109,227,052	\$0
38 - MISCELLANEOUS REVENUE	\$141,000	\$141,000	\$0
541 - SANITATION OPERATING FUND TOTAL	\$109,368,052	\$109,368,052	\$0
REVENUES TOTAL	\$109,368,052	\$109,368,052	\$0
Expenses			
541 - SANITATION OPERATING FUND			
08100 - SANITATION	\$106,186,231	\$107,544,554	(\$1,358,323)
541 - SANITATION OPERATING FUND TOTAL	\$106,186,231	\$107,544,554	(\$1,358,323)
EXPENSES TOTAL	\$106,186,231	\$107,544,554	(\$1,358,323)
Reserves	\$6,728,683	\$5,370,360	\$1,358,323

551 - Airport Operating Fund

	FY2026 APPROVED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
Starting Fund Balance	\$18,881,679	\$18,881,679	\$0
Revenues			
551 - AIRPORT OPERATING FUND	\$11,298,337	\$11,298,337	\$0
REVENUES TOTAL	\$11,298,337	\$11,298,337	\$0
Expenses			
551 - AIRPORT OPERATING FUND	\$8,114,970	\$8,098,632	\$16,338
EXPENSES TOTAL	\$8,114,970	\$8,098,632	\$16,338
Reserves	\$22,065,046	\$22,081,384	(\$16,338)

581 - Stormwater Management Operating Fund

	FY2026 APPROVED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
Starting Fund Balance	\$11,086,651	\$11,086,651	\$0
Revenues			
581 - STORMWATER MANAGEMENT OPERATING FUND			
34 - CHARGES FOR SERVICES	\$28,632,856	\$28,632,856	\$0
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	\$28,632,856	\$28,632,856	\$0
REVENUES TOTAL	\$28,632,856	\$28,632,856	\$0
Expenses			
581 - STORMWATER MANAGEMENT OPERATING FUND			
05800 - BEAUTIFICATION	\$1,357,563	\$1,339,499	\$18,064
06700 - STORMWATER	\$30,670,712	\$30,607,542	\$63,170
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	\$32,028,275	\$31,947,041	\$81,234
EXPENSES TOTAL	\$32,028,275	\$31,947,041	\$81,234
Reserves	\$7,691,232	\$7,772,466	(\$81,234)

611 - Vehicle Maintenance Fund

	FY2026 APPROVED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
Starting Fund Balance	\$1,556,492	\$1,556,492	\$0
Revenues			
611 - VEHICLE MAINTENANCE FUND	\$42,043,665	\$42,043,665	\$0
REVENUES TOTAL	\$42,043,665	\$42,043,665	\$0
Expenses			
611 - VEHICLE MAINTENANCE FUND	\$40,474,221	\$40,449,711	\$24,510
EXPENSES TOTAL	\$40,474,221	\$40,449,711	\$24,510
Reserves	\$3,125,936	\$3,150,446	(\$24,510)

631 - Risk Management Fund

	FY2026 APPROVED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
Starting Fund Balance	\$5,266,258	\$5,266,258	\$0
Revenues			
631 - RISK MANAGEMENT FUND			
34 - CHARGES FOR SERVICES	\$23,554,649	\$23,554,649	\$0
40 - PAYROLL DEDUCTIONS AND MATCHES	\$120,828,000	\$122,828,000	(\$2,000,000)
631 - RISK MANAGEMENT FUND TOTAL	\$144,382,649	\$146,382,649	(\$2,000,000)
REVENUES TOTAL	\$144,382,649	\$146,382,649	(\$2,000,000)
Expenses			
631 - RISK MANAGEMENT FUND			
01000 - RISK MANAGEMENT	\$145,932,781	\$145,824,781	\$108,000
631 - RISK MANAGEMENT FUND TOTAL	\$145,932,781	\$145,824,781	\$108,000
EXPENSES TOTAL	\$145,932,781	\$145,824,781	\$108,000
Reserves	\$3,716,126	\$5,824,126	(\$2,108,000)



Control Sheet

Fiscal Year 2026 Annual Budget

Control Sheet - Operating Funds Only

	FY 25 CURRENT BUDGET	FY 2026 PROPOSED BUDGET		FY 2026 AMENDED BUDGET		
	FY2025	Base	Approved	FY2026	Variance	Variance %
Department						
100 - GENERAL FUND						
00100 - CHIEF EXECUTIVE OFFICER	\$5,605,135	\$5,403,591	-\$2,440,714	\$2,962,877	-\$2,642,258	-47%
00200 - BOARD OF COMMISSIONERS	\$14,480,362	\$9,656,492	\$6,186,061	\$15,842,553	\$1,362,191	9%
00300 - LAW DEPARTMENT	\$6,595,246	\$5,142,296	\$2,231,977	\$7,374,273	\$779,027	12%
00400 - EXECUTIVE ASSISTANT	-	\$0	\$1,882,454	\$1,882,454	\$1,882,454	-
00500 - INTERNAL AUDIT OFFICE	\$2,685,622	\$2,112,479	\$762,267	\$2,874,746	\$189,124	7%
00600 - COMMUNICATIONS	-	\$0	\$2,592,974	\$2,592,974	\$2,592,974	-
00700 - ETHICS BOARD	\$758,520	\$680,206	\$79,621	\$759,827	\$1,307	0%
00800 - G.I.S.	\$4,009,854	\$2,877,764	\$1,510,447	\$4,388,211	\$378,357	9%
01100 - FACILITIES MANAGEMENT	\$21,234,538	\$20,581,801	\$1,511,312	\$22,093,113	\$858,575	4%
01400 - PURCHASING	\$6,122,080	\$4,774,903	\$1,625,790	\$6,400,693	\$278,613	5%
01500 - HUMAN RESOURCES	\$8,006,628	\$7,366,373	\$860,074	\$8,226,447	\$219,819	3%
01600 - INNOVATION & TECHNOLOGY	\$52,890,361	\$43,763,455	\$13,059,208	\$56,822,663	\$3,932,302	7%
02100 - FINANCE	\$11,295,340	\$8,357,172	\$2,549,269	\$10,906,441	-\$388,899	-3%
02200 - BUDGET	\$1,354,642	\$1,236,736	\$149,349	\$1,386,085	\$31,443	2%
02700 - PROPERTY APPRAISAL	\$8,184,929	\$7,571,831	\$397,626	\$7,969,457	-\$215,472	-3%
02800 - TAX COMMISSIONER	\$13,072,956	\$10,866,709	\$2,730,354	\$13,597,063	\$524,107	4%
02900 - REGISTRAR	\$14,603,522	\$7,503,690	\$8,338,344	\$15,842,034	\$1,238,512	8%
03200 - SHERIFF	\$106,135,804	\$90,908,445	\$13,416,707	\$104,325,152	-\$1,810,652	-2%
03400 - JUVENILE COURT	\$11,636,597	\$11,111,466	\$587,739	\$11,699,205	\$62,608	1%
03500 - SUPERIOR COURT	\$20,533,503	\$18,097,847	\$3,516,176	\$21,614,023	\$1,080,520	5%
03600 - CLERK OF SUPERIOR COURT	\$12,496,037	\$11,499,412	\$1,161,959	\$12,661,371	\$165,334	1%
03700 - STATE COURT	\$34,677,774	\$32,390,283	\$3,918,909	\$36,309,192	\$1,631,418	5%
03800 - SOLICITOR	\$14,675,434	\$12,559,725	\$2,811,996	\$15,371,721	\$696,287	5%
03900 - DISTRICT ATTORNEY	\$37,156,740	\$36,104,275	\$2,779,336	\$38,883,611	\$1,726,871	5%

	FY 25 CURRENT BUDGET	FY 2026 PROPOSED BUDGET		FY 2026 AMENDED BUDGET		
	FY2025	Base	Approved	FY2026	Variance	Variance %
04000 - CHILD ADVOCATES OFFICE	\$4,512,349	\$4,021,507	\$591,346	\$4,612,853	\$100,504	2%
04100 - PROBATE COURT	\$4,449,807	\$4,093,385	\$606,522	\$4,699,907	\$250,100	6%
04200 - ANIMAL SERVICES	\$12,250,255	\$2,553,688	\$11,250,592	\$13,804,280	\$1,554,025	13%
04300 - MEDICAL EXAMINER	\$7,235,102	\$6,751,602	\$410,155	\$7,161,757	-\$73,345	-1%
04400 - EMERGENCY MANAGEMENT (DEMA)	\$1,305,202	\$834,146	\$1,094,514	\$1,928,660	\$623,458	48%
04500 - PUBLIC DEFENDER	\$17,491,627	\$16,775,492	\$693,907	\$17,469,399	-\$22,228	0%
04600 - POLICE SERVICES	\$9,811,472	\$9,427,669	\$504,214	\$9,931,883	\$120,411	1%
04800 - MAGISTRATE COURT	\$9,872,808	\$5,978,633	\$3,847,168	\$9,825,801	-\$47,007	0%
04900 - FIRE & RESCUE SERVICES	\$10,024,341	\$6,952,082	\$9,065,125	\$16,017,207	\$5,992,866	60%
05100 - PLANNING & SUSTAINABILITY	\$3,237,929	\$1,789,847	\$1,819,330	\$3,609,177	\$371,248	11%
05500 - PUBLIC WORKS DIRECTOR	\$740,940	\$710,789	\$35,970	\$746,759	\$5,819	1%
05600 - ECONOMIC DEVELOPMENT	\$3,509,000	\$3,509,000	-\$374,595	\$3,134,405	-\$374,595	-11%
06800 - LIBRARY	\$29,366,029	\$26,790,035	\$1,665,949	\$28,455,984	-\$910,045	-3%
06900 - EXTENSION SERVICE	\$1,321,953	\$815,982	\$439,718	\$1,255,700	-\$66,253	-5%
07100 - BOARD OF HEALTH	\$6,430,771	\$6,430,771	\$0	\$6,430,771	\$0	0%
07200 - COMMUNITY SERVICE BOARD	\$2,969,057	\$2,849,057	\$0	\$2,849,057	-\$120,000	-4%
07300 - HOUSING	-	\$0	\$12,000,000	\$12,000,000	\$12,000,000	-
07400 - FAMILY AND CHILDREN SERVICES	\$1,598,220	\$1,598,220	\$0	\$1,598,220	\$0	0%
07500 - HUMAN SERVICES	\$10,824,988	\$8,394,677	\$2,721,824	\$11,116,501	\$291,513	3%
07800 - CITIZEN HELP CENTER	\$1,215,476	\$1,043,605	\$305,014	\$1,348,619	\$133,143	11%
09000 - CONTRIBUTION ACCOUNTS	\$20,110,125	\$0	\$0	\$0	-\$20,110,125	-100%
09100 - NON-DEPARTMENTAL	\$18,878,005	\$18,658,005	\$2,452,972	\$21,110,977	\$2,232,972	12%
09300 - DEBT SERVICE	\$9,257,016	\$6,617,363	-\$845,708	\$5,771,655	-\$3,485,361	-38%
100 - GENERAL FUND TOTAL	\$594,624,096	\$487,162,506	\$120,503,252	\$607,665,758	\$13,041,662	2%
270 - FIRE FUND						
04900 - FIRE & RESCUE SERVICES	\$99,278,080	\$92,291,925	\$9,468,189	\$101,760,114	\$2,482,034	3%
09000 - CONTRIBUTION ACCOUNTS	\$400,000	\$0	\$0	\$0	-\$400,000	-100%
09100 - NON-DEPARTMENTAL	\$12,991,162	\$12,891,162	-\$708,836	\$12,182,326	-\$808,836	-6%
09300 - DEBT SERVICE	\$792,882	\$792,626	\$0	\$792,626	-\$256	0%
270 - FIRE FUND TOTAL	\$113,462,124	\$105,975,713	\$8,759,353	\$114,735,066	\$1,272,942	1%
271 - DESIGNATED SERVICES FUND						
05400 - TRANSPORTATION	\$6,770,099	\$4,803,162	-\$949,531	\$3,853,631	-\$2,916,468	-43%
05700 - ROADS & DRAINAGE	\$17,735,165	\$16,475,458	\$1,252,889	\$17,728,347	-\$6,818	0%
06100 - PARKS	\$29,148,619	\$23,537,081	\$6,948,818	\$30,485,899	\$1,337,280	5%
09000 - CONTRIBUTION ACCOUNTS	\$400,000	\$350,000	-\$350,000	\$0	-\$400,000	-100%

	FY 25 CURRENT BUDGET	FY 2026 PROPOSED BUDGET		FY 2026 AMENDED BUDGET		
	FY2025	Base	Approved	FY2026	Variance	Variance %
09100 - NON-DEPARTMENTAL	\$8,110,915	\$6,926,377	\$1,128,165	\$8,054,542	-\$56,373	-1%
09300 - DEBT SERVICE	\$153,621	\$153,571	\$0	\$153,571	-\$50	0%
271 - DESIGNATED SERVICES FUND TOTAL	\$62,318,419	\$52,245,649	\$8,030,341	\$60,275,990	-\$2,042,429	-3%
272 - UNINCORPORATED FUND						
03700 - STATE COURT	\$8,423,221	\$6,823,459	\$940,264	\$7,763,723	-\$659,498	-8%
05100 - PLANNING & SUSTAINABILITY	\$3,539,320	\$2,375,722	\$1,247,433	\$3,623,155	\$83,835	2%
05800 - BEAUTIFICATION	\$10,342,429	\$9,540,760	\$805,116	\$10,345,876	\$3,447	0%
05900 - CODE COMPLIANCE	\$6,916,542	\$5,968,332	\$898,964	\$6,867,296	-\$49,246	-1%
09000 - CONTRIBUTION ACCOUNTS	\$300,000	\$300,000	-\$300,000	\$0	-\$300,000	-100%
09100 - NON-DEPARTMENTAL	\$6,713,234	\$3,013,234	\$604,993	\$3,618,227	-\$3,095,007	-46%
272 - UNINCORPORATED FUND TOTAL	\$36,234,746	\$28,021,507	\$4,196,770	\$32,218,277	-\$4,016,469	-11%
273 - HOSPITAL FUND						
09500 - HOSPITAL	\$27,950,204	\$27,946,733	\$568,743	\$28,515,476	\$565,272	2%
273 - HOSPITAL FUND TOTAL	\$27,950,204	\$27,946,733	\$568,743	\$28,515,476	\$565,272	2%
274 - POLICE FUND						
04600 - POLICE SERVICES	\$135,749,234	\$126,098,641	\$6,333,895	\$132,432,536	-\$3,316,698	-2%
09000 - CONTRIBUTION ACCOUNTS	\$2,319,746	\$0	\$0	\$0	-\$2,319,746	-100%
09100 - NON-DEPARTMENTAL	\$22,412,395	\$22,212,395	-\$1,295,941	\$20,916,454	-\$1,495,941	-7%
09300 - DEBT SERVICE	\$1,516,696	\$1,516,206	\$0	\$1,516,206	-\$490	0%
274 - POLICE FUND TOTAL	\$161,998,071	\$149,827,242	\$5,037,954	\$154,865,196	-\$7,132,875	-4%
410 - COUNTYWIDE BOND FUND						
09300 - DEBT SERVICE	\$2,404	\$0	\$0	\$0	-\$2,404	-100%
410 - COUNTYWIDE BOND FUND TOTAL	\$2,404	\$0	\$0	\$0	-\$2,404	-100%
411 - SPECIAL TAX DISTRICT BOND FUND						
09300 - DEBT SERVICE	\$15,279,788	\$15,216,788	\$0	\$15,216,788	-\$63,000	0%
411 - SPECIAL TAX DISTRICT BOND FUND TOTAL	\$15,279,788	\$15,216,788	\$0	\$15,216,788	-\$63,000	0%
201 - DEVELOPMENT FUND						
05100 - PLANNING & SUSTAINABILITY	\$8,108,221	\$7,536,916	\$2,522,194	\$10,059,110	\$1,950,889	24%
201 - DEVELOPMENT FUND TOTAL	\$8,108,221	\$7,536,916	\$2,522,194	\$10,059,110	\$1,950,889	24%
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND						
10000 - FUND COST CENTERS	\$138,670	\$186,449	-\$5,311	\$181,138	\$42,468	31%
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND TOTAL	\$138,670	\$186,449	-\$5,311	\$181,138	\$42,468	31%
204 - COUNTY JAIL FUND						

	FY 25 CURRENT BUDGET	FY 2026 PROPOSED BUDGET		FY 2026 AMENDED BUDGET		
	FY2025	Base	Approved	FY2026	Variance	Variance %
10000 - FUND COST CENTERS	\$904,633	\$557,893	\$104,307	\$662,200	-\$242,433	-27%
204 - COUNTY JAIL FUND TOTAL	\$904,633	\$557,893	\$104,307	\$662,200	-\$242,433	-27%
205 - FORECLOSURE REGISTRY FUND						
05900 - CODE COMPLIANCE	\$151,000	\$136,000	\$165,000	\$301,000	\$150,000	99%
205 - FORECLOSURE REGISTRY FUND TOTAL	\$151,000	\$136,000	\$165,000	\$301,000	\$150,000	99%
206 - VICTIM ASSISTANCE FUND						
03100 - VICTIM ASSISTANCE	\$777,297	\$300,000	\$200,900	\$500,900	-\$276,397	-36%
206 - VICTIM ASSISTANCE FUND TOTAL	\$777,297	\$300,000	\$200,900	\$500,900	-\$276,397	-36%
208 - JUVENILE SERVICES FUND						
03400 - JUVENILE COURT	\$31,459	\$73,771	-\$41,621	\$32,150	\$691	2%
208 - JUVENILE SERVICES FUND TOTAL	\$31,459	\$73,771	-\$41,621	\$32,150	\$691	2%
209 - DRUG ABUSE TREATMENT & EDUCATION FUND						
02500 - DRUG ABUSE	\$322,386	\$309,254	-\$40,009	\$269,245	-\$53,141	-16%
209 - DRUG ABUSE TREATMENT & EDUCATION FUND TOTAL	\$322,386	\$309,254	-\$40,009	\$269,245	-\$53,141	-16%
211 - STREET LIGHTS FUND						
05400 - TRANSPORTATION	\$4,664,546	\$4,660,546	\$2,000,436	\$6,660,982	\$1,996,436	43%
211 - STREET LIGHTS FUND TOTAL	\$4,664,546	\$4,660,546	\$2,000,436	\$6,660,982	\$1,996,436	43%
212 - STREET HUMPS FUND						
05700 - ROADS & DRAINAGE	\$607,007	\$509,007	\$122,182	\$631,189	\$24,182	4%
212 - STREET HUMPS FUND TOTAL	\$607,007	\$509,007	\$122,182	\$631,189	\$24,182	4%
215 - EMERGENCY TELEPHONE SYSTEM FUND						
02600 - E-911	\$19,368,654	\$17,260,587	\$2,738,920	\$19,999,507	\$630,853	3%
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	\$19,368,654	\$17,260,587	\$2,738,920	\$19,999,507	\$630,853	3%
218 - KENSINGTON TAD						
05600 - ECONOMIC DEVELOPMENT	\$1,354,120	\$1,354,120	\$717,567	\$2,071,687	\$717,567	53%
218 - KENSINGTON TAD TOTAL	\$1,354,120	\$1,354,120	\$717,567	\$2,071,687	\$717,567	53%
219 - COUMBIA DRIVE TAD						
05600 - ECONOMIC DEVELOPMENT	\$502,194	\$502,194	\$94,711	\$596,905	\$94,711	19%
219 - COUMBIA DRIVE TAD TOTAL	\$502,194	\$502,194	\$94,711	\$596,905	\$94,711	19%
220 - DRUID HILLS TAD						
05600 - ECONOMIC DEVELOPMENT	\$2,168,122	\$2,168,122	\$2,262,130	\$4,430,252	\$2,262,130	104%
220 - DRUID HILLS TAD TOTAL	\$2,168,122	\$2,168,122	\$2,262,130	\$4,430,252	\$2,262,130	104%

	FY 25 CURRENT BUDGET	FY 2026 PROPOSED BUDGET		FY 2026 AMENDED BUDGET		
	FY2025	Base	Approved	FY2026	Variance	Variance %
221 - MARKET SQUARE TAD						
05600 - ECONOMIC DEVELOPMENT	\$186,191	\$186,191	\$0	\$186,191	\$0	0%
221 - MARKET SQUARE TAD TOTAL	\$186,191	\$186,191	\$0	\$186,191	\$0	0%
222 - SOUTHWEST DEKALB TAD						
05600 - ECONOMIC DEVELOPMENT	\$407,442	\$407,442	\$0	\$407,442	\$0	0%
222 - SOUTHWEST DEKALB TAD TOTAL	\$407,442	\$407,442	\$0	\$407,442	\$0	0%
275 - HOTEL/MOTEL TAX FUND						
10000 - FUND COST CENTERS	\$5,815,181	\$5,300,000	\$0	\$5,300,000	-\$515,181	-9%
275 - HOTEL/MOTEL TAX FUND TOTAL	\$5,815,181	\$5,300,000	\$0	\$5,300,000	-\$515,181	-9%
280 - RENTAL MOTOR VEHICLE TAX FUND						
10000 - FUND COST CENTERS	\$1,344,771	\$900,000	\$250,000	\$1,150,000	-\$194,771	-14%
280 - RENTAL MOTOR VEHICLE TAX FUND TOTAL	\$1,344,771	\$900,000	\$250,000	\$1,150,000	-\$194,771	-14%
412 - BUILDING AUTHORITY BONDS FUND						
09300 - DEBT SERVICE	\$2,637,081	\$2,637,081	-\$2,633,081	\$4,000	-\$2,633,081	-100%
412 - BUILDING AUTHORITY BONDS FUND TOTAL	\$2,637,081	\$2,637,081	-\$2,633,081	\$4,000	-\$2,633,081	-100%
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND						
09300 - DEBT SERVICE	\$3,097,194	\$3,096,194	\$0	\$3,096,194	-\$1,000	0%
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND TOTAL	\$3,097,194	\$3,096,194	\$0	\$3,096,194	-\$1,000	0%
414 - URBAN REDEVELOPMENT AGENCY FUND						
09300 - DEBT SERVICE	\$859,071	\$615,546	\$2,211,374	\$2,826,920	\$1,967,849	229%
414 - URBAN REDEVELOPMENT AGENCY FUND TOTAL	\$859,071	\$615,546	\$2,211,374	\$2,826,920	\$1,967,849	229%
511 - WATER AND SEWER FUND						
02100 - FINANCE	\$35,686,080	\$16,013,450	\$6,872,630	\$22,886,080	-\$12,800,000	-36%
08000 - DPT OF WATERSHED MANAGEMENT	\$299,178,127	\$284,432,018	\$67,900,169	\$352,332,187	\$53,154,060	18%
511 - WATER AND SEWER FUND TOTAL	\$334,864,207	\$300,445,468	\$74,772,799	\$375,218,267	\$40,354,060	12%
514 - WATERSHED SINKING FUND						
08000 - DPT OF WATERSHED MANAGEMENT	\$78,868,812	\$78,868,812	\$25,760,794	\$104,629,606	\$25,760,794	33%
514 - WATERSHED SINKING FUND TOTAL	\$78,868,812	\$78,868,812	\$25,760,794	\$104,629,606	\$25,760,794	33%
541 - SANITATION OPERATING FUND						
08100 - SANITATION	\$103,574,508	\$97,420,409	\$8,765,822	\$106,186,231	\$2,611,723	3%

	FY 25 CURRENT BUDGET	FY 2026 PROPOSED BUDGET		FY 2026 AMENDED BUDGET		
	FY2025	Base	Approved	FY2026	Variance	Variance %
541 - SANITATION OPERATING FUND TOTAL	\$103,574,508	\$97,420,409	\$8,765,822	\$106,186,231	\$2,611,723	3%
551 - AIRPORT OPERATING FUND						
08200 - DEKALB-PEACHTREE AIRPORT	\$8,609,597	\$5,154,316	\$2,960,654	\$8,114,970	-\$494,627	-6%
551 - AIRPORT OPERATING FUND TOTAL	\$8,609,597	\$5,154,316	\$2,960,654	\$8,114,970	-\$494,627	-6%
581 - STORMWATER MANAGEMENT OPERATING FUND						
05800 - BEAUTIFICATION	\$1,241,288	\$1,137,725	\$219,838	\$1,357,563	\$116,275	9%
06700 - STORMWATER	\$31,310,416	\$22,317,159	\$8,353,553	\$30,670,712	-\$639,704	-2%
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	\$32,551,704	\$23,454,884	\$8,573,391	\$32,028,275	-\$523,429	-2%
611 - VEHICLE MAINTENANCE FUND						
01200 - FLEET MANAGEMENT	\$40,043,693	\$38,993,940	\$1,480,281	\$40,474,221	\$430,528	1%
611 - VEHICLE MAINTENANCE FUND TOTAL	\$40,043,693	\$38,993,940	\$1,480,281	\$40,474,221	\$430,528	1%
621 - VEHICLE REPLACEMENT FUND						
01300 - VEHICLE REPLACEMENT	\$73,799,343	\$31,516,648	\$0	\$31,516,648	-\$42,282,695	-57%
621 - VEHICLE REPLACEMENT FUND TOTAL	\$73,799,343	\$31,516,648	\$0	\$31,516,648	-\$42,282,695	-57%
631 - RISK MANAGEMENT FUND						
01000 - RISK MANAGEMENT	\$146,477,730	\$144,435,156	\$1,497,625	\$145,932,781	-\$544,949	0%
631 - RISK MANAGEMENT FUND TOTAL	\$146,477,730	\$144,435,156	\$1,497,625	\$145,932,781	-\$544,949	0%
632 - WORKERS COMPENSATION FUND						
01000 - RISK MANAGEMENT	\$10,099,092	\$9,826,907	\$362,819	\$10,189,726	\$90,634	1%
632 - WORKERS COMPENSATION FUND TOTAL	\$10,099,092	\$9,826,907	\$362,819	\$10,189,726	\$90,634	1%
DEPARTMENT TOTAL	\$1,894,203,778	\$1,645,209,991	\$281,940,297	\$1,927,150,288	\$32,946,510	2%



Tax Funds Roll Up

Fiscal Year 2026 Annual Budget

FY 2026 Tax Funds as proposed December 15, 2025

Tax Funds Roll Up

	STARTING FUND BALANCE	FY26 REVENUE	FY26 EXPENSES		
	FY 2026 Starting Fund Balance	FY 2026 Revenue	FY 2026 Expenses	FY 2026 Ending Fund Balance	Gain/(Use) of Fund Balance
Tax Funds					
100 - GENERAL FUND	\$78,777,519	\$612,116,598	\$582,891,771	\$108,002,346	\$29,224,827
270 - FIRE FUND	\$17,389,816	\$110,163,262	\$111,424,215	\$16,128,863	(\$1,260,953)
271 - DESIGNATED SERVICES FUND	\$4,138,351	\$63,316,726	\$59,798,165	\$7,656,912	\$3,518,561
272 - UNINCORPORATED FUND	\$5,644,945	\$30,167,278	\$31,579,965	\$4,232,258	(\$1,412,687)
273 - HOSPITAL FUND	\$1,077,651	\$28,637,223	\$28,515,476	\$1,199,398	\$121,747
274 - POLICE FUND	\$22,132,319	\$157,396,814	\$154,600,532	\$24,928,601	\$2,796,282
410 - COUNTYWIDE BOND FUND	\$0	\$0	-	\$0	\$0
411 - SPECIAL TAX DISTRICT BOND FUND	\$625,901	\$15,216,976	\$15,216,788	\$626,089	\$188
TAX FUNDS TOTAL	\$129,786,502	\$1,017,014,877	\$984,026,912	\$162,774,467	\$32,987,965

FY 2026 Tax Funds as approved February 26, 2026

Tax Funds Roll Up

	STARTING FUND BALANCE	FY26 REVENUE	FY26 EXPENSES		
	FY 2026 Starting Fund Balance	FY 2026 Revenue	FY 2026 Expenses	FY 2026 Ending Fund Balance	Gain/(Use) of Fund Balance
Tax Funds					
100 - GENERAL FUND	\$78,777,519	\$634,739,547	\$608,352,708	\$105,164,358	\$26,386,839
270 - FIRE FUND	\$17,389,816	\$110,163,262	\$114,735,066	\$12,818,012	(\$4,571,804)
271 - DESIGNATED SERVICES FUND	\$4,138,351	\$63,316,726	\$60,275,990	\$7,179,087	\$3,040,736
272 - UNINCORPORATED FUND	\$5,644,945	\$30,167,278	\$32,218,277	\$3,593,946	(\$2,050,999)
273 - HOSPITAL FUND	\$1,077,651	\$28,637,223	\$28,515,476	\$1,199,398	\$121,747
274 - POLICE FUND	\$22,132,319	\$157,396,814	\$154,865,196	\$24,663,937	\$2,531,618
410 - COUNTYWIDE BOND FUND	\$0	\$0	-	\$0	\$0
411 - SPECIAL TAX DISTRICT BOND FUND	\$625,901	\$15,216,976	\$15,216,788	\$626,089	\$188

	STARTING FUND BALANCE	FY26 REVENUE	FY26 EXPENSES		
	FY 2026 Starting Fund Balance	FY 2026 Revenue	FY 2026 Expenses	FY 2026 Ending Fund Balance	Gain/(Use) of Fund Balance
TAX FUNDS TOTAL	\$129,786,502	\$1,039,637,826	\$1,014,179,501	\$155,244,827	\$25,458,325

Millage Rates

Fiscal Year 2026 Annual Budget

FY 2026 Millage Rates as proposed December 15, 2025

2026 Budget as Proposed December 15, 2025	Unincorporated	Atlanta	Avondale	Brookhaven	Chamblee	Clarkston	Decatur	Doraville	Dunwoody	Lithonia	Pine Lake	Stone Mountain	Stonecrest	Tucker
100 - GENERAL FUND	10.542	10.542	10.542	10.542	10.542	10.542	10.542	10.542	10.542	10.542	10.542	10.542	10.542	10.542
270 - FIRE	2.511		2.511	2.511	2.511	2.511		2.511	2.511	2.511	2.511	2.511	2.511	2.511
271 A - ROADS	0.445												0.445	
271 B - PARKS	0.567									0.155	0.155			
273 - HOSPITAL	0.593	0.593	0.593	0.593	0.593	0.593	0.593	0.593	0.593	0.593	0.593	0.593	0.593	0.593
274 A - POLICE - BASIC	5.302					0.591				0.613	0.701		5.302	5.302
274 B - POLICE - NON-BASIC	0.511		0.069		0.028	0.058	0.036			0.060	0.069	0.051	0.511	0.511
410 - COUNTYWIDE BONDS														
411 - SPECIAL DISTRICT BONDS	0.339			0.339					0.339				0.339	0.339
Total	20.810	11.135	13.715	13.985	13.674	14.295	11.171	13.646	13.985	14.474	14.571	13.697	20.243	19.798

FY 2026 Millage Rates as approved February 26, 2026

2026 Budget as Approved February 26, 2026	Unincorporated	Atlanta	Avondale	Brookhaven	Chamblee	Clarkston	Decatur	Doraville	Dunwoody	Lithonia	Pine Lake	Stone Mountain	Stonecrest	Tucker
100 - GENERAL FUND	11.042	11.042	11.042	11.042	11.042	11.042	11.042	11.042	11.042	11.042	11.042	11.042	11.042	11.042
270 - FIRE	2.511		2.511	2.511	2.511	2.511		2.511	2.511	2.511	2.511	2.511	2.511	2.511
271 A - ROADS	0.445												0.445	
271 B - PARKS	0.567									0.155	0.155			
273 - HOSPITAL	0.593	0.593	0.593	0.593	0.593	0.593	0.593	0.593	0.593	0.593	0.593	0.593	0.593	0.593
274 A - POLICE - BASIC	5.302					0.591				0.613	0.701		5.302	5.302
274 B - POLICE - NON-BASIC	0.511		0.069		0.028	0.058	0.036			0.060	0.069	0.051	0.511	0.511
410 - COUNTYWIDE BONDS														
411 - SPECIAL DISTRICT BONDS	0.339			0.339					0.339				0.339	0.339
Total	21.310	11.635	14.215	14.485	14.174	14.795	11.671	14.146	14.485	14.974	15.071	14.197	20.743	20.298



100 - General Fund

Fiscal Year 2026 Annual Budget

Description

The General Fund is the largest of the Tax Funds. Departments funded by the General Fund are countywide operations, such as the Sheriff, Information Technology, Facilities Management, State Court, and District Attorney. The General Fund receives ad valorem tax revenue from the County Operations millage rate levy.

Financials

100 - General Fund

	BUDGETS	ADOPTED BUDGET		
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance				
100 - GENERAL FUND	\$82,875,881	\$78,777,519	(\$4,098,362)	(5.0%)
STARTING FUND BALANCE TOTAL	\$82,875,881	\$78,777,519	(\$4,098,362)	(5.0%)
Revenues				
100 - GENERAL FUND				
31 - TAXES	\$486,179,418	\$538,869,130	\$52,689,712	10.8%
32 - LICENSES AND PERMITS	\$100,000	\$100,000	\$0	0.0%
33 - INTERGOVERNMENTAL REVENUES	\$2,652,633	\$2,652,633	\$0	0.0%
34 - CHARGES FOR SERVICES	\$72,743,751	\$74,036,297	\$1,292,546	1.8%
35 - FINES AND FORFEITURES	\$11,056,528	\$11,256,528	\$200,000	1.8%
36 - INVESTMENT INCOME	\$2,500,000	\$1,300,000	(\$1,200,000)	(48.0%)
38 - MISCELLANEOUS REVENUE	\$4,011,269	\$3,962,149	(\$49,120)	(1.2%)
39 - OTHER FINANCING SOURCES	\$7,062,810	\$2,562,810	(\$4,500,000)	(63.7%)
100 - GENERAL FUND TOTAL	\$586,306,409	\$634,739,547	\$48,433,138	8.3%
REVENUES TOTAL	\$586,306,409	\$634,739,547	\$48,433,138	8.3%
Expenses				
100 - GENERAL FUND				
00100 - CHIEF EXECUTIVE OFFICER	\$5,605,135	\$2,962,877	(\$2,642,258)	(47.1%)
00200 - BOARD OF COMMISSIONERS	\$14,480,362	\$15,842,553	\$1,362,191	9.4%
00300 - LAW DEPARTMENT	\$6,595,246	\$7,374,273	\$779,027	11.8%
00400 - EXECUTIVE ASSISTANT	-	\$1,882,454	\$1,882,454	-
00500 - INTERNAL AUDIT OFFICE	\$2,685,622	\$2,874,746	\$189,124	7.0%
00600 - COMMUNICATIONS	-	\$2,592,974	\$2,592,974	-
00700 - ETHICS BOARD	\$758,520	\$759,827	\$1,307	0.2%
00800 - G.I.S.	\$4,009,854	\$4,388,211	\$378,357	9.4%
01100 - FACILITIES MANAGEMENT	\$21,234,538	\$22,093,113	\$858,575	4.0%
01400 - PURCHASING	\$6,122,080	\$6,400,693	\$278,613	4.6%

	BUDGETS	ADOPTED BUDGET		
	FY2025	FY2026	Variance \$	Variance %
01500 - HUMAN RESOURCES	\$8,006,628	\$8,226,447	\$219,819	2.8%
01600 - INNOVATION & TECHNOLOGY	\$52,890,361	\$56,822,663	\$3,932,302	7.4%
02100 - FINANCE	\$11,295,340	\$10,906,441	(\$388,899)	(3.4%)
02200 - BUDGET	\$1,354,642	\$1,386,085	\$31,443	2.3%
02700 - PROPERTY APPRAISAL	\$8,184,929	\$7,969,457	(\$215,472)	(2.6%)
02800 - TAX COMMISSIONER	\$13,072,956	\$13,597,063	\$524,107	4.0%
02900 - REGISTRAR	\$14,603,522	\$15,842,034	\$1,238,512	8.5%
03200 - SHERIFF	\$106,135,804	\$104,325,152	(\$1,810,652)	(1.7%)
03400 - JUVENILE COURT	\$11,636,597	\$11,699,205	\$62,608	0.5%
03500 - SUPERIOR COURT	\$20,533,503	\$21,614,023	\$1,080,520	5.3%
03600 - CLERK OF SUPERIOR COURT	\$12,496,037	\$12,965,398	\$469,361	3.8%
03700 - STATE COURT	\$34,677,774	\$36,309,192	\$1,631,418	4.7%
03800 - SOLICITOR	\$14,675,434	\$15,371,721	\$696,287	4.7%
03900 - DISTRICT ATTORNEY	\$37,156,740	\$39,266,534	\$2,109,794	5.7%
04000 - CHILD ADVOCATES OFFICE	\$4,512,349	\$4,612,853	\$100,504	2.2%
04100 - PROBATE COURT	\$4,449,807	\$4,699,907	\$250,100	5.6%
04200 - ANIMAL SERVICES	\$12,250,255	\$13,804,280	\$1,554,025	12.7%
04300 - MEDICAL EXAMINER	\$7,235,102	\$7,161,757	(\$73,345)	(1.0%)
04400 - EMERGENCY MANAGEMENT (DEMA)	\$1,305,202	\$1,928,660	\$623,458	47.8%
04500 - PUBLIC DEFENDER	\$17,491,627	\$17,469,399	(\$22,228)	(0.1%)
04600 - POLICE SERVICES	\$9,811,472	\$9,931,883	\$120,411	1.2%
04800 - MAGISTRATE COURT	\$9,872,808	\$9,825,801	(\$47,007)	(0.5%)
04900 - FIRE & RESCUE SERVICES	\$10,024,341	\$16,017,207	\$5,992,866	59.8%
05100 - PLANNING & SUSTAINABILITY	\$3,237,929	\$3,609,177	\$371,248	11.5%
05500 - PUBLIC WORKS DIRECTOR	\$740,940	\$746,759	\$5,819	0.8%
05600 - ECONOMIC DEVELOPMENT	\$3,509,000	\$3,134,405	(\$374,595)	(10.7%)
06800 - LIBRARY	\$29,366,029	\$28,455,984	(\$910,045)	(3.1%)
06900 - EXTENSION SERVICE	\$1,321,953	\$1,255,700	(\$66,253)	(5.0%)
07100 - BOARD OF HEALTH	\$6,430,771	\$6,430,771	\$0	0.0%
07200 - COMMUNITY SERVICE BOARD	\$2,969,057	\$2,849,057	(\$120,000)	(4.0%)
07300 - HOUSING	-	\$12,000,000	\$12,000,000	-
07400 - FAMILY AND CHILDREN SERVICES	\$1,598,220	\$1,598,220	\$0	0.0%
07500 - HUMAN SERVICES	\$10,824,988	\$11,116,501	\$291,513	2.7%
07800 - CITIZEN HELP CENTER	\$1,215,476	\$1,348,619	\$133,143	10.9%
09000 - CONTRIBUTION ACCOUNTS	\$20,110,125	\$0	(\$20,110,125)	(100.0%)
09100 - NON-DEPARTMENTAL	\$18,878,005	\$21,110,977	\$2,232,972	11.8%
09300 - DEBT SERVICE	\$9,257,016	\$5,771,655	(\$3,485,361)	(37.7%)
100 - GENERAL FUND TOTAL	\$594,624,096	\$608,352,708	\$13,728,612	2.3%
EXPENSES TOTAL	\$594,624,096	\$608,352,708	\$13,728,612	2.3%
Reserves	\$61,743,572	\$105,164,358	\$43,420,786	70.3%



270 - Fire Fund

Fiscal Year 2026 Annual Budget

Description

The Fire Fund provides support for Fire response and suppression services in most areas of the county. The Fire District covers all of DeKalb except the cities of Atlanta and Decatur which have their own fire operations.

DeKalb's Fire & Rescue Services manages emergency medical response and transport services countywide, which are funded within the General Fund.

Financials

270 - Fire Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$23,338,038	\$17,389,816	(\$5,948,222)	(25.5%)
Revenues				
270 - FIRE FUND				
31 - TAXES	\$102,097,209	\$107,951,662	\$5,854,453	5.7%
34 - CHARGES FOR SERVICES	\$1,667,000	\$1,958,000	\$291,000	17.5%
36 - INVESTMENT INCOME	\$500,000	\$250,000	(\$250,000)	(50.0%)
38 - MISCELLANEOUS REVENUE	\$3,600	\$3,600	\$0	0.0%
270 - FIRE FUND TOTAL	\$104,267,809	\$110,163,262	\$5,895,453	5.7%
REVENUES TOTAL	\$104,267,809	\$110,163,262	\$5,895,453	5.7%
Expenses				
270 - FIRE FUND				
04900 - FIRE & RESCUE SERVICES	\$99,278,080	\$101,760,114	\$2,482,034	2.5%
09000 - CONTRIBUTION ACCOUNTS	\$400,000	\$0	(\$400,000)	(100.0%)
09100 - NON-DEPARTMENTAL	\$12,991,162	\$12,182,326	(\$808,836)	(6.2%)
09300 - DEBT SERVICE	\$792,882	\$792,626	(\$256)	(0.0%)
270 - FIRE FUND TOTAL	\$113,462,124	\$114,735,066	\$1,272,942	1.1%
EXPENSES TOTAL	\$113,462,124	\$114,735,066	\$1,272,942	1.1%
Reserves	\$14,143,723	\$12,818,012	(\$1,325,711)	(9.4%)



271 - Designated Services Fund

Fiscal Year 2026 Annual Budget

Description

The Designated Services Fund (sometimes referred to as "Special Tax District – Designated Services" or "STD - Designated Services") was created by a local constitutional amendment to the Georgia Constitution known as the "DeKalb County Special Services Tax Districts Act."

Under the Special Services Tax Districts Act, each municipality lying wholly or partially within DeKalb County constitutes a special services tax district for the provision of certain governmental services. The Designated Services Fund covers following services:

1. Street and road maintenance, including the maintenance of curbs, sidewalks, streetlights and devices to control the flow of traffic on streets and roads or any combination thereof.
2. Parks, recreational areas, programs and facilities.

These services are delivered by the county to all unincorporated areas; however, municipalities may elect whether to participate in these services. If a municipality elects to participate in any of the above services, then a special services millage rate will be levied within the municipality. The Special Services Tax District Act sets the percentage of the special services millage rate that will be levied within each participating municipality.

Police Services was part of this fund until 2010 when the Special Services Tax Districts Act was amended to create a separate Police Services millage rate.

Financials

271 - Designated Services Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance				
271 - DESIGNATED SERVICES FUND	\$16,562,517	\$4,138,351	(\$12,424,166)	(75.0%)
STARTING FUND BALANCE TOTAL	\$16,562,517	\$4,138,351	(\$12,424,166)	(75.0%)
Revenues				
271 - DESIGNATED SERVICES FUND				
31 - TAXES	\$42,754,262	\$57,027,991	\$14,273,729	33.4%
34 - CHARGES FOR SERVICES	\$3,352,335	\$3,352,335	\$0	0.0%
36 - INVESTMENT INCOME	\$237,500	\$137,500	(\$100,000)	(42.1%)
38 - MISCELLANEOUS REVENUE	\$148,900	\$148,900	\$0	0.0%
39 - OTHER FINANCING SOURCES	\$2,250,000	\$2,650,000	\$400,000	17.8%
271 - DESIGNATED SERVICES FUND TOTAL	\$48,742,997	\$63,316,726	\$14,573,729	29.9%
REVENUES TOTAL	\$48,742,997	\$63,316,726	\$14,573,729	29.9%
Expenses				

	BUDGETS	ADOPTED BUDGET		
	FY2025	FY2026	Variance \$	Variance %
271 - DESIGNATED SERVICES FUND				
05400 - TRANSPORTATION	\$6,770,099	\$3,853,631	(\$2,916,468)	(43.1%)
05700 - ROADS & DRAINAGE	\$17,735,165	\$17,728,347	(\$6,818)	(0.0%)
06100 - PARKS	\$29,148,619	\$30,485,899	\$1,337,280	4.6%
09000 - CONTRIBUTION ACCOUNTS	\$400,000	\$0	(\$400,000)	(100.0%)
09100 - NON-DEPARTMENTAL	\$8,110,915	\$8,054,542	(\$56,373)	(0.7%)
09300 - DEBT SERVICE	\$153,621	\$153,571	(\$50)	(0.0%)
271 - DESIGNATED SERVICES FUND TOTAL	\$62,318,419	\$60,275,990	(\$2,042,429)	(3.3%)
EXPENSES TOTAL	\$62,318,419	\$60,275,990	(\$2,042,429)	(3.3%)
Reserves	\$2,987,095	\$7,179,087	\$4,191,992	140.3%



272 - Unincorporated Fund

Fiscal Year 2026 Annual Budget

Description

The Unincorporated Fund funds services provided within the unincorporated areas of the county, primarily State Court Division B (previously State Court Traffic Division), Planning and Business License, Beautification, and Code Compliance. It is the only Tax Fund not directly supported by property taxes. Although there is no property tax levy, other types of taxes are received in this fund, along with fees associated with Business License, and fines from State Court Division B.

Financials

272 - Unincorporated Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$8,041,984	\$5,644,945	(\$2,397,039)	(29.8%)
Revenues				
272 - UNINCORPORATED FUND				
31 - TAXES	\$14,565,000	\$11,015,000	(\$3,550,000)	(24.4%)
32 - LICENSES AND PERMITS	\$11,272,879	\$14,272,879	\$3,000,000	26.6%
35 - FINES AND FORFEITURES	\$4,560,000	\$4,010,000	(\$550,000)	(12.1%)
38 - MISCELLANEOUS REVENUE	(\$150,000)	(\$150,000)	\$0	0.0%
39 - OTHER FINANCING SOURCES	\$1,669,399	\$1,019,399	(\$650,000)	(38.9%)
272 - UNINCORPORATED FUND TOTAL	\$31,917,278	\$30,167,278	(\$1,750,000)	(5.5%)
REVENUES TOTAL	\$31,917,278	\$30,167,278	(\$1,750,000)	(5.5%)
Expenses				
272 - UNINCORPORATED FUND				
03700 - STATE COURT	\$8,423,221	\$7,763,723	(\$659,498)	(7.8%)
05100 - PLANNING & SUSTAINABILITY	\$3,539,320	\$3,623,155	\$83,835	2.4%
05800 - BEAUTIFICATION	\$10,342,429	\$10,345,876	\$3,447	0.0%
05900 - CODE COMPLIANCE	\$6,916,542	\$6,867,296	(\$49,246)	(0.7%)
09000 - CONTRIBUTION ACCOUNTS	\$300,000	\$0	(\$300,000)	(100.0%)
09100 - NON-DEPARTMENTAL	\$6,713,234	\$3,618,227	(\$3,095,007)	(46.1%)
272 - UNINCORPORATED FUND TOTAL	\$36,234,746	\$32,218,277	(\$4,016,469)	(11.1%)
EXPENSES TOTAL	\$36,234,746	\$32,218,277	(\$4,016,469)	(11.1%)
Reserves	\$3,724,516	\$3,593,946	(\$130,570)	(3.5%)



274 -Police Services Fund

Fiscal Year 2026 Annual Budget

Description

The Police Fund is where most expenses of the DeKalb County Police Department are charged. It is considered a Special Tax District and does not cover all areas of the county. Most cities operate their own police departments, though a few have entered into agreements with the county where some, though, not always all, services are provided by the county's Police Department. This fund evolved from the Special Tax District – Designated Fund in 2011 to allow revenue to be dedicated to policing functions. A small portion of Police operations is paid for in the General Fund. That funding is primarily Communications staff. The Police Fund has a planned use of fund balance; however, short-term forecasts show it to be stable in the near term.

274 - Police Services Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance				
274 - POLICE FUND	\$25,605,527	\$22,132,319	(\$3,473,208)	(13.6%)
STARTING FUND BALANCE TOTAL	\$25,605,527	\$22,132,319	(\$3,473,208)	(13.6%)
Revenues				
274 - POLICE FUND				
31 - TAXES	\$154,131,494	\$155,694,443	\$1,562,949	1.0%
32 - LICENSES AND PERMITS	\$324,991	\$324,991	\$0	0.0%
34 - CHARGES FOR SERVICES	\$893,646	\$964,646	\$71,000	7.9%
36 - INVESTMENT INCOME	\$450,000	\$300,000	(\$150,000)	(33.3%)
38 - MISCELLANEOUS REVENUE	\$112,734	\$112,734	\$0	0.0%
274 - POLICE FUND TOTAL	\$155,912,865	\$157,396,814	\$1,483,949	1.0%
REVENUES TOTAL	\$155,912,865	\$157,396,814	\$1,483,949	1.0%
Expenses				
274 - POLICE FUND				
04600 - POLICE SERVICES	\$135,749,234	\$132,432,536	(\$3,316,698)	(2.4%)
09000 - CONTRIBUTION ACCOUNTS	\$2,319,746	\$0	(\$2,319,746)	(100.0%)
09100 - NON-DEPARTMENTAL	\$22,412,395	\$20,916,454	(\$1,495,941)	(6.7%)
09300 - DEBT SERVICE	\$1,516,696	\$1,516,206	(\$490)	(0.0%)
274 - POLICE FUND TOTAL	\$161,998,071	\$154,865,196	(\$7,132,875)	(4.4%)
EXPENSES TOTAL	\$161,998,071	\$154,865,196	(\$7,132,875)	(4.4%)
Reserves	\$19,520,321	\$24,663,937	\$5,143,616	26.4%



273 - Hospital Fund

Fiscal Year 2026 Annual Budget

Description

The Hospital Fund is a countywide fund, which contributes funding to the Grady Memorial Hospital for DeKalb County's share of the cost of indigent medical care for its citizens. The two jurisdictions, which regularly contribute to Grady Memorial Hospital, are Fulton and DeKalb Counties. Any debt issued for capital construction at Grady is also paid for by this fund. In 2018, the Hospital Fund recovered from a deficit situation.

273 - Hospital Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$937,437	\$1,077,651	\$140,214	15.0%
Revenues				
273 - HOSPITAL FUND				
31 - TAXES	\$27,881,155	\$28,427,960	\$546,805	2.0%
34 - CHARGES FOR SERVICES	\$80,000	\$80,000	\$0	0.0%
36 - INVESTMENT INCOME	\$129,263	\$129,263	\$0	0.0%
273 - HOSPITAL FUND TOTAL	\$28,090,418	\$28,637,223	\$546,805	2.0%
REVENUES TOTAL	\$28,090,418	\$28,637,223	\$546,805	2.0%
Expenses				
273 - HOSPITAL FUND				
09500 - HOSPITAL	\$27,950,204	\$28,515,476	\$565,272	2.0%
273 - HOSPITAL FUND TOTAL	\$27,950,204	\$28,515,476	\$565,272	2.0%
EXPENSES TOTAL	\$27,950,204	\$28,515,476	\$565,272	2.0%
Reserves	\$1,077,651	\$1,199,398	\$121,747	11.3%



411 - Special Tax District (Unincorporated) Bond Fund

Fiscal Year 2026 Annual Budget

Description

The Special Tax District Bond Fund covers the debt service on \$125 million bonds issuance approved on March 20, 2001, and the \$230 million bonds issuance approved November 8, 2005. These bonds financed the acquisition of additional parks and natural areas (2001), improvement of existing parks and development of new parks and recreation facilities (2001), transportation projects (2006), parks & greenspace (2006) and libraries (2006). The 2001 debt was fully paid in 2015, and the 2006 debt will be fully paid in 2030.

This fund is sometimes referred to informally as the Unincorporated Bond/Debt Fund, because the referendum was held in the unincorporated areas of the county. Subsequently, some unincorporated areas were annexed or incorporated into cities; however, those areas are still part of this fund since they were included in the original unincorporated vote. The financial obligations of the identified municipalities will expire upon the maturation of each bond series.

Financials

411 - Special Tax District Bond Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$4,400,983	\$625,901	(\$3,775,082)	(85.8%)
Revenues				
411 - SPECIAL TAX DISTRICT BOND FUND				
31 - TAXES	\$11,144,706	\$14,856,976	\$3,712,270	33.3%
34 - CHARGES FOR SERVICES	\$260,000	\$260,000	\$0	0.0%
36 - INVESTMENT INCOME	\$100,000	\$100,000	\$0	0.0%
411 - SPECIAL TAX DISTRICT BOND FUND TOTAL	\$11,504,706	\$15,216,976	\$3,712,270	32.3%
REVENUES TOTAL	\$11,504,706	\$15,216,976	\$3,712,270	32.3%
Expenses				
411 - SPECIAL TAX DISTRICT BOND FUND				
09300 - DEBT SERVICE	\$15,279,788	\$15,216,788	(\$63,000)	(0.4%)
411 - SPECIAL TAX DISTRICT BOND FUND TOTAL	\$15,279,788	\$15,216,788	(\$63,000)	(0.4%)
EXPENSES TOTAL	\$15,279,788	\$15,216,788	(\$63,000)	(0.4%)
Reserves	\$625,901	\$626,089	\$188	0.0%



201 - Development Fund

Fiscal Year 2026 Annual Budget

Description

The Development Fund is comprised of revenue received for building permits, land development permits, trade permits, and other permitting and development activities. This fund was created to ensure transparency and accountability to all stakeholders involved in land development and permitting in DeKalb County. As a special revenue fund, the development fund can only be allocated to expenses that are directly related to services associated with processing and issuance of permits. These expenses include, but are not limited to technology, plan review, inspections, training, and administrative overhead.

Financials

201 - Development Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	(\$813,312)	\$0	\$813,312	(100.0%)
Revenues				
201 - DEVELOPMENT FUND				
32 - LICENSES AND PERMITS	\$5,200,000	\$10,405,133	\$5,205,133	100.1%
34 - CHARGES FOR SERVICES	\$21,533	\$25,576	\$4,043	18.8%
39 - OTHER FINANCING SOURCES	\$3,700,000	–	(\$3,700,000)	(100.0%)
201 - DEVELOPMENT FUND TOTAL	\$8,921,533	\$10,430,709	\$1,509,176	16.9%
REVENUES TOTAL	\$8,921,533	\$10,430,709	\$1,509,176	16.9%
Expenses				
201 - DEVELOPMENT FUND				
05100 - PLANNING & SUSTAINABILITY	\$8,108,221	\$10,059,110	\$1,950,889	24.1%
201 - DEVELOPMENT FUND TOTAL	\$8,108,221	\$10,059,110	\$1,950,889	24.1%
EXPENSES TOTAL	\$8,108,221	\$10,059,110	\$1,950,889	24.1%
Reserves	\$0	\$371,599	\$371,599	–



203 - Public Education & Government (PEG) Fund

Fiscal Year 2026 Annual Budget

Description

This fund, established in 1997 by O.C.G.A. § 36-76-4, provides funding for maintaining, upgrading, and replacing the government television infrastructure, which includes capital and facility improvements for public education and government access cable television channels. The primary source of revenue is from fees paid to the county by cable television franchisees. This fund will continue to use fund balance to supplement operational revenues.

Financials

203 - PEG Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance				
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND	\$133,170	–	(\$133,170)	(100.0%)
STARTING FUND BALANCE TOTAL	\$133,170	–	(\$133,170)	(100.0%)
Revenues				
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND	\$5,500	\$181,138	\$175,638	3,193.4%
REVENUES TOTAL	\$5,500	\$181,138	\$175,638	3,193.4%
Expenses				
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND	\$138,670	\$181,138	\$42,468	30.6%
EXPENSES TOTAL	\$138,670	\$181,138	\$42,468	30.6%



204 - County Jail Fund

Fiscal Year 2026 Annual Budget

Description

The County Jail fund allows DeKalb County to appropriate an additional 10 percent penalty assessment in criminal and traffic cases, involving violations of ordinances of political subdivisions. The Board of Commissioners, in August 1989, adopted a resolution to place Article 5 of Chapter 21 of Title 15 of the Official Code of Georgia Annotated into effect in DeKalb County. This action allows the County to implement the “Jail Construction and Staffing Act” which provides for the imposition and collection of this assessment. The primary source of revenue is fines and forfeited bonds. Use of proceeds include constructing, operating, and staffing county jails, county correctional institutions and detention facilities, or revenue can be pledged as security for the payment of bonds issued for the construction of such facilities.

204 - County Jail Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance				
204 - COUNTY JAIL FUND				
134001 - FUND BALANCE	\$53,981	\$0	(\$53,981)	(100.0%)
204 - COUNTY JAIL FUND TOTAL	\$53,981	\$0	(\$53,981)	(100.0%)
STARTING FUND BALANCE TOTAL	\$53,981	\$0	(\$53,981)	(100.0%)
Revenues				
204 - COUNTY JAIL FUND				
33 - INTERGOVERNMENTAL REVENUES	\$48,760	\$75,000	\$26,240	53.8%
35 - FINES AND FORFEITURES	\$801,892	\$587,200	(\$214,692)	(26.8%)
204 - COUNTY JAIL FUND TOTAL	\$850,652	\$662,200	(\$188,452)	(22.1%)
REVENUES TOTAL	\$850,652	\$662,200	(\$188,452)	(22.1%)
Expenses				
204 - COUNTY JAIL FUND				
10000 - FUND COST CENTERS	\$904,633	\$662,200	(\$242,433)	(26.8%)
204 - COUNTY JAIL FUND TOTAL	\$904,633	\$662,200	(\$242,433)	(26.8%)
EXPENSES TOTAL	\$904,633	\$662,200	(\$242,433)	(26.8%)



205 - Foreclosure Registry Fund

Fiscal Year 2026 Annual Budget

Description

The purpose of this fund, established in 2011 per O.C.G.A. 44-14-14, is to protect neighborhoods from blighted conditions through the lack of adequate maintenance and security of properties that are foreclosed or where ownership has been transferred after foreclosure. Creditors or mortgagors who have foreclosed on real property must pay the County a registration fee, which funds the monitoring of foreclosed properties. The Foreclosure Registry Fund will have a modest planned use of fund balance as the number of properties covered by it decreases as the economy improves.

Financials

205 - Foreclosure Registry Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance				
205 - FORECLOSURE REGISTRY FUND	\$362,870	\$260,112	(\$102,758)	(28.3%)
STARTING FUND BALANCE TOTAL	\$362,870	\$260,112	(\$102,758)	(28.3%)
Revenues				
205 - FORECLOSURE REGISTRY FUND				
34 - CHARGES FOR SERVICES	\$48,242	\$50,228	\$1,986	4.1%
205 - FORECLOSURE REGISTRY FUND TOTAL	\$48,242	\$50,228	\$1,986	4.1%
REVENUES TOTAL	\$48,242	\$50,228	\$1,986	4.1%
Expenses				
205 - FORECLOSURE REGISTRY FUND				
05900 - CODE COMPLIANCE	\$151,000	\$301,000	\$150,000	99.3%
205 - FORECLOSURE REGISTRY FUND TOTAL	\$151,000	\$301,000	\$150,000	99.3%
EXPENSES TOTAL	\$151,000	\$301,000	\$150,000	99.3%
Reserves	\$260,112	\$9,340	(\$250,772)	(96.4%)



206 - Victim Assistance

Fiscal Year 2026 Annual Budget

Description

In 1995, the Victim Assistance Fund was established. This fund consists of DeKalb County's appropriation of an additional 5% penalty assessment imposed upon criminal offense fines (O.C.G.A. 15-21-131). Effective July 1, 1997, the Recorder's Court, now the Traffic Division of State Court, was added to the courts already collecting this assessment for victim assistance programs. The Board of Commissioners issued a directive that costs associated with the District Attorney's and Solicitor's victim assistance programs should received funding first, and any remaining dollars will be allocated to fund the victim assistance programs.

Financials

206 - Victim Assistance Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance				
206 - VICTIM ASSISTANCE FUND	\$415,062	\$0	(\$415,062)	(100.0%)
STARTING FUND BALANCE TOTAL	\$415,062	\$0	(\$415,062)	(100.0%)
Revenues				
206 - VICTIM ASSISTANCE FUND				
33 - INTERGOVERNMENTAL REVENUES	\$348,707	\$300,000	(\$48,707)	(14.0%)
35 - FINES AND FORFEITURES	\$203,011	\$200,900	(\$2,111)	(1.0%)
206 - VICTIM ASSISTANCE FUND TOTAL	\$551,718	\$500,900	(\$50,818)	(9.2%)
REVENUES TOTAL	\$551,718	\$500,900	(\$50,818)	(9.2%)
Expenses				
206 - VICTIM ASSISTANCE FUND				
03100 - VICTIM ASSISTANCE	\$777,297	\$500,900	(\$276,397)	(35.6%)
206 - VICTIM ASSISTANCE FUND TOTAL	\$777,297	\$500,900	(\$276,397)	(35.6%)
EXPENSES TOTAL	\$777,297	\$500,900	(\$276,397)	(35.6%)
Reserves	\$189,483	\$0	(\$189,483)	(100.0%)



208 - Juvenile Services Fund

Fiscal Year 2026 Annual Budget

Description

The Juvenile Services Fund accounts for funds received under a Georgia law which allowed supervision fees (O.C.G.A. S 15-11-37) to be charged for certain probation services. Juvenile Court uses these fees for housing in non-secure residential facilities, educational and tutorial services, counseling and diagnostic testing, mediation, transportation to and from court ordered services, truancy intervention, restitution programs, job development or work experience programs, community services and any other service or program needed to meet the best interests, development, and rehabilitation of a child.

Financials

208 - Juvenile Services Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance				
208 - JUVENILE SERVICES FUND	(\$691)	\$0	\$691	(100.0%)
STARTING FUND BALANCE TOTAL	(\$691)	\$0	\$691	(100.0%)
Revenues				
208 - JUVENILE SERVICES FUND				
34 - CHARGES FOR SERVICES	\$32,150	\$32,150	\$0	0.0%
208 - JUVENILE SERVICES FUND TOTAL	\$32,150	\$32,150	\$0	0.0%
REVENUES TOTAL	\$32,150	\$32,150	\$0	0.0%
Expenses				
208 - JUVENILE SERVICES FUND				
03400 - JUVENILE COURT	\$31,459	\$32,150	\$691	2.2%
208 - JUVENILE SERVICES FUND TOTAL	\$31,459	\$32,150	\$691	2.2%
EXPENSES TOTAL	\$31,459	\$32,150	\$691	2.2%



209 - Drug Abuse Treatment & Education (DATE) Fund

Fiscal Year 2026 Annual Budget

Description

The Drug Abuse Treatment and Education fund, established in 1990 (O.C.G.A. 15-21-101), allows for additional penalties in certain controlled substance cases amounting up to 50% of the original fine. The DATE Fund committee oversees these funds. The DATE fund committee was created July 11, 2012 due to significant changes made by House Bill 1176. The committee reviews and recommends the allocation of funds for drug abuse treatment and education programs. The committee consists of representatives from Superior Court, Juvenile Court, State and Magistrate Courts, Cooperative Extension Service and Human Services.

Financials

209 - DATE Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance				
209 - DRUG ABUSE TREATMENT & EDUCATION FUND	\$403,010	\$403,010	\$0	0.0%
STARTING FUND BALANCE TOTAL	\$403,010	\$403,010	\$0	0.0%
Revenues				
209 - DRUG ABUSE TREATMENT & EDUCATION FUND				
35 - FINES AND FORFEITURES	\$95,000	\$95,000	\$0	0.0%
209 - DRUG ABUSE TREATMENT & EDUCATION FUND TOTAL	\$95,000	\$95,000	\$0	0.0%
REVENUES TOTAL	\$95,000	\$95,000	\$0	0.0%
Expenses				
209 - DRUG ABUSE TREATMENT & EDUCATION FUND				
02500 - DRUG ABUSE	\$322,386	\$269,245	(\$53,141)	(16.5%)
209 - DRUG ABUSE TREATMENT & EDUCATION FUND TOTAL	\$322,386	\$269,245	(\$53,141)	(16.5%)
EXPENSES TOTAL	\$322,386	\$269,245	(\$53,141)	(16.5%)
Reserves	\$175,624	\$228,765	\$53,141	30.3%



211 - Street Lights Fund

Fiscal Year 2026 Annual Budget

Description

The Street Lights Fund, established in the 1995 budget, is responsible for all revenues and expenses associated with existing and new street light districts, petitions from citizens requesting streetlights within subdivisions, verification of property, identification of locations, and design and location of proposed lighting fixtures (based on street lighting standards). Streetlights are installed by utility companies to ensure compliance with code. Streetlight assessment fees are based upon the annual cost to the County to operate the streetlights, divided by the total footage in the streetlight district. The approved budget for this fund has budgeted a zero-fund balance.

Financials

211 - Street Lights Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	(\$1,179,538)	\$0	\$1,179,538	(100.0%)
Revenues				
211 - STREET LIGHTS FUND				
34 - CHARGES FOR SERVICES	\$4,659,546	\$6,660,982	\$2,001,436	43.0%
39 - OTHER FINANCING SOURCES	\$1,184,538	-	(\$1,184,538)	(100.0%)
211 - STREET LIGHTS FUND TOTAL	\$5,844,084	\$6,660,982	\$816,898	14.0%
REVENUES TOTAL	\$5,844,084	\$6,660,982	\$816,898	14.0%
Expenses				
211 - STREET LIGHTS FUND				
05400 - TRANSPORTATION	\$4,664,546	\$6,660,982	\$1,996,436	42.8%
211 - STREET LIGHTS FUND TOTAL	\$4,664,546	\$6,660,982	\$1,996,436	42.8%
EXPENSES TOTAL	\$4,664,546	\$6,660,982	\$1,996,436	42.8%



212 - Speed Humps Maintenance Fund

Fiscal Year 2026 Annual Budget

Description

The Speed Humps Maintenance Fund, established in the 2002 budget, includes revenues and expenses associated with the county's Speed Hump Maintenance Program. This includes the county's appropriation of a \$25 annual maintenance fee charged within the Speed Hump Districts. These funds support the required maintenance for the Speed Hump Maintenance Program.

Financials

212 - Speed Humps Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$1,102,940	\$734,257	(\$368,683)	(33.4%)
Revenues				
212 - STREET HUMPS FUND	\$238,324	\$351,602	\$113,278	47.5%
REVENUES TOTAL	\$238,324	\$351,602	\$113,278	47.5%
Expenses				
212 - STREET HUMPS FUND	\$607,007	\$631,189	\$24,182	4.0%
EXPENSES TOTAL	\$607,007	\$631,189	\$24,182	4.0%
Reserves	\$734,257	\$454,670	(\$279,587)	(38.1%)



215 - Emergency Telephone System (E-911) Fund

Fiscal Year 2026 Annual Budget

Description

The E-911 Fund, established in 1990, allows for the collection of funds through user telephone billings of wired telephones. The user fees are used to fund certain expenses associated with the Emergency 911 Telephone Services. In 1998, the Georgia General Assembly extended the authority for counties to impose a 911 charge on wireless telephones. Effective July 1, 2015, the user fees were extended to include Voice-Over-Internet-Protocol.

Many counties in the State of Georgia are monitoring their E911 budgets as uses of fund balance are become more prevalent. DeKalb is regularly examining the drop of revenue and the increase in demand.

215 - Emergency Telephone System Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance				
215 - EMERGENCY TELEPHONE SYSTEM FUND	(\$705,392)	\$0	\$705,392	(100.0%)
STARTING FUND BALANCE TOTAL	(\$705,392)	\$0	\$705,392	(100.0%)
Revenues				
215 - EMERGENCY TELEPHONE SYSTEM FUND				
34 - CHARGES FOR SERVICES	\$453,399	\$453,399	\$0	0.0%
38 - MISCELLANEOUS REVENUE	\$11,670,979	\$11,670,979	\$0	0.0%
39 - OTHER FINANCING SOURCES	\$7,949,668	\$7,914,668	(\$35,000)	(0.4%)
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	\$20,074,046	\$20,039,046	(\$35,000)	(0.2%)
REVENUES TOTAL	\$20,074,046	\$20,039,046	(\$35,000)	(0.2%)
Expenses				
215 - EMERGENCY TELEPHONE SYSTEM FUND				
02600 - E-911	\$19,368,654	\$19,999,507	\$630,853	3.3%
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	\$19,368,654	\$19,999,507	\$630,853	3.3%
EXPENSES TOTAL	\$19,368,654	\$19,999,507	\$630,853	3.3%
Reserves				
215 - EMERGENCY TELEPHONE SYSTEM FUND	\$0	\$39,539	\$39,539	-
RESERVES TOTAL	\$0	\$39,539	\$39,539	-



218 - Kensington Tax Allocation District Fund

Fiscal Year 2026 Annual Budget

Description

The County has five (5) tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD, and Southwest DeKalb TAD. These revenues are restricted and used to pay for the redevelopment costs that provide substantial public benefit in accordance with the various redevelopment plans. The Development Authority of DeKalb County (Decide DeKalb) has the administrative rights to finance certain redevelopment activities in the regional area at the discretion of the County. The TAD funds are reported by Decide DeKalb as custodial funds since they are holding the funds until they can be used for development but the funds are generated from the tax that is set by the County.

Financials

218 - Kensington Tax Allocation District Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$5,168,371	\$5,168,371	\$0	0.0%
Revenues				
218 - KENSINGTON TAD	\$1,354,120	\$1,354,120	\$0	0.0%
REVENUES TOTAL	\$1,354,120	\$1,354,120	\$0	0.0%
Expenses				
218 - KENSINGTON TAD	\$1,354,120	\$2,071,687	\$717,567	53.0%
EXPENSES TOTAL	\$1,354,120	\$2,071,687	\$717,567	53.0%
Reserves	\$5,168,371	\$4,450,804	(\$717,567)	(13.9%)



219 - Columbia Drive Tax Allocation District Fund

Fiscal Year 2026 Annual Budget

Description

The County has five tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD, and the Southwest DeKalb TAD. These revenues are restricted and used to pay for the redevelopment costs that provide substantial public benefit in accordance with the various redevelopment plans. The Development Authority of DeKalb County (Decide DeKalb) has the administrative rights to finance certain redevelopment activities in the regional area at the discretion of the County. The TAD funds are reported by Decide DeKalb as custodial funds since they are holding the funds until they can be used for development but the funds are generated from the tax that is set by the County.

Financials

219 - Columbia Drive Tax Allocation District Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$2,424,431	\$2,424,431	\$0	0.0%
Revenues				
219 - COUMBIA DRIVE TAD	\$502,194	\$502,194	\$0	0.0%
REVENUES TOTAL	\$502,194	\$502,194	\$0	0.0%
Expenses				
219 - COUMBIA DRIVE TAD	\$502,194	\$596,905	\$94,711	18.9%
EXPENSES TOTAL	\$502,194	\$596,905	\$94,711	18.9%
Reserves	\$2,424,431	\$2,329,720	(\$94,711)	(3.9%)



220 - North Druid Hills Tax Allocation Fund

Fiscal Year 2026 Annual Budget

Description

The County has five tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD, and the Southwest DeKalb TAD. These revenues are restricted and used to pay for the redevelopment costs that provide substantial public benefit in accordance with the various redevelopment plans. The Development Authority of DeKalb County (Decide DeKalb) has the administrative rights to finance certain redevelopment activities in the regional area at the discretion of the County. The TAD funds are reported by Decide DeKalb as custodial funds since they are holding the funds until they can be used for development but the funds are generated from the tax that is set by the County.

Financials

220 - Druid Hills Tax Allocation District Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$10,439,177	\$10,439,177	\$0	0.0%
Revenues				
220 - DRUID HILLS TAD	\$2,168,122	\$2,168,122	\$0	0.0%
REVENUES TOTAL	\$2,168,122	\$2,168,122	\$0	0.0%
Expenses				
220 - DRUID HILLS TAD	\$2,168,122	\$4,430,252	\$2,262,130	104.3%
EXPENSES TOTAL	\$2,168,122	\$4,430,252	\$2,262,130	104.3%
Reserves	\$10,439,177	\$8,177,047	(\$2,262,130)	(21.7%)



221 - Market Square Tax Allocation District Fund

Fiscal Year 2026 Annual Budget

Description

The County has five tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD, and the Southwest DeKalb TAD. These revenues are restricted and used to pay for the redevelopment costs that provide substantial public benefit in accordance with the various redevelopment plans. The Development Authority of DeKalb County (Decide DeKalb) has the administrative rights to finance certain redevelopment activities in the regional area at the discretion of the County. The TAD funds are reported by Decide DeKalb as custodial funds since they are holding the funds until they can be used for development but the funds are generated from the tax that is set by the County.

Financials

221 - Market Square Tax Allocation District Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$589,381	–	(\$589,381)	(100.0%)
Revenues				
221 - MARKET SQUARE TAD	\$186,191	\$186,191	\$0	0.0%
REVENUES TOTAL	\$186,191	\$186,191	\$0	0.0%
Expenses				
221 - MARKET SQUARE TAD	\$186,191	\$186,191	\$0	0.0%
EXPENSES TOTAL	\$186,191	\$186,191	\$0	0.0%
Reserves	\$589,381	–	(\$589,381)	(100.0%)



222 - Southwest DeKalb Tax Allocation District Fund

Fiscal Year 2026 Annual Budget

Description

The County has five tax allocation districts (TADs); Kensington TAD, Columbia Drive TAD, Druid Hills TAD and the Market Square TAD, and the Southwest DeKalb TAD. These revenues are restricted and used to pay for the redevelopment costs that provide substantial public benefit in accordance with the various redevelopment plans. The Development Authority of DeKalb County (Decide DeKalb) has the administrative rights to finance certain redevelopment activities in the regional area at the discretion of the County. The TAD funds are reported by Decide DeKalb as custodial funds since they are holding the funds until they can be used for development but the funds are generated from the tax that is set by the County.

222 - Southwest DeKalb Tax Allocation District Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$556,072	–	(\$556,072)	(100.0%)
Revenues				
222 - SOUTHWEST DEKALB TAD	\$407,442	\$407,442	\$0	0.0%
REVENUES TOTAL	\$407,442	\$407,442	\$0	0.0%
Expenses				
222 - SOUTHWEST DEKALB TAD	\$407,442	\$407,442	\$0	0.0%
EXPENSES TOTAL	\$407,442	\$407,442	\$0	0.0%
Reserves	\$556,072	–	(\$556,072)	(100.0%)



275 - Hotel/Motel Tax Fund

Fiscal Year 2026 Annual Budget

Description

The Hotel / Motel Fund accounts for transactions involving DeKalb County’s original Hotel / Motel Tax of 2%. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to 8%. This excise tax is used to promote tourism, conventions, and trade shows. In addition, funds can be expended for “tourism product development” which is the creation or expansion of physical attractions which improve the destination appeal to visitors, support visitors’ experience, and are used by visitors. Such expenditures may include capital costs and operating costs. As all proceeds of the Hotel/ Motel Tax are designated for various purposes by the enabling legislation, all revenue is allocated to those purposes and this fund should carry no fund balance.

Financials

275 - Hotel/Motel Tax Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$515,181	–	(\$515,181)	(100.0%)
Revenues				
275 - HOTEL/MOTEL TAX FUND	\$5,300,000	\$5,300,000	\$0	0.0%
REVENUES TOTAL	\$5,300,000	\$5,300,000	\$0	0.0%
Expenses				
275 - HOTEL/MOTEL TAX FUND	\$5,815,181	\$5,300,000	(\$515,181)	(8.9%)
EXPENSES TOTAL	\$5,815,181	\$5,300,000	(\$515,181)	(8.9%)



280 - Rental Motor Vehicle Excise Tax Fund

Fiscal Year 2026 Annual Budget

Description

This fund allows for a three percent tax levy (effective January 1, 2007) per state legislation (O.C.G.A. § 48-13-90 et seq) on the rental of motor vehicles to promote industry, trade, commerce, and tourism within the County. Initially the revenues of this tax were dedicated to making the lease payments to the Development Authority to pay the indebtedness for the construction and furnishings of the Porter Sanford Performing Arts Center (payoff December 2017) and for other appropriate expenditures. This levy no longer needs to be renewed annually. This fund has a small, planned use of fund balance, which may be covered by federal funding later in the year. Starting in 2018, these funds were used for the maintenance and operation of the Callanwolde Fine Arts Center, Spruill Center for the Arts, ARTS Center, and the Porter Sanford Performing Arts Center by the Recreation, Parks, and Cultural Affairs Department.

Financials

280 - Rental Motor Vehicle Tax Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$94,771	–	(\$94,771)	(100.0%)
Revenues				
280 - RENTAL MOTOR VEHICLE TAX FUND	\$1,250,000	\$1,150,000	(\$100,000)	(8.0%)
REVENUES TOTAL	\$1,250,000	\$1,150,000	(\$100,000)	(8.0%)
Expenses				
280 - RENTAL MOTOR VEHICLE TAX FUND	\$1,344,771	\$1,150,000	(\$194,771)	(14.5%)
EXPENSES TOTAL	\$1,344,771	\$1,150,000	(\$194,771)	(14.5%)



210 - Law Enforcement Confiscated Monies Fund

Fiscal Year 2026 Annual Budget

Description

The Law Enforcement Confiscated Monies Fund originates from the Department of Justice. This fund was established by the Board of Commissioners in 1984 to account for monies confiscated locally in controlled substance cases. These appropriations are limited by state law to uses in the criminal justice area and may not be used for salaries or informants' fees. Beginning July 1, 1991, in accordance with Georgia law, the Board of Commissioners authorized the District Attorney to receive 10% of all locally confiscated funds with the balance of the funds going to a local police agency. Local funds are appropriated to the departments when the funds are received. This fund is also used to account for federally confiscated funds which are given to the county for use in police activities and the use of these funds comes under Federal Statutes.

210 - Law Enforcement Confiscated Monies Fund

	BUDGETS	ADOPTED BUDGET		
	FY2025	FY2026	Variance \$	Variance %
Revenues				
210 - LAW ENFORCEMENT CONFISCATED MONIES FUND	\$0	\$3,836,376	\$3,836,376	-
REVENUES TOTAL	\$0	\$3,836,376	\$3,836,376	-
Expenses				
210 - LAW ENFORCEMENT CONFISCATED MONIES FUND	\$0	\$3,836,376	\$3,836,376	-
EXPENSES TOTAL	\$0	\$3,836,376	\$3,836,376	-



230 - American Rescue Plan Act Fund

Fiscal Year 2026 Annual Budget

Description

This fund is the American Rescue Plan Act that was signed into law on March 11, 2021. It provided economic relief to address the impact of the coronavirus disease 2019 (COVID-19). Key provisions included stimulus checks, extended unemployment benefits, expanded Child Tax Credit with advance payments, funding for vaccines/testing, support for schools, state/local government assistance, small business aid, and healthcare expansions.

230 - American Rescue Plan Act Fund

	BUDGETS	ADOPTED BUDGET		
	FY2025	FY2026	Variance \$	Variance %
Revenues				
230 - GRANT - AMERICAN RESCUE PLAN (ARP) ACT OF 2021 FUND	\$0	\$4,169,677	\$4,169,677	-
REVENUES TOTAL	\$0	\$4,169,677	\$4,169,677	-
Expenses				
230 - GRANT - AMERICAN RESCUE PLAN (ARP) ACT OF 2021 FUND				
60000 - GRANTS	\$0	\$4,169,677	\$4,169,677	-
230 - GRANT - AMERICAN RESCUE PLAN (ARP) ACT OF 2021 FUND TOTAL	\$0	\$4,169,677	\$4,169,677	-
EXPENSES TOTAL	\$0	\$4,169,677	\$4,169,677	-



250 - Grant-in-Aid Fund

Fiscal Year 2026 Annual Budget

Description

The Grants-In-Aid Fund supports programs funded by federal and state agencies such as the U.S. Department of Housing and Urban Development, the Department of Labor, the Department of Health and Human Services, the Department of Justice, the Criminal Justice Coordinating Committee, and the Older Americans Act through the Atlanta Regional Commission. It provides an accounting entity whereby appropriations and expenditures for grant-funded programs can be accounted for separately and distinctly from other funds relating to the county.

250 - Grant-in-aid Fund

	BUDGETS		ADOPTED BUDGET		Variance %
		FY2025	FY2026	Variance \$	
Revenues					
250 - GRANT-IN-AID FUND		\$0	\$59,100,078	\$59,100,078	-
REVENUES TOTAL		\$0	\$59,100,078	\$59,100,078	-
Expenses					
250 - GRANT-IN-AID FUND		\$0	\$59,100,078	\$59,100,078	-
EXPENSES TOTAL		\$0	\$59,100,078	\$59,100,078	-



257 - Justice Assistance Grant Fund

Fiscal Year 2026 Annual Budget

Description

The Justice Assistance Grant is used to support initiatives aimed at reducing drug-related crime and enhancing drug control efforts. Program areas include law enforcement programs; prosecution and courts programs; crime prevention and education programs; corrections and community corrections programs; drug treatment and enforcement programs; planning, evaluation, and technology improvement programs; and crime victim and witness programs excluding compensation.

257 - Justice Assistance Grant Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Revenues				
257 - 2005 JUSTICE ASSISTANCE (JAG) FUND	\$0	\$279,475	\$279,475	-
REVENUES TOTAL	\$0	\$279,475	\$279,475	-
Expenses				
257 - 2005 JUSTICE ASSISTANCE (JAG) FUND	\$0	\$279,475	\$279,475	-
EXPENSES TOTAL	\$0	\$279,475	\$279,475	-



258 - COVID-19 Grants Fund

Fiscal Year 2026 Annual Budget

Description

This funds accounts for grants related to the COVID-19 pandemic. The Emergency Rental Assistance program assist residents with overdue rent, utilities, and other housing costs during and because of the COVID-19 (coronavirus disease) pandemic. This assistance prevents eviction through state/local programs funded by U.S. Department of the Treasury’s Emergency Rental Assistance) program.

258 - COVID-19 Grants Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Revenues				
258 - GRANTS - COVID19 FUND	\$0	\$1,411,208	\$1,411,208	-
REVENUES TOTAL	\$0	\$1,411,208	\$1,411,208	-
Expenses				
258 - GRANTS - COVID19 FUND	\$0	\$1,411,208	\$1,411,208	-
EXPENSES TOTAL	\$0	\$1,411,208	\$1,411,208	-



290 - Opioid Remediation Fund

Fiscal Year 2026 Annual Budget

Description

The Opioid Remediation Fund is a settlement fund to address the widespread impacts of the opioid epidemic. The settlements were derived from opioid manufacturers, distributors, and pharmaceutical companies to compensate communities affected by opioid misuse and addiction. Funds are explicitly designated for activities that address and mitigate the effects of the Opioid epidemic.

290 - Opioid Remediation Fund

	BUDGETS		ADOPTED BUDGET		Variance \$	Variance %
	FY2025		FY2026			
Revenues						
290 - GRANT- OPIOID REMEDIATION	\$0		\$2,614,656		\$2,614,656	-
REVENUES TOTAL	\$0		\$2,614,656		\$2,614,656	-
Expenses						
290 - GRANT- OPIOID REMEDIATION	\$0		\$2,614,656		\$2,614,656	-
EXPENSES TOTAL	\$0		\$2,614,656		\$2,614,656	-



412 - Building Authority Bonds Fund

Fiscal Year 2026 Annual Budget

Description

These bonds are dedicated for the construction and furnishing of the Juvenile Justice Center facility at the Camp Road government complex on Memorial Drive. The authority for the sale of these bonds is provided by the “County Building Authority Act for Certain Counties (550,000 or more)” approved on April 2, 1980. It was designated as House Bill No. 1552. The original Series 2003 bonds were refinanced in December 2013 as the Series 2013 bonds. An additional bond series was sold in 2005 which was refinanced in October 2015 as the Series 2015 bonds. Revenue for both the 2013 and 2015 bond series are in the form of a transfer from the General Fund, Non-departmental Debt Service Department, which is used to satisfy the current year’s debt service requirements.

Financials

412 - Building Authority Bonds Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$401,353	\$401,353	\$0	0.0%
Revenues				
412 - BUILDING AUTHORITY BONDS FUND	\$2,637,081	\$0	(\$2,637,081)	(100.0%)
REVENUES TOTAL	\$2,637,081	\$0	(\$2,637,081)	(100.0%)
Expenses				
412 - BUILDING AUTHORITY BONDS FUND	\$2,637,081	\$4,000	(\$2,633,081)	(99.9%)
EXPENSES TOTAL	\$2,637,081	\$4,000	(\$2,633,081)	(99.9%)
Reserves	\$401,353	\$397,353	(\$4,000)	(1.0%)



413 - Public Safety & Judicial Authority Fund

Fund

Fiscal Year 2026 Annual Budget

Description

The Public Safety and Judicial Facilities Authority Revenue Bonds were sold on December 1, 2004. The purpose of this bond was to finance the acquisition, construction, development and equipping of public safety and judicial facilities. This bond was sold under the authority of the War on Terrorism Local Assistance Act (O.C.G.A. Section 36-75-1, the Revenue Bond Law (O.C.G.A. Section 36-82-60, and the Resource Recovery Development Authorities Law. These facilities consisted of a police headquarters building, a fire headquarters building, a public safety equipment maintenance facility, a centralized warehouse, and several fire stations and police precinct stations. Revenue in the form of a transfer is budgeted in the General Fund, Fire Fund, Unincorporated Fund, Police Fund, and E911 funds based on the square footage of each operation.

Financials

413 - Public Safety & Judicial Facilities Authority Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$190,353	\$452,297	\$261,944	137.6%
Revenues				
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND	\$3,359,138	\$3,359,138	\$0	0.0%
REVENUES TOTAL	\$3,359,138	\$3,359,138	\$0	0.0%
Expenses				
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND	\$3,097,194	\$3,096,194	(\$1,000)	(0.0%)
EXPENSES TOTAL	\$3,097,194	\$3,096,194	(\$1,000)	(0.0%)
Reserves	\$452,297	\$715,241	\$262,944	58.1%



414 - Urban Redevelopment Agency Fund

Fiscal Year 2026 Annual Budget

Description

The Urban Redevelopment Agency of DeKalb County issued the Federally Taxable Recovery Zone Economic Development bond on December 8, 2010. As a Recovery Zone Economic Development Bond, the Internal Revenue Service remits 45 percent of each interest payment to DeKalb County although the payments have been less due to the Federal sequestration effort. The purpose of these bonds is to renovate Recorders Court (now State Court – Division B) and Magistrate Court, construct a police precinct and construct a neighborhood justice protection center. Revenue to the fund is in the form of a transfer from the General Fund to underwrite the current year's debt service payment.

Financials

414 - Urban Redevelopment Agency Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$84,138	\$426,828	\$342,690	407.3%
Revenues				
414 - URBAN REDEVELOPMENT AGENCY FUND	\$1,201,761	\$2,826,920	\$1,625,159	135.2%
REVENUES TOTAL	\$1,201,761	\$2,826,920	\$1,625,159	135.2%
Expenses				
414 - URBAN REDEVELOPMENT AGENCY FUND	\$859,071	\$2,826,920	\$1,967,849	229.1%
EXPENSES TOTAL	\$859,071	\$2,826,920	\$1,967,849	229.1%
Reserves	\$426,828	\$426,828	\$0	0.0%



511 - Water & Sewer Operating Fund

Fiscal Year 2026 Annual Budget

Description

The DeKalb County water and sewer system is comprised of the following funds: Water and Sewerage Operating Fund; Water and Sewer Construction Fund; Water and Sewer Renewal and Extension Fund; and the Water and Sewer Sinking Fund.

The Water and Sewer Operating Fund reflects the daily operations of the county's water and sewer system. It includes those expenses and charges, which are made for the purpose of operating, maintaining, and repairing the system. The Department of Watershed Management is the organizational entity charged with the responsibility of operating and maintaining the system, and its financial requirements are reflected in this fund. The fund also includes the costs of the Utility Customer Operations cost center, which is managed by the Finance Department and is responsible for billing and collection of water and sewer charges.

Financials

511 - Water & Sewer Operating Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$54,136,187	\$68,769,158	\$14,632,971	27.0%
Revenues				
511 - WATER AND SEWER FUND				
34 - CHARGES FOR SERVICES	\$346,978,921	\$361,391,177	\$14,412,256	4.2%
36 - INVESTMENT INCOME	\$2,168,257	\$2,168,257	\$0	0.0%
39 - OTHER FINANCING SOURCES	\$350,000	\$332,500	(\$17,500)	(5.0%)
511 - WATER AND SEWER FUND TOTAL	\$349,497,178	\$363,891,934	\$14,394,756	4.1%
REVENUES TOTAL	\$349,497,178	\$363,891,934	\$14,394,756	4.1%
Expenses				
511 - WATER AND SEWER FUND				
02100 - FINANCE	\$35,686,080	\$22,886,080	(\$12,800,000)	(35.9%)
08000 - DPT OF WATERSHED MANAGEMENT	\$299,178,127	\$352,332,187	\$53,154,060	17.8%
511 - WATER AND SEWER FUND TOTAL	\$334,864,207	\$375,218,267	\$40,354,060	12.1%
EXPENSES TOTAL	\$334,864,207	\$375,218,267	\$40,354,060	12.1%
Reserves	\$68,769,158	\$57,442,825	(\$11,326,333)	(16.5%)



514 - Watershed Sinking Fund

Fiscal Year 2026 Annual Budget

Description

The Water & Sewer Sinking Fund pays principal and interest payments on Revenue Bond issues. Revenue is derived from a transfer of funds from the Water and Sewer Fund and from earnings on Sinking Fund investments. The Water and Sewer System's financial condition is sound as demonstrated by the ratings of its bonds as of 2013 year-end.

Financials

514 - Watershed Sinking Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$109,352,112	\$109,352,112	\$0	0.0%
Revenues				
514 - WATERSHED SINKING FUND	\$78,868,812	\$78,868,812	\$0	0.0%
REVENUES TOTAL	\$78,868,812	\$78,868,812	\$0	0.0%
Expenses				
514 - WATERSHED SINKING FUND	\$78,868,812	\$104,629,606	\$25,760,794	32.7%
EXPENSES TOTAL	\$78,868,812	\$104,629,606	\$25,760,794	32.7%
Reserves	\$109,352,112	\$83,591,318	(\$25,760,794)	(23.6%)



541 - Sanitation Fund

Fiscal Year 2026 Annual Budget

Description

The Sanitation operating fund is established to collect financial information related to the collection, compaction, and transfer of solid waste. Commercial collection service is provided by county crews and fees are based on the number of collections per week and the size of the dumpster. Garbage is transported to the county landfill where it is compacted and prepared for disposal. In addition, the county provides curbside recycling for corrugated cardboard, aluminum cans, newsprint, yard waste, and plastics. The sanitation fund also promotes a litter free environment with crews designated to cleanup activities throughout the county.

Financials

541 - Sanitation Operating Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$5,947,370	\$3,546,862	(\$2,400,508)	(40.4%)
Revenues				
541 - SANITATION OPERATING FUND				
34 - CHARGES FOR SERVICES	\$100,939,000	\$109,227,052	\$8,288,052	8.2%
36 - INVESTMENT INCOME	\$215,000	\$0	(\$215,000)	(100.0%)
38 - MISCELLANEOUS REVENUE	\$20,000	\$141,000	\$121,000	605.0%
541 - SANITATION OPERATING FUND TOTAL	\$101,174,000	\$109,368,052	\$8,194,052	8.1%
REVENUES TOTAL	\$101,174,000	\$109,368,052	\$8,194,052	8.1%
Expenses				
541 - SANITATION OPERATING FUND				
08100 - SANITATION	\$103,574,508	\$106,186,231	\$2,611,723	2.5%
541 - SANITATION OPERATING FUND TOTAL	\$103,574,508	\$106,186,231	\$2,611,723	2.5%
EXPENSES TOTAL	\$103,574,508	\$106,186,231	\$2,611,723	2.5%
Reserves	\$3,546,862	\$6,728,683	\$3,181,821	89.7%



551 - DeKalb - Peachtree Airport Fund

Fiscal Year 2026 Annual Budget

Description

The Airport Operating Fund is used to fiscally account for the day-to-day operation and maintenance of the 700+ acres of airport land. DeKalb Peachtree Airport is an attractive, safe, and alternative use of air travel to other metro Atlanta airports. The Airport is using fund balance for one-time capital maintenance.

551 - Airport Operating Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance				
551 - AIRPORT OPERATING FUND	\$18,241,204	\$18,881,679	\$640,475	3.5%
STARTING FUND BALANCE TOTAL	\$18,241,204	\$18,881,679	\$640,475	3.5%
Revenues				
551 - AIRPORT OPERATING FUND				
34 - CHARGES FOR SERVICES	\$0	\$2,600,000	\$2,600,000	-
38 - MISCELLANEOUS REVENUE	\$9,250,072	\$8,698,337	(\$551,735)	(6.0%)
551 - AIRPORT OPERATING FUND TOTAL	\$9,250,072	\$11,298,337	\$2,048,265	22.1%
REVENUES TOTAL	\$9,250,072	\$11,298,337	\$2,048,265	22.1%
Expenses				
551 - AIRPORT OPERATING FUND				
08200 - DEKALB-PEACHTREE AIRPORT	\$8,609,597	\$8,114,970	(\$494,627)	(5.8%)
551 - AIRPORT OPERATING FUND TOTAL	\$8,609,597	\$8,114,970	(\$494,627)	(5.8%)
EXPENSES TOTAL	\$8,609,597	\$8,114,970	(\$494,627)	(5.8%)
Reserves				
551 - AIRPORT OPERATING FUND	\$18,881,679	\$22,065,046	\$3,183,367	16.9%
RESERVES TOTAL	\$18,881,679	\$22,065,046	\$3,183,367	16.9%



581 - Stormwater Management Operating Fund

Fiscal Year 2026 Annual Budget

Description

The Stormwater utility fund was established in the 2003 budget. The Fund includes the county's appropriation for the annual fee charged to residents and commercial property owners as a stormwater utility fee. This fee is collected by the Tax Commissioner as part of the yearly property tax billing process. This fund is used to maintain the county's stormwater infrastructure and meet Federal requirements in water initiatives, and address flood plain and green space issues.

Stormwater is using fund balance this year to address extreme backlog in retention pond cleaning, storm pipes, and road remediation of debris from county owned storm drains.

Financials

581 - Stormwater Management Operating Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$11,945,911	\$11,086,651	(\$859,260)	(7.2%)
Revenues				
581 - STORMWATER MANAGEMENT OPERATING FUND				
34 - CHARGES FOR SERVICES	\$31,692,444	\$28,632,856	(\$3,059,588)	(9.7%)
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	\$31,692,444	\$28,632,856	(\$3,059,588)	(9.7%)
REVENUES TOTAL	\$31,692,444	\$28,632,856	(\$3,059,588)	(9.7%)
Expenses				
581 - STORMWATER MANAGEMENT OPERATING FUND				
05800 - BEAUTIFICATION	\$1,241,288	\$1,357,563	\$116,275	9.4%
06700 - STORMWATER	\$31,310,416	\$30,670,712	(\$639,704)	(2.0%)
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	\$32,551,704	\$32,028,275	(\$523,429)	(1.6%)
EXPENSES TOTAL	\$32,551,704	\$32,028,275	(\$523,429)	(1.6%)
Reserves	\$11,086,651	\$7,691,232	(\$3,395,419)	(30.6%)



611 - Vehicle Maintenance Fund

Fiscal Year 2026 Annual Budget

Description

The Vehicle Maintenance Fund is the funding entity for the Fleet Management Department’s preventive maintenance and repair services of county vehicles, and fuel administration to maintain a highly functional, efficient, and economical fleet operation to support vehicle-using departments. The Fleet Management Department is responsible for continuous evaluation of county vehicles to improve efficiency and cost-effectiveness. Additional activities include the ordering and issuing of parts and maintaining inventory.

Financials

211 - Street Lights Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	(\$1,179,538)	\$0	\$1,179,538	(100.0%)
Revenues				
211 - STREET LIGHTS FUND				
34 - CHARGES FOR SERVICES	\$4,659,546	\$6,660,982	\$2,001,436	43.0%
39 - OTHER FINANCING SOURCES	\$1,184,538	–	(\$1,184,538)	(100.0%)
211 - STREET LIGHTS FUND TOTAL	\$5,844,084	\$6,660,982	\$816,898	14.0%
REVENUES TOTAL	\$5,844,084	\$6,660,982	\$816,898	14.0%
Expenses				
211 - STREET LIGHTS FUND				
05400 - TRANSPORTATION	\$4,664,546	\$6,660,982	\$1,996,436	42.8%
211 - STREET LIGHTS FUND TOTAL	\$4,664,546	\$6,660,982	\$1,996,436	42.8%
EXPENSES TOTAL	\$4,664,546	\$6,660,982	\$1,996,436	42.8%



621 - Vehicle Replacement Fund

Fiscal Year 2026 Annual Budget

Description

The Vehicle Replacement Fund, managed by the Fleet Management Department, was established to provide a funding mechanism for the centralized, orderly, safe, and efficient replacement of end-of-life vehicles. This fund purchases new units as needed for the county. Replacement charges are based upon the cost and useful life of each unit in the county's fleet. Charges are assessed each year and are held in a reserve that is managed contemporaneously with each year's replacement needs. The use of fund balance may be overstated in the Vehicle Replacement Fund due to lags between the purchase and the receipt of new vehicles.

Financials

621 - Vehicle Replacement Fund

	BUDGETS		ADOPTED BUDGET		
	FY2025		FY2026		
			Variance \$	Variance %	
Starting Fund Balance	\$42,282,695		–	(100.0%)	
Revenues					
621 - VEHICLE REPLACEMENT FUND	\$31,516,648		\$31,516,648	\$0	0.0%
REVENUES TOTAL	\$31,516,648		\$31,516,648	\$0	0.0%
Expenses					
621 - VEHICLE REPLACEMENT FUND	\$73,799,343		\$31,516,648	(\$42,282,695)	(57.3%)
EXPENSES TOTAL	\$73,799,343		\$31,516,648	(\$42,282,695)	(57.3%)



631 - Risk Management Fund

Fiscal Year 2026 Annual Budget

Description

This fund pays for the various private insurance and self-insurance claims, premiums, and reserves of the county. These monies are used to abate the risk inherent in the operation of the county. Revenues are generated by interfund charges to various departmental budgets. All operations of the Finance Department's Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, paragraph (f) – Risk Management. Beginning in 2021, the following categories account for 100 percent of the fund's revenue which is made up of both the county contributions and the employee contributions as well as charges for liability services to tax funds and enterprise funds. These categories contain the payments for each of the insurance products that the county offers to employees and retirees as well as self-insurance for property and casualty coverage.

Financials

631 - Risk Management Fund

	BUDGETS		ADOPTED BUDGET	
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$10,584,478	\$5,266,258	(\$5,318,220)	(50.3%)
Revenues				
631 - RISK MANAGEMENT FUND				
34 - CHARGES FOR SERVICES	\$23,554,649	\$23,554,649	\$0	0.0%
40 - PAYROLL DEDUCTIONS AND MATCHES	\$122,828,000	\$120,828,000	(\$2,000,000)	(1.6%)
631 - RISK MANAGEMENT FUND TOTAL	\$146,382,649	\$144,382,649	(\$2,000,000)	(1.4%)
REVENUES TOTAL	\$146,382,649	\$144,382,649	(\$2,000,000)	(1.4%)
Expenses				
631 - RISK MANAGEMENT FUND				
01000 - RISK MANAGEMENT	\$146,477,730	\$145,932,781	(\$544,949)	(0.4%)
631 - RISK MANAGEMENT FUND TOTAL	\$146,477,730	\$145,932,781	(\$544,949)	(0.4%)
EXPENSES TOTAL	\$146,477,730	\$145,932,781	(\$544,949)	(0.4%)
Reserves	\$10,489,397	\$3,716,126	(\$6,773,271)	(64.6%)



632 - Worker's Compensation Fund

Fiscal Year 2026 Annual Budget

Description

This fund accounts for all transactions related to the county's Workers' Compensation Fund. Prior to 2004, this fund was reported as part of the Risk Management Fund. All workers compensation operations of Finance's Risk Management Division are authorized by the code of DeKalb County, Appendix A – Departments of County Government, Article I – Executive Departments, Section 5 – Finance, Management (f) – Risk Management. The Workers Compensation Fund provides coverage for employees injured on the job by providing wages and medical benefits. The fund monitors the administration of workers' compensation functions to include medical, indemnity, state, legal, and state assessments.

Financials

632 - Workers Compensation Fund

	BUDGETS	ADOPTED BUDGET		
	FY2025	FY2026	Variance \$	Variance %
Starting Fund Balance	\$12,175,868	\$13,807,588	\$1,631,720	13.4%
Revenues				
632 - WORKERS COMPENSATION FUND	\$10,115,293	\$10,115,293	\$0	0.0%
REVENUES TOTAL	\$10,115,293	\$10,115,293	\$0	0.0%
Expenses				
632 - WORKERS COMPENSATION FUND	\$10,099,092	\$10,189,726	\$90,634	0.9%
EXPENSES TOTAL	\$10,099,092	\$10,189,726	\$90,634	0.9%
Reserves	\$12,192,069	\$13,733,155	\$1,541,086	12.6%



Animal Services

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of DeKalb County Animal Enforcement Services (AES) is to protect the welfare of animals and ensure public safety through proactive enforcement, education, and compassionate care. Our mission is rooted in the belief that every animal deserves a safe and humane environment, and every citizen deserves protection from dangerous or neglected animals.

Description

Animal Services and Enforcement is under the umbrella of Public Safety and reports to the Director of Public Safety. Animal Enforcement responds to animal related calls and complaints to ensure the welfare of the animals and the safety of the public, by enforcement and education of DeKalb Animal Ordinances and animal related State issues. Animal Enforcement Services and the outsourced Shelter Operation provided by Lifeline Animal Project, is responsible for the humane care of unhoused, unwanted, and quarantined animals, and provide adoption, foster rescue, transfer, and disposal services for sheltered animals. AES, in accordance with Chapter 11 of the DeKalb County Code of Ordinances (Emergency Management) and the Georgia Emergency Management Act of 1981 (O.C.G.A. § 38-3-3(2)), plays an essential role in maintaining public safety and community well-being by ensuring:

- Public Health and Disease Prevention: Collaborate with the Board of Health and other County agencies to prevent and control zoonotic diseases such as rabies. Administer vaccination, quarantine, and public education programs that safeguard both human and animal populations.
- Community Engagement and Education: Build trust and encourage responsible pet ownership through outreach, school presentations, and neighborhood safety programs. These initiatives increase ordinance compliance, reduce complaints, and promote positive relationships between residents and enforcement officers.
- Preparedness and Coordination: Develop and maintain operational readiness plans for animal rescue, evacuation, and sheltering. Participate in training exercises and maintain partnerships with regional agencies to ensure coordinated disaster response and recovery.

Financials

04200 - ANIMAL SERVICES

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$1,275,006	\$1,426,904	\$1,959,960	\$2,257,849	\$1,843,624
52 - PURCHASED / CONTRACTED SERVICES	\$5,066,042	\$5,507,632	\$9,200,867	\$11,974,867	\$11,054,867
53 - SUPPLIES	\$269,904	\$254,372	\$496,431	\$375,431	\$375,431
54 - CAPITAL OUTLAYS	\$283	\$57,899	\$206,907	\$742,158	\$47,128
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$256,760	\$720,051	\$223,469	\$254,810	\$254,810
70 - RETIREMENT SERVICES	\$154,056	\$149,663	\$162,621	\$228,420	\$228,420
100 - GENERAL FUND TOTAL	\$7,022,051	\$8,116,520	\$12,250,255	\$15,833,535	\$13,804,280

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES TOTAL	\$7,022,051	\$8,116,520	\$12,250,255	\$15,833,535	\$13,804,280

04200 - ANIMAL SERVICES

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
04210 - ANIMAL SERVICES	\$7,022,051	\$8,116,520	\$12,250,255	\$15,833,535	\$13,804,280
100 - GENERAL FUND TOTAL	\$7,022,051	\$8,116,520	\$12,250,255	\$15,833,535	\$13,804,280
COST CENTER LEVEL EXPENDITURES TOTAL	\$7,022,051	\$8,116,520	\$12,250,255	\$15,833,535	\$13,804,280

Enhancements

04200.100 - Animal Services - Enhancements

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
04200.100 - Animal Services - Operating Enhancements (furniture)					
	ANIMAL SERVICES	OTHER EQUIPMENT > \$5,000		\$125,000	Not Approved
04200.100 - ANIMAL SERVICES - OPERATING ENHANCEMENTS (FURNITURE) TOTAL				\$125,000	
04200.100 - Animal Services - Lifeline Contract Add'l Services					
	ANIMAL SERVICES	OTHER PROFESSIONAL SERVICES		\$780,000	Approved
04200.100 - ANIMAL SERVICES - LIFELINE CONTRACT ADD'L SERVICES TOTAL				\$780,000	
04200.100 - Animal Services - New Position Personnel Requests					
	ANIMAL SERVICES	SALARIES		\$237,329	Not Approved
	ANIMAL SERVICES	COUNTY MATCH - GRP INS - ALLOCATED		\$84,000	Not Approved
	ANIMAL SERVICES	COUNTY MATCH - FICA		\$18,156	Not Approved
	ANIMAL SERVICES	401(a) EMPLOYER CONTRIBUTION		\$14,240	Not Approved
04200.100 - ANIMAL SERVICES - NEW POSITION PERSONNEL REQUESTS TOTAL				\$353,725	
04200.100 - Animal Services - Operating Enhancement (Other Professional Services)					
	ANIMAL SERVICES	OTHER PROFESSIONAL SERVICES	Lifeline Shelter Project increase - \$700,000 for CleanStar	\$700,000	Not Approved
	ANIMAL SERVICES	OTHER PROFESSIONAL SERVICES	Community spay/neuter, vet care, food bank	\$350,000	Not Approved

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
	ANIMAL SERVICES	OTHER PROFESSIONAL SERVICES	Shelter expansion	\$600,000	Not Approved
	ANIMAL SERVICES	OTHER PROFESSIONAL SERVICES	Carahsoft - New Contract for Litter Registry	\$50,000	Not Approved
04200.100 - ANIMAL SERVICES - OPERATING ENHANCEMENT (OTHER PROFESSIONAL SERVICES) TOTAL				\$1,700,000	
04200.100 - Animal Services - Operating Enhancement (Personnel Adjustments)					
	ANIMAL SERVICES	SALARIES - ADJUSTMENTS		\$60,500	Not Approved
04200.100 - ANIMAL SERVICES - OPERATING ENHANCEMENT (PERSONNEL ADJUSTMENTS) TOTAL				\$60,500	
04200.100 - Animal Services - Technology Request					
	ANIMAL SERVICES	COMPUTER EQUIPMENT	Laptops (20)	\$52,280	Not Approved
	ANIMAL SERVICES	COMPUTER EQUIPMENT	Mobile Ticket Printers (20)	\$12,750	Not Approved
	ANIMAL SERVICES	COMPUTER SOFTWARE and TECHNOLOGY		\$30,000	Not Approved
04200.100 - ANIMAL SERVICES - TECHNOLOGY REQUEST TOTAL				\$95,030	
04200.100 - Animal Services - Addition To Fleet Vehicle Requests					
	ANIMAL SERVICES	VEHICLES		\$475,000	Not Approved
04200.100 - ANIMAL SERVICES - ADDITION TO FLEET VEHICLE REQUESTS TOTAL				\$475,000	
				\$3,589,255	



Beautification

Fiscal Year 2026 Annual Budget

Mission Statement

To promote clean, sustainable, and aesthetically pleasing DeKalb neighborhoods and communities through environmental stewardship, community partnerships, roadside enhancement and litter collection activities, beautification projects and removal of illegal dumping sites.

Description

The Beautification Department is an active steward, protecting and enhancing the natural beauty and assets of our community. We promote and foster a beautiful, safe, and healthy community by ongoing excellent enforcement of property standards and the management and maintenance of the county's streets and roadways. These respective business units work together comprehensively to centralize and deliver a beautification strategy with single coordination. Keeping our focus in line with the DeKalb County's Chief Executive Officer Clean Sweep initiative, we aim to enhance our effectiveness and efficiency. Along with contracted specialized companies, we will utilize existing personnel, expertise, and equipment with a refined focus on beautification and policy realignment, while changing the appearance and general aesthetics of the streets, business corridors and residential communities throughout the county.

Financials

05800 - BEAUTIFICATION (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
272 - UNINCORPORATED FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$3,639,568	\$4,343,885	\$4,943,841	\$5,428,417	\$4,889,822
52 - PURCHASED / CONTRACTED SERVICES	\$2,094,335	\$2,213,757	\$3,474,742	\$2,854,377	\$3,384,377
53 - SUPPLIES	\$83,779	\$58,772	\$101,550	\$162,500	\$147,500
54 - CAPITAL OUTLAYS	\$3,068	\$10,908	\$0	\$14,000	\$9,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$1,220,179	\$1,491,913	\$1,281,265	\$1,318,783	\$1,318,783
70 - RETIREMENT SERVICES	\$496,741	\$497,915	\$541,031	\$596,394	\$596,394
272 - UNINCORPORATED FUND TOTAL	\$7,537,669	\$8,617,151	\$10,342,429	\$10,374,471	\$10,345,876
EXPENDITURES TOTAL	\$7,537,669	\$8,617,151	\$10,342,429	\$10,374,471	\$10,345,876

05800 - BEAUTIFICATION (STORMWATER MANAGEMENT FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
581 - STORMWATER MANAGEMENT OPERATING FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$646,877	\$783,044	\$785,572	\$1,357,496	\$822,852
52 - PURCHASED / CONTRACTED SERVICES	\$546,637	\$204,394	\$264,117	\$264,117	\$264,117
53 - SUPPLIES	\$61,843	\$56,828	\$53,148	\$53,148	\$53,148
54 - CAPITAL OUTLAYS	\$0	\$2,046	\$0	\$0	\$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$634,719	\$489,854	\$45,603	\$110,843	\$110,843
70 - RETIREMENT SERVICES	\$54,517	\$85,451	\$92,848	\$106,603	\$106,603
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	\$1,944,593	\$1,621,616	\$1,241,288	\$1,892,207	\$1,357,563
EXPENDITURES TOTAL	\$1,944,593	\$1,621,616	\$1,241,288	\$1,892,207	\$1,357,563

05800 - BEAUTIFICATION (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
272 - UNINCORPORATED FUND					
05810 - BEAUTIFICATION ADMINISTRATION	\$7,535,491	\$8,612,682	\$10,342,429	\$10,374,471	\$10,345,876
05820 - BEAUTIFICATION - CODE COMPLIANCE	\$2,178	\$4,469	-	-	-
272 - UNINCORPORATED FUND TOTAL	\$7,537,669	\$8,617,151	\$10,342,429	\$10,374,471	\$10,345,876
COST CENTER LEVEL EXPENDITURES TOTAL	\$7,537,669	\$8,617,151	\$10,342,429	\$10,374,471	\$10,345,876

05800 - BEAUTIFICATION (STORMWATER OPERATING FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
581 - STORMWATER MANAGEMENT OPERATING FUND					
05840 - CURB BUMPING	\$1,944,593	\$1,621,616	\$1,241,288	\$1,892,207	\$1,357,563
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	\$1,944,593	\$1,621,616	\$1,241,288	\$1,892,207	\$1,357,563
COST CENTER LEVEL EXPENDITURES TOTAL	\$1,944,593	\$1,621,616	\$1,241,288	\$1,892,207	\$1,357,563

Enhancements

05800.272 - Beautification - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05800.272 - Beautification - In Grade Adjustment					
	BEAUTIFICATION ADMINISTRATION	SALARIES		\$5,616	Not Approved
05800.272 - BEAUTIFICATION - IN GRADE ADJUSTMENT TOTAL				\$5,616	
05800.272- Beautification Computer Equipment					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	BEAUTIFICATION ADMINISTRATION	COMPUTER EQUIPMENT		\$5,000	Not Approved
05800.272- BEAUTIFICATION COMPUTER EQUIPMENT TOTAL				\$5,000	
05800.272 - Beautification - GDOT Roadside Meadow Partnership				\$10,000	
05810.272 Beautification - Litter Crew Enhancement					
	BEAUTIFICATION ADMINISTRATION	SALARIES		\$441,293	Not Approved
	BEAUTIFICATION ADMINISTRATION	COUNTY MATCH - GRP INS - ALLOCATED		\$168,000	Not Approved
	BEAUTIFICATION ADMINISTRATION	COUNTY MATCH - FICA		\$33,759	Not Approved
	BEAUTIFICATION ADMINISTRATION	401(a) EMPLOYER CONTRIBUTION		\$13,239	Not Approved
05810.272 BEAUTIFICATION - LITTER CREW ENHANCEMENT TOTAL				\$656,291	
				\$676,907	

05800.581 - Beautification - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05840.581 Beautification Additional Resources for Curb Bumping					
	CURB BUMPING	SALARIES		\$703,080	Not Approved
	CURB BUMPING	COUNTY MATCH - GRP INS - ALLOCATED		\$252,000	Not Approved
	CURB BUMPING	COUNTY MATCH - FICA		\$53,786	Not Approved
	CURB BUMPING	401(a) EMPLOYER CONTRIBUTION		\$21,093	Not Approved
05840.581 BEAUTIFICATION ADDITIONAL RESOURCES FOR CURB BUMPING TOTAL				\$1,029,959	
05800.272 - Beautification - GDOT Roadside Meadow Partnership				\$10,000	
				\$1,039,959	



Board of Commissioners

Fiscal Year 2026 Annual Budget

Mission Statement

To improve the quality of life for the stakeholder of DeKalb County through governance, representation, and accountability.

Description

With respect for the roles of the two other branches of government, the Board of Commissioners (BOC) of DeKalb County, the Legislative Branch, is committed to excellence in public service as a way for the people to participate in a responsive government. Excellence is defined by fulfillment of our mission through: Embracing and valuing the diversity of the community.

Financials

00200 - BOARD OF COMMISSIONERS

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$3,452,539	\$3,671,040	\$5,618,630	\$6,058,562	\$6,076,373
52 - PURCHASED / CONTRACTED SERVICES	\$706,304	\$945,645	\$1,739,412	\$2,160,929	\$2,533,781
53 - SUPPLIES	\$242,119	\$165,887	\$219,839	\$210,839	\$208,839
54 - CAPITAL OUTLAYS	\$0	\$2,815	-	-	-
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$0	\$1,149	\$0	\$0	\$0
57 - OTHER COSTS	\$0	\$122,023	\$1,905,942	\$2,100,000	\$2,637,282
58 - DEBT SERVICES	-	-	\$4,169,006	\$4,018,172	\$3,801,655
61 - OTHER FINANCING USES	\$0	-	\$221,000	\$0	\$0
70 - RETIREMENT SERVICES	\$527,015	\$558,192	\$606,533	\$584,623	\$584,623
100 - GENERAL FUND TOTAL	\$4,927,977	\$5,466,750	\$14,480,362	\$15,133,125	\$15,842,553
EXPENDITURES TOTAL	\$4,927,977	\$5,466,750	\$14,480,362	\$15,133,125	\$15,842,553

00200 - BOARD OF COMMISSIONERS

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
00201 - BOARD OF COMMISSIONERS - DISTRICT 1	\$405,264	\$412,729	\$1,582,858	\$1,664,298	\$1,765,298
00202 - BOARD OF COMMISSIONERS - DISTRICT 2	\$444,097	\$556,321	\$1,582,858	\$1,674,298	\$1,775,298
00203 - BOARD OF COMMISSIONERS - DISTRICT 3	\$356,955	\$178,102	\$1,682,858	\$1,764,298	\$1,865,298
00204 - BOARD OF COMMISSIONERS - DISTRICT 4	\$444,325	\$519,177	\$1,582,858	\$1,764,298	\$1,865,298
00205 - BOARD OF COMMISSIONERS - DISTRICT 5	\$372,450	\$504,737	\$1,722,858	\$1,669,298	\$1,770,298
00206 - BOARD OF COMMISSIONERS - DISTRICT 6	\$496,625	\$699,183	\$1,582,858	\$1,602,905	\$1,703,905
00207 - BOARD OF COMMISSIONERS - DISTRICT 7	\$463,968	\$269,173	\$1,682,858	\$1,728,857	\$1,829,857
00210 - BOARD OF COMMISSIONERS - ADMINISTRATION	\$1,512,429	\$1,875,303	\$2,310,952	\$2,474,657	\$2,474,657
00211 - BOARD OF COMMISSIONERS - CLERK	\$431,863	\$452,026	\$749,404	\$790,216	\$792,644
100 - GENERAL FUND TOTAL	\$4,927,977	\$5,466,750	\$14,480,362	\$15,133,125	\$15,842,553
COST CENTER LEVEL EXPENDITURES TOTAL	\$4,927,977	\$5,466,750	\$14,480,362	\$15,133,125	\$15,842,553

Enhancements

00200.100 - BOC - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
00200.100 - ARP Interest Carryover					
	BOARD OF COMMISSIONERS - DISTRICT 1	ARP COMMISSIONERS INTEREST		\$542,858	Approved
	BOARD OF COMMISSIONERS - DISTRICT 2	ARP COMMISSIONERS INTEREST		\$552,858	Approved
	BOARD OF COMMISSIONERS - DISTRICT 3	ARP COMMISSIONERS INTEREST		\$642,858	Approved
	BOARD OF COMMISSIONERS - DISTRICT 4	ARP COMMISSIONERS INTEREST		\$642,858	Approved
	BOARD OF COMMISSIONERS - DISTRICT 5	ARP COMMISSIONERS INTEREST		\$547,858	Approved
	BOARD OF COMMISSIONERS - DISTRICT 6	ARP COMMISSIONERS INTEREST		\$264,948	Approved
	BOARD OF COMMISSIONERS - DISTRICT 7	ARP COMMISSIONERS INTEREST		\$607,417	Approved
00200.100 - ARP INTEREST CARRYOVER TOTAL				\$3,801,655	
00200.100 - Board of Commissioners - Security For Special Events					
	BOARD OF COMMISSIONERS - DISTRICT 1	SECURITY SERVICES		\$1,000	Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	BOARD OF COMMISSIONERS - DISTRICT 2	SECURITY SERVICES		\$1,000	Approved
	BOARD OF COMMISSIONERS - DISTRICT 3	SECURITY SERVICES		\$1,000	Approved
	BOARD OF COMMISSIONERS - DISTRICT 4	SECURITY SERVICES		\$1,000	Approved
	BOARD OF COMMISSIONERS - DISTRICT 5	SECURITY SERVICES		\$1,000	Approved
	BOARD OF COMMISSIONERS - DISTRICT 6	SECURITY SERVICES		\$1,000	Approved
	BOARD OF COMMISSIONERS - DISTRICT 7	SECURITY SERVICES		\$1,000	Approved
00200.100 - BOARD OF COMMISSIONERS - SECURITY FOR SPECIAL EVENTS TOTAL				\$7,000	
00200.100 - Board of Commissioners - District Office Operational Increase					
	BOARD OF COMMISSIONERS - DISTRICT 1	RESERVE FOR APPROPRIATION		\$100,000	Approved
	BOARD OF COMMISSIONERS - DISTRICT 2	RESERVE FOR APPROPRIATION		\$100,000	Approved
	BOARD OF COMMISSIONERS - DISTRICT 3	RESERVE FOR APPROPRIATION		\$100,000	Approved
	BOARD OF COMMISSIONERS - DISTRICT 4	RESERVE FOR APPROPRIATION		\$100,000	Approved
	BOARD OF COMMISSIONERS - DISTRICT 5	RESERVE FOR APPROPRIATION		\$100,000	Approved
	BOARD OF COMMISSIONERS - DISTRICT 6	RESERVE FOR APPROPRIATION		\$100,000	Approved
	BOARD OF COMMISSIONERS - DISTRICT 7	RESERVE FOR APPROPRIATION		\$100,000	Approved
00200.100 - BOARD OF COMMISSIONERS - DISTRICT OFFICE OPERATIONAL INCREASE TOTAL				\$700,000	
				\$4,508,655	



Board of Health

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of DeKalb Public Health is to protect, promote, and improve the health and well-being of all DeKalb County residents.

Description

For nearly a century, DeKalb Public Health has worked tirelessly every day to protect, promote, and improve the health and wellbeing of over 760,000 residents in Georgia's fourth most populous county, which includes part of the City of Atlanta. We are one of 18 public health districts in Georgia, under the governance of the Georgia Department of Public Health, providing an array of public health services at regional health centers, geographically located throughout DeKalb County. DeKalb Public Health provides clinical preventive services, community health education and outreach, emergency preparedness, environmental health inspection, prevention, and regulatory services, epidemiological surveillance and outbreak investigation, and vital records administration.

Financials

07100 - Board of Health

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
57 - OTHER COSTS	\$5,720,763	\$6,402,771	\$6,430,771	\$6,495,666	\$6,430,771
100 - GENERAL FUND TOTAL	\$5,720,763	\$6,402,771	\$6,430,771	\$6,495,666	\$6,430,771
EXPENDITURES TOTAL	\$5,720,763	\$6,402,771	\$6,430,771	\$6,495,666	\$6,430,771

07100 - Board of Health

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND	\$5,720,763	\$6,402,771	\$6,430,771	\$6,495,666	\$6,430,771
COST CENTER LEVEL EXPENDITURES TOTAL	\$5,720,763	\$6,402,771	\$6,430,771	\$6,495,666	\$6,430,771

Enhancements

07100.100 - Board of Health - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
07100.100 - Board of Health - Nursing Career Ladder					
	BOARD OF HEALTH - COUNTY CONTRIBUTION	DEKALB COUNTY BOARD OF HEALTH		\$64,895	Not Approved
07100.100 - BOARD OF HEALTH - NURSING CAREER LADDER TOTAL				\$64,895	
07100.100 - Board of Health - Base					
	BOARD OF HEALTH - COUNTY CONTRIBUTION	DEKALB COUNTY BOARD OF HEALTH		\$0	Approved
07100.100 - BOARD OF HEALTH - BASE TOTAL				\$0	
				\$64,895	



Chief Executive Officer (CEO)

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the Chief Executive Officer (CEO) is to encourage the growth of DeKalb County and promote and develop the prosperity and well-being of all its citizens, businesses and stakeholders by ensuring the efficient and effective delivery of public services countywide.

Description

While providing supervision and direction to the departments of the county government, the CEO carries out, executes and enforces all ordinances, policies, rules and regulations of the DeKalb County Board of Commissioners. The chief executive officer also recommends a balanced budget to the Board of Commissioners. The CEO's Office also includes the Executive Assistant/Chief Operating Officer (COO), who is charged with providing professional day-to-day management of the county, as well as the Department of Communication which is responsible for countywide communication efforts including public and government access television broadcasting. The Public Education and Government Access (PEG) Fund provides for capital and facility improvements for public education and government access cable television channels and is funded by revenue from fees paid to the county by cable television franchisees. This fund was established in 1997 to provide funding for a program for maintaining, upgrading, and replacing the government television infrastructure.

Financials

00100 - CHIEF EXECUTIVE OFFICER (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$3,028,691	\$3,419,335	\$4,770,446	\$3,950,230	\$1,958,824
52 - PURCHASED / CONTRACTED SERVICES	\$702,905	\$1,092,540	\$258,701	\$313,609	\$261,059
53 - SUPPLIES	\$105,681	\$25,351	\$25,982	\$19,000	\$19,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$9,222	\$12,396	\$9,003	\$12,238	\$2,489
70 - RETIREMENT SERVICES	\$471,973	\$497,891	\$541,003	\$721,505	\$721,505
100 - GENERAL FUND TOTAL	\$4,318,472	\$5,047,513	\$5,605,135	\$5,016,582	\$2,962,877
EXPENDITURES TOTAL	\$4,318,472	\$5,047,513	\$5,605,135	\$5,016,582	\$2,962,877

00100 - CHIEF EXECUTIVE OFFICER (PEG FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$80,509	\$19,100	-	-	-
52 - PURCHASED / CONTRACTED SERVICES	\$73,485	\$12,771	\$0	\$0	\$0
53 - SUPPLIES	\$41,902	\$8,520	\$0	\$0	\$0
70 - RETIREMENT SERVICES	\$3,599	\$0	-	-	-
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND TOTAL	\$199,495	\$40,391	\$0	\$0	\$0
EXPENDITURES TOTAL	\$199,495	\$40,391	\$0	\$0	\$0

00100 - CHIEF EXECUTIVE OFFICER (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
00110 - CHIEF EXECUTIVE OFFICER	\$1,050,118	\$1,062,440	\$2,062,914	\$2,347,783	\$2,362,052
00112 - CHIEF EXECUTIVE OFFICER - OPERATIONS	\$1,510	\$4,158	\$1,075	\$5,014	\$5,014
00114 - CHIEF EXECUTIVE OFFICER - STAFF	\$717,038	\$786,276	\$585,752	\$366,707	\$366,707
00120 - CHIEF EXECUTIVE OFFICER - EXECUTIVE ASSISTANT	\$1,176,004	\$1,466,174	\$719,461	\$111,176	\$111,176
00140 - CHIEF EXECUTIVE OFFICER - COMMUNITY RELATIONS	\$5,724	\$4,206	\$0	\$0	\$0
00150 - CHIEF EXECUTIVE OFFICER - PUBLIC INFORMATION	\$1,273,519	\$1,680,791	\$2,222,933	\$2,067,974	\$0
00160 - CHIEF EXECUTIVE OFFICER - OFFICE OF PROCESS IMPROVEMENTS	\$94,560	\$43,468	\$13,000	\$117,928	\$117,928
100 - GENERAL FUND TOTAL	\$4,318,472	\$5,047,513	\$5,605,135	\$5,016,582	\$2,962,877
COST CENTER LEVEL EXPENDITURES TOTAL	\$4,318,472	\$5,047,513	\$5,605,135	\$5,016,582	\$2,962,877

00100 - CHIEF EXECUTIVE OFFICER (PEG FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND					
00170 - CHIEF EXECUTIVE OFFICER - PEG FUND	\$199,495	\$40,391	\$0	\$0	\$0
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND TOTAL	\$199,495	\$40,391	\$0	\$0	\$0
COST CENTER LEVEL EXPENDITURES TOTAL	\$199,495	\$40,391	\$0	\$0	\$0

Enhancements

00100.100 - CEO - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
00100.100 - Chief Executive Officer - New Positions					
	CHIEF EXECUTIVE OFFICER	SALARIES		\$199,805	Approved
	CHIEF EXECUTIVE OFFICER	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	Approved
	CHIEF EXECUTIVE OFFICER	COUNTY MATCH - FICA		\$15,286	Approved
	CHIEF EXECUTIVE OFFICER	401(a) EMPLOYER CONTRIBUTION		\$5,995	Approved
00100.100 - CHIEF EXECUTIVE OFFICER - NEW POSITIONS TOTAL				\$249,086	
00100.100 - Chief Executive Officer - Intergovernmental Affairs Administrator					
	CHIEF EXECUTIVE OFFICER	SALARIES		\$74,796	Approved
	CHIEF EXECUTIVE OFFICER	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Approved
	CHIEF EXECUTIVE OFFICER	COUNTY MATCH - FICA		\$5,722	Approved
	CHIEF EXECUTIVE OFFICER	401(a) EMPLOYER CONTRIBUTION		\$2,244	Approved
00100.100 - CHIEF EXECUTIVE OFFICER - INTERGOVERNMENTAL AFFAIRS ADMINISTRATOR TOTAL				\$96,762	
				\$345,848	

00100.100 - CEO - Transfer Economic Development Positions

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
00100.100 - Chief Executive Officer - Transfer positions for Economic Development Office					
	CHIEF EXECUTIVE OFFICER	SALARIES		\$1,390,584	Approved
	CHIEF EXECUTIVE OFFICER	SALARIES		-\$280,000	Approved
	CHIEF EXECUTIVE OFFICER	SALARIES		-\$280,000	Approved
	CHIEF EXECUTIVE OFFICER	SALARIES		-\$87,277	Approved
	CHIEF EXECUTIVE OFFICER	COUNTY MATCH - GRP INS - ALLOCATED		-\$42,000	Approved
	CHIEF EXECUTIVE OFFICER	COUNTY MATCH - FICA		-\$6,677	Approved
	CHIEF EXECUTIVE OFFICER	COUNTY MATCH - FICA		-\$11,383	Approved
	CHIEF EXECUTIVE OFFICER	COUNTY MATCH - FICA		-\$11,383	Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	CHIEF EXECUTIVE OFFICER	COUNTY MATCH - FICA		\$80,936	Approved
	CHIEF EXECUTIVE OFFICER	401(a) EMPLOYER CONTRIBUTION		-\$8,400	Approved
	CHIEF EXECUTIVE OFFICER	401(a) EMPLOYER CONTRIBUTION		-\$8,400	Approved
	CHIEF EXECUTIVE OFFICER	401(a) EMPLOYER CONTRIBUTION		-\$2,618	Approved
	CHIEF EXECUTIVE OFFICER	401(a) EMPLOYER CONTRIBUTION		\$41,667	Approved
	CHIEF EXECUTIVE OFFICER	ALLOWANCE - AUTOMOBILE		-\$12,000	Approved
00100.100 - CHIEF EXECUTIVE OFFICER - TRANSFER POSITIONS FOR ECONOMIC DEVELOPMENT OFFICE TOTAL				\$763,049	
				\$763,049	



Chief Operating Officer (COO)

Fiscal Year 2026 Annual Budget

Mission Statement

The Chief Operating Officer's mission is to conscientiously serve our community and our citizens in a dynamic world; to protect and enhance the general health, safety, and well-being of DeKalb County stakeholders; to attract and develop talented people in a work environment that are inspired to serve the public with integrity, innovation, high standards, and respect; to make the most of our resources; to create, foster, and maintain the best possible quality of life; to invest in the future.

Description

The Chief Operating Officer (COO), also known as the Executive Assistant, manages the day-to-day operations of the county and has dual reporting responsibilities to the Chief Executive Officer and the Board of Commissioners. This budget was created in the 2014 budget but reintegrated into the Chief Executive Officer's budget in 2017. The FY 2026 executive budget recommendation proposes to reestablish the Chief Operating Officer as a separate budget.

The Office of the COO ensures the successful achievement of the organization's mission and strategic initiatives by providing leadership, oversight, evaluation and direction for the general administrative and operational services and programs of the organization through planning, organizing and directing the various functions. The Office of the COO provides the assurance that DeKalb County government is functioning in a proper, effective, and legal manner.

Financials

00400 - CHIEF OPERATING OFFICER (EXECUTIVE ASSISTANT)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$0	-	-	\$1,285,404	\$1,285,404
52 - PURCHASED / CONTRACTED SERVICES	\$0	-	-	\$576,050	\$576,050
53 - SUPPLIES	\$0	-	-	\$21,000	\$21,000
100 - GENERAL FUND TOTAL	\$0	-	-	\$1,882,454	\$1,882,454
EXPENDITURES TOTAL	\$0	-	-	\$1,882,454	\$1,882,454

00400 - CHIEF OPERATING OFFICER (EXECUTIVE ASSISTANT)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
00410 - EXECUTIVE ASSISTANT	\$0	-	-	\$1,882,454	\$1,882,454
100 - GENERAL FUND TOTAL	\$0	-	-	\$1,882,454	\$1,882,454
COST CENTER LEVEL EXPENDITURES TOTAL	\$0	-	-	\$1,882,454	\$1,882,454



Child Advocacy Center

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the DeKalb County Child Advocacy Center is to empower every child that we serve and champion his or her rights through vigorous legal representation and holistic advocacy.

Description

The DeKalb County Child Advocacy Center (DCCAC) represents the legal rights and best interests of abused and neglected children in dependency matters before the DeKalb County Juvenile Court. Child-clients are generally placed in the legal custody of the Division of Family and Children Services (foster care), and are physically placed in foster homes, group homes, and therapeutic institutions, or with biological and fictive relatives. DCCAC attorneys, investigators, social workers, and support staff investigate allegations of abuse and litigate dependency cases that are before the Juvenile Court. The DCCAC also provides ongoing case monitoring and advocacy by collaborating with multidisciplinary stakeholders to ensure that our client's wellbeing needs (emotional, educational, and medical) are met, and that permanent homes and caretakers are identified.

The DCCAC receives its legal authority from the Official Code of Georgia Annotated (O.C.G.A.) Sections 15-11-103 and 104.

Financials

04000 - CHILD ADVOCATES OFFICE

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$2,783,065	\$3,147,148	\$3,832,421	\$3,934,408	\$3,880,873
52 - PURCHASED / CONTRACTED SERVICES	\$111,991	\$104,327	\$148,844	\$149,432	\$149,432
53 - SUPPLIES	\$17,086	\$22,463	\$31,959	\$31,959	\$31,959
54 - CAPITAL OUTLAYS	\$6,693	\$780	-	\$9,446	\$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$17,882	\$24,154	\$18,131	\$12,532	\$12,532
70 - RETIREMENT SERVICES	\$492,325	\$442,657	\$480,994	\$538,057	\$538,057
100 - GENERAL FUND TOTAL	\$3,429,042	\$3,741,530	\$4,512,349	\$4,675,834	\$4,612,853
EXPENDITURES TOTAL	\$3,429,042	\$3,741,530	\$4,512,349	\$4,675,834	\$4,612,853

04000 - CHILD ADVOCATES OFFICE

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
04000 - CHILD ADVOCATES OFFICE	-	-	-	\$460,518	\$451,072
04010 - CHILD ADVOCATES OFFICE	\$3,429,042	\$3,741,530	\$4,512,349	\$4,215,316	\$4,161,781
100 - GENERAL FUND TOTAL	\$3,429,042	\$3,741,530	\$4,512,349	\$4,675,834	\$4,612,853
COST CENTER LEVEL EXPENDITURES TOTAL	\$3,429,042	\$3,741,530	\$4,512,349	\$4,675,834	\$4,612,853

Enhancements

04000.100 - Child Advocates - Enhancement

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
04000 - Child Advocacy- FY26 IGA Request					
	CHILD ADVOCATES OFFICE	SALARIES - ADJUSTMENTS		\$53,535	Not Approved
04000 - CHILD ADVOCACY- FY26 IGA REQUEST TOTAL				\$53,535	
04000.100 - Child Advocates - Technology Request					
	CHILD ADVOCATES OFFICE	COMPUTER EQUIPMENT		\$9,446	Not Approved
04000.100 - CHILD ADVOCATES - TECHNOLOGY REQUEST TOTAL				\$9,446	
				\$62,981	



Citizen Help Center

Fiscal Year 2026 Annual Budget

Mission Statement

To equip the residents and stakeholders of DeKalb County with access to county resources through the rendering of accurate information, transparency, and responsiveness. 311 takes on the responsibility of providing a premier customer service experience that reinforces the county's position as a trustworthy partner that will respond and act in a time of need.

Description

The 311 Citizen Help Center's core functions are to process incoming communications between county residents and DeKalb County Government. 311 is to serve as the primary point of contact for general inquiries, service requests, and a liaison between departments and residents.

1. Intake calls and service requests for Code Compliance, Business and Alcohol Licensing, and Senior Transportation Services for the Department of Human Services
2. Address general inquiries for the additional DeKalb County Departments and serve as a point of call transfer to other extensions
3. Oversee the internal communications for escalated inquiries submitted by Commission Districts and the Office of the CEO/COO

Financials

07800 - CITIZEN HELP CENTER

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$555,404	\$722,382	\$876,575	\$944,006	\$977,123
52 - PURCHASED / CONTRACTED SERVICES	\$252,765	\$162,425	\$88,383	\$102,050	\$102,050
53 - SUPPLIES	\$415	\$520	\$5,600	\$6,500	\$6,500
54 - CAPITAL OUTLAYS	\$2,763	\$1,820	\$161,469	\$154,400	\$154,400
70 - RETIREMENT SERVICES	\$57,959	\$76,800	\$83,449	\$108,546	\$108,546
100 - GENERAL FUND TOTAL	\$869,306	\$963,947	\$1,215,476	\$1,315,502	\$1,348,619
EXPENDITURES TOTAL	\$869,306	\$963,947	\$1,215,476	\$1,315,502	\$1,348,619

07800 - CITIZEN HELP CENTER

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
07801 - CITIZEN HELP CENTER	\$869,306	\$963,947	\$1,215,476	\$1,315,502	\$1,348,619
100 - GENERAL FUND TOTAL	\$869,306	\$963,947	\$1,215,476	\$1,315,502	\$1,348,619
COST CENTER LEVEL EXPENDITURES TOTAL	\$869,306	\$963,947	\$1,215,476	\$1,315,502	\$1,348,619



Clerk of Superior Court

Fiscal Year 2026 Annual Budget

Mission Statement

The Clerk of Superior Court is strongly committed to providing the citizens of DeKalb County with the most knowledgeable, efficient, professional, courteous, and up-to-date services available. The Clerk is committed to ensuring that both judicial and real estate records are accurately filed, recorded and available for public access. Utilizing the most current technological advances, the Clerk ensures the integrity of these valuable documents.

Description

The Clerk of Superior Court is a constitutional office mandated by the Georgia Constitution, Official Code of Georgia Annotated, and the Uniform Rules of Court responsible for filing, recording, and maintaining court records for public inspection, including records pertaining to general civil, domestic civil, domestic violence, criminal indictments, accusations, warrants, and real and personal property located in DeKalb County in accordance with the laws of the State of Georgia. The Clerk of Superior Court supports ten Superior Court judges, 25 Magistrate Court judges and five Specialty courts. The Clerk of Superior Court has a Judicial Division responsible for the management and preservation of records relating to civil and criminal actions as well as adoptions and appeals to the Georgia Supreme Court and Court of Appeals. The Administration and Technology Division is comprised of accounting, budget, and human resources. The Notary Division issues and revokes notary commissions, trade names and limited partnerships.

The Real Estate Division is responsible for recording, indexing, and verifying all documents including FIFA's (fieri facias) relating to real and personal property located in DeKalb County. This Division is also responsible for collection of intangible taxes and transfer taxes for the Department of Revenue in accordance with Georgia law. The Micrographic Division is responsible for converting microfilms into digital images. The Clerk is the statutory Administrator of the Board of Equalization which facilitates property tax appeals in DeKalb County.

Financials

03600 - CLERK OF SUPERIOR COURT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$8,276,995	\$8,300,130	\$8,634,549	\$9,189,706	\$9,189,706
52 - PURCHASED / CONTRACTED SERVICES	\$1,228,891	\$2,208,609	\$2,297,879	\$2,367,909	\$2,367,909
53 - SUPPLIES	\$100,659	\$111,614	\$126,798	\$131,198	\$131,198
54 - CAPITAL OUTLAYS	\$15,704	\$6,116	\$5,000	\$5,500	\$5,500
57 - OTHER COSTS	\$10,500	\$9,754	\$11,206	\$11,206	\$11,206
61 - OTHER FINANCING USES	\$714,000	-	-	-	-

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
70 - RETIREMENT SERVICES	\$1,295,615	\$1,307,387	\$1,420,605	\$1,259,879	\$1,259,879
100 - GENERAL FUND TOTAL	\$11,642,364	\$11,943,610	\$12,496,037	\$12,965,398	\$12,965,398
EXPENDITURES TOTAL	\$11,642,364	\$11,943,610	\$12,496,037	\$12,965,398	\$12,965,398

03600 - CLERK OF SUPERIOR COURT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
03601 - CLERK SUPERIOR COURT	\$10,113,959	\$10,894,185	\$11,843,286	\$11,966,273	\$11,966,273
03610 - CLERK SUPERIOR COURT	\$715,107	\$813	\$1,000	\$229,020	\$229,020
03611 - CLERK SUPERIOR COURT - BD. OF EQUALIZATION	\$813,298	\$1,048,613	\$651,751	\$770,105	\$770,105
100 - GENERAL FUND TOTAL	\$11,642,364	\$11,943,610	\$12,496,037	\$12,965,398	\$12,965,398
COST CENTER LEVEL EXPENDITURES TOTAL	\$11,642,364	\$11,943,610	\$12,496,037	\$12,965,398	\$12,965,398

Enhancements

03600.100 - Clerk of Superior Court - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
03600.100 - Clerk of Superior Court - Transfer of Grant Funded Positions					
	CLERK SUPERIOR COURT	SALARIES		\$57,600	Approved
	CLERK SUPERIOR COURT	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Approved
	CLERK SUPERIOR COURT	COUNTY MATCH - FICA		\$4,407	Approved
	CLERK SUPERIOR COURT	SALARIES		\$172,800	Approved
	CLERK SUPERIOR COURT	COUNTY MATCH - FICA		\$13,220	Approved
	CLERK SUPERIOR COURT	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	Approved
03600.100 - CLERK OF SUPERIOR COURT - TRANSFER OF GRANT FUNDED POSITIONS TOTAL				\$304,027	
				\$304,027	



Code Compliance

Fiscal Year 2026 Annual Budget

Mission Statement

To serve the residents of DeKalb County by enforcing the codes established to protect public health, safety and welfare while enhancing the quality of life with professionalism, timeliness, and efficiency. The DeKalb County Code Compliance Administration uses a comprehensive approach to promote healthy and safe communities in Unincorporated DeKalb County through investigations and enforcement of county ordinances.

Description

The DeKalb County Code Compliance Administration uses a comprehensive approach to promote healthy and safe communities in Unincorporated DeKalb County through investigations and enforcement of county ordinances.

Financials

05900 - CODE COMPLIANCE (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
272 - UNINCORPORATED FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$3,998,876	\$4,335,839	\$4,839,306	\$5,296,836	\$5,062,674
52 - PURCHASED / CONTRACTED SERVICES	\$496,144	\$427,366	\$698,913	\$790,396	\$650,396
53 - SUPPLIES	\$145,851	\$274,191	\$354,780	\$140,552	\$140,552
54 - CAPITAL OUTLAYS	–	\$5,738	\$28,945	\$44,000	\$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$601,269	\$431,593	\$364,011	\$397,820	\$397,820
70 - RETIREMENT SERVICES	\$662,892	\$580,331	\$630,587	\$615,854	\$615,854
272 - UNINCORPORATED FUND TOTAL	\$5,905,032	\$6,055,058	\$6,916,542	\$7,285,458	\$6,867,296
EXPENDITURES TOTAL	\$5,905,032	\$6,055,058	\$6,916,542	\$7,285,458	\$6,867,296

05900 - CODE COMPLIANCE (FORECLOSURE REGISTRY)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
205 - FORECLOSURE REGISTRY FUND					
52 - PURCHASED / CONTRACTED SERVICES	\$8,749	\$26,682	\$51,000	\$201,000	\$201,000
61 - OTHER FINANCING USES	–	\$0	\$100,000	\$100,000	\$100,000
205 - FORECLOSURE REGISTRY FUND TOTAL	\$8,749	\$26,682	\$151,000	\$301,000	\$301,000
EXPENDITURES TOTAL	\$8,749	\$26,682	\$151,000	\$301,000	\$301,000

05900 - CODE COMPLIANCE (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
272 - UNINCORPORATED FUND					
05900 - CODE COMPLIANCE	-	-	-	\$368,981	\$146,819
05910 - CODE COMPLIANCE ADMINISTRATION	\$5,905,032	\$6,055,058	\$6,916,542	\$6,916,477	\$6,720,477
272 - UNINCORPORATED FUND TOTAL	\$5,905,032	\$6,055,058	\$6,916,542	\$7,285,458	\$6,867,296
COST CENTER LEVEL EXPENDITURES TOTAL	\$5,905,032	\$6,055,058	\$6,916,542	\$7,285,458	\$6,867,296

05900 - CODE COMPLIANCE (FORECLOSURE REGISTRY)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
205 - FORECLOSURE REGISTRY FUND					
05920 - CODE COMPLIANCE - FORECLOSURE REGISTRY	\$8,749	\$26,682	\$151,000	\$301,000	\$301,000
205 - FORECLOSURE REGISTRY FUND TOTAL	\$8,749	\$26,682	\$151,000	\$301,000	\$301,000
COST CENTER LEVEL EXPENDITURES TOTAL	\$8,749	\$26,682	\$151,000	\$301,000	\$301,000

Enhancements

05900.272 - Code Compliance - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05900.272- Code Compliance - New Position Request					
	CODE COMPLIANCE	SALARIES		\$162,821	Not Approved
	CODE COMPLIANCE	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	Not Approved
	CODE COMPLIANCE	COUNTY MATCH - FICA		\$12,456	Not Approved
	CODE COMPLIANCE	401(a) EMPLOYER CONTRIBUTION		\$4,885	Not Approved
05900.272- CODE COMPLIANCE - NEW POSITION REQUEST TOTAL				\$222,162	
05900.272 - Code Compliance - Overtime and Training					
	CODE COMPLIANCE ADMINISTRATION	SALARIES - OVERTIME		\$12,000	Not Approved
	CODE COMPLIANCE ADMINISTRATION	TRAINING & CONFERENCE FEES - EXTERNAL		\$45,000	Not Approved
	CODE COMPLIANCE ADMINISTRATION	TRAINING & CONFERENCE FEES - INTERNAL		\$14,600	Not Approved
05900.272 - CODE COMPLIANCE - OVERTIME AND TRAINING TOTAL				\$71,600	
05900.272 - Code Compliance - Construction of onsite training room					
	CODE COMPLIANCE ADMINISTRATION	OTHER PROFESSIONAL SERVICES		\$80,400	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05900.272 - CODE COMPLIANCE - CONSTRUCTION OF ONSITE TRAINING ROOM TOTAL				\$80,400	
05900.272 - Code Compliance - Tech Request					
	CODE COMPLIANCE ADMINISTRATION	COMPUTER EQUIPMENT		\$44,000	Not Approved
05900.272 - CODE COMPLIANCE - TECH REQUEST TOTAL				\$44,000	
				\$418,162	

05900.205 - Code Compliance - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05900 - 205 - Code Compliance - Online Registration System Integration					
	CODE COMPLIANCE - FORECLOSURE REGISTRY	OTHER PROFESSIONAL SERVICES		\$150,000	Approved
05900 - 205 - CODE COMPLIANCE - ONLINE REGISTRATION SYSTEM INTEGRATION TOTAL				\$150,000	
				\$150,000	



Communications

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the Office of Communications is to provide the public with accurate and timely information and promote the transparency of DeKalb County government operations through a variety of media including DeKalb County Television (DCTV), press releases, social media and other outreach vehicles.

Description

The Office of Communications consists of two units, Public Information and DCTV. Public Information includes the operations of the Chief Communications Officer and staff. Public Information is responsible for responding to media inquiries and disseminating press releases.

DeKalb County Television (DCTV), Comcast Cable 23 serves as a direct media resource tool for all DeKalb County departments and agencies offering the vital service of providing a voice to government functions and services. To this end, all programming focuses specifically on highlighting the events, programs, services, initiatives and activities available to DeKalb stakeholders.

The Office of Communications is budgeted within the General Fund due to the countywide nature of their operations; however, DCTV receives funding support through cable franchise fees from the Unincorporated Fund to partially offset their operating costs. Additionally, DCTV receives and manages funding from the Public Education and Government (PEG) Fund.

Financials

00600 - COMMUNICATIONS

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$0	-	-	-	\$2,005,675
52 - PURCHASED / CONTRACTED SERVICES	\$0	-	-	-	\$263,550
53 - SUPPLIES	\$0	-	-	-	\$255,000
54 - CAPITAL OUTLAYS	-	-	-	-	\$59,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$0	-	-	-	\$9,749
100 - GENERAL FUND TOTAL	\$0	-	-	-	\$2,592,974
EXPENDITURES TOTAL	\$0	-	-	-	\$2,592,974

00600 - COMMUNICATIONS

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
00610 - PUBLIC INFORMATION	\$0	-	-	-	\$2,592,974
100 - GENERAL FUND TOTAL	\$0	-	-	-	\$2,592,974
COST CENTER LEVEL EXPENDITURES TOTAL	\$0	-	-	-	\$2,592,974



Community Service Board

(DBA Claratel Behavioral Health)

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the DeKalb Community Service Board DBA Claratel Behavioral Health is to provide access to the right service, for the right person, at the right time. DeKalb Community Service Board DBA Claratel Behavioral Health envisions a community in which disabilities no longer limit potential.

Description

DeKalb Community Service Board DBA Claratel Behavioral Health is an innovative, community-based behavioral health and intellectual developmental disabilities services organization that offers a full range of mental health services, developmental disabilities programs, and substance abuse treatment with 15,656 client admissions annually. Claratel Behavioral Health is governed by a twelve-member board, that includes three DeKalb County elected or appointed officials, appointed by the local governing authority. Claratel Behavioral Health serves individuals who are uninsured and underinsured (Medicaid and Medicare).

Claratel Behavioral Health is funded by a combination of state grant-in-aid, fee revenues, and county funding. County funding is used for direct services provided at the Jail, DeKalb Services Center, East DeKalb, DeKalb Crisis Center, the Mobile Response Team, and the Opioid Residential Treatment Program. As a public, not-for-profit organization, Claratel Behavioral Health operates more than 20 locations in DeKalb County with a diverse workforce of more than 500 direct-care and support staff. Mental health services to adults, older adults, children, and adolescents are provided through four outpatient mental health centers, as well as specialized day and residential services.

Developmental disabilities services are provided through a supported employment program, day services, and residential services. Addictive diseases services are offered at all outpatient clinics. The mobile response team partners a clinician or case manager with the DeKalb County Police to provide mobile psychiatric emergency services. Crisis intervention services include evaluation and crisis stabilization. Jail Inreach services are also coordinated with the Sheriff's office.

Financials

07200 - Community Service Board

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
57 - OTHER COSTS	\$2,849,057	\$2,849,057	\$2,969,057	\$4,799,057	\$2,849,057
100 - GENERAL FUND TOTAL	\$2,849,057	\$2,849,057	\$2,969,057	\$4,799,057	\$2,849,057
EXPENDITURES TOTAL	\$2,849,057	\$2,849,057	\$2,969,057	\$4,799,057	\$2,849,057

07200 - Community Service Board

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND	\$2,849,057	\$2,849,057	\$2,969,057	\$4,799,057	\$2,849,057
COST CENTER LEVEL EXPENDITURES TOTAL	\$2,849,057	\$2,849,057	\$2,969,057	\$4,799,057	\$2,849,057

Enhancements

07200.100 - Community Service Board - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
07200.100 - Community Service Board - Kirkwood Mental Health Center					
	COMMUNITY SERVICE BOARD	DEKALB COUNTY COMMUNITY SERVICE BOARD		\$1,150,000	Not Approved
07200.100 - COMMUNITY SERVICE BOARD - KIRKWOOD MENTAL HEALTH CENTER TOTAL				\$1,150,000	
07200.100 - Community Service Board - DeKalb Police Department CoResponder Program					
	COMMUNITY SERVICE BOARD	DEKALB COUNTY COMMUNITY SERVICE BOARD		\$200,000	Not Approved
07200.100 - COMMUNITY SERVICE BOARD - DEKALB POLICE DEPARTMENT CORESPONDER PROGRAM TOTAL				\$200,000	
07200.100 - Community Service Board - Clifton Springs Mental Health Center					
	COMMUNITY SERVICE BOARD	DEKALB COUNTY COMMUNITY SERVICE BOARD		\$600,000	Not Approved
07200.100 - COMMUNITY SERVICE BOARD - CLIFTON SPRINGS MENTAL HEALTH CENTER TOTAL				\$600,000	
				\$1,950,000	



Contributions to Capital

Fiscal Year 2026 Annual Budget

Description

The Contributions to the Capital Projects department are used for operating Tax Funds' contributions to miscellaneous capital projects, such as public safety and court-related technology projects and various facilities-related projects. Capital contributions from other fund categories, such as the Enterprise Funds, are accounted for in their respective funds. Prior to FY2018, tax funded contributions to miscellaneous capital projects were in each respective fund's non-departmental unit.

The Homestead Option Sales Tax (HOST), which previously provided varying levels of property tax relief and capital improvement plan (CIP) funding, ended after FY18. The Equalized Homestead Option Sales Tax (EHOST) now provides homeowners' property tax relief and has no CIP contribution component. The county contribution for road paving projects in conjunction with matching funds from the Georgia Department of Transportation's Local Maintenance and Improvement Grant program is now considered as part of the Special Purpose Local Option Sales Tax review process.

Financials

09000 - CONTRIBUTION ACCOUNTS

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
61 - OTHER FINANCING USES	\$38,737,090	\$14,945,695	\$20,110,125	\$0	\$0
100 - GENERAL FUND TOTAL	\$38,737,090	\$14,945,695	\$20,110,125	\$0	\$0
270 - FIRE FUND					
61 - OTHER FINANCING USES	\$0	\$844,824	\$400,000	\$0	\$0
270 - FIRE FUND TOTAL	\$0	\$844,824	\$400,000	\$0	\$0
271 - DESIGNATED SERVICES FUND					
61 - OTHER FINANCING USES	\$10,560,864	\$350,000	\$400,000	\$0	\$0
271 - DESIGNATED SERVICES FUND TOTAL	\$10,560,864	\$350,000	\$400,000	\$0	\$0
272 - UNINCORPORATED FUND					
61 - OTHER FINANCING USES	\$0	\$6,053,242	\$300,000	\$0	\$0
272 - UNINCORPORATED FUND TOTAL	\$0	\$6,053,242	\$300,000	\$0	\$0
274 - POLICE FUND					
61 - OTHER FINANCING USES	–	\$1,085,470	\$2,319,746	\$0	\$0
274 - POLICE FUND TOTAL	–	\$1,085,470	\$2,319,746	\$0	\$0
EXPENDITURES TOTAL	\$49,297,954	\$23,279,231	\$23,529,871	\$0	\$0

09000 - CONTRIBUTION ACCOUNTS

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
09041 - CONTRIBUTION GENERAL FUND	\$38,737,090	\$14,945,695	\$20,110,125	\$0	\$0
100 - GENERAL FUND TOTAL	\$38,737,090	\$14,945,695	\$20,110,125	\$0	\$0
270 - FIRE FUND					
09042 - CONTRIBUTION FIRE FUND	\$0	\$844,824	\$400,000	\$0	\$0
270 - FIRE FUND TOTAL	\$0	\$844,824	\$400,000	\$0	\$0
271 - DESIGNATED SERVICES FUND					
09043 - CONTRIBUTION DESIGNATED FUND	\$10,560,864	\$350,000	\$400,000	\$0	\$0
271 - DESIGNATED SERVICES FUND TOTAL	\$10,560,864	\$350,000	\$400,000	\$0	\$0
272 - UNINCORPORATED FUND					
09044 - CONTRIBUTION UNINCORPORATED	\$0	\$6,053,242	\$300,000	\$0	\$0
272 - UNINCORPORATED FUND TOTAL	\$0	\$6,053,242	\$300,000	\$0	\$0
274 - POLICE FUND					
09045 - CONTRIBUTION POLICE FUND	–	\$1,085,470	\$2,319,746	\$0	\$0
274 - POLICE FUND TOTAL	–	\$1,085,470	\$2,319,746	\$0	\$0
COST CENTER LEVEL EXPENDITURES TOTAL	\$49,297,954	\$23,279,231	\$23,529,871	\$0	\$0



Debt Service

Fiscal Year 2026 Annual Budget

Mission Statement

The purpose of the debt function is to leverage large capital improvements costs across a longer time frame.

Description

DeKalb County has two basic types of debt used to finance capital improvements classified by the source that is used to pay the principal and interest: (1) General obligation bonds, which require voter approval and are repaid through dedicated property tax levies, and (2) revenue bonds, which are issued through authorities and are repaid through other revenue sources. Debt is primarily overseen by the Finance Department.

Financials

09300 - DEBT SERVICE

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
58 - DEBT SERVICES	\$5,366,766	\$4,159,374	\$6,062,209	\$5,213,929	\$5,213,929
61 - OTHER FINANCING USES	\$4,280,663	\$3,788,457	\$3,194,807	\$557,726	\$557,726
100 - GENERAL FUND TOTAL	\$9,647,429	\$7,947,831	\$9,257,016	\$5,771,655	\$5,771,655
270 - FIRE FUND					
61 - OTHER FINANCING USES	\$792,241	\$792,241	\$792,882	\$792,626	\$792,626
270 - FIRE FUND TOTAL	\$792,241	\$792,241	\$792,882	\$792,626	\$792,626
271 - DESIGNATED SERVICES FUND					
61 - OTHER FINANCING USES	\$153,493	\$153,421	\$153,621	\$153,571	\$153,571
271 - DESIGNATED SERVICES FUND TOTAL	\$153,493	\$153,421	\$153,621	\$153,571	\$153,571
274 - POLICE FUND					
61 - OTHER FINANCING USES	\$1,515,468	\$1,514,736	\$1,516,696	\$1,516,206	\$1,516,206
274 - POLICE FUND TOTAL	\$1,515,468	\$1,514,736	\$1,516,696	\$1,516,206	\$1,516,206
410 - COUNTYWIDE BOND FUND					
61 - OTHER FINANCING USES	\$291,837	\$138,207	\$2,404	-	-
410 - COUNTYWIDE BOND FUND TOTAL	\$291,837	\$138,207	\$2,404	-	-
411 - SPECIAL TAX DISTRICT BOND FUND					
58 - DEBT SERVICES	\$15,294,678	\$15,277,228	\$15,279,788	\$15,216,788	\$15,216,788
411 - SPECIAL TAX DISTRICT BOND FUND TOTAL	\$15,294,678	\$15,277,228	\$15,279,788	\$15,216,788	\$15,216,788
412 - BUILDING AUTHORITY BONDS FUND					
58 - DEBT SERVICES	\$3,710,536	\$2,630,761	\$2,637,081	\$4,000	\$4,000

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
412 - BUILDING AUTHORITY BONDS FUND TOTAL	\$3,710,536	\$2,630,761	\$2,637,081	\$4,000	\$4,000
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND					
58 - DEBT SERVICES	\$3,092,684	\$3,091,184	\$3,097,194	\$3,096,194	\$3,096,194
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND TOTAL	\$3,092,684	\$3,091,184	\$3,097,194	\$3,096,194	\$3,096,194
414 - URBAN REDEVELOPMENT AGENCY FUND					
58 - DEBT SERVICES	\$652,177	\$641,635	\$859,071	\$2,826,920	\$2,826,920
414 - URBAN REDEVELOPMENT AGENCY FUND TOTAL	\$652,177	\$641,635	\$859,071	\$2,826,920	\$2,826,920
EXPENDITURES TOTAL	\$35,150,542	\$32,187,243	\$33,595,753	\$29,377,960	\$29,377,960

09300 - DEBT SERVICE

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
09360 - DEBT SERVICE - GEN FUND TO BLDG FUND	\$3,723,123	\$2,633,681	\$2,640,219	\$3,138	\$3,138
09370 - DEBT SERVICE - GENERAL FUND OTHER	\$5,924,306	\$5,314,150	\$6,616,797	\$5,768,517	\$5,768,517
100 - GENERAL FUND TOTAL	\$9,647,429	\$7,947,831	\$9,257,016	\$5,771,655	\$5,771,655
270 - FIRE FUND					
09375 - DEBT SERVICE - FIRE FUND OTHER	\$792,241	\$792,241	\$792,882	\$792,626	\$792,626
270 - FIRE FUND TOTAL	\$792,241	\$792,241	\$792,882	\$792,626	\$792,626
271 - DESIGNATED SERVICES FUND					
09380 - DEBT SERVICE - DESIGNATED FUND OTHER	\$153,493	\$153,421	\$153,621	\$153,571	\$153,571
271 - DESIGNATED SERVICES FUND TOTAL	\$153,493	\$153,421	\$153,621	\$153,571	\$153,571
274 - POLICE FUND					
09385 - DEBT SERVICE - POLICE FUND OTHER	\$1,515,468	\$1,514,736	\$1,516,696	\$1,516,206	\$1,516,206
274 - POLICE FUND TOTAL	\$1,515,468	\$1,514,736	\$1,516,696	\$1,516,206	\$1,516,206
410 - COUNTYWIDE BOND FUND					
09310 - DEBT SERVICE	\$291,837	\$138,207	\$2,404	-	-
410 - COUNTYWIDE BOND FUND TOTAL	\$291,837	\$138,207	\$2,404	-	-
411 - SPECIAL TAX DISTRICT BOND FUND					
09320 - DEBT SERVICE - UNINCORPORATED	\$15,294,678	\$15,277,228	\$15,279,788	\$15,216,788	\$15,216,788
411 - SPECIAL TAX DISTRICT BOND FUND TOTAL	\$15,294,678	\$15,277,228	\$15,279,788	\$15,216,788	\$15,216,788
412 - BUILDING AUTHORITY BONDS FUND					
09330 - DEBT SERVICE - REVENUE BONDS	\$3,710,536	\$2,630,761	\$2,637,081	\$4,000	\$4,000
412 - BUILDING AUTHORITY BONDS FUND TOTAL	\$3,710,536	\$2,630,761	\$2,637,081	\$4,000	\$4,000
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND					
09340 - DEBT SERVICE - PS/JUD REVENUE BONDS	\$3,092,684	\$3,091,184	\$3,097,194	\$3,096,194	\$3,096,194
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND TOTAL	\$3,092,684	\$3,091,184	\$3,097,194	\$3,096,194	\$3,096,194
414 - URBAN REDEVELOPMENT AGENCY FUND					
09350 - DEBT SERVICE - URA BOND	\$652,177	\$641,635	\$859,071	\$2,826,920	\$2,826,920

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
414 - URBAN REDEVELOPMENT AGENCY FUND TOTAL	\$652,177	\$641,635	\$859,071	\$2,826,920	\$2,826,920
COST CENTER LEVEL EXPENDITURES TOTAL	\$35,150,542	\$32,187,243	\$33,595,753	\$29,377,960	\$29,377,960



DeKalb-Peachtree Airport

Fiscal Year 2026 Annual Budget

Mission Statement

To operate a business-oriented airport in a safe, efficient, fiscally responsible manner that preserves the quality of life and recognizes the partnership between residential and general aviation interests.

Description

PDK airport lies on 700+ acres of land in the northeastern part of DeKalb County on a part of old Camp Gordon, a World War I Army training base. The airport currently is home to three fixed-wing and one helicopter-fixed based operators and hosts 125 aviation-related tenants. There are about 450 various aircrafts based on the field. The DeKalb County Fire Department operates Fire Station #15 on airport property. The airport is classified as a general aviation reliever airport for the Atlanta metropolitan area. A reliever airport is a general aviation airport which reduces air carrier airport congestion by providing service for smaller general aviation aircraft. The term "general aviation" encompasses the entire spectrum of aircraft and aircraft related businesses and services. PDK is partially surrounded by residential communities; therefore, all operators are strongly encouraged not to fly between the hours of 11 p.m. and 6 a.m. local time. Aero-medical and emergency operations are exempt from this request.

Financials

08200 - DEKALB-PEACHTREE AIRPORT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
551 - AIRPORT OPERATING FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$1,804,959	\$1,675,726	\$1,872,309	\$2,059,480	\$1,942,247
52 - PURCHASED / CONTRACTED SERVICES	\$78,151	\$775,806	\$2,259,730	\$1,917,474	\$1,917,474
53 - SUPPLIES	\$422,004	\$409,948	\$539,907	\$563,907	\$539,907
54 - CAPITAL OUTLAYS	\$0	\$3,322	-	\$12,000	\$8,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$721,213	\$727,519	\$1,358,149	\$1,313,537	\$1,185,537
57 - OTHER COSTS	\$250,030	\$6,022	\$251,521	\$251,521	\$251,521
61 - OTHER FINANCING USES	\$2,032,218	\$2,032,218	\$2,032,214	\$2,032,214	\$2,032,214
70 - RETIREMENT SERVICES	\$254,304	\$272,196	\$295,767	\$238,070	\$238,070
551 - AIRPORT OPERATING FUND TOTAL	\$5,562,878	\$5,902,757	\$8,609,597	\$8,388,203	\$8,114,970
EXPENDITURES TOTAL	\$5,562,878	\$5,902,757	\$8,609,597	\$8,388,203	\$8,114,970

08200 - DEKALB-PEACHTREE AIRPORT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
551 - AIRPORT OPERATING FUND					
08210 - DEKALB PEACHTREE AIRPORT ADMINISTRATION	\$4,518,048	\$4,891,257	\$7,590,337	\$7,240,556	\$7,068,327
08220 - DEKALB PEACHTREE AIRPORT MAINTENANCE	\$1,044,830	\$1,011,500	\$1,019,260	\$1,147,647	\$1,046,643
551 - AIRPORT OPERATING FUND TOTAL	\$5,562,878	\$5,902,757	\$8,609,597	\$8,388,203	\$8,114,970
COST CENTER LEVEL EXPENDITURES TOTAL	\$5,562,878	\$5,902,757	\$8,609,597	\$8,388,203	\$8,114,970

Enhancements

08200.551 - DeKalb-Peachtree Airport - Enhancements

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
08200.551 - DeKalb Peachtree Airport - Metal Buildings for Airport Maintenance					
	DEKALB PEACHTREE AIRPORT MAINTENANCE	OPERATING SUPPLIES	open pole building (barn style)	\$10,000	Not Approved
	DEKALB PEACHTREE AIRPORT MAINTENANCE	OPERATING SUPPLIES	24 X 36 Metal Building (Closed Door style)	\$14,000	Not Approved
08200.551 - DEKALB PEACHTREE AIRPORT - METAL BUILDINGS FOR AIRPORT MAINTENANCE TOTAL				\$24,000	
08200.551 - DeKalb Peachtree Airport - New Positions					
	DEKALB PEACHTREE AIRPORT ADMINISTRATION	SALARIES		\$27,585	Not Approved
	DEKALB PEACHTREE AIRPORT ADMINISTRATION	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEKALB PEACHTREE AIRPORT ADMINISTRATION	COUNTY MATCH - FICA		\$2,111	Not Approved
	DEKALB PEACHTREE AIRPORT ADMINISTRATION	401(a) EMPLOYER CONTRIBUTION		\$828	Not Approved
	DEKALB PEACHTREE AIRPORT MAINTENANCE	SALARIES		\$55,170	Not Approved
	DEKALB PEACHTREE AIRPORT MAINTENANCE	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	Not Approved
	DEKALB PEACHTREE AIRPORT MAINTENANCE	COUNTY MATCH - FICA		\$4,221	Not Approved
	DEKALB PEACHTREE AIRPORT MAINTENANCE	401(a) EMPLOYER CONTRIBUTION		\$1,656	Not Approved

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
08200.551 - DEKALB PEACHTREE AIRPORT - NEW POSITIONS TOTAL				\$133,571	
08200.551 - DeKalb Peachtree Airport - Additions to the Fleet					
	DEKALB PEACHTREE AIRPORT ADMINISTRATION	VEHICLE ADDITIONS TO THE FLEET CHARGE	Chevy Silverado EV	\$58,000	Not Approved
	DEKALB PEACHTREE AIRPORT ADMINISTRATION	VEHICLE ADDITIONS TO THE FLEET CHARGE	John Deere Herbicide Sprayer	\$70,000	Not Approved
08200.551 - DEKALB PEACHTREE AIRPORT - ADDITIONS TO THE FLEET TOTAL				\$128,000	
08200.551 - DeKalb Peachtree Airport - Technology Request					
	DEKALB PEACHTREE AIRPORT ADMINISTRATION	COMPUTER EQUIPMENT		\$4,000	Not Approved
08200.551 - DEKALB PEACHTREE AIRPORT - TECHNOLOGY REQUEST TOTAL				\$4,000	
				\$289,571	



District Attorney

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the Office of the DeKalb County District Attorney is to safeguard our community through vigorous and fair prosecution of felony offenses occurring within the Stone Mountain Judicial Circuit. We seek to accomplish this goal by preserving the dignity and best interests of our victims while using smart prosecution strategies that balance offender accountability with prevention, intervention, and restorative justice.

Description

The DeKalb County District Attorney's Office focuses on the gathering of documents and evidence; running of criminal history and driving records; victim contact; investigation of cases; drafting and filing of accusations and indictments; making sentencing recommendations; attending bond hearings and arraignments, plea negotiations, motion hearings, bench and jury trials in ten Divisions of Superior Court and five divisions of Juvenile Court; attending 1st appearance, preliminary hearings, mental health court, and other Accountability Courts; providing training to local law enforcement, counseling and community agencies; and participating in diversionary calendars.

Financials

03900 - DISTRICT ATTORNEY

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$23,501,426	\$28,762,874	\$29,066,624	\$31,356,212	\$30,163,018
52 - PURCHASED / CONTRACTED SERVICES	\$2,067,172	\$2,620,462	\$2,857,758	\$2,674,125	\$2,674,125
53 - SUPPLIES	\$674,769	\$448,817	\$776,526	\$1,058,251	\$733,521
54 - CAPITAL OUTLAYS	\$18,214	\$13,946	\$21,469	\$0	\$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$594,677	\$669,541	\$609,781	\$711,705	\$641,705
61 - OTHER FINANCING USES	\$1,491,795	\$0	\$450,965	\$450,965	\$450,965
70 - RETIREMENT SERVICES	\$2,890,524	\$3,104,748	\$3,373,618	\$4,603,200	\$4,603,200
100 - GENERAL FUND TOTAL	\$31,238,577	\$35,620,387	\$37,156,740	\$40,854,458	\$39,266,534
EXPENDITURES TOTAL	\$31,238,577	\$35,620,387	\$37,156,740	\$40,854,458	\$39,266,534

03900 - DISTRICT ATTORNEY

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
03910 - DISTRICT ATTORNEY	\$28,072,813	\$33,082,420	\$34,593,250	\$38,289,136	\$36,701,212
03920 - DISTRICT ATTORNEY - CHILD SUPPORT RECOVERY	\$42,603	(\$11,901)	\$5,889	\$5,889	\$5,889
03930 - DISTRICT ATTORNEY - VICTIM / WITNESS ASSISTANCE	\$1,280,885	\$631,975	\$637,407	\$631,932	\$631,932
03940 - DISTRICT ATTORNEY - SOLICITOR JUVENILE COURT	\$1,842,276	\$1,917,893	\$1,920,194	\$1,927,501	\$1,927,501
100 - GENERAL FUND TOTAL	\$31,238,577	\$35,620,387	\$37,156,740	\$40,854,458	\$39,266,534
COST CENTER LEVEL EXPENDITURES TOTAL	\$31,238,577	\$35,620,387	\$37,156,740	\$40,854,458	\$39,266,534

Enhancements

03900.100 - District Attorney - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
03900.100-District Attorney-Child Crimes Unit					
	DISTRICT ATTORNEY	SALARIES		\$46,501	Not Approved
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$3,558	Not Approved
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$1,396	Not Approved
	DISTRICT ATTORNEY	OPERATING SUPPLIES		\$3,765	Not Approved
03900.100-DISTRICT ATTORNEY- CHILD CRIMES UNIT TOTAL				\$69,220	
03900.100-District Attorney-DA Receptionist					
	DISTRICT ATTORNEY	SALARIES		\$39,000	Approved
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Approved
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$2,984	Approved
03900.100-DISTRICT ATTORNEY-DA RECEPTIONIST TOTAL				\$55,984	
03900.100-District Attorney-Grant Funded Human Trafficking Investigator					
	DISTRICT ATTORNEY	SALARIES		\$58,379	Approved
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Approved
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$4,466	Approved
03900.100-DISTRICT ATTORNEY-GRANT FUNDED HUMAN TRAFFICKING INVESTIGATOR TOTAL				\$76,845	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
03900.100-District Attorney-Human Trafficking Unit					
	DISTRICT ATTORNEY	SALARIES		\$157,956	Not Approved
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	Not Approved
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$12,084	Not Approved
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$4,739	Not Approved
	DISTRICT ATTORNEY	OPERATING SUPPLIES		\$11,295	Not Approved
	DISTRICT ATTORNEY	UNIFORMS & CLOTHING		\$7,100	Not Approved
	DISTRICT ATTORNEY	VEHICLE ADDITIONS TO THE FLEET CHARGE		\$35,000	Not Approved
	DISTRICT ATTORNEY	SALARIES		\$60,001	Not Approved
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$4,591	Not Approved
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$1,801	Not Approved
03900.100-DISTRICT ATTORNEY-HUMAN TRAFFICKING UNIT TOTAL				\$336,567	
03900.100-District Attorney-HR Position					
	DISTRICT ATTORNEY	SALARIES		\$45,000	Approved
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Approved
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$3,443	Approved
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$1,350	Approved
03900.100-DISTRICT ATTORNEY-HR POSITION TOTAL				\$63,793	
03900.100 - District Attorney - Operations and Special Projects Unit					
	DISTRICT ATTORNEY	SALARIES		\$120,000	Approved
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	Approved
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$9,180	Approved
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$3,600	Approved
03900.100 - DISTRICT ATTORNEY - OPERATIONS AND SPECIAL PROJECTS UNIT TOTAL				\$160,780	
03900.100-District Attorney-Digital Forensics Unit					
	DISTRICT ATTORNEY	SALARIES		\$52,500	Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Approved
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$4,017	Approved
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$1,575	Approved
	DISTRICT ATTORNEY	OTHER SUPPLIES		\$30,274	Approved
03900.100-DISTRICT ATTORNEY-DIGITAL FORENSICS UNIT TOTAL				\$102,366	
03900.100-District Attorney-Grand Jury Unit					
	DISTRICT ATTORNEY	SALARIES		\$236,250	Not Approved
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	Not Approved
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$18,074	Not Approved
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$7,088	Not Approved
	DISTRICT ATTORNEY	OPERATING SUPPLIES		\$33,885	Not Approved
03900.100-DISTRICT ATTORNEY-GRAND JURY UNIT TOTAL				\$337,297	
03900.100-District Attorney-Communications					
	DISTRICT ATTORNEY	SALARIES		\$51,000	Not Approved
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$3,902	Not Approved
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$1,530	Not Approved
	DISTRICT ATTORNEY	OPERATING SUPPLIES		\$3,765	Not Approved
03900.100-DISTRICT ATTORNEY-COMMUNICATIONS TOTAL				\$74,197	
				\$1,277,049	



Division of Family & Children Services (DFCS)

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the DeKalb County Division of Family and Children Services (DFCS) is to promote the social and economic well-being of vulnerable adults and families of DeKalb County by providing exceptional services by a highly trained and qualified staff, while being accountable to the DeKalb residents whom we serve.

Description

The Division of Family and Children Services consists of three units: the Office of Child Protection, the Office of Family Independence and Administration.

The Office of Child Protection includes the following program areas: child protective services which handles the investigation of child abuse and/or neglect and also provides services to families in which safety threats have been identified but do not require the child to be removed from the home; family support which includes services to families when an investigation is not warranted; family preservation which includes services to families where there is an identified safety threat or risk, but the children can remain in the legal custody of the parent/guardian; permanency which includes services to children in the custody of the agency as well as their families to promote a positive permanency for the child; adoption, which includes identifying families that can provide a permanent home for children who cannot be safely reunified with parents; emancipation and independent living services for youth who have reached age 18; development of resource homes; and general assistance.

The Office of Family Independence (OFI) represents a composite of functions including the provision of financial assistance and social services programs to eligible DeKalb County citizens as required by law. Social workers and technical staff work within legal mandates to give assistance to eligible families, as well as recover fraudulent payments and counsel families in problem areas falling within our legal mandate.

The Administration area supports all programs of the organization by overseeing building operations and supplying accounting and payroll functions.

Financials

07400 - Family and Children Services

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
57 - OTHER COSTS	\$1,598,220	\$1,598,220	\$1,598,220	\$1,598,220	\$1,598,220
100 - GENERAL FUND TOTAL	\$1,598,220	\$1,598,220	\$1,598,220	\$1,598,220	\$1,598,220

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES TOTAL	\$1,598,220	\$1,598,220	\$1,598,220	\$1,598,220	\$1,598,220

07400 - Family and Children Services

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND	\$1,598,220	\$1,598,220	\$1,598,220	\$1,598,220	\$1,598,220
COST CENTER LEVEL EXPENDITURES TOTAL	\$1,598,220	\$1,598,220	\$1,598,220	\$1,598,220	\$1,598,220



Drug Abuse Treatment & Education (DATE)

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the Drug Abuse Treatment and Education (DATE) Fund is to offer treatment and educational programs to controlled substances, alcohol, and marijuana users pursuant to O.C.G.A. 15-1-15.

Description

The Drug Abuse Treatment and Education fund, established in 1990 (O.C.G.A. 15-21-101), allows for additional penalties in certain controlled substance cases amounting up to 50% of the original fine. The DATE Fund committee oversees these funds. The DATE fund committee was created July 11, 2012, due to significant changes made by House Bill 1176. The committee reviews and recommends the allocation of funds for drug abuse treatment and education programs. The committee consists of representatives from Superior Court, Juvenile Court, State and Magistrate Courts, Cooperative Extension Service and Human Services.

Financials

0200 - DRUG ABUSE

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
209 - DRUG ABUSE TREATMENT & EDUCATION FUND	\$0	\$0	\$322,386	\$269,245	\$269,245
EXPENDITURES TOTAL	\$0	\$0	\$322,386	\$269,245	\$269,245

02500 - DRUG ABUSE

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
209 - DRUG ABUSE TREATMENT & EDUCATION FUND					
02562 - DRUG ABUSE - COOP EXTENSION - YOUTH DEVELOPMENT	\$0	\$0	\$7,004	\$7,004	\$7,004
02565 - DRUG ABUSE - JUVENILE/REBOUND DRUG COURT	\$0	\$0	\$10,506	\$10,506	\$10,506
02566 - DRUG ABUSE - MAGISTRATE/DIVERSION TREATMENT COURT	\$0	\$0	\$13,132	\$0	\$0
02567 - DRUG ABUSE - SUPERIOR/ADULT FELONY DRUG COURT	\$0	\$0	\$250,705	\$210,696	\$210,696
02570 - DRUG ABUSE - STATE COURT - DUI COURT	\$0	\$0	\$21,887	\$21,887	\$21,887
02575 - DRUG ABUSE - HUMAN SERVICES	\$0	\$0	\$4,269	\$4,269	\$4,269
02577 - DRUG ABUSE SUPERIOR COURT ADULT FELONY MENTAL HEALTH COURT	\$0	\$0	\$7,880	\$7,880	\$7,880
02578 - DRUG ABUSE SUPERIOR COURT ADULT FELONY VETERANS COURT	\$0	\$0	\$7,003	\$7,003	\$7,003
209 - DRUG ABUSE TREATMENT & EDUCATION FUND TOTAL	\$0	\$0	\$322,386	\$269,245	\$269,245

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES TOTAL	\$0	\$0	\$322,386	\$269,245	\$269,245



E-911

Fiscal Year 2026 Annual Budget

Mission Statement

DeKalb County E-911 Communications is committed to the delivery of effective and efficient Police, Fire, and Emergency Medical Services utilizing teamwork, training, and technology.

Description

The DeKalb County E-911 Center is under the umbrella of Public Safety and reports to the Director of Public Safety. The department serves as the Public Safety Answering Point for Unincorporated DeKalb County and most of the cities within the County. The E-911 center is an Dual Accredited Center of Excellence by the International Academies of Emergency Dispatch and is responsible for answering emergency and non-emergency service calls. The center dispatches Police, Fire-Rescue, Emergency Medical Services, and Sheriff's Department. The center provides complete dispatch services to all unincorporated DeKalb County and the cities of Avondale, Estates, Clarkston, Lithonia, Pine Lake, Stone Mountain, Stonecrest, and Tucker. The center provides Fire-Rescue dispatch services to the cities of Brookhaven, Chamblee, Decatur (rescue only), Doraville, and Dunwoody. The DeKalb County E911 Center also dispatches Fire Rescue services to the portion of Atlanta, which lies in DeKalb and answers Animal Services telephones after regular business hours and on weekends. Additionally, the E911 Center handles nearly one million calls for service each year, over 550,000 of those being 9-1-1 calls and is operated 24/7/365, utilizing four teams of twelve-hour shifts with a staff of more than 100.

Financials

02600 - E-911

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
215 - EMERGENCY TELEPHONE SYSTEM FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$11,157,100	\$13,775,061	\$14,255,439	\$16,016,382	\$14,062,024
52 - PURCHASED / CONTRACTED SERVICES	\$2,509,809	\$2,675,915	\$3,251,424	\$3,635,396	\$3,635,396
53 - SUPPLIES	\$171,867	\$61,437	\$307,896	\$407,896	\$307,896
54 - CAPITAL OUTLAYS	\$211	\$22,752	\$47,000	\$554,000	\$229,000
61 - OTHER FINANCING USES	\$337,944	\$1,024,066	\$337,776	\$338,103	\$338,103
70 - RETIREMENT SERVICES	\$1,176,169	\$1,075,943	\$1,169,119	\$1,427,088	\$1,427,088
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	\$15,353,099	\$18,635,174	\$19,368,654	\$22,378,865	\$19,999,507
EXPENDITURES TOTAL	\$15,353,099	\$18,635,174	\$19,368,654	\$22,378,865	\$19,999,507

02600 - E-911

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
215 - EMERGENCY TELEPHONE SYSTEM FUND					
02646 - E-911 WIRED	\$15,353,099	\$18,635,174	\$19,368,654	\$22,378,865	\$19,999,507
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	\$15,353,099	\$18,635,174	\$19,368,654	\$22,378,865	\$19,999,507
COST CENTER LEVEL EXPENDITURES TOTAL	\$15,353,099	\$18,635,174	\$19,368,654	\$22,378,865	\$19,999,507

Enhancements

02600.215 - E-911 - Enhancements

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
02600.215 - E-911 - Maint. & Repairs Contracts					
	E-911 WIRED	MAINTENANCE & REPAIR SERVICES		\$265,000	Approved
02600.215 - E-911 - MAINT. & REPAIRS CONTRACTS TOTAL				\$265,000	
02600.215 - E-911 - New Positions Operating Enhancement (Personnel)					
	E-911 WIRED	SALARIES		\$1,337,753	Not Approved
	E-911 WIRED	COUNTY MATCH - GRP INS - ALLOCATED		\$434,000	Not Approved
	E-911 WIRED	COUNTY MATCH - FICA		\$102,339	Not Approved
	E-911 WIRED	401(a) EMPLOYER CONTRIBUTION		\$80,266	Not Approved
02600.215 - E-911 - NEW POSITIONS OPERATING ENHANCEMENT (PERSONNEL) TOTAL				\$1,954,358	
02600.215 - E-911 - Operating Enhancements (Chairs, Maintenance, Equip)					
	E-911 WIRED	MAINTENANCE & REPAIR SERVICES		\$265,000	Not Approved
	E-911 WIRED	TOOLS & SMALL EQUIPMENT		\$100,000	Not Approved
	E-911 WIRED	OTHER EQUIPMENT > \$5,000		\$225,000	Not Approved
02600.215 - E-911 - OPERATING ENHANCEMENTS (CHAIRS, MAINTENANCE, EQUIP) TOTAL				\$590,000	
02600.215 - E-911 - Additions to Fleet -Vehicle Request					
	E-911 WIRED	VEHICLES		\$100,000	Not Approved
02600.215 - E-911 - ADDITIONS TO FLEET - VEHICLE REQUEST TOTAL				\$100,000	
02600.215 - E-911 - Operating Enhancement (Technology Requests)					

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
	E-911 WIRED	COMPUTER SOFTWARE and TECHNOLOGY	Keep original amount and increase to include annual software	\$47,000	Approved
	E-911 WIRED	COMPUTER SOFTWARE and TECHNOLOGY	Schedule Express Annual Software Maintenance	\$25,000	Approved
	E-911 WIRED	COMPUTER SOFTWARE and TECHNOLOGY	Quikbase Annual Software Maintenance	\$30,000	Approved
	E-911 WIRED	COMPUTER SOFTWARE and TECHNOLOGY	GovWorx Annual Software Maintenance	\$80,000	Approved
02600.215 - E-911 - OPERATING ENHANCEMENT (TECHNOLOGY REQUESTS) TOTAL				\$182,000	
				\$3,091,358	



Economic Development

Fiscal Year 2026 Annual Budget

Mission Statement

To build a thriving, competitive, and equitable economy by attracting investment, supporting businesses, coordinating development projects, and aligning economic growth with the needs of DeKalb County residents.

Description

The Office of Economic Development exists to strengthen DeKalb County's economic vitality by driving business growth, supporting job creation, and advancing strategic development initiatives. The office serves as the county's central hub for economic strategy, business engagement, development policy, and major project coordination.

Through an intergovernmental agreement, the county provides oversight of the Decide DeKalb Development Authority (DDDA) by collaborating with its leadership on strategic direction and leveraging the authority to execute funding, incentives, and investments that support redevelopment. DDDA is also utilized for business attraction, retention, and expansion efforts. The county manages the relationship with DDDA, maintains a pipeline of economic development opportunities, and administers the authority's documents.

Financials

05600 - ECONOMIC DEVELOPMENT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$0	–	–	\$856,856	\$550,405
52 - PURCHASED / CONTRACTED SERVICES	\$2,592,160	\$2,617,349	\$509,000	\$1,949,537	\$584,000
57 - OTHER COSTS	\$0	\$1,762,500	\$3,000,000	\$2,000,000	\$2,000,000
100 - GENERAL FUND TOTAL	\$2,592,160	\$4,379,849	\$3,509,000	\$4,806,393	\$3,134,405
218 - KENSINGTON TAD					
52 - PURCHASED / CONTRACTED SERVICES	\$225,320	\$0	\$1,354,120	\$2,071,687	\$2,071,687
218 - KENSINGTON TAD TOTAL	\$225,320	\$0	\$1,354,120	\$2,071,687	\$2,071,687
219 - COUMBIA DRIVE TAD					
52 - PURCHASED / CONTRACTED SERVICES	\$46,439	\$0	\$502,194	\$596,905	\$596,905
219 - COUMBIA DRIVE TAD TOTAL	\$46,439	\$0	\$502,194	\$596,905	\$596,905
220 - DRUID HILLS TAD					
52 - PURCHASED / CONTRACTED SERVICES	\$46,439	\$0	\$2,168,122	\$4,430,252	\$4,430,252
220 - DRUID HILLS TAD TOTAL	\$46,439	\$0	\$2,168,122	\$4,430,252	\$4,430,252
221 - MARKET SQUARE TAD					

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
52 - PURCHASED / CONTRACTED SERVICES	–	\$407,330	\$186,191	\$186,191	\$186,191
221 - MARKET SQUARE TAD TOTAL	–	\$407,330	\$186,191	\$186,191	\$186,191
222 - SOUTHWEST DEKALB TAD					
52 - PURCHASED / CONTRACTED SERVICES	–	\$0	\$407,442	\$407,442	\$407,442
222 - SOUTHWEST DEKALB TAD TOTAL	–	\$0	\$407,442	\$407,442	\$407,442
EXPENDITURES TOTAL	\$2,910,358	\$4,787,179	\$8,127,069	\$12,498,870	\$10,826,882

05600 - ECONOMIC DEVELOPMENT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
05610 - ECONOMIC DEVELOPMENT	\$2,592,160	\$4,379,849	\$3,509,000	\$4,806,393	\$3,134,405
100 - GENERAL FUND TOTAL	\$2,592,160	\$4,379,849	\$3,509,000	\$4,806,393	\$3,134,405
218 - KENSINGTON TAD					
05620 - ECONOMIC DEVELOPMENT - TAD KENSINGTON - 2020 FORWARD	\$225,320	\$0	\$1,354,120	\$2,071,687	\$2,071,687
218 - KENSINGTON TAD TOTAL	\$225,320	\$0	\$1,354,120	\$2,071,687	\$2,071,687
219 - COUMBIA DRIVE TAD					
05621 - ECONOMIC DEVELOPMENT - TAD COLUMBIA DR - 2020 FORWARD	\$46,439	\$0	\$502,194	\$596,905	\$596,905
219 - COUMBIA DRIVE TAD TOTAL	\$46,439	\$0	\$502,194	\$596,905	\$596,905
220 - DRUID HILLS TAD					
05622 - ECONOMIC DEVELOPMENT - TAD DRUID HILLS - 2020 FORWARD	\$46,439	\$0	\$2,168,122	\$4,430,252	\$4,430,252
220 - DRUID HILLS TAD TOTAL	\$46,439	\$0	\$2,168,122	\$4,430,252	\$4,430,252
221 - MARKET SQUARE TAD	–	\$407,330	\$186,191	\$186,191	\$186,191
222 - SOUTHWEST DEKALB TAD	–	\$0	\$407,442	\$407,442	\$407,442
COST CENTER LEVEL EXPENDITURES TOTAL	\$2,910,358	\$4,787,179	\$8,127,069	\$12,498,870	\$10,826,882

Enhancements

05600 - Economic Development

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05600.100 - Economic Development - DeKalb Chamber				\$100,000	
05600.100 - Economic Development - Establish Management Office					
	ECONOMIC DEVELOPMENT	401(a) EMPLOYER CONTRIBUTION		\$13,894	Approved
	ECONOMIC DEVELOPMENT	TRAVEL - CAR RENTAL		\$2,000	Approved
	ECONOMIC DEVELOPMENT	SALARIES		\$463,120	Approved
	ECONOMIC DEVELOPMENT	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	Approved
	ECONOMIC DEVELOPMENT	COUNTY MATCH - FICA		\$25,391	Approved
	ECONOMIC DEVELOPMENT	ALLOWANCE - AUTOMOBILE		\$6,000	Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	ECONOMIC DEVELOPMENT	TRAVEL - AIRFARE		\$7,000	Approved
	ECONOMIC DEVELOPMENT	TRAVEL - ACCOMMODATIONS / HOTEL		\$4,500	Approved
	ECONOMIC DEVELOPMENT	TRAVEL - PER DIEM		\$1,000	Approved
	ECONOMIC DEVELOPMENT	TRAVEL - MISCELLANEOUS		\$10,000	Approved
	ECONOMIC DEVELOPMENT	TRAINING & CONFERENCE FEES - EXTERNAL		\$75,500	Approved
05600.100 - ECONOMIC DEVELOPMENT - ESTABLISH MANAGEMENT OFFICE TOTAL				\$650,405	
05600.100 - Economic Development - Land Value & Revenue Analysis				\$75,000	
05600.100 - Economic Development - Landbank				\$1,540,537	
				\$2,365,942	



Elections

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the DeKalb County Board of Registration & Elections provides the residents of DeKalb County with voter registration and election services, information and education that enable them to exercise their right to vote and have confidence that the elections are fair, impartial, and accurate.

Description

Serving under the supervision of the DeKalb County Board of Registration and Elections (BRE), the department is currently divided into two divisions: Administration and Public Affairs, and Operations. The Administration and Public Affairs Division is responsible for planning and executing a comprehensive range of administrative services which support office operations. These services encompass the areas of human resource management, financial management, systems and information management, and support services. This Division also supports media relations, public and community relations, internal and external training, and citizen participation and outreach. The Operations Division oversees election, registration, and warehouse functions; and is responsible for the maintenance of the list of electors and digitization of voter registration applications, the conduct of elections, management of polling sites, Poll Officials, and service, maintenance, and testing of voting equipment, ballot preparation and election tabulation.

Financials

02900 - REGISTRAR

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$3,014,832	\$7,929,727	\$7,610,956	\$7,677,832	\$7,677,832
52 - PURCHASED / CONTRACTED SERVICES	\$3,306,822	\$4,524,066	\$5,722,754	\$5,960,852	\$6,960,852
53 - SUPPLIES	\$241,730	\$1,005,734	\$818,400	\$780,000	\$780,000
54 - CAPITAL OUTLAYS	\$2,294,315	\$48,129	\$177,000	\$150,000	\$5,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$11,145	\$21,281	\$9,776	\$17,267	\$17,267
70 - RETIREMENT SERVICES	\$215,784	\$243,541	\$264,636	\$401,083	\$401,083
100 - GENERAL FUND TOTAL	\$9,084,628	\$13,772,479	\$14,603,522	\$14,987,034	\$15,842,034
EXPENDITURES TOTAL	\$9,084,628	\$13,772,479	\$14,603,522	\$14,987,034	\$15,842,034

02900 - REGISTRAR

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
02910 - VOTER REGISTRATION & ELECTIONS (ADMINISTRATION)	\$7,295,279	\$8,226,142	\$11,263,275	\$11,033,863	\$10,968,863
02920 - VOTER REGISTRATION & ELECTIONS (OPERATIONS)	\$725,457	\$2,891,222	\$2,479,776	\$2,636,100	\$2,616,100
02922 - VOTER REGISTRATION & ELECTIONS (COMMUNICATIONS)	\$1,063,893	\$2,655,115	\$860,471	\$1,317,071	\$2,257,071
100 - GENERAL FUND TOTAL	\$9,084,628	\$13,772,479	\$14,603,522	\$14,987,034	\$15,842,034
COST CENTER LEVEL EXPENDITURES TOTAL	\$9,084,628	\$13,772,479	\$14,603,522	\$14,987,034	\$15,842,034

Enhancements

02900.100 - Registrar - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
02900.100 - Registrar - Technology Request					
	VOTER REGISTRATION & ELECTIONS (COMMUNICATIONS)	COMPUTER SOFTWARE and TECHNOLOGY		\$60,000	Not Approved
	VOTER REGISTRATION & ELECTIONS (ADMINISTRATION)	COMPUTER EQUIPMENT		\$15,000	Not Approved
	VOTER REGISTRATION & ELECTIONS (ADMINISTRATION)	COMPUTER SOFTWARE and TECHNOLOGY		\$50,000	Not Approved
	VOTER REGISTRATION & ELECTIONS (OPERATIONS)	COMPUTER SOFTWARE and TECHNOLOGY		\$20,000	Not Approved
02900.100 - REGISTRAR - TECHNOLOGY REQUEST TOTAL				\$145,000	
02900.100 - Registrar - Voter Education and Outreach					
	VOTER REGISTRATION & ELECTIONS (COMMUNICATIONS)	PRINTING SERVICES		\$350,000	Approved
	VOTER REGISTRATION & ELECTIONS (COMMUNICATIONS)	POSTAGE		\$350,000	Approved
	VOTER REGISTRATION & ELECTIONS (COMMUNICATIONS)	ADVERTISING SERVICES		\$300,000	Approved
02900.100 - REGISTRAR - VOTER EDUCATION AND OUTREACH TOTAL				\$1,000,000	
				\$1,145,000	



Emergency Management (DEMA)

Fiscal Year 2026 Annual Budget

Mission Statement

DeKalb Emergency Management Agency (DEMA) is under the umbrella of Public Safety and reports to the Director of Public Safety. The department exists to serve the citizens of the County through effective planning, response, and mitigation of natural and man-made disasters.

Description

Maintain and develop all local emergency management programs, projects and plans required by state and federal government. Maintain the Emergency Operations Center for DeKalb County, and all cities located within the county. Function as a liaison with local, state, and federal authorities during major emergencies and disasters. Provide 24-hour coordination of resources for emergencies and disasters.

Financials

04400 - EMERGENCY MANAGEMENT (DEMA)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$469,151	\$710,117	\$671,430	\$991,093	\$971,093
52 - PURCHASED / CONTRACTED SERVICES	\$131,873	\$78,507	\$138,705	\$389,548	\$239,548
53 - SUPPLIES	\$58,535	\$26,001	\$64,654	\$86,900	\$71,900
54 - CAPITAL OUTLAYS	\$0	\$870	\$293,535	\$388,398	\$343,398
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$42,661	\$119,570	\$45,471	\$191,318	\$70,758
61 - OTHER FINANCING USES	\$0	\$0	\$32,667	\$143,000	\$143,000
70 - RETIREMENT SERVICES	\$32,208	\$54,060	\$58,740	\$88,963	\$88,963
100 - GENERAL FUND TOTAL	\$734,428	\$989,126	\$1,305,202	\$2,279,220	\$1,928,660
EXPENDITURES TOTAL	\$734,428	\$989,126	\$1,305,202	\$2,279,220	\$1,928,660

04400 - EMERGENCY MANAGEMENT (DEMA)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
04410 - EMERGENCY MANAGEMENT (DEMA)	\$734,428	\$989,126	\$1,305,202	\$2,279,220	\$1,928,660
100 - GENERAL FUND TOTAL	\$734,428	\$989,126	\$1,305,202	\$2,279,220	\$1,928,660
COST CENTER LEVEL EXPENDITURES TOTAL	\$734,428	\$989,126	\$1,305,202	\$2,279,220	\$1,928,660

Enhancements

04400.100 - DEMA - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
04400.100 - DEMA - Modernization Emergency Operations Center				\$195,000	
04400.100.DEMA #4 Mobile Command Vehicle Upgrade					
	EMERGENCY MANAGEMENT (DEMA)	OTHER EQUIPMENT > \$5,000		\$15,000	Not Approved
04400.100.DEMA #4 MOBILE COMMAND VEHICLE UPGRADE TOTAL				\$15,000	
04410.100.DEMA #5 Tuition Reimbursement					
	EMERGENCY MANAGEMENT (DEMA)	WELLNESS		\$20,000	Not Approved
04410.100.DEMA #5 TUITION REIMBURSEMENT TOTAL				\$20,000	
04400.100.DEMA. #1 Add Director					
	EMERGENCY MANAGEMENT (DEMA)	SALARIES		\$140,001	Approved
	EMERGENCY MANAGEMENT (DEMA)	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Approved
	EMERGENCY MANAGEMENT (DEMA)	COUNTY MATCH - FICA		\$10,711	Approved
	EMERGENCY MANAGEMENT (DEMA)	401(a) EMPLOYER CONTRIBUTION		\$4,201	Approved
04400.100.DEMA. #1 ADD DIRECTOR TOTAL				\$168,913	
04400.100.DEMA #2 Addition to Fleet					
	EMERGENCY MANAGEMENT (DEMA)	VEHICLE REPLACEMENT CHARGE		\$2,000	Not Approved
	EMERGENCY MANAGEMENT (DEMA)	VEHICLE ADDITIONS TO THE FLEET CHARGE		\$118,560	Not Approved
04400.100.DEMA #2 ADDITION TO FLEET TOTAL				\$120,560	
				\$519,473	



Ethics Board

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the Ethics Board is to promote honesty, transparency, and integrity in all aspects of county operations thereby fostering public confidence in DeKalb County government.

Description

The Ethics Board is responsible for the administration and enforcement of the DeKalb Code of Ethics, ensuring there is no conflict between the private interests and public responsibilities of county officials and employees.

Financials

00700 - ETHICS BOARD

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$385,131	\$377,705	\$364,967	\$363,518	\$363,518
52 - PURCHASED / CONTRACTED SERVICES	\$202,442	\$104,877	\$296,639	\$600,977	\$310,977
53 - SUPPLIES	\$2,439	\$1,522	\$22,973	\$17,973	\$17,973
54 - CAPITAL OUTLAYS	\$0	\$0	\$7,748	\$7,748	\$7,748
70 - RETIREMENT SERVICES	\$89,016	\$60,913	\$66,193	\$59,611	\$59,611
100 - GENERAL FUND TOTAL	\$679,028	\$545,017	\$758,520	\$1,049,827	\$759,827
EXPENDITURES TOTAL	\$679,028	\$545,017	\$758,520	\$1,049,827	\$759,827

00700 - ETHICS BOARD

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
00701 - ETHICS BOARD	\$679,028	\$545,017	\$758,520	\$1,049,827	\$759,827
100 - GENERAL FUND TOTAL	\$679,028	\$545,017	\$758,520	\$1,049,827	\$759,827
COST CENTER LEVEL EXPENDITURES TOTAL	\$679,028	\$545,017	\$758,520	\$1,049,827	\$759,827

Enhancements

00700.100 - Ethics Board - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
00700.100 - Ethics Board - Settlement and Negotiations for Federal & State Cases					
	ETHICS BOARD	OTHER PROFESSIONAL SERVICES		\$40,000	Not Approved
00700.100 - ETHICS BOARD - SETTLEMENT AND NEGOTIATIONS FOR FEDERAL & STATE CASES TOTAL				\$40,000	
00700.100 - Ethics Board - Legal Fees Increases					
	ETHICS BOARD	LEGAL FEES	Settlement negotiations, cost of back pay and possible litigation.	\$470,964	Not Approved
00700.100 - ETHICS BOARD - LEGAL FEES INCREASES TOTAL				\$470,964	
				\$510,964	



Extension Services

Fiscal Year 2026 Annual Budget

Mission Statement

To translate the science of everyday living for families, farmers, and communities to foster a healthy and prosperous county.

Description

DeKalb County Cooperative Extension's core function is to enhance the quality of life for residents through research-based education and community-focused resources. Program support advancements in agriculture, environmental stewardship, nutrition, and youth development. Services offered include soil testing, pest management guidance, health and wellness workshops, and 4-H youth clubs that inspire learning and leadership. Sustainable practices are promoted to strengthen community resilience and empower individuals to make informed, impactful decisions.

Financials

06900 - EXTENSION SERVICES

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$729,783	\$610,626	\$809,214	\$817,152	\$817,152
52 - PURCHASED / CONTRACTED SERVICES	\$98,576	\$130,135	\$245,227	\$221,431	\$221,431
53 - SUPPLIES	\$32,507	\$15,724	\$85,821	\$85,821	\$85,821
54 - CAPITAL OUTLAYS	\$0	\$0	\$1,506	\$1,000	\$1,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$33,832	\$41,084	\$35,080	\$34,292	\$34,292
57 - OTHER COSTS	\$0	\$0	\$25,800	\$25,800	\$25,800
70 - RETIREMENT SERVICES	\$78,240	\$109,799	\$119,305	\$70,204	\$70,204
100 - GENERAL FUND TOTAL	\$972,938	\$907,368	\$1,321,953	\$1,255,700	\$1,255,700
EXPENDITURES TOTAL	\$972,938	\$907,368	\$1,321,953	\$1,255,700	\$1,255,700

06900 - EXTENSION SERVICE

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
06901 - EXTENSION SERVICE - ADMINISTRATION	\$439,984	\$507,590	\$744,262	\$672,057	\$672,057
06910 - EXTENSION SERVICE - YOUTH PROGRAM	\$97,140	\$92,847	\$127,545	\$128,539	\$128,539
06930 - EXTENSION SERVICE - FAMILY & CONSUMER SCIENCE	\$252,530	\$123,375	\$267,631	\$214,891	\$214,891
06935 - EXTENSION SERVICE - HORTICULTURE & LANDSCAPE	\$182,968	\$182,890	\$182,515	\$240,213	\$240,213
06940 - EXTENSION SERVICE - COMMUNITY DEV.&PROGRAMS	\$316	\$666	\$0	\$0	\$0
100 - GENERAL FUND TOTAL	\$972,938	\$907,368	\$1,321,953	\$1,255,700	\$1,255,700
COST CENTER LEVEL EXPENDITURES TOTAL	\$972,938	\$907,368	\$1,321,953	\$1,255,700	\$1,255,700



Facilities Management

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of Facilities Management is to continuously develop and maintain a customer-focused organization with attention to the safety, comfort, aesthetics, image and functionality of county facilities through efficient service delivery of maintenance and preventative maintenance and professional architectural & engineering building services by professional staff, contractors, vendors and outstanding leadership.

Description

The Facilities Management Department provides services through four divisions: Administrative, Architectural and Engineering, Building Operations and Maintenance, and Environmental Services. County facilities supported and serviced by these four divisions include administrative offices, fire stations, police precincts, courts, libraries, health centers, parks, and recreation centers, performing arts and community centers, and senior centers. The Administrative Division manages all county parking facilities, manages county real estate, and manages county central mail operations. The Architectural and Engineering Division provides architectural and engineering support for master planning of existing and proposed facilities. In addition, this division provides management for facility real estate, construction planning, facilitates master planning, architectural and engineering management, project planning and preventative maintenance services.

The Environmental Services Division keeps approximately 51 county-owned and leased buildings clean and free from insects, mold, asbestos, and water intrusions using multiple contractors and a small number of county staff. This division also collects electronic surplus that is recycled through a company that specializes in electronic surplus. Building Operations and Maintenance Division is responsible for providing complete building functionality management, building repairs and maintenance services including structural and non-structural systems, electrical, plumbing, and HVAC (Heating, Ventilation and Air Conditioning) systems. This division also manages and maintains the personal protective equipment (PPE) Division Warehouse that provides masks, gloves, sanitizer, COVID (Coronavirus Disease) test kits and other related COVID PPE items.

Financials

01100 - FACILITIES MANAGEMENT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$4,379,762	\$4,588,396	\$4,828,929	\$5,259,046	\$4,973,784
52 - PURCHASED / CONTRACTED SERVICES	\$10,702,481	\$9,658,163	\$9,472,451	\$13,621,783	\$10,622,144
53 - SUPPLIES	\$4,217,079	\$4,610,606	\$4,651,883	\$4,681,883	\$4,651,883
54 - CAPITAL OUTLAYS	\$0	–	\$0	\$80,200	\$80,200
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$429,922	\$579,641	\$899,816	\$359,435	\$359,435

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
57 - OTHER COSTS	\$496,420	\$640,941	\$689,000	\$700,000	\$700,000
70 - RETIREMENT SERVICES	\$681,888	\$637,271	\$692,459	\$705,667	\$705,667
100 - GENERAL FUND TOTAL	\$20,907,553	\$20,715,019	\$21,234,538	\$25,408,014	\$22,093,113
EXPENDITURES TOTAL	\$20,907,553	\$20,715,019	\$21,234,538	\$25,408,014	\$22,093,113

01100 - FACILITIES MANAGEMENT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
01110 - FACILITIES MANAGEMENT - ADMINISTRATION	\$2,568,324	\$2,878,298	\$2,739,614	\$2,879,961	\$2,884,887
01120 - FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	\$9,712,470	\$8,272,237	\$8,417,208	\$11,089,368	\$8,836,124
01130 - FACILITIES MANAGEMENT - ENVIRONMENTAL SERVICES	\$2,864,705	\$4,032,332	\$3,707,340	\$3,923,157	\$3,826,433
01140 - FACILITIES MANAGEMENT - UTILITIES AND INSURANCE	\$5,010,300	\$4,777,230	\$5,596,853	\$5,702,619	\$5,282,619
01160 - FACILITIES MANAGEMENT - SECURITY	\$8,412	\$12,047	\$12,044	\$12,044	\$12,044
01170 - FACILITIES MANAGEMENT - ARCHITECTURAL & ENGINEERING	\$743,341	\$742,875	\$761,479	\$1,800,865	\$1,251,006
100 - GENERAL FUND TOTAL	\$20,907,553	\$20,715,019	\$21,234,538	\$25,408,014	\$22,093,113
COST CENTER LEVEL EXPENDITURES TOTAL	\$20,907,553	\$20,715,019	\$21,234,538	\$25,408,014	\$22,093,113

Enhancements

01100.100 - Facilities - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
01100.100 - Facilities - Energy Manager				\$124,544	
01100.100 - Facilities - Enhancement - Project Manager Position					
	FACILITIES MANAGEMENT - ARCHITECTURAL & ENGINEERING	SALARIES		\$92,024	Not Approved
	FACILITIES MANAGEMENT - ARCHITECTURAL & ENGINEERING	SALARIES		\$85,000	Not Approved
01100.100 - FACILITIES - ENHANCEMENT - PROJECT MANAGER POSITION TOTAL				\$177,024	
01100.100 - Facilities - Base				\$11,180,060	
01100.100 - Facilities - Enhancement - Fire Alarm Panel Replacement					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	MAINTENANCE & REPAIR SERVICES		\$50,000	Approved
01100.100 - FACILITIES - ENHANCEMENT - FIRE ALARM PANEL REPLACEMENT TOTAL				\$50,000	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
01100.100 - Facilities - Enhancement - HVAC Replacements and Upgrades					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	HVAC		\$1,016,000	Not Approved
01100.100 - FACILITIES - ENHANCEMENT - HVAC REPLACEMENTS AND UPGRADES TOTAL				\$1,016,000	
01100.100 - Facilities - Enhancement - Electrical Replacements and Upgrades					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	ELECTRICAL		\$450,000	Not Approved
01100.100 - FACILITIES - ENHANCEMENT - ELECTRICAL REPLACEMENTS AND UPGRADES TOTAL				\$450,000	
01100.100 - Facilities - Enhancement - Carpentry Replacements and Repairs					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	GENERAL MAINTENANCE - FACILITIES		\$146,000	Approved
01100.100 - FACILITIES - ENHANCEMENT - CARPENTRY REPLACEMENTS AND REPAIRS TOTAL				\$146,000	
01100.100 - Facilities - Enhancement - HVAC Technician - Job Code 11025					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	SALARIES		\$46,440	Not Approved
01100.100 - FACILITIES - ENHANCEMENT - HVAC TECHNICIAN - JOB CODE 11025 TOTAL				\$46,440	
01100.100 - Facilities - Enhancement - One Stop Shop @178 Sams Street					
	FACILITIES MANAGEMENT - ARCHITECTURAL & ENGINEERING	OTHER PROFESSIONAL SERVICES		\$372,835	Not Approved
01100.100 - FACILITIES - ENHANCEMENT - ONE STOP SHOP @178 SAMS STREET TOTAL				\$372,835	
01100.100 - Facilities - Enhancement - Animal Shelter Repairs					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	GENERAL MAINTENANCE - FACILITIES		\$100,000	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
01100.100 - FACILITIES - ENHANCEMENT - ANIMAL SHELTER REPAIRS TOTAL				\$100,000	
01100.100 - Facilities - Enhancement - Roof Replacements and Repairs					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	GENERAL MAINTENANCE - FACILITIES		\$247,804	Not Approved
01100.100 - FACILITIES - ENHANCEMENT - ROOF REPLACEMENTS AND REPAIRS TOTAL				\$247,804	
01100.100 - Facilities - Enhancement - Landscape Transition Plans for DeKalb Libraries					
	FACILITIES MANAGEMENT - ARCHITECTURAL & ENGINEERING	OTHER PROFESSIONAL SERVICES		\$383,000	Approved
01100.100 - FACILITIES - ENHANCEMENT - LANDSCAPE TRANSITION PLANS FOR DEKALB LIBRARIES TOTAL				\$383,000	
01100.100 - Facilities - Enhancement - Sams Street Project					
	FACILITIES MANAGEMENT - UTILITIES AND INSURANCE	OTHER PROFESSIONAL SERVICES		\$420,000	Not Approved
01100.100 - FACILITIES - ENHANCEMENT - SAMS STREET PROJECT TOTAL				\$420,000	
01100.100 - Facilities - Enhancement - Plumbing Replacements and Repairs					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	PLUMBING		\$393,000	Not Approved
01100.100 - FACILITIES - ENHANCEMENT - PLUMBING REPLACEMENTS AND REPAIRS TOTAL				\$393,000	
01100.100 - Facilities - Enhancement - Custodian Positions - Job Code 99220					
	FACILITIES MANAGEMENT - ENVIRONMENTAL SERVICES	SALARIES		\$73,548	Not Approved
	FACILITIES MANAGEMENT - ENVIRONMENTAL SERVICES	OPERATING SUPPLIES		\$30,000	Not Approved
01100.100 - FACILITIES - ENHANCEMENT - CUSTODIAN POSITIONS - JOB CODE 99220 TOTAL				\$103,548	
				\$15,210,255	



Finance

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the Finance Department is to deliver timely and accurate financial reporting and provide proper oversight of all expenditures and revenue collections in order to successfully support the operations of DeKalb County. The Finance Department principally assists the various departments, boards and committees by planning, organizing, and directing DeKalb Counties financial activities in conformance with all applicable federal, state, and local laws as well as the standards set forth by the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

Description

The Finance Department consists of the Office of the Director, Deputy Director, Grants and Capital Division, Treasury Division, Office of the Controller, Compliance Division, Risk Management and Employee Services Division, and the Utility Customer Operations Division. The Office of Director reports to the Chief Executive Officer (CEO) regarding the fiscal status of county-controlled funds and serves in an administrative and advisory capacity on related matters. The Director serves as the Chief Financial Officer to the CEO and the Board of Commissioners. The Capital and Grants Division serves as the county's liaison to the county departments and grant agencies in achieving grant objectives on all matters related to the application of grants, implementation of the grant programs and capital improvement projects. The Capital and Grants mission is to guarantee compliance with all regulatory requirements and publishing the annual Single Audit report. The Treasury Division handles cash and debt management functions, manages the revenue collection for all departments, and manages investment of funds. The Office of the Controller is responsible for the central accounting, accounts payable activity and capital asset management for the County. The Office of the Controller is also responsible for the coordination of the annual external audit and financial reporting to include but not limited to the Comprehensive Annual Comprehensive Financial Report (ACFR). The Compliance Division provides an independent appraisal of county operations to ensure compliance with laws, policies, and procedures. The Division of Risk Management and Employee Services is responsible for the identification of risk exposure, and the management of the division's external consultants, employee safety training, processing insurance or self-funding to pay for losses, and administration of workers compensation claims. Employee Services is responsible for payroll, pension, system administration, and employee benefits. The Utility Customer Operations Division's functions include water meter reading, quality assurance, issue resolution, revenue protection, and a customer contact center.

Financials

02100 - FINANCE (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$6,191,825	\$6,634,478	\$8,148,651	\$8,157,609	\$8,099,507
52 - PURCHASED / CONTRACTED SERVICES	\$1,281,928	\$1,586,051	\$2,010,894	\$1,721,289	\$1,686,289
53 - SUPPLIES	-\$32,250	\$155,754	\$59,859	\$71,359	\$71,359
54 - CAPITAL OUTLAYS	\$33,890	\$9,732	\$37,500	\$76,160	\$37,160
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$22,600	\$28,763	\$36,303	\$31,694	\$31,694
70 - RETIREMENT SERVICES	\$977,389	\$922,261	\$1,002,133	\$980,432	\$980,432
100 - GENERAL FUND TOTAL	\$8,475,383	\$9,337,040	\$11,295,340	\$11,038,543	\$10,906,441
EXPENDITURES TOTAL	\$8,475,383	\$9,337,040	\$11,295,340	\$11,038,543	\$10,906,441

02100 - FINANCE (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
02110 - FINANCE - OFFICE OF THE DIRECTOR	\$2,727,940	\$2,547,483	\$3,164,189	\$2,740,932	\$2,740,932
02120 - FINANCE - ACCOUNTING SERVICES	\$1,778,416	\$2,081,742	\$2,768,640	\$2,864,349	\$2,794,922
02122 - FINANCE - TREASURY SERVICES	\$812,922	\$948,333	\$1,095,054	\$1,159,800	\$1,139,417
02124 - FINANCE - RECORDS AND MICROFILMING	\$421,001	\$409,193	\$436,143	\$460,135	\$457,037
02134 - FINANCE - WATER SEWER BILLING RESOLUTION	\$90	\$466	\$0	\$0	\$0
02140 - FINANCE - INTERNAL AUDIT	\$378,564	\$389,861	\$387,798	\$397,798	\$391,798
02150 - FINANCE - BUDGET & GRANTS	\$868,350	\$1,276,970	\$1,835,754	\$1,659,923	\$1,643,905
02160 - FINANCE - RISK MANAGEMENT	\$1,488,099	\$1,682,993	\$1,607,762	\$1,755,606	\$1,738,430
100 - GENERAL FUND TOTAL	\$8,475,383	\$9,337,040	\$11,295,340	\$11,038,543	\$10,906,441
COST CENTER LEVEL EXPENDITURES TOTAL	\$8,475,383	\$9,337,040	\$11,295,340	\$11,038,543	\$10,906,441

02100 - FINANCE (WATER & SEWER FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
511 - WATER AND SEWER FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$7,269,336	\$7,417,928	\$9,181,521	\$8,438,222	\$8,462,595
52 - PURCHASED / CONTRACTED SERVICES	\$8,851,202	\$9,342,106	\$25,349,422	\$13,143,889	\$13,143,889
53 - SUPPLIES	\$47,011	\$647,838	\$102,166	\$102,166	\$102,166
54 - CAPITAL OUTLAYS	\$76,875	\$40,750	\$30,500	\$30,500	\$30,500
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$0	-	\$5,364	\$5,364	\$5,364
61 - OTHER FINANCING USES	-	-	-	\$176,870	\$176,870
70 - RETIREMENT SERVICES	\$892,129	\$936,047	\$1,017,107	\$964,696	\$964,696
511 - WATER AND SEWER FUND TOTAL	\$17,136,553	\$18,384,669	\$35,686,080	\$22,861,707	\$22,886,080

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES TOTAL	\$17,136,553	\$18,384,669	\$35,686,080	\$22,861,707	\$22,886,080

02100 - FINANCE (WATER AND SEWER FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
511 - WATER AND SEWER FUND					
02132 - FINANCE-UTILITY CUSTOMER OPERATIONS	\$15,296,458	\$17,552,389	\$33,760,377	\$19,828,961	\$19,859,064
02134 - FINANCE - WATER SEWER BILLING RESOLUTION	\$1,840,096	\$832,281	\$1,175,703	\$1,032,746	\$1,027,016
02136 - FINANCE - ULGA OFFICE OF CUSTOMER ADVOCACY	-	-	\$750,000	\$2,000,000	\$2,000,000
511 - WATER AND SEWER FUND TOTAL	\$17,136,553	\$18,384,669	\$35,686,080	\$22,861,707	\$22,886,080
COST CENTER LEVEL EXPENDITURES TOTAL	\$17,136,553	\$18,384,669	\$35,686,080	\$22,861,707	\$22,886,080

Enhancements

02100.100 - Finance - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
02100.100 - Finance - Other					
	FINANCE - ACCOUNTING SERVICES	OTHER PROFESSIONAL SERVICES	Reconfigure the General Ledger Offices	\$35,000	Not Approved
02100.100 - FINANCE - OTHER TOTAL				\$35,000	
02100.100 - Finance - Computer Equipment					
	FINANCE - ACCOUNTING SERVICES	COMPUTER EQUIPMENT	AP Computer equipment needs	\$25,000	Not Approved
02100.100 - FINANCE - COMPUTER EQUIPMENT TOTAL				\$25,000	
02100.100 - Finance - Computer Refresh					
	FINANCE - INTERNAL AUDIT	COMPUTER EQUIPMENT		\$6,000	Not Approved
	FINANCE - RISK MANAGEMENT	COMPUTER EQUIPMENT		\$8,000	Not Approved
02100.100 - FINANCE - COMPUTER REFRESH TOTAL				\$14,000	
02100.100 - Finance - Salary Enhancements					
	FINANCE - ACCOUNTING SERVICES	SALARIES		\$8,500	Not Approved
	FINANCE - ACCOUNTING SERVICES	COUNTY MATCH - FICA		\$672	Not Approved
	FINANCE - ACCOUNTING SERVICES	401(a) EMPLOYER CONTRIBUTION		\$255	Not Approved
	FINANCE - TREASURY SERVICES	SALARIES - ADJUSTMENTS	Recommendation of HR Equity Analysis for TRivers	\$4,457	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	FINANCE - TREASURY SERVICES	SALARIES - ADJUSTMENTS	Recommendation of HR Equity Analysis for DCoston	\$6,707	Not Approved
	FINANCE - TREASURY SERVICES	SALARIES - ADJUSTMENTS	Recommendation of immediate supervisor for TDenson	\$5,000	Not Approved
	FINANCE - TREASURY SERVICES	COUNTY MATCH - GRP INS - ALLOCATED		\$2,926	Not Approved
	FINANCE - TREASURY SERVICES	COUNTY MATCH - FICA		\$1,293	Not Approved
	FINANCE - RECORDS AND MICROFILMING	SALARIES		\$2,793	Not Approved
	FINANCE - RECORDS AND MICROFILMING	COUNTY MATCH - FICA		\$221	Not Approved
	FINANCE - RECORDS AND MICROFILMING	401(a) EMPLOYER CONTRIBUTION		\$84	Not Approved
	FINANCE - BUDGET & GRANTS	SALARIES		\$14,444	Not Approved
	FINANCE - BUDGET & GRANTS	COUNTY MATCH - FICA		\$1,141	Not Approved
	FINANCE - BUDGET & GRANTS	401(a) EMPLOYER CONTRIBUTION		\$433	Not Approved
	FINANCE - RISK MANAGEMENT	SALARIES		\$8,274	Not Approved
	FINANCE - RISK MANAGEMENT	COUNTY MATCH - FICA		\$654	Not Approved
	FINANCE - RISK MANAGEMENT	401(a) EMPLOYER CONTRIBUTION		\$248	Not Approved
02100.100 - FINANCE - SALARY ENHANCEMENTS TOTAL				\$58,102	
				\$132,102	

02100.511 - Finance Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
02100.511 - Finance - Office Set Up Expanded Location					
	FINANCE-UTILITY CUSTOMER OPERATIONS	TRANSFER TO CIP FUND		\$176,870	Approved
02100.511 - FINANCE - OFFICE SET UP EXPANDED LOCATION TOTAL				\$176,870	
02100.511 - Finance - Operating Enhancement - In-Grade Adjustments					
	FINANCE-UTILITY CUSTOMER OPERATIONS	SALARIES		\$12,063	Not Approved
	FINANCE-UTILITY CUSTOMER OPERATIONS	COUNTY MATCH - FICA		\$923	Not Approved
	FINANCE-UTILITY CUSTOMER OPERATIONS	401(a) EMPLOYER CONTRIBUTION		\$362	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	FINANCE - WATER SEWER BILLING RESOLUTION	SALARIES		\$5,179	Not Approved
	FINANCE - WATER SEWER BILLING RESOLUTION	COUNTY MATCH - FICA		\$396	Not Approved
	FINANCE - WATER SEWER BILLING RESOLUTION	401(a) EMPLOYER CONTRIBUTION		\$155	Not Approved
02100.511 - FINANCE - OPERATING ENHANCEMENT - IN-GRADE ADJUSTMENTS TOTAL				\$19,078	
				\$195,948	



Fire Rescue

Fiscal Year 2026 Annual Budget

Mission Statement

To be responsive to the needs and safety of our community, committed to the highest level of risk reduction and incident response while delivering superior customer service and professionalism.

Description

The DeKalb County Fire Rescue Department is a modern, all-hazards organization that provides emergency response to medical emergencies, fire emergencies, hazardous materials incidents, technical rescue, aircraft distress, tactical emergencies and special weapons and tactics medic operations at the highest level. The Department is currently recognized by the Insurance Services Office (ISO) as being an ISO Class 2 Fire Department which places DeKalb County in the top three percent of recognized fire departments in the United States. The department provides countywide coverage with 26 fire stations and utilizes over 45 emergency response units strategically located across DeKalb County. Other programs provided by Fire Rescue include the administration and enforcement of fire related statutes and ordinances, fire investigations, and educating the public on fire prevention, fire safety and injury prevention.

The Department also manages a Fire Rescue Academy, Technical Services Division and Fire Marshal's Division. The Fire Rescue Academy is responsible for all basic training of fire recruits, advanced in-service training of fire personnel and the continual development of course material. The Technical Services Division supports Fire Rescue services through the management of information, budget, maintenance, vehicle, and equipment. The Fire Marshall's Division is responsible for the enforcement of all fire codes. This division responds to all complaints of fire hazards and reviews all site plans for compliance with the fire code.

Financials

04900 - FIRE & RESCUE SERVICES (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$3,158,541	\$5,372,435	\$6,348,672	\$8,499,009	\$6,619,624
52 - PURCHASED / CONTRACTED SERVICES	\$125,056	\$91,700	\$2,130,050	\$7,860,270	\$7,860,270
53 - SUPPLIES	\$505,420	\$830,141	\$1,071,750	\$1,691,088	\$758,000
54 - CAPITAL OUTLAYS	\$203,910	\$117,527	\$118,700	\$40,975	\$29,200
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$505,091	\$1,755,085	\$5,088	\$1,509,000	\$5,088
61 - OTHER FINANCING USES	\$1,083,600	\$0	-	-	-
70 - RETIREMENT SERVICES	\$164,819	\$322,177	\$350,081	\$745,025	\$745,025
100 - GENERAL FUND TOTAL	\$5,746,438	\$8,489,065	\$10,024,341	\$20,345,367	\$16,017,207

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES TOTAL	\$5,746,438	\$8,489,065	\$10,024,341	\$20,345,367	\$16,017,207

04900 - FIRE & RESCUE SERVICES (FIRE FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
270 - FIRE FUND	\$93,005,084	\$94,106,427	\$99,278,080	\$99,809,199	\$101,760,114
EXPENDITURES TOTAL	\$93,005,084	\$94,106,427	\$99,278,080	\$99,809,199	\$101,760,114

04900 - FIRE & RESCUE SERVICES (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND	\$5,746,438	\$8,489,065	\$10,024,341	\$20,345,367	\$16,017,207
COST CENTER LEVEL EXPENDITURES TOTAL	\$5,746,438	\$8,489,065	\$10,024,341	\$20,345,367	\$16,017,207

04900 - FIRE & RESCUE SERVICES (FIRE FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
270 - FIRE FUND					
04922 - FIRE & RESCUE SERVICES - TRAINING	\$19,680	\$4,866	\$4,392	\$4,392	\$4,392
04923 - FIRE & RESCUE SERVICES - ADMINISTRATION	\$8,280	\$0	-	-	-
04925 - FIRE & RESCUE SERVICES - OPERATIONS	\$92,977,003	\$94,095,290	\$99,273,688	\$99,804,807	\$101,755,722
04930 - FIRE & RESCUE SERVICES - RESCUE SERVICES	\$121	\$6,271	\$0	\$0	\$0
270 - FIRE FUND TOTAL	\$93,005,084	\$94,106,427	\$99,278,080	\$99,809,199	\$101,760,114
COST CENTER LEVEL EXPENDITURES TOTAL	\$93,005,084	\$94,106,427	\$99,278,080	\$99,809,199	\$101,760,114

Enhancements - General Fund

04900.100 - Fire Rescue - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
04900.100 - Fire Rescue - Acid Remap Software				\$12,000	
04900.100 - Fire & Rescue - Emergency Ambulance Services					
	FIRE & RESCUE SERVICES - RESCUE SERVICES	OTHER PROFESSIONAL SERVICES	Original department request	\$15,000,000	Approved
	FIRE & RESCUE SERVICES - RESCUE SERVICES	OTHER PROFESSIONAL SERVICES	Reduction prorated based on half year funding.	-\$7,500,000	Approved
04900.100 - FIRE & RESCUE - EMERGENCY AMBULANCE SERVICES TOTAL				\$7,500,000	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
04900.100 - Fire Rescue - EMS Billing				\$2,230,000	
04900.100 - Fire Rescue - Additional Staff EMS				\$4,483,289	
04900.100 - Fire - Compensation Package				\$155,129	
				\$14,380,418	

Enhancements - Fire Fund

04900.270 - Fire Rescue - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
04900.270.Fire Rescue #4 Antidote Treatments					
	FIRE & RESCUE SERVICES - OPERATIONS	DRUGS & MEDICAL SUPPLIES		\$65,780	Approved
04900.270.FIRE RESCUE #4 ANTIDOTE TREATMENTS TOTAL				\$65,780	
04900.270.Fire Rescue.#11 Matterport Pro					
	FIRE & RESCUE SERVICES - OPERATIONS	COMPUTER SOFTWARE and TECHNOLOGY		\$18,000	Approved
	FIRE & RESCUE SERVICES - OPERATIONS	OTHER EQUIPMENT > \$5,000		\$7,000	Approved
04900.270.FIRE RESCUE.#11 MATTERPORT PRO TOTAL				\$25,000	
04900.270 - Fire Rescue - Fire Compensation Package				\$4,580,211	
04900.270.Fire Rescue #14 Vans					
	FIRE & RESCUE SERVICES - OPERATIONS	PARTS, TIRES & TUBES		\$1,000	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE REPLACEMENT CHARGE		\$2,400	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE ADDITIONS TO THE FLEET CHARGE		\$100,000	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE INSURANCE CHARGE		\$200	Not Approved
04900.270.FIRE RESCUE #14 VANS TOTAL				\$103,600	
04900.270.Fire Rescue #2 Expiring Bulletproof Vests					
	FIRE & RESCUE SERVICES - OPERATIONS	UNIFORMS & CLOTHING		\$110,040	Approved
04900.270.FIRE RESCUE #2 EXPIRING BULLETPROOF VESTS TOTAL				\$110,040	
04900.270.Fire Rescue #6 Preplan Software					
	FIRE & RESCUE SERVICES - OPERATIONS	COMPUTER SOFTWARE and TECHNOLOGY		\$50,000	Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
04900.270.FIRE RESCUE #6 PREPLAN SOFTWARE TOTAL				\$50,000	
04900.270.Fire Rescue #9 Increase Inspection Staff					
	FIRE & RESCUE SERVICES - OPERATIONS	SALARIES		\$189,385	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	COUNTY MATCH - GRP INS - ALLOCATED		\$56,000	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	COUNTY MATCH - FICA		\$14,488	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	OPERATING SUPPLIES		\$8,000	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	UNIFORMS & CLOTHING		\$3,200	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	PARTS, TIRES & TUBES		\$60,000	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE REPLACEMENT CHARGE		\$4,000	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE ADDITIONS TO THE FLEET CHARGE		\$140,000	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE INSURANCE CHARGE		\$4,799	Not Approved
04900.270.FIRE RESCUE #9 INCREASE INSPECTION STAFF TOTAL				\$479,872	
04900.270.Fire Rescue #16 Class A Uniforms					
	FIRE & RESCUE SERVICES - OPERATIONS	UNIFORMS & CLOTHING		\$144,327	Not Approved
04900.270.FIRE RESCUE #16 CLASS A UNIFORMS TOTAL				\$144,327	
04900.270.Fire Rescue #8 Vehicles for Approved Positions					
	FIRE & RESCUE SERVICES - OPERATIONS	PARTS, TIRES & TUBES		\$77,000	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE REPLACEMENT CHARGE		\$5,000	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE ADDITIONS TO THE FLEET CHARGE		\$239,000	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE INSURANCE CHARGE		\$6,000	Not Approved
04900.270.FIRE RESCUE #8 VEHICLES FOR APPROVED POSITIONS TOTAL				\$327,000	
04900.270.Fire Rescue #7 Training Equipment					
	FIRE & RESCUE SERVICES - OPERATIONS	TOOLS & SMALL EQUIPMENT		\$1,000	Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	FIRE & RESCUE SERVICES - OPERATIONS	OTHER EQUIPMENT > \$5,000		\$32,151	Approved
04900.270.FIRE RESCUE #7 TRAINING EQUIPMENT TOTAL				\$33,151	
04900.270.Fire Rescue. #10 False Alarm Billing					
	FIRE & RESCUE SERVICES - OPERATIONS	MANAGEMENT SERVICES		\$100,000	Approved
	FIRE & RESCUE SERVICES - OPERATIONS	SALE OF PRINTED MATERIALS		\$143,000	Approved
04900.270.FIRE RESCUE. #10 FALSE ALARM BILLING TOTAL				\$243,000	
04900.270. Fire Rescue #15 Enhance Supply Facility					
	FIRE & RESCUE SERVICES - OPERATIONS	OTHER PROFESSIONAL SERVICES	Cleaning of facility	\$18,000	Approved
	FIRE & RESCUE SERVICES - OPERATIONS	COMPUTER SOFTWARE and TECHNOLOGY		\$50,000	Approved
04900.270. FIRE RESCUE #15 ENHANCE SUPPLY FACILITY TOTAL				\$68,000	
04900.270. Fire Rescue #12 Saturday Physicals					
	FIRE & RESCUE SERVICES - OPERATIONS	MEDICAL SERVICES		\$63,360	Not Approved
04900.270. FIRE RESCUE #12 SATURDAY PHYSICALS TOTAL				\$63,360	
04900.270.Fire Rescue #5 Fiscal Unit Additional Staff					
	FIRE & RESCUE SERVICES - OPERATIONS	SALARIES		\$116,572	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	COUNTY MATCH - FICA		\$8,918	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	INTERNET SERVICES		\$50	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	OPERATING SUPPLIES		\$1,600	Not Approved
	FIRE & RESCUE SERVICES - OPERATIONS	COMPUTER EQUIPMENT		\$5,997	Not Approved
04900.270.FIRE RESCUE #5 FISCAL UNIT ADDITIONAL STAFF TOTAL				\$161,137	
				\$6,454,478	



Fleet Management

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of Fleet Management is to ensure a highly functional, efficient, and economical fleet that supports the various departments of DeKalb County through providing preventive maintenance and repair services, vehicle replacements, and fuel administration in meeting the needs of the the citizens of DeKalb.

Description

The Fleet Department is comprised of seven organizational Divisions: 1) Administrative Division - responsible for accounting functions, tags & titles, vehicle processing, specifications, acquisitions, and disposals, 2) Automotive Division - responsible for maintenance and repairs of cars and pickup trucks, and management of fuel sites operation, 3) Fire Rescue Division - responsible for fire and rescue apparatus, buses, and specialized tactical units, 4) Heavy Truck Division - responsible for trucks with gross weight of 13,000 lbs. and above, and welding operation, 5) Equipment Division - responsible for all off-road equipment and vehicles, including landfill operation, 6) Body Shop Division - responsible for assessing vehicle damage, repairing and restoring vehicles, prepare cost estimates and respond to vehicle claims (7) Services Division - responsible for tire services on vehicles and pieces of equipment, lubrication and wrecker services, and management of parts room operation.

Financials

01200 - FLEET MANAGEMENT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
611 - VEHICLE MAINTENANCE FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$10,941,568	\$11,782,073	\$12,054,094	\$12,485,350	\$12,451,842
52 - PURCHASED / CONTRACTED SERVICES	\$7,029,784	\$7,270,447	\$7,335,236	\$7,578,148	\$7,578,148
53 - SUPPLIES	\$17,058,906	\$13,842,766	\$15,752,041	\$15,752,041	\$15,752,041
54 - CAPITAL OUTLAYS	\$6,516	\$6,108	\$10,400	\$10,000	\$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$3,248,068	\$3,771,341	\$3,242,143	\$3,041,332	\$3,041,332
61 - OTHER FINANCING USES	\$0	-	-	\$1,000,000	\$0
70 - RETIREMENT SERVICES	\$1,628,700	\$1,518,298	\$1,649,779	\$1,650,858	\$1,650,858
611 - VEHICLE MAINTENANCE FUND TOTAL	\$39,913,541	\$38,191,033	\$40,043,693	\$41,517,729	\$40,474,221
EXPENDITURES TOTAL	\$39,913,541	\$38,191,033	\$40,043,693	\$41,517,729	\$40,474,221

01200 - FLEET MANAGEMENT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
611 - VEHICLE MAINTENANCE FUND					
01210 - FLEET MANAGEMENT	\$39,880,147	\$38,150,639	\$40,009,070	\$41,483,106	\$40,439,598
01220 - FLEET MANAGEMENT MOTOR POOL	\$33,394	\$40,394	\$34,623	\$34,623	\$34,623
611 - VEHICLE MAINTENANCE FUND TOTAL	\$39,913,541	\$38,191,033	\$40,043,693	\$41,517,729	\$40,474,221
COST CENTER LEVEL EXPENDITURES TOTAL	\$39,913,541	\$38,191,033	\$40,043,693	\$41,517,729	\$40,474,221

Enhancements

01200.611 - Vehicle Maintenance - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
01200.611 - Fleet Maintenance-Facility Upgrade for CNG Vehicles (CIP)					
	FLEET MANAGEMENT	TRANSFER TO CIP FUND		\$1,000,000	Not Approved
01200.611 - FLEET MAINTENANCE-FACILITY UPGRADE FOR CNG VEHICLES (CIP) TOTAL				\$1,000,000	
01200 - Fleet Maintenance - Enhancement - Computer Replacements					
	FLEET MANAGEMENT	COMPUTER EQUIPMENT		\$10,000	Not Approved
01200 - FLEET MAINTENANCE - ENHANCEMENT - COMPUTER REPLACEMENTS TOTAL				\$10,000	
01200.611 - Fleet Maintenance-New Position Request-Management Analyst II					
	FLEET MANAGEMENT	SALARIES		\$45,234	Approved
	FLEET MANAGEMENT	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Approved
	FLEET MANAGEMENT	COUNTY MATCH - FICA		\$3,461	Approved
	FLEET MANAGEMENT	401(a) EMPLOYER CONTRIBUTION		\$1,358	Approved
01200.611 - FLEET MAINTENANCE-NEW POSITION REQUEST-MANAGEMENT ANALYST II TOTAL				\$64,053	
01200.611 - Fleet Maintenance-New Position Request-Management Analyst I					
	FLEET MANAGEMENT	SALARIES		\$39,780	Not Approved
	FLEET MANAGEMENT	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	FLEET MANAGEMENT	COUNTY MATCH - FICA		\$3,044	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	FLEET MANAGEMENT	401(a) EMPLOYER CONTRIBUTION		\$1,194	Not Approved
01200.611 - FLEET MAINTENANCE-NEW POSITION REQUEST- MANAGEMENT ANALYST I TOTAL				\$58,018	
				\$1,132,071	



Geographic Information Systems (G.I.S.)

Fiscal Year 2026 Annual Budget

Mission Statement

To develop an enterprise GIS, extending geospatial capabilities through desktop, web-based and mobile applications.

Description

The Geographic Information Systems Department is responsible for the development of an integrated GIS, allowing a large number of users broad access to our geographic data to make more informed decisions.

Financials

00800.100 - G.I.S.

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$2,014,263	\$2,242,710	\$2,504,239	\$2,531,939	\$2,531,939
52 - PURCHASED / CONTRACTED SERVICES	\$204,446	\$290,819	\$564,286	\$876,718	\$1,473,144
53 - SUPPLIES	\$942	\$3,738	\$8,000	\$3,000	\$3,000
54 - CAPITAL OUTLAYS	\$276,151	\$481,800	\$586,448	\$33,416	\$33,416
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$504	\$504	\$500	\$0	\$0
70 - RETIREMENT SERVICES	\$323,376	\$318,779	\$346,381	\$346,712	\$346,712
100 - GENERAL FUND TOTAL	\$2,819,681	\$3,338,350	\$4,009,854	\$3,791,785	\$4,388,211
EXPENDITURES TOTAL	\$2,819,681	\$3,338,350	\$4,009,854	\$3,791,785	\$4,388,211

00800.100 - G.I.S.

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
00801 - G.I.S.	\$1,740,703	\$2,205,111	\$2,727,240	\$2,482,335	\$3,078,761
00803 - G.I.S. - PROPERTY MAPPING	\$1,078,979	\$1,133,239	\$1,282,614	\$1,309,450	\$1,309,450
100 - GENERAL FUND TOTAL	\$2,819,681	\$3,338,350	\$4,009,854	\$3,791,785	\$4,388,211
COST CENTER LEVEL EXPENDITURES TOTAL	\$2,819,681	\$3,338,350	\$4,009,854	\$3,791,785	\$4,388,211

Enhancements

00800.100 - G.I.S. - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
00800.100 - G.I.S - Carahsoft Bentley					
	G.I.S.	LICENSES		\$1,594	Approved
00800.100 - G.I.S - CARAHSOFT BENTLEY TOTAL				\$1,594	
00800.100 - G.I.S - Eagleview (Pictometry) 6-Year Aerial Imagery Contracted Services					
	G.I.S.	OTHER PROFESSIONAL SERVICES		\$173,000	Approved
00800.100 - G.I.S - EAGLEVIEW (PICTOMETRY) 6-YEAR AERIAL IMAGERY CONTRACTED SERVICES TOTAL				\$173,000	
00800.100 - G.I.S - Contracted 3-Year Esri Enterprise Agreement Renewal License Increase					
	G.I.S.	LICENSES		\$421,832	Approved
00800.100 - G.I.S - CONTRACTED 3-YEAR ESRI ENTERPRISE AGREEMENT RENEWAL LICENSE INCREASE TOTAL				\$421,832	
				\$596,426	



Grady Hospital

Fiscal Year 2026 Annual Budget

Mission Statement

From the day Grady opened in 1892, their mission has been to care for those in need. Grady improves the health of the community by providing quality, comprehensive healthcare in a compassionate, culturally competent, ethical, and fiscally responsible manner. Grady maintains its commitment to the underserved of Fulton and DeKalb counties, while also providing care for residents of metro Atlanta and Georgia. Grady leads through its clinical excellence, innovative research and progressive medical education and training.

Description

Grady is one of the best trauma centers in the United States. In addition to the hospital, there are six facilities inside and outside of the Perimeter. The physicians are on the faculties of Emory and Morehouse Medical schools. Grady's staff consist of 3,000 physicians representing 80 medical specialties. Approximately, 719,000 patients visit the hospital annually. DeKalb County contributes to Grady Memorial Hospital for the treatment of indigent DeKalb County residents. This subsidy provides for payments for the operation of Grady. Also, within this area is DeKalb County's portion of the Fulton-DeKalb Hospital Authority (FDHA) Series 2013 Refunding Revenue Bonds for \$41,380,000 which matured in 2020. In 2012, Fulton County refinanced their portion of the series 2003 bonds. The Series 2020B Certificates represent the county's portion of the public contribution for expanding Grady hospital. Proceeds from the certificates funded acquisition, construction, equipment, and development of a new center for advanced surgical services. This obligation will continue until the series matures in 2030.

Financials

09500 - Hospital

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
273 - HOSPITAL FUND	\$16,093,300	\$21,751,049	\$27,950,204	\$28,515,476	\$28,515,476
EXPENDITURES TOTAL	\$16,093,300	\$21,751,049	\$27,950,204	\$28,515,476	\$28,515,476

09500 - Hospital

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
273 - HOSPITAL FUND	\$16,093,300	\$21,751,049	\$27,950,204	\$28,515,476	\$28,515,476
COST CENTER LEVEL EXPENDITURES TOTAL	\$16,093,300	\$21,751,049	\$27,950,204	\$28,515,476	\$28,515,476



Hotel/Motel Tax

Fiscal Year 2026 Annual Budget

Mission Statement

The Hotel / Motel Fund accounts for transactions involving DeKalb County’s original Hotel / Motel Tax of two percent. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to eight percent. This excise tax is used to promote tourism, conventions, and trade shows. In addition, funds can be expended for “tourism product development” which is the creation or expansion of physical attractions which improve the destination appeal to visitors, support visitors’ experience, and are used by visitors. Such expenditures may include capital costs and operating costs. As all proceeds of the Hotel/ Motel Tax are designated for various purposes by the enabling legislation, all revenue is allocated to those purposes and this fund should carry no fund balance.

House Bill 317, which expanded the definition of "innkeeper" to include marketplace facilitators like AirBnB, became effective July 1, 2021. Subsequently, annual monthly revenue from the Hotel/Motel Tax more than doubled the monthly average from prior months in the year.

Description

The Hotel / Motel Department accounts for transactions involving DeKalb County’s original Hotel / Motel Tax of two percent. This tax was approved by the Board of Commissioners in December 1997. Subsequently, this tax was increased to eight percent. This excise tax is used to promote tourism, conventions, and trade shows. In addition, funds can be expended for “tourism product development” which is the creation or expansion of physical attractions which improve the destination appeal to visitors, support visitors’ experience and are used by visitors. Such expenditures may include capital costs and operating costs. Currently, the eight percent is allocated as follows: three percent for county operations, one and a half percent for tourist-related products, and three and a half percent for promotion of tourism. DeKalb County contracts with the DeKalb County Convention and Visitors Bureau, an independent 501(c)(6) organization, to promote tourism, conventions, and trade shows.

Financials

10000 - HOTEL MOTEL TAX

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
275 - HOTEL/MOTEL TAX FUND					
57 - OTHER COSTS	\$2,167,794	\$1,641,309	\$2,715,181	\$2,200,000	\$2,200,000
61 - OTHER FINANCING USES	\$3,099,962	\$2,752,661	\$3,100,000	\$3,100,000	\$3,100,000
275 - HOTEL/MOTEL TAX FUND TOTAL	\$5,267,757	\$4,393,970	\$5,815,181	\$5,300,000	\$5,300,000
EXPENDITURES TOTAL	\$5,267,757	\$4,393,970	\$5,815,181	\$5,300,000	\$5,300,000

10000 - HOTEL/MOTEL TAX

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
275 - HOTEL/MOTEL TAX FUND					
10275 - HOTEL / MOTEL TAX FUND	\$5,267,757	\$4,393,970	\$5,815,181	\$5,300,000	\$5,300,000
275 - HOTEL/MOTEL TAX FUND TOTAL	\$5,267,757	\$4,393,970	\$5,815,181	\$5,300,000	\$5,300,000
COST CENTER LEVEL EXPENDITURES TOTAL	\$5,267,757	\$4,393,970	\$5,815,181	\$5,300,000	\$5,300,000



Housing

Fiscal Year 2026 Annual Budget

Mission Statement

Implement a comprehensive strategy aimed at increasing housing affordability, decreasing homelessness, and supporting the unhoused population.

Note: This is a new department established with the FY26 budget, that will review and develop the mission, description, goals, objectives and performance measures during the year.

Description

The Housing Department develops and expands upon existing partnerships to address housing and decrease homelessness. This allows the county to leverage partnerships through housing investment bonds and maximize impact.

Financials

07300 - HOUSING

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	-	-	-	-	\$468,357
52 - PURCHASED / CONTRACTED SERVICES	-	-	-	-	\$11,531,643
100 - GENERAL FUND TOTAL	-	-	-	-	\$12,000,000
EXPENDITURES TOTAL	-	-	-	-	\$12,000,000

07300 - HOUSING

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
07310 - HOUSING OFFICE	-	-	-	-	\$12,000,000
100 - GENERAL FUND TOTAL	-	-	-	-	\$12,000,000
COST CENTER LEVEL EXPENDITURES TOTAL	-	-	-	-	\$12,000,000



Human Resources

Fiscal Year 2026 Annual Budget

Mission Statement

To build a diverse, professional, and motivated workforce by offering competitive compensation, ongoing training and development, and fair, consistent application of policies and procedures.

Description

The Human Resources Department plays a key role in supporting the county's objective of maintaining a financially sound and efficient government that delivers exceptional services. HR aims to be a strategic partner in strengthening human capital by attracting, retaining, and developing a diverse workforce that enables county agencies to meet their objectives. HR manages a range of functions, including organizational and employee development, employee and management relations, policy development and administration, employee information systems, and data management. Additionally, HR ensures occupational compliance and provides operational support, encompassing recruitment, selection, classification, compensation, and performance management.

Financials

01500 - HUMAN RESOURCES

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$3,985,088	\$4,242,278	\$4,494,140	\$5,032,022	\$4,556,095
52 - PURCHASED / CONTRACTED SERVICES	\$1,163,972	\$1,395,821	\$2,769,435	\$3,296,696	\$2,928,696
53 - SUPPLIES	\$20,589	\$27,890	\$50,048	\$53,048	\$53,048
54 - CAPITAL OUTLAYS	\$0	\$4,327	\$0	\$8,475	\$8,475
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$2,853	\$4,198	\$2,882	\$3,264	\$3,264
70 - RETIREMENT SERVICES	\$544,271	\$635,123	\$690,123	\$676,869	\$676,869
100 - GENERAL FUND TOTAL	\$5,716,773	\$6,309,637	\$8,006,628	\$9,070,374	\$8,226,447
EXPENDITURES TOTAL	\$5,716,773	\$6,309,637	\$8,006,628	\$9,070,374	\$8,226,447

01500 - HUMAN RESOURCES

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
01510 - HUMAN RESOURCES & MERIT SYSTEM	\$4,511,577	\$4,778,579	\$5,689,243	\$6,501,544	\$5,749,995
01520 - HUMAN RESOURCES & MERIT SYSTEM -EMPLOYEE HEALTH CLINIC	\$657,574	\$931,914	\$1,229,952	\$1,241,952	\$1,241,952
01525 - HUMAN RESOURCES & MERIT SYSTEM - TRAINING & DEVELOPMENT	\$547,622	\$599,143	\$1,087,433	\$1,326,878	\$1,234,500
100 - GENERAL FUND TOTAL	\$5,716,773	\$6,309,637	\$8,006,628	\$9,070,374	\$8,226,447
COST CENTER LEVEL EXPENDITURES TOTAL	\$5,716,773	\$6,309,637	\$8,006,628	\$9,070,374	\$8,226,447

Enhancements

01500.100 - Human Resources - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
01500.100 - Human Resources - CV360 Organizational Development Trainer					
	HUMAN RESOURCES & MERIT SYSTEM - TRAINING & DEVELOPMENT	SALARIES		\$70,834	Not Approved
	HUMAN RESOURCES & MERIT SYSTEM - TRAINING & DEVELOPMENT	SALARIES		\$491,190	Not Approved
	HUMAN RESOURCES & MERIT SYSTEM - TRAINING & DEVELOPMENT	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	HUMAN RESOURCES & MERIT SYSTEM - TRAINING & DEVELOPMENT	COUNTY MATCH - FICA		\$5,419	Not Approved
	HUMAN RESOURCES & MERIT SYSTEM - TRAINING & DEVELOPMENT	401(a) EMPLOYER CONTRIBUTION		\$2,125	Not Approved
01500.100 - HUMAN RESOURCES - CV360 ORGANIZATIONAL DEVELOPMENT TRAINER TOTAL				\$583,568	
01500.100 - Human Resources - Recruitment Services				\$319,000	
01500.100 - Human Resources Vendor Management Tracking					
	HUMAN RESOURCES & MERIT SYSTEM	MANAGEMENT SERVICES		\$49,000	Not Approved
01500.100 - HUMAN RESOURCES VENDOR MANAGEMENT TRACKING TOTAL				\$49,000	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
				\$951,568	



Human Services

Fiscal Year 2026 Annual Budget

Mission Statement

To ensure a better DeKalb by the provision of centralized, fiscally responsible services with public/private partnerships, addressing the service needs of families, from infancy to end of life.

Description

Human Services is a network of county programs & services and community partners that support the well-being of all who live, work, and play in DeKalb County. Our programs and services create opportunities for individuals and families to be safe, be healthy, and realize their full potential providing services to address essential needs to long-term programs designed to stabilize and strengthen DeKalb County residents. Supports State Department of Human Services mission to strengthen Georgia by providing individuals & families access to services to promote self-sufficiency, independence, and protect Georgia's vulnerable children & adults.

Human Services Core Values:

- Integrity
- Best Customer Service
- Data-driven Solutions
- A Responsive and Responsible Service Delivery Focus
- Whole Community Support and Respect for Diversity
- Teamwork for Outcomes

Financials

07500 - HUMAN SERVICES

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$4,044,027	\$4,857,409	\$5,152,265	\$5,690,920	\$5,304,422
52 - PURCHASED / CONTRACTED SERVICES	\$1,876,045	\$1,906,825	\$2,829,433	\$3,475,946	\$2,836,946
53 - SUPPLIES	\$652,206	\$584,306	\$468,389	\$739,782	\$739,782
54 - CAPITAL OUTLAYS	\$3,000	\$67,770	\$0	\$0	\$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$61,708	\$213,846	\$81,824	\$141,734	\$291,734
57 - OTHER COSTS	\$0	-	\$0	\$350,000	\$350,000
61 - OTHER FINANCING USES	\$1,288,985	\$450,000	\$1,600,000	\$1,500,000	\$850,000
70 - RETIREMENT SERVICES	\$568,524	\$637,837	\$693,077	\$743,617	\$743,617
100 - GENERAL FUND TOTAL	\$8,494,495	\$8,717,993	\$10,824,988	\$12,641,999	\$11,116,501

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES TOTAL	\$8,494,495	\$8,717,993	\$10,824,988	\$12,641,999	\$11,116,501

07500 - HUMAN SERVICES

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
07500 - HUMAN SERVICES	-	-	-	\$75,000	\$75,000
07510 - HUMAN SERVICES - ADMINISTRATION	\$2,673,722	\$2,882,152	\$3,599,618	\$4,239,582	\$2,918,184
07520 - HUMAN SERVICES - LOU WALKER SENIOR CENTER	\$1,405,871	\$1,563,423	\$1,667,125	\$1,744,363	\$1,709,325
07530 - HUMAN SERVICES - OFFICE OF AGING	\$2,208,733	\$1,826,219	\$2,938,297	\$3,365,995	\$2,996,933
07531 - HUMAN SERVICES- SOUTH DEKALB SENIOR CENTER	\$155,594	\$174,693	\$185,076	\$200,112	\$200,112
07532 - HUMAN SERVICES- NORTH DEKALB SENIOR CENTER	\$116,535	\$138,904	\$134,803	\$144,024	\$144,024
07533 - HUMAN SERVICES - LITHONIA SENIOR CENTER	\$125,057	\$126,456	\$135,611	\$135,611	\$135,611
07534 - HUMAN SERVICES - DEKALB ATLANTA SENIOR CENTER	\$94,341	\$105,194	\$128,018	\$128,018	\$128,018
07535 - HUMAN SERVICES - ELAM ROAD SENIOR & COMMUNITY CENTER	\$335,385	\$475,467	\$495,674	\$569,674	\$569,674
07540 - HUMAN SERVICES - CENTRAL CENTER	\$580,105	\$675,867	\$548,751	\$534,346	\$684,346
07550 - OFFICE OF YOUTH SERVICES	\$799,151	\$749,618	\$992,015	\$1,505,274	\$1,555,274
100 - GENERAL FUND TOTAL	\$8,494,495	\$8,717,993	\$10,824,988	\$12,641,999	\$11,116,501
COST CENTER LEVEL EXPENDITURES TOTAL	\$8,494,495	\$8,717,993	\$10,824,988	\$12,641,999	\$11,116,501

Enhancements

07500.100 - Human Services - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
07500.100 - Human Services - Pending Reclassifications/IGAs					
	HUMAN SERVICES - ADMINISTRATION	SALARIES		\$34,398	Not Approved
07500.100 - HUMAN SERVICES - PENDING RECLASSIFICATIONS/IGAS TOTAL				\$34,398	
07500.100 - Human Services - Senior Center Maintenance					
	HUMAN SERVICES - ADMINISTRATION	MAINTENANCE & REPAIR SERVICES		\$75,000	Not Approved
	HUMAN SERVICES - LOU WALKER SENIOR CENTER	MAINTENANCE & REPAIR SERVICES		\$40,000	Not Approved
07500.100 - HUMAN SERVICES - SENIOR CENTER MAINTENANCE TOTAL				\$115,000	
07500.100 - Human Services - Position Transfers					
	HUMAN SERVICES - OFFICE OF AGING	SALARIES		\$121,992	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	HUMAN SERVICES - OFFICE OF AGING	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	Not Approved
	HUMAN SERVICES - OFFICE OF AGING	COUNTY MATCH - FICA		\$9,333	Not Approved
	HUMAN SERVICES - OFFICE OF AGING	COUNTY MATCH - OTHER PENSION		\$26,729	Not Approved
	HUMAN SERVICES - OFFICE OF AGING	401(a) EMPLOYER CONTRIBUTION		\$7,320	Not Approved
07500.100 - HUMAN SERVICES - POSITION TRANSFERS TOTAL				\$193,374	
07500.100 - Human Services - Addition to Fleet				\$150,000	
07500.100 - Human Services - EMBARC Stipend and the Creation of the Office of Violence Prevention Creation					
	HUMAN SERVICES - ADMINISTRATION	OTHER PROFESSIONAL SERVICES		\$562,000	Not Approved
07500.100 - HUMAN SERVICES - EMBARC STIPEND AND THE CREATION OF THE OFFICE OF VIOLENCE PREVENTION CREATION TOTAL				\$562,000	
07500-100-Human Services- Office of Aging - Transportation Division					
	HUMAN SERVICES - OFFICE OF AGING	SALARIES		\$115,497	Not Approved
	HUMAN SERVICES - OFFICE OF AGING	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	Not Approved
	HUMAN SERVICES - OFFICE OF AGING	COUNTY MATCH - FICA		\$8,836	Not Approved
	HUMAN SERVICES - OFFICE OF AGING	OTHER MISCELLANEOUS CHARGES		\$12,000	Not Approved
07500-100-HUMAN SERVICES- OFFICE OF AGING - TRANSPORTATION DIVISION TOTAL				\$178,333	
07500.100 - Human Services - Soccer in the Streets				\$50,000	
07500.100 - Human Services - Increased Grant Funding for Non-Profits					
	HUMAN SERVICES - ADMINISTRATION	TRANSFER TO GRANT FUND		\$650,000	Not Approved
07500.100 - HUMAN SERVICES - INCREASED GRANT FUNDING FOR NON- PROFITS TOTAL				\$650,000	
				\$1,933,105	



Innovation & Technology

Fiscal Year 2026 Annual Budget

Mission Statement

The Department of Innovation and Technology (DoIT) is committed to delivering exceptional, secure, and forward-thinking technology solutions that empower DeKalb County's citizens, business community, and workforce. We strive to provide seamless access to innovative tools, responsive services, and data-driven systems that enhance operational efficiency, promote transparency, and support effective decision-making across the County. Through collaboration, continuous improvement, and a customer-focused approach, we enable a smarter, more connected DeKalb.

Description

DeKalb County's Department of Innovation and Technology (DoIT) provides executive leadership in information technology (IT) strategic planning, delivering technology services to county departments and agencies. DoIT coordinates IT initiatives across the organization to support and enhance citizen service delivery through innovative business process reviews and the application of advanced technologies.

As the central authority for all IT-related functions, the department oversees computer systems, software, networks, telecommunications, and IT security. Its responsibilities also include upgrading and maintaining the county's data and voice networks, managing local and long-distance telephone services, and administering wireless networks, devices, and contracts.

DoIT establishes specifications for desktop and mobile computing devices and offers help desk support for these devices. It manages application, file, and print servers, ensuring a secure, efficient, and cost-effective computing environment for both internal users and public information needs.

The department also plans, implements, and manages a wide range of IT projects, both internal and public facing. These projects include systems for financial management, procurement, court case management, property appraisal, taxation, public safety, and more.

Financials

01600 - INNOVATION & TECHNOLOGY

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$9,980,634	\$11,003,779	\$11,182,945	\$12,901,032	\$11,350,104
52 - PURCHASED / CONTRACTED SERVICES	\$29,449,082	\$29,843,109	\$35,508,191	\$38,977,927	\$38,799,253
53 - SUPPLIES	\$100,324	\$165,688	\$89,800	\$89,800	\$89,800
54 - CAPITAL OUTLAYS	\$1,140,080	\$2,191,598	\$4,360,000	\$4,360,000	\$4,360,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$41,457	\$55,451	\$41,970	\$43,672	\$43,672
61 - OTHER FINANCING USES	\$0	-	-	\$12,557,835	\$493,965
70 - RETIREMENT SERVICES	\$1,614,372	\$1,571,376	\$1,707,455	\$1,685,869	\$1,685,869
100 - GENERAL FUND TOTAL	\$42,325,949	\$44,831,001	\$52,890,361	\$70,616,135	\$56,822,663
EXPENDITURES TOTAL	\$42,325,949	\$44,831,001	\$52,890,361	\$70,616,135	\$56,822,663

01600 - INNOVATION & TECHNOLOGY

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
01605 - DEPARTMENT OF INFORMATION TECHNOLOGY	\$42,222,651	\$44,666,435	\$52,890,361	\$70,616,135	\$56,822,663
01610 - DEPARTMENT OF INFORMATION TECHNOLOGY	\$2,949	-	-	-	-
01620 - DEPARTMENT OF INFORMATION TECHNOLOGY - COMMUNICATIONS	\$100,349	\$164,566	\$0	\$0	\$0
100 - GENERAL FUND TOTAL	\$42,325,949	\$44,831,001	\$52,890,361	\$70,616,135	\$56,822,663
COST CENTER LEVEL EXPENDITURES TOTAL	\$42,325,949	\$44,831,001	\$52,890,361	\$70,616,135	\$56,822,663

Enhancements

01600.100 - Innovation and Technology - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
01600.100 - Innovation and Technology - System Administrator, Principal					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$67,317	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$5,150	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,020	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - SYSTEM ADMINISTRATOR, PRINCIPAL TOTAL				\$88,487	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
01600.100 - Innovation and Technology - IT Contingency					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$2,500,000	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - IT CONTINGENCY TOTAL				\$2,500,000	
01600.100 - Innovation and Technology - Grammarly					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$50,000	Approved
01600.100 - INNOVATION AND TECHNOLOGY - GRAMMARLY TOTAL				\$50,000	
01600.100 - Innovation and Technology - Systems Administrator					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$79,617	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$6,091	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,389	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - SYSTEMS ADMINISTRATOR TOTAL				\$102,097	
01600.100 - Innovation and Technology - Wells Fargo Compliance					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$200,000	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - WELLS FARGO COMPLIANCE TOTAL				\$200,000	
01600.100 - Innovation and Technology - Data Warehouse Dashboard					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$350,000	Approved
01600.100 - INNOVATION AND TECHNOLOGY - DATA WAREHOUSE DASHBOARD TOTAL				\$350,000	
01600.100 - Innovation and Technology - ZOHO and Manage Engine Support					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$207,509	Approved
01600.100 - INNOVATION AND TECHNOLOGY - ZOHO AND MANAGE ENGINE SUPPORT TOTAL				\$207,509	
01600.100 - Innovation and Technology - Legistar Replacement					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$143,965	Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
01600.100 - INNOVATION AND TECHNOLOGY - LEGISTAR REPLACEMENT TOTAL				\$143,965	
01600.100 - Innovation and Technology - Systems Administrator, Principal					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$71,250	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$67,317	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$71,250	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$5,451	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$5,150	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$5,451	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,138	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,020	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,138	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - SYSTEMS ADMINISTRATOR, PRINCIPAL TOTAL				\$274,165	
01600.100 - Innovation and Technology - Information Technology System Architect					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$87,471	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$87,471	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$6,692	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$6,692	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,625	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,625	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - INFORMATION TECHNOLOGY SYSTEM ARCHITECT TOTAL				\$221,576	
01600.100 - Innovation and Technology - Microsoft Enterprise Agreement					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$1,500,000	Approved
01600.100 - INNOVATION AND TECHNOLOGY - MICROSOFT ENTERPRISE AGREEMENT TOTAL				\$1,500,000	
01600.100 - Innovation and Technology - Fiscal Officer, Senior					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$79,024	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$6,046	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,371	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - FISCAL OFFICER, SENIOR TOTAL				\$101,441	
01600.100 - Innovation and Technology - EX4650 Switches					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$178,674	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - EX4650 SWITCHES TOTAL				\$178,674	
01600.100 - Innovation & Technology - Management Analyst					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$79,024	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$6,046	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,371	Not Approved
01600.100 - INNOVATION & TECHNOLOGY - MANAGEMENT ANALYST TOTAL				\$101,441	
01600.100 - Innovation and Technology - Information Technology Manager					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$86,331	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$6,605	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,590	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - INFORMATION TECHNOLOGY MANAGER TOTAL				\$109,526	
01600.100 - Innovation and Technology - NICE					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$432,000	Approved
01600.100 - INNOVATION AND TECHNOLOGY - NICE TOTAL				\$432,000	
01600.100 - Innovation and Technology - CrowdStrike				\$400,000	
01600.100 - Innovation and Technology - Deputy Director, Innovation & Technology					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$162,493	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$11,383	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$4,875	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - DEPUTY DIRECTOR, INNOVATION & TECHNOLOGY TOTAL				\$192,751	
01600.100 - Innovation and Technology - Darktrace					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$457,568	Approved
01600.100 - INNOVATION AND TECHNOLOGY - DARKTRACE TOTAL				\$457,568	
01600.100 - Innovation and Technology - PC Replacement					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$2,000,000	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - PC REPLACEMENT TOTAL				\$2,000,000	
01600.100 - Innovation and Technology - Systems & Software- Support for Water & Sewer Billing					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	NONDEPARTMENTAL REVENUES / EXPENDITURES	CREDIT CARD EXPENSES		\$95,000	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - SYSTEMS & SOFTWARE-SUPPORT FOR WATER & SEWER BILLING TOTAL				\$95,000	
01600.100 - Innovation and Technology - Management Analyst IV					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$79,024	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$6,046	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - MANAGEMENT ANALYST IV TOTAL				\$99,070	
01600.100 - Innovation and Technology - Enterprise Technician					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$47,354	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$3,623	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$1,421	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - ENTERPRISE TECHNICIAN TOTAL				\$66,398	
01600.100 - Innovation and Technology - Deloitte					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$250,000	Approved
01600.100 - INNOVATION AND TECHNOLOGY - DELOITTE TOTAL				\$250,000	
01600.100 - Innovation & Technology - Infor_311 Replacement					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$4,947,870	Not Approved
01600.100 - INNOVATION & TECHNOLOGY - INFOR_311 REPLACEMENT TOTAL				\$4,947,870	
01600.100 - Innovation and Technology - Canva					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$9,000	Approved
01600.100 - INNOVATION AND TECHNOLOGY - CANVA TOTAL				\$9,000	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
01600.100 - Innovation and Technology - Secured Signing					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$17,000	Approved
01600.100 - INNOVATION AND TECHNOLOGY - SECURED SIGNING TOTAL				\$17,000	
01600.100 - Innovation and Technology - Juniper All Access Training Pass					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRAINING & CONFERENCE FEES - INTERNAL		\$28,000	Approved
01600.100 - INNOVATION AND TECHNOLOGY - JUNIPER ALL ACCESS TRAINING PASS TOTAL				\$28,000	
01600.100 - Innovation and Technology - Employee Development Trainer 2					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$75,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$5,738	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,250	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - EMPLOYEE DEVELOPMENT TRAINER 2 TOTAL				\$96,988	
01600.100 - Innovation and Technology - Tyler Oddey To SaaS Platform					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$291,000	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - TYLER ODDEY TO SAAS PLATFORM TOTAL				\$291,000	
01600.100 - Innovation and Technology - Odyssey SaaS					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$291,428	Approved
01600.100 - INNOVATION AND TECHNOLOGY - ODYSSEY SAAS TOTAL				\$291,428	
01600.100 - Innovation and Technology - Employee Development Trainer 1					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$75,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$5,738	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,250	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - EMPLOYEE DEVELOPMENT TRAINER 1 TOTAL				\$96,988	
01600.100 - Innovation and Technology - Kronos (SAAS)					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$28,600	Approved
01600.100 - INNOVATION AND TECHNOLOGY - KRONOS (SAAS) TOTAL				\$28,600	
01600.100 - Innovation and Technology - City Works Expansion					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$320,000	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - CITY WORKS EXPANSION TOTAL				\$320,000	
01600.100 - Innovation and Technology - Kronos					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$653,357	Approved
01600.100 - INNOVATION AND TECHNOLOGY - KRONOS TOTAL				\$653,357	
01600.100 - Innovation and Technology - Helpdesk Augmented					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$138,000	Approved
01600.100 - INNOVATION AND TECHNOLOGY - HELPDESK AUGMENTED TOTAL				\$138,000	
01600.100 - Innovation and Technology - Security Support and Enhancements/Camera					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$1,805,000	Not Approved
01600.100 - INNOVATION AND TECHNOLOGY - SECURITY SUPPORT AND ENHANCEMENTS/CAMERA TOTAL				\$1,805,000	
01600.100 - Innovation and Technology - Lightcast					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$28,600	Approved
01600.100 - INNOVATION AND TECHNOLOGY - LIGHTCAST TOTAL				\$28,600	
				\$18,873,499	



Internal Audit

Fiscal Year 2026 Annual Budget

Mission Statement

Our purpose (why we exist) is to provide an independent, objective, insightful, nonpartisan assessment of the stewardship or performance of policies, programs, and operations in promoting efficiency, effectiveness, and integrity in DeKalb County.

Our promise (what we do) is to accomplish this through performance audits, inquiries, investigations, and reviews.

Description

The Office of Independent Internal Audit (OIIA) was established under House Bill 599 (2015 Georgia Laws 3826), which was enacted by the Georgia General Assembly and signed into law on May 12, 2015. The OIIA is led by the Chief Audit Executive (CAE), who has the sole authority to appoint, employ, and remove assistants, employees, and personnel necessary for the office's effective and efficient operation. The OIIA operates independently and is not subject to oversight or control by the chief executive officer, commission, or any other official, employee, department, or agency of the DeKalb County government. The role of the CAE is nonpartisan. To preserve its independence, the OIIA reports directly to the Audit Oversight Committee (AOC), which was also established under House Bill 599. The AOC consists of five voting members who are residents of DeKalb County but not County employees. The AOC is responsible for ensuring the OIIA's independence, selecting no fewer than two, or more than three candidates for the CAE position for approval by the DeKalb Board of Commissioners, offering input on the annual audit plan, proposing and recommending the internal audit budget, receiving reports from the CAE on the performance of the audit activity, providing general oversight, and consulting on the technical issues, including coordination with contracted audit efforts and other consulting engagements.

Financials

00500 - INTERNAL AUDIT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$1,444,307	\$1,603,630	\$2,090,211	\$2,281,660	\$2,229,656
52 - PURCHASED / CONTRACTED SERVICES	\$52,160	\$34,360	\$245,406	\$270,055	\$270,055
53 - SUPPLIES	\$6,241	-\$3,637	\$20,000	\$20,000	\$20,000
54 - CAPITAL OUTLAYS	\$39,033	\$62,323	\$66,885	\$66,885	\$66,885
57 - OTHER COSTS	\$0	\$3,032	\$11,000	\$11,000	\$11,000
70 - RETIREMENT SERVICES	\$220,716	\$232,031	\$252,120	\$277,150	\$277,150
100 - GENERAL FUND TOTAL	\$1,762,457	\$1,931,739	\$2,685,622	\$2,926,750	\$2,874,746
EXPENDITURES TOTAL	\$1,762,457	\$1,931,739	\$2,685,622	\$2,926,750	\$2,874,746

00500 - INTERNAL AUDIT OFFICE

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
00510 - INTERNAL AUDIT OFFICE	\$1,762,457	\$1,931,739	\$2,685,622	\$2,926,750	\$2,874,746
100 - GENERAL FUND TOTAL	\$1,762,457	\$1,931,739	\$2,685,622	\$2,926,750	\$2,874,746
COST CENTER LEVEL EXPENDITURES TOTAL	\$1,762,457	\$1,931,739	\$2,685,622	\$2,926,750	\$2,874,746

Enhancements

00500.100 - Internal Audit Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
00500.100 - Internal Audit - Travel to Attend Mandatory CPE Trainings					
	INTERNAL AUDIT OFFICE	TRAVEL - AIRFARE	Department request	\$6,000	Approved
	INTERNAL AUDIT OFFICE	TRAVEL - AIRFARE	OMB reduction based on historical expenses	\$0	Approved
00500.100 - INTERNAL AUDIT - TRAVEL TO ATTEND MANDATORY CPE TRAININGS TOTAL				\$6,000	
00500.100 - Internal Audit - Mandatory CPE Training to Maintain Professional Certifications					
	INTERNAL AUDIT OFFICE	TRAINING & CONFERENCE FEES - EXTERNAL		\$10,000	Approved
00500.100 - INTERNAL AUDIT - MANDATORY CPE TRAINING TO MAINTAIN PROFESSIONAL CERTIFICATIONS TOTAL				\$10,000	
00500.100 - Internal Audit - Salary Adjustments					
	INTERNAL AUDIT OFFICE	SALARIES - ADJUSTMENTS		\$52,004	Not Approved
00500.100 - INTERNAL AUDIT - SALARY ADJUSTMENTS TOTAL				\$52,004	
00500.100 - Internal Audit - External Audit RFP & Staff Recruitment					
	INTERNAL AUDIT OFFICE	OTHER PROFESSIONAL SERVICES		\$55,649	Approved
00500.100 - INTERNAL AUDIT - EXTERNAL AUDIT RFP & STAFF RECRUITMENT TOTAL				\$55,649	
00500.100 - Internal Audit - Professional Certification Annual Renewals					
	INTERNAL AUDIT OFFICE	DUES		\$3,000	Approved
00500.100 - INTERNAL AUDIT - PROFESSIONAL CERTIFICATION ANNUAL RENEWALS TOTAL				\$3,000	
				\$126,653	



Juvenile Court

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the DeKalb County Juvenile Court is to protect the best interests of the child and the community, to restore the lives of children who have been neglected or abused, to redirect children who have admitted to or have been found in violation of the law to become law abiding, productive citizens, and to support the continuity of families by leaving children in their homes whenever possible.

Description

The Juvenile Court has exclusive jurisdiction over juvenile matters concerning any child who is alleged to be delinquent, in need of services or dependent. It also has jurisdiction over juvenile traffic offenses and special matters transferred to the Court from Superior and Probate Courts. Five judges conduct all hearings. The Probation Division, which operates 24 hours a day, screens all children referred to the Court for further detention and processes charges, which are filled with the Court. This division also assesses, prepares social histories for, and supervises children who are placed on formal or informal probation by the Court. The Clerk's Division is responsible for maintaining all original records for the Court, including legal financial, and electronic images. This division also prepares and submits required paperwork and records to appellate courts. The Administrative Division provides support to the entire Court, including human resource management, budget, benefits, training, procurement, grant management, and computer services to support the court's operations.

The Juvenile Services Fund accounts for funds received under a Georgia law which allowed supervision fees (O.C.G.A. § 15-11-37) to be charged for certain probation services. Juvenile Court uses these fees for housing in non-secure residential facilities, educational and tutorial services, counseling and diagnostic testing, mediation, transportation to and from court ordered services, truancy intervention, restitution programs, job development or work experience programs, community services and any other service or program needed to meet the best interests, development, and rehabilitation of a child.

Financials

03400 - JUVENILE COURT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$7,671,240	\$7,890,763	\$8,119,993	\$8,514,672	\$8,330,437
52 - PURCHASED / CONTRACTED SERVICES	\$1,453,883	\$1,758,422	\$2,135,546	\$1,969,240	\$1,969,240
53 - SUPPLIES	\$37,308	\$24,715	\$63,605	\$63,964	\$63,964
54 - CAPITAL OUTLAYS	\$577,397	\$5,627	–	–	–
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$7,448	\$11,925	\$7,223	\$34,662	\$34,662
61 - OTHER FINANCING USES	\$19,025	\$0	\$41,700	\$41,000	\$41,000

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
70 - RETIREMENT SERVICES	\$1,182,204	\$1,167,432	\$1,268,530	\$1,259,902	\$1,259,902
100 - GENERAL FUND TOTAL	\$10,948,505	\$10,858,884	\$11,636,597	\$11,883,440	\$11,699,205
208 - JUVENILE SERVICES FUND	\$62,074	\$37,021	\$31,459	\$32,150	\$32,150
EXPENDITURES TOTAL	\$11,010,579	\$10,895,905	\$11,668,056	\$11,915,590	\$11,731,355

03400 - JUVENILE COURT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND	\$10,948,505	\$10,858,884	\$11,636,597	\$11,883,440	\$11,699,205
208 - JUVENILE SERVICES FUND	\$62,074	\$37,021	\$31,459	\$32,150	\$32,150
COST CENTER LEVEL EXPENDITURES TOTAL	\$11,010,579	\$10,895,905	\$11,668,056	\$11,915,590	\$11,731,355

Enhancements

03400.100 - Juvenile Court - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
03400.100 - Juvenile Court - Deputy Court Administration Position Request					
	JUVENILE COURT - ADMINISTRATION	SALARIES		\$86,760	Not Approved
	JUVENILE COURT - ADMINISTRATION	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	JUVENILE COURT - ADMINISTRATION	COUNTY MATCH - FICA		\$6,638	Not Approved
03400.100 - JUVENILE COURT - DEPUTY COURT ADMINISTRATION POSITION REQUEST TOTAL				\$107,398	
03400.100 - Juvenile Court - Maintenance & Repair Services					
	JUVENILE COURT - ADMINISTRATION	MAINTENANCE & REPAIR SERVICES		\$20,000	Approved
03400.100 - JUVENILE COURT - MAINTENANCE & REPAIR SERVICES TOTAL				\$20,000	
03400.100 - Juvenile Court - Position Reclassification					
	JUVENILE COURT - ADMINISTRATION	SALARIES - ADJUSTMENTS		\$2,283	Not Approved
03400.100 - JUVENILE COURT - POSITION RECLASSIFICATION TOTAL				\$2,283	
03400.100 - Juvenile Court - New Department Systems Administrator Position					
	JUVENILE COURT - ADMINISTRATION	SALARIES		\$56,250	Not Approved
	JUVENILE COURT - ADMINISTRATION	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	JUVENILE COURT - ADMINISTRATION	COUNTY MATCH - FICA		\$4,304	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
03400.100 - JUVENILE COURT - NEW DEPARTMENT SYSTEMS ADMINISTRATOR POSITION TOTAL				\$74,554	
				\$204,235	



Law Department

Fiscal Year 2026 Annual Budget

Mission Statement

To deliver high quality, cost beneficial legal services to the Chief Executive Officer, Board of Commissioners, county elected officials, county departments, and the DeKalb County Board of Health as needed. The Law Department strives to take a proactive, professional approach with the county governing authority members and their staff to create an environment that successfully anticipates legal issues and establishes the best way to efficiently and timely resolve those issues and county needs.

Description

- The Law Department is responsible for the legal affairs of the county government under the direction of the County Attorney, who serves as the Chief Legal Officer of DeKalb County. As the primary legal advisor to the Chief Executive Officer, Board of Commissioners, county elected officials, Board of Health, and the county departments.
- The County Attorney is responsible for administering all legal services, managing and coordinating all civil litigation matters, providing legal advice/opinions on matters of county business, and drafting, amending, and interpreting ordinances.
- The County Attorney asserts the county's legal position in communications with other jurisdictions and entities, reviews all contracts to which the county is party, reviews all legislation pertinent to the affairs of the county government, and provides representation for the county in all civil litigation matters, including responsibility for associated trial research and preparation.
- The County Attorney provides legal advice to all elected officials and departments of DeKalb County government, except for the District Attorney and the judges of the Superior Court.
- The County Attorney's staff includes three deputies, who manage all the litigation and transactional work of the office. The remaining staff is divided into four teams each supervised by a supervising attorney. Presently the teams are 1- public safety, 2- administrative, 3- infrastructure and 4- land and development. Every lawyer in the office handles litigation and transactional matters.

Financials

00300.100 - LAW DEPARTMENT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$4,012,758	\$4,456,408	\$5,011,553	\$5,708,683	\$5,987,156
52 - PURCHASED / CONTRACTED SERVICES	\$390,831	\$384,349	\$626,115	\$479,250	\$479,250
53 - SUPPLIES	\$96,133	\$99,183	\$111,501	\$117,001	\$117,001
54 - CAPITAL OUTLAYS	\$102,852	\$65,820	\$111,159	\$108,365	\$108,365
70 - RETIREMENT SERVICES	\$799,585	\$676,344	\$734,918	\$682,501	\$682,501
100 - GENERAL FUND TOTAL	\$5,402,159	\$5,682,103	\$6,595,246	\$7,095,800	\$7,374,273
EXPENDITURES TOTAL	\$5,402,159	\$5,682,103	\$6,595,246	\$7,095,800	\$7,374,273

00300.100 - LAW DEPARTMENT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND	\$5,402,159	\$5,682,103	\$6,595,246	\$7,095,800	\$7,374,273

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES TOTAL	\$5,402,159	\$5,682,103	\$6,595,246	\$7,095,800	\$7,374,273

Enhancements

00300.100 - Law - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
00300.100 - Law - Paralegal & Senior Consultant				\$278,473	
00300.100 - Law - Salary Adjustments					
	LAW DEPARTMENT	SALARIES - ADJUSTMENTS		\$446,884	Approved
00300.100 - LAW - SALARY ADJUSTMENTS TOTAL				\$446,884	
				\$725,357	



Library

Fiscal Year 2026 Annual Budget

Mission Statement

Mission: DeKalb County Public Library is a place to grow. The library enlightens and enriches the people of DeKalb County by providing responsive, dynamic services that meet the changing informational, educational, and recreational needs of a diverse population.

Vision: The library plays a primary role in cultivating a literate and economically strong DeKalb County, enhancing the quality of life for everyone in the community.

Description

DeKalb County Public Library (DCPL) provides information, educational resources, recreational reading, literacy services and literary programs to DeKalb County residents through 23 branch libraries and an online virtual eBranch. DCPL offers a collection of more than one million print and digital books, magazines, newspapers, CDs, DVDs and information databases. DCPL employs professional librarians supported by paraprofessional staff to locate materials and answer reference questions using library resources. Staff plan, provide, and implement a large variety of programs to meet the needs of library branch communities. Programs range from storytimes, designed to build and foster early literacy skills, to computer classes, to cultural events and exhibits, to author talks presented by the Georgia Center for the Book. DCPL supports a network of over 900 PCs, Wi-Fi access and lends devices including Chromebooks and hotspots for home use. DCPL offers numerous public meeting spaces, including multi-purpose rooms, conference rooms, small study spaces and two theater style auditoriums.

Core Functions: Article III of DeKalb County Public Library's Constitution states:

DCPL shall offer a full program of library service to all citizens of DeKalb County to meet their informational, educational, and recreational needs; acquire and purchase library materials; circulate materials to the public through the member libraries or by other appropriate means of library extension; maintain and expand existing libraries and establish and develop member libraries, deposits, and other services as appropriate to the needs of the service area; build a reference collection adequate to provide current and reliable information of a research nature as demanded by the needs of the communities comprising the area served; and promote the use of library resources by means of library-centered programs, exhibits, and other public relations media.

Legal Basis:

The legal authority for DCPL rests in O.C.G.A. § 20-5-40 and O.C.G.A. § 20-5-41. The agreement establishing a county-wide library system stems from an agreement between the City of Decatur and DeKalb County, Georgia dated October 7, 1947 that was amended on December 11, 1962.

Financials

06800 - LIBRARY

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
06810 - LIBRARY - ADMINISTRATION	\$6,159,350	\$6,896,128	\$7,784,412	\$7,721,522	\$7,721,522
06820 - LIBRARY - INFORMATION SERVICES	\$7,413,066	\$7,084,329	\$7,968,631	\$7,670,300	\$7,673,311
06830 - LIBRARY - CIRCULATION	\$6,527,452	\$6,753,321	\$8,036,351	\$7,053,870	\$7,190,712
06840 - LIBRARY - TECHNICAL SERVICES	\$2,900,598	\$3,358,989	\$3,438,986	\$3,448,875	\$3,457,907
06850 - LIBRARY - AUTOMATION	\$507,027	\$544,438	\$626,379	\$556,644	\$556,644
06860 - LIBRARY - MAINTENANCE & OPERATIONS	\$1,230,221	\$1,380,700	\$1,511,270	\$1,847,771	\$1,855,888
100 - GENERAL FUND TOTAL	\$24,737,715	\$26,017,905	\$29,366,029	\$28,298,982	\$28,455,984
COST CENTER LEVEL EXPENDITURES TOTAL	\$24,737,715	\$26,017,905	\$29,366,029	\$28,298,982	\$28,455,984

06800 - LIBRARY

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
06810 - LIBRARY - ADMINISTRATION	\$6,159,350	\$6,896,128	\$7,784,412	\$7,721,522	\$7,721,522
06820 - LIBRARY - INFORMATION SERVICES	\$7,413,066	\$7,084,329	\$7,968,631	\$7,670,300	\$7,673,311
06830 - LIBRARY - CIRCULATION	\$6,527,452	\$6,753,321	\$8,036,351	\$7,053,870	\$7,190,712
06840 - LIBRARY - TECHNICAL SERVICES	\$2,900,598	\$3,358,989	\$3,438,986	\$3,448,875	\$3,457,907
06850 - LIBRARY - AUTOMATION	\$507,027	\$544,438	\$626,379	\$556,644	\$556,644
06860 - LIBRARY - MAINTENANCE & OPERATIONS	\$1,230,221	\$1,380,700	\$1,511,270	\$1,847,771	\$1,855,888
100 - GENERAL FUND TOTAL	\$24,737,715	\$26,017,905	\$29,366,029	\$28,298,982	\$28,455,984
COST CENTER LEVEL EXPENDITURES TOTAL	\$24,737,715	\$26,017,905	\$29,366,029	\$28,298,982	\$28,455,984

Enhancements

06800.100 - Library - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
06800.100 - Library - Custodian Positions					
	LIBRARY - MAINTENANCE & OPERATIONS	COUNTY MATCH - FICA		\$11,383	Approved
	LIBRARY - MAINTENANCE & OPERATIONS	SALARIES		\$190,667	Approved
06800.100 - LIBRARY - CUSTODIAN POSITIONS TOTAL				\$202,050	
				\$202,050	



Magistrate Court

Fiscal Year 2026 Annual Budget

Mission Statement

The Court's mission is to execute its powers in a timely manner, consistent with the Constitution of the United States and the State of Georgia, and all applicable laws. In addition, the Court seeks to expedite all hearings to ensure justice for all and to make itself more accessible to the over 70,000 self-represented litigants that come before the DeKalb County Magistrate Court each year.

Description

The Magistrate Court of DeKalb County presides over the application for, and issuance of arrest and search warrants. The judges in the Criminal Division set bonds for defendants charged with all misdemeanors and felony offenses unless the setting of the bond for such felony offense can only be set by a Superior Court Judge. The Judges in the Criminal Division preside at preliminary hearings to determine whether there is probable cause to justify the case proceeding to trial in a court of jurisdiction. The Criminal Division is available to more than 20 county, city and other law enforcement agencies 24 hours per day, seven days per week and is open to the public sixteen hours per day, seven days per week. The Court's Civil Division hears dispossessory and garnishment actions, small claims where the amount to be claimed does not exceed \$15,000, while the Court's Ordinance Division hears nuisance abatement actions, code enforcement matters, animal control cases and criminal ordinance violations. The Misdemeanor Mental Health Court is a state certified accountability court and is the longest running mental health court of its kind in Georgia.

Financials

04800 - MAGISTRATE COURT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$6,227,198	\$6,531,128	\$7,703,389	\$7,754,996	\$7,754,996
52 - PURCHASED / CONTRACTED SERVICES	\$543,059	\$291,798	\$912,340	\$720,970	\$720,970
53 - SUPPLIES	\$81,250	\$115,977	\$124,806	\$116,058	\$116,058
54 - CAPITAL OUTLAYS	\$48,818	\$171,406	\$0	\$76,020	\$208,000
57 - OTHER COSTS	\$0	\$0	\$3,000	\$3,000	\$3,000
61 - OTHER FINANCING USES	\$9,345	\$0	\$15,565	\$0	\$0
70 - RETIREMENT SERVICES	\$713,136	\$1,024,945	\$1,113,708	\$1,022,777	\$1,022,777
100 - GENERAL FUND TOTAL	\$7,622,806	\$8,135,254	\$9,872,808	\$9,693,821	\$9,825,801
EXPENDITURES TOTAL	\$7,622,806	\$8,135,254	\$9,872,808	\$9,693,821	\$9,825,801

04800 - MAGISTRATE COURT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
04810 - MAGISTRATE COURT	\$7,622,806	\$8,135,254	\$9,872,808	\$9,693,821	\$9,825,801
100 - GENERAL FUND TOTAL	\$7,622,806	\$8,135,254	\$9,872,808	\$9,693,821	\$9,825,801
COST CENTER LEVEL EXPENDITURES TOTAL	\$7,622,806	\$8,135,254	\$9,872,808	\$9,693,821	\$9,825,801

Enhancements

04800.100 - Magistrate Court - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
04810.100 - Magistrate - Technology Request					
	MAGISTRATE COURT	COMPUTER EQUIPMENT		\$208,000	Approved
04810.100 - MAGISTRATE - TECHNOLOGY REQUEST TOTAL				\$208,000	
				\$208,000	



Medical Examiner

Fiscal Year 2026 Annual Budget

Mission Statement

To provide comprehensive forensic death investigation and postmortem examination concerning all manners of death for all people within our jurisdiction, as we are advocates for the dead. It is not justice that we seek, but the truth in death so that justice may be served.

Description

The DeKalb County Medical Examiner’s Office falls under the umbrella of Public Safety reporting directly to the Director of Public Safety. The office performs death investigations, also known as inquires, into deaths that are required by law to be reported and investigated in some manner. The DeKalb County Medical Examiner’s Office adheres to rules and regulations under the jurisdiction of the Georgia Death Investigation Act, O.C.G.A. 45-15-24. The DeKalb County Medical Examiner’s Office investigates deaths in the incorporated and unincorporated areas of DeKalb County regardless of the municipality. Forensic death investigations consist of but is not limited to evidence collection, autopsies, forensic toxicology, histology, radiology, review of medical records which ultimately culminates with ruling the cause and manner of death. We emphasize professionalism, accuracy, empathy, and compassionate communication with the families of the decedents and other clientele.

Not only do we assist the families during possibly one of the most difficult times in their lives, we also serve the community by utilizing the knowledge of forensic science and medicine to investigate deaths that constitute a concern to the health and safety of the citizens of DeKalb County.

Financials

04300 - MEDICAL EXAMINER

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$1,740,628	\$2,078,888	\$2,307,645	\$2,024,726	\$2,017,100
52 - PURCHASED / CONTRACTED SERVICES	\$3,938,684	\$3,732,871	\$4,184,303	\$4,433,801	\$4,405,801
53 - SUPPLIES	\$218,874	\$227,838	\$233,165	\$237,257	\$237,257
54 - CAPITAL OUTLAYS	\$29,816	\$34,529	\$52,351	\$0	\$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$149,681	\$252,684	\$170,414	\$328,553	\$173,553
61 - OTHER FINANCING USES	\$0	-	-	\$500,000	\$0
70 - RETIREMENT SERVICES	\$195,191	\$264,335	\$287,224	\$328,046	\$328,046
100 - GENERAL FUND TOTAL	\$6,272,874	\$6,591,145	\$7,235,102	\$7,852,383	\$7,161,757
EXPENDITURES TOTAL	\$6,272,874	\$6,591,145	\$7,235,102	\$7,852,383	\$7,161,757

04300 - MEDICAL EXAMINER

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
04310 - MEDICAL EXAMINER	\$6,272,874	\$6,591,145	\$7,235,102	\$7,852,383	\$7,161,757
100 - GENERAL FUND TOTAL	\$6,272,874	\$6,591,145	\$7,235,102	\$7,852,383	\$7,161,757
COST CENTER LEVEL EXPENDITURES TOTAL	\$6,272,874	\$6,591,145	\$7,235,102	\$7,852,383	\$7,161,757

Enhancements

04300.100 - Medical Examiner - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
04300.100 - Medical Examiner - Additions to Fleet					
	MEDICAL EXAMINER	OTHER MISCELLANEOUS CHARGES		\$28,000	Not Approved
	MEDICAL EXAMINER	VEHICLE ADDITIONS TO THE FLEET CHARGE		\$155,000	Not Approved
04300.100 - MEDICAL EXAMINER - ADDITIONS TO FLEET TOTAL				\$183,000	
04300.100 - Medical Examiner - In-grade Adjustment Request				\$7,626	
				\$190,626	



Non-Departmental

Fiscal Year 2026 Annual Budget

Description

The Non-Departmental departments are in five of the eight Tax Funds. They are entities created to account for transactions in those funds that are not operational in nature, are not controllable by operating departments, or pertain to more than one operating department in a way that is not rationally allocable.

Cost categories contained in the non-Departmental budget include the following: administrative support and internal service charges, interfund charges and transfers, DeKalb's share of joint participation in the Atlanta Regional Commission, reserve accounts in which funds are held for specific purposes to be appropriated later, reserves for contingencies, and funding for professional services and initiatives that are applicable to the County as a whole.

Financials

09100 - NON-DEPARTMENTAL (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$164,257	\$169,058	\$169,059	\$422,620	\$422,620
52 - PURCHASED / CONTRACTED SERVICES	-\$1,513,099	\$756,334	\$4,444,729	\$4,795,879	\$8,484,879
53 - SUPPLIES	\$1,463	\$32,488	\$334,188	\$370,000	\$15,000
54 - CAPITAL OUTLAYS	\$0	-\$1,998,202	\$234,051	\$61,500	\$2,500
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$3,147,613	\$3,577,008	\$4,172,475	\$4,172,475	\$4,172,475
57 - OTHER COSTS	\$2,972,857	\$3,048,143	\$8,646,381	\$6,611,381	\$6,611,381
58 - DEBT SERVICES	\$407,500	-	\$0	\$0	\$0
61 - OTHER FINANCING USES	\$0	\$900,000	\$877,122	\$802,122	\$1,402,122
100 - GENERAL FUND TOTAL	\$5,180,590	\$6,484,829	\$18,878,005	\$17,235,977	\$21,110,977
EXPENDITURES TOTAL	\$5,180,590	\$6,484,829	\$18,878,005	\$17,235,977	\$21,110,977

09100 - NON-DEPARTMENTAL (FIRE FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
270 - FIRE FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$41,784	\$41,005	\$42,801	\$42,801	\$42,801
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$9,013,239	\$8,888,460	\$10,490,563	\$9,701,087	\$9,701,087
57 - OTHER COSTS	-\$7,824	\$30,167	\$30,000	\$30,000	\$30,000
61 - OTHER FINANCING USES	\$689,041	\$2,046,575	\$2,427,798	\$2,327,798	\$2,408,438

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
270 - FIRE FUND TOTAL	\$9,736,240	\$11,006,207	\$12,991,162	\$12,101,686	\$12,182,326
EXPENDITURES TOTAL	\$9,736,240	\$11,006,207	\$12,991,162	\$12,101,686	\$12,182,326

09100 - NON-DEPARTMENTAL (DESIGNATED SERVICES FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
271 - DESIGNATED SERVICES FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$16,632	\$17,963	\$16,502	\$16,502	\$16,502
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$6,272,769	\$4,810,028	\$6,109,875	\$7,238,040	\$7,238,040
57 - OTHER COSTS	\$103,000	\$220,717	\$800,000	\$800,000	\$800,000
Expenses	-	-	\$1,184,538	-	-
271 - DESIGNATED SERVICES FUND TOTAL	\$6,392,401	\$5,048,708	\$8,110,915	\$8,054,542	\$8,054,542
EXPENDITURES TOTAL	\$6,392,401	\$5,048,708	\$8,110,915	\$8,054,542	\$8,054,542

09100 - NON-DEPARTMENTAL (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
272 - UNINCORPORATED FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$12,816	\$12,755	\$13,018	\$13,018	\$13,018
52 - PURCHASED / CONTRACTED SERVICES	\$25,000	\$87	\$100,000	\$100,000	\$100,000
53 - SUPPLIES	-	\$40	-	-	-
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$2,537,170	\$1,650,061	\$2,200,216	\$2,805,209	\$2,805,209
57 - OTHER COSTS	\$319,424	\$1,585,937	\$700,000	\$700,000	\$700,000
61 - OTHER FINANCING USES	\$1,421,215	-\$51,600	\$3,700,000	\$0	\$0
272 - UNINCORPORATED FUND TOTAL	\$4,315,625	\$3,197,280	\$6,713,234	\$3,618,227	\$3,618,227
EXPENDITURES TOTAL	\$4,315,625	\$3,197,280	\$6,713,234	\$3,618,227	\$3,618,227

09100 - NON-DEPARTMENTAL (POLICE FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
274 - POLICE FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$54,324	\$53,988	\$43,787	\$43,787	\$43,787
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$14,833,969	\$15,342,864	\$16,839,538	\$15,359,237	\$15,359,237
57 - OTHER COSTS	\$4,160	\$5,232	\$7,200	\$7,200	\$7,200
61 - OTHER FINANCING USES	\$1,317,289	\$3,953,425	\$5,521,870	\$5,321,870	\$5,506,230
274 - POLICE FUND TOTAL	\$16,209,742	\$19,355,509	\$22,412,395	\$20,732,094	\$20,916,454
EXPENDITURES TOTAL	\$16,209,742	\$19,355,509	\$22,412,395	\$20,732,094	\$20,916,454

09100 - NON-DEPARTMENTAL

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
09110 - NON-DEPARTMENTAL - GENERAL	\$5,180,590	\$6,484,829	\$18,349,266	\$15,551,515	\$21,110,977
09113 - NON-DEPARTMENTAL - DCTV	-	-	\$528,739	\$1,684,462	\$0
100 - GENERAL FUND TOTAL	\$5,180,590	\$6,484,829	\$18,878,005	\$17,235,977	\$21,110,977
270 - FIRE FUND					
09115 - NON-DEPARTMENTAL - FIRE	\$9,736,240	\$11,006,207	\$12,991,162	\$12,101,686	\$12,182,326
270 - FIRE FUND TOTAL	\$9,736,240	\$11,006,207	\$12,991,162	\$12,101,686	\$12,182,326
271 - DESIGNATED SERVICES FUND					
09120 - NON-DEPARTMENTAL - DESIGNATED SERVICES	\$6,392,401	\$5,048,708	\$8,110,915	\$8,054,542	\$8,054,542
271 - DESIGNATED SERVICES FUND TOTAL	\$6,392,401	\$5,048,708	\$8,110,915	\$8,054,542	\$8,054,542
272 - UNINCORPORATED FUND					
09130 - NON-DEPARTMENTAL - UNINCORPORATED	\$4,315,625	\$3,197,280	\$6,713,234	\$3,618,227	\$3,618,227
272 - UNINCORPORATED FUND TOTAL	\$4,315,625	\$3,197,280	\$6,713,234	\$3,618,227	\$3,618,227
274 - POLICE FUND					
09140 - NON-DEPARTMENTAL - POLICE SERVICES	\$16,209,742	\$19,355,509	\$22,412,395	\$20,732,094	\$20,916,454
274 - POLICE FUND TOTAL	\$16,209,742	\$19,355,509	\$22,412,395	\$20,732,094	\$20,916,454
COST CENTER LEVEL EXPENDITURES TOTAL	\$41,834,597	\$45,092,534	\$69,105,711	\$61,742,526	\$65,882,526



Office of Management & Budget (OMB)

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the Office of Management and Budget (OMB) is to assist the Chief Executive Officer (CEO) in executing policy, budget, management, and regulatory objectives through the development and administration of the county's annual operating budget.

Description

OMB carries out its mission through the following functions:

- Coordination with the CEO, Chief Operating Officer, agencies, and departments to develop the annual executive budget recommendation.
- Presentation of the executive budget recommendation and facilitation of the budget adoption process.
- Oversight of all county's operating departments and agencies to ensure compliance with the approved budget.
- Development and implementation of management policies and procedures, oversight of county operations, and assistance to county departments.
- Support of strategic planning, outlining the vision for DeKalb County and how the county government can best support that vision.
- Providing financial, operational, demographic, and statistical data and analysis to county officials and the public to support decision making, improve service delivery, and enhance transparency.

Financials

02200 - BUDGET

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$934,641	\$995,658	\$1,023,225	\$1,072,819	\$1,038,819
52 - PURCHASED / CONTRACTED SERVICES	\$128,654	\$175,130	\$142,500	\$509,687	\$172,500
53 - SUPPLIES	\$2,277	\$6,309	\$14,000	\$14,000	\$14,000
54 - CAPITAL OUTLAYS	\$0	\$0	\$4,500	\$4,500	\$4,500
70 - RETIREMENT SERVICES	\$166,885	\$156,839	\$170,417	\$156,266	\$156,266
100 - GENERAL FUND TOTAL	\$1,232,457	\$1,333,936	\$1,354,642	\$1,757,272	\$1,386,085
EXPENDITURES TOTAL	\$1,232,457	\$1,333,936	\$1,354,642	\$1,757,272	\$1,386,085

02200 - BUDGET

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
02210 - BUDGET	\$1,232,457	\$1,333,936	\$1,354,642	\$1,757,272	\$1,386,085
100 - GENERAL FUND TOTAL	\$1,232,457	\$1,333,936	\$1,354,642	\$1,757,272	\$1,386,085
COST CENTER LEVEL EXPENDITURES TOTAL	\$1,232,457	\$1,333,936	\$1,354,642	\$1,757,272	\$1,386,085

Enhancements

02200.100 - Budget - Enhancements

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
02200.100 - Budget - OpenGov Enhancements					
	BUDGET	OTHER PROFESSIONAL SERVICES	Detailed transaction data integration	\$12,500	Not Approved
	BUDGET	OTHER PROFESSIONAL SERVICES	Expert services	\$42,000	Not Approved
02200.100 - BUDGET - OPENGOV ENHANCEMENTS TOTAL				\$54,500	
02200.100 - Budget - Staff Training					
	BUDGET	TRAINING & CONFERENCE FEES - EXTERNAL		\$32,687	Not Approved
02200.100 - BUDGET - STAFF TRAINING TOTAL				\$32,687	
02200.100 - Budget - Management Services					
	BUDGET	OTHER PROFESSIONAL SERVICES		\$250,000	Not Approved
02200.100 - BUDGET - MANAGEMENT SERVICES TOTAL				\$250,000	
02200.100 - Budget - Salary Adjustments					
	BUDGET	SALARIES - ADJUSTMENTS		\$34,000	Not Approved
02200.100 - BUDGET - SALARY ADJUSTMENTS TOTAL				\$34,000	
				\$371,187	



Parks

Fiscal Year 2026 Annual Budget

Mission Statement

To create and connect communities through people, parks, and programs.

Description

The Parks and Recreation Department is dedicated to enhancing the quality of life of the citizens of DeKalb County by connecting communities to exceptional parks, recreational facilities, and cross-generational programs that promote healthy and active lifestyles.

Financials

06100 - PARKS

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
271 - DESIGNATED SERVICES FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$11,820,089	\$13,231,961	\$14,264,098	\$14,856,358	\$14,094,375
52 - PURCHASED / CONTRACTED SERVICES	\$7,444,343	\$6,225,333	\$7,722,837	\$8,776,996	\$7,835,996
53 - SUPPLIES	\$2,022,119	\$2,938,990	\$2,739,188	\$2,739,188	\$2,739,188
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$1,800,284	\$1,970,456	\$2,025,733	\$2,187,543	\$2,187,543
57 - OTHER COSTS	\$324,529	\$234,737	\$230,960	\$230,960	\$230,960
58 - DEBT SERVICES	\$92,976	\$175,877	\$175,877	\$351,755	\$351,755
61 - OTHER FINANCING USES	\$0	-	-	\$6,607,500	\$1,000,000
70 - RETIREMENT SERVICES	\$1,501,104	\$1,831,332	\$1,989,926	\$2,046,082	\$2,046,082
271 - DESIGNATED SERVICES FUND TOTAL	\$25,005,443	\$26,608,687	\$29,148,619	\$37,796,382	\$30,485,899
EXPENDITURES TOTAL	\$25,005,443	\$26,608,687	\$29,148,619	\$37,796,382	\$30,485,899

06100 - PARKS

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
271 - DESIGNATED SERVICES FUND					
06100 - PARKS	-	-	-	\$6,912,241	\$1,000,000
06101 - PARKS - ADMINISTRATION	\$3,661,999	\$4,416,817	\$5,515,864	\$5,898,005	\$5,897,808
06102 - PARKS - SPECIAL POPULATIONS	\$0	\$6,134	\$0	\$0	\$0
06103 - PARKS - SUMMER PROGRAMS	\$805,549	\$930,157	\$874,395	\$877,899	\$877,899
06104 - PARKS - RECREATION DIVISION ADMINISTRATION	\$783,648	\$721,487	\$831,475	\$845,477	\$787,333

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
06105 - PARKS - RECREATION CENTERS	\$4,254,058	\$4,852,640	\$5,813,185	\$6,262,872	\$5,357,397
06107 - PARKS - MASON MILL TENNIS CENTER	\$788	\$155	\$2,800	\$2,800	\$2,800
06110 - PARKS - MYSTERY VALLEY GOLF COURSE	\$1,411,693	\$1,195,809	\$1,578,735	\$1,580,744	\$1,586,766
06111 - PARKS - SUGAR CREEK GOLF COURSE	\$1,338,618	\$1,180,794	\$1,089,087	\$1,089,087	\$1,098,119
06112 - PARKS - ROCK CHAPEL II	\$85,259	\$102,156	\$86,129	\$112,129	\$112,129
06113 - PARKS - PLANNING & DEVELOPMENT	\$400,561	\$487,295	\$597,615	\$696,283	\$696,283
06114 - PARKS - AQUATICS	\$532,828	\$765,611	\$518,736	\$522,986	\$540,502
06115 - PARKS - DIVISION ADMINISTRATION	\$1,919,651	\$1,615,605	\$1,706,642	\$1,703,699	\$1,703,699
06116 - PARKS - DISTRICT I SERVICE CENTER	\$2,182,716	\$1,850,853	\$2,010,475	\$2,209,511	\$2,077,407
06117 - PARKS - DISTRICT II SERVICE CENTER	\$2,791,900	\$3,262,799	\$3,075,332	\$3,431,460	\$3,162,007
06118 - PARKS - DISTRICT III SERVICE CENTER	\$2,401,395	\$2,473,926	\$2,465,943	\$2,482,276	\$2,438,066
06119 - PARKS - SUPPORT SERVICE	\$927	\$1,280	\$0	\$1,005	\$1,005
06120 - PARKS - HORTICULTURE & FORESTRY	\$22,486	\$25,146	\$22,778	\$18,364	\$18,364
06121 - PARKS - PLANNING & DEVELOPMENT	\$286	\$485	\$0	\$0	\$0
06125 - PARKS - SUGAR CREEK TENNIS	\$61,669	\$90,824	\$89,861	\$90,861	\$90,861
06126 - PARKS - NATURAL RESOURCE MANAGEMENT	\$130,164	\$253,416	\$336,581	\$406,971	\$340,581
06128 - PARKS - MARKETING AND PROMOTIONS	\$183,367	\$180,461	\$198,002	\$196,578	\$196,578
06129 - PARKS - SECURITY	\$212,803	\$211,918	\$223,346	\$233,271	\$236,282
06130 - PARKS - CULTURAL AFFAIRS	\$539,696	\$569,063	\$617,972	\$622,297	\$634,340
06132 - PARKS - YOUTH ATHLETICS	\$324,074	\$296,847	\$386,366	\$485,496	\$485,496
06136 - PARKS - LITTLE CREEK HORSE FARM	\$852,383	\$1,006,615	\$1,007,300	\$1,013,820	\$1,031,884
06137 - PARKS - MASON MILL	(\$4,426)	\$0	\$0	\$0	\$0
06138 - PARKS - MIDWAY	\$3,532	-	-	-	-
06140 - PARKS - GRESHAM	\$99	-	\$0	\$0	\$0
06150 - PARKS - EXCHANGE INTERGENERATIONAL CENTER	\$286	\$1,832	\$0	\$0	\$0
06152 - PARKS - TOBIE GRANT	\$105,785	\$108,560	\$100,000	\$100,250	\$112,293
06154 - RECREATION - N H SCOTT REC CENTER	\$1,570	\$0	\$0	\$0	\$0
06155 - RECREATION - LUCIOUS SANDERS REC CENTER	\$78	\$0	\$0	\$0	\$0
271 - DESIGNATED SERVICES FUND TOTAL	\$25,005,443	\$26,608,687	\$29,148,619	\$37,796,382	\$30,485,899
622 - VEHICLE REPLACEMENT CAPITAL INVESTMENT					
06101 - PARKS - ADMINISTRATION	\$3,095	-	-	-	-
622 - VEHICLE REPLACEMENT CAPITAL INVESTMENT TOTAL	\$3,095	-	-	-	-
COST CENTER LEVEL EXPENDITURES TOTAL	\$25,008,538	\$26,608,687	\$29,148,619	\$37,796,382	\$30,485,899

Enhancements

06100.271 - Parks - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
06100-PARKS-New Position- Facility Superintendent (Reclass)					
	PARKS - DISTRICT III SERVICE CENTER	SALARIES		\$4,243	Not Approved
	PARKS - DISTRICT III SERVICE CENTER	COUNTY MATCH - FICA		\$347	Not Approved
06100-PARKS-NEW POSITION- FACILITY SUPERINTENDENT (RECLASS) TOTAL				\$4,590	
06100-PARKS-CIP3-Hairston to Senior Center Trail					
	PARKS	TRANSFER TO CIP FUND		\$875,000	Not Approved
06100-PARKS-CIP3-HAIRSTON TO SENIOR CENTER TRAIL TOTAL				\$875,000	
06100-PARKS-CIP4-Mason Mill Playground Shade Structures					
	PARKS	TRANSFER TO CIP FUND		\$110,000	Not Approved
06100-PARKS-CIP4-MASON MILL PLAYGROUND SHADE STRUCTURES TOTAL				\$110,000	
06100-PARKS-In-Grade Adjustments					
	PARKS - ADMINISTRATION	COUNTY MATCH - FICA		\$3,127	Not Approved
	PARKS - ADMINISTRATION	401(a) EMPLOYER CONTRIBUTION		\$171	Not Approved
	PARKS	PERSONAL SERVICES - SALARIES AND WAGES		\$42,641	Not Approved
06100-PARKS-IN-GRADE ADJUSTMENTS TOTAL				\$45,939	
06100-PARKS-New Position-Pool Manager					
	PARKS - DISTRICT I SERVICE CENTER	SALARIES		\$27,300	Not Approved
	PARKS - DISTRICT I SERVICE CENTER	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	PARKS - DISTRICT I SERVICE CENTER	COUNTY MATCH - FICA		\$2,089	Not Approved
	PARKS - DISTRICT I SERVICE CENTER	401(a) EMPLOYER CONTRIBUTION		\$819	Not Approved
06100-PARKS-NEW POSITION-POOL MANAGER TOTAL				\$44,208	
06100-PARKS-New Positions-Park Rangers					
	PARKS - DISTRICT II SERVICE CENTER	SALARIES		\$194,688	Not Approved
	PARKS - DISTRICT II SERVICE CENTER	COUNTY MATCH - GRP INS - ALLOCATED		\$70,000	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	PARKS - DISTRICT II SERVICE CENTER	COUNTY MATCH - FICA		\$14,894	Not Approved
	PARKS - DISTRICT II SERVICE CENTER	401(a) EMPLOYER CONTRIBUTION		\$5,841	Not Approved
06100-PARKS-NEW POSITIONS-PARK RANGERS TOTAL				\$285,423	
06100-PARKS-CIP7-Sugar Creek Improvements					
	PARKS	TRANSFER TO CIP FUND		\$3,000,000	Not Approved
06100-PARKS-CIP7-SUGAR CREEK IMPROVEMENTS TOTAL				\$3,000,000	
06100 - PARKS - New Position - Ground Maintenance Crew					
	PARKS - DISTRICT I SERVICE CENTER	SALARIES		\$28,954	Not Approved
	PARKS - DISTRICT I SERVICE CENTER	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	PARKS - DISTRICT I SERVICE CENTER	COUNTY MATCH - FICA		\$2,215	Not Approved
	PARKS - DISTRICT I SERVICE CENTER	401(a) EMPLOYER CONTRIBUTION		\$869	Not Approved
06100 - PARKS - NEW POSITION - GROUND MAINTENANCE CREW TOTAL				\$46,038	
06100-PARKS-New Position-Division Manager, CIP					
	PARKS - RECREATION CENTERS	SALARIES		\$77,252	Not Approved
	PARKS - RECREATION CENTERS	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	PARKS - RECREATION CENTERS	COUNTY MATCH - FICA		\$5,910	Not Approved
	PARKS - RECREATION CENTERS	401(a) EMPLOYER CONTRIBUTION		\$2,318	Not Approved
06100-PARKS-NEW POSITION-DIVISION MANAGER, CIP TOTAL				\$99,480	
06100-PARKS-CIP5-Rainbow Amphitheatre Improvements					
	PARKS	TRANSFER TO CIP FUND		\$1,000,000	Not Approved
06100-PARKS-CIP5-RAINBOW AMPHITHEATRE IMPROVEMENTS TOTAL				\$1,000,000	
06100-PARKS-New Position- Trail & Greenways Staffing					
	PARKS	SALARIES		\$262,100	Not Approved
	PARKS - DISTRICT III SERVICE CENTER	SALARIES		\$37,071	Not Approved
	PARKS - DISTRICT III SERVICE CENTER	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	PARKS - DISTRICT III SERVICE CENTER	COUNTY MATCH - FICA		\$2,836	Not Approved
	PARKS - DISTRICT III SERVICE CENTER	401(a) EMPLOYER CONTRIBUTION		\$1,113	Not Approved
06100-PARKS-NEW POSITION- TRAIL & GREENWAYS STAFFING TOTAL				\$317,120	
06100 - Parks - 2 New Positions					
	PARKS - RECREATION DIVISION ADMINISTRATION	SALARIES		\$39,895	Not Approved
	PARKS - RECREATION DIVISION ADMINISTRATION	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	PARKS - RECREATION DIVISION ADMINISTRATION	COUNTY MATCH - FICA		\$3,052	Not Approved
	PARKS - RECREATION DIVISION ADMINISTRATION	401(a) EMPLOYER CONTRIBUTION		\$1,197	Not Approved
	PARKS - RECREATION CENTERS	SALARIES		\$48,948	Not Approved
	PARKS - RECREATION CENTERS	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	PARKS - RECREATION CENTERS	COUNTY MATCH - FICA		\$3,745	Not Approved
	PARKS - RECREATION CENTERS	401(a) EMPLOYER CONTRIBUTION		\$1,469	Not Approved
06100 - PARKS - 2 NEW POSITIONS TOTAL				\$126,306	
06100.271 - Parks - Additions to the Fleet					
	PARKS - RECREATION CENTERS	LEASE PURCHASE OF EQUIPMENT		\$941,000	Not Approved
06100.271 - PARKS - ADDITIONS TO THE FLEET TOTAL				\$941,000	
06100-PARKS-New Position-Ground Maintenance Worker Senior					
	PARKS - DISTRICT I SERVICE CENTER	SALARIES		\$33,681	Not Approved
	PARKS - DISTRICT I SERVICE CENTER	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	PARKS - DISTRICT I SERVICE CENTER	COUNTY MATCH - FICA		\$2,577	Not Approved
	PARKS - DISTRICT I SERVICE CENTER	401(a) EMPLOYER CONTRIBUTION		\$1,011	Not Approved
06100-PARKS-NEW POSITION-GROUND MAINTENANCE WORKER SENIOR TOTAL				\$51,269	
06100-PARKS-CIP2-Michelle Obama South River Trail Connector					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	PARKS	TRANSFER TO CIP FUND		\$185,000	Not Approved
06100-PARKS-CIP2-MICHELLE OBAMA SOUTH RIVER TRAIL CONNECTOR TOTAL				\$185,000	
06100-PARKS-CIP6-Sugar Creek Improvements (Irrigation)					
	PARKS	TRANSFER TO CIP FUND		\$437,500	Not Approved
06100-PARKS-CIP6-SUGAR CREEK IMPROVEMENTS (IRRIGATION) TOTAL				\$437,500	
06100-PARKS-CIP1-EMBARC Hydroponic System					
	PARKS	TRANSFER TO CIP FUND		\$1,000,000	Approved
06100-PARKS-CIP1-EMBARC HYDROPONIC SYSTEM TOTAL				\$1,000,000	
06100-PARKS-New Position-Park Naturalist					
	PARKS - NATURAL RESOURCE MANAGEMENT	SALARIES		\$47,347	Not Approved
	PARKS - NATURAL RESOURCE MANAGEMENT	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	PARKS - NATURAL RESOURCE MANAGEMENT	COUNTY MATCH - FICA		\$3,622	Not Approved
	PARKS - NATURAL RESOURCE MANAGEMENT	401(a) EMPLOYER CONTRIBUTION		\$1,421	Not Approved
06100-PARKS-NEW POSITION-PARK NATURALIST TOTAL				\$66,390	
				\$8,635,263	



Planning & Sustainability

Fiscal Year 2026 Annual Budget

Mission Statement

The Planning and Sustainability Department's mission is to coordinate the county's comprehensive planning, zoning, development services, and business license activities with its various stakeholders to preserve the county's natural and built environment. We strive daily to enhance the quality of life for the citizens of DeKalb and to create a safe and sustainable community through the delivery of efficient and effective planning, permitting, licensing, and inspection services.

Description

The Planning and Sustainability Department consists of three divisions: Long Range Planning, Current Planning, and Development Services. The Long-Range Planning division is responsible for policy recommendations and programs to guide the county's growth, including preparation of the County's Comprehensive Plan. The current Planning Division has four key areas of responsibility: zoning and subdivisions, board support, urban design and overlay districts. Responsibilities also include making recommendations for special land use permits, rezoning, text amendments, variances, plat reviews, and historic preservation designations through an inclusive public hearings process. The Development Services division is comprised of three key sections: Permits and Plans Review (residential and non-residential); Inspections (land development, environmental, building, and trades); Business and Alcohol Licensing. The budget is divided among three funds, General - Fund 100, Development - Fund 201, and Special Tax District Unincorporated - Fund 272.

Financials

05100 - PLANNING & SUSTAINABILITY (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$1,276,096	\$1,427,092	\$1,963,931	\$3,082,718	\$1,956,572
52 - PURCHASED / CONTRACTED SERVICES	\$159,854	\$206,700	\$998,512	\$3,134,892	\$1,337,762
53 - SUPPLIES	\$46,879	\$13,653	\$60,254	-\$39,150	-\$39,150
54 - CAPITAL OUTLAYS	\$3,880	\$43,324	\$4,000	\$114,975	\$114,975
70 - RETIREMENT SERVICES	\$195,276	\$194,399	\$211,232	\$239,018	\$239,018
100 - GENERAL FUND TOTAL	\$1,681,984	\$1,885,167	\$3,237,929	\$6,532,453	\$3,609,177
EXPENDITURES TOTAL	\$1,681,984	\$1,885,167	\$3,237,929	\$6,532,453	\$3,609,177

05100 - PLANNING & SUSTAINABILITY (DEVELOPMENT FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
201 - DEVELOPMENT FUND	\$10,610,488	\$9,720,426	\$8,108,221	\$11,510,313	\$10,059,110
EXPENDITURES TOTAL	\$10,610,488	\$9,720,426	\$8,108,221	\$11,510,313	\$10,059,110

05100 - PLANNING & SUSTAINABILITY (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
272 - UNINCORPORATED FUND	\$2,381,760	\$2,607,988	\$3,539,320	\$5,197,150	\$3,623,155
EXPENDITURES TOTAL	\$2,381,760	\$2,607,988	\$3,539,320	\$5,197,150	\$3,623,155

05100 - PLANNING & SUSTAINABILITY (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
05110 - PLAN & SUST - ADMINISTRATION	\$25,472	\$24,115	\$0	\$0	\$0
05115 - PLAN & SUST - PLANNING ADMINISTRATION	\$853,291	\$953,639	\$1,229,174	\$3,406,322	\$1,481,980
05140 - PLAN & SUST - STRUCTURAL INSPECTIONS	\$3,611	(\$1,356)	-	-	-
05145 - PLAN & SUST - CODE COMPLIANCE	\$4,554	\$3,245	\$0	\$0	\$0
05160 - PLAN & SUST - ENV PLANS REVIEW & INSPECTION	\$3,770	(\$52)	\$0	\$0	\$0
05170 - PLAN & SUST - LONG RANGE PLANNING	\$790,704	\$905,569	\$2,008,755	\$3,126,131	\$2,127,197
05180 - PLAN & SUST - ZONING ANALYSIS	\$583	\$7	\$0	\$0	\$0
100 - GENERAL FUND TOTAL	\$1,681,984	\$1,885,167	\$3,237,929	\$6,532,453	\$3,609,177
COST CENTER LEVEL EXPENDITURES TOTAL	\$1,681,984	\$1,885,167	\$3,237,929	\$6,532,453	\$3,609,177

05100 - PLANNING & SUSTAINABILITY (DEVELOPMENT FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
201 - DEVELOPMENT FUND	\$10,610,488	\$9,720,426	\$8,108,221	\$11,510,313	\$10,059,110
COST CENTER LEVEL EXPENDITURES TOTAL	\$10,610,488	\$9,720,426	\$8,108,221	\$11,510,313	\$10,059,110

05100 - PLANNING & SUSTAINABILITY (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
272 - UNINCORPORATED FUND					
05145 - PLAN & SUST - CODE COMPLIANCE	\$39,118	\$6,081	\$0	\$0	\$0
05180 - PLAN & SUST - ZONING ANALYSIS	\$1,570,243	\$1,850,000	\$2,772,323	\$3,941,495	\$2,829,670
05181 - PLAN & SUST - BUSINESS LICENSE	\$772,399	\$751,906	\$766,997	\$1,255,655	\$793,485
272 - UNINCORPORATED FUND TOTAL	\$2,381,760	\$2,607,988	\$3,539,320	\$5,197,150	\$3,623,155
COST CENTER LEVEL EXPENDITURES TOTAL	\$2,381,760	\$2,607,988	\$3,539,320	\$5,197,150	\$3,623,155

Enhancements - General Fund

05100.100 - Planning & Sustainability - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05100.100 - Planning & Sustainability - In Grade Adjustments					
	PLAN & SUST - PLANNING ADMINISTRATION	SALARIES		\$15,000	Not Approved
05100.100 - PLANNING & SUSTAINABILITY - IN GRADE ADJUSTMENTS TOTAL				\$15,000	
05100.100 - Planning & Sustainability - Short Term Rental Program					
	PLAN & SUST - PLANNING ADMINISTRATION	OTHER PROFESSIONAL SERVICES		\$105,000	Not Approved
05100.100 - PLANNING & SUSTAINABILITY - SHORT TERM RENTAL PROGRAM TOTAL				\$105,000	
05100.100 - Planning & Sustainability - Tuition Reimbursement					
	PLAN & SUST - PLANNING ADMINISTRATION	TUITION REIMBURSEMENT		\$40,000	Not Approved
05100.100 - PLANNING & SUSTAINABILITY - TUITION REIMBURSEMENT TOTAL				\$40,000	
05100.100 - Planning & Sustainability - New Executive Support Assistant Position					
	PLAN & SUST - PLANNING ADMINISTRATION	SALARIES		\$70,740	Not Approved
	PLAN & SUST - PLANNING ADMINISTRATION	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	PLAN & SUST - PLANNING ADMINISTRATION	COUNTY MATCH - FICA		\$5,412	Not Approved
05100.100 - PLANNING & SUSTAINABILITY - NEW EXECUTIVE SUPPORT ASSISTANT POSITION TOTAL				\$90,152	
05100.100 - Planning & Sustainability - Comprehensive Housing Plan					
	PLAN & SUST - LONG RANGE PLANNING	OTHER PROFESSIONAL SERVICES		\$250,000	Approved
05100.100 - PLANNING & SUSTAINABILITY - COMPREHENSIVE HOUSING PLAN TOTAL				\$250,000	
05100.100 - Planning & Sustainability - New Positions -Long Range					
	PLAN & SUST - LONG RANGE PLANNING	SALARIES		\$140,208	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	PLAN & SUST - LONG RANGE PLANNING	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	Not Approved
	PLAN & SUST - LONG RANGE PLANNING	COUNTY MATCH - FICA		\$10,726	Not Approved
05100.100 - PLANNING & SUSTAINABILITY - NEW POSITIONS -LONG RANGE TOTAL				\$178,934	
05100.100 - Planning & Sustainability - FY25 Added New Positions					
	PLAN & SUST - PLANNING ADMINISTRATION	SALARIES		\$667,032	Not Approved
	PLAN & SUST - PLANNING ADMINISTRATION	COUNTY MATCH - GRP INS - ALLOCATED		\$84,000	Not Approved
	PLAN & SUST - PLANNING ADMINISTRATION	COUNTY MATCH - FICA		\$51,028	Not Approved
05100.100 - PLANNING & SUSTAINABILITY - FY25 ADDED NEW POSITIONS TOTAL				\$802,060	
05100.100 - Planning & Sustainability - Small Area Plans					
	PLAN & SUST - LONG RANGE PLANNING	OTHER PROFESSIONAL SERVICES		\$820,000	Not Approved
05100.100 - PLANNING & SUSTAINABILITY - SMALL AREA PLANS TOTAL				\$820,000	
				\$2,301,146	

Enhancements - Development Fund

05100.201 - Planning & Sustainability - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05100.201 - Planning & Sustainability - Scanning & Digitization Services				\$125,000	
05100.201 - Planning & Sustainability - In Grade Adjustments					
	PLAN & SUST - ADMINISTRATION	SALARIES		\$20,000	Not Approved
05100.201 - PLANNING & SUSTAINABILITY - IN GRADE ADJUSTMENTS TOTAL				\$20,000	
05100.201 - Planning & Sustainability - Arboartist				\$64,316	
05100.201 - Planning & Sustainability - One Stop Shop Renovations DEV					
	PLAN & SUST - ADMINISTRATION	MAINTENANCE & REPAIR MATERIALS - OTHER		\$55,000	Not Approved
05100.201 - PLANNING & SUSTAINABILITY - ONE STOP SHOP RENOVATIONS DEV TOTAL				\$55,000	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05100.201 - Planning & Sustainability - New Positions					
	PLAN & SUST - CODE COMPLIANCE	SALARIES		\$99,900	Not Approved
	PLAN & SUST - CODE COMPLIANCE	SALARIES		\$303,012	Not Approved
	PLAN & SUST - CODE COMPLIANCE	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	PLAN & SUST - CODE COMPLIANCE	COUNTY MATCH - GRP INS - ALLOCATED		\$70,000	Not Approved
	PLAN & SUST - CODE COMPLIANCE	COUNTY MATCH - FICA		\$7,643	Not Approved
	PLAN & SUST - CODE COMPLIANCE	COUNTY MATCH - FICA		\$23,181	Not Approved
	PLAN & SUST - ENV PLANS REVIEW & INSPECTION	SALARIES		\$602,688	Not Approved
	PLAN & SUST - ENV PLANS REVIEW & INSPECTION	COUNTY MATCH - GRP INS - ALLOCATED		\$112,000	Not Approved
	PLAN & SUST - ENV PLANS REVIEW & INSPECTION	COUNTY MATCH - FICA		\$46,106	Not Approved
05100.201 - PLANNING & SUSTAINABILITY - NEW POSITIONS TOTAL				\$1,278,530	
05100.201 - Planning & Sustainability - Technology Maintenance & Licenses					
	PLAN & SUST - PLANNING ADMINISTRATION	OTHER PROFESSIONAL SERVICES		\$872,130	Not Approved
05100.201 - PLANNING & SUSTAINABILITY - TECHNOLOGY MAINTENANCE & LICENSES TOTAL				\$872,130	
05100.201 - Planning & Sustainability - Certification Incentive Program					
	PLAN & SUST - STRUCTURAL INSPECTIONS	SALARIES- ATTENDANCE INCENTIVE		\$40,000	Not Approved
05100.201 - PLANNING & SUSTAINABILITY - CERTIFICATION INCENTIVE PROGRAM TOTAL				\$40,000	
				\$2,454,976	

Enhancements - Unincorporated Fund

05100.272 - Planning & Sustainability - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05100.272 - Planning & Sustainability - Legal/Attorney Services					
	PLAN & SUST - ZONING ANALYSIS	ATTORNEY SERVICES		\$35,000	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05100.272 - PLANNING & SUSTAINABILITY - LEGAL/ATTORNEY SERVICES TOTAL				\$35,000	
05100.272 - Planning & Sustainability - Historic Resources Survey Phase 1					
	PLAN & SUST - ZONING ANALYSIS	OTHER PROFESSIONAL SERVICES		\$100,000	Not Approved
05100.272 - PLANNING & SUSTAINABILITY - HISTORIC RESOURCES SURVEY PHASE 1 TOTAL				\$100,000	
05100.272 - Planning & Sustainability - Zoning Sign Ordinance					
	PLAN & SUST - ZONING ANALYSIS	OTHER PROFESSIONAL SERVICES		\$680,000	Not Approved
05100.272 - PLANNING & SUSTAINABILITY - ZONING SIGN ORDINANCE TOTAL				\$680,000	
05100.272 - Planning & Sustainability - One Stop Shop Renovations BL					
	PLAN & SUST - BUSINESS LICENSE	MAINTENANCE & REPAIR MATERIALS - OTHER		\$55,000	Not Approved
05100.272 - PLANNING & SUSTAINABILITY - ONE STOP SHOP RENOVATIONS BL TOTAL				\$55,000	
05100.272 - Planning & Sustainability - New Positions					
	PLAN & SUST - ZONING ANALYSIS	SALARIES		\$213,492	Not Approved
	PLAN & SUST - ZONING ANALYSIS	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	Not Approved
	PLAN & SUST - ZONING ANALYSIS	COUNTY MATCH - FICA		\$16,333	Not Approved
	PLAN & SUST - BUSINESS LICENSE	SALARIES		\$300,204	Not Approved
	PLAN & SUST - BUSINESS LICENSE	COUNTY MATCH - GRP INS - ALLOCATED		\$84,000	Not Approved
	PLAN & SUST - BUSINESS LICENSE	COUNTY MATCH - FICA		\$22,966	Not Approved
05100.272 - PLANNING & SUSTAINABILITY - NEW POSITIONS TOTAL				\$678,995	
05100.272 - Planning & Sustainability - In Grade Adjustments					
	PLAN & SUST - ZONING ANALYSIS	SALARIES		\$25,000	Not Approved
05100.272 - PLANNING & SUSTAINABILITY - IN GRADE ADJUSTMENTS TOTAL				\$25,000	
05100.272 - Planning & Sustainability - Zoning Code Update Support					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	PLAN & SUST - ZONING ANALYSIS	OTHER PROFESSIONAL SERVICES		\$65,000	Approved
05100.272 - PLANNING & SUSTAINABILITY - ZONING CODE UPDATE SUPPORT TOTAL				\$65,000	
				\$1,638,995	



Police

Fiscal Year 2026 Annual Budget

Mission Statement

The DeKalb County Police department is committed to protecting life and property, maintaining public order, and enhancing the quality of life for all through professionalism, accountability, innovation, and community partnership.

Description

DKPD, in accordance with Chapter 11 of the DeKalb County Code of Ordinances (Emergency Management) and the Georgia Emergency Management Act of 1981 (O.C.G.A. § 38-3-3(2)), performs critical law enforcement and emergency management functions designed to prevent, protect against, respond to, and recover from threats that impact public safety. Through targeted efforts, the Department will reduce violent crime, improve response times, modernize technology, strengthen community relationships, and address the root causes of crime.

- Enforce local, state, and federal laws; prevent and investigate crime; maintain public order; and protect life and property through proactive patrol, intelligence-led policing, and collaboration with community partners.
- Responds to calls for service, critical incidents, and large-scale emergencies to protect life and infrastructure. Works in collaboration with Fire Rescue, E-911, Department of Emergency Management, Animal Enforcement Services, and other local, state, and federal partners to ensure rapid, effective response and continuity of operations during disasters or major events. Engage residents, businesses, and community organizations through outreach, education, and collaborative problem-solving. Strengthen relationships, build public trust, and enhance the Department’s visibility and accessibility within all neighborhoods.
- Ensure officers are well-trained, equipped, and ready to serve. Ensures continuous training in de-escalation, crisis intervention, and tactical readiness to enhance professionalism, protect constitutional rights, and address the underlying causes of crime through prevention and intervention strategies.
- Leverage modern tools and systems (implementation of the Real-Time Crime Center (RTCC)), mobile data technology, and interoperable communications—to increase situational awareness, improve response times, and provide real-time information to officers and community stakeholders.
- Sustain a right-sized, well-equipped public safety workforce capable of meeting the County’s growing needs. The Department manages resources strategically to ensure effective deployment, accountability, and operational efficiency in every precinct and division.
- Utilize data analytics, performance measures, and strategic planning to guide resource allocation, evaluate program effectiveness, and support the County’s long-term strategic goals.

Financials

04600 - POLICE SERVICES (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$1,413,338	\$1,482,198	\$1,598,650	\$1,717,236	\$1,606,412
52 - PURCHASED / CONTRACTED SERVICES	\$4,255,682	\$5,686,317	\$5,804,252	\$6,000,272	\$6,000,272
53 - SUPPLIES	\$95,195	\$132,913	\$600,712	\$601,712	\$601,712
54 - CAPITAL OUTLAYS	\$3,510	\$0	\$16,625	\$1,201,625	\$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$80,242	\$144,964	\$167,810	\$122,666	\$122,666
58 - DEBT SERVICES	\$1,212,217	\$0	\$1,212,217	\$1,212,217	\$1,212,217
61 - OTHER FINANCING USES	\$0	–	\$204,000	\$200,000	\$200,000
70 - RETIREMENT SERVICES	\$236,389	\$190,692	\$207,206	\$188,604	\$188,604
100 - GENERAL FUND TOTAL	\$7,296,572	\$7,637,084	\$9,811,472	\$11,244,332	\$9,931,883

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES TOTAL	\$7,296,572	\$7,637,084	\$9,811,472	\$11,244,332	\$9,931,883

04600 - POLICE SERVICES (POLICE FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
274 - POLICE FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$89,651,632	\$85,434,568	\$95,885,822	\$98,815,886	\$94,555,970
52 - PURCHASED / CONTRACTED SERVICES	\$3,711,227	\$4,420,819	\$7,397,630	\$10,686,920	\$7,748,752
53 - SUPPLIES	\$3,658,346	\$3,412,698	\$3,557,763	\$3,614,649	\$3,126,349
54 - CAPITAL OUTLAYS	\$610,951	\$215,036	\$798,275	\$2,994,725	\$249,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$14,043,966	\$19,506,642	\$16,088,332	\$22,677,302	\$16,433,802
57 - OTHER COSTS	\$0	-	\$200,000	\$0	\$0
61 - OTHER FINANCING USES	\$623,268	\$623,268	\$623,268	\$623,268	\$623,268
70 - RETIREMENT SERVICES	\$10,733,221	\$10,305,672	\$11,198,144	\$9,695,395	\$9,695,395
274 - POLICE FUND TOTAL	\$123,032,611	\$123,918,704	\$135,749,234	\$149,108,145	\$132,432,536
EXPENDITURES TOTAL	\$123,032,611	\$123,918,704	\$135,749,234	\$149,108,145	\$132,432,536

04600 - POLICE SERVICES (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
04601 - PUBLIC SAFETY - DIRECTORS OFFICE	\$536,943	\$485,469	\$635,841	\$544,734	\$611,132
04602 - POLICE - ADMINSTRATIVE SERVICES	\$2,074,680	\$1,995,750	\$2,352,899	\$2,694,776	\$2,500,929
04603 - POLICE - TELECOMMUNICATIONS	\$730	\$447	\$0	\$420	\$420
04604 - POLICE - COMMUNICATIONS	\$4,572,488	\$4,919,707	\$6,098,852	\$6,978,922	\$6,093,922
04608 - POLICE - TRAINING & PERSONNEL DEVELOPMENT	\$0	\$21,805	\$21,807	\$21,807	\$21,807
04609 - POLICE - FIRING RANGE	\$91,335	\$129,169	\$610,500	\$911,500	\$611,500
04616 - POLICE - ANIMAL CONTROL	\$20,361	\$84,595	\$91,573	\$92,173	\$92,173
04660 - POLICE SERVICES - OFFICE OF THE CHIEF	\$36	(\$36)	-	-	-
04679 - POLICE SERVICES - INTELLIGENCE-SPECIAL INVESTIGATIONS	\$0	\$179	\$0	-	-
100 - GENERAL FUND TOTAL	\$7,296,572	\$7,637,084	\$9,811,472	\$11,244,332	\$9,931,883
COST CENTER LEVEL EXPENDITURES TOTAL	\$7,296,572	\$7,637,084	\$9,811,472	\$11,244,332	\$9,931,883

04600 - POLICE SERVICES (POLICE FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
274 - POLICE FUND					
04655 - POLICE SERVICES - RECORDS	\$2,123,610	\$2,247,739	\$2,468,848	\$2,607,552	\$2,449,368
04660 - POLICE SERVICES - OFFICE OF THE CHIEF	\$1,853,498	\$1,876,978	\$1,790,259	\$2,043,644	\$2,043,644

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
04661 - POLICE SERVICES - SUPPORT SERVICES	\$4,480,993	\$3,869,019	\$4,743,494	\$6,205,736	\$5,175,739
04662 - POLICE SERVICES - INTERNAL AFFAIRS	\$884,863	\$911,700	\$1,253,831	\$1,148,739	\$1,143,739
04663 - POLICE SERVICES - CRIMINAL INVESTIGATION DIVISION	\$8,598,362	\$10,050,776	\$10,678,036	\$10,587,612	\$10,209,294
04664 - POLICE SERVICES - SPECIAL OPERATIONS DIV	\$7,211,268	\$6,666,439	\$6,466,265	\$6,542,685	\$6,181,685
04665 - POLICE SERVICES - TRAINING	\$4,145,657	\$5,985,732	\$14,797,124	\$16,518,531	\$11,725,192
04667 - POLICE SERVICES - UNIFORM DIVISION	\$60,489,084	\$62,246,336	\$58,927,885	\$58,478,474	\$58,465,174
04668 - POLICE SERVICES - PRECINCTS	\$190,347	\$193,377	\$190,863	\$223,767	\$223,767
04669 - POLICE SERVICES - PERMITS/ACCREDITATION	\$1,037,300	\$963,262	\$1,139,476	\$1,422,290	\$1,422,290
04676 - POLICE SERVICES - RECRUITING & BACKGROUND	\$1,803,511	\$1,839,879	\$2,070,822	\$2,257,186	\$2,251,186
04677 - POLICE SERVICES - HOMELAND SECURITY	\$423,900	\$439,644	\$617,413	\$523,204	\$523,204
04679 - POLICE SERVICES - INTELLIGENCE-SPECIAL INVESTIGATIONS	\$5,508,863	\$4,578,059	\$4,625,250	\$4,127,628	\$4,056,148
04680 - POLICE SERVICES - REAL TIME CRIME CENTER (RTCC)	-	-	-	\$3,422,812	\$3,422,812
04681 - POLICE SERVICES - CRIME SCENE	\$1,404,075	\$1,280,775	\$1,540,546	\$1,387,898	\$1,387,898
04682 - POLICE SERVICES - FLEET SUPPORT	\$3,542,853	\$2,006,148	\$3,337,777	\$10,486,980	\$2,503,777
04683 - POLICE SERVICES - INFORMATION TECHNOLOGY	\$1,973,468	\$1,952,124	\$2,654,060	\$2,464,060	\$2,464,060
04684 - POLICE SERVICES - TACTICAL SUPPORT	\$5,091,858	\$4,969,166	\$5,713,256	\$7,428,067	\$5,552,279
04693 - POLICE SERVICES - INTERFUND SUPPORT	\$12,269,101	\$11,841,552	\$12,734,029	\$11,231,280	\$11,231,280
274 - POLICE FUND TOTAL	\$123,032,611	\$123,918,704	\$135,749,234	\$149,108,145	\$132,432,536
COST CENTER LEVEL EXPENDITURES TOTAL	\$123,032,611	\$123,918,704	\$135,749,234	\$149,108,145	\$132,432,536

Enhancements

04600.100 - Police - Enhancements

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
04600.100 - Police - New Position (Paralegal - Dog Court)					
	PUBLIC SAFETY - DIRECTORS OFFICE	SALARIES		\$47,354	Approved
	PUBLIC SAFETY - DIRECTORS OFFICE	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Approved
	PUBLIC SAFETY - DIRECTORS OFFICE	COUNTY MATCH - FICA		\$3,623	Approved
	PUBLIC SAFETY - DIRECTORS OFFICE	401(a) EMPLOYER CONTRIBUTION		\$1,421	Approved
04600.100 - POLICE - NEW POSITION (PARALEGAL - DOG COURT) TOTAL				\$66,398	
04600.100 - Police Services - Technology Request (Communication)					

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
	POLICE - FIRING RANGE	OTHER EQUIPMENT > \$5,000		\$300,000	Not Approved
	POLICE - ADMINSTRATIVE SERVICES	COMPUTER EQUIPMENT	Dell Ultrasharp 49 Hub Monitor (U4924DW)	\$1,114	Not Approved
	POLICE - ADMINSTRATIVE SERVICES	COMPUTER EQUIPMENT	Dell Standard 15 inch Laptop w/Touch Screen (Dell Pro 15) for (10) staff members to replace outdated equipment.	\$11,311	Not Approved
	POLICE - ADMINSTRATIVE SERVICES	COMPUTER SOFTWARE and TECHNOLOGY		\$4,200	Not Approved
	POLICE - COMMUNICATIONS	COMPUTER EQUIPMENT		\$750,000	Not Approved
	POLICE - COMMUNICATIONS	OTHER EQUIPMENT > \$5,000		\$135,000	Not Approved
04600.100 - POLICE SERVICES - TECHNOLOGY REQUEST (COMMUNICATION) TOTAL				\$1,201,625	
04600.100 - Police - New Positions Operating Enhancement (New Position Request)					
	POLICE - ADMINSTRATIVE SERVICES	SALARIES		\$131,299	Not Approved
	POLICE - ADMINSTRATIVE SERVICES	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	Not Approved
	POLICE - ADMINSTRATIVE SERVICES	COUNTY MATCH - FICA		\$10,045	Not Approved
	POLICE - ADMINSTRATIVE SERVICES	401(a) EMPLOYER CONTRIBUTION		\$7,878	Not Approved
04600.100 - POLICE - NEW POSITIONS OPERATING ENHANCEMENT (NEW POSITION REQUEST) TOTAL				\$177,222	
				\$1,445,245	

04600.274 - Police Services - Enhancements

Proposal Name	Object Code Description	Cost Center Description	Itemization Description	Amount	Proposal Status
04600.274 - Police Services - New Positions Personnel Request					
	SALARIES	POLICE SERVICES - RECORDS		\$90,746	Not Approved
	COUNTY MATCH - GRP INS - ALLOCATED	POLICE SERVICES - RECORDS		\$42,000	Not Approved
	COUNTY MATCH - FICA	POLICE SERVICES - RECORDS		\$6,943	Not Approved
	401(a) EMPLOYER CONTRIBUTION	POLICE SERVICES - RECORDS		\$5,445	Not Approved

Proposal Name	Object Code Description	Cost Center Description	Itemization Description	Amount	Proposal Status
	SALARIES	POLICE SERVICES - CRIMINAL INVESTIGATION DIVISION		\$227,292	Not Approved
	COUNTY MATCH - GRP INS - ALLOCATED	POLICE SERVICES - CRIMINAL INVESTIGATION DIVISION		\$70,000	Not Approved
	COUNTY MATCH - FICA	POLICE SERVICES - CRIMINAL INVESTIGATION DIVISION		\$17,388	Not Approved
	401(a) EMPLOYER CONTRIBUTION	POLICE SERVICES - CRIMINAL INVESTIGATION DIVISION		\$13,638	Not Approved
	SALARIES	POLICE SERVICES - TRAINING		\$2,621,881	Not Approved
	COUNTY MATCH - GRP INS - ALLOCATED	POLICE SERVICES - TRAINING		\$812,000	Not Approved
	COUNTY MATCH - FICA	POLICE SERVICES - TRAINING		\$200,574	Not Approved
	401(a) EMPLOYER CONTRIBUTION	POLICE SERVICES - TRAINING		\$157,313	Not Approved
04600.274 - POLICE SERVICES - NEW POSITIONS PERSONNEL REQUEST TOTAL				\$4,265,220	
04600.274 - Police Services - Operating Enhancements (Real Time Crime Center)					
	SALARIES	POLICE SERVICES - REAL TIME CRIME CENTER (RTCC)		\$1,104,196	Approved
	COUNTY MATCH - GRP INS - ALLOCATED	POLICE SERVICES - REAL TIME CRIME CENTER (RTCC)		\$322,000	Approved
	COUNTY MATCH - FICA	POLICE SERVICES - REAL TIME CRIME CENTER (RTCC)		\$84,471	Approved
	401(a) EMPLOYER CONTRIBUTION	POLICE SERVICES - REAL TIME CRIME CENTER (RTCC)		\$33,126	Approved
	OTHER PROFESSIONAL SERVICES	POLICE SERVICES - REAL TIME CRIME CENTER (RTCC)	Contract# 2000081 for purchase, installation, and service of Flock Safety license plate recognition (LPR) cameras, AI enabled drone first responders, mobile security trailers, comprehensive surveillance cameras, and Flock 911	\$1,186,400	Approved
	OTHER PROFESSIONAL SERVICES	POLICE SERVICES - REAL TIME CRIME CENTER (RTCC)	Flock Cameras (160) annual renewals	\$480,000	Approved
	COMPUTER EQUIPMENT	POLICE SERVICES - REAL TIME CRIME CENTER (RTCC)		\$57,000	Approved

Proposal Name	Object Code Description	Cost Center Description	Itemization Description	Amount	Proposal Status
	COMPUTER SOFTWARE and TECHNOLOGY	POLICE SERVICES - REAL TIME CRIME CENTER (RTCC)		\$20,000	Approved
04600.274 - POLICE SERVICES - OPERATING ENHANCEMENTS (REAL TIME CRIME CENTER) TOTAL				\$3,287,193	
04600.274 - Police Services - Operating Enhancements (Cost Centers)					
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SUPPORT SERVICES	Mailroom: Mail scanner/X-ray to image and detect hazardous material	\$50,000	Not Approved
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SUPPORT SERVICES	Supply: Automated Inventory Control System Replacement	\$50,000	Not Approved
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - UNIFORM DIVISION		\$8,000	Not Approved
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - TACTICAL SUPPORT	Drone - 350 RTK	\$60,000	Not Approved
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - TACTICAL SUPPORT	Drone - Matrice 30T Kit with additional Batteries	\$15,000	Not Approved
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - TACTICAL SUPPORT	Drone - Mavic 4T	\$11,000	Not Approved
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - TACTICAL SUPPORT	KGM Suppressors & Muzzles	\$33,000	Not Approved
	MAINTENANCE & REPAIR SERVICES	POLICE SERVICES - CRIMINAL INVESTIGATION DIVISION		\$50,000	Not Approved
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SPECIAL OPERATIONS DIV	Keep proposed amount	\$325,000	Not Approved
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SPECIAL OPERATIONS DIV	In-car Dash Camera	\$36,000	Not Approved
	OTHER PROFESSIONAL SERVICES	POLICE SERVICES - TRAINING	Keep proposed amount.	\$676,500	Not Approved
	OTHER PROFESSIONAL SERVICES	POLICE SERVICES - TRAINING	Northwest side restroom upgrades (currently inoperable)	\$151,200	Not Approved
	OTHER PROFESSIONAL SERVICES	POLICE SERVICES - TRAINING	Classroom upgrades	\$177,600	Not Approved
	MAINTENANCE & REPAIR SERVICES	POLICE SERVICES - INTELLIGENCE-SPECIAL INVESTIGATIONS	Clearview AI Software	\$60,000	Not Approved
	MAINTENANCE & REPAIR SERVICES	POLICE SERVICES - INTELLIGENCE-SPECIAL INVESTIGATIONS	IBM i2 Analyst's Notebook	\$21,480	Not Approved

Proposal Name	Object Code Description	Cost Center Description	Itemization Description	Amount	Proposal Status
	TRAINING & CONFERENCE FEES - EXTERNAL	POLICE SERVICES - TACTICAL SUPPORT	Initial training for Night Vision Google qualification.	\$19,970	Not Approved
	TRAINING & CONFERENCE FEES - EXTERNAL	POLICE SERVICES - TACTICAL SUPPORT	CFI Initial Course	\$103,418	Not Approved
	TRAINING & CONFERENCE FEES - EXTERNAL	POLICE SERVICES - TACTICAL SUPPORT	Keep proposed amount.	\$23,000	Not Approved
	TOOLS & SMALL EQUIPMENT	POLICE SERVICES - TACTICAL SUPPORT	Drone Inferred Camera	\$64,000	Not Approved
	TOOLS & SMALL EQUIPMENT	POLICE SERVICES - TACTICAL SUPPORT	Drone Light Sets	\$1,000	Not Approved
	TOOLS & SMALL EQUIPMENT	POLICE SERVICES - TACTICAL SUPPORT	Low Power Variable Optics (LPVO) w/Mount	\$20,400	Not Approved
04600.274 - POLICE SERVICES - OPERATING ENHANCEMENTS (COST CENTERS) TOTAL				\$1,956,568	
04600.274 - Police Services - Operating Enhancements (New Hires & Uniforms)					
	OPERATING SUPPLIES	POLICE SERVICES - SUPPORT SERVICES	Original amount - keep proposed	\$650,000	Not Approved
	OPERATING SUPPLIES	POLICE SERVICES - SUPPORT SERVICES	Increase in law enforcement supplies - cuffs, ASP, duty belt, baton, baton holder, radio holder, pepper spray, key holder	\$55,500	Not Approved
	UNIFORMS & CLOTHING	POLICE SERVICES - SUPPORT SERVICES	Original amount - Keep proposed	\$225,000	Not Approved
	UNIFORMS & CLOTHING	POLICE SERVICES - SUPPORT SERVICES	Purchase of ballistic vests/armor (level IIIA) for new officers	\$257,400	Not Approved
	UNIFORMS & CLOTHING	POLICE SERVICES - SUPPORT SERVICES	Uniform purchase for 24 new hires for Real Time Crime Center	\$75,000	Not Approved
	UNIFORMS & CLOTHING	POLICE SERVICES - SUPPORT SERVICES	Contract# 1244308 / Contract# 1244310 for Uniforms for new officers	\$75,000	Not Approved
04600.274 - POLICE SERVICES - OPERATING ENHANCEMENTS (NEW HIRES & UNIFORMS) TOTAL				\$1,337,900	
04600.274 -Police Services - Operating Enhancements (Painting, Carpet, Gym, Chairs, Cubicles)					

Proposal Name	Object Code Description	Cost Center Description	Itemization Description	Amount	Proposal Status
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SUPPORT SERVICES	Painting enhancements for East Precinct, North Central Precinct, South Precinct, Tucker, Criminal Investigations (HQ), Personnel, Finance, Records, Bobby Burgess	\$150,000	Not Approved
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SUPPORT SERVICES	Carpet and Floor replacement - East Precinct, South Precinct, Headquarters (1960 W. Exchange), Tucker Precinct, Bobby Burgess, Training Academy	\$275,000	Not Approved
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SUPPORT SERVICES	Gym Equipment for Training Academy, South Precinct, Headquarters	\$15,000	Not Approved
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SUPPORT SERVICES	To replace worn chairs, desks, cabinets	\$80,000	Not Approved
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SUPPORT SERVICES	To replace cubicles for Police Records, Background & Recruiting, Real Time Crime Center, Criminal Investigations Division	\$20,000	Not Approved
04600.274 -POLICE SERVICES - OPERATING ENHANCEMENTS (PAINTING, CARPET, GYM, CHAIRS, CUBICLES) TOTAL				\$540,000	
04600.274 - Police Services - Operating Enhancements (Technology & Software)					
	COMPUTER EQUIPMENT	POLICE SERVICES - RECORDS	(20) Headsets for Records Technicians	\$3,150	Not Approved
	COMPUTER EQUIPMENT	POLICE SERVICES - RECORDS	Monitors (20) to replace old	\$4,500	Not Approved
	COMPUTER EQUIPMENT	POLICE SERVICES - RECORDS	(6) Webcams for Open Records to video conference.	\$400	Not Approved
	COMPUTER SOFTWARE and TECHNOLOGY	POLICE SERVICES - RECORDS		\$5,000	Not Approved
	COMPUTER EQUIPMENT	POLICE SERVICES - SUPPORT SERVICES		\$3,375	Not Approved
	COMPUTER EQUIPMENT	POLICE SERVICES - UNIFORM DIVISION	HP Color LaserJet Pro MFP 4301fdw Printer	\$800	Not Approved
	COMPUTER EQUIPMENT	POLICE SERVICES - UNIFORM DIVISION	(4) Laptops, docking stations for PAL staff	\$4,500	Not Approved
	COMPUTER EQUIPMENT	POLICE SERVICES - INTERNAL AFFAIRS		\$5,000	Not Approved
	COMPUTER SOFTWARE and TECHNOLOGY	POLICE SERVICES - RECRUITING & BACKGROUND		\$6,000	Not Approved

Proposal Name	Object Code Description	Cost Center Description	Itemization Description	Amount	Proposal Status
	COMPUTER EQUIPMENT	POLICE SERVICES - TACTICAL SUPPORT	Dell Ultrasharp 49 Hub Monitor (U4924DW)	\$3,500	Not Approved
	COMPUTER EQUIPMENT	POLICE SERVICES - TACTICAL SUPPORT	(3) Dell Rugged 7230 Tablet w/ Keyboard/Pen/Strap. This item is used to download and access the various applications needed to utilize the SWAT Team's technology such as drones and cameras.	\$6,500	Not Approved
04600.274 - POLICE SERVICES - OPERATING ENHANCEMENTS (TECHNOLOGY & SOFTWARE) TOTAL				\$42,725	
04600.274 - Police Services - Operating Enhancements (Promotional Testing)					
	OTHER PROFESSIONAL SERVICES	POLICE SERVICES - SUPPORT SERVICES		\$116,500	Approved
04600.274 - POLICE SERVICES - OPERATING ENHANCEMENTS (PROMOTIONAL TESTING) TOTAL				\$116,500	
04600.274 - Police Services - Interfaith Immersion Program					
	OTHER PROFESSIONAL SERVICES	POLICE SERVICES - SUPPORT SERVICES		\$75,000	Approved
04600.274 - POLICE SERVICES - INTERFAITH IMMERSION PROGRAM TOTAL				\$75,000	
04600.274 - Police Services - Additions to Fleet - Vehicle & Up-fitting Request					
	VEHICLE ADDITIONS TO THE FLEET CHARGE	POLICE SERVICES - FLEET SUPPORT	Original department request.	\$6,243,500	Not Approved
	OTHER PROFESSIONAL SERVICES	POLICE SERVICES - FLEET SUPPORT	Original department request.	\$1,740,000	Not Approved
04600.274 - POLICE SERVICES - ADDITIONS TO FLEET - VEHICLE & UP-FITTING REQUEST TOTAL				\$7,983,500	
				\$19,604,606	



Probate Court

Fiscal Year 2026 Annual Budget

Mission Statement

The DeKalb County Probate Court endeavors to administer justice with fairness, equality, and integrity, and to expeditiously resolve matters pending before the Court for all who appear before the Court and for all whom the Court has a duty to protect. The DeKalb County Probate Court strives to maintain court records and provide easy access to those records that are public. In all of its duties, the DeKalb County Probate Court seeks to efficiently and effectively fulfill its obligations and responsibilities as established by Georgia law while providing courteous and prompt service in a manner that inspires the public trust and confidence.

Description

The Judge of the Probate Court is a constitutional officer elected by popular vote for a term of four years. The Probate Court has jurisdiction of estates in DeKalb County. This includes the probate of wills, appointment of administrators, the granting of years supports, the appointment of guardians/conservators of both minors and incapacitated adults, auditing fiduciary inventories and returns, and hearing disputes in any of these areas. Further, the Probate Court's jurisdiction includes the holding of civil commitment hearings to determine if a patient should remain involuntarily hospitalized. Many of the involuntary commitment hearings involve patients who reside in counties other than DeKalb. All marriage licenses and weapon carry licenses are issued and recorded in this office. The Probate Court has other miscellaneous functions which include the issuance of certificates of residency and veterans' licenses. The Judge of the Probate Court is also responsible for administering oaths to county officials and maintaining the bonds of county officials.

Financials

04100 - PROBATE COURT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$2,743,108	\$3,240,636	\$3,613,148	\$3,842,017	\$3,842,017
52 - PURCHASED / CONTRACTED SERVICES	\$199,078	\$242,919	\$295,277	\$265,977	\$265,977
53 - SUPPLIES	\$35,864	\$43,199	\$63,570	\$63,570	\$63,570
54 - CAPITAL OUTLAYS	\$881	\$36,093	\$35,004	\$0	\$0
70 - RETIREMENT SERVICES	\$333,047	\$407,519	\$442,808	\$528,343	\$528,343
100 - GENERAL FUND TOTAL	\$3,311,977	\$3,970,366	\$4,449,807	\$4,699,907	\$4,699,907
EXPENDITURES TOTAL	\$3,311,977	\$3,970,366	\$4,449,807	\$4,699,907	\$4,699,907

04100 - PROBATE COURT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
04110 - PROBATE COURT	\$3,311,977	\$3,970,366	\$4,449,807	\$4,699,907	\$4,699,907
100 - GENERAL FUND TOTAL	\$3,311,977	\$3,970,366	\$4,449,807	\$4,699,907	\$4,699,907
COST CENTER LEVEL EXPENDITURES TOTAL	\$3,311,977	\$3,970,366	\$4,449,807	\$4,699,907	\$4,699,907

Enhancements

04100.100 - Probate Court - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
04100.100 - Probate Court - Leave Payout Request					
	PROBATE COURT	SALARIES - ADJUSTMENTS		\$16,630	Approved
04100.100 - PROBATE COURT - LEAVE PAYOUT REQUEST TOTAL				\$16,630	
				\$16,630	



Property Appraisal

Fiscal Year 2026 Annual Budget

Mission Statement

The Property Appraisal and Assessment department will continue to produce a timely, equitable and acceptable Tax Digest for DeKalb County meeting all state statutes and legal requirements.

Description

The Board of Tax Assessors, a five-member, part-time body appointed by the Governing Authority, selects a Chief Appraiser to run the daily operations of the department and oversee the following activities: applying fair market value to all real, personal and public utility properties as of January 1 of each year; process all property tax returns; rule on all applications for exempt status; prepare and mail notices of assessment change to property owners; provide information to the Georgia Department of Revenue for approval; appeal, when necessary, to the Georgia Department of Audits; administer the state sales ratio study; defend appraisals of all appeals before the Board of Equalization, Arbitration and Superior Court; attend required and approved training courses as mandated by the Georgia Department of Revenue and the Code of Georgia; provide access to public records via the county website and respond to inquiries.

Financials

02700 - PROPERTY APPRAISAL

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$5,769,003	\$5,917,958	\$6,058,691	\$6,872,944	\$6,050,488
52 - PURCHASED / CONTRACTED SERVICES	\$672,182	\$805,506	\$803,019	\$621,901	\$584,901
53 - SUPPLIES	\$51,221	\$56,230	\$72,000	\$53,000	\$43,000
54 - CAPITAL OUTLAYS	\$16,596	\$0	\$155,077	\$4,650,500	\$309,300
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$87,101	\$108,014	\$101,675	\$82,392	\$82,392
70 - RETIREMENT SERVICES	\$914,929	\$915,205	\$994,467	\$899,376	\$899,376
100 - GENERAL FUND TOTAL	\$7,511,032	\$7,802,913	\$8,184,929	\$13,180,113	\$7,969,457
EXPENDITURES TOTAL	\$7,511,032	\$7,802,913	\$8,184,929	\$13,180,113	\$7,969,457

02700 - PROPERTY APPRAISAL

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
02710 - PROPERTY APPRAISAL& ASSESSMENT	\$7,511,032	\$7,802,913	\$8,184,929	\$13,180,113	\$7,969,457
100 - GENERAL FUND TOTAL	\$7,511,032	\$7,802,913	\$8,184,929	\$13,180,113	\$7,969,457
COST CENTER LEVEL EXPENDITURES TOTAL	\$7,511,032	\$7,802,913	\$8,184,929	\$13,180,113	\$7,969,457

Enhancements

02700.100 - Property Appraisal & Assessment

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
02700.100 - Property Appraisal - Temporary Services					
	PROPERTY APPRAISAL& ASSESSMENT	OTHER PROFESSIONAL SERVICES		\$37,000	Not Approved
02700.100 - PROPERTY APPRAISAL - TEMPORARY SERVICES TOTAL				\$37,000	
02700.100 - Property Appraisal - Position - Property Appraiser					
	PROPERTY APPRAISAL& ASSESSMENT	SALARIES		\$48,067	Not Approved
	PROPERTY APPRAISAL& ASSESSMENT	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	PROPERTY APPRAISAL& ASSESSMENT	COUNTY MATCH - FICA		\$3,678	Not Approved
	PROPERTY APPRAISAL& ASSESSMENT	401(a) EMPLOYER CONTRIBUTION		\$1,442	Not Approved
02700.100 - PROPERTY APPRAISAL - POSITION - PROPERTY APPRAISER TOTAL				\$67,187	
02710 - Property Appraisal - Software Subscription				\$31,500	
02700.100 - Property Appraisal - Position - Tax Appraisal Clerk					
	PROPERTY APPRAISAL& ASSESSMENT	SALARIES		\$46,667	Not Approved
	PROPERTY APPRAISAL& ASSESSMENT	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	PROPERTY APPRAISAL& ASSESSMENT	COUNTY MATCH - FICA		\$3,571	Not Approved
	PROPERTY APPRAISAL& ASSESSMENT	401(a) EMPLOYER CONTRIBUTION		\$1,401	Not Approved
02700.100 - PROPERTY APPRAISAL - POSITION - TAX APPRAISAL CLERK TOTAL				\$65,639	
02700.100 - Property Appraisal - Office Furnishings					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	PROPERTY APPRAISAL & ASSESSMENT	OPERATING SUPPLIES		\$10,000	Not Approved
02700.100 - PROPERTY APPRAISAL - OFFICE FURNISHINGS TOTAL				\$10,000	
02710.100 - Property Appraisal - Computer / Laptop Refresh					
	PROPERTY APPRAISAL & ASSESSMENT	COMPUTER EQUIPMENT		\$101,700	Not Approved
02710.100 - PROPERTY APPRAISAL - COMPUTER / LAPTOP REFRESH TOTAL				\$101,700	
02710.100 - Property Appraisal - Software					
	PROPERTY APPRAISAL & ASSESSMENT	SUBSCRIPTION BASED SOFTWARE (SBITA)		\$4,208,000	Not Approved
02710.100 - PROPERTY APPRAISAL - SOFTWARE TOTAL				\$4,208,000	
02700.100 - Property Appraisal - In-grade Adjustments					
	PROPERTY APPRAISAL & ASSESSMENT	SALARIES		\$623,253	Not Approved
	PROPERTY APPRAISAL & ASSESSMENT	COUNTY MATCH - FICA		\$47,679	Not Approved
	PROPERTY APPRAISAL & ASSESSMENT	401(a) EMPLOYER CONTRIBUTION		\$18,698	Not Approved
02700.100 - PROPERTY APPRAISAL - IN-GRADE ADJUSTMENTS TOTAL				\$689,630	
				\$5,210,656	



Public Defender

Fiscal Year 2026 Annual Budget

Mission Statement

We promote equal justice, fairness and respect for all people in the judicial system through effective and excellent legal advocacy. We are tenacious advocates for every client. In so doing, we safeguard the rights of all by providing exemplary legal representations.

Description

This request includes adjustments to address increased costs and ensure compliance with legal and operational requirements. Key items include increased funding for expert witnesses and specialized professionals under HB 582, coverage of pending books and subscription invoices, lease cost adjustments with significant savings, and updated cellular device expenses due to carrier changes. These adjustments support public safety, operational efficiency, and compliance with state mandates, including the 6th Amendment.

Financials

04500 - PUBLIC DEFENDER

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$12,196,049	\$13,097,914	\$14,030,882	\$14,280,103	\$13,950,326
52 - PURCHASED / CONTRACTED SERVICES	\$796,241	\$798,977	\$976,295	\$1,011,369	\$1,011,369
53 - SUPPLIES	\$93,171	\$100,640	\$157,274	\$177,274	\$177,274
54 - CAPITAL OUTLAYS	\$25,603	\$38,432	\$11,000	\$0	\$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$112,183	\$147,729	\$115,577	\$126,458	\$126,458
70 - RETIREMENT SERVICES	\$1,590,325	\$2,025,216	\$2,200,599	\$2,203,972	\$2,203,972
100 - GENERAL FUND TOTAL	\$14,813,571	\$16,208,907	\$17,491,627	\$17,799,176	\$17,469,399
EXPENDITURES TOTAL	\$14,813,571	\$16,208,907	\$17,491,627	\$17,799,176	\$17,469,399

04500 - PUBLIC DEFENDER

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
04510 - PUBLIC DEFENDER	\$14,813,571	\$16,208,907	\$17,491,627	\$17,799,176	\$17,469,399
100 - GENERAL FUND TOTAL	\$14,813,571	\$16,208,907	\$17,491,627	\$17,799,176	\$17,469,399
COST CENTER LEVEL EXPENDITURES TOTAL	\$14,813,571	\$16,208,907	\$17,491,627	\$17,799,176	\$17,469,399

Enhancements

04500.100 - Public Defender - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
04500.100 - Public Defender - House Bill 582 Position					
	PUBLIC DEFENDER	SALARIES		\$203,247	Approved
	PUBLIC DEFENDER	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	Approved
	PUBLIC DEFENDER	COUNTY MATCH - FICA		\$15,549	Approved
	PUBLIC DEFENDER	401(a) EMPLOYER CONTRIBUTION		\$4,410	Approved
04500.100 - PUBLIC DEFENDER - HOUSE BILL 582 POSITION TOTAL				\$265,206	
04500.100 - Public Defender - New Positions Request					
	PUBLIC DEFENDER	SALARIES		\$288,738	Not Approved
	PUBLIC DEFENDER	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	Not Approved
	PUBLIC DEFENDER	COUNTY MATCH - FICA		\$22,089	Not Approved
	PUBLIC DEFENDER	401(a) EMPLOYER CONTRIBUTION		\$6,975	Not Approved
04500.100 - PUBLIC DEFENDER - NEW POSITIONS REQUEST TOTAL				\$345,802	
				\$611,008	



Public Works Director

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the Public Works Director is to provide oversight and leadership support for basic infrastructure services to county citizens.

Description

The Director's Office oversees Fleet Management, Roads & Drainage, Sanitation and Transportation. The Fleet Division provides preventive maintenance and repair services to maintain a highly functional, efficient, and economical fleet operation to support DeKalb County departments. The Roads & Drainage Division maintains all county paved and unpaved roads, bridges and drainage structures, stormwater drainage systems, administers the citizen's drainage program, obtains parcels, tracts of land and easements necessary to complete scheduled state and county construction projects. The Sanitation Division collects, transports, and disposes of all solid waste generated in the unincorporated areas of DeKalb and cities within DeKalb for which an agreement has been executed, for both commercial and residential customers and manages the county's landfill and composting operations. The Transportation Division improves safety and efficiency of existing transportation infrastructure and traffic safety for the benefit of DeKalb citizens.

Financials

05500 - PUBLIC WORKS DIRECTOR

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$595,217	\$545,843	\$565,091	\$551,570	\$551,570
52 - PURCHASED / CONTRACTED SERVICES	\$26,911	\$14,361	\$62,626	\$98,216	\$98,216
53 - SUPPLIES	\$1,999	\$1,087	\$7,045	\$11,596	\$11,596
70 - RETIREMENT SERVICES	\$121,295	\$97,716	\$106,178	\$85,377	\$85,377
100 - GENERAL FUND TOTAL	\$745,422	\$659,007	\$740,940	\$746,759	\$746,759
EXPENDITURES TOTAL	\$745,422	\$659,007	\$740,940	\$746,759	\$746,759

05500 - PUBLIC WORKS DIRECTOR

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
05510 - PUBLIC WORKS - DIRECTORS OFFICE	\$745,422	\$659,007	\$740,940	\$746,759	\$746,759
100 - GENERAL FUND TOTAL	\$745,422	\$659,007	\$740,940	\$746,759	\$746,759

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES TOTAL	\$745,422	\$659,007	\$740,940	\$746,759	\$746,759



Purchasing

Fiscal Year 2026 Annual Budget

Mission Statement

MISSION

To provide collaborative, centralized procurement services by acquiring goods, equipment, and services through an open, fair, and transparent process, while delivering exceptional customer service that meets the needs of both internal and external customers.

VISION

To be a high-performing procurement organization within the State of Georgia, achieving the highest standards of professional public procurement through a collaborative, innovative approach while upholding integrity, trust, and ethical practices.

Description

The Purchasing and Contracting Department's (P&C) core function is to provide centralized procurement and related services to more than forty (40) County User Departments/Divisions, as well as local and national vendors in compliance with Section 18 of the DeKalb County Organizational Act. P&C consists of:

- Procurement Teams: Utilizes various procurement methods to provide centralized procurement services in support of County departments. Assists in the development and execution of various contractual documents. Provides procurement subject matter expertise when requested.
- Procurement Operations Team: Manages P&C operations. Assists in executing P&C staff engagement activities. Collaborates with Finance Department to oversee and maintain vendor/supplier registration, training, evaluation, and helpdesk assistance.
- Internal Audit Team: Performs complex financial, contractual, and administrative reviews to assist in Countywide compliance with policies, rules, and regulations. Provides auditing reviews in support of continuous internal improvements and efficiencies.
- Administrative Support Team: Administers all P&C payroll and human resource related activities.
- LSBE Program Team: Administers and ensures compliance with the County's Local Small Business Enterprise (LSBE) program, which is governed by the DeKalb First Ordinance's compliance and certification requirements.

Financials

01400 - PURCHASING

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$2,677,004	\$3,725,977	\$4,474,928	\$5,352,295	\$5,082,068
52 - PURCHASED / CONTRACTED SERVICES	\$364,737	\$376,905	\$1,178,710	\$297,269	\$297,269
53 - SUPPLIES	\$16,598	\$78,429	\$19,272	\$79,785	\$79,785

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
54 - CAPITAL OUTLAYS	\$14,858	\$17,909	\$35,773	\$319,249	\$319,249
70 - RETIREMENT SERVICES	\$454,943	\$380,448	\$413,397	\$622,322	\$622,322
100 - GENERAL FUND TOTAL	\$3,528,140	\$4,579,668	\$6,122,080	\$6,670,920	\$6,400,693
EXPENDITURES TOTAL	\$3,528,140	\$4,579,668	\$6,122,080	\$6,670,920	\$6,400,693

01400 - PURCHASING

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
01410 - PURCHASING - GENERAL	\$621,434	\$1,441,054	\$1,750,268	\$2,072,724	\$1,922,946
01430 - PURCHASING - CENTRAL SERVICES	\$781	-	-	-	-
01440 - PURCHASING - CONTRACTS	\$12,456	\$18,387	\$72,515	\$84,403	\$84,403
01450 - PURCHASING - CONTRACT COMPLIANCE	\$336,309	\$611,331	\$746,131	\$956,583	\$836,134
01460 - PURCHASING - PROCUREMENT	\$2,557,161	\$2,508,895	\$3,553,166	\$3,557,210	\$3,557,210
100 - GENERAL FUND TOTAL	\$3,528,140	\$4,579,668	\$6,122,080	\$6,670,920	\$6,400,693
COST CENTER LEVEL EXPENDITURES TOTAL	\$3,528,140	\$4,579,668	\$6,122,080	\$6,670,920	\$6,400,693

Enhancements

01400.100 - Purchasing - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
01400.100 - Purchasing - Enhancement for Personnel					
	PURCHASING - GENERAL	SALARIES		\$54,170	Not Approved
	PURCHASING - GENERAL	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	PURCHASING - GENERAL	COUNTY MATCH - FICA		\$4,145	Not Approved
	PURCHASING - CONTRACT COMPLIANCE	SALARIES		\$25,625	Not Approved
	PURCHASING - CONTRACT COMPLIANCE	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	PURCHASING - CONTRACT COMPLIANCE	COUNTY MATCH - FICA		\$1,961	Not Approved
	PURCHASING - GENERAL	SALARIES		\$58,953	Not Approved
	PURCHASING - GENERAL	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	PURCHASING - GENERAL	COUNTY MATCH - FICA		\$4,510	Not Approved
	PURCHASING - CONTRACT COMPLIANCE	SALARIES		\$60,253	Not Approved
	PURCHASING - CONTRACT COMPLIANCE	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	PURCHASING - CONTRACT COMPLIANCE	COUNTY MATCH - FICA		\$4,610	Not Approved
01400.100 - PURCHASING - ENHANCEMENT FOR PERSONNEL TOTAL				\$270,227	
01400.100 - Purchasing - Enhancement for Damaged Furniture Replacement					
	PURCHASING - GENERAL	OTHER SUPPLIES		\$46,735	Approved
01400.100 - PURCHASING - ENHANCEMENT FOR DAMAGED FURNITURE REPLACEMENT TOTAL				\$46,735	
				\$316,962	



Rental Motor Vehicle Tax

Fiscal Year 2026 Annual Budget

Mission Statement

Funds derived from the Rental Motor Vehicle Tax shall be used for the purpose of promoting industry, trade, commerce, and tourism; for the provision of convention, trade, sports, and recreational facilities; and for public safety purposes.

Description

The Rental Motor Vehicle fund accounts for revenue from the excise tax imposed on the rental of motor vehicles in Unincorporated DeKalb at the rate of three percent of the rental charges.

The transfer to the Designated Services Fund is to defray the costs of DeKalb County Recreation, Parks and Cultural Affairs.

Financials

10000 - RENTAL MOTOR VEHICLE

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
280 - RENTAL MOTOR VEHICLE TAX FUND					
61 - OTHER FINANCING USES	\$613,801	\$717,850	\$1,344,771	\$1,150,000	\$1,150,000
280 - RENTAL MOTOR VEHICLE TAX FUND TOTAL	\$613,801	\$717,850	\$1,344,771	\$1,150,000	\$1,150,000
EXPENDITURES TOTAL	\$613,801	\$717,850	\$1,344,771	\$1,150,000	\$1,150,000

10000 - RENTAL MOTOR VEHICLE TAX

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
280 - RENTAL MOTOR VEHICLE TAX FUND					
10280 - RENTAL MOTOR VEHICLE EXCISE TAX FUND	\$613,801	\$717,850	\$1,344,771	\$1,150,000	\$1,150,000
280 - RENTAL MOTOR VEHICLE TAX FUND TOTAL	\$613,801	\$717,850	\$1,344,771	\$1,150,000	\$1,150,000
COST CENTER LEVEL EXPENDITURES TOTAL	\$613,801	\$717,850	\$1,344,771	\$1,150,000	\$1,150,000



Risk Management & Workers' Compensation

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the Risk Management Fund is to identify and evaluate risks and provide options for financing such risks, including risk transfer.

The mission of the Workers Compensation Fund is to provide coverage for workers' compensation self-funded and self-administered programs.

Description

The Risk Management Fund includes the following coverages: unemployment insurance; group health and life; Wellness, Commercial Automobile & Property coverage, general liability, cyber, crime coverage, fiduciary insurance, and safety training. In addition, it provides funds for the defense of claims brought against the county, its officers, and employees.

Risk Management collaborates with a national consultant to develop programs to help mitigate the rising cost of employee health care. The strategy includes contracting with a private provider to manage the administration of claims processing for group health and provide stop-loss coverage. This protects the county against catastrophic claims. Health Maintenance Organization options are also available for all employees and retirees. In addition to having both self-funded and fully insured plans, the county created a wellness program to better manage healthcare costs and improve employee productivity.

In 2004, the Risk Management Fund components began reporting as two separate individual funds. They were separated into the Workers' Compensation and Group Life & Health (commonly called Risk Management) components. This was to delineate available fund balances.

In 2015, the county started tracking incurred but not reported claims as expenses to comply with auditing requirements. The Incurred But Not Reported (IBNR) is determined by an independent actuarial firm.

Financials

01000 - RISK MANAGEMENT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
631 - RISK MANAGEMENT FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$806,028	\$1,018,887	\$1,122,672	\$1,185,213	\$1,272,824
52 - PURCHASED / CONTRACTED SERVICES	\$12,567,681	\$13,697,888	\$17,938,695	\$17,236,995	\$17,236,995
53 - SUPPLIES	\$1,435	\$6	\$20,000	\$20,000	\$20,000
54 - CAPITAL OUTLAYS	-	-	-	\$8,000	\$8,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$3,208,691	\$4,385,395	\$4,020,000	\$4,020,000	\$4,020,000
57 - OTHER COSTS	\$88,223	\$67,923	\$400,000	\$400,000	\$400,000
70 - RETIREMENT SERVICES	\$227,665	\$136,538	\$148,363	\$146,962	\$146,962
71 - PAYROLL LIABILITIES	\$98,587,384	\$130,279,306	\$122,828,000	\$122,828,000	\$122,828,000
631 - RISK MANAGEMENT FUND TOTAL	\$115,487,107	\$149,585,943	\$146,477,730	\$145,845,170	\$145,932,781
632 - WORKERS COMPENSATION FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$494,183	\$518,999	\$550,543	\$613,334	\$613,334
52 - PURCHASED / CONTRACTED SERVICES	\$216,462	\$134,674	\$334,976	\$369,976	\$369,976
53 - SUPPLIES	\$283	-	-	-	-
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	-\$1,519,013	\$16,696	\$9,056,092	\$9,056,092	\$9,056,092
57 - OTHER COSTS	\$0	\$0	\$70,651	\$70,651	\$70,651
70 - RETIREMENT SERVICES	\$80,652	\$79,909	\$86,830	\$79,673	\$79,673
632 - WORKERS COMPENSATION FUND TOTAL	-\$727,433	\$750,279	\$10,099,092	\$10,189,726	\$10,189,726
EXPENDITURES TOTAL	\$114,759,674	\$150,336,221	\$156,576,822	\$156,034,896	\$156,122,507

01000 - RISK MANAGEMENT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
631 - RISK MANAGEMENT FUND					
01010 - INSURANCE - WORKERS COMPENSATION	\$39,871	\$0	-	-	-
01015 - INSURANCE - UNEMPLOYMENT COMPENSATION	\$88,223	\$67,923	\$400,000	\$400,000	\$400,000
01020 - INSURANCE - GROUP HEALTH & LIFE	\$98,547,513	\$130,279,306	\$123,113,000	\$123,113,000	\$123,113,000
01025 - INSURANCE - OTHER	\$16,811,500	\$19,238,714	\$22,964,730	\$22,332,170	\$22,419,781
631 - RISK MANAGEMENT FUND TOTAL	\$115,487,107	\$149,585,943	\$146,477,730	\$145,845,170	\$145,932,781
632 - WORKERS COMPENSATION FUND					
01010 - INSURANCE - WORKERS COMPENSATION	(\$727,433)	\$750,279	\$10,099,092	\$10,189,726	\$10,189,726
632 - WORKERS COMPENSATION FUND TOTAL	(\$727,433)	\$750,279	\$10,099,092	\$10,189,726	\$10,189,726
COST CENTER LEVEL EXPENDITURES TOTAL	\$114,759,674	\$150,336,221	\$156,576,822	\$156,034,896	\$156,122,507

Enhancements

01000 - Risk Management - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
01000.632 - Worker's Compensation - Base					
	INSURANCE - WORKERS COMPENSATION	OTHER PROFESSIONAL SERVICES	OMB added based on historical spending	\$369,976	Approved
01000.632 - WORKER'S COMPENSATION - BASE TOTAL				\$369,976	
01000.631 - Risk Management - Computer Refresh					
	INSURANCE - OTHER	COMPUTER EQUIPMENT		\$8,000	Approved
01000.631 - RISK MANAGEMENT - COMPUTER REFRESH TOTAL				\$8,000	
01000.631 - Risk Management - In-grade Adjustment					
	INSURANCE - OTHER	SALARIES		\$11,482	Not Approved
	INSURANCE - OTHER	COUNTY MATCH - FICA		\$907	Not Approved
01000.631 - RISK MANAGEMENT - IN-GRADE ADJUSTMENT TOTAL				\$12,389	
01000.631 - Risk Management - Wellness Program Support				\$100,000	
				\$490,365	



Roads & Drainage

Fiscal Year 2026 Annual Budget

Mission Statement

To maintain and improve DeKalb County’s roads, bridges, dams, drainage systems, stormwater infrastructure, and traffic control infrastructure to ensure safe and efficient movement of traffic throughout county.

Description

The Roads & Drainage Division of the DeKalb County Public Works Department is responsible for all repairs, maintenance, construction, and upgrades to the county’s roadway system including bridges, drainage structures, and traffic control devices that ensure safe and efficient travel throughout the community. Additionally, the Division manages the County’s Stormwater and Floodplain Programs, providing essential services to protect residents, property, and the environment.

The Division operates under the direction of the Associate Director of Public Works – Roads & Drainage and functions through five key areas:

- 1) Administration – Oversees and coordinates all operational activities within the Division, including preparing and managing the Board of Commissioners’ agenda items, project lists, and reporting; administering Georgia Department of Transportation (GDOT) Local Maintenance & Improvement Grant (LMIG) resurfacing contracts; managing all State and Federal contracts; handling Stormwater enterprise and tax fund revenue documentation; processing personnel actions and maintaining roadway rating reports; managing budgetary documents for capital, operating, and enterprise projects; coordinating municipal agreements; and facilitating communication with citizens, Commissioners, and other county departments.
- 2) Stormwater – Maintains drainage systems and manages stormwater quality and flood control.
- 3) Construction – Handles roadway and infrastructure construction and improvement projects.
- 4) Traffic Engineering – Manages traffic signals, signage, and intersection safety.
- 5) Speed Humps – Administers the Speed Hump Maintenance Program, including the County’s \$25 annual maintenance fee for properties within Speed Hump Districts.

Through these combined efforts, the Roads & Drainage Division ensures DeKalb County’s transportation network and stormwater systems are safe, reliable, and well-maintained for all who live, work, and travel in the County.

Financials

05700 - ROADS & DRAINAGE (DESIGNATED SERVICES FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
271 - DESIGNATED SERVICES FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$8,626,066	\$9,767,859	\$9,859,680	\$10,437,034	\$10,072,542
52 - PURCHASED / CONTRACTED SERVICES	\$1,442,837	\$1,047,703	\$1,781,879	\$1,340,908	\$1,340,908
53 - SUPPLIES	\$1,121,279	\$1,242,016	\$1,648,686	\$1,389,650	\$1,389,650

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
54 - CAPITAL OUTLAYS	\$250	-	-	-	-
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$3,296,477	\$3,999,486	\$3,200,059	\$3,658,329	\$3,658,329
58 - DEBT SERVICES	\$158,991	-	-	-	-
70 - RETIREMENT SERVICES	\$1,286,929	\$1,145,651	\$1,244,861	\$1,266,918	\$1,266,918
271 - DESIGNATED SERVICES FUND TOTAL	\$15,932,829	\$17,202,716	\$17,735,165	\$18,092,839	\$17,728,347
EXPENDITURES TOTAL	\$15,932,829	\$17,202,716	\$17,735,165	\$18,092,839	\$17,728,347

05700 - ROADS & DRAINAGE (STREET HUMPS MAINTENANCE FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
212 - STREET HUMPS FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$170,366	\$240,537	\$248,887	\$245,887	\$245,887
52 - PURCHASED / CONTRACTED SERVICES	-\$47,950	\$59,653	\$195,000	\$206,000	\$206,000
53 - SUPPLIES	\$11,944	\$29,725	\$140,000	\$140,000	\$140,000
70 - RETIREMENT SERVICES	\$35,160	\$21,276	\$23,120	\$39,302	\$39,302
212 - STREET HUMPS FUND TOTAL	\$169,520	\$351,192	\$607,007	\$631,189	\$631,189
EXPENDITURES TOTAL	\$169,520	\$351,192	\$607,007	\$631,189	\$631,189

05700 - ROADS & DRAINAGE (DESIGNATED SERVICES FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
271 - DESIGNATED SERVICES FUND					
05705 - ROADS & DRAINAGE - ADMINISTRATION	\$2,399,708	\$2,074,892	\$2,245,462	\$2,362,202	\$2,262,202
05735 - ROADS & DRAINAGE - MAINTENANCE	\$1,253,571	\$1,329,437	\$1,424,089	\$1,363,985	\$1,366,593
05740 - ROADS & DRAINAGE - ROAD MAINTENANCE	\$6,259,415	\$6,764,326	\$7,202,442	\$7,343,784	\$7,277,625
05745 - ROADS & DRAINAGE - SUPPORT SERVICES	\$1,451,914	\$1,718,406	\$1,703,581	\$1,952,155	\$1,751,214
05750 - ROADS & DRAINAGE - DRAINAGE MAINTENANCE	\$1,812	\$0	-	-	-
05760 - ROADS & DRAINAGE - TRAFFIC OPERATIONS	\$951,975	\$1,113,337	\$1,118,170	\$1,042,743	\$1,042,743
05764 - ROADS & DRAINAGE - SPEED HUMPS	\$113,968	\$189,400	\$177,235	\$151,835	\$151,835
05766 - ROADS & DRAINAGE - SIGNALS	\$2,453,515	\$2,802,290	\$3,036,551	\$2,860,126	\$2,860,126
05767 - ROADS & DRAINAGE - SIGNS & PAINT	\$1,046,950	\$1,210,626	\$827,635	\$1,016,009	\$1,016,009
271 - DESIGNATED SERVICES FUND TOTAL	\$15,932,829	\$17,202,716	\$17,735,165	\$18,092,839	\$17,728,347
COST CENTER LEVEL EXPENDITURES TOTAL	\$15,932,829	\$17,202,716	\$17,735,165	\$18,092,839	\$17,728,347

05700 - ROADS & DRAINAGE (STREET HUMPS MAINTENANCE FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
212 - STREET HUMPS FUND					
05770 - ROADS & DRAINAGE - SPEED HUMPS	\$169,520	\$351,192	\$607,007	\$631,189	\$631,189
212 - STREET HUMPS FUND TOTAL	\$169,520	\$351,192	\$607,007	\$631,189	\$631,189

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES TOTAL	\$169,520	\$351,192	\$607,007	\$631,189	\$631,189

Enhancements

05700.271 - Roads & Drainage - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05700.271 - Public Works - Roads & Drainage - New Position					
	ROADS & DRAINAGE - ROAD MAINTENANCE	SALARIES		\$105,268	Not Approved
	ROADS & DRAINAGE - ROAD MAINTENANCE	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	ROADS & DRAINAGE - ROAD MAINTENANCE	COUNTY MATCH - FICA		\$8,053	Not Approved
	ROADS & DRAINAGE - ROAD MAINTENANCE	401(a) EMPLOYER CONTRIBUTION		\$3,159	Not Approved
05700.271 - PUBLIC WORKS - ROADS & DRAINAGE - NEW POSITION TOTAL				\$130,480	
05700.271 - Roads & Drainage - In-grade adjustments R&D					
	ROADS & DRAINAGE - ADMINISTRATION	SALARIES		\$100,000	Not Approved
05700.271 - ROADS & DRAINAGE - IN-GRADE ADJUSTMENTS R&D TOTAL				\$100,000	
05700-ROADS & DRAINAGE-NEW POSITIONS(2 CUSTOMER SERVICE REPS)					
	ROADS & DRAINAGE - SUPPORT SERVICES	SALARIES		\$34,320	Not Approved
	ROADS & DRAINAGE - SUPPORT SERVICES	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	ROADS & DRAINAGE - SUPPORT SERVICES	COUNTY MATCH - FICA		\$2,626	Not Approved
	ROADS & DRAINAGE - SUPPORT SERVICES	401(a) EMPLOYER CONTRIBUTION		\$1,030	Not Approved
	ROADS & DRAINAGE - SUPPORT SERVICES	SALARIES		\$34,320	Not Approved
	ROADS & DRAINAGE - SUPPORT SERVICES	SALARIES	Add two customer care position	\$946,351	Not Approved
	ROADS & DRAINAGE - SUPPORT SERVICES	SALARIES		\$100,000	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	ROADS & DRAINAGE - SUPPORT SERVICES	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	ROADS & DRAINAGE - SUPPORT SERVICES	COUNTY MATCH - FICA		\$2,626	Not Approved
	ROADS & DRAINAGE - SUPPORT SERVICES	401(a) EMPLOYER CONTRIBUTION		\$1,030	Not Approved
05700-ROADS & DRAINAGE-NEW POSITIONS(2 CUSTOMER SERVICE REPS) TOTAL				\$1,150,303	
				\$1,380,783	



Sanitation

Fiscal Year 2026 Annual Budget

Mission Statement

To provide an efficient, cost-effective, sustainable, and integrated solid waste management program for residents and businesses within our service area, with a sustained focus on customer service excellence.

Description

The DeKalb County Sanitation Division operates as a self-sustaining enterprise fund, providing a comprehensive and integrated approach to recycling and solid waste management for residential and commercial customers. The division collects, processes, and disposes solid waste, yard trimmings, and bulky and special collection items from residential and commercial customers. Single-stream residential and commercial recycling is collected and transported to recycling processors. The department's Administration Division is comprised of Personnel/Payroll Services, Call Center / Customer Service, Communication Services, Budgeting and Accounting Services, and Safety. Residential and commercial field services operations consist of the four residential and commercial services collections lots, special collections services (roll-off and grapple services and commercial support), three transfer stations, one landfill, and one animal crematory.

Financials

08100 - SANITATION

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
541 - SANITATION OPERATING FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$38,462,350	\$40,803,739	\$43,818,477	\$45,339,191	\$45,275,009
52 - PURCHASED / CONTRACTED SERVICES	\$9,922,093	\$8,871,109	\$9,505,162	\$8,597,857	\$7,664,607
53 - SUPPLIES	\$3,771,681	\$3,662,330	\$3,460,541	\$4,251,167	\$4,251,167
54 - CAPITAL OUTLAYS	\$52,271	\$84,945	\$1,026,876	\$35,000	\$35,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$20,260,294	\$26,229,113	\$32,722,504	\$36,566,082	\$36,566,082
57 - OTHER COSTS	\$0	\$189,312	\$79,000	\$360,000	\$360,000
58 - DEBT SERVICES	\$2,295,091	\$2,341,434	\$2,846,073	\$4,116,279	\$2,053,124
61 - OTHER FINANCING USES	\$4,854,260	\$1,136,340	\$5,105,323	\$2,643,766	\$4,843,766
70 - RETIREMENT SERVICES	\$4,587,469	\$4,611,217	\$5,010,552	\$5,137,476	\$5,137,476
541 - SANITATION OPERATING FUND TOTAL	\$84,205,509	\$87,929,539	\$103,574,508	\$107,046,818	\$106,186,231
EXPENDITURES TOTAL	\$84,205,509	\$87,929,539	\$103,574,508	\$107,046,818	\$106,186,231

08100 - SANITATION

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
541 - SANITATION OPERATING FUND					
08100 - SANITATION	-	-	-	\$779,754	\$19,404
08105 - SANITATION - ADMINISTRATION	\$22,046,160	\$19,352,318	\$28,048,626	\$27,011,500	\$26,902,905
08110 - SANITATION - NORTH TRANSFER STATION	\$113,593	\$179,381	\$0	\$0	\$0
08112 - SANITATION - SEMINOLE COMPOST FACILITY	\$267	\$453	\$0	\$0	\$0
08120 - SANITATION - CENTRAL TRANSFER STATION	\$6,350,867	\$6,879,207	\$6,902,360	\$7,409,993	\$7,448,021
08123 - SANITATION - EAST TRANSFER STATION	\$21,888	\$17,519	\$17,516	\$17,516	\$17,516
08125 - SANITATION - NORTH RESIDENTIAL	\$12,727,954	\$13,852,192	\$13,488,718	\$12,470,215	\$12,645,357
08126 - SANITATION - NORTH SPECIAL COLLECTIONS	\$361	\$456	-	-	-
08130 - SANITATION - CENTRAL RESIDENTIAL	\$7,908,020	\$10,054,053	\$9,896,604	\$9,652,197	\$9,792,210
08133 - SANITATION - EAST RESIDENTIAL	\$7,191,608	\$7,390,664	\$8,156,939	\$8,938,058	\$9,066,494
08135 - SANITATION - SOUTH RESIDENTIAL	\$7,459,057	\$8,896,845	\$10,165,519	\$10,176,156	\$10,322,019
08136 - SANITATION - SOUTH SPECIAL COLLECTIONS	\$1,059	\$3,477	\$3,024	\$3,024	\$3,024
08138 - SANITATION - MOWING & HERBICIDE	\$28,692	\$503	\$499	\$499	\$499
08142 - SANITATION - CENTRAL COMMERCIAL	\$8,747,501	\$9,768,726	\$12,979,986	\$14,008,247	\$14,020,463
08143 - SANITATION - SOUTH COMMERCIAL	\$840	\$0	-	-	-
08144 - SANITATION - EAST COMMERCIAL	\$1,644	\$0	-	-	-
08145 - SANITATION - SEMINOLE LANDFILL	\$11,547,790	\$11,151,904	\$13,914,717	\$16,579,659	\$15,948,319
08150 - SANITATION - REVENUE COLLECTION	\$58,208	\$381,843	\$0	\$0	\$0
541 - SANITATION OPERATING FUND TOTAL	\$84,205,509	\$87,929,539	\$103,574,508	\$107,046,818	\$106,186,231
COST CENTER LEVEL EXPENDITURES TOTAL	\$84,205,509	\$87,929,539	\$103,574,508	\$107,046,818	\$106,186,231

Enhancements

08100.541 - Transportation - Sanitation

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
08100.541 Sanitation Additional Equipment for Residential Services					
	SANITATION - CENTRAL TRANSFER STATION	OPERATING SUPPLIES		\$5,000	Approved
	SANITATION - CENTRAL TRANSFER STATION	OPERATING SUPPLIES	This is for the pressure washer and trailer for residential	\$12,000	Approved
08100.541 SANITATION ADDITIONAL EQUIPMENT FOR RESIDENTIAL SERVICES TOTAL				\$17,000	
08100.541 - Sanitation - Enhancement- Fee Increase					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	SANITATION - REVENUE COLLECTION	SANITATION - RESIDENTIAL ASSESSMENT FEES		\$17,105,400	Approved
	SANITATION - REVENUE COLLECTION	SANITATION - COMMERCIAL FEES	Department projection	\$24,046,877	Approved
08100.541 - SANITATION - ENHANCEMENT- FEE INCREASE TOTAL				\$41,152,277	
08100.541 Sanitation In Grade Adjustment (Accountant)					
	SANITATION - ADMINISTRATION	SALARIES		\$2,906,577	Not Approved
	SANITATION - ADMINISTRATION	SALARIES	IGA for Accountant grade 17	\$8,664	Not Approved
08100.541 SANITATION IN GRADE ADJUSTMENT (ACCOUNTANT) TOTAL				\$2,915,241	
08100.541 Sanitation CNG Compressor at Seminole Rd CIP					
	SANITATION - ADMINISTRATION	TRANSFER TO SANITATION CIP		\$2,925,000	Not Approved
08100.541 SANITATION CNG COMPRESSOR AT SEMINOLE RD CIP TOTAL				\$2,925,000	
08100.541 Sanitation Additional Resources					
	SANITATION	SALARIES		\$224,432	Not Approved
	SANITATION	COUNTY MATCH - GRP INS - ALLOCATED		\$84,000	Not Approved
	SANITATION	COUNTY MATCH - FICA		\$17,170	Not Approved
	SANITATION	401(a) EMPLOYER CONTRIBUTION		\$6,733	Not Approved
08100.541 SANITATION ADDITIONAL RESOURCES TOTAL				\$332,335	
08100.541 Sanitation Additional Equipment for Commercial					
	SANITATION - ADMINISTRATION	OTHER SERVICES - NON PROFESSIONAL		\$1,338,000	Not Approved
	SANITATION - ADMINISTRATION	OTHER SERVICES - NON PROFESSIONAL	This is for trackers on Sanitation containers and dumpsters as well as cameras at all Sanitation facilities	\$242,250	Not Approved
08100.541 SANITATION ADDITIONAL EQUIPMENT FOR COMMERCIAL TOTAL				\$1,580,250	
08100.541 Sanitation Additional Equipment for the Landfill					
	SANITATION - SEMINOLE LANDFILL	MAINTENANCE & REPAIR SERVICES		\$691,000	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
08100.541 SANITATION ADDITIONAL EQUIPMENT FOR THE LANDFILL TOTAL				\$691,000	
08100.541 Sanitation Finance Resources					
	SANITATION	SALARIES		\$336,208	Not Approved
	SANITATION	COUNTY MATCH - GRP INS - ALLOCATED		\$56,000	Not Approved
	SANITATION	COUNTY MATCH - FICA		\$25,720	Not Approved
	SANITATION	401(a) EMPLOYER CONTRIBUTION		\$10,087	Not Approved
	SANITATION - ADMINISTRATION	SALARIES		\$2,906,577	Not Approved
08100.541 SANITATION FINANCE RESOURCES TOTAL				\$3,334,592	
				\$52,947,695	



Sheriff

Fiscal Year 2026 Annual Budget

Mission Statement

Our mission at the DeKalb County Sheriff's Office (DKSO) is to always demonstrate Excellence, Accountability, and Respect in our professional and personal lives. DKSO is part of the community and values its expectations. The Sheriff's Office will always respect and honor the rights and dignity of those it serves.

Description

The DeKalb Sheriff's Office is the chief law enforcement agency in DeKalb serving 765,418 residents. The Sheriff's Office is responsible for the Care, Custody, and Control of inmates, as well as planning, organizing, directing, and controlling the activities of the agency's four distinct operations: Administrative, Court, Field, and Jail (O.C.G.A. §15-16-10). **Administrative Operations** - focuses on non-law enforcement duties such as accreditation, fiscal management [O.C.G.A. §36-81-5(b)], health services, human resources, information systems, inmate services, legal affairs, mailroom, procurement, professional standards, public information, special projects, community relations, and training. **Court Operations** - focuses on physical security for DeKalb County courtrooms, buildings, judges, juries, employees, and others who have business on the court premises as well as the responsibility for developing, implementing, and maintaining a comprehensive plan for the security of the main county courthouse and any courthouse annex (O.C.G.A. §15-16-10 and 36-81-11). **Field Operations** - focuses on the protection of life, property, and preservation of the public peace. In DeKalb County, the Sheriff functions as the **Chief Law Enforcement Officer**. As the Chief Law Enforcement Officer for DeKalb, the Sheriff retains the authority to intervene in any law enforcement effort within the county, including actions initiated by sheriff's deputies who witness a violation of law. The Sheriff is charged with serving all court summons, including subpoenas and civil process papers; executing all court-ordered levies on property to satisfy judgments in court actions; transporting jail inmates to and from court; delivering convicted persons to prison after sentencing; and transporting mentally ill residents of the county to mental health emergency receiving facilities with proper court authorization (O.C.G.A. §24-13-60). **Jail Operations** - focuses on the operation of the adult pre-trial detention center (a.k.a., jail). The jail houses persons above the age of seventeen arrested by federal, state, or local law enforcement agencies. The Sheriff is responsible for the health, safety, welfare, and prevention of escapes of individuals in custody in accordance with court-established guidelines [O.C.G.A. §42-4-4, 42-4-31, 42-4-32, 42-4-51, and 42-5-2(a)].

Financials

03200 - SHERIFF

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$56,034,455	\$49,646,976	\$57,194,997	\$56,187,019	\$52,799,007
52 - PURCHASED / CONTRACTED SERVICES	\$23,590,661	\$29,255,527	\$30,158,151	\$31,765,152	\$31,939,111
53 - SUPPLIES	\$8,302,478	\$9,996,734	\$10,777,379	\$11,137,967	\$11,137,967
54 - CAPITAL OUTLAYS	\$653,629	\$1,812,526	\$317,004	\$24,965,471	\$514,210
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$2,035,388	\$1,730,201	\$1,509,251	\$1,748,371	\$1,748,371
57 - OTHER COSTS	\$0	\$0	\$1,810	\$1,810	\$1,810
58 - DEBT SERVICES	\$792,475	-	-	-	-
70 - RETIREMENT SERVICES	\$6,264,901	\$5,684,903	\$6,177,212	\$6,184,676	\$6,184,676
100 - GENERAL FUND TOTAL	\$97,673,987	\$98,126,868	\$106,135,804	\$131,990,466	\$104,325,152
EXPENDITURES TOTAL	\$97,673,987	\$98,126,868	\$106,135,804	\$131,990,466	\$104,325,152

03200 - SHERIFF

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
03201 - SHERIFF'S OFFICE	\$2,251,016	\$2,484,088	\$2,271,502	\$4,449,273	\$2,592,497
03205 - SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	\$10,309,338	\$11,019,099	\$11,673,344	\$12,793,898	\$12,064,727
03207 - SHERIFF'S OFFICE - COMMUNITY RELATIONS	\$524	\$2,521	\$3,000	\$3,000	\$3,000
03210 - SHERIFF'S OFFICE - FIELD DIVISION	\$9,622,539	\$9,100,176	\$10,323,021	\$9,547,619	\$9,295,919
03220 - SHERIFF'S OFFICE - JAIL	\$67,217,883	\$69,060,060	\$75,033,994	\$98,912,307	\$74,084,640
03223 - SHERIFF'S OFFICE - JAIL INMATE SERVICES	\$6,149	\$3,549	\$51,998	\$3,198	\$3,198
03230 - SHERIFF'S OFFICE - COURTS	\$8,266,538	\$6,457,374	\$6,778,945	\$6,281,171	\$6,281,171
100 - GENERAL FUND TOTAL	\$97,673,987	\$98,126,868	\$106,135,804	\$131,990,466	\$104,325,152
COST CENTER LEVEL EXPENDITURES TOTAL	\$97,673,987	\$98,126,868	\$106,135,804	\$131,990,466	\$104,325,152

Enhancements

03200.100 - Sheriff - Enhancements

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
03200.100 - Sheriff - Carryforward FY 25 Mallory & Evans PO 5042734					
	SHERIFF'S OFFICE - JAIL	MAINTENANCE & REPAIR SERVICES		\$261,291	Not Approved
03200.100 - SHERIFF - CARRYFORWARD FY 25 MALLORY & EVANS PO 5042734 TOTAL				\$261,291	
03200.100 - Sheriff - Carryforward from FY 25 DataWorks Plus PO 5053872					
	SHERIFF'S OFFICE - FIELD DIVISION	OTHER EQUIPMENT > \$5,000		\$52,940	Approved
03200.100 - SHERIFF - CARRYFORWARD FROM FY 25 DATAWORKS PLUS PO 5053872 TOTAL				\$52,940	
03200.100 - Sheriff - Technology Enhancement (Juvenile Court)					
	SHERIFF'S OFFICE - JAIL	BUILDINGS AND BUILDING IMPROVEMENTS		\$57,528	Approved
03200.100 - SHERIFF - TECHNOLOGY ENHANCEMENT (JUVENILE COURT) TOTAL				\$57,528	
03200.100 - Sheriff - Operating Enhancement (Electric Vehicle and Pooled Vehicle Maintenance)					
	SHERIFF'S OFFICE - FIELD DIVISION	MAINTENANCE & REPAIR SERVICES		\$10,000	Approved
	SHERIFF'S OFFICE - JAIL	MAINTENANCE & REPAIR SERVICES		\$100,000	Approved
03200.100 - SHERIFF - OPERATING ENHANCEMENT (ELECTRIC VEHICLE AND POOLED VEHICLE MAINTENANCE) TOTAL				\$110,000	
03200.100 - Sheriff - Carryforward from FY 25 Smyrna Police Distributors PO 5043079					
	SHERIFF'S OFFICE	OPERATING SUPPLIES		\$220,096	Approved
03200.100 - SHERIFF - CARRYFORWARD FROM FY 25 SMYRNA POLICE DISTRIBUTORS PO 5043079 TOTAL				\$220,096	

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
03200.100 - Sheriff - Technology Enhancement Jail (119 POD's) Camera Additions & Upgrades Phase 2					
	SHERIFF'S OFFICE - JAIL	BUILDINGS AND BUILDING IMPROVEMENTS		\$1,597,454	Not Approved
03200.100 - SHERIFF - TECHNOLOGY ENHANCEMENT JAIL (119 POD'S) CAMERA ADDITIONS & UPGRADES PHASE 2 TOTAL				\$1,597,454	
03200.100 - Sheriff - Technology Request					
	SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	COMPUTER EQUIPMENT	10 Panasonic ToughBooks 55 (Sheriff/Police) CAD units @ \$3,367 (\$33,670.00)anasonic ToughBooks 55 (Sheriff/Police) CAD units - PUpgrade older outdate CADs that are EOL and to outfit new vehicle units slatted for FY26	\$33,670	Not Approved
	SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	COMPUTER EQUIPMENT	Standard 15 inch Laptop + 1TB Drive (Dell Pro 15) - 25 Standard 15 inch Laptop + 1TB Drive (Dell Pro 15) @ \$1,675.00 (\$41,875)	\$41,875	Not Approved
	SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	COMPUTER EQUIPMENT	Desktops (5000's EOL Jan 2026) - 152 @ \$1,265 (\$192,280) Dell C1X802 Pro Slim QCS1250 w/1TB	\$192,280	Not Approved
03200.100 - SHERIFF - TECHNOLOGY REQUEST TOTAL				\$267,825	
03200.100 - Sheriff - New Position Request Enhancement					
	SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	SALARIES		\$116,842	Not Approved
	SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	Not Approved
	SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	COUNTY MATCH - FICA		\$8,939	Not Approved
	SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	401(a) EMPLOYER CONTRIBUTION		\$3,506	Not Approved
	SHERIFF'S OFFICE - FIELD DIVISION	SALARIES		\$189,516	Not Approved
	SHERIFF'S OFFICE - FIELD DIVISION	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	Not Approved
	SHERIFF'S OFFICE - FIELD DIVISION	COUNTY MATCH - FICA		\$14,498	Not Approved
	SHERIFF'S OFFICE - FIELD DIVISION	401(a) EMPLOYER CONTRIBUTION		\$5,686	Not Approved

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
	SHERIFF'S OFFICE - JAIL	SALARIES		\$1,035,741	Not Approved
	SHERIFF'S OFFICE - JAIL	COUNTY MATCH - GRP INS - ALLOCATED		\$294,000	Not Approved
	SHERIFF'S OFFICE - JAIL	COUNTY MATCH - FICA		\$79,235	Not Approved
	SHERIFF'S OFFICE - JAIL	401(a) EMPLOYER CONTRIBUTION		\$31,073	Not Approved
03200.100 - SHERIFF - NEW POSITION REQUEST ENHANCEMENT TOTAL				\$1,849,036	
03200.100 - Sheriff - Compensation Enhancement (5% Salary Increase)					
	SHERIFF'S OFFICE	SALARIES - ADJUSTMENTS		\$1,538,976	Not Approved
03200.100 - SHERIFF - COMPENSATION ENHANCEMENT (5% SALARY INCREASE) TOTAL				\$1,538,976	
03200.100 - Sheriff - Carryforward from FY 25 SSP PO 5052843					
	SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	COMPUTER EQUIPMENT		\$304,059	Not Approved
03200.100 - SHERIFF - CARRYFORWARD FROM FY 25 SSP PO 5052843 TOTAL				\$304,059	
03200.100 - Sheriff - Prisoner Transport Contract Increase					
	SHERIFF'S OFFICE - JAIL	TRANSFER & RETURN OF PRISONERS		\$435,250	Approved
03200.100 - SHERIFF - PRISONER TRANSPORT CONTRACT INCREASE TOTAL				\$435,250	
03200.100 - Sheriff - Technology Enhancement (Superior Court)					
	SHERIFF'S OFFICE - JAIL	BUILDINGS AND BUILDING IMPROVEMENTS		\$106,738	Approved
03200.100 - SHERIFF - TECHNOLOGY ENHANCEMENT (SUPERIOR COURT) TOTAL				\$106,738	
03200.100 - Sheriff - Additions to Fleet - Operating Enhancement (New Vehicles) - Administrative Operations					
	SHERIFF'S OFFICE	VEHICLES	Seven Vehicles - Traverse (3) @\$42K each and Equinox (4) @ \$30,450K each	\$247,800	Not Approved
	SHERIFF'S OFFICE	VEHICLES	Emergency Lights (7)	\$70,000	Not Approved

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
03200.100 - SHERIFF - ADDITIONS TO FLEET - OPERATING ENHANCEMENT (NEW VEHICLES) - ADMINISTRATIVE OPERATIONS TOTAL				\$317,800	
				\$7,118,993	



Solicitor

Fiscal Year 2026 Annual Budget

Mission Statement

The Mission of the Solicitor-General's Office is to prosecute misdemeanor state law, traffic and ordinance offenses committed in DeKalb County, Georgia in a diligent, fair just and efficient manner while maintaining the highest quality of life, ethical standards and ensuring that justice prevails for victims, defendants, and citizens of DeKalb County.

Description

The Solicitor-General is elected by popular vote for a four-year term. The Solicitor-General's Office is responsible for the prosecution of misdemeanor state law, traffic and ordinance offenses committed in DeKalb County, Georgia. As such, the Office, through its assistants, represents the State of Georgia in criminal cases pending in the seven jury divisions of State Court, the four non-jury divisions of the State Court and the ordinance division of Magistrate court. To meet the mandate, the Office: retrieves documents from arresting agencies; secures criminal histories and driving records; contact victims and witnesses; provide support services; investigate cases by gathering evidence, executing search warrants and interviewing witnesses; makes appropriate charging decision and files formal accusations; complies and provides discovery to defendants; represents the State of Georgia in all misdemeanor and ordinance criminal court proceedings in State and Magistrate Court including arraignments, calendar call , jail plea calendars, bond hearings, probation revocations, bench trails, and other preliminary and post-conviction hearings; serves subpoenas and procures the presence of witnesses at hearings; negotiates pleas and make sentencing recommendations; responds to request for record restrictions and information releasable under the Open records Act; files and responds to appeals to higher courts; manages diversion programs; trains local law enforcement agencies and prosecutors around the State of Georgia; collaborates with other public safety stakeholders to provide services to the community; responds to citizen request for assistance; and conducts community outreach to educate citizens about domestic violence, driving under the influence, educational neglect and other misdemeanor crimes that affect their lives.

Financials

03800 - SOLICITOR

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$8,372,786	\$9,549,666	\$11,297,902	\$13,151,774	\$12,586,725
52 - PURCHASED / CONTRACTED SERVICES	\$354,022	\$549,991	\$761,662	\$1,738,384	\$961,605
53 - SUPPLIES	\$80,272	\$80,286	\$124,998	\$109,998	\$109,998
54 - CAPITAL OUTLAYS	\$74,370	\$107,447	\$678,037	\$112,000	\$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$273,304	\$164,514	\$241,480	\$159,242	\$159,242

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
61 - OTHER FINANCING USES	\$116,667	\$100,793	\$150,793	\$43,290	\$43,290
70 - RETIREMENT SERVICES	\$1,110,156	\$1,307,341	\$1,420,562	\$1,510,861	\$1,510,861
100 - GENERAL FUND TOTAL	\$10,381,577	\$11,860,037	\$14,675,434	\$16,825,549	\$15,371,721
EXPENDITURES TOTAL	\$10,381,577	\$11,860,037	\$14,675,434	\$16,825,549	\$15,371,721

03800 - SOLICITOR

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
03810 - SOLICITOR - STATE COURT	\$9,360,286	\$10,517,320	\$12,786,392	\$15,180,140	\$13,741,273
03815 - SOLICITOR - VICTIM ASSISTANCE	\$844,569	\$1,185,755	\$1,606,555	\$1,199,366	\$1,199,366
03816 - SOLICITOR - GENERAL PRE-TRIAL DIVERSION PROGRAM	\$176,722	\$156,962	\$282,487	\$446,043	\$431,082
100 - GENERAL FUND TOTAL	\$10,381,577	\$11,860,037	\$14,675,434	\$16,825,549	\$15,371,721
COST CENTER LEVEL EXPENDITURES TOTAL	\$10,381,577	\$11,860,037	\$14,675,434	\$16,825,549	\$15,371,721

Enhancements

03800.100 - Solicitor - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
03800.100 - Solicitor - Computer Equipment					
	SOLICITOR - STATE COURT	COMPUTER EQUIPMENT		\$74,000	Not Approved
03800.100 - SOLICITOR - COMPUTER EQUIPMENT TOTAL				\$74,000	
03800.100 - Solicitor - Investigator II Positions					
	SOLICITOR - STATE COURT	SALARIES		\$206,523	Not Approved
	SOLICITOR - STATE COURT	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	Not Approved
	SOLICITOR - STATE COURT	COUNTY MATCH - FICA		\$15,800	Not Approved
03800.100 - SOLICITOR - INVESTIGATOR II POSITIONS TOTAL				\$264,323	
03800.100 - Solicitor - Cubicle Construction					
	SOLICITOR - STATE COURT	OTHER PROFESSIONAL SERVICES		\$166,818	Not Approved
03800.100 - SOLICITOR - CUBICLE CONSTRUCTION TOTAL				\$166,818	
03800.100 - Solicitor - Annual Maintenance Agreement - Karpel					
	SOLICITOR - STATE COURT	OTHER PROFESSIONAL SERVICES		\$225,000	Not Approved
03800.100 - SOLICITOR - ANNUAL MAINTENANCE AGREEMENT - KARPEL TOTAL				\$225,000	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
03800.100 - Solicitor - Attorney II Position - First Appearances					
	SOLICITOR - STATE COURT	SALARIES		\$92,430	Not Approved
	SOLICITOR - STATE COURT	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	SOLICITOR - STATE COURT	COUNTY MATCH - FICA		\$7,071	Not Approved
03800.100 - SOLICITOR - ATTORNEY II POSITION - FIRST APPEARANCES TOTAL				\$113,501	
03800.100 - Solicitor - Rental of Real Estate					
	SOLICITOR - STATE COURT	RENTAL OF REAL ESTATE		\$330,000	Not Approved
03800.100 - SOLICITOR - RENTAL OF REAL ESTATE TOTAL				\$330,000	
03800.100 - Solicitor - Computer Software					
	SOLICITOR - STATE COURT	COMPUTER SOFTWARE and TECHNOLOGY		\$38,000	Not Approved
03800.100 - SOLICITOR - COMPUTER SOFTWARE TOTAL				\$38,000	
03800.100 - Solicitor - Temp College Interns					
	SOLICITOR - STATE COURT	SALARIES - TEMPORARY		\$44,800	Not Approved
03800.100 - SOLICITOR - TEMP COLLEGE INTERNS TOTAL				\$44,800	
03800.100 - Solicitor - Position Reclassifications (Investigator II to Investigator III)					
	SOLICITOR - STATE COURT	SALARIES		\$25,000	Not Approved
03800.100 - SOLICITOR - POSITION RECLASSIFICATIONS (INVESTIGATOR II TO INVESTIGATOR III) TOTAL				\$25,000	
03800.00 - Solicitor - ADA Access Doors					
	SOLICITOR - GENERAL PRE-TRIAL DIVERSION PROGRAM	OTHER PROFESSIONAL SERVICES		\$29,170	Approved
03800.00 - SOLICITOR - ADA ACCESS DOORS TOTAL				\$29,170	
03800.100 - Solicitor - Staff Training					
	SOLICITOR - STATE COURT	TRAINING & CONFERENCE FEES - EXTERNAL		\$40,000	Not Approved
	SOLICITOR - GENERAL PRE-TRIAL DIVERSION PROGRAM	OTHER PROFESSIONAL SERVICES		\$14,961	Not Approved
03800.100 - SOLICITOR - STAFF TRAINING TOTAL				\$54,961	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
03800.100 - Solicitor - Diversion Program Vendors					
	SOLICITOR - GENERAL PRE-TRIAL DIVERSION PROGRAM	OTHER PROFESSIONAL SERVICES		\$32,500	Approved
03800.100 - SOLICITOR - DIVERSION PROGRAM VENDORS TOTAL				\$32,500	
03800.100 - Solicitor - Paralegals					
	SOLICITOR - STATE COURT	SALARIES		\$83,070	Not Approved
	SOLICITOR - STATE COURT	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	Not Approved
	SOLICITOR - STATE COURT	COUNTY MATCH - FICA		\$6,355	Not Approved
03800.100 - SOLICITOR - PARALEGALS TOTAL				\$117,425	
03800.100 - Solicitor - Attorney II Positions- Quality of Life Unit					
	SOLICITOR - STATE COURT	SALARIES		\$184,860	Approved
	SOLICITOR - STATE COURT	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	Approved
	SOLICITOR - STATE COURT	COUNTY MATCH - FICA		\$14,142	Approved
03800.100 - SOLICITOR - ATTORNEY II POSITIONS- QUALITY OF LIFE UNIT TOTAL				\$227,002	
				\$1,742,500	



State Court

Fiscal Year 2026 Annual Budget

Mission Statement

(Division A)

The mission of the State Court of DeKalb County is to improve the administration of justice by increasing public access through technology, services, and programs providing a fair and impartial tribunal for the citizens of DeKalb County, and other persons doing business in DeKalb County. The Clerk of Court for the State and Magistrate Courts serves as the official keeper of the record and strives to provide excellent service to the public. The State Court Probation mission is to serve and protect the community, provide exceptional service to the courts, and promote growth and lifestyle changes of offenders that will enhance the quality of life for residents of DeKalb County. The Marshal's Office mission is to enforce all orders and directives of the DeKalb County State and Magistrate Courts and provide public safety services to the citizens of DeKalb County in a professional, diligent, and courteous manner. The State & Magistrate Court Administrators Office performs all administrative functions of the court. This office is committed to providing the highest level of services to external and internal customers.

(Division B)

The mission of State Court - Division B is to provide a fair and impartial tribunal for the citizens of DeKalb County and the State of Georgia, for the timely resolution of all assigned cases promptly, courteously and in an efficient manner.

Description

(Division A)

The State Court has jurisdiction within the boundaries of DeKalb County. It has concurrent jurisdictions for all civil matters without regard to the amount in controversy, except for those matters for which the Superior Court has exclusive jurisdiction. The Court tries misdemeanor criminal cases and is supported by the Clerk of State and Magistrate Court, State Court Probation, the Marshal's Office, and Court Administration. The Clerk of Court serves both the State and Magistrate Courts and supports a total of 37 judges. The Clerk's Office performs numerous functions in support of the judicial system to include records processing and retention, collection and disbursement of fines and fees, coordination of services in support of court operations, and servicing the public through access to electronic proceedings, recordings, and tools that enhance the availability of information. The Court Administrator's Office oversees the non-judicial administrative functions of the court and supervises the DUI (Driving Under the Influence) Court Program. The State Court Probation Division is a law enforcement agency which supervises court ordered misdemeanor cases adjudicated from State Court (Division A and B) and Magistrate Courts of DeKalb County. This division also supervises the Work Release Program and monitors several Diversion/Community Alternative Programs established by the DeKalb County Solicitor General's Office. The Marshal's Office, as part of DeKalb County's law enforcement community, is committed to protecting life and property, arresting violators of the law, and enforcing all local, state and federal laws and ordinances coming within the Office's jurisdiction. In the normal course of duty, Deputy Marshals serve civil processes, dispossessory warrants, traffic warrants, execute eviction writs, enforce writs of possession, and conduct monthly judicial sales for the State and Magistrate Courts.

(Division B)

House Bill 300 created the State Court's Traffic Division during the 2015 session of the Georgia General Assembly. The State Court - Traffic Division replaced Recorders Court which was abolished by House Bill 301. State Court - Traffic Division was renamed State Court – Division B effective January 1, 2022, and has jurisdiction within unincorporated DeKalb County, including that of conducting jury trials. There are four judges assigned to Division B that are elected and serve four-year terms. State Court Probation and the Marshal's Office are the other constituent entities within the Court, together with the State Court Clerk's Office, they serve and support this division of the court.

Financials

03700 - STATE COURT A

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$20,921,782	\$24,398,802	\$26,670,400	\$27,707,762	\$27,570,783
52 - PURCHASED / CONTRACTED SERVICES	\$784,802	\$1,410,296	\$2,117,819	\$1,941,325	\$1,941,325
53 - SUPPLIES	\$867,295	\$969,497	\$1,290,303	\$1,146,488	\$1,146,488
54 - CAPITAL OUTLAYS	\$69,517	\$137,614	\$161,300	\$245,545	\$33,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$880,962	\$1,228,352	\$1,030,509	\$1,876,425	\$1,699,425
57 - OTHER COSTS	\$0	\$1,692	-	-	-
61 - OTHER FINANCING USES	\$0	\$0	\$20,746	\$18,324	\$18,324
70 - RETIREMENT SERVICES	\$2,020,441	\$3,116,784	\$3,386,697	\$3,899,847	\$3,899,847
100 - GENERAL FUND TOTAL	\$25,544,799	\$31,263,037	\$34,677,774	\$36,835,716	\$36,309,192
EXPENDITURES TOTAL	\$25,544,799	\$31,263,037	\$34,677,774	\$36,835,716	\$36,309,192

03700 - STATE COURT B

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
272 - UNINCORPORATED FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$4,737,040	\$5,094,952	\$6,293,075	\$6,035,489	\$6,035,489
52 - PURCHASED / CONTRACTED SERVICES	\$891,366	\$606,008	\$1,113,976	\$780,709	\$780,709
53 - SUPPLIES	\$30,029	\$75,365	\$132,536	\$131,032	\$131,032
54 - CAPITAL OUTLAYS	\$30,071	\$160,771	\$55,000	\$0	\$0
70 - RETIREMENT SERVICES	\$598,607	\$762,589	\$828,634	\$816,493	\$816,493
272 - UNINCORPORATED FUND TOTAL	\$6,287,112	\$6,699,685	\$8,423,221	\$7,763,723	\$7,763,723
EXPENDITURES TOTAL	\$6,287,112	\$6,699,685	\$8,423,221	\$7,763,723	\$7,763,723

03700 - STATE COURT - DIVISION A (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
03708 - STATE COURT - COURT ADMINISTRATION	-	-	-	\$534,045	\$321,500
03701 - STATE COURT - JUDGE WONG	\$727,418	\$778,452	\$862,909	\$798,460	\$798,460
03702 - STATE COURT - JUDGE ANDERSON	\$722,519	\$753,775	\$795,434	\$808,923	\$808,923
03703 - STATE COURT - JUDGE PURDOM	\$712,132	\$781,839	\$810,802	\$819,512	\$819,512
03704 - STATE COURT - JUDGE PANOS	\$701,535	\$670,666	\$758,558	\$799,835	\$799,835
03705 - STATE COURT - JUDGE MIKE JACOBS	\$730,660	\$757,561	\$765,348	\$780,542	\$780,542
03706 - STATE COURT - JUDGE MARTINEZ	\$704,662	\$739,892	\$770,046	\$778,257	\$778,257
03707 - STATE COURT - JUDGE KIMBERLY ALEXANDER	\$781,491	\$737,249	\$768,664	\$868,793	\$868,793
03710 - STATE & MAGISTRATE COURTS CLERK	\$9,009,322	\$10,765,048	\$12,064,585	\$12,455,214	\$12,401,601
03712 - STATE COURT - DUI COURT	\$540,834	\$911,988	\$1,126,766	\$1,195,357	\$1,195,357
03715 - STATE COURT - PROBATION	\$2,852,883	\$3,332,995	\$4,088,101	\$4,098,425	\$4,189,905
03720 - STATE COURT - MARSHAL	\$8,061,344	\$11,033,572	\$11,866,561	\$12,898,353	\$12,546,507
100 - GENERAL FUND TOTAL	\$25,544,799	\$31,263,037	\$34,677,774	\$36,835,716	\$36,309,192
COST CENTER LEVEL EXPENDITURES TOTAL	\$25,544,799	\$31,263,037	\$34,677,774	\$36,835,716	\$36,309,192

03700 - STATE COURT - DIVISION B (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
272 - UNINCORPORATED FUND					
03711 - STATE COURT TRAFFIC DIVISION	\$4,634,867	\$4,815,594	\$6,463,802	\$5,780,105	\$5,780,105
03716 - STATE COURT TRAFFIC DIVISION - JUDGE BAILEY	\$396,340	\$469,344	\$467,828	\$471,977	\$471,977
03717 - STATE COURT TRAFFIC DIVISION - JUDGE RAMSEY	\$376,067	\$444,336	\$456,774	\$464,475	\$464,475
03718 - STATE COURT TRAFFIC DIVISION - JUDGE ROSS	\$463,480	\$527,453	\$561,720	\$568,271	\$568,271
03719 - STATE COURT TRAFFIC DIVISION - JUDGE STOREY	\$416,358	\$442,958	\$473,097	\$478,895	\$478,895
272 - UNINCORPORATED FUND TOTAL	\$6,287,112	\$6,699,685	\$8,423,221	\$7,763,723	\$7,763,723
COST CENTER LEVEL EXPENDITURES TOTAL	\$6,287,112	\$6,699,685	\$8,423,221	\$7,763,723	\$7,763,723

Enhancements

03700.100 - State Court A - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
03700.100 - State Court A - Budget - Technology Request					
	STATE COURT - COURT ADMINISTRATION	COMPUTER EQUIPMENT		\$33,000	Approved
03700.100 - STATE COURT A - BUDGET - TECHNOLOGY REQUEST TOTAL				\$33,000	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
03700.100 - State Court A - Leave Payout Requests					
	STATE & MAGISTRATE COURTS CLERK	SALARIES - ADJUSTMENTS		\$53,613	Not Approved
	STATE COURT - PROBATION	SALARIES - ADJUSTMENTS		\$10,520	Not Approved
	STATE COURT - MARSHAL	SALARIES - ADJUSTMENTS		\$72,846	Not Approved
03700.100 - STATE COURT A - LEAVE PAYOUT REQUESTS TOTAL				\$136,979	
03700.100 - State Court A - Addition to Fleet				\$822,000	
				\$991,979	



Stormwater Management

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the Stormwater Utility Program is to effectively manage and operate the county's stormwater infrastructure to reduce flooding, protect and enhance the environmental health of local watersheds, and ensure compliance with federal and state clean water regulations.

Description

The Stormwater Utility Fund was established in the 2003 Budget to support DeKalb County's stormwater management programs and infrastructure needs. The fund includes the County's appropriation for the annual Stormwater Utility fee, which is charged to both residential and commercial property owners.

Funding & Collection

The Stormwater Utility fee is collected each year by the Tax Commissioner as part of the annual property tax billing process. These funds are essential for maintaining and improving the County's stormwater systems.

Purpose & Use

- Revenue from the Stormwater Utility Fund is used to:
- Maintain and enhance the County's stormwater infrastructure.
- Comply with federal water quality and environmental requirements.
- Address floodplain management and green space initiatives.

Administration

Effective 2009, the Stormwater Utility Fund was assigned to the Infrastructure Group, operating under the direction of the Deputy Chief Operating Officer for Infrastructure.

Financials

06700 - STORMWATER

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
581 - STORMWATER MANAGEMENT OPERATING FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$5,183,930	\$6,999,004	\$7,918,511	\$7,777,829	\$7,740,999
52 - PURCHASED / CONTRACTED SERVICES	\$6,302,888	\$6,854,626	\$11,442,481	\$15,926,292	\$11,541,292
53 - SUPPLIES	\$1,414,476	\$1,346,206	\$1,457,302	\$1,492,302	\$1,492,302
54 - CAPITAL OUTLAYS	\$33,874	-	-	-	-
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$1,549,694	\$3,956,789	\$4,354,841	\$4,086,882	\$4,086,882
58 - DEBT SERVICES	\$0	-	\$391,350	\$70,313	\$70,313
61 - OTHER FINANCING USES	\$0	\$5,570,065	\$4,750,000	\$6,250,000	\$4,750,000
70 - RETIREMENT SERVICES	\$872,411	\$916,559	\$995,931	\$988,924	\$988,924

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	\$15,357,274	\$25,643,249	\$31,310,416	\$36,592,542	\$30,670,712
EXPENDITURES TOTAL	\$15,357,274	\$25,643,249	\$31,310,416	\$36,592,542	\$30,670,712

06700 - STORMWATER

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
581 - STORMWATER MANAGEMENT OPERATING FUND					
06701 - STORMWATER ADMINISTRATION	\$15,166,882	\$25,441,593	\$30,997,593	\$36,287,475	\$30,362,634
06702 - STORMWATER STREET DRAIN MAINTENANCE	\$190,392	\$201,656	\$312,823	\$305,067	\$308,078
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	\$15,357,274	\$25,643,249	\$31,310,416	\$36,592,542	\$30,670,712
COST CENTER LEVEL EXPENDITURES TOTAL	\$15,357,274	\$25,643,249	\$31,310,416	\$36,592,542	\$30,670,712

Enhancements

06700.581 - Stormwater - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
06700.581 Replacement Office Trailer					
	STORMWATER ADMINISTRATION	TRANSFER TO CIP FUND		\$1,500,000	Not Approved
06700.581 REPLACEMENT OFFICE TRAILER TOTAL				\$1,500,000	
06700.581 Backlog storm water projects, construction and PM administration costs					
	STORMWATER ADMINISTRATION	OTHER MISCELLANEOUS CHARGES		\$4,000,000	Not Approved
06700.581 BACKLOG STORM WATER PROJECTS, CONSTRUCTION AND PM ADMINISTRATION COSTS TOTAL				\$4,000,000	
06700.581 Replace CCTV storm water inspections camera system					
	STORMWATER ADMINISTRATION	MAINTENANCE & REPAIR SERVICES		\$210,000	Not Approved
06700.581 REPLACE CCTV STORM WATER INSPECTIONS CAMERA SYSTEM TOTAL				\$210,000	
06700.581 R&D maintenance/small engine shop replacement					
	STORMWATER ADMINISTRATION	BUILDINGS AND BUILDING IMPROVEMENTS		\$1,500,000	Not Approved
06700.581 R&D MAINTENANCE/SMALL ENGINE SHOP REPLACEMENT TOTAL				\$1,500,000	
06700.581 In-grade salary adjustment storm water					
	STORMWATER ADMINISTRATION	SALARIES		\$100,000	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
06700.581 IN-GRADE SALARY ADJUSTMENT STORM WATER TOTAL				\$100,000	
06700.581.Security camera maintenance/upgrades					
	STORMWATER ADMINISTRATION	MAINTENANCE & REPAIR SERVICES		\$175,000	Not Approved
06700.581.SECURITY CAMERA MAINTENANCE/UPGRADES TOTAL				\$175,000	
				\$7,485,000	



Superior Court

Fiscal Year 2026 Annual Budget

Mission Statement

To provide an independent, accessible and responsive forum for the just resolution of legal disputes and criminal matters in a manner that preserves the rule of law and protects the rights of all parties. To act expeditiously in manner that instills public trust and confidence that the Superior Court operates fairly, efficiently and effectively.

Description

The Superior Court is the highest court of original jurisdiction in the State of Georgia. The Court has exclusive jurisdiction over specific civil and criminal matters including cases involving titles to land, equity, declaratory judgments, habeas corpus, mandamus, quo warranto, prohibition, adoptions, divorce, custody, child support and criminal felonies. The Court is authorized to review rulings, and in some cases, correct errors made by lower courts by issuing certiorari. The Court also administers programs which enhance and ensure that the Court's purposes and rulings are carried out in a manner that meets the needs of the citizens of DeKalb County while following the rule of law. These programs include the seminar for Families in Transition, the Family Law Information Center, Problem Solving/Child Support Court and Felony Drug, Mental Health and Veterans Accountability Courts which provide sentencing alternatives for defendants who need treatment for drug addiction and mental health challenges. DeKalb County constitutes the DeKalb Judicial Circuit and Georgia's 4th Judicial Administrative District.

Financials

03500 - SUPERIOR COURT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$11,379,964	\$12,653,531	\$13,573,119	\$14,651,661	\$14,337,921
52 - PURCHASED / CONTRACTED SERVICES	\$2,141,258	\$2,707,183	\$4,265,576	\$4,781,860	\$4,424,860
53 - SUPPLIES	-\$119,896	\$323,604	\$333,491	\$333,491	\$333,491
54 - CAPITAL OUTLAYS	\$215,569	\$114,124	\$254,504	\$150,500	\$122,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	–	\$228,000	\$0	\$9,957	\$201,957
61 - OTHER FINANCING USES	\$28,942	\$23,612	\$110,776	\$72,360	\$72,360
70 - RETIREMENT SERVICES	\$1,541,776	\$1,844,785	\$1,996,037	\$2,121,434	\$2,121,434
100 - GENERAL FUND TOTAL	\$15,187,614	\$17,894,839	\$20,533,503	\$22,121,263	\$21,614,023
EXPENDITURES TOTAL	\$15,187,614	\$17,894,839	\$20,533,503	\$22,121,263	\$21,614,023

03500 - SUPERIOR COURT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
03510 - JUDGE ADAMS - DIVISION 5	\$647,435	\$736,444	\$764,170	\$796,200	\$796,200
03515 - JUDGE BARRIE- DIVISION 10	\$621,175	\$688,716	\$703,467	\$649,168	\$649,168
03520 - JUDGE DEAR JACKSON - DIVISION 7	\$628,725	\$721,968	\$751,008	\$806,468	\$806,468
03525 - SUPERIOR COURT - PROJECT PINNACLE	\$21,906	\$69,315	\$270,550	\$270,550	\$345,550
03530 - JUDGE JOHNSON - DIVISION 1	\$631,887	\$686,350	\$724,831	\$758,440	\$758,440
03535 - JUDGE BRIAN LAKE - DIVISION 9	\$620,454	\$731,179	\$749,097	\$787,518	\$787,518
03540 - JUDGE PARKER-SMITH - DIVISION 3	\$630,314	\$689,529	\$739,473	\$793,712	\$793,712
03545 - JUDGE NORA POLK - DIVISION 8	\$550,269	\$628,638	\$652,257	\$685,503	\$685,503
03550 - JUDGE HYDRICK - DIVISION 6	\$622,445	\$741,266	\$928,417	\$977,332	\$977,332
03555 - JUDGE ASHA JACKSON - DIVISION 2	\$649,814	\$702,961	\$743,049	\$786,580	\$786,580
03560 - JUDGE MORRIS - DIVISION 4	\$610,219	\$725,683	\$766,384	\$674,658	\$674,658
03565 - SUPERIOR COURT - SENIOR JUDGES	\$104,961	\$75,298	\$145,076	\$230,532	\$245,532
03570 - SUPERIOR COURT - GENERAL	\$7,272	\$952	\$0	\$0	\$0
03580 - SUPERIOR COURT - COURT ADMINISTRATION	\$6,734,713	\$7,102,877	\$8,373,463	\$9,186,545	\$8,589,305
03581 - SUPERIOR COURT - COURT REPORTERS	\$411,024	\$559,097	\$575,096	\$615,596	\$615,596
03582 - SUPERIOR COURT - JURY MANAGEMENT	\$906,931	\$1,211,306	\$1,383,801	\$1,539,149	\$1,539,149
03583 - SUPERIOR COURT - SEMINAR FOR DIVORCING PARENTS	\$15,645	\$5,214	\$35,308	\$35,308	\$35,308
03587 - SUPERIOR COURT - DISPUTE RESOLUTION	\$645,771	\$659,075	\$733,940	\$766,576	\$766,576
03589 - SUPERIOR COURT - ACCOUNTABILITY COURTS	\$58,514	\$1,064,536	\$1,391,612	\$1,658,924	\$1,658,924
03590 - SUPERIOR COURT - GRAND JURY	\$68,140	\$94,435	\$102,504	\$102,504	\$102,504
100 - GENERAL FUND TOTAL	\$15,187,614	\$17,894,839	\$20,533,503	\$22,121,263	\$21,614,023
COST CENTER LEVEL EXPENDITURES TOTAL	\$15,187,614	\$17,894,839	\$20,533,503	\$22,121,263	\$21,614,023

Enhancements

03500.100 - Superior Court - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
03500.100 - Superior Court - Technology Request					
	SUPERIOR COURT - COURT ADMINISTRATION	COMPUTER EQUIPMENT		\$122,000	Approved
03500.100 - SUPERIOR COURT - TECHNOLOGY REQUEST TOTAL				\$122,000	
03500.100 - Superior Court - Maintenance & Repair Requests					
	SUPERIOR COURT - COURT ADMINISTRATION	MAINTENANCE & REPAIR SERVICES	Additional janitorial services	\$50,000	Not Approved
	SUPERIOR COURT - COURT ADMINISTRATION	MAINTENANCE & REPAIR SERVICES	Carpet replacement funding request	\$205,000	Not Approved
	SUPERIOR COURT - COURT ADMINISTRATION	MAINTENANCE & REPAIR SERVICES		\$35,000	Not Approved
03500.100 - SUPERIOR COURT - MAINTENANCE & REPAIR REQUESTS TOTAL				\$290,000	
03500.100 - Superior Court - Project Pinnacle				\$75,000	
03500.100 - Superior Court - In-grade Adjustments					
	SUPERIOR COURT - COURT ADMINISTRATION	SALARIES - ADJUSTMENTS	Original proposal request	\$143,943	Not Approved
	SUPERIOR COURT - COURT ADMINISTRATION	SALARIES - ADJUSTMENTS	Amount moved from base by OMB	\$169,797	Not Approved
03500.100 - SUPERIOR COURT - IN-GRADE ADJUSTMENTS TOTAL				\$313,740	
03500.100 - Superior Court - Senior Judges Funding				\$15,000	
				\$815,740	



Tax Commissioner

Fiscal Year 2026 Annual Budget

Mission Statement

The Tax Commissioner’s mission is to provide excellent customer service to all taxpayers, citizens, public officials, businesses, and government entities by anticipating their needs while performing the duties of the Office of Tax Commissioner as required by the Georgia Constitution and Georgia Department of Revenue.

Description

The Tax Commissioner is a constitutional officer elected county-wide. The duties of the Tax Commissioner’s Office are to coordinate the production of the county digest, create and mail tax billings, receive and distribute ad valorem tax revenue to the county and local governing authorities, the school board, tax allocation districts, and to title and renew all motor vehicles. The office compiles an annual property tax digest and facilitates its approval by DOR. The office also receives basic and senior homestead applications, handles special exemptions; updates property tax records, processes tax payments; maintains the tax billing and records system. Moreover, the office also bills residential sanitation, stormwater utility, streetlights, speed humps within the various districts, issues and records liens for delinquent taxes where appropriate. When required by law, we advertise and conduct sales of delinquent properties as required by law.

As a tag agent we also collect funds for insurance lapses, vehicle ad valorem tax, title ad valorem tax (TAVT), and issues temporary registration permits, license plates and renewal decals.

Financials

02800 - TAX COMMISSIONER

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$7,422,628	\$8,143,765	\$8,856,506	\$9,107,714	\$8,885,447
52 - PURCHASED / CONTRACTED SERVICES	\$2,079,254	\$2,300,197	\$2,475,694	\$2,856,313	\$2,856,313
53 - SUPPLIES	\$154,127	\$113,382	\$156,480	\$160,980	\$160,980
54 - CAPITAL OUTLAYS	\$267,682	\$221,708	\$329,615	\$535,526	\$535,526
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$22,107	\$23,275	\$72,587	\$20,194	\$20,194
57 - OTHER COSTS	\$0	\$0	\$1,800	\$1,800	\$1,800
70 - RETIREMENT SERVICES	\$899,004	\$1,086,205	\$1,180,274	\$1,136,803	\$1,136,803
100 - GENERAL FUND TOTAL	\$10,844,803	\$11,888,533	\$13,072,956	\$13,819,330	\$13,597,063
EXPENDITURES TOTAL	\$10,844,803	\$11,888,533	\$13,072,956	\$13,819,330	\$13,597,063

02800 - TAX COMMISSIONER

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
100 - GENERAL FUND					
02810 - TAX COMMISSIONER - TAX COLLECTIONS & RECORDS	\$1,768,396	\$2,029,408	\$2,236,314	\$2,511,258	\$2,511,943
02820 - TAX COMMISSIONER - MOTOR VEHICLE TAX	\$3,857,493	\$4,190,657	\$4,576,326	\$4,828,533	\$4,635,947
02821 - TAX COMMISSIONER - MOTOR VEHICLE TEMPORARY	\$13,997	\$18,745	\$126,464	\$8,746	\$16,001
02825 - TAX COMMISSIONER - MOTOR VEHICLE SECURITY	\$408,940	\$509,465	\$531,404	\$675,404	\$675,404
02830 - TAX COMMISSIONER - DELINQUENT TAX ADMINISTRATION	\$1,304,649	\$1,434,937	\$1,492,102	\$1,511,551	\$1,511,551
02840 - TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	\$3,491,328	\$3,705,320	\$4,110,346	\$4,283,838	\$4,246,217
100 - GENERAL FUND TOTAL	\$10,844,803	\$11,888,533	\$13,072,956	\$13,819,330	\$13,597,063
COST CENTER LEVEL EXPENDITURES TOTAL	\$10,844,803	\$11,888,533	\$13,072,956	\$13,819,330	\$13,597,063

Enhancements

02800 - Tax Commissioner - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
02800.100 - Tax Commissioner - Tyler Technologies Support					
	TAX COMMISSIONER - TAX COLLECTIONS & RECORDS	OTHER PROFESSIONAL SERVICES		\$12,972	Approved
02800.100 - TAX COMMISSIONER - TYLER TECHNOLOGIES SUPPORT TOTAL				\$12,972	
02800.100 - Tax Commissioner - Positions					
	TAX COMMISSIONER - MOTOR VEHICLE TAX	SALARIES		\$143,512	Not Approved
	TAX COMMISSIONER - MOTOR VEHICLE TAX	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	Not Approved
	TAX COMMISSIONER - MOTOR VEHICLE TAX	COUNTY MATCH - FICA		\$10,979	Not Approved
	TAX COMMISSIONER - MOTOR VEHICLE TAX	401(a) EMPLOYER CONTRIBUTION		\$4,306	Not Approved
02800.100 - TAX COMMISSIONER - POSITIONS TOTAL				\$200,797	
02800.100 - Tax Commissioner - Opex Extractor Desk					
	TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	COMPUTER EQUIPMENT		\$35,260	Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
02800.100 - TAX COMMISSIONER - OPEX EXTRACTOR DESK TOTAL				\$35,260	
02800.100 - Tax Commissioner - MAVRO Archive System					
	TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	COMPUTER SOFTWARE and TECHNOLOGY		\$46,500	Approved
02800.100 - TAX COMMISSIONER - MAVRO ARCHIVE SYSTEM TOTAL				\$46,500	
02800.100 - Tax Commissioner - Position Reclassifications/IGA's					
	TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	SALARIES		\$33,923	Not Approved
	TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	COUNTY MATCH - FICA		\$2,680	Not Approved
	TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	401(a) EMPLOYER CONTRIBUTION		\$1,018	Not Approved
02800.100 - TAX COMMISSIONER - POSITION RECLASSIFICATIONS/IGA'S TOTAL				\$37,621	
02800.100 - Tax Commissioner - Security (New)					
	TAX COMMISSIONER - MOTOR VEHICLE SECURITY	OTHER PROFESSIONAL SERVICES		\$144,000	Approved
02800.100 - TAX COMMISSIONER - SECURITY (NEW) TOTAL				\$144,000	
02800.100 - Tax Commissioner - Dell Servers					
	TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	COMPUTER EQUIPMENT		\$22,000	Approved
02800.100 - TAX COMMISSIONER - DELL SERVERS TOTAL				\$22,000	
02800.100 - Tax Commissioner - TrueRoll					
	TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	COMPUTER SOFTWARE and TECHNOLOGY		\$107,406	Approved
02800.100 - TAX COMMISSIONER - TRUEROLL TOTAL				\$107,406	
				\$606,556	



Transportation

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of the Public Works Transportation Division is to improve the safety and efficiency of the transportation infrastructure for the benefit of all DeKalb County stakeholders, while being environmentally sensitive and financially responsible.

Description

The Transportation Division of Public Works is responsible for Special Purpose Local Option Sales Tax capital projects, Georgia Department of Transportation (GDOT) projects, Atlanta Regional Commission projects, as well as major DeKalb County infrastructure projects. The Transportation Division has four sections:

- The Design and Survey section is responsible for the development of internal construction plans.
- The Construction section approves right of way encroachment/utility permits, lane closure permits and inspects the construction work of major utility companies, GDOT projects, and other County implemented projects.
- The Land Acquisition section acquires necessary easements and right of way for many county departments, including Community Development, Sanitation, Development, Roads & Drainage and Transportation.
- The Transportation Planning and Engineering section is responsible the residential street light program, the residential traffic calming program, the residential parking permit program, traffic signal timing and traffic studies.

Financials

05400 - TRANSPORTATION (DESIGNATED SERVICES FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
271 - DESIGNATED SERVICES FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$1,669,934	\$1,761,623	\$1,791,407	\$2,333,437	\$2,119,433
52 - PURCHASED / CONTRACTED SERVICES	\$322,636	\$182,930	\$678,618	\$541,122	\$541,122
53 - SUPPLIES	\$2,191,827	\$2,606,464	\$3,942,821	\$848,821	\$848,821
54 - CAPITAL OUTLAYS	\$12,740	-\$3,000	-	-	-
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$60,693	\$80,483	\$57,691	\$64,742	\$64,742
70 - RETIREMENT SERVICES	\$296,711	\$275,688	\$299,562	\$279,513	\$279,513
271 - DESIGNATED SERVICES FUND TOTAL	\$4,554,540	\$4,904,188	\$6,770,099	\$4,067,635	\$3,853,631
EXPENDITURES TOTAL	\$4,554,540	\$4,904,188	\$6,770,099	\$4,067,635	\$3,853,631

05400 - TRANSPORTATION (STREETLIGHTS FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
211 - STREET LIGHTS FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$99,557	\$107,691	\$118,618	\$114,618	\$114,618
53 - SUPPLIES	\$4,802,984	\$4,397,446	\$4,527,954	\$6,527,954	\$6,527,954
70 - RETIREMENT SERVICES	\$16,631	\$16,537	\$17,974	\$18,410	\$18,410
211 - STREET LIGHTS FUND TOTAL	\$4,919,171	\$4,521,674	\$4,664,546	\$6,660,982	\$6,660,982
EXPENDITURES TOTAL	\$4,919,171	\$4,521,674	\$4,664,546	\$6,660,982	\$6,660,982

05400 - TRANSPORTATION (DESIGNATED SERVICES FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
271 - DESIGNATED SERVICES FUND					
05400 - PUBLIC WORKS TRANSPORTATION	-	-	-	\$606,042	\$318,762
05405 - ROADS & DRAINAGE - ADMINISTRATION	\$17,529	\$15,231	\$0	\$0	\$0
05407 - TRANSPORTATION - ADMINISTRATIVE SERVICES	\$687,542	\$647,988	\$668,636	\$540,033	\$540,033
05410 - TRANSPORTATION - ENGINEERING OPERATIONS	\$45,593	\$53,224	\$85,000	\$85,000	\$85,000
05415 - TRANSPORTATION - DESIGN/SURVEY & CONSTRUCTION	\$383,705	\$491,292	\$541,136	\$522,515	\$605,620
05420 - ROADS & DRAINAGE - DRAINAGE	\$484	\$530	\$0	\$0	\$0
05425 - TRANSPORTATION - PROJECT MANAGEMENT	\$291,034	\$309,293	\$307,906	\$316,386	\$316,386
05430 - TRANSPORTATION - LAND ACQUISITION	\$206,632	\$201,075	\$230,553	\$293,986	\$284,157
05450 - ROADS & DRAINAGE - DRAINAGE MAINTENANCE	\$5,316	\$3,801	\$0	\$0	\$0
05455 - ROADS & DRAINAGE - STORM WATER MANAGEMENT	\$665	\$784	\$0	\$0	\$0
05460 - TRANSPORTATION - TRAFFIC PLANNING & ENGINEERING	\$2,878,856	\$3,122,102	\$4,877,902	\$1,644,707	\$1,644,707
05462 - TRANSPORTATION - TRAFFIC CALMING	\$32	\$6	-	-	-
05465 - TRANSPORTATION - TRAFFIC LIGHTS	\$0	\$0	\$1,039	\$1,039	\$1,039
05466 - TRANSPORTATION - SIGNALS	\$19,392	\$46,142	\$45,206	\$45,206	\$45,206
05467 - TRANSPORTATION - SIGNS & PAINT	\$17,760	\$12,720	\$12,721	\$12,721	\$12,721
271 - DESIGNATED SERVICES FUND TOTAL	\$4,554,540	\$4,904,188	\$6,770,099	\$4,067,635	\$3,853,631
COST CENTER LEVEL EXPENDITURES TOTAL	\$4,554,540	\$4,904,188	\$6,770,099	\$4,067,635	\$3,853,631

05400 - TRANSPORTATION (STREETLIGHTS FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
211 - STREET LIGHTS FUND					
05480 - STREETLIGHTS	\$4,919,171	\$4,521,674	\$4,664,546	\$6,660,982	\$6,660,982
211 - STREET LIGHTS FUND TOTAL	\$4,919,171	\$4,521,674	\$4,664,546	\$6,660,982	\$6,660,982
COST CENTER LEVEL EXPENDITURES TOTAL	\$4,919,171	\$4,521,674	\$4,664,546	\$6,660,982	\$6,660,982

Enhancements

05400.271 - Transportation - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05400.271- Transportation- Bike/Pedestrian Specialist New Position				\$83,105	
05400.271- Transportation- New Positions					
	PUBLIC WORKS TRANSPORTATION	SALARIES		\$234,324	Not Approved
	PUBLIC WORKS TRANSPORTATION	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	Not Approved
	PUBLIC WORKS TRANSPORTATION	COUNTY MATCH - FICA		\$17,926	Not Approved
	PUBLIC WORKS TRANSPORTATION	401(a) EMPLOYER CONTRIBUTION		\$7,030	Not Approved
05400.271- TRANSPORTATION- NEW POSITIONS TOTAL				\$287,280	
05400.271 - Transportation - In Grade Adjustment					
	TRANSPORTATION - LAND ACQUISITION	SALARIES		\$9,239	Not Approved
	TRANSPORTATION - LAND ACQUISITION	COUNTY MATCH - FICA		\$590	Not Approved
05400.271 - TRANSPORTATION - IN GRADE ADJUSTMENT TOTAL				\$9,829	
				\$380,214	



Vehicle Replacement

Fiscal Year 2026 Annual Budget

Mission Statement

The mission of Fleet Management is to ensure a highly functional, efficient, and economical fleet that supports the various departments of DeKalb County through providing preventive maintenance and repair services, vehicle replacements, and fuel administration in meeting the needs of the the citizens of DeKalb.

Description

The Fleet Department is comprised of seven organizational Divisions: 1) Administrative Division - responsible for accounting functions, tags & titles, vehicle processing, specifications, acquisitions, and disposals, 2) Automotive Division - responsible for maintenance and repairs of cars and pickup trucks, and management of fuel sites operation, 3) Fire Rescue Division - responsible for fire and rescue apparatus, buses, and specialized tactical units, 4) Heavy Truck Division - responsible for trucks with gross weight of 13,000 lbs. and above, and welding operation, 5) Equipment Division - responsible for all off-road equipment and vehicles, including landfill operation, 6) Body Shop Division - responsible for assessing vehicle damage, repairing and restoring vehicles, prepare cost estimates and respond to vehicle claims (7) Services Division - responsible for tire services on vehicles and pieces of equipment, lubrication and wrecker services, and management of parts room operation.

Financials

01300 - VEHICLE REPLACEMENT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
621 - VEHICLE REPLACEMENT FUND					
54 - CAPITAL OUTLAYS	\$24,459,776	\$33,187,971	\$0	\$0	\$0
56 - DEPRECIATION AND AMORTIZATION	\$458,399	-	-	-	-
61 - OTHER FINANCING USES	\$57,787,079	\$26,938,872	\$73,799,343	\$31,516,648	\$31,516,648
621 - VEHICLE REPLACEMENT FUND TOTAL	\$82,705,254	\$60,126,843	\$73,799,343	\$31,516,648	\$31,516,648
622 - VEHICLE REPLACEMENT CAPITAL INVESTMENT					
54 - CAPITAL OUTLAYS	-\$24,459,775	\$547,334	\$0	\$0	\$0
56 - DEPRECIATION AND AMORTIZATION	\$20,537,056	-	-	-	-
622 - VEHICLE REPLACEMENT CAPITAL INVESTMENT TOTAL	-\$3,922,719	\$547,334	\$0	\$0	\$0
EXPENDITURES TOTAL	\$78,782,535	\$60,674,177	\$73,799,343	\$31,516,648	\$31,516,648

01300 - VEHICLE REPLACEMENT

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
621 - VEHICLE REPLACEMENT FUND					
01310 - VEHICLE REPLACEMENT	\$82,705,254	\$60,126,843	\$73,799,343	\$31,516,648	\$31,516,648
621 - VEHICLE REPLACEMENT FUND TOTAL	\$82,705,254	\$60,126,843	\$73,799,343	\$31,516,648	\$31,516,648
COST CENTER LEVEL EXPENDITURES TOTAL	\$82,705,254	\$60,126,843	\$73,799,343	\$31,516,648	\$31,516,648



Victim Assistance

Fiscal Year 2026 Annual Budget

Mission Statement

The Victim Assistance Fund accounts for funds approved by the Criminal Justice Coordinating Council of Georgia for victim assistance programs.

Description

In 1995, the Victim Assistance Fund was established. This fund consists of DeKalb County's appropriation of an additional 5% penalty assessment imposed upon criminal offense fines (O.C.G.A. 15-21-131). Effective July 1, 1997, the Recorder's Court, now the Traffic Division of State Court, was added to the courts already collecting this assessment for victim assistance programs. The Board of Commissioners issued a directive that costs associated with the District Attorney's and Solicitor's victim assistance programs should receive funding first, and any remaining dollars will be allocated to fund the victim assistance programs.

Financials

03100 - VICTIM ASSISTANCE

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
206 - VICTIM ASSISTANCE FUND					
52 - PURCHASED / CONTRACTED SERVICES	\$0	\$22,993	\$11,075	\$25,000	\$25,000
61 - OTHER FINANCING USES	\$587,830	\$0	\$766,222	\$475,900	\$475,900
206 - VICTIM ASSISTANCE FUND TOTAL	\$587,830	\$22,993	\$777,297	\$500,900	\$500,900
EXPENDITURES TOTAL	\$587,830	\$22,993	\$777,297	\$500,900	\$500,900

03100 - VICTIM ASSISTANCE

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
206 - VICTIM ASSISTANCE FUND					
03101 - DISTRICT ATTORNEY - VICTIM ASSISTANCE	\$587,830	\$22,993	\$777,297	\$500,900	\$500,900
206 - VICTIM ASSISTANCE FUND TOTAL	\$587,830	\$22,993	\$777,297	\$500,900	\$500,900
COST CENTER LEVEL EXPENDITURES TOTAL	\$587,830	\$22,993	\$777,297	\$500,900	\$500,900



Watershed Management

Fiscal Year 2026 Annual Budget

Mission Statement

Our mission is to provide reliable, high quality drinking water and treat collected wastewater exceeding standards, promoting public health, safety, and economic development.

Description

Watershed Management, plus the positions funded and assigned to the Finance’s Revenue Collections Division, support the directives of the department to: (1) Provide water treatment quality that meets or exceeds the federal and state requirements and convey potable water with sufficient pressure to customers in DeKalb County through efficient and effective operation and maintenance of over 3,000 miles of water distribution pipelines; (2) Collect and treat wastewater originating from customers to meet or exceed permitted discharge limitations through efficient and effective operation and maintenance of 2,600 miles of sewer/force mains and 66 lift stations; (3) Comply with all federal and state regulations for drinking water production, wastewater treatment, and biosolids management; and (4) Effectively demonstrate fiscal diligence and responsibility for the management of the \$1.345 billion capital improvement plan for system enhancements and consent decree compliance as approved by the DeKalb County Board of Commissioners.

Financials

08000 - WATERSHED MANAGEMENT (WATER & SEWER OPERATING FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
511 - WATER AND SEWER FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$58,014,914	\$61,083,463	\$58,422,159	\$64,375,383	\$62,917,337
52 - PURCHASED / CONTRACTED SERVICES	\$29,081,801	\$22,506,855	\$50,481,913	\$69,817,335	\$54,878,455
53 - SUPPLIES	\$30,419,460	\$39,260,409	\$40,557,288	\$43,790,405	\$43,771,905
54 - CAPITAL OUTLAYS	\$12,797	\$1,675,904	\$1,390,681	\$3,468,099	\$3,430,099
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$28,523,123	\$30,355,131	\$32,059,988	\$25,818,006	\$25,818,006
56 - DEPRECIATION AND AMORTIZATION	\$50,945	–	–	–	–
57 - OTHER COSTS	\$19,160,855	\$23,615,397	\$22,053,228	\$22,053,228	\$22,053,228
58 - DEBT SERVICES	\$2,499,817	\$4,444,908	\$6,767,900	\$8,999,743	\$8,999,743
61 - OTHER FINANCING USES	\$126,385,545	\$141,063,814	\$79,266,903	\$123,108,197	\$123,057,697
70 - RETIREMENT SERVICES	\$8,014,707	\$7,526,291	\$8,178,067	\$7,405,717	\$7,405,717
511 - WATER AND SEWER FUND TOTAL	\$302,163,965	\$331,532,171	\$299,178,127	\$368,836,113	\$352,332,187
EXPENDITURES TOTAL	\$302,163,965	\$331,532,171	\$299,178,127	\$368,836,113	\$352,332,187

08000 - WATERSHED MANAGEMENT (WATER & SEWER OPERATING FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
511 - WATER AND SEWER FUND					
08048 - WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	–	–	–	\$13,980,715	\$0
08047 - WATERSHED OFFICE OF ECCCD - CIP	–	–	–	\$2,700,000	\$0
08001 - WATERSHED MGMT - DIRECTORS OFFICE	\$7,161,662	\$6,257,463	\$10,947,881	\$7,806,441	\$7,806,170
08002 - WATERSHED MGMT - ADMIN & FISCAL CONTROL	\$25,329,018	\$22,005,222	\$27,164,781	\$26,247,848	\$26,175,598
08003 - WATERSHED MGMT - WAREHOUSE	\$1,935,695	\$2,163,441	\$2,401,193	\$2,088,921	\$2,087,852
08004 - WATERSHED MGMT - COLLECTION SERVICES	\$5,648,206	\$6,281,168	\$6,392,883	\$6,911,257	\$6,909,524
08005 - WATERSHED MGMT - REVENUE COLLECTIONS	\$123,794	\$119,953	\$147,000	\$147,000	\$147,000
08006 - WATERSHED MGMT - DEBT SERVICES	\$91,544,759	\$86,174,678	\$78,838,812	\$104,629,606	\$104,629,606
08007 - WATERSHED MGMT - RESERVE & TRANSFER TO R & E	\$34,354,227	\$54,608,302	\$231,000	\$18,231,000	\$18,231,000
08009 - WATERSHED MGMT - GPS/GIS/DATA MANAGEMENT	\$2,754,803	\$3,073,508	\$2,747,919	\$3,397,810	\$3,397,529
08010 - WATERSHED MGMT - ENG DESIGN/SURVEY/LAND ACQ	\$11,316	\$0	–	–	–
08015 - WATERSHED MGMT - IT SUPPORT	\$403,102	\$198,598	\$714,905	\$496,063	\$496,063
08016 - WATERSHED MGMT - NON-SINKING FUND DEBT	\$2,499,817	\$4,444,908	\$6,767,900	\$8,999,743	\$8,999,743
08018 - WATERSHED MGMT - SAFETY SECURITY & FACILITIES OPERATIONS	\$1,366,189	\$5,421,649	\$2,918,367	\$6,722,951	\$6,755,785
08019 - WATERSHED MGMT - WATER - F&T ADMIN & SUPERVISION	\$10,429	\$0	\$23,496	\$23,496	\$23,496
08020 - WATERSHED MGMT - WATER - P&M ADMIN & SUPE+RVISION	\$407,524	\$378,730	\$394,245	\$321,689	\$321,689
08021 - WATERSHED MGMT - WATER PRODUCTION OPERATION	\$9,934,965	\$10,439,113	\$11,288,475	\$11,734,394	\$11,733,115
08022 - WATERSHED MGMT - WATER MAINTENANCE	\$7,754,137	\$7,724,157	\$10,357,422	\$9,428,699	\$9,440,642
08023 - WATERSHED MGMT - WATER LABORATORY	\$838,154	\$1,423,839	\$985,290	\$1,202,776	\$1,202,530
08024 - WATERSHED MGMT - SEWER LAB ADMIN & SUPERVISION	\$10,843	\$11,870	\$0	\$9,000	\$9,000
08025 - WATERSHED MGMT - SEWER LABORATORY	\$963,469	\$1,046,063	\$1,265,987	\$1,794,001	\$1,793,670
08026 - WATERSHED MGMT - SEWER MONITORING	\$365,177	\$353,747	\$353,174	\$407,703	\$407,703
08028 - WATERSHED MGMT - SEWER - WPC SNAPPINGER PLANTS	\$13,796,581	\$15,842,722	\$16,071,030	\$15,935,528	\$15,945,205
08029 - WATERSHED MGMT - SEWER - LIFT STATION	\$960,288	\$869,198	\$2,955,740	\$1,581,740	\$1,581,740
08030 - WATERSHED MGMT - SEWER - WPC POLE BRIDGE PLANT	\$7,412,706	\$7,351,261	\$10,133,483	\$9,493,279	\$9,499,601
08032 - WATERSHED MGMT - SEWER - WPC POLE BRIDGE MAINTENANCE	\$974,344	\$1,458,949	\$5,958,138	\$6,287,945	\$6,217,945
08033 - WATERSHED MGMT - SEWER - WPC FACILITIES MAINTENANCE	\$5,857,580	\$5,134,388	\$8,496,299	\$7,535,938	\$7,535,938
08034 - WATERSHED MGMT - SEWER - PLANTS OPERATED BY OTHER GOVERNMENTS	\$18,941,192	\$23,450,735	\$21,000,919	\$21,000,919	\$21,000,919
08035 - WATERSHED MGMT - WATER & SEWER - C & M DIV MANAGEMENT & ADMIN	\$3,915,188	\$4,492,495	\$6,541,712	\$6,254,423	\$6,256,743

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
08036 - WATERSHED MGMT - TECHNICAL SERVICES	\$6,207,268	\$6,348,326	\$6,025,498	\$6,515,034	\$6,515,034
08037 - WATERSHED MGMT - SEWER - DISTRICT1 - COLLECTION SYSTEMS	\$13,131,950	\$15,514,001	\$15,515,223	\$14,405,757	\$14,479,336
08038 - WATERSHED MGMT - WATER - METERS	\$6,079,254	\$7,698,285	\$7,175,360	\$7,719,640	\$7,743,296
08040 - WATERSHED MGMT - WATER - MAINTENANCE	\$17,715,679	\$21,932,113	\$23,754,335	\$26,658,984	\$26,821,784
08041 - WATERSHED MGMT - CAPACITY ANALYSIS	\$10,754,262	\$6,979,298	\$9,207,066	\$13,951,624	\$13,952,742
08042 - WATERSHED MGMT - COMPLIANCE AND BACKFLOW	\$1,219,451	\$468,954	\$639,666	\$2,244,909	\$2,244,909
08045 - WATERSHED MGMT - PRETREATMENT PROGRAM	\$1,780,939	\$1,865,036	\$1,762,928	\$1,969,280	\$1,969,280
511 - WATER AND SEWER FUND TOTAL	\$302,163,965	\$331,532,171	\$299,178,127	\$368,836,113	\$352,332,187
COST CENTER LEVEL EXPENDITURES TOTAL	\$302,163,965	\$331,532,171	\$299,178,127	\$368,836,113	\$352,332,187

08000 - WATERSHED MANAGEMENT (SINKING FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES					
514 - WATERSHED SINKING FUND					
58 - DEBT SERVICES	\$83,945,788	\$77,628,080	\$78,868,812	\$104,629,606	\$104,629,606
514 - WATERSHED SINKING FUND TOTAL	\$83,945,788	\$77,628,080	\$78,868,812	\$104,629,606	\$104,629,606
EXPENDITURES TOTAL	\$83,945,788	\$77,628,080	\$78,868,812	\$104,629,606	\$104,629,606

08000 - WATERSHED MANAGEMENT (SINKING FUND)

	ACTUALS		BUDGET	REQUESTED	ADOPTED
	FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES					
514 - WATERSHED SINKING FUND					
08098 - WATERSHED MGMT - SINKING FUND	\$83,945,788	\$77,628,080	\$78,868,812	\$104,629,606	\$104,629,606
514 - WATERSHED SINKING FUND TOTAL	\$83,945,788	\$77,628,080	\$78,868,812	\$104,629,606	\$104,629,606
COST CENTER LEVEL EXPENDITURES TOTAL	\$83,945,788	\$77,628,080	\$78,868,812	\$104,629,606	\$104,629,606

Enhancements

08000.511 - Watershed - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
08000.511 - Watershed - Consent Decree Program Management Team					
	WATERSHED MGMT - GPS/GIS/DATA MANAGEMENT	OTHER PROFESSIONAL SERVICES		\$192,000	Approved
08000.511 - WATERSHED - CONSENT DECREE PROGRAM MANAGEMENT TEAM TOTAL				\$192,000	
08000.511 - Watershed - Sewer Maintenance					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	WATERSHED MGMT - SEWER - WPC POLE BRIDGE MAINTENANCE	OTHER PROFESSIONAL SERVICES		\$70,000	Not Approved
08000.511 - WATERSHED - SEWER MAINTENANCE TOTAL				\$70,000	
08000.511 - Watershed - Automated Meter Reading Infrastructure					
	WATERSHED MGMT - COLLECTION SERVICES	SALARIES		\$637,684	Approved
	WATERSHED MGMT - COLLECTION SERVICES	SALARIES		\$0	Approved
	WATERSHED MGMT - COLLECTION SERVICES	COUNTY MATCH - GRP INS - ALLOCATED		\$140,000	Approved
	WATERSHED MGMT - COLLECTION SERVICES	COUNTY MATCH - GRP INS - ALLOCATED		\$0	Approved
	WATERSHED MGMT - COLLECTION SERVICES	COUNTY MATCH - FICA		\$48,783	Approved
	WATERSHED MGMT - COLLECTION SERVICES	COUNTY MATCH - FICA		\$0	Approved
	WATERSHED MGMT - COLLECTION SERVICES	COUNTY MATCH - OTHER PENSION		\$0	Approved
	WATERSHED MGMT - COLLECTION SERVICES	COUNTY MATCH - OTHER PENSION		\$0	Approved
	WATERSHED MGMT - COLLECTION SERVICES	401(a) EMPLOYER CONTRIBUTION		\$19,131	Approved
	WATERSHED MGMT - COLLECTION SERVICES	401(a) EMPLOYER CONTRIBUTION		\$0	Approved
	WATERSHED MGMT - COLLECTION SERVICES	ALLOWANCE - COMMISSION EXPENSES		\$0	Approved
	WATERSHED MGMT - COLLECTION SERVICES	ALLOWANCE - COMMISSION EXPENSES		\$0	Approved
	WATERSHED MGMT - COLLECTION SERVICES	ALLOWANCE - CLOTHING		\$0	Approved
	WATERSHED MGMT - COLLECTION SERVICES	ALLOWANCE - CLOTHING		\$0	Approved
	WATERSHED MGMT - COLLECTION SERVICES	ALLOWANCE - AUTOMOBILE		\$0	Approved
	WATERSHED MGMT - COLLECTION SERVICES	ALLOWANCE - AUTOMOBILE		\$0	Approved
08000.511 - WATERSHED - AUTOMATED METER READING INFRASTRUCTURE TOTAL				\$845,598	
08000.514 - Sinking Fund					
	WATERSHED MGMT - SINKING FUND	W&S REVENUE BONDS PRINCIPAL - 2006		\$1,069,996	Approved
	WATERSHED MGMT - SINKING FUND	W&S REVENUE BONDS PRINCIPAL 2010		-\$2,295,000	Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	WATERSHED MGMT - SINKING FUND	W&S REVENUE BONDS PRINCIPAL - 2015 SERIES REFUNDING		\$170,000	Approved
	WATERSHED MGMT - SINKING FUND	W&S REVENUE BONDS PRINCIPAL - 2022 SERIES REVENUE BOND PRINCIPAL		\$685,004	Approved
	WATERSHED MGMT - SINKING FUND	W&S REVENUE BONDS PRINCIPAL - 2025 SERIES REVENUE BOND		\$6,520,000	Approved
	WATERSHED MGMT - SINKING FUND	W&S REVENUE BONDS INTEREST - 2006		-\$1,062,598	Approved
	WATERSHED MGMT - SINKING FUND	W&S REVENUE BONDS INTEREST 2010		-\$124,848	Approved
	WATERSHED MGMT - SINKING FUND	W&S REVENUE BONDS INTEREST - 2015 SERIES REFUNDING		-\$171,000	Approved
	WATERSHED MGMT - SINKING FUND	W&S REVENUE BONDS INTEREST 2022 SERIES		-\$689,006	Approved
	WATERSHED MGMT - SINKING FUND	W&S REVENUE BONDS INTEREST 2023 SERIES		-\$4	Approved
	WATERSHED MGMT - SINKING FUND	W&S REVENUE BONDS INTEREST 2025 SERIES		\$21,658,250	Approved
	WATERSHED MGMT - SINKING FUND	PAYING AGENT FEES		\$0	Approved
08000.514 - SINKING FUND TOTAL				\$25,760,794	
08000.511 - Watershed - IGA Request					
	WATERSHED MGMT - DIRECTORS OFFICE	COUNTY MATCH - FICA		\$271	Not Approved
	WATERSHED MGMT - WAREHOUSE	401(a) EMPLOYER CONTRIBUTION		\$111	Not Approved
	WATERSHED MGMT - COLLECTION SERVICES	COUNTY MATCH - FICA		\$1,575	Not Approved
	WATERSHED MGMT - COLLECTION SERVICES	401(a) EMPLOYER CONTRIBUTION		\$158	Not Approved
	WATERSHED MGMT - GPS/GIS/DATA MANAGEMENT	COUNTY MATCH - FICA		\$203	Not Approved
	WATERSHED MGMT - GPS/GIS/DATA MANAGEMENT	401(a) EMPLOYER CONTRIBUTION		\$78	Not Approved
	WATERSHED MGMT - WATER PRODUCTION OPERATION	COUNTY MATCH - FICA		\$980	Not Approved
	WATERSHED MGMT - WATER PRODUCTION OPERATION	401(a) EMPLOYER CONTRIBUTION		\$299	Not Approved
	WATERSHED MGMT - WATER MAINTENANCE	COUNTY MATCH - FICA		\$273	Not Approved
	WATERSHED MGMT - WATER LABORATORY	COUNTY MATCH - FICA		\$178	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	WATERSHED MGMT - WATER LABORATORY	401(a) EMPLOYER CONTRIBUTION		\$68	Not Approved
	WATERSHED MGMT - SEWER LABORATORY	COUNTY MATCH - FICA		\$240	Not Approved
	WATERSHED MGMT - SEWER LABORATORY	401(a) EMPLOYER CONTRIBUTION		\$91	Not Approved
	WATERSHED MGMT - SEWER - WPC SNAPFINGER PLANTS	COUNTY MATCH - FICA		\$510	Not Approved
	WATERSHED MGMT - SEWER - WPC SNAPFINGER PLANTS	401(a) EMPLOYER CONTRIBUTION		\$53	Not Approved
	WATERSHED MGMT - SEWER - WPC POLE BRIDGE PLANT	COUNTY MATCH - FICA		\$429	Not Approved
	WATERSHED MGMT - WATER & SEWER - C & M DIV MANAGEMENT & ADMIN	COUNTY MATCH - FICA		\$663	Not Approved
	WATERSHED MGMT - WATER & SEWER - C & M DIV MANAGEMENT & ADMIN	401(a) EMPLOYER CONTRIBUTION		\$28	Not Approved
	WATERSHED MGMT - SEWER - DISTRICT1 - COLLECTION SYSTEMS	COUNTY MATCH - FICA		\$523	Not Approved
	WATERSHED MGMT - SEWER - DISTRICT1 - COLLECTION SYSTEMS	401(a) EMPLOYER CONTRIBUTION		\$138	Not Approved
	WATERSHED MGMT - WATER - METERS	COUNTY MATCH - FICA		\$376	Not Approved
	WATERSHED MGMT - WATER - METERS	401(a) EMPLOYER CONTRIBUTION		\$143	Not Approved
	WATERSHED MGMT - WATER - MAINTENANCE	COUNTY MATCH - FICA		\$729	Not Approved
	WATERSHED MGMT - WATER - MAINTENANCE	401(a) EMPLOYER CONTRIBUTION		\$277	Not Approved
	WATERSHED MGMT - WAREHOUSE	COUNTY MATCH - FICA		\$958	Not Approved
08000.511 - WATERSHED - IGA REQUEST TOTAL				\$9,352	
08000.511 - Watershed ECCCD					
	WATERSHED OFFICE OF ECCCD - CIP	SALARIES - ADJUSTMENTS		\$475,351	Not Approved
	WATERSHED OFFICE OF ECCCD - CIP	OTHER PROFESSIONAL SERVICES		\$2,182,149	Not Approved
	WATERSHED OFFICE OF ECCCD - CIP	RENTAL OF REAL ESTATE		\$5,000	Not Approved
	WATERSHED OFFICE OF ECCCD - CIP	TRAINING & CONFERENCE FEES - EXTERNAL		\$1,000	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	WATERSHED OFFICE OF ECCCD - CIP	OPERATING SUPPLIES		\$10,500	Not Approved
	WATERSHED OFFICE OF ECCCD - CIP	UNIFORMS & CLOTHING		\$0	Not Approved
	WATERSHED OFFICE OF ECCCD - CIP	BOOKS & SUBSCRIPTIONS		\$1,000	Not Approved
	WATERSHED OFFICE OF ECCCD - CIP	COMPUTER EQUIPMENT		\$25,000	Not Approved
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	SALARIES - ADJUSTMENTS		\$1,229,484	Not Approved
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	OTHER PROFESSIONAL SERVICES		\$12,669,731	Not Approved
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	RENTAL OF REAL ESTATE		\$5,000	Not Approved
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	TRAINING & CONFERENCE FEES - EXTERNAL		\$6,000	Not Approved
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	OPERATING SUPPLIES		\$6,000	Not Approved
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	UNIFORMS & CLOTHING		\$1,000	Not Approved
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	COMPUTER EQUIPMENT		\$13,000	Not Approved
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	TRANSFER TO CIP FUND		\$50,500	Not Approved
08000.511 - WATERSHED ECCCD TOTAL				\$16,680,715	
08000.511 - Watershed - New Racking System for Scott Candler Warehouse					
	WATERSHED MGMT - WAREHOUSE	MAINTENANCE & REPAIR SERVICES		\$95,000	Approved
08000.511 - WATERSHED - NEW RACKING SYSTEM FOR SCOTT CANDLER WAREHOUSE TOTAL				\$95,000	
08000.511 - Watershed - New Position for Cost Center 8002					
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	SALARIES		\$52,642	Not Approved
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	SALARIES		\$0	Not Approved
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	Not Approved
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	COUNTY MATCH - GRP INS - ALLOCATED		\$0	Not Approved
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	COUNTY MATCH - FICA		\$4,028	Not Approved
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	COUNTY MATCH - FICA		\$0	Not Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	COUNTY MATCH - OTHER PENSION		\$0	Not Approved
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	COUNTY MATCH - OTHER PENSION		\$0	Not Approved
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	401(a) EMPLOYER CONTRIBUTION		\$1,580	Not Approved
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	401(a) EMPLOYER CONTRIBUTION		\$0	Not Approved
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	ALLOWANCE - COMMISSION EXPENSES		\$0	Not Approved
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	ALLOWANCE - COMMISSION EXPENSES		\$0	Not Approved
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	ALLOWANCE - CLOTHING		\$0	Not Approved
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	ALLOWANCE - CLOTHING		\$0	Not Approved
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	ALLOWANCE - AUTOMOBILE		\$0	Not Approved
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	ALLOWANCE - AUTOMOBILE		\$0	Not Approved
08000.511 - WATERSHED - NEW POSITION FOR COST CENTER 8002 TOTAL				\$72,250	
				\$43,725,709	